

May 27, 2025

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, ('Listing Regulations'), we wish to inform that the Board of Directors of the Company at its meeting held **today i.e. May 27, 2025** has, *inter alia*, approved and taken on record the following:

- 1. Audited Financial Results, standalone and consolidated, for the quarter and year ended March 31, 2025.
- 2. Auditor's Report on the audited financial results, standalone and consolidated, for the quarter and year ended March 31, 2025.
- 3. Pursuant to Regulation 33(3)(d) of the Listing Regulations read with SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, declaration in respect of audit report on the aforesaid audited financial results.

We are hereby enclosing copy of the aforesaid audited financial results, audit report and declaration for your information and record.

The Meeting of the Board of Directors of the Company commenced at 01:35 p.m. and concluded at 03:05 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

Encl.: As above

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: 0124-4237517 Website: www.cybermedia.co.in; Email: investorcare@cybermedia.co.in

Statement of Audited Consolidated Financial Results for the Quarter & Year Ended March 31st 2025

(Rupees in Lakhs)

			Quarter Ende	1	Year Ended	Year Ended
Sr. No.	Particulars	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
		(Audited) (Unaudited) (Audite		(Audited)	(Audited)	(Audited)
1	Revenue			THE STATE OF THE S		
	Income from operations	2,162.84	2,378.90	2,567.88	8,672.08	10,180.31
	Other income	45.69	(0.85)	94.97	92.98	245.41
	Total Income	2,208.53	2,378.05	2,662.85	8,765.06	10,425.71
2	Expenses	-				
	Direct Expenses	1,737.83	1,943.47	1,922.11	6,947.44	8,103.43
	Cost of Materials consumed	-		0.24	-	0.24
	Purchase of stock-in-trade	1.94	1.48	1.03	7.99	5.16
	Changes in inventories of finished goods, stock - in - trade and					
	work - in - progress	-	-	0.06	0.07	(0.37
	Employee benefits expense	349.19	346.55	336.55	1,391.71	1,230.84
	Finance costs	19.12	19.94	19.01	76.06	88.30
	Depreciation, amortization and Impairment	7.94	7.69	10.29	27.20	41.50
3.74	Other expenses	118.82	65.82	96.24	335.03	315.66
Z The	Total expenses	2,234.84	2,384.94	2,385.54	8,785.50	9,784.77
3	Profit/ (Loss) before exceptional items and tax	(26.31)	(6.89)	277.32	(20.44)	640.94
4	Exceptional Income/Expense (see note no. 6)	(4.96)	(879.00)	(92.10)	(890.84)	(138.03
5	Profit/ (Loss) before tax	(31.27)	(885.89)	185.22	(911.28)	502.91
6	Tax expense					
	Current Tax	17.02	24.88	45.17	59.96	102.39
	Deferred Tax	4.57	0.82	(1.62)	3.25	4.32
	Earlier year adjustment	0.01		45.68	(0.02)	56.04
7	Profit/ (Loss) for the period	(52.87)	(911.60)	95.99	(974.47)	340.16
8	Other Comprehensive Income(net of tax)	-				
	Items that will/will not be reclassified to profit & loss	(8.32)	- Company   1   1   1   1   1   1   1   1   1	0.84	(8.32)	(3.66
	Income tax effect on above				•	
9	Share of profit / (loss) of assocites			-	•	
10	Total Comprehensive Income (Net of Tax)	(61.19)	(911.60)	96.84	(982.79)	336.50
11	Non-controlling Interests	144.53		198.57	144.53	198.57
12	Profit attributable to owners	(205.72)	(911.60)	(101.73)	(1,127.32)	137.93
13	Face Value for equity share	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
15	Other Equity	(3,203.16)	(2,369.48)	(2,028.58)	(3,203.16)	(2,028.58
16	Basic EPS	(0.34)	(5.82)	0.61	(6.22)	2.17
	Diluted EPS	(0.34)	(5.82)	0.61	(6.22)	2.17



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Statement of Audited Consolidated Financial Results for the Quarter & Year Ended March 31st 2025

(Rupees in Lakhs)

c.,	Nia	De atiende as	AUTUR THE	Quarter Ende	d	Year Ended	Year Ended	
Sr.	No.	Particulars	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024	
			(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	
	1	Segment Revenue				e I dall Fill		
		Media Services	319.84	271.49	324.63	1,129.96	1,385.83	
		Digital Services	1,843.00	2,107.41	2,243.25	7,542.12	8,794.48	
1		Total	2,162.84	2,378.90	2,567.88	8,672.08	10,180.31	
		Less : Inter Segment Revenue	-				<u>.</u>	
	-	Net Revenue	2,162.84	2,378.90	2,567.88	8,672.08	10,180.31	
	2	Segment Results						
		Media Services	(55.69)	(960.63)	4.04	(1,123.14)	57.09	
		Digital Services	43.54	94.68	200.19	287.92	534.11	
		Sub-Total	(12.15)	(865.95)	204.23	(835.22)	591.21	
055 700-		Less : Interest Expenditure	19.12	19.94	19.01	76.06	88.30	
		Profit Before Tax	(31.27)	(885.89)	185.22	(911.28)	502.91	
	3	Segment Assets						
		Media Services	1,002.85	1,251.11	1,225.68	1,002.85	1,225.68	
		Digital Services	3,427.18	3,400.64	2,890.85	3,427.18	2,890.85	
		Total Segment Assets	4,430.03	4,651.75	4,116.54	4,430.03	4,116.54	
	4	Segment Liabilites			- /- / / / / / / / / / / / / / / / / /			
		Media Services	3,293.01	3,448.69	2,305.14	3,293.01	2,305.14	
	10	Digital Services	1,932.97	1,916.76	1,580.54	1,932.97	1,580.55	
		Total Segment Liabilites	5,225.98	5,365.45	3,885.69	5,225.98	3,885.69	

NEW DELHI Served for

Particulars	Year ended 31st March 2025	(Amount in lakhs) Year ended 31st March 2024
A. Cash flow from operating activities	31St March 2025	31St March 2024
Profit for the year after tax	(974.47)	340.16
Adjustments for:		
Remeasurement of defined benefit plans	(8.32)	(3.66
Depreciation & Amortization Expenses	27.20	41.50
Income Tax Expense	63.19	162.75
Interest Income	(23.50)	(56.01
Interest Expense	76.06	88.30
interest Expense	(839.84)	573.04
Movements in working capital:	(653.64)	373.04
Adjustments for (increase) / decrease in operating assets:		
Inventories	0.07	(0.13
Trade Receivables	(333.17)	(921.71
Other Non-current assets	11.57	19.66
Other current assets	22.95	(49.14
Other Current assets	22.33	(43.14
Adjustments for increase / (decrease) in operating liabilities:		
Provisions	6.06	31.66
Trade payables	- 740.67	320.26
Other current liabilities	422.13	38.99
Other Non-current liabilities		(11.50
Cash generated from operations	30.44	1.12
Income tax Refund/(Paid)	(47.92)	(60.78
Net cash generated by operating activities (A)	(17.48)	(59.65
B. Cash flow from investing activities		
Sale Of Intangible Assets		5.97
Acquisition Of Property, Plant & Equipment	(19.04)	(75.58
Interest Received	23.50	56.01
Loans	(1.74)	
Purchase Of Investments	(31.88)	(179.64
Bank Balance Other Than Cash & Cash Equivalents	2.40	
Net cash generated by/(used in) investing activities (B)	(26.77)	(193.24
C. Cash Flow from financing activities		
Proceeds/(Payment) from/to Long term borrowings	253.75	(174.23
Payment to short term borrowings	(76.32)	
Proceeds of short term borrowings		174.98
Share Issue Expenses	(17.04)	
Dividend paid	(36.21)	(58.56
Interest paid	(76.06)	(88.30
Net Cash generated by/(used in) financing activities	48.11	(146.11
D. Exchange difference in foreign currency		
Net decrease in Cash and cash equivalents (A+B+C+D)	3.86	(399.00
Cash and cash equivalents at the beginning of the year	432.26	831.26
Cash and cash equivalents at the year end	436.13	432.26



# CYBER MEDIA (INDIA) LIMITED CIN:L92114DL1982PLC014334 CONSOLIDATED BALANCE SHEET AS AT 31 MARCH, 2025

	(Amount in lakhs		
PARTICULARS	As at	As at	
ACCUMA	31 March 2025	31 March 2024	
ASSETS			
Non - current assets			
Property, plant and equipment	363.04	370.11	
ntangible Assets	0.34	1.41	
Financial assets			
Investments	300.76	268.88	
Loans	10.57	8.83	
Deferred tax assets (net)	168.86	172.10	
Other non - current assets	32.59	44.16	
Total Non - current assets	876.16	865.51	
Current assets			
nventories	1.16	1.23	
Financial assets			
Trade receivables	3,003.24	2,670.08	
Cash and cash equivalents	436.13	432.26	
Bank balances other than above	5.01	7.41	
Current tax assets (net)	109.45	121.47	
Other current assets	167.73	190.68	
Total Current assets	3,722.73	3,423.13	
TOTAL ASSETS	4,598.89	4,288.64	
EQUITY AND LIABILITIES	VALUE OF THE PARTY		
Equity			
Equity share capital	1,566.72	1,566.72	
Other equity	(3,203.16)	(2,028.58	
Total equity attributable to equity holders of the Company	(1,636.43)	(461.85	
Non-controlling Interests	1,009.35	864.82	
Total Equity	(627.09)	402.96	
Liabilities			
Non - current liabilities			
inancial liabilities			
Borrowings	1,068.68	814.93	
Other Non current liabilities	2.73	2.73	
Provisions	120.21	102.81	
otal Non - current liabilities	1,191.62	920.47	
current liabilities			
Inancial liabilities			
Borrowings	149.10	225.42	
Trade payables	3,263.11	2,528.43	
Other current liabilities	527.90	105.77	
Provisions	94.25	105.59	
otal Current liabilities	4,034.36	2,965.21	
TOTAL EQUITY & LIABILITIES	4 598.89	4.288.64	



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Notes to Audited Consolidated Financial Results for the Quarter & Year Ended March 31st, 2025

1	Indian Accounting Stand	ncial results have been prepa ard ('Ind AS') - 34 'Interim Fi Accounting Standards) Rules	inancial Reporting', notifie	d under section 133 of the	Companies Act, 2013 read
2		include financial results of s s Limited: and (iv) Cyber Med			ed, (ii) Cyber Astro Limited,
3		financial results have been ecord by the Board of Directo			neld on May 22, 2025 and
4	in its judgement, the Co	lidated Cyber Media Research ompany controls Cyber Med shareholdings as per applica	ia Research & Services Lir	mited on the basis of absol	ute size of its holding and
5	In the aforesaid financia	results, all the figures are au	dited except for the figure	s for the quarter ended Deco	ember 31, 2024.
6	Exceptional item consist				
	Period ended	Settlement/ related	Service Tax demand	Export incentive	Total
	Quarter ended 31-03-2025	4.96		-	4.96
	Quarter ended 31-12-2024	879.00			879.00
	Quarter ended 31-03-2024	14.40		77.70	92.10
	Year ended 31-03-2025	890.94	· ·		890.94
	Year ended 31-03-2024	35.14	25.20	77.70	138.03
		1-03-2025, the Group settle earlier to Stock Exchange on		arbitration award pending	in Delhi High Court at USD
7	And the property of the control of t	nay be downloaded from th n and (BSE) www.bseindia.com			
				IA (IA)	By Order of the Board

Place: New Delhi Dated: 27-05-2025 Pradeep Gupta
Chairman and Managing Director
DIN 00007520

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Statement of Audited Standalone Financial Results for the Quarter & Year Ended March 31, 2025

(Rupees in Lakhs)

		The second	Quarter Ende	1	Year Ended	Year Ended
Sr. No.	Particulars	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
		(Audited)	(Uṇaudited)	(Audited)	(Audited)	(Audited)
1	Revenue					
8	Income from operations	319.84	271.49	324.63	1,129.96	1,385.83
	Other income	41.56	18.99	93.34	108.86	235.04
	Total Income	361.40	290.48	417.98	1,238.82	1,620.87
2	Expenses					
	Direct Expenses	220.20	199.75	199.58	785.74	816.05
	Cost of Materials consumed			0.24		0.24
	Employee benefits expense	144.83	134.30	147.45	535.19	506.85
	Finance costs	17.74	16.04	17.17	68.44	66.00
	Depreciation, amortization and Impairment	4.79	4.68	3.11	17.67	12.30
20174	Other expenses	42.31	33.38	49.16	132.51	168.01
	Total expenses	429.87	388.15	416.71	1,539.56	1,569.45
3	Profit/ (Loss) before exceptional items and tax	(68.47)	(97.67)	1.27	(300.74)	51.42
4	Exceptional Income/Expense	(4.96)	(879.00)	(14.40)	(890.84)	(60.34
5	Profit/ (Loss) before tax	(73.43)	(976.67)	(13.13)	(1,191.58)	(8.91)
6	Tax expense	-			S By Carlot	
	Current Tax	- 1	1000 1000 1000 1000 1000 1000 1000 100			
	Deferred Tax				· -	
er mod	Earlier year adjustment	0.01		28.11	(0.02)	28.11
7	Profit/ (Loss) for the period	(73.44)	(976.67)	(41.24)	(1,191.56)	(37.03)
8	Other Comprehensive Income(net of tax)		•	1 - T-4		•
	Items that will/will not be reclassified to profit & loss	(2.10)	-	(1.94)	(2.10)	(1.94)
	Income tax effect on above			-		-
9	Total Comprehensive Income (Net of Tax)	(75.54)	(976.67)	(43.19)	(1,193.66)	(38.97)
10	Face Value per equity share	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
12	Other Equity	(3,748.16)	(3,655.58)	(2,537.46)	(3,748.16)	(2,537.46
13	Basic EPS	(0.47)	(6.23)	(0.26)	(7.61)	(0.24
E MA	Diluted EPS	(0.47)	(6.23)	(0.26)	(7.61)	(0.24)



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Statement of Audited Standalone Financial Results for the Quarter & Year Ended March 31, 2025

(Rupees in Lakhs)

-			Quarter Ended	1	Year Ended	Year Ended
Sr.	Particulars	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
No.		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Segment Revenue					
1	Media Services	319.84	271.49	324.63	1,129.96	1,385.83
	Digital Services	Water State of the				
	Total	319.84	271.49	324.63	1,129.96	1,385.83
III)	Less: Inter Segment Revenue			-	-	The Barry
	Net Revenue	319.84	271.49	324.63	1,129.96	1,385.83
2	Segment Results					
	Media Services	(55.69)	(960.63)	4.04	(1,123.14)	57.09
	Digital Services	-		19-00	- 1	-
	Sub-Total	(55.69)	(960.63)	4.04	(1,123.14)	57.09
4 .8	Less : Interest Expenditure	17.74	16.04	17.17	68.44	66.00
	Profit Before Tax	(73.43)	(976.67)	(13.13)	(1,191.58)	(8.91)
3	Segment Assets		THE STATE OF THE S			
	Media Services	1,002.85	1,251.11	1,225.68	1,002.85	1,225.68
	Total Segment Assets	1,002.85	1,251.11	1,225.68	1,002.85	1,225.68
4	Segment Liabilites					
	Media Services	3,293.01	3,448.69	2,305.14	3,293.01	2,305.14
Thy	Total Segment Liabilites	3,293.01	3,448.69	2,305.14	3,293.01	2,305.14



Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
A. Cash Flow from Operating Activities		A (40.100)
Profit for the Period after Tax	(1,191.56)	(37.03)
Adjustments For:		
Remeasurement of Defined Benefit Plans	(2.10)	(1.94
Depreciation & Amortization Expenses	17.67	12.30
Profit on Sale of Investments		(35.14)
Interest Expense	68.44	66.00
Interest Income	(3.96)	(41.34)
	(1,111.51)	(37.15)
Movements in Working Capital:		
Adjustments for (Increase) / Decrease in Operating Assets:		
Inventories	MI	0.24
Trade Receivables	151.69	74.92
Other Non-Current Assets	11.57	19.66
Other Current Assets	(41.83)	9.46
Adjustments for Increase / (Decrease) in Operating Liabilities:		
Provisions	(5.02)	10.63
Trade Payables	166.69	271.28
Other Financial Liabilities		
Other Non Current Liabilities		(11.50)
Other Current Liabilities	418.94	6.56
Cash Generated from Operations	(409.46)	344.10
Less: Direct Taxes Paid (Net of Refunds)	29.61	55.78
Net Cash Generated by Operating Activities (A)	(379.85)	399.88
B. Cash Flow From Investing Activities		
Acquisition of Property Plant & Equipment	(8.09)	(54.78)
Disposal of Property Plant & Equipment		5.89
Incresae / Decrease in Non Current Investments	58.43	(179.64)
Profit on sale of fixed assets/ Investment		35.14
Interest Received	3.96	41.34
Bank balances other than above	2.40	
Net Cash Generated by/(Used in) Investing Activities (B)	56.70	(152.05)
C. Cash Flow From Financing Activities		
Decrease in Long Term Borrowings		(244.73)
Increase in Long Term Borrowings	389.85	100
Increase in Short Term Borrowings	17.39	0.33
Decrease in Security Deposits	(1.74)	
Share Issue Expenses	(17.04)	
Interest Paid	(68.44)	(66.00)
Net Cash Generated By/(Used In) Financing Activities (C)	320.02	(310.40)
Net Decrease in Cash and Cash Equivalents (A+B+C)	(3.12)	(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	4.81	7.93
Cash and Cash Equivalents at the end of year comprises (Refer note 11)		STATE OF THE STATE
Balances with banks	4.81	7.93
Cash in hand	4.81	7.93



#### STANDALONE STATEMENT OF BALANCE SHEET AS AT 31ST MARCH 2025

(All amounts in lakhs of INR, unless stated otherwise)

Particulars	As at	As at
ASSETS	31 March 2025	31 March 2024
Non-Current Assets		
Property, Plant And Equipment	324.52	333.49
Other Intangible Assets	324.32	0.60
Financial Assets		0.00
Investments	232.40	290.83
Others	3.88	2.14
	108.72	108.72
Deferred Tax Assets (Net)		44.16
Other Non Current Assets	32.59	44.16
Total Non-Current Assets	702.11	779.94
Current Assets		
nventories		
Financial Assets		
Trade Receivables	314.34	466.04
	4.81	7.93
Cash And Cash Equivalents Bank balances other than above	5.01	7.41
	39.17	68.78
Current Tax Assets (Net) Other Current Assets	46.13	4.30
Other Current Assets	40.15	4.30
Total Current Assets	409.46	554.46
TOTAL ASSETS	1,111.57	1,334.40
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	1,566.72	1,566.72
Other Equity	(3,748.16)	(2,537.46)
Total Equity	(2,181.44)	(970.75)
LIABILITIES		
Non - Current Liabilities		
Financial Liabilities		
- Borrowings	1,465.18	1,075.33
Provisions	51.97	50.33
Other Non Current Liabilities	2.73	2.73
Total Non-Current Liabilities	1,519.88	1,128.39
Current Liabilities		
Financial Liabilities		
Borrowings	42.66	25.27
Trade Payables	1,257.62	1,090.92
Other Current Liabilities	441.77	22.83
Provisions	31.08	37.73
		37.73
Total Current Liabilities	1,773.13 1,111.57	1,176.75
TOTAL EQUITY & LIABILITIES	1,111.57	1,334.40

#### CYBER MEDIA (INDIA) LIMITED

CIN: L92114DL1982PLC014334

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Notes to Audited Standalone Financial Results for the Quarter & Year Ended March 31st, 2025

- 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.
- The above standalone financial results have been reviewed by the Audit Committee at its meeting held on May 22, 2025 and approved and taken on record by the Board of Directors at its meeting held on May 27, 2025.
- 3 In the aforesaid financial results, all the figures are audited except the figures for the quarter ended December 31, 2024.

4 Exceptional item consists of

Period ended	Settlement/ related litigation expenses (see note below)	Service Tax demand	Total .
Quarter ended 31-03-2025	4.96		4.96
Quarter ended 31-12-2024	879.00		879.00
Quarter ended 31-03-2024	14.40	-	14.40
Year ended 31-03-2025	890.84	•	890.84
Year ended 31-03-2024	35.14	25.20	60.34

During the year ended 31-03-2025, the Company settled the execution of foreign arbitration award pending in Delhi High Court at USD 1.00 Million as informed earlier to Stock Exchange on 13-01-2025.

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

Pradeep Gupta

Juday he

Chairman & Managing Director DIN 00007520

Place: New Delhi Dated: 27-05-2025



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 QUARTERLY AND ANNUAL CONSOLIDATED FINANCIAL RESULTS

To the Board of Directors of Cyber Media (India) Limited

#### Opinion

We have audited the accompanying statement of consolidated financial results of Cyber Media (India) Limited (hereinafter referred to as "the Parent") and its subsidiaries (the Parent and its subsidiaries collectively referred to "the Group"), for the quarter and year ended March 31, 2025 ("consolidated financial results"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the consolidated financial results:

a. include the results of the following entities:

Sr. No.	Name of 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	WOS of Cyber Media Research & Services Limited

- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- c. give a true and fair view, in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2025.

#### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group, its associates and jointly controlled entities in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements



under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on consolidated financial results.

#### Management's and Board of Directors' Responsibilities for the Consolidated Financial Results

These consolidated financial results for the year ended March 31, 2025 have been prepared on the basis of the consolidated financial statements.

The Parent's Board of Directors is responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards, prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Parent, as aforesaid.

In preparing the consolidated-financial results, the respective Management and Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of each entity.

### Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one



resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of consolidated financial statements on whether the entity has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If, we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the
  entities within the Group to express an opinion on the consolidated financial results. We are
  responsible for the direction, supervision and performance of the audit of financial
  information of the entities included in the consolidated financial results of which we are the
  independent auditors. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Parent and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular No CIR/CFD/CMDI/44/2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

#### Other Matters

• The consolidated financial results include the financial results (audited by other auditors) of Cyber Media Research & Services Limited, India, Subsidiary of the Company, and Cyber Media Services Pte. Limited, Singapore, Wholly Owned Subsidiary of Cyber Media Research & Services Limited, whose financial information reflect Group's share of total assets of Rs. 3,121.91 lakhs as at March 31, 2025, Group's share of total revenue of Rs. 1,857.74 lakhs and Rs. 7,520.51 lakhs and Group's share of total net profit after tax of Rs. (3.56) lakhs and Rs. 164.06 Lakhs for the quarter and year ended March 31, 2025



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respectively, 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 audited financial statements.

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

• The consolidated financial results include the management certified financial results of Cyber Astro Limited, India, Subsidiary of the Company, and Cyber Media Services Limited, India, Wholly Owned Subsidiary of the Company, whose financial information reflect Group's share of total assets of Rs. 28.08 lakhs and Rs. 0.22 lakhs respectively as at March 31, 2025, Group's share of total revenue of Rs. 11.11 lakhs and Rs. Nil and Group's share of total net profit after tax of Rs. (1.62) lakhs and Rs. (0.06) Lakhs for the quarter ended March 31, 2025 respectively, Group's share of total revenue of Rs. 48.59 lakhs and Rs. Nil and Group's share of total net profit after tax of Rs. (8.48) lakhs and Rs. (0.42) Lakhs for the year ended March 31, 2025 respectively, 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's certified financial statements. In our opinion and according to the information and explanations given to us the Board of Directors, these financial statements are not material to the Group.

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

The consolidated financial results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of full financial year March 31, 2025 and the unaudited year to date figures up-to the third quarter of the current financial year, which were subject to a limited review by us as required under the listing Regulations.

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

S. N. Agarwal (Partner) Membership No. 012103

UDIN: 25012103BMJBPB1657

Place: New Delhi Date: May 27, 2025





123, Vinobapuri, Lajpat Nagar - II

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### INDEPENDENT AUDITOR'S REPORT ON AUDIT OF QUARTERLY AND ANNUAL STANDALONE FINANCIAL RESULTS

To the Board of Directors of Cyber Media (India) Limited

#### **Opinion**

We have audited the accompanying standalone financial results of Cyber Media (India) Limited (hereinafter referred to as "the Company") for the quarter and year ended March 31, 2025 ("standalone financial results"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and year ended March 31, 2025.

#### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on standalone financial results.

#### Management's and Board of Directors' Responsibilities for the Standalone Financial Results

These standalone financial results have been prepared on the basis of the standalone financial statements.

The Company's Management and Board of Directors are responsible for the preparation of these standalone financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness



of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

### Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statements on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

The standalone financial results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of full financial year March 31, 2025 and the unaudited year to date figures up-to the third quarter of the current financial year, which were subject to a limited review by us as required under the listing Regulations.

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

S. N. Agarwal (Partner) Membership No. 012103

UDIN: 25012103BMJBPR1207

Place: New Delhi Date: May 27, 2025





May 27, 2025

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: Declaration pursuant to SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016

Dear Sir/Madam,

In compliance of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that M/s. S. Agarwal & Co. (Firm Registration No. 000808N), Chartered Accountants, Statutory Auditor of the Company has issued Audit Report with unmodified opinion on the Audited Financial Results, standalone and consolidated, for the quarter and year ended March 31, 2025.

Yours truly,

For Cyber Media (India) Limited

Sumit Khandelwal Chief Financial Officer