



November 08, 2023

Manager – Listing Compliance  
**BSE Limited**  
Floor 25, P J Towers, Dalal Street  
Mumbai -400 001

Manager- Listing Compliance  
**National Stock Exchange of India Ltd.**  
Exchange Plaza, C-1, Block G,  
Bandra Kurla Complex, Bandra (East)  
Mumbai-400051

Scrip code: 532640

Symbol: CYBERMEDIA

**Sub: Outcome of the Board Meeting**

Dear Sir(s),

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the Board of Directors of the Company at its meeting held today i.e. November 08, 2023 has, *inter alia*, approved the Unaudited Financial Results, standalone and consolidated, for the quarter and half year ended September 30, 2023 alongwith Limited Review Report of Statutory Auditors on the said results.

Copy of the said results alongwith Limited Review Report are enclosed for your information and record.

The Meeting of the Board of Directors commenced at 12:45 p.m. and concluded at 02:05 p.m.

Kindly take the above on your record and oblige.

Yours truly,  
For Cyber Media (India) Limited

Anoop Singh  
Company Secretary  
M. No. F8264

## CYBER MEDIA (INDIA) LIMITED

CIN: L92114DL1982PLC014334

Registered Office: D-74, Panchsheel Enclave, New Delhi - 110 017, Tel: 011-26491320  
 Corporate Office: Cyber House, B-35, Sector-32, Gurugram - 122 003, Haryana. Tel: 0124-4822222  
 Website: www.cybermedia.co.in; Email: investorcare@cybermedia.co.in

## Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended September 30, 2023

(Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30/09/2023	30/06/2023	30/09/2022	30/09/2023	30/09/2022	31/03/2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue						
	Income from operations	2,947.39	2,176.92	1,885.95	5,124.31	3,589.94	7,842.89
	Other income (refer note 2)	38.66	36.10	1.16	74.76	5.39	20.36
		2,986.05	2,213.02	1,887.11	5,199.08	3,595.34	7,863.25
2	Expenses						
	Direct Expenses	2,468.01	1,784.31	1,442.77	4,252.32	2,713.03	6,022.64
	Cost of Materials consumed	-	-	0.88	-	0.88	0.88
	Purchase of stock-in-trade	1.76	1.77	2.95	3.53	6.98	14.36
	Changes in inventories of finished goods, stock - in - trade and work - in - progress	(0.18)	(0.21)	(0.65)	(0.40)	(0.65)	(0.19)
	Employee benefits expense	294.98	271.79	227.34	566.76	464.75	1,002.31
	Finance costs	18.64	16.64	45.77	35.29	80.98	126.74
	Depreciation, amortization and Impairment	10.46	10.32	9.48	20.78	19.33	38.91
	Other expenses	75.47	39.30	62.46	114.77	136.34	282.23
	Total expenses	2,869.14	2,123.91	1,791.00	4,993.05	3,421.64	7,487.88
3	Profit/ (Loss) before exceptional items and tax	116.91	89.11	96.11	206.02	173.70	375.37
4	Exceptional Income/Expense	(0.92)	(13.06)	-	(13.98)	-	600.02
5	Profit/ (Loss) before tax	115.99	76.05	96.11	192.05	173.70	975.39
6	Tax expense						
	Current Tax	19.65	9.29	-	28.94	-	34.13
	Deferred Tax	1.97	6.07	27.57	8.04	50.82	442.80
	Earlier year adjustment	10.00	-	-	10.00	-	(0.35)
7	Profit/ (Loss) for the period	84.38	60.69	68.54	145.07	122.88	498.82
8	Other Comprehensive Income(net of tax)						
	Items that will/will not be reclassified to profit & loss	(1.50)	(1.50)	(5.00)	(3.00)	(6.00)	(5.25)
	Income tax effect on above	-	-	-	-	-	-
9	Share of profit / (loss) of associates						
10	Total Comprehensive Income (Net of Tax)	82.88	59.19	63.54	142.07	116.88	493.57
11	Non-controlling Interests		-	-			92.79
12	Profit attributable to owners	82.88	59.19	63.54	142.07	116.88	400.78
13	Face Value for equity share	10.00	10.00	10.00	10.00	10.00	10.00
14	Paid-up equity share capital	1,566.72	1,566.72	1,566.72	1,566.72	1,566.72	1,566.72
15	Other Equity	(2,030.35)	188.50	(2,552.40)	(2,030.35)	(2,552.40)	(2,026.36)
16	Basic EPS	0.54	0.39	0.44	0.93	0.78	3.18
	Diluted EPS	0.54	0.39	0.44	0.93	0.78	3.18



*Revised*

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## Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended September 30, 2023

(Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year ended		
		30/09/2023 (Unaudited)	30/06/2023 (Unaudited)	30/09/2022 (Unaudited)	30/09/2023 (Unaudited)	30/09/2022 (Unaudited)	31/03/2023 (Audited)
1	Segment Revenue						
	Media Services	398.93	358.39	339.66	398.93	880.23	1,523.96
	Digital Services	2,548.46	1,941.81	1,546.29	4,725.39	2,709.71	6,318.93
	Total	2,947.39	2,300.20	1,885.95	5,124.31	3,589.94	7,842.89
	Less : Inter Segment Revenue		-				-
	Net Revenue	2,947.39	2,300.20	1,885.95	5,124.31	3,589.94	7,842.89
2	Segment Results						
	Media Services	19.74	12.29	43.75	34.44	90.30	706.02
	Digital Services	114.90	80.41	87.28	192.89	158.38	396.11
	Sub-Total	134.64	92.70	131.03	227.33	248.68	1,102.13
	Less : Interest Expenditure	18.64	23.36	35.21	35.29	80.98	126.74
	Profit Before Tax	115.99	69.34	95.82	192.05	167.70	975.39
3	Segment Assets						
	Media Services	1,134.85	1,232.09	1,055.59	1,268.32	1,134.85	1,232.09
	Digital Services	1,767.96	2,221.44	1,493.63	3,429.48	1,767.96	2,221.44
	Total Segment Assets	2,902.82	3,453.53	2,549.22	4,697.79	2,902.82	3,453.53
4	Segment Liabilities						
	Media Services	2,305.18	2,272.58	2,728.84	2,305.18	2,786.01	2,272.58
	Digital Services	2,094.84	1,232.94	1,405.09	2,351.35	1,614.00	1,232.94
	Total Segment Liabilities	4,400.01	3,505.52	4,133.92	4,656.53	4,400.01	3,505.52



*Deepak*

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Statement of Unaudited Consolidated Cash Flow Statement for the Half Year Ended September 30, 2023

Particulars	(Rupees in Lakhs)	
	Half Year ended 30th September 2023	Year ended 31st March 2023
<b>A. Cash flow from operating activities</b>		
Profit for the year after tax	145.07	498.82
<b>Adjustments for:</b>		
Remeasurement of defined benefit plans	(3.00)	(5.25)
Depreciation & Amortization Expenses	20.78	38.91
Income Tax Expense	46.98	476.57
Debit Balances Written Off	2.91	4.30
Provision for ECL Created	-	(2.63)
Interest Income	(40.86)	(9.65)
Interest Expense	35.29	126.74
	<b>207.16</b>	<b>1,127.80</b>
<b>Movements in working capital:</b>		
<b>Adjustments for (increase) / decrease in operating assets:</b>		
Inventories	(0.40)	0.69
Trade Receivables	(1,166.27)	(491.27)
Other Non-current assets	32.43	(26.82)
Other current assets	(170.65)	(11.46)
<b>Adjustments for increase / (decrease) in operating liabilities:</b>		
Provisions	11.61	22.94
Trade payables	981.37	81.25
Other current liabilities	74.35	8.67
Other Non-current liabilities	0	0.55
	<b>(30.40)</b>	<b>712.35</b>
<b>Cash generated from operations</b>	<b>0.71</b>	<b>(22.12)</b>
Income tax Refund/(Paid)		
	<b>(29.69)</b>	<b>690.23</b>
<b>B. Cash flow from investing activities</b>		
Sale Of Property, Plant & Equipment		0.09
Sale Of Intangible Assets		-
Capitalization of Intangible Assets under Development		-
Acquisition Of Property, Plant & Equipment	(57.15)	(25.20)
Acquisition of other Intangible Assets		-
Acquisition Of Intangible Assets under Development		-
Interest Received	40.86	9.65
Loans	0	0.25
Purchase Of Investments	(80.41)	0.00
Bank Balance Other Than Cash & Cash Equivalents	0	2.00
	<b>(96.70)</b>	<b>(13.21)</b>
<b>C. Cash Flow from financing activities</b>		
Proceeds from long term borrowings		126.37
Payment of Long term borrowings	(108.08)	-
Payment of short term borrowings		(1,048.22)
Proceeds of short term borrowings	138.24	-
Security Premium received	0	623.72
Dividend Paid	(58.56)	
Interest paid	(35.29)	(126.74)
	<b>(63.68)</b>	<b>(424.87)</b>
<b>D. Exchange difference in foreign currency</b>	5.35	
<b>Net decrease in Cash and cash equivalents (A+B+C+D)</b>	<b>(184.73)</b>	<b>252.15</b>
Cash and cash equivalents at the beginning of the year	831.26	579.11
<b>Cash and cash equivalents at the end of year end</b>	<b>646.53</b>	<b>831.26</b>

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## Statement of Unaudited Consolidated Balance Sheet as at September 30, 2023

(Rupees in Lakhs)

Particulars		As at 30/09/2023	As at 30/09/2022	As at 31/03/2023
A	ASSETS			
1	Non - current assets			
	Property, plant and equipment	364.76	297.48	314.54
	Intangible Assets	15.03	42.73	28.88
	Financial assets			
	Investments	169.65	89.25	89.25
	Loans	8.83	8.83	8.83
	Deferred tax assets (net)	168.39	568.41	176.43
	Other non - current assets	31.39	37.00	63.82
	Total Non - current assets	758.04	1,043.69	681.73
2	Current assets			
	Inventories	1.50	1.56	1.10
	Financial assets			
	Trade receivables	2,914.06	1,413.08	1,747.79
	Cash and cash equivalents	646.53	496.29	831.26
	Bank balances other than above	7.41	9.41	7.41
	Loans	-	-	-
	Current tax assets (net)	226.45	206.80	219.12
	Other current assets	312.19	300.40	141.54
	Total Current assets	4,108.14	2,427.53	2,948.22
	TOTAL ASSETS	4,866.18	3,471.23	3,629.95
B	EQUITY AND LIABILITIES			
1	Equity			
	Equity share capital	1,566.72	1,566.72	1,566.72
	Other equity	(2,030.35)	(2,552.40)	(2,026.35)
	Total equity attributable to equity holders of the Company	(463.63)	(985.68)	(459.63)
	Non-controlling Interests	673.28	56.89	584.06
	Total Equity	209.66	(928.79)	124.43
2	Liabilities			
	Non - current liabilities			
	Financial liabilities			
	Borrowings	881.08	1,149.68	989.16
	Other Non current liabilities	14.23	14.23	14.23
	Provisions	111.80	78.48	103.85
	Total Non - current liabilities	1,007.11	1,242.39	1,107.24
3	Current liabilities			
	Financial liabilities			
	Borrowings	188.68	739.72	50.44
	Trade payables	3,243.05	2,108.78	2,208.16
	Other current liabilities	141.12	230.57	66.78
	Provisions	76.57	78.55	72.91
	Total Current liabilities	3,649.42	3,157.62	2,398.29
	TOTAL EQUITY & LIABILITIES	4,866.18	3,471.23	3,629.95



*Pradeep Mittal*

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Notes to Unaudited Consolidated Financial Results for the Quarter and Half Year Ended September 30, 2023

1	These consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ('Ind AS') - 34 'Interim Financial Reporting', notified under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India.
2	Other income includes a sum of Rs. 34.29 lakhs received as interest against debts recovery from Galgotias University.
3	The consolidated figures include financial results of subsidiaries: (i) Cyber Media Research & Services Limited, (ii) Cyber Astro Limited, (iii) Cyber Media Services Limited; and (iv) Cyber Media Services Pte. Limited.
4	The above consolidated financial results have been reviewed by the Audit Committee at its meeting held on November 2, 2023 and approved and taken on record by the Board of Directors at its meeting held on November 8, 2023.
5	The figures for previous year have been regrouped and rearranged, wherever necessary, to conform with the relevant current period classification.
6	The Company has consolidated Cyber Media Research & Services Limited where in it presently holds 38.17% of equity share holding as in its judgement, the Company controls Cyber Media Research & Services Limited on the basis of absolute size of its holding and relative size of the other shareholdings as per application guidance in Ind AS 110, 'Consolidated Financial Statements'.
7	These financial results may be downloaded from the Company's website: www.cybermedia.co.in; and website of stock exchanges, (NSE) www.nseindia.com and (BSE) www.bseindia.com.

By Order of the Board

Place: New Delhi  
Dated: 08/11/2023



  
Pradeep Gupta  
Chairman and Managing Director  
DIN 00007520

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Statement of Unaudited Standalone Financial Results for the Quarter and Half Year Ended September 30, 2023

(Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30/09/2023	30/06/2023	30/09/2022	30/09/2023	30/09/2022	31/03/2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue						
	Income from operations	398.93	355.78	339.66	754.70	880.23	1,523.96
	Other income (refer note 2)	32.08	40.82	3.77	72.90	6.99	21.08
	Total Income	431.01	396.60	343.43	827.61	887.21	1,545.04
2	Expenses						
	Direct Expenses	248.96	216.46	151.84	465.42	520.84	910.80
	Cost of Materials consumed	-	-	-	-	0.88	0.88
	Employee benefits expense	121.64	112.59	104.15	234.23	203.49	421.19
	Finance costs	18.17	12.66	15.35	30.82	39.82	43.85
	Depreciation, amortization and Impairment	3.11	2.96	2.62	6.07	4.89	9.81
	Other expenses	36.63	36.82	41.07	73.46	66.82	96.36
	Total expenses	428.50	381.50	315.03	810.00	836.74	1,482.89
3	Profit/ (Loss) before exceptional items and tax	2.50	15.10	28.40	17.60	50.48	62.15
4	Exceptional Income/Expense	(0.92)	(13.06)	-	(13.98)	-	600.02
5	Profit/ (Loss) before tax	1.58	2.04	28.40	3.63	50.48	662.17
6	Tax expense						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	352.64
	Earlier year adjustment	-	-	-	-	-	-
7	Profit/ (Loss) for the period	1.58	2.04	28.40	3.63	50.48	309.53
8	Other Comprehensive Income(net of tax)						
	Items that will/will not be reclassified to profit & loss	-	-	-	-	-	(1.03)
	Income tax effect on above	-	-	-	-	-	-
9	Total Comprehensive Income (Net of Tax)	1.58	2.04	28.40	3.63	50.48	308.50
10	Face Value per equity share	10.00	10.00	10.00	10.00	10.00	10.00
11	Paid-up equity share capital	1,566.72	1,566.72	1,566.72	1,566.72	1,566.72	1,566.72
12	Other Equity	(2,494.86)	(2,496.45)	(2,778.61)	(2,494.86)	(2,756.52)	(2,498.49)
13	Basic EPS	0.01	0.01	0.18	0.02	0.32	1.98
	Diluted EPS	0.01	0.01	0.18	0.02	0.32	1.98



*Reddies hat*

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(Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30/09/2023	30/06/2023	30/09/2022	30/09/2023	30/09/2022	31/03/2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
	Media Services	398.93	355.78	339.66	754.70	880.23	1,523.96
	Digital Services			-			
	Total	398.93	355.78	339.66	754.70	880.23	1,523.96
	Less : Inter Segment Revenue						
	Net Revenue	398.93	355.78	339.66	754.70	880.23	1,523.96
2	Segment Results						
	Media Services	19.74	14.69	43.75	34.45	90.30	706.02
	Digital Services			-			
	Sub-Total	19.74	14.69	43.75	34.45	90.30	706.02
	Less : Interest Expenditure	18.17	12.66	15.35	30.82	39.82	43.85
	Profit Before Tax	1.57	2.03	28.40	3.63	50.48	662.17
3	Segment Assets						
	Media Services	1,268.32	1,235.14	1,134.85	1,268.32	1,134.85	1,232.09
	Total Segment Assets	1,268.32	1,235.14	1,134.85	1,268.32	1,134.85	1,232.09
4	Segment Liabilites						
	Media Services	2,305.18	2,272.58	2,728.84	2,305.18	2,786.01	2,272.58
	Total Segment Liabilites	2,305.18	2,272.58	2,728.84	2,305.18	2,786.01	2,272.58



*Sanjeev Khat*



Standalone Cash Flow Statement for the Half Year Ended September 30, 2023

Particulars	(Rupees in Lakhs)	
	For the half year ended 30 Sep 2023	For the year ended 31 March 2023
<b>A. Cash Flow from Operating Activities</b>		
Profit for the Period after Tax	3.63	309.54
<b>Adjustments For:</b>		
Remeasurement of Defined Benefit Plans	-	(1.03)
Depreciation & Amortization Expenses	6.07	9.81
Debit Balance Written Off & Provisions for Bad Debts	-	-
Profit on Sale of Investments	-	(600.02)
Interest Expense	30.82	43.85
Credit Balance Written Back	0.20	-
Interest Income	38.06	(1.59)
	<b>78.79</b>	<b>(239.44)</b>
<b>Movements In Working Capital:</b>		
<b>Adjustments for (Increase) / Decrease in Operating Assets:</b>		
Inventories	-	0.88
Trade Receivables	56.28	(51.23)
Other Non Current Financial Assets	-	0.25
Other Non-Current Assets	32.43	(26.82)
Other Current Assets	(9.63)	(6.65)
<b>Adjustments for Increase / (Decrease) in Operating Liabilities:</b>		
Provisions	(5.15)	(3.69)
Trade Payables	207.26	56.01
Other Financial Liabilities	-	-
Other Non Current Liabilities	-	(759.45)
Other Current Liabilities	15.86	(156.56)
<b>Cash Generated from Operations</b>	<b>375.83</b>	<b>(1,186.70)</b>
<b>Less: Direct Taxes Paid (Net of Refunds)</b>	<b>18.11</b>	<b>323.66</b>
<b>Net Cash Generated by Operating Activities (A)</b>	<b>393.94</b>	<b>(863.04)</b>
<b>B. Cash Flow From Investing Activities</b>		
Acquisition of Property Plant & Equipment	(38.39)	(22.52)
Increasae / Decrease in Non Current Investments	(80.41)	5.87
Profit on sale of fixed assets	-	600.02
Interest Received	(38.06)	1.59
Bank balances other than above	-	2.00
<b>Net Cash Generated by/(Used in) Investing Activities (B)</b>	<b>(156.87)</b>	<b>586.96</b>
<b>C. Cash Flow From Financing Activities</b>		
Decrease in Long Term Borrowings (See * below)	(185.19)	-
Increase in Long Term Borrowings (See * below)	-	1,185.06
Decrease in Short Term Borrowings (See * below)	(0.17)	(830.06)
Increase in Short Term Borrowings (See * below)	-	-
Share Issue Expenses	-	-
Interest Paid	(30.82)	(43.85)
<b>Net Cash Generated By/(Used In) Financing Activities (C)</b>	<b>(216.18)</b>	<b>311.15</b>
<b>Net Decrease in Cash and Cash Equivalents (A+B+C)</b>	<b>20.89</b>	<b>35.07</b>
Cash and Cash Equivalents at the Beginning of the Year	70.50	35.43
<b>Cash and Cash Equivalents at the End of Year (Refer note 11)</b>	<b>91.39</b>	<b>70.50</b>

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Statement of Unaudited Standalone Balance Sheet as at September 30, 2023

(Rupees in Lakhs)

Particulars	Half Year Ended		Year Ended
	30/09/2023	30/09/2022	31/03/2023
	Unaudited	Unaudited	Audited
<b>A ASSETS</b>			
<b>1 Non - current assets</b>			
Property, plant and equipment	327.98	276.40	294.42
Intangible Assets	1.84	4.32	3.08
Financial assets			
Investments	191.60	117.06	111.19
Loans	2.14	2.14	2.14
Deferred tax assets (net)	108.72	461.36	108.72
Other non - current assets	31.39	37.00	63.82
<b>Total Non - current assets</b>	<b>663.68</b>	<b>898.29</b>	<b>583.38</b>
<b>2 Current assets</b>			
Inventories	0.24	0.24	0.24
Financial assets			
Trade receivables	484.48	528.38	540.96
Cash and cash equivalents	91.39	60.30	70.50
Bank balances other than above	7.41	9.41	7.41
Current tax assets (net)	106.45	95.21	124.56
Other current assets	23.39	4.39	13.76
<b>Total Current assets</b>	<b>713.36</b>	<b>697.93</b>	<b>757.43</b>
<b>Total assets</b>	<b>1,377.04</b>	<b>1,596.22</b>	<b>1,340.81</b>
<b>B EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
<b>1 Equity share capital</b>	<b>1,566.72</b>	<b>1,566.72</b>	<b>1,566.72</b>
Other equity	(2,494.86)	(2,756.52)	(2,498.49)
<b>Total Equity</b>	<b>(928.14)</b>	<b>(1,189.80)</b>	<b>(931.77)</b>
<b>2 Non - current liabilities</b>			
Financial liabilities			
Borrowings	1,134.87	448.00	1,320.06
Other Non current liabilities	14.23	774.23	14.23
Provisions	39.80	47.18	44.95
<b>Total Non - current liabilities</b>	<b>1,188.90</b>	<b>1,269.41</b>	<b>1,379.24</b>
<b>3 Current liabilities</b>			
Financial liabilities			
Borrowings	24.77	430.49	24.94
Trade payables	1,026.90	777.96	819.64
Other current liabilities	32.12	275.98	16.27
Provisions	32.49	32.17	32.49
<b>Total Current liabilities</b>	<b>1,116.28</b>	<b>1,516.60</b>	<b>893.33</b>
<b>Total Equity &amp; Liabilities</b>	<b>1,377.04</b>	<b>1,596.22</b>	<b>1,340.81</b>



*Handwritten signature: Randeep Singh*

CYBER MEDIA (INDIA) LIMITED

CIN: L92114DL1982PLC014334

Registered Office: D-74, Panchsheel Enclave, New Delhi - 110 017, Tel: 011-26491320

Corporate Office: Cyber House, B-35, Sector-32, Gurugram - 122 003, Haryana. Tel: 0124-4822222

Website: www.cybermedia.co.in; Email: investorcare@cybermedia.co.in

Notes to Unaudited Standalone Financial Results for the Quarter and Half Year Ended September 30, 2023

1	These standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ('Ind AS') - 34 'Interim Financial Reporting', notified under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India.
2	Other income includes a sum of Rs. 34.29 lakhs received as interest against debts recovery from Galgotias University.
3	The above standalone financial results have been reviewed by the Audit Committee at its meeting held on November 2, 2023 and approved and taken on record by the Board of Directors at its meeting held on November 8, 2023.
4	The figures for previous periods have been regrouped and rearranged, wherever necessary, to confirm with the relevant current period classification.
5	These financial results may be downloaded from the Company's website: www.cybermedia.co.in and website of stock exchanges (NSE): www.nseindia.com and (BSE): www.bseindia.com.

By Order of the Board

Place: New Delhi  
Dated: 08/11/2023



*Pradeep Gupta*  
Pradeep Gupta  
Chairman and Managing Director  
DIN 00007520



**Independent Auditor's Review Report on consolidated unaudited financial results of the Cyber Media (India) Limited for the period ended September 30, 2023 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**TO THE BOARD OF DIRECTORS OF  
CYBER MEDIA (INDIA) LIMITED**

Dear Sir,

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Cyber Media (India) Limited** ("the Parent") and its subsidiaries (the parent and its subsidiaries together referred to as "the Group") for the period ended **September 30, 2023** ("the statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. This statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards of Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. The statement includes the results of the following entities:

Sr. No.	Name of the Entity	Country of Incorporation	Relationship
1.	Cyber Media (India) Limited	India	Parent
2.	Cyber Media Research & Services Limited	India	Subsidiary
3.	Cyber Astro Limited	India	Subsidiary
4.	Cyber Media Services Limited	India	Wholly Owned Subsidiary
5.	Cyber Media Services Pte. Limited	Singapore	Wholly Owned Subsidiary of Cyber Media Research & Services Limited

5. Based on our review conducted and procedures performed, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and



measurement Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

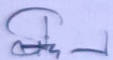
6. The consolidated financial results include the limited reviewed (by other auditors') financial results of **Cyber Media Research & Services Limited, India, Subsidiary of the Company & Cyber Media Services Pte. Limited**, Singapore wholly owned subsidiary of Cyber Media Research & Services Limited, whose interim financial statements reflect i) Group's share of total assets of Rs. 4591.96 Lakhs as at **September 30, 2023**, ii) Group's share of total revenue of Rs. 4371.20 Lakhs and Group's share of total net profit after tax of Rs. 137.14 Lakhs for the half year ended **September 30, 2023**, as considered in the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such limited reviewed interim financial statements.

Our opinion on the financial statements is not modified in respect of this matter.

7. The consolidated financial results include the management certified financial results of **Cyber Astro Limited & Cyber Media Services Limited**, subsidiaries, whose interim financial statements reflect i) Group's share of total assets of Rs. 28.91 Lakhs as at **September 30, 2023**, ii) Group's share of total revenue of Rs. 47.62 Lakhs and Group's share of total net profit after tax of Rs. 4.30 Lakhs for the half year ended **September 30, 2023**, as considered in the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such management certified interim financial statements. In our opinion and according to the information and explanations given to us by the Board of Directors, these interim financial statements are not material to the Group.

Our conclusion on the financial statement is not modified in respect of this matter.

For S. Agarwal & Co.  
Chartered Accountants  
(Firm Registration No. 000808N)



S. N. Agarwal  
Partner  
Membership Number: 012103  
UDIN: 23012103BGTOEM2630

Place of Signature: New Delhi  
Date: November 08, 2023





**s. agarwal & co.**  
CHARTERED ACCOUNTANTS

123, Vinobapuri, Lajpat Nagar - II  
New Delhi - 110 024  
Phones : Off. : 29830625, 29838501  
E-mail : sagarwal1910@gmail.com

**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF INTERIM STANDALONE FINANCIAL RESULTS OF THE CYBER MEDIA (INDIA) LIMITED.**

**TO THE BOARD OF DIRECTORS OF  
CYBER MEDIA (INDIA) LIMITED**

Dear Sir,

We have reviewed the accompanying statement of unaudited financial results of **Cyber Media (India) Limited for the quarter and half year ended September 30, 2023**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of this matter.

For S. Agarwal & Co.  
Chartered Accountants  
(Firm Registration No. 000808N)

S. N. Agarwal  
Partner  
Membership Number: 012103  
UDIN: 23012103BGTOEL3051

Place of Signature: New Delhi  
Date: November 08, 2023

