

**Cyber Astro Limited**  
**Financial Statements**  
**FY 2024-25**

**CYBER ASTRO LIMITED**  
**CIN:U93090DL1997PLC086975**  
**BALANCE SHEET AS AT 31 MARCH 2025**  
(All amounts in lakhs of INR, unless stated otherwise)

Particulars	Note No.	As at 31 March 2025	As at 31 March 2024
<b>ASSETS</b>			
<b>Non - current assets</b>			
Property, plant and equipment	3	0.75	1.27
Other Intangible Assets	4	-	-
<b>Financial assets</b>			
Investments	5	0.20	0.20
Loans	6	6.54	6.54
Deferred tax assets (net)	7	-	-
<b>Total Non-current assets</b>		<b>7.49</b>	<b>8.01</b>
<b>Current assets</b>			
Inventories	8	1.16	1.23
<b>Financial assets</b>			
Trade receivables	9	3.02	5.71
Cash and cash equivalents	10	7.08	6.47
Other current assets	11	11.46	13.85
<b>Total Current assets</b>		<b>22.72</b>	<b>27.25</b>
<b>Total assets</b>		<b>30.21</b>	<b>35.26</b>
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
Equity share capital	12	20.00	20.00
Other equity	13	(164.96)	(175.07)
<b>Total Equity</b>		<b>(144.96)</b>	<b>(155.07)</b>
<b>LIABILITIES</b>			
<b>Non - current liabilities</b>			
Provisions	16	3.07	7.76
<b>Total Non-current liabilities</b>		<b>3.07</b>	<b>7.76</b>
<b>Current liabilities</b>			
<b>Financial liabilities</b>			
Trade payables	14		
(i) total outstanding dues of micro enterprises and small enterprises		-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		169.38	175.97
Other current liabilities	15	0.76	1.34
Provisions	16	1.96	5.26
<b>Total Current liabilities</b>		<b>172.10</b>	<b>182.57</b>
<b>Total Equity &amp; Liabilities</b>		<b>30.21</b>	<b>35.26</b>

The accompanying statement of material accounting policies and notes to the financial information are an integral part of this Balance Sheet.

As per our report attached of even date  
**For Goel Mintri & Associates**  
Chartered Accountants  
(Firm Registration No. 013211N)

For and on behalf of the Board Of Directors  
**CYBER ASTRO LIMITED**

**Gopal Dutt**  
Partner  
Membership No. 520858  
UDIN: 25520858BMIDTR7131

**Pradeep Gupta**  
Director  
DIN 00007520

**Krishan Kant Tulshan**  
Director  
DIN 00009764

Place: New Delhi  
Date: 20/05/2025

**CYBER ASTRO LIMITED**  
**CIN:U93090DL1997PLC086975**  
**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED ON 31 MARCH 2025**  
(All amounts in lakhs of INR, unless stated otherwise)

Particulars	Note No.	Year ended 31 March 2025	Year ended 31 March 2024
<b>INCOME</b>			
Revenue from operations	17	73.88	103.47
Other income	18	0.09	0.04
<b>Total income</b>		<b>73.97</b>	<b>103.51</b>
<b>EXPENSES</b>			
Direct Expenses	19	13.32	26.01
Purchases of stock - in - trade	20	7.99	5.16
Changes in inventories of finished goods, stock - in - trade and work - in - progress	21	0.07	(0.37)
Employee benefits expenses	22	28.65	38.16
Finance costs	23	0.21	1.32
Depreciation and amortization expenses	24	0.84	1.24
Other expenses	25	13.04	12.61
<b>Total expenses</b>		<b>64.12</b>	<b>84.13</b>
<b>Profit / (loss) before tax</b>		<b>9.85</b>	<b>19.39</b>
Tax expense	26		
Current tax		-	-
Deferred tax		-	-
Earlier year adjustment		-	-
Total Tax expense		-	-
<b>Profit/ (loss) for the period</b>		<b>9.85</b>	<b>19.39</b>
<b>Other comprehensive income</b>	27		
A (i) Items that will not be reclassified to profit or loss		0.27	0.57
(ii) Income tax relating to items that will not be reclassified to		-	-
B (i) Items that will be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will be reclassified to profit		-	-
		<b>0.27</b>	<b>0.57</b>
<b>Total comprehensive income for the year</b>		<b>10.11</b>	<b>19.95</b>
<b>Earnings per equity share (for continuing operations)</b>	28		
(1) Basic		4.92	9.69
(2) Diluted		4.92	9.69

The accompanying material of significant accounting policies and notes to the financial information are an integral part of this Statement of Profit and Loss.

As per our report attached of even date  
**For Goel Mintri & Associates**  
Chartered Accountants  
(Firm Registration No. 013211N)

For and on behalf of the Board Of Directors  
**CYBER ASTRO LIMITED**

**Gopal Dutt**  
Partner  
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UDIN: 25520858BMIDTR7131

**Pradeep Gupta**  
Director  
DIN 00007520

**Krishan Kant Tulshan**  
Director  
DIN 00009764

Place: New Delhi  
Date: 20/05/2025

**CYBER ASTRO LIMITED**  
**CIN:U93090DL1997PLC086975**  
**STATEMENT OF CASH FLOW FOR THE YEAR ENDED ON 31 MARCH 2025**  
(All amounts in lakhs of INR, unless stated otherwise)

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
<b>A. Cash flow from operating activities</b>		
Profit for the year after tax	9.85	19.39
<u>Adjustments for:</u>		
Remeasurement of defined benefit plans	0.27	0.57
Depreciation & amortization expenses	0.84	1.24
Interest income	(0.09)	-
Interest expense	0.21	1.32
	<u>11.07</u>	<u>22.51</u>
<u>Movements in working capital:</u>		
Adjustments for (increase) / decrease in operating assets:		
Inventories	0.07	(0.37)
Trade receivables	2.69	(4.90)
Other current assets	2.39	(2.57)
 Adjustments for increase / (decrease) in operating liabilities:		
Provisions	(7.98)	0.66
Trade payables	(6.60)	(9.51)
Other current liabilities	(0.58)	0.97
<b>Cash generated from operations</b>	<u>1.06</u>	<u>6.81</u>
Income tax paid	-	-
<b>Net cash generated by operating activities (A)</b>	<u>1.06</u>	<u>6.81</u>
 <b>B. Cash flow from investing activities</b>		
Interest received	0.09	-
Acquisition of property, plant & equipment	(0.32)	-
<b>Net cash generated by/(used in) investing activities (B)</b>	<u>(0.23)</u>	<u>-</u>
 <b>C. Cash flow from financing activities</b>		
Interest paid	(0.21)	(1.32)
<b>Net Cash generated by/(used in) financing activities</b>	<u>(0.21)</u>	<u>(1.32)</u>
 <b>D. Exchange difference in foreign currency</b>		
<b>Net decrease in Cash and cash equivalents (A+B+C+D)</b>	0.61	5.49
Cash in hand	-	-
Balances With bank	6.47	0.97
<b>Cash and cash equivalents at the end of year end (refer note 10)</b>	<u>7.08</u>	<u>6.47</u>

The accompanying statement of material accounting policies and notes to the financial information are an integral part of this Statement of Cash Flow.

As per our report attached of even date  
**For Goel Mintri & Associates**  
Chartered Accountants  
(Firm Registration No. 013211N)

For and on behalf of the Board Of Directors  
**CYBER ASTRO LIMITED**

**Gopal Dutt**  
Partner  
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UDIN: 25520858BMIDTR7131

**Pradeep Gupta**  
Director  
DIN 00007520

**Krishan Kant Tulshan**  
Director  
DIN 00009764

Place: New Delhi  
Date: 20/05/2025

**CYBER ASTRO LIMITED**  
**CIN:U93090DL1997PLC086975**  
**STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED ON 31 MARCH 2025**  
(All amounts in lakhs of INR, unless stated otherwise)

**A. Equity share capital**

Particulars	Amount
<b>Balance as at 1 April 2023</b>	<b>20.00</b>
Changes in equity share capital due to prior period errors	-
<b>Restated Balance as at 1 April 2023</b>	<b>20.00</b>
Changes in equity share capital during the year	-
<b>Balance as at 31 March 2024</b>	<b>20.00</b>
 <b>Balance as at 1 April 2024</b>	 <b>20.00</b>
Changes in equity share capital due to prior period errors	-
<b>Restated Balance as at 1 April 2024</b>	<b>20.00</b>
Changes in equity share capital during the year	-
<b>Balance as at 31 March 2025</b>	<b>20.00</b>

**B. Other Equity**

Particulars	Retained Earnings	Total Other Equity
<b>Balance as at 1 April 2023</b>	<b>(195.03)</b>	<b>(195.03)</b>
Changes in accounting policy or prior period errors	-	-
<b>Restated Balance as at 1 April 2023</b>	<b>(195.03)</b>	<b>(195.03)</b>
Total comprehensive income for the year	19.95	19.95
<b>Balance as at 31 March 2024</b>	<b>(175.07)</b>	<b>(175.07)</b>
 <b>Balance as at 1 April 2024</b>	 <b>(175.07)</b>	 <b>(175.07)</b>
Changes in accounting policy or prior period errors	-	-
<b>Restated Balance as at 1 April 2024</b>	<b>(175.07)</b>	<b>(175.07)</b>
Total comprehensive income for the year	10.11	10.11
<b>Balance as at 31 March 2025</b>	<b>(164.96)</b>	<b>(164.96)</b>

The accompanying statement of material accounting policies and notes to the financial information are an integral part of this Statement of Change in Equity.

As per our report attached of even date  
**For Goel Mintri & Associates**  
Chartered Accountants  
(Firm Registration No. 013211N)

For and on behalf of the Board Of Directors  
**CYBER ASTRO LIMITED**

**Gopal Dutt**  
Partner  
Membership No. 520858  
UDIN: 25520858BMIDTR7131

**Pradeep Gupta**  
Director  
DIN 00007520

**Krishan Kant Tulshan**  
Director  
DIN 00009764

Place: New Delhi  
Date: 20/05/2025

CYBER ASTRO LIMITED

CIN:U93090DL1997PLC086975

NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 MARCH 2025

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

### 3 Property, plant & equipment

The changes in the carrying value of property, plant and equipment for the year ended 31 March 2025 are as follows :

	Gross carrying value						Accumulated depreciation				Net carrying value		
	As at 01-04-2024	Additions	Acquisition through business combination	Change due to revaluation	Disposals	As at 31-03-2025	As at 01-04-2024	For the year	Impairment losses or reversals	Adjustment	As at 31-03-2025	As at 31-03-2025	As at 31-03-2024
<b>Particulars</b>													
Computers	1.48	-	-	-	-	1.48	0.58	0.47		-	1.04	0.43	0.90
Furniture & Fixtures	7.81	-	-	-	-	7.81	7.82	-		-	7.82	(0.00)	(0.00)
Equipment & Installations	3.06	0.32	-	-	-	3.39	2.79	0.28		-	3.06	0.32	0.28
Airconditioner	1.56	-	-	-	-	1.56	1.47	0.10		-	1.56	-	0.10
<b>Total</b>	<b>13.92</b>	<b>0.32</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14.24</b>	<b>12.65</b>	<b>0.84</b>		<b>-</b>	<b>13.49</b>	<b>0.75</b>	<b>1.28</b>

The changes in the carrying value of property, plant and equipment for the year ended 31 March 2024 are as follows :

	Gross Carrying Value						Accumulated depreciation				Net carrying value		
	As at 01-04-2023	Additions	Acquisition through business combination	Change due to revaluation	Disposals	As at 31-03-2024	As at 01-04-2023	For the Year	Impairment losses or reversals	Adjustment	As at 31-03-2024	As at 31-03-2024	As at 31-03-2023
<b>Particulars</b>													
Computers	1.48	-	-	-	-	1.48	0.58	-		-	0.58	0.90	0.90
Furniture & Fixtures	7.81	-	-	-	-	7.81	7.54	0.28		-	7.82	(0.00)	0.27
Equipment & Installations	3.06	-	-	-	-	3.06	2.47	0.32		-	2.79	0.28	0.60
Airconditioner	1.56	-	-	-	-	1.56	1.31	0.16		-	1.47	0.10	0.26
<b>Total</b>	<b>13.92</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13.92</b>	<b>11.89</b>	<b>0.76</b>		<b>-</b>	<b>12.65</b>	<b>1.28</b>	<b>2.03</b>

### 4 Other Intangible Assets

The changes in the carrying value of intangible assets for the year ended 31 March 2025 are as follows :

	Gross Carrying Value						Accumulated depreciation				Net carrying value		
	As at 01-04-2024	Additions	Acquisition through business combination	Change due to revaluation	Disposals	As at 31-03-2025	As at 01-04-2024	For the year	Impairment losses or reversals	Adjustment	As at 31-03-2025	As at 31-03-2025	As at 31-03-2024
<b>Particulars</b>													
Software	5.83	-	-	-	-	5.83	5.83	-		-	5.83	-	-
<b>Total</b>	<b>5.83</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5.83</b>	<b>5.83</b>	<b>-</b>		<b>-</b>	<b>5.83</b>	<b>-</b>	<b>-</b>

The changes in the carrying value of intangible assets for the year ended 31 March 2024 are as follows :

	Gross Carrying Value						Accumulated Depreciation				Net Carrying Value		
	As at 01-04-2023	Additions	Acquisition through business combination	Change due to revaluation	Disposals	As at 31-03-2024	As at 01-04-2023	For the Year	Impairment losses or reversals	Adjustment	As at 31-03-2024	As at 31-03-2024	As at 31-03-2023
<b>Particulars</b>													
Software	5.83	-	-	-	-	5.83	5.34	0.48		-	5.83	-	0.48
<b>Total</b>	<b>5.83</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5.83</b>	<b>5.34</b>	<b>0.48</b>		<b>-</b>	<b>5.83</b>	<b>-</b>	<b>0.48</b>

**CYBER ASTRO LIMITED**

CIN:U93090DL1997PLC086975

**NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 MARCH 2025**

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

**5 Non current Investments**

Particulars	As at	As at
	31 March 2025	31 March 2024
CAPL ESOP Trust	0.20	0.20
<b>Total</b>	<b>0.20</b>	<b>0.20</b>

**6 Loans - Non current**

Particulars	As at	As at
	31 March 2025	31 March 2024
Unsecured, considered good		
Security deposits*	6.54	6.54
<b>Total</b>	<b>6.54</b>	<b>6.54</b>

\*Security deposit are held with Kolkata office of Cyber Astro Limited and the same is under dispute.

**7 Deferred tax assets / liabilities (net)**

Particulars	As at	As at
	31 March 2025	31 March 2024
<b>Deferred Tax Asset :</b>		
Property, plant and equipment	0.97	0.91
Provision for gratuity	0.83	2.42
Provision for leave encashment	0.44	0.86
Unabsorbed depreciation	2.17	2.17
Brought forward business losses	17.32	22.65
<b>Net Deferred Tax Assets</b>	<b>21.73</b>	<b>29.01</b>
<b>Unrecognized DTA as per IndAS 12</b>	<b>(21.73)</b>	<b>(29.01)</b>
<b>Net DTA/DTL</b>	<b>-</b>	<b>-</b>

**8 Inventories**

Particulars	As at	As at
	31 March 2025	31 March 2024
Finished goods	1.16	1.23
<b>Total</b>	<b>1.16</b>	<b>1.23</b>

9 Trade receivables

Particulars	As at 31 March 2025	As at 31 March 2024
Undisputed trade receivables -considered good	3.02	5.71
Undisputed trade receivables which have significant increase in credit risk	-	-
Undisputed trade receivables credit impaired	-	-
Disputed trade receivables -considered good	-	-
Disputed trade receivables which have significant increase in credit risk	-	-
Disputed trade receivables - credit impaired	-	-
<b>Total</b>	<b>3.02</b>	<b>5.71</b>

Aging Schedule of Trade Receivable

Particulars	Outstanding from due date of payment as on 31 March 2025					Total
	Upto 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed trade receivables -considered good	3.02	-	-	-	-	3.02
Undisputed trade receivables which have significant increase in credit risk	-	-	-	-	-	-
Undisputed trade receivables credit impaired	-	-	-	-	-	-
Disputed trade receivables -considered good	-	-	-	-	-	-
Disputed trade receivables which have significant increase in credit risk	-	-	-	-	-	-
Disputed trade receivables - credit impaired	-	-	-	-	-	-
<b>Total</b>	<b>3.02</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3.02</b>

Particulars	Outstanding from due date of payment as on 31 March 2024					Total
	Upto 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed trade receivables -considered good	5.71	-	-	-	-	5.71
Undisputed trade receivables which have significant increase in credit risk	-	-	-	-	-	-
Undisputed trade receivables credit impaired	-	-	-	-	-	-
Disputed trade receivables -considered good	-	-	-	-	-	-
Disputed trade receivables which have significant increase in credit risk	-	-	-	-	-	-
Disputed trade receivables - credit impaired	-	-	-	-	-	-
<b>Total</b>	<b>5.71</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5.71</b>



CYBER ASTRO LIMITED

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**NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 MARCH 2025**

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

**10 Cash & cash equivalents**

Particulars	As at	As at
	31 March 2025	31 March 2024
Cash on hand	-	-
Bank balances in current account	7.08	6.47
<b>Total</b>	<b>7.08</b>	<b>6.47</b>

**11 Other current assets**

Particulars	As at	As at
	31 March 2025	31 March 2024
Current tax asset (TDS Receivable - 2024-25) net of tax	0.25	2.59
Advances other than capital advances		
- Advances to vendors	3.56	3.60
Service tax to be collected	7.65	7.65
<b>Total</b>	<b>11.46</b>	<b>13.85</b>

**Note 12: Share capital**

Particulars	As at 31 March 2025	As at 31 March 2024
<b>Authorised share capital</b>		
2,00,000 fully paid equity shares of Rs. 10 each (as at 31 March, 2024: 2,00,000)	20.00	20.00
	<b>20.00</b>	<b>20.00</b>
<b>Issued, subscribed and fully paid-up</b>		
2,00,000 fully paid equity shares of Rs. 10 each (as at 31 March, 2024: 2,00,000)	20.00	20.00
	<b>20.00</b>	<b>20.00</b>

See notes (i) to (viii) below

**(i) Details of share outstanding at the year end**

Particulars	As at 31 March 2025		As at 31 March 2024	
	Number of shares	Amount	Number of shares	Amount
Shares outstanding at the beginning of the year	2,00,000	20.00	2,00,000	20.00
Shares issued during the year	-	-	-	-
<b>Shares outstanding at the end of the year</b>	<b>2,00,000</b>	<b>20.00</b>	<b>2,00,000</b>	<b>20.00</b>

**(ii) Rights, preferences and restriction attached to equity shares**

Company has only one class of equity shares having a par value of Rs.10/-. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders

**(iii) Details of shares held by shareholders holding more than 5% of shares:**

Particulars	As at 31 March 2025		As at 31 March 2024	
	Number of shares	% Holding	Number of shares	% Holding
<b>Equity shares of Rs.10 each fully paid</b>				
Cyber Media (India) Limited	75,000	37.50	75,000	37.50
Mr. Pradeep Gupta	47,984	23.99	47,984	23.99
Mr. Satrajit Majumdar	40,000	20.00	40,000	20.00
Mrs. Anuradha Gupta	15,000	7.50	15,000	7.50
	<b>1,77,984</b>	<b>88.99</b>	<b>1,77,984</b>	<b>88.99</b>

As per records of the company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents legal ownerships of shares

**(iv) Details of Holding Company**

	As at 31 March 2025		As at 31 March 2024	
	Number of shares	% Holding	Number of shares	% Holding
Cyber Media (India) Limited	75000	37.50	75000	37.50
<i>(The company is a subsidiary of Cyber Media (India) Limited due to Board Control)</i>				

**(v) Shareholding of Promoters**

	As at 31 March 2025			As at 31 March 2024		
	Number of shares	% Holding	% change during the year	Number of shares	% Holding	% change during the year
Cyber Media (India) Limited	75000	37.50	-	75000	37.50	-
Mr. Pradeep Gupta	47984	23.99	-	47984	23.99	-

**(vi)** The Company has not allotted any fully paid up shares pursuant to contract(s) without payment being received in cash nor has allotted any fully paid up shares by way of bonus shares nor has bought back any class of shares during the period of five years immediately preceding the balance sheet date.

**(vii)** There are no;

- Shares reserved for issue under options and
- Contracts/Commitments for the sale of shares or disinvestment
- Securities Convertible into equity shares

**(viii)** The Company has not declared any dividend on equity share of the Company.

**CYBER ASTRO LIMITED**

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**NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 MARCH 2025**

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

**13 Other equity**

Particulars	As at	As at
	31 March 2025	31 March 2024
Retained earnings	(164.96)	(175.07)
	<u>(164.96)</u>	<u>(175.07)</u>

**13.1 Retained earnings**

Particulars	As at	As at
	31 March 2025	31 March 2024
Balance at the beginning of year	(175.07)	(195.03)
Changes in accounting policy or prior period errors	-	-
Restated balance at the beginning of the year	(175.07)	(195.03)
Profit/(Loss) for the year	10.11	19.95
Balance at the end of the year	<u>(164.96)</u>	<u>(175.07)</u>

Retained earning represents accumulated profits/losses of the Company as per statement of Profit & Loss. It is a free reserve and can be utilised for issuance of bonus shares, payment of dividend, write off of the share issue expenses & other purposes as per the Companies Act, 2013.

14 Trade payables

Particulars	As at 31 March 2025	As at 31 March 2024
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	169.38	175.97
<b>Total</b>	<b>169.38</b>	<b>175.97</b>
<b>Disclosure as required by Micro, Small and Medium Enterprises Development Act, 2006</b>		
A(i). Principal amount remaining unpaid	-	-
A(ii). Interest amount remaining unpaid	-	-
Interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day	-	-
Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding interest specified under the Micro, Small and Medium Enterprises Act, 2006	-	-
Interest accrued and remaining unpaid	-	-
Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Aging Schedule of trade payable

Particulars	Outstanding from due date of payment as on 31 March 2025					Total
	Upto 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	6.37	7.89	1.58	-	153.54	169.38
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-
<b>Total</b>	<b>6.37</b>	<b>7.89</b>	<b>1.58</b>	<b>-</b>	<b>153.54</b>	<b>169.38</b>
Particulars	Outstanding from due date of payment as on 31 March 2024					Total
	Upto 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	9.67	4.69	10.25	10.96	140.39	175.97
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-
<b>Total</b>	<b>9.67</b>	<b>4.69</b>	<b>10.25</b>	<b>10.96</b>	<b>140.39</b>	<b>175.97</b>

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NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 MARCH 2025

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

**15 Other current liabilities**

Particulars	As at	As at
	31 March 2025	31 March 2024
Advance payments for which value is still to be given	0.36	0.36
Statutory dues	0.40	0.98
<b>Total</b>	<b>0.76</b>	<b>1.34</b>

**16 Provisions - non current**

Particulars	As at	As at
	31 March 2025	31 March 2024
Provision for gratuity	2.16	5.91
Provision for leave encashment	0.91	1.85
<b>Total</b>	<b>3.07</b>	<b>7.76</b>

**Provisions - current**

Provision for gratuity	1.14	3.70
Provision for leave encashment	0.82	1.56
<b>Total</b>	<b>1.96</b>	<b>5.26</b>

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## NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 MARCH 2025

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

**17 Revenue from operations**

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Sale of products	15.43	8.44
Sale of services	58.44	95.04
<b>Total</b>	<b>73.88</b>	<b>103.47</b>

**18 Other income**

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Interest income	0.09	-
Credit balances written back	(0.00)	0.04
<b>Total</b>	<b>0.09</b>	<b>0.04</b>

**19 Direct expenses**

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Purchase of services	11.57	24.47
Packing & dispatch	1.74	1.54
<b>Total</b>	<b>13.32</b>	<b>26.01</b>

**20 Purchases of stock - in - trade**

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Purchase	7.99	5.16
<b>Total</b>	<b>7.99</b>	<b>5.16</b>

**21 Changes in inventories of finished goods, stock - in - trade & work - in - progress**

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Inventories at the end of the year		
Finished goods	1.16	1.23
Inventory at the beginning of the year	-	-
Traded goods	-	-
Work-in-progress	-	-
Finished goods	1.23	0.86
<b>Total</b>	<b>0.07</b>	<b>(0.37)</b>

**22 Employee benefits expenses**

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Salaries & wages	27.54	36.85
Contribution to provident & other funds	0.74	1.31
Professional expenses	0.03	-
Staff welfare expenses	0.35	-
<b>Total</b>	<b>28.65</b>	<b>38.16</b>

**23 Finance costs**

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Interest	0.21	1.32
Other borrowing costs	-	-
<b>Total</b>	<b>0.21</b>	<b>1.32</b>

**24 Depreciation and amortization expense**

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Depreciation of tangible assets	0.84	0.76
Amortization of intangible assets	-	0.48
<b>Total</b>	<b>0.84</b>	<b>1.24</b>

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## NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 MARCH 2025

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

**25 Other expense**

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Power & fuel	-	1.80
Repairs to building	-	1.80
Repairs to machinery	0.00	0.61
Insurance	0.03	0.02
Office rent	7.11	-
Rates & taxes (excluding income tax)	0.06	0.08
Miscellaneous expenses	1.28	2.80
Exchange difference	0.46	0.44
Payment to auditors	0.30	0.30
Legal and professional charges	3.40	4.36
Correspondence & communication	0.26	0.28
Travelling & conveyance	0.14	0.12
Debit balances written off	-	0.00
<b>Total</b>	<b>13.04</b>	<b>12.61</b>

**25.1 Payment to auditors**

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Statutory audit fee	0.30	0.30
Limited review	-	-
Tax audit fees	-	-
Certificate and other fees	-	-
Reimbursement of expenses.	-	-
<b>Total</b>	<b>0.30</b>	<b>0.30</b>

**25.2 Miscellaneous expenditure includes the following:**

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Advertisement & publicity	0.76	-
Bank charges	0.21	0.23
Membership - professional bodies	0.11	0.10
Other miscellaneous expenses	0.10	1.90
Printing & stationary	0.11	0.07
R & M others	-	-
Vehicle running & maintenance	-	0.50
<b>Total</b>	<b>1.28</b>	<b>2.80</b>

**26 Tax expense**

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Current tax	-	-
Deferred tax	-	-
Earlier year adjustment	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**27 Other comprehensive income**

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Items that will not be reclassified to profit or loss	0.27	0.57
Income tax relating to items that will not be reclassified to profit or loss	-	-
Items that will be reclassified to profit or loss	-	-
Income tax relating to items that will be reclassified to profit or loss	-	-
<b>Total</b>	<b>0.27</b>	<b>0.57</b>

**CYBER ASTRO LIMITED****CIN:U93090DL1997PLC086975****NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 MARCH 2025**

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

**Note 28 Earnings per share**

Basic earnings per equity share has been computed by dividing net profit after tax by the weighted average number of equity shares outstanding for the year.

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Profit after tax	9.85	19.39
Number of equity shares	2,00,000	2,00,000
Weighted average number of equity shares used in computing the basic earnings per share	2,00,000	2,00,000
Basic and Diluted earnings per share of Rs. 10 each	4.92	9.69
Face value per share ( in Rs.)	10.00	10.00

**Note 29 Segment reporting**

The Company is engaged in the business of 'research and consulting organization dedicated to the art and science of astrology' which is identified as the only and primary business segment of the Company. Further all the operating facilities located in India. There are no other reportable segments in accordance with the requirements of Ind AS 108 -'Operating Segment Reporting', notified under the Companies (Indian Accounting Standards) Rules, 2015.

**29.1 Geographical information**

A. The Company is domiciled in India. The amount of its revenue from external customers broken down by location of customers is tabulated below:

Geography	Year ended 31 March 2025	Year ended 31 March 2024
India	11.55	44.12
Outside India	62.33	59.35
	<b>73.88</b>	<b>103.46</b>

B. Information regarding geographical non-current assets is as follows:

Geography	Year ended 31 March 2025	Year ended 31 March 2024
India	7.49	8.01
Outside India	-	-
	<b>7.49</b>	<b>8.01</b>

**Note 29.2 Information about major customers**

Out of the total operating revenue of Rs. 73.88 lakhs for the year ended 31 March 2025 and Rs. 103.47 lakhs for the year ended 31 March 2024 there are no customers who have 10% or more of the total revenue.



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NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 MARCH 2025

**Note 30: Related party disclosures**

**a. Related parties and their relationships**

<b>Nature of Relationship</b>	<b>Name of Related Party</b>
i. Holding Company*	- Cyber Media (India) Limited
ii. Directors	- Mr. Pradeep Gupta - Mr. Krishan Kant Tulshan - Mr. Satrajit Majumadar (Resigned on 31-05-2023) - Mr. Dhaval Gupta (Appointed on 31-05-2023)
iii. Fellow Subsidiary	- Cyber Media Research & Services Limited - Cyber Media Services PTE Limited (Subsidiary of Cyber Media Research & Services Limited) - Cyber Media Services Limited

\* The company is a subsidiary of Cyber Media (India) Limited due to Board Control.

**b. Transactions with related parties during the year ended 31 March 2025 and 31 March 2024**

<b>Particulars</b>	<b>Nature of Transaction</b>	<b>Year ended 31 March 2025</b>	<b>Year ended 31 March 2024</b>
Mr. Satrajit Majumdar	Director remuneration	-	0.25
Cyber Media (India) Limited	Corporate charges	6.87	6.00
Cyber Media Services PTE Limited	Sales	25.37	14.55

**c. Balances as at 31 March 2025 and 31 March 2024**

<b>Particulars</b>	<b>Year ended 31 March 2025</b>	<b>Year ended 31 March 2024</b>
Cyber Media (India) Limited	141.40	154.61
Cyber Media Services PTE Limited	2.14	2.08

CYBER ASTRO LIMITED

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NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31ST MARCH 2025

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

**b. Transactions with related parties during the year ended 31 March 2025 and 31 March 2024**

Particulars	Nature of Transaction	Year ended 31 March 2025	Year ended 31 March 2024
Mr. Satrajit Majumdar	Director remuneration	0.25	1.30
Cyber Media (India) Limited	Corporate charges	6.00	9.00
Cyber Media Services PTE Limited	Sales	14.55	-

**c. Balances as at 31 March 2025 and 31 March 2024**

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Cyber Media (India) Limited	154.61	158.62
Cyber Media Services PTE Limited	2.08	-

NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31 MARCH 2025

**Note 31. Financial instruments**

**31.1 Capital management**

The Company manages its capital to ensure that it will be able to continue as going concerns while maximising the return to stakeholders through the optimisation of the debt and equity balance.

Company is not subject to any externally imposed capital requirements.

The Company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants. To maintain or adjust the capital structure, the Company may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares. The Company monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. The Company includes within net debt, interest bearing loans and borrowings less cash and cash equivalents, excluding discontinued operations.

**31.2 Categories of Financial Instruments**

The carrying value and fair value of financial instruments by categories as of 31 March 2025 were as follows:

Particulars	Amortised cost	Financial assets/ liabilities at fair value through profit & loss	Financial assets/ liabilities at fair value through OCI	Total carrying value	Total fair value
<b>Financial assets</b>					
<b>Measured at Amortised cost</b>				-	-
(a) Investments	0.20	-	-	0.20	0.20
(b) Loans	6.54	-	-	6.54	6.54
(c) Trade receivables	3.02	-	-	3.02	3.02
(d) Cash and cash equivalents	3.02	-	-	3.02	3.02
<b>Financial liabilities</b>					
<b>Measured at amortised cost</b>					
(e) Trade payables	169.38	-	-	169.38	169.38

The carrying value and fair value of financial instruments by categories as of 31 March 2024 were as follows:

Particulars	Amortised cost	Financial assets/ liabilities at fair value through profit & loss	Financial assets/ liabilities at fair value through OCI	Total carrying value	Total fair value
<b>Financial assets</b>					
<b>Measured at amortised cost</b>				-	-
(a) Investments	0.20	-	-	0.20	0.20
(b) Loans	6.54	-	-	6.54	6.54
(c) Trade receivables	5.71	-	-	5.71	5.71
(d) Cash and cash equivalents	6.47	-	-	6.47	6.47
<b>Financial liabilities</b>					
<b>Measured at amortised cost</b>					
(e) Trade payables	175.97	-	-	175.97	175.97

**31.3 Fair value Hierarchy**

Level 1- Quoted prices (unadjusted) in active markets for identical assets or liabilities

Level 2- Input other than quoted prices included within level 1 that are observable for the asset or liabilities, either directly ( i. e as prices) or indirectly (i.e derived from prices).

Level 3- Inputs for the assets or liabilities that are not based on observable market data (unobservable inputs).

The following table presents fair value hierarchy of assets and liabilities measured at fair value on a recurring basis as of 31 March 2025:

Particulars	As at 31 March 2025	Fair Value measurement at end of the reporting period/year using		
		Level 1	Level 2	Level 3
CAPL ESOP Trust	0.20	-	-	0.20

The following table presents fair value hierarchy of assets and liabilities measured at fair value on a recurring basis as of 31 March 2024:

Particulars	As at 31 March 2024	Fair Value measurement at end of the reporting period/year using		
		Level 1	Level 2	Level 3
CAPL ESOP Trust	0.20	-	-	0.20

**31.3.1 Valuation technique used to determine fair value**

These investments are immaterial and current information w.r.t. these are not available with the company. The Company has adopted cost as its fair value as Company expects fair value to be equal to its cost of acquisition.

#### 31.4 Financial risk management objectives and policies

The Company's principal financial liabilities, comprise loans and borrowings, trade and other payables. The main purpose of these financial liabilities is to finance the Company's operations. The Company's principal financial assets include loans, trade and other receivables, and cash and cash equivalents that derive directly from its operations.

The Company's activities expose it to a variety of financial risks: currency risk, interest rate risk credit risk and liquidity risk. The Company's overall risk management strategy seeks to minimise adverse effects from the unpredictability of financial markets on the Company's financial performance. The Company's senior management is supported by a financial risk committee that advises on financial risks and the appropriate financial risk governance framework for the Company. The financial risk committee provides assurance to the Company's senior management the Company's financial risk activities are governed by appropriate policies and procedures and that financial risks are identified, measured and managed in accordance with the Company's policies and risk objectives. The Audit committee reviews and agrees policies for managing each of these risks, which are summarised below.

##### 31.4.1 Credit risk

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks and financial institutions and other financial instruments.

##### Cash & cash equivalents

With respect to credit risk arising from financial assets which comprise of cash and cash equivalents, the Company's risk exposure arises from the default of the counterparty, with a maximum exposure equal to the carrying amount of these financial assets at the reporting date. Since the counter party involved is a bank, Company considers the risks of non-performance by the counterparty as non-material.

##### Trade receivables

Trade receivables consist of large number of customers spread across India & abroad. Ongoing credit evaluation is performed on the financial conditions of account receivables.

##### 31.4.2 Liquidity and interest risk tables

The following tables detail the company's remaining contractual maturity for its financial liabilities with agreed repayment periods. The tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the Company can be required to pay. The contractual maturity is based on the earliest date on which the Company may be required to pay.

Particulars	Weighted average effective interest rate	0-1 year	1-3 years	3+ years	On Demand	Total	Carrying Amount
<b>31 March 2025</b>							
Trade payables	-	169.38	-	-	-	169.38	169.38
<b>31 March 2024</b>							
Trade payables	-	175.97	-	-	-	175.97	175.97

#### 31.5 Fair value measurements

This note provides information about how the company determines fair values of various financial assets and financial liabilities.

##### Fair value of financial assets and financial liabilities that are not measured at fair value (but fair value disclosures are required)

The directors consider that the carrying amounts of financial assets and financial liabilities recognised in the financial statements approximate their fair values.

**Note 32: Income Tax**

<b>32.1 Income taxes recognised in profit and loss</b>		<b>(Amount in lakhs)</b>	
<b>Partiulars</b>	<b>Year ended 31 March 2025</b>	<b>Year ended 31 March 2024</b>	
<b>Current tax</b>			
In respect of the current year	-	-	
In respect of the previous years	-	-	
In respect of the prior years	-	-	
	-	-	
<b>Deferred tax</b>			
In respect of the current year	-	-	
In respect of the previous years	-	-	
In respect of the prior years	-	-	
	-	-	
<b>Total income tax expense recognised in the current year</b>	<b>-</b>	<b>-</b>	

The income tax expense for the year can be reconciled to the accounting profit as follows:

		<b>(Amount in lakhs)</b>	
<b>Partiulars</b>	<b>Year ended 31 March 2025</b>	<b>Year ended 31 March 2024</b>	
<b>Profit before tax</b>	<b>9.85</b>	<b>19.39</b>	
Statutory income tax rate	25.17%	25.17%	
Tax at Indian statutory income tax rate	2.48	4.88	
Effect of income that is exempt from taxation	-	-	
Effect of expenses that are not deductible in determining taxable profit	-	-	
Effect of prior period accumulated business losses	(2.48)	(4.88)	
Adjustment recognised in the current year in relation to the current tax of prior years	-	-	
Income tax expense recognised in profit or loss	-	-	
<b>Total income tax expense recognised in the current year</b>	<b>-</b>	<b>-</b>	

<b>32.2 Income tax recognised in other comprehensive income</b>		<b>(Amount in lakhs)</b>	
<b>Partiulars</b>	<b>Year ended 31 March 2025</b>	<b>Year ended 31 March 2024</b>	
<b>Current tax</b>			
Remeasurements of defined benefit obligation	-	-	
<b>Deferred tax</b>			
Remeasurements of defined benefit obligation	-	-	
<b>Total income tax recognised in other comprehensive income</b>	<b>-</b>	<b>-</b>	

33 Accounting ratio

Particulars		Numerator	Denominator	As at 31 March 2025	As at 31 March 2024	% Variance	Reason for Variance
Current Ratio	in times	Current Assets	Current Liabilities	0.13	0.15	-11.56	Since the variance is not more than 25%, then as per Schedule III, reasons for variance is not required.
Debt-Equity Ratio	in times	Total Debt	Shareholder's Equity	-	-	-	Not Applicable as the Company does not have debt.
Debt Service Coverage Ratio (DSCR)	in times	Earning Available for Debt Service	Debt Service	-	-	-	Not Applicable as the Company does not have debt.
Return on Equity Ratio (ROCE)	in %	Net Profits after taxes-Preference Dividend	Average Shareholder's Equity	-6.56	-11.74	-44.12	Due to decrease in profit as compared it with previous year
Trade Receivables Turnover Ratio	in times	Revenue from Operations	Avg. Accounts Receivable	16.93	36.26	-53.31	Due to decrease in revenue & trade receivables of the Company.
Trade Payables Turnover Ratio	in times	Purchases of Goods and services and other expenses	Average Trade Payables	0.08	0.30	-73.92	Due to decrease in direct expenses and in trade payables.
Net Capital Turnover Ratio	in times	Revenue from Operations	Working Capital	-0.49	-0.67	-25.80	Due to decrease in revenue of the Company
Net Profit Ratio	in %	Net Profit	Revenue from Operations	13.33	18.73	-28.84	Due to decrease in revenue & profit during the year
Return on Capital Employed	in %	Earning before interest and taxes	Capital Employed	-6.94	-13.35	-48.02	Due to decrease in profit & in tangible net worth
Return on Investments	in %	Income generated from investments	Time weighted average investments	-	-	-	Not Required

Notes:

1. The ratios have been computed as below:

Current Ratio =Current Assets/Current Liabilities  
Debt Equity Ratio=Total Debt/Shareholder's Equity  
Debt Service Coverage Ratio= Earning Available for Debt Service/Debt Service  
Earning for Debt Service = Net Profit after taxes + Non-cash operating expenses like depreciation and other amortizations + Interest + other adjustments  
Debt service = Interest & Lease Payments + Principal Repayments  
Return on Equity (ROE)=Net Profits after taxes – Preference Dividend/Average Shareholder's Equity  
Inventory Turnover ratio=Cost of goods sold OR sales/Average Inventory  
Trade receivables turnover ratio=Net Credit Sales/Avg. Accounts Receivable  
Average trade debtors = (Opening + Closing balance / 2)  
Trade payables turnover ratio=Net Credit Purchases/Average Trade Payables  
Net capital turnover ratio=Net Sales/Working Capital  
Net profit ratio=Net Profit/Net Sales  
Return on capital employed (ROCE)=Earning before interest and taxes/Capital Employed  
Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability

**Note 34: Additional regulatory information**

- i) Title deeds of Immovable property not held in name of the Company**  
The Company does not hold any immovable property, hence clause (i) is not applicable to Company.
- ii) Fair Value of investment property**  
The Company does not have investment property, hence clause (ii) is not applicable to Company.
- iii) Revaluation of property, plant & equipment**  
The Company has not revalued its property, plant and equipment , hence clause (iii) is not applicable to the Company.
- iv) Revaluation of intangible assets**  
The Company has not revalued its intangible assets , hence clause (iv) is not applicable to the Company.
- v) Loans or advances to specified persons**  
The Company has not granted loans or advances in the nature of loans to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, that are: (a) repayable on demand; or (b) without specifying any terms or period of repayment, hence clause (v) is not applicable to Company.
- vi) Capital work-in-progress (cwip) ageing schedule/ completion schedule**  
The Company does not have capital work-in-progress (cwip) , hence clause (vi) is not applicable to the Company.
- vii) Intangible assets under development ageing schedule/ completion schedule**  
The Company does not have intangible assets under development, hence clause (vii) is not applicable to the Company
- viii) Details of benami property held**  
No proceedings have been initiated or are pending against the Company under the Benami Transactions (Prohibition) Act,1988, hence clause (viii) is not applicable to the Company.
- ix) Borrowings secured against current assets**  
The Company has not borrowed any amount from any bank or financial institution against current assets, hence clause (ix) is not applicable.
- x) Willful defaulter**  
The Company has not been declared as a willful defaulter by any bank or financial institution or any other lender, hence clause (x) is not applicable to Company.
- xi) Relationship with struck off companies**  
The Company has not undertaken any transaction with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956, hence clause (xi) is not applicable.
- xii) Registration of charges or satisfaction with Registrar of Companies (ROC)**  
There are no charges or satisfaction that need to be registered with ROC beyond the statutory period , hence clause (xii) is not applicable.
- xiii) Compliance with number of layers of companies**  
The provisions of clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017 are not applicable to the company as per Section 2(45) of the Companies Act,2013 hence clause (xiii) is not applicable.
- xiv) Accounting ratio**  
These accounting rates are disclosed in note 33 to the financial statements.
- xv) Compliance with approved scheme(s) of arrangements**  
No scheme of arrangements has been approved by competent authority in terms of sections 230 to 237 of the Companies Act,2013 in respect of the Company, hence clause (xv) is not applicable to Company.

**xvi) Utilization of borrowed funds and share premium**

The Company has not neither advanced any loans or unvested fund to any other person or entity nor received any funds from any person or entity, hence clause (xvi) is not applicable.

**Note 35: Other additional information**

The following is the other additional information required by Para 7 of the General Instructions for preparation of statement of profit and loss of Division II of Schedule III of the Companies Act, 2013

**i) Undisclosed income**

The Company records all the transaction in the books of accounts properly and has no undisclosed income during the year or in previous years in the tax assessments under the Income Tax Act, 1961 hence clause (i) is not applicable to the Company.

**ii) Corporate social responsibility**

The Provisions of section 135 of the Companies Act, 2013 are not applicable to the Company hence clause (m) is not applicable to the Company.

**iii) Details of crypto currency or virtual currency**

The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year hence clause (n) is not applicable to the Company.

**Note 36:** There are no events after reporting period which needs to be disclosed.

**Note 37:** Trade receivables and trade payables are subject to external confirmations.

**Note 38:** There is no further information required to be disclosed as per Schedule III to the Companies Act, 2013, Companies (Indian Accounting Standards) Rules 2015 or other provisions of the Companies Act, 2013.

**Note 39: Approval of financial statements**

The financial statements of the Company for the year ended 31 March 2024 were approved by the board of directors in their meeting held on 20 May 2024. The Financial statements can be re-opened/voluntary revised under certain circumstances as provided under section 130 & 131 of the Companies Act, 2013.

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As per our report of even date attached

**For Goel Mintri & Associates**

Chartered Accountants

(Firm Registration No. 013211N)

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For and on behalf of the Board Of Directors

**CYBER ASTRO LIMITED**

**Gopal Dutt**

Partner

Membership No. 520858

UDIN: 25520858BMIDTR7131

**Pradeep Gupta**

Director

DIN 00007520

**Krishan Kant Tulshan**

Director

DIN 00009764

Place: New Delhi

Date: 20/05/2025



**Cyber Media Services Limited**  
**Financial Statements**  
**FY 2024-25**

**CYBER MEDIA SERVICES LIMITED**  
**CIN: U22130DL2008PLC174146**  
**BALANCE SHEET AS AT 31 MARCH 2025**  
(All amounts in lacs of INR, unless stated otherwise)

Particulars	Note	As at 31 March 2025	As at 31 March 2024
<b>ASSETS</b>			
<b>Non current assets</b>			
<b>Financial assets</b>			
Loans	3	0.14	0.14
<b>Total non-current assets</b>		<b>0.14</b>	<b>0.14</b>
<b>Current assets</b>			
<b>Financial assets</b>			
Cash and bank balances	4	0.08	0.08
<b>Total current assets</b>		<b>0.08</b>	<b>0.08</b>
<b>Total Assets</b>		<b>0.22</b>	<b>0.22</b>
<b>EQUITY &amp; LIABILITIES</b>			
<b>Equity</b>			
Equity share capital	5	9.00	9.00
Other equity	6	(11.42)	(11.01)
<b>Total Equity</b>		<b>(2.42)</b>	<b>(2.01)</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
<b>Financial liabilities</b>			
Trade payables			
(i) Total outstanding dues of micro enterprises and small enterprises		-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	7	2.50	2.05
Other current liabilities	8	0.15	0.18
<b>Total current liabilities</b>		<b>2.65</b>	<b>2.23</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>		<b>0.22</b>	<b>0.22</b>

The accompanying statement of material accounting policies and notes to the financial information are an integral part of this Balance Sheet. 1-18

As per our report of even date attached  
**For Goel Mintri & Associates**  
Chartered Accountants  
(Firm Registration No. 013211N)

For and on behalf of the Board Of Directors  
**CYBER MEDIA SERVICES LIMITED**

**Pradeep Gupta**  
Director  
DIN 00007520

**Gopal Dutt**  
Partner  
Membership No. 520858  
UDIN: 25520858BMIDTS8167

**Krishan Kant Tulshan**  
Director  
DIN 00009764

Place : New Delhi  
Date: 20/05/2025

**CYBER MEDIA SERVICES LIMITED**  
**CIN: U22130DL2008PLC174146**  
**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31 MARCH 2025**  
(All amounts in lacs of INR, unless stated otherwise)

Particulars	Note No.	Year ended 31 March 2025	Year ended 31 March 2024
<b>INCOME</b>			
Revenue from operations		-	-
Other income		-	-
<b>Total income</b>		-	-
<b>EXPENSES</b>			
Other expenses	9	0.42	0.88
<b>Total expenses</b>		0.42	0.88
<b>Profit Before Tax</b>		<b>(0.42)</b>	<b>(0.88)</b>
Tax expenses			
Current tax		-	-
Deferred tax		-	-
Earlier year adjustment		-	-
<b>Profit (Loss) for the period</b>		<b>(0.42)</b>	<b>(0.88)</b>
<b>Other comprehensive income</b>			
(A) (I) Items that will not be reclassified to profit or loss		-	-
(II) Income tax relating to items that will not be reclassified to profit or loss		-	-
(B) (I) Items that will be reclassified to profit or loss		-	-
(II) Income tax relating to items that will be reclassified to profit or loss		-	-
<b>Total other comprehensive income</b>		-	-
<b>Total comprehensive income for the year</b>		<b>(0.42)</b>	<b>(0.88)</b>
<b>Earnings per equity share</b>	10		
- Basic (Rs.)		<b>(0.46)</b>	<b>(0.97)</b>
- Diluted (Rs.)		<b>(0.46)</b>	<b>(0.97)</b>
<b>The accompanying statement of material accounting policies and notes to the financial information are an integral part of this Statement of Profit and Loss.</b>	<b>1-18</b>		

As per our report of even date attached  
**For Goel Mintri & Associates**  
Chartered Accountants  
(Firm Registration No. 013211N)

For and on behalf of the Board Of Directors  
**CYBER MEDIA SERVICES LIMITED**

**Gopal Dutt**  
Partner  
Membership No. 520858  
UDIN: 25520858BMIDTS8167

**Pradeep Gupta**  
Director  
DIN 00007520

Place : New Delhi  
Date: 20/05/2025

**Krishan Kant Tulshan**  
Director  
DIN 00009764

**CYBER MEDIA SERVICES LIMITED**  
**CIN: U22130DL2008PLC174146**  
**STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31 MARCH 2025**  
(All amounts in lacs of INR, unless stated otherwise)

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
<b>A. Cash flow from operating activities</b>		
Profit for the year after tax	(0.42)	(0.88)
<b>Adjustments for:</b>		
Profit on sale of assets	-	-
Interest expense	-	-
	<u>(0.42)</u>	<u>(0.88)</u>
<b>Movements in working capital:</b>		
<b>Adjustments for (increase) / decrease in operating assets:</b>		
Inventories	-	-
Other current assets	-	-
<b>Adjustments for increase / (decrease) in operating liabilities:</b>		
Provisions	-	-
Trade payables	0.45	0.83
Other current liabilities	(0.03)	-
	<u>(0.00)</u>	<u>(0.05)</u>
<b>Cash generated from operations</b>	<u>(0.00)</u>	<u>(0.05)</u>
Income tax paid	-	-
<b>Net cash generated by operating activities (A)</b>	<u><b>(0.00)</b></u>	<u><b>(0.05)</b></u>
<b>B. Cash flow from investing activities</b>		
Loans	-	-
Share of associates	-	-
<b>Net cash generated by/(used in) investing activities (B)</b>	<u>-</u>	<u>-</u>
<b>C. Cash flow from financing activities</b>		
Proceeds from long term borrowings	-	-
Payment of short term borrowings	-	-
Loan given	-	-
<b>Net Cash generated by/(used in) financing activities</b>	<u>-</u>	<u>-</u>
<b>D. Exchange difference in foreign currency</b>		
<b>Net decrease in Cash and cash equivalents (A+B+C+D)</b>	(0.00)	(0.05)
Cash and cash equivalents at the beginning of the year	0.08	0.13
<b>Cash and cash equivalents at the end of year end</b>	<u><b>0.08</b></u>	<u><b>0.08</b></u>

The accompanying statement of material accounting policies and notes to the financial information are an integral part of this Statement of Cash Flows. 1-18

As per our report of even date attached  
**For Goel Mintri & Associates**  
Chartered Accountants  
(Firm Registration No. 013211N)

**Gopal Dutt**  
Partner  
Membership No. 520858  
UDIN: 25520858BMIDTS8167

Place : New Delhi  
Date: 20/05/2025

For and on behalf of the Board Of Directors  
**CYBER MEDIA SERVICES LIMITED**

**Pradeep Gupta**  
Director  
DIN 00007520

**Krishan Kant Tulshan**  
Director  
DIN 00009764

**CYBER MEDIA SERVICES LIMITED**  
**CIN: U22130DL2008PLC174146**  
**STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 MARCH 2025**  
(All amounts in lacs of INR, unless stated otherwise)

**A. Equity Share Capital**

Particulars	Amount
<b>Balance as at 1 April 2023</b>	<b>9.00</b>
Changes in equity share capital due to prior period errors	-
<b>Restated Balance as at 1 April 2023</b>	<b>9.00</b>
Changes in equity share capital during the year	-
<b>Balance at 31 March 2024</b>	<b>9.00</b>
<b>Balance as at 1 April 2024</b>	<b>9.00</b>
Changes in equity share capital due to prior period errors	-
<b>Restated Balance as at 1 April 2024</b>	<b>9.00</b>
Changes in equity share capital during the year	-
<b>Balance at 31 March 2025</b>	<b>9.00</b>

**B. Other Equity**

Particulars	Security Premium	Retained Earnings	Total Other Equity
<b>Balance as at 1 April 2023</b>	796.00	(806.13)	(10.13)
Changes in prior period errors	-	-	-
<b>Restated Balance as at 1 April 2023</b>	796.00	(806.13)	(10.13)
Add: Profit/(Loss) for the year	-	(0.88)	(0.88)
<b>Balance at 31 March 2024</b>	<b>796.00</b>	<b>(807.01)</b>	<b>(11.01)</b>
<b>Balance as at 1 April 2024</b>	796.00	(807.01)	(11.01)
Changes in prior period errors	-	-	-
<b>Restated Balance as at 1 April 2024</b>	<b>796.00</b>	<b>(807.01)</b>	<b>(11.01)</b>
Add: Profit/(Loss) for the year	-	(0.42)	(0.42)
<b>Balance at 31 March 2025</b>	<b>796.00</b>	<b>(807.42)</b>	<b>(11.42)</b>

The accompanying statement of material accounting policies and notes to the financial information are an integral part of this Statement of Change in Equity. **1-18**

As per our report of even date attached  
**For Goel Mintri & Associates**  
Chartered Accountants  
(Firm Registration No. 013211N)

For and on behalf of the Board Of Directors  
**CYBER MEDIA SERVICES LIMITED**

**Gopal Dutt**  
Partner  
Membership No. 520858  
UDIN: 25520858BMIDTS8167

**Pradeep Gupta**  
Director  
DIN 00007520

Place: New Delhi  
Date: 20/05/2025

**Krishan Kant Tulshan**  
Director  
DIN 00009764

**CYBER MEDIA SERVICES LIMITED****CIN: U22130DL2008PLC174146****NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDING ON 31 MARCH 2025**

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

**3 Loans - non current**

Particulars	As at	As at
	31 March 2025	31 March 2024
Unsecured, considered good		
- Security deposits	0.14	0.14
	<u>0.14</u>	<u>0.14</u>

**4 Cash and bank balances :**

Particulars	As at	As at
	31 March 2025	31 March 2024
Balances in bank account	0.08	0.08
<b>TOTAL</b>	<u><b>0.08</b></u>	<u><b>0.08</b></u>

**Note 5: Share capital**

Particulars	As at 31 March 2025	As at 31 March 2024
<b>Authorised share capital</b>		
1,00,000 fully paid equity shares of Rs. 10 each (as at 31 March, 2024: 1,00,000)	10.00	10.00
	<b>10.00</b>	<b>10.00</b>
<b>Issued, subscribed and fully paid-up</b>		
90,000 fully paid equity shares of Rs. 10 each (as at 31 March, 2024: 90,000)	9.00	9.00
	<b>9.00</b>	<b>9.00</b>

See notes (i) to (vii) below

(i) **The reconciliation of number of share outstanding is set out below:**

	As at 31 March, 2025		As at 31 March, 2024	
Particulars	Number of shares	Amount	Number of shares	Amount
Shares outstanding at the beginning of the year	90,000	9.00	90,000	9.00
Shares issued during the year	-	-	-	-
<b>Shares outstanding at the end of the year</b>	<b>90,000</b>	<b>9.00</b>	<b>90,000</b>	<b>9.00</b>

(ii) **Rights, preferences and restriction attached to equity shares**

Company has only one class of equity shares having a par value of Rs.10/-. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders

(iii) **Details of shares held by shareholders holding more than 5% of shares:**

	As at 31 March, 2025		As at 31 March, 2024	
Particulars	Number of shares	% Holding	Number of shares	% Holding
<b>Equity shares of Rs.10 each fully paid</b>				
Cyber Media (India) Limited	90,000	100.00	90,000	100.00
	<b>90,000</b>	<b>100.00</b>	<b>90,000</b>	<b>100.00</b>

As per records of the company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents legal ownerships of shares

(iv) **Details of holding Company**

	As at 31 March, 2025		As at 31 March, 2024	
	Number of shares	% Holding	Number of shares	% Holding
Cyber Media (India) Limited	90,000	100.00	90,000	100.00
	<b>90,000</b>	<b>100.00</b>	<b>90,000</b>	<b>100.00</b>

(v) **Shareholding of promoters**

	As at 31 March, 2025			As at 31 March, 2024		
	Number of shares	% Holding	% changes during the year	Number of shares	% Holding	% changes during the year
Cyber Media (India) Limited	90,000	100.00	-	90,000	100.00	-
	<b>90,000</b>	<b>100.00</b>	-	<b>90,000</b>	<b>100.00</b>	-

(vi) The Company has not allotted any fully paid up shares pursuant to contract(s) without payment being received in cash nor has allotted any fully paid up shares by way of bonus shares nor has bought back any class of shares during the period of five years immediately preceding the balance sheet date.

(vii) The Company has not declared any dividend on equity share of the Company.

**CYBER MEDIA SERVICES LIMITED****CIN: U22130DL2008PLC174146****NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDING ON 31 MARCH 2025**

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

**Note 6: Other equity**

Particulars	As at	As at
	31 March 2025	31 March 2024
Retained earnings	(807.42)	(807.01)
Security premium	796.00	796.00
<b>Total</b>	<b>(11.42)</b>	<b>(11.01)</b>

**Note 6.1 Retained earnings**

Particulars	As at	As at
	31 March 2025	31 March 2024
Balance at the beginning of year	(807.01)	(806.13)
Profit/(Loss) for the year	(0.42)	(0.88)
<b>Balance at the end of the year</b>	<b>(807.42)</b>	<b>(807.01)</b>

Retained earning represents accumulated profits/losses of the Company as per statement of profit & loss. It is a free reserve and can be utilized for issuance of bonus shares, payment of dividend, write off of share issue expenses & other purposes as per the Companies Act, 2013.

**Note 6.2 Security Premium**

Particulars	As at	As at
	31 March 2025	31 March 2024
Balance at the beginning of year	796.00	796.00
Changes during the year	-	-
<b>Balance at the end of the year</b>	<b>796.00</b>	<b>796.00</b>

Security premium is credited on receipt of share premium on issuance of equity shares in earlier years. It can be utilised as per section 52 of Companies Act, 2013.



## CYBER MEDIA SERVICES LIMITED

CIN: U22130DL2008PLC174146

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDING ON 31 MARCH 2025

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

**7 Trade payables**

Particulars	As at 31 March 2025	As at 31 March 2024
(i) Total outstanding dues of micro enterprises and small enterprises	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	2.50	2.05
<b>Total</b>	<b>2.50</b>	<b>2.05</b>

**Disclosure as required by Micro, Small and Medium Enterprises Development Act, 2006**

Particulars	As at 31 March 2025	As at 31 March 2024
A(i). Principal amount remaining unpaid	-	-
A(ii). Interest amount remaining unpaid	-	-
Interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day	-	-
Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding interest specified under the Micro, Small and Medium Enterprises Act, 2006	-	-
Interest accrued and remaining unpaid	-	-
Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises	-	-

**Aging schedule of trade payables**

Particulars	Outstanding from due date of payment as on March 31, 2025					Total
	Upto 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	0.14	0.73	0.38	-	1.25	2.50
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-
<b>Total</b>	<b>0.14</b>	<b>0.73</b>	<b>0.38</b>	<b>-</b>	<b>1.25</b>	<b>2.50</b>

Particulars	Outstanding from due date of payment as on March 31, 2024					Total
	Upto 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	0.42	0.38	-	-	1.25	2.05
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-
<b>Total</b>	<b>0.42</b>	<b>0.38</b>	<b>-</b>	<b>-</b>	<b>1.25</b>	<b>2.05</b>

**CYBER MEDIA SERVICES LIMITED**

**CIN: U22130DL2008PLC174146**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDING ON 31 MARCH 2025**

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

**8 Other current liabilities**

	As at	As at
Particulars	31 March 2025	31 March 2024
Audit fees payable	0.15	0.18
<b>TOTAL</b>	<b>0.15</b>	<b>0.18</b>

**CYBER MEDIA SERVICES LIMITED****CIN: U22130DL2008PLC174146****NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDING ON 31 MARCH 2025**

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

**9 Other expenses**

<b>Particulars</b>	<b>Year ended 31 March 2025</b>	<b>Year ended 31 March 2024</b>
Rates & taxes (excluding income tax)	0.15	0.03
Payment to auditors	0.15	0.18
Legal and professional charges	0.12	0.66
Debit balance written off	-	0.02
<b>TOTAL</b>	<b>0.42</b>	<b>0.89</b>

**9.1 Payment to auditors**

<b>Particulars</b>	<b>Year ended 31 March 2025</b>	<b>Year ended 31 March 2024</b>
Statutory audit fee	0.15	0.18
<b>TOTAL</b>	<b>0.15</b>	<b>0.18</b>

**CYBER MEDIA SERVICES LIMITED****CIN: U22130DL2008PLC174146****NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDING ON 31 MARCH 2025**

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

**Note 10: Earnings per share**

Basic earnings per equity share has been computed by dividing net profit after tax by the weighted average number of equity shares outstanding for the year.

Diluted earnings per equity share has been computed by dividing net profit after tax by the weighted average number of equity shares Plus diluted securities outstanding for the year.

Particulars	For the Year ended 31 March, 2025	For the Year ended 31 March, 2024
Profit after tax (Rs. In lakhs)	(0.42)	(0.88)
Number of equity shares	90,000	90,000
Weighted average number of equity shares used in computing the basic earnings per share	90,000	90,000
Basic and diluted earnings per share of Rs. 10 each	(0.46)	(0.97)
Face value per share ( in Rs.)	10	10

**Note 11: Segment reporting**

The Company is engaged in the business of 'Content Development Services' which is identified as the only and primary business segment of the Company. Further all the operating facilities are located in India. There are no other reportable segments in accordance with the requirements of Ind AS 108 -'Operating Segment Reporting', notified under the Companies (Indian Accounting Standards) Rules, 2015. During the financial year ended on 31 March 2025, there is no revenue under operations and/ or any other information which is needs to be reported separately.

**CYBER MEDIA SERVICES LIMITED**

CIN: U22130DL2008PLC174146

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDING ON 31 MARCH 2025**

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

**Note 12. Financial instruments****12.1 Capital management**

The Company manages its capital to ensure that it will be able to continue as going concern while maximising the return to stakeholders through the optimisation of the debt and equity balance. Company is not subject to any externally imposed capital requirements.

The Company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants. To maintain or adjust the capital structure, the Company may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares. The Company monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. The Company includes within net debt, interest bearing loans and borrowings less cash and cash equivalents, excluding discontinued operations.

**12.1.1 Gearing Ratio**

Particulars	As at 31 March 2025	As at 31 March 2024
Borrowings	-	-
Current maturities of long term debt	-	-
Less: Cash and bank balances	0.08	0.08
<b>Net Debt</b>	<b>0.08</b>	<b>0.08</b>
Equity	(2.42)	(2.01)
<b>Capital and net debt</b>	<b>(2.34)</b>	<b>(1.93)</b>
<b>Gearing Ratio</b>	<b>(29.07)</b>	<b>(24.06)</b>

**12.2 Categories of Financial instruments**

The carrying value and fair value of financial instruments by categories as of March 31, 2025 were as follows:

Particulars	Amortised Cost	Financial assets/ liabilities at fair value through profit & loss	Financial assets/ liabilities at fair value through OCI	Total carrying value	Total Fair value
<b>Financial assets</b>					
<b>Measured at amortised cost</b>					
(a) Investments	-	-	-	-	-
(b) Loans	0.14	-	-	0.14	0.14
(c) Trade receivables	-	-	-	-	-
(d) Cash and cash equivalents	0.08	-	-	0.08	0.08
<b>Financial Liabilities</b>					
<b>Measured at amortised cost</b>					
(e) Borrowings	-	-	-	-	-
(f) Trade payables	2.50	-	-	2.50	2.50
(g) Other financial liabilities					

The carrying value and fair value of financial instruments by categories as of March 31, 2024 were as follows:

Particulars	Amortised Cost	Financial assets/ liabilities at fair value through profit & loss	Financial assets/ liabilities at fair value through OCI	Total carrying value	Total Fair value
<b>Financial assets</b>					
<b>Measured at Amortised cost</b>					
(a) Investments	-	-	-	-	-
(b) Loans	0.14	-	-	0.14	0.14
(c) Trade receivables	-	-	-	-	-
(d) Cash and cash equivalents	0.08	-	-	0.08	0.08
<b>Financial Liabilities</b>					
<b>Measured at amortised cost</b>					
(e) Borrowings	-	-	-	-	-
(f) Trade payables	2.05	-	-	2.05	2.05
(g) Other financial liabilities	-	-	-	-	-

**12.3 Fair value Hierarchy**

Level 1- Quoted prices (unadjusted) in active markets for identical assets or liabilities

Level 2- Input other than quoted prices included within level 1 that are observable for the asset or liabilities, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3- Inputs for the assets or liabilities that are not based on observable market data (unobservable inputs).

**12.4 Financial risk management objectives and policies**

The Company's principal financial liabilities, comprises of loans and borrowings, trade and other payables. The main purpose of these financial liabilities is to finance the Company's operations. The Company's principal financial assets include loans, trade and other receivables, and cash and cash equivalents that derive directly from its operations.

The Company's activities expose it to a variety of financial risks: currency risk, interest rate risk credit risk and liquidity risk. The Company's overall risk management strategy seeks to minimise adverse effects from the unpredictability of financial markets on the company's financial performance. The Company's senior management is supported by a financial risk committee that advises on financial risks and the appropriate financial risk governance framework for the Company. The financial risk committee provides assurance to the Company's senior management the Company's financial risk activities are governed by appropriate policies and procedures and that financial risks are identified, measured and managed in accordance with the Company's policies and risk objectives The Audit Committee reviews and agrees policies for managing each of these risks, which are summarised below.

**12.4.1 Credit Risk**

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks and financial institutions and other financial instruments.

**Cash & cash equivalents**

With respect to credit risk arising from financial assets which comprise of cash and cash equivalents, the Company s risk exposure arises from the default of the counterparty, with a maximum exposure equal to the carrying amount of these financial assets at the reporting date. Since the counter party involved is a bank, Company considers the risks of non-performance by the counterparty as non-material.

**Trade receivables**  
Trade Receivables consist of large number of customers spread across India & abroad. Ongoing credit evaluation is performed on the financial conditions of account receivables.

**12.4.2 Liquidity and interest risk tables**

The following table detail the Company's remaining contractual maturity for its financial liabilities with agreed repayment periods. The tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the Company can be required to pay. The contractual maturity is based on the earliest date on which the Company may be required to pay.

Particulars	Weighted average effective interest rate	0-1 year	1-3 years	3+ years	On Demand	Total	Carrying Amount
<b>31 March, 2025</b>							
Trade payables		2.50	-	-	-	2.50	2.50
Borrowings		-	-	-	-	-	-
<b>31 March, 2024</b>							
Trade payables		2.05	-	-	-	2.05	2.05
Borrowings		-	-	-	-	-	-

**12.5 Fair value measurements**  
This note provides information about how the Company determines fair values of various financial assets and financial liabilities.  
**Fair value of financial assets and financial liabilities that are not measured at fair value (but fair value disclosures are required)**  
The directors consider that the carrying amounts of financial assets and financial liabilities recognised in the financial statements approximate their fair values.

**CYBER MEDIA SERVICES LIMITED**

CIN: U22130DL2008PLC174146

NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDING ON 31 MARCH 2025

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

**Note 13: Related party disclosures****Related parties and their relationships as at 31 March 2025 & 31 March 2024**

S.No	Nature of Relationship	Name of Related Party
i.	Holding Company	Cyber Media (India) Limited
ii.	Fellow Subsidiaries	Cyber Media Research & Services Limited Cyber Astro Limited
iii.	Step-down Subsidiary	Cyber Media Services PTE Limited Step down subsidiary of Cyber Media (India) Limited
iv.	Directors	Mr. Pradeep Gupta Mr. Krishan Kant Tulshan Mr. Dhaval Gupta

**Transactions with related parties during the year ended 31 March 2025 and 31 March 2024**

Particulars	Nature of Transaction	Year ended	Year ended
		31 March 2025	31 March 2024
Cyber Media (India) Limited	Expenses incurred on our behalf	0.06	0.07
Cyber Media Research & Services Limited	Expenses incurred on our behalf	0.20	0.62

**Balances as at 31 March 2025 and 31 March 2024**

Particulars	Year ended	Year ended
	31 March 2025	31 March 2024
Cyber Media (India) Limited	0.14	0.08
Cyber Media Research & Services Limited	0.82	0.62

CYBER MEDIA SERVICES LIMITED

CIN: U22130DL2008PLC174146

NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDING ON 31 MARCH 2025

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

**Note 14: Additional regulatory information**

The following is the additional regulatory information required by the clause L of general instruction for preparation of Balance Sheet of Division II of Schedule III of the Companies Act, 2013

**i) Title deeds of immovable property not held in name of the Company**

The Company does not have any immovable property, hence clause (i) is not applicable to Company.

**ii) Fair Value if investment property**

The Company does not have investment property, hence clause (ii) is not applicable to Company.

**iii) Revaluation of property, plant & equipment**

The Company has not revalued its property, plant and equipment, hence clause (iii) is not applicable to the Company.

**iv) Revaluation of investment property, property, plant & equipment and intangible assets**

The Company does not have any intangible assets, hence clause (iv) is not applicable to Company.

**v) Loans or advances to specified persons**

The Company has not granted loans or advances in the nature of loans to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, that are: (a) repayable on demand; or (b) without specifying any terms or period of repayment, hence clause (v) is not applicable to Company.

**vi) Capital work-in-progress (CWIP) ageing schedule/ completion schedule**

The Company does not have any capital work-in-progress, hence clause (vi) is not applicable.

**vii) Intangible assets under development ageing schedule/ completion schedule**

The Company does not have any Intangible assets under development, hence clause (vii) is not applicable.

**viii) Details of Benami Property held**

No proceedings have been initiated or are pending against the company under the Benami Transactions (Prohibition) Act, 1988, hence clause viii is not applicable to the Company.

**ix) Borrowings secured against current assets**

The Company has not borrowed any amount from any bank or financial institution, hence clause (ix) is not applicable.

**x) Willful defaulter**

The Company has not been declared as a willful defaulter by any bank or financial institution or any other lender, hence clause (x) is not applicable to Company.

**xi) Relationship with struck off Companies**

The Company has not undertaken any transaction with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956, hence clause (xi) is not applicable.



**CYBER MEDIA SERVICES LIMITED**

CIN: U22130DL2008PLC174146

NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDING ON 31 MARCH 2025

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

**xii) Registration of charges or satisfaction with Registrar of Companies (ROC)**

There are no charges or satisfaction that need to be registered with ROC beyond the statutory period , hence clause (xii) is not applicable.

**xiii) Compliance with number of layers of companies**

The provisions of clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017 are not applicable to the company as per Section 2(45) of the Companies Act,2013 hence clause (xiii) is not applicable.

**xiv) Analytical Ratios**

S.No.	Ratio	Numerator	Denominator	Current Period FY-2024-25	Previous Period FY-2023-24	% variance	Reason for variance (if above 25%)
1	Current Ratio	Current Assets	Current Liabilities	0.03	0.04	25.00	During the year trade payable of the company has increased
2	Debt-Equity Ratio	Total Debt	Shareholder Equity	Not Applicable as the company does not have debt.			
3	Debt Service Coverage Ratio	EBIT( earning Available for Debt Services)	Debt services	Not Applicable as the company does not have debt and debt service .			
4	Return on Equity Ratio	Net Profit After Tax - Preference Dividend	Share Capital	(0.05)	(0.10)	50.00	During the year expenses of the company has decreased
5	Inventory turnover ratio	Cost of good sold	Average Inventory	Not applicable as the company does not hold any inventory during the year.			
6	Trade Receivables turnover ratio	Net Credit Sales	Average Accounts Receivable	Not applicable as the company does not have any trade receivable			
7	Trade payables turnover ratio	Net Credit Purchases	Average Trade Payables	Not applicable as the company does not have purchases during the period			
8	Net capital turnover ratio	Net Sales	Average Working Capital	Not applicable as the company does not have sales during the period			
9	Net profit ratio	Net Profit	Net Sales	Not applicable as the company does not have sales during the period			
10	Return on Capital employed	Earning before interest and taxes	Capital Employed	(0.17)	(0.44)	61.36	During the year accumulated losses of the company increased.

CYBER MEDIA SERVICES LIMITED

CIN: U22130DL2008PLC174146

NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDING ON 31 MARCH 2025

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

**xv) Compliance with approved Scheme(s) of arrangements**

No scheme of arrangements has been approved by competent authority in terms of sections 230 to 237 of the Companies Act, 2013 in respect of the Company, hence clause (xv) is not applicable to Company.

**xvi) Utilization of borrowed funds and share premium**

The Company has neither advanced any loans or invested fund with any other person or entity nor received any funds from any person or entity, hence clause (xvi) is not applicable.

**Note 15: Other Additional Information**

The following is the other additional information required by Para 7 of the general instructions for preparation of statement of profit and loss of Division II of Schedule III of the Companies Act, 2013

**i) Undisclosed income**

The Company records all the transaction in the books of accounts properly and has no undisclosed income during the year or in previous years in the tax assessments under the Income Tax Act, 1961 hence clause (I) is not applicable to the Company.

**ii) Corporate social responsibility**

The provisions of section 135 of the Companies Act, 2013 are not applicable to the company hence clause (m) is not applicable to the Company.

**iii) Details of Crypto currency or Virtual currency**

The Company has not traded or invested in crypto currency or virtual currency during the financial year hence clause (n) is not applicable to the Company

**CYBER MEDIA SERVICES LIMITED**

**CIN: U22130DL2008PLC174146**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDING ON 31 MARCH 2025**

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

**Note 16: Event after the reporting period**

There is no event occur after reporting period which needs to be disclosed.

**Note 17:** There is no contingent Liabilities and Commitments on the year ended 31.03.2025 and 31.03.2024

**Note 18: Approval of financial statements**

The financial statements for the year ended 31st March, 2025 were approved by board of directors and authorise for issue on 20 May 2025.

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As per our report of even date attached

**For Goel Mintri & Associates**

Chartered Accountants

(Firm Registration No. 013211N)

**Gopal Dutt**

Partner

Membership No. 520858

UDIN: 25520858BMIDTS8167

Place: New Delhi

Date: 20/05/2025

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For and on behalf of the Board Of Directors

**CYBER MEDIA SERVICES LIMITED**

**Pradeep Gupta**

Director

DIN 00007520

**Krishan Kant Tulshan**

Director

DIN 00009764

**Cyber Media Services Pte. Limited**  
**Financial Statements**  
**FY 2024-25**

**CYBER MEDIA SERVICES PTE LIMITED**  
**BALANCE SHEET AS AT 31 MARCH, 2025**  
(All Amounts in USD, unless stated otherwise)

Particulars	Note No.	As at 31.03.2025	As at 31.03.2024
<b>ASSETS</b>			
<b>Current assets</b>			
Financial assets			
Trade receivables	1	8,29,328	7,21,232
Cash and cash equivalents	2	2,63,026	1,89,169
Current tax assets (net)	3	-	-
Other current assets	4	77,882	68,430
<b>Total Current assets</b>		<b>11,70,236</b>	<b>9,78,831</b>
<b>Total assets</b>		<b>11,70,236</b>	<b>9,78,831</b>
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
Equity Share Capital	5	1,000	1,000
Other Equity	6	3,23,699	2,61,425
<b>Total Equity</b>		<b>3,24,699</b>	<b>2,62,425</b>
<b>Current liabilities</b>			
Financial liabilities			
Trade payables	7	8,05,486	6,75,329
Other current liabilities	8	31,497	31,059
Provisions	9	8,556	10,018
<b>Total Current liabilities</b>		<b>8,45,538</b>	<b>7,16,406</b>
<b>Total Equity &amp; Liabilities</b>		<b>11,70,237</b>	<b>9,78,831</b>

(0) (0)

As per our report attached of even date  
**For Goel Mintri & Associates**  
Chartered Accountants  
(Firm Registration No. 013211N)

For and on behalf of the Board Of Directors  
**CYBER MEDIA SERVICES PTE. LIMITED**

Dhaval Gupta  
Director  
DIN 05287485

Krishan Kant Tulshan  
Director  
DIN 00009764

Gopal Dutt  
Partner  
Membership No. 520858  
UDIN: 25520858BMIDUI8226

Place: New Delhi  
Date:20/05/2025

**CYBER MEDIA SERVICES PTE LIMITED**  
**PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 MARCH, 2025**  
(All Amounts in USD, unless stated otherwise)

Particulars	Note No.	Year ended 31.03.2025	Year ended 31.03.2024
<b>INCOME</b>			
Revenue from operations	10	34,90,292	45,12,248
Other income	11	5,000	3,125
<b>Total income</b>		<b>34,95,292</b>	<b>45,15,373</b>
<b>EXPENSES</b>			
Direct Expenses	12	33,45,956	41,28,602
Employee benefits expenses	13	-	-
Other expenses	14	81,625	2,65,196
<b>Total expenses</b>		<b>34,27,581</b>	<b>43,93,798</b>
Profit / (loss) before tax and exceptional items		67,711	1,21,575
Tax expense	15		
Current tax		5,438	10,018
Deferred tax		-	-
Earlier year adjustment		-	428
Total Tax expense		5,438	10,446
<b>Profit after Tax</b>		<b>62,273</b>	<b>1,11,130</b>

As per our report attached of even date  
**For Goel Mintri & Associates**  
Chartered Accountants  
(Firm Registration No. 013211N)

For and on behalf of the Board Of Directors  
**CYBER MEDIA SERVICES PTE. LIMITED**

Dhaval Gupta  
Director  
DIN 05287485

Krishan Kant Tulshan  
Director  
DIN 00009764

Gopal Dutt  
Partner  
Membership No. 520858  
UDIN: 25520858BMIDUI8226

Place: New Delhi  
Date:20/05/2025

## CYBER MEDIA SERVICES PTE LIMITED

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS

(All Amounts in USD, unless stated otherwise)

Particulars	As at 31.03.2025	As at 31.03.2024
<b>1 Trade receivables</b>		
- Unsecured, considered good		
Exceeding 6 months from payment due c	2,16,638	1,55,697
Other trade receivables	6,12,690	5,65,535
<b>Total</b>	<b>8,29,328</b>	<b>7,21,232</b>
<b>2 Cash &amp; cash equivalents</b>		
Cash on hand	-	-
Balances with banks	2,63,026	1,89,169
	<b>2,63,026</b>	<b>1,89,169</b>
<b>3 Current tax assets / liabilities (net)</b>		
Prepaid income - taxes	-	-
Less: provisions for income- tax	-	-
Net current tax assets	-	-
<b>4 Other current assets</b>		
Balance with Government Authority	2,119	8,430
Advances to Customers	75,763	60,000
Other advances -Imprest	-	-
	<b>77,882</b>	<b>68,430</b>
<b>5 Share capital</b>		
<b>Issued, subscribed &amp; paid up</b>		
1,000 Equity Shares of USD 1 each	1,000	1,000
Total	<b>1,000</b>	<b>1,000</b>
<b>6 Other equity</b>		
Foregin Currency Translation Reserve	-	-
<b>Retained Earnings</b>		
Retained Earnings Opening balance	2,61,425	1,50,296
Add:		
-Profit for the year	62,273	1,11,130
	<b>3,23,699</b>	<b>2,61,425</b>
Less:		
-Transfer to General Reserve	-	-
	<b>3,23,699</b>	<b>2,61,425</b>
<b>Total</b>	<b>3,23,699</b>	<b>2,61,425</b>
<b>7 Trade payables</b>		
Due to parties registered under MSMED	-	-
Due to other parties	8,05,486	6,75,329
<b>Total</b>	<b>8,05,486</b>	<b>6,75,329</b>
<b>8 Other current liabilities</b>		
Revenue received in advance		
Advance payments for which value is stil	31,497	31,059
Statutory Dues	-	-
<b>Total</b>	<b>31,497</b>	<b>31,059</b>
<b>9 PROVISIONS</b>		
<b>Current</b>		
Provision for Gratuity	-	-
Provision for Leave Encashment	-	-
Provision for Income Tax	8,556	10,018
<b>Total</b>	<b>8,556</b>	<b>10,018</b>

**CYBER MEDIA SERVICES PTE LIMITED**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**  
(All Amounts in USD, unless stated otherwise)

Particulars	Year ended 31.03.2025	Year ended 31.03.2024
<b>10 Revenue from operations</b>		
Sale of products (including excise	-	-
Sale of services	34,90,292	45,12,248
Other operating revenue	-	-
<b>Total</b>	<b>34,90,292</b>	<b>45,12,248</b>
<b>11 Other income</b>		
Interest Income	5,000	2,500
Credit Balance written back	0	625
<b>Total</b>	<b>5,000</b>	<b>3,125</b>
<b>12 Direct Expenses</b>		
Digital Services	33,45,956	41,28,602
<b>Total</b>	<b>33,45,956</b>	<b>41,28,602</b>
<b>13 Employee benefits expenses</b>		
Salaries & Wages	-	-
Staff Recruitment and Training	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<b>14 Other expense</b>		
<b>Establishment Expenses</b>		
Rates & Taxes (excluding Income Tax)	-	-
Miscellaneous expenses	74,929	2,55,979
Exchange difference	2,902	5,345
Payment to Auditors	-	-
Legal and Professional charges	3,793	3,857
Travelling & Conveyance	-	-
Debit Balances written off	0	15
<b>Total</b>	<b>81,625</b>	<b>2,65,196</b>
<b>14.1 Payment to Auditors</b>		
• As Statutory auditor	-	-
• For Taxation Matters	-	-
• For Other Services	-	-
• For reimbursement of expenses.	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<b>14.2 Miscellaneous expenditure includes the following:</b>		
Bank Charges	3,024	3,408
Other miscellaneous expenses	70,406	2,51,094
Board Meeting Fees	1,498	1,477
<b>Total</b>	<b>74,929</b>	<b>2,55,979</b>
<b>15 Tax expense</b>		
Current tax	5,438	10,018
Deferred tax	-	-
Earlier year adjustment	-	428
<b>Total</b>	<b>5,438</b>	<b>10,446</b>