

November 12, 2024

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/Madam,

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 12, 2024 has, inter alia, approved and taken on record the Unaudited Financial Results, standalone and consolidated, for the quarter and half year ended September 30, 2024 alongwith Limited Review Report of Statutory Auditor 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 01:20 p.m. and concluded at 02:25 p.m.

Kindly take the above on your record and oblige.

Yours truly,
For Cyber Media (India) Limited

ANOOP Digitally signed
by ANOOP SINGH
SINGH Date: 2024.11.12
14:29:27 +05'30'

Anoop Singh
Company Secretary
M. No. F8264

Encl.: As below

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, 2024

(Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue						
	Income from operations	2,065.02	2,065.32	2,947.39	4,130.34	5,124.31	10,180.31
	Other income (refer note 2)	36.16	11.98	38.66	48.14	74.76	245.41
	Total Income	2,101.18	2,077.30	2,986.05	4,178.48	5,199.08	10,425.71
2	Expenses						
	Direct Expenses	1,665.74	1,600.40	2,468.01	3,266.14	4,252.32	8,103.43
	Cost of Materials consumed	-	-	-	-	-	0.24
	Purchase of stock-in-trade	2.44	2.14	1.76	4.58	3.53	5.16
	Changes in inventories of finished goods, stock - in - trade and work - in - progress	0.07	-	(0.18)	0.07	(0.40)	(0.37)
	Employee benefits expense	340.06	355.92	294.98	695.98	566.76	1,230.84
	Finance costs	18.91	18.09	18.64	37.00	35.29	88.30
	Depreciation, amortization and Impairment	6.84	4.72	10.46	11.56	20.78	41.50
	Other expenses	58.33	92.06	75.47	150.39	114.77	315.66
	Total expenses	2,092.38	2,073.34	2,869.14	4,165.72	4,993.05	9,784.77
3	Profit/ (Loss) before exceptional items and tax	8.80	3.96	116.91	12.76	206.02	640.94
4	Exceptional Income/Expense (see note no. 6)	(3.29)	(3.60)	(0.92)	(6.89)	(13.98)	(138.03)
5	Profit/ (Loss) before tax	5.52	0.36	115.99	5.88	192.05	502.91
6	Tax expense						
	Current Tax	1.63	16.43	19.65	18.06	28.94	102.39
	Deferred Tax	-	(2.14)	1.97	(2.14)	8.04	4.32
	Earlier year adjustment	-	(0.03)	10.00	(0.03)	10.00	56.04
7	Profit/ (Loss) for the period	3.89	(13.89)	84.38	(10.01)	145.07	340.16
8	Other Comprehensive Income(net of tax)						
	Items that will/will not be reclassified to profit & loss	-	-	(1.50)	-	(3.00)	(3.66)
	Income tax effect on above	-	-	-	-	-	-
9	Share of profit / (loss) of associates	-	-	-	-	-	-
10	Total Comprehensive Income (Net of Tax)	3.89	(13.89)	82.88	(10.01)	142.07	336.50
11	Non-controlling Interests	-	-	-	-	-	196.62
12	Profit attributable to owners	3.89	(13.89)	82.88	(10.01)	142.07	139.88
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				(1,464.95)	(2,030.35)	(2,028.58)
16	Basic EPS	0.02	(0.09)	0.54	(0.06)	0.93	2.17
	Diluted EPS	0.02	(0.09)	0.54	(0.06)	0.93	2.17



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Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended September 30, 2024
(Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
	Media Services	291.71	246.92	398.93	538.63	398.93	1,385.83
	Digital Services	1,773.31	1,818.40	2,548.46	3,591.71	4,725.39	8,794.47
	Total	2,065.01	2,065.32	2,947.39	4,130.34	5,124.31	10,180.31
	Less : Inter Segment Revenue	-	-	-	-	-	-
	Net Revenue	2,065.01	2,065.32	2,947.39	4,130.34	5,124.31	10,180.31
2	Segment Results						
	Media Services	(32.09)	(77.68)	19.74	(109.77)	34.44	57.09
	Digital Services	56.52	96.13	114.90	152.65	192.89	534.12
	Sub-Total	24.43	18.45	134.64	42.88	227.33	591.21
	Less : Interest Expenditure	18.91	18.09	18.64	37.00	35.29	88.30
	Profit Before Tax	5.52	0.36	115.99	5.88	192.05	502.91
3	Segment Assets						
	Media Services	880.70	1,093.65	1,134.85	880.70	1,268.32	1,225.68
	Digital Services	3,117.24	2,893.07	1,767.96	3,117.24	3,429.48	2,890.85
	Total Segment Assets	3,997.94	3,986.72	2,902.82	3,997.94	4,697.79	4,116.54
4	Segment Liabilities						
	Media Services	1,118.97	2,262.37	2,305.18	1,118.97	2,305.18	2,305.14
	Digital Services	2,687.19	1,509.80	2,094.84	2,687.19	2,351.35	1,580.54
	Total Segment Liabilities	3,806.16	3,772.17	4,400.01	3,806.16	4,656.53	3,885.69



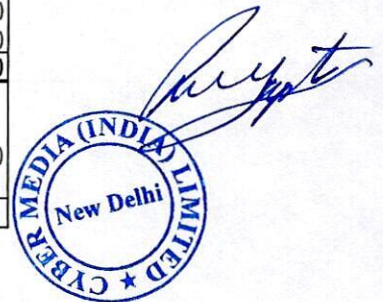
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Statement of Unaudited Consolidated Statement of Cash Flow for the Half Year Ended September 30,2024

(Rupees in Lakhs)

Particulars	For the Half Year Ended 30 September 2024	For the Year Ended 31 March 2024
A. Cash flow from operating activities		
Profit for the year after tax	(21.52)	340.16
Adjustments for:		
Remeasurement of defined benefit plans	-	(3.66)
Depreciation & Amortization Expenses	11.56	41.50
Income Tax Expense	27.40	162.75
Debit Balances Written Off	-	-
Provision for ECL Created	-	-
Interest Income	(10.02)	(56.01)
Interest Expense	37.00	88.30
	44.42	573.04
Movements in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	0.07	(0.13)
Trade Receivables	189.84	(921.71)
Other Non-current assets	12.62	19.66
Other current assets	6.26	(49.14)
Adjustments for increase / (decrease) in operating liabilities:		
Provisions	(6.50)	31.66
Trade payables	63.18	320.26
Other current liabilities	(14.58)	38.99
Other Non-current liabilities	-	(11.50)
Cash generated from operations	295.30	1.12
Income tax Refund/(Paid)	(48.31)	(60.78)
Net cash generated by operating activities (A)	246.99	(59.65)
B. Cash flow from investing activities		
Disposal Of Property, Plant & Equipment	-	-
Sale Of Intangible Assets	-	5.97
Acquisition Of Property, Plant & Equipment	-8.60	-75.58
Interest Received	10.02	56.01
Loans	-	-
Purchase Of Investments	(77.17)	(179.64)
Sale of Investments	-	-
Bank Balance Other Than Cash & Cash Equivalents	-	-
Net cash generated by/(used in) investing activities (B)	(75.75)	(193.24)
C. Cash Flow from financing activities		
Proceeds from long term borrowings	-	-
Payment of Long term borrowings	(31.69)	(174.23)
Payment of short term borrowings	(89.93)	-
Proceeds of short term borrowings	-	174.98
Dividend paid	(58.56)	(58.56)
Interest paid	(37.00)	(88.30)
Net Cash generated by/(used in) financing activities	(217.18)	(146.11)
D. Exchange difference in foreign currency		
Net decrease in Cash and cash equivalents (A+B+C+D)	(45.93)	(399.00)
Cash and cash equivalents at the beginning of the year	432.26	831.26
Cash and cash equivalents at the end of year end	386.33	432.26



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Statement of Unaudited Consolidated Balance Sheet for the Half Year Ended September 30, 2024

(Rupees in Lakhs)

PARTICULARS		For the Half Year Ended 30 September 2024	For the Year Ended 31 March 2024
A	ASSETS		
1	Non - current assets		
	Property, plant and equipment	367.80	370.11
	Intangible Assets	0.77	1.41
	Financial assets		
	Investments	346.05	268.88
	Loans	8.83	8.83
	Deferred tax assets (net)	172.48	172.10
	Other non - current assets	31.54	44.16
	Total Non - current assets	927.47	865.51
2	Current assets		
	Inventories	1.16	1.23
	Financial assets		
	Trade receivables	2,480.24	2,670.08
	Cash and cash equivalents	386.33	432.26
	Bank balances other than above	7.41	7.41
	Loans	-	-
	Current tax assets (net)	183.39	121.47
	Other current assets	184.42	190.68
	Total Current assets	3,242.95	3,423.13
	Total assets	4,170.42	4,288.64
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity share capital	1,566.72	1,566.72
	Other equity	(1,464.95)	(2,028.58)
	Total equity attributable to equity holders of the Company	101.77	(461.86)
	Non-controlling Interests	262.48	864.82
	Total Equity	364.26	402.96
2	Liabilities		
	Non - current liabilities		
	Financial liabilities		
	Borrowings	783.24	814.93
	Other Non current liabilities	2.73	2.73
	Provisions	99.58	102.81
	Total Non - current liabilities	885.55	920.47
3	Current liabilities		
	Financial liabilities		
	Borrowings	135.49	225.42
	Trade payables	2,591.61	2,528.43
	Other current liabilities	91.19	105.77
	Provisions	102.32	105.59
	Total Current liabilities	2,920.61	2,965.22
	Total Equity & Liabilities	4,170.42	4,288.64



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Notes to Unaudited Consolidated Financial Results for the Quarter and Half Year Ended September 30, 2024

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	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 - Singapore.
3	The above consolidated financial results have been reviewed by the Audit Committee at its meeting held on November 07, 2024 and approved and taken on record by the Board of Directors at its meeting held on November 12, 2024.
4	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'.
5	In the aforesaid financial results, all the figures are unaudited except for the figures for the year ended March 31, 2024.
6	Exceptional item consists of (a) Payment of service tax demand of Rs.25.20 Lakhs and litigation expenses of Rs.35.14 Lakhs for the year ended March 31, 2024 and (b) Rs. 6.89 Lakhs and Rs. 3.29 Lakhs towards Litigation expenses for the Half Year Ended and Quarter ended September 30, 2024 respectively.
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



Dhaval Gupta
Director
DIN 05287458

Place: New Delhi
Dated: 12-11-2024

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(Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue						
	Income from operations	291.71	246.92	398.93	538.63	754.70	1,385.83
	Other income	35.46	12.84	32.08	48.31	72.90	235.04
	Total Income	327.17	259.77	431.01	586.94	827.61	1,620.87
2	Expenses						
	Direct Expenses	217.00	148.79	248.96	365.79	465.42	816.05
	Cost of Materials consumed	-	-	-	-	-	0.24
	Employee benefits expense	128.88	127.19	121.64	256.07	234.23	506.85
	Finance costs	17.44	17.22	18.17	34.66	30.82	66.00
	Depreciation, amortization and Impairment	4.64	3.56	3.11	8.20	6.07	12.30
	Other expenses	19.27	37.54	36.63	56.81	73.46	168.01
	Total expenses	387.24	334.30	428.50	721.54	810.00	1,569.45
3	Profit/ (Loss) before exceptional items and tax	(60.07)	(74.53)	2.50	(134.60)	17.60	51.42
4	Exceptional Income/Expense	(3.29)	(3.60)	(0.92)	(6.89)	(13.98)	(60.34)
5	Profit/ (Loss) before tax	(63.36)	(78.13)	1.58	(141.49)	3.63	(8.91)
6	Tax expense						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
	Earlier year adjustment	-	(0.03)	-	(0.03)	-	28.11
7	Profit/ (Loss) for the period	(63.36)	(78.10)	1.58	(141.45)	3.63	(37.03)
8	Other Comprehensive Income(net of tax)						
	Items that will/will not be reclassified to profit & loss	-	-	-	-	-	(1.94)
	Income tax effect on above	-	-	-	-	-	-
9	Total Comprehensive Income (Net of Tax)	(63.36)	(78.10)	1.58	(141.45)	3.63	(38.97)
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				(2,678.91)	(2,494.86)	(2,537.46)
13	Basic EPS	(0.40)	(0.50)	0.01	(0.90)	0.02	(0.24)
	Diluted EPS	(0.40)	(0.50)	0.01	(0.90)	0.02	(0.24)



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(Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
	Media Services	291.71	246.92	398.93	538.63	754.70	1,385.83
	Digital Services	-	-	-	-	-	-
	Total	291.71	246.92	398.93	538.63	754.70	1,385.83
	Less : Inter Segment Revenue	-	-	-	-	-	-
	Net Revenue	291.71	246.92	398.93	538.63	754.70	1,385.83
2	Segment Results						
	Media Services	(45.91)	(60.91)	19.74	(176.15)	34.45	57.09
	Digital Services	-	-	-	-	-	-
	Sub-Total	(45.91)	(60.91)	19.74	(176.15)	34.45	57.09
	Less : Interest Expenditure	17.44	17.22	18.17	(34.66)	30.82	66.00
	Profit Before Tax	(63.35)	(78.13)	1.57	(141.49)	3.63	(8.91)
3	Segment Assets						
	Media Services	1,079.05	1,104.81	1,268.32	1,079.05	1,268.32	1,225.68
	Total Segment Assets	1,079.05	1,104.81	1,268.32	1,079.05	1,268.32	1,225.68
4	Segment Liabilites						
	Media Services	2,299.96	2,262.37	2,305.18	2,299.96	2,305.18	2,305.14
	Total Segment Liabilites	2,299.96	2,262.37	2,305.18	2,299.96	2,305.18	2,305.14



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Statement of Unaudited Standalone Cash Flow Statement for the Half Year Ended September 30, 2024

Particulars	For the Half Year Ended 30 September 2024	For the Year Ended 31 March 2024
A. Cash Flow from Operating Activities		
Profit for the Period after Tax	(141.45)	(37.03)
Adjustments For:		
Remeasurement of Defined Benefit Plans	-	(1.94)
Depreciation & Amortization Expenses	8.20	12.30
Debit Balance Written Off & Provisions for Bad Debts	-	-
Profit on Sale of Investments	-	(35.14)
Interest Expense	34.66	66.00
Interest Income	(0.42)	(41.34)
	(99.01)	(37.15)
Movements in Working Capital:		
Adjustments for (Increase) / Decrease in Operating Assets:		
Inventories	-	0.24
Trade Receivables	69.38	74.92
Other Non Current Financial Assets	-	-
Other Non-Current Assets	12.62	19.66
Other Current Assets	(4.17)	9.46
Adjustments for Increase / (Decrease) in Operating Liabilities:		
Provisions	(11.92)	10.63
Trade Payables	41.85	271.28
Other Financial Liabilities	-	-
Other Non Current Liabilities	-	(11.50)
Other Current Liabilities	(22.73)	6.55
Cash Generated from Operations	(13.98)	344.10
Less: Direct Taxes Paid (Net of Refunds)	(9.98)	55.78
Net Cash Generated by Operating Activities (A)	(23.96)	399.88
B. Cash Flow From Investing Activities		
Acquisition of Property Plant & Equipment	(1.42)	(54.78)
Disposal of Property Plant & Equipment	-	5.89
Increase / Decrease in Non Current Investments	68.84	(179.64)
Profit on sale of fixed assets	-	35.14
Interest Received	0.42	41.34
Bank balances other than above	-	-
Net Cash Generated by/(Used in) Investing Activities (B)	67.84	(152.05)
C. Cash Flow From Financing Activities		
Decrease in Long Term Borrowings	(12.39)	(244.73)
Increase in Long Term Borrowings	-	-
Decrease in Short Term Borrowings	-	0.33
Increase in Short Term Borrowings	-	-
Share Issue Expenses	-	-
Interest Paid	(34.66)	(66.00)
Net Cash Generated By/(Used In) Financing Activities (C)	(47.05)	(310.40)
D. Net Decrease in Cash and Cash Equivalents (A+B+C)	(3.17)	(62.57)
Cash and Cash Equivalents at the Beginning of the Year	7.93	70.50
Cash and Cash Equivalents at the End of Year	4.76	7.93



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Statement of Unaudited Standalone Financial Results for the Half Year Ended September 30, 2024

(Rupees in Lakhs)

Particulars		As at 30.09.2024	As at 31.03.2024
A	ASSETS		
1	Non - current assets		
	Property, plant and equipment	327.32	333.49
	Intangible Assets	-	0.60
	Financial assets		
	Investments	221.99	290.83
	Loans	2.14	2.14
	Deferred tax assets (net)	108.72	108.72
	Other non - current assets	31.54	44.16
	Total Non - current assets	691.71	779.95
2	Current assets		
	Inventories	-	-
	Financial assets		
	Trade receivables	396.66	466.04
	Cash and cash equivalents	4.76	7.93
	Bank balances other than above	7.41	7.41
	Current tax assets (net)	78.76	68.78
	Other current assets	8.47	4.30
	Total Current assets	496.06	554.45
	Total assets	1,187.77	1,334.40
B	EQUITY AND LIABILITIES		
1	EQUITY		
	Equity share capital	1,566.72	1,566.72
	Other equity	(2,678.91)	(2,537.46)
	Total Equity	(1,112.19)	(970.74)
2	LIABILITIES		
	Non - current liabilities		
	Financial liabilities		
	Borrowings	1,062.94	1,075.33
	Other Non current liabilities	2.73	2.73
	Provisions	38.41	50.33
	Total Non - current liabilities	1,104.08	1,128.39
3	Current liabilities		
	Financial liabilities		
	Borrowings	25.27	25.27
	Trade payables	1,132.77	1,090.92
	Other current liabilities	0.10	22.83
	Provisions	37.73	37.73
	Total Current liabilities	1,195.88	1,176.75
	Total Equity & Liabilities	1,187.77	1,334.40



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, 2024

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	The above standalone financial results have been reviewed by the Audit Committee at its meeting held on November 07, 2024 and approved and taken on record by the Board of Directors at its meeting held on November 12, 2024.
3	In the aforesaid financial results, all the figures are unaudited except the figures for the year ended March 31, 2024.
4	Exceptional item consists of (a) Rs. 6.89 Lakhs and Rs. 3.29 Lakhs towards Litigation expenses for the Half Year Ended and Quarter ended September 30, 2024. (b) Payment of service tax demand of Rs.25.20 Lakhs and litigation expenses of Rs.35.14 Lakhs for the year ended March 31, 2024 and
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



[Handwritten Signature]

Dhaval Gupta
Director
DIN 05287458

Place: New Delhi
Dated: 12-11-2024



Independent Auditor's Review Report on consolidated unaudited financial results of the Company for the quarter & six month ended September 30, 2024 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 quarter and six-month ended September 30, 2024** ("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. 3,119.94 Lakhs as at **September 30, 2024**, (ii) Group's share of total revenue of Rs. 1,764.90 Lakhs and Group's share of total net profit after tax of Rs. 51.30 Lakhs for the quarter ended **September 30, 2024**, (iii) Group's share of total revenue of Rs. 3,567.47 Lakhs and Group's share of total net profit after tax of Rs. 107.12 Lakhs for the six-month ended **September 30, 2024**, 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. 29.29 & 0.22 respectively Lakhs as at **September 30, 2024**, (ii) Group's share of total revenue of Rs. 8.41 & Nil respectively Lakhs and Group's share of total net profit after tax of Rs. (4.81) & (0.12) respectively Lakhs for the quarter ended **September 30, 2024**, (iii) Group's share of total revenue of Rs. 24.24 & Nil respectively Lakhs and Group's share of total net profit after tax of Rs. (7.34) & (0.24) respectively Lakhs for the six-month ended **September 30, 2024**, 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: 24012103BKDHUV8804

Place of Signature: New Delhi
Date: November 12, 2024





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

**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 six month ended September 30, 2024**. 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: 24012103BKDHUU5270

Place of Signature: New Delhi
Date: November 12, 2024

