

Annexure B
The financial details of companies for the previous 3 years as per the audited statement of Accounts:

Name of the Company: Cyber Media (India) Limited - Standalone

(Rs. In Lakhs, unless stated otherwise)

Particulars	Financial Year 2024-25 (Audited)	Financial Year 2023-24 (Audited)	Financial Year 2022-23 (Audited)
Equity Paid up Capital	1,566.72	1,566.72	1,566.72
Reserves and surplus ^{\$}	3,064.25	3,081.29	3,081.29
Carry forward losses	(6,812.41)	(5,618.75)	(5,579.78)
Net Worth	(2,181.44)	(970.74)	(931.77)
Miscellaneous Expenditure	-	-	-
Secured Loans	1,139.00	930.60	997.00
Unsecured Loans	368.84	170.00	348.00
Fixed Assets ^{&}	324.52	334.09	297.50
Income from Operations	1,129.96	1,385.83	1,523.96
Total Income	1,238.82	1,620.87	1,545.04
Total Expenditure [*]	2,430.40	1,629.79	882.87
Profit before Tax	(1,191.58)	(8.91)	662.18
Profit after Tax	(1,191.56)	(37.03)	309.54
Cash profit [#]	(1,173.91)	3.39	671.99
EPS	(7.61)	(0.24)	1.98
Book value per share (Rs.) [@]	(13.92)	(6.19)	(5.94)

^{\$} Reserves and Surplus include Capital Reserve, Securities Premium reserve, General reserve, Share issue expenses, but does not include carry forward losses, as presented separately.

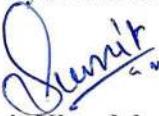
[&] Fixed Assets includes Property, plant & equipment and intangible assets.

^{*} Exceptional expenditure of Rs. 890.84 Lakh for the financial year 2024-25 w.r.t. Settlement expenses in connection with a foreign Arbitral Award, and Rs. 60.34 Lakh for the financial year 2023-24 which comprises of Rs. 35.14 Lakh w.r.t. Settlement expenses in connection with a foreign Arbitral Award and Rs. 25.20 Lakh w.r.t. Service tax demand, is included in total expenditure. Exceptional income of Rs. 600.02 Lakh for the financial year 2022-23 w.r.t. profit on sale of investment is deducted from total expenditure. The impact of exceptional expenditure/income has been considered in Profit before tax and Profit after tax.

[#] Cash Profit is derived by adding depreciation and amortization expenses in profit before tax.

[@] Book Value per Share is calculated by subtracting the company's total liabilities from its total assets, and then dividing this amount by the total number of shares.

For Cyber Media (India) Limited


Sumit Khandelwal
Chief Financial Officer



Annexure B
The financial details of companies for the previous 3 years as per the audited statement of Accounts:

Name of the Company: Cyber Media (India) Limited - Consolidated

(Rs. In Lakhs, unless stated otherwise)

Particulars	Financial Year	Financial Year	Financial Year
	2024-25 (Audited)	2023-24 (Audited)	2022-23 (Audited)
Equity Paid up Capital	1,566.72	1,566.72	1,566.72
Reserves and surplus [§]	4,211.43	4,226.19	4,225.96
Carry forward losses	(7,414.59)	(6,254.77)	(6,334.48)
Net Worth	(1,636.44)	(461.86)	(541.80)
Miscellaneous Expenditure	-	-	-
Secured Loans	848.93	870.36	691.60
Unsecured Loans	368.84	170.00	348.00
Fixed Assets ^{&}	363.38	371.53	343.41
Income from Operations	8,672.08	10,180.31	7,842.89
Total Income	8,765.07	10,425.71	7,863.25
Total Expenditure*	9,676.34	9,922.80	6,887.86
Profit before Tax	(911.28)	502.91	975.39
Profit after Tax	(972.84)	340.74	498.82
Cash profit [#]	(884.08)	544.41	1,014.30
EPS	(6.21)	2.17	3.18
Book value per share (Rs.) [@]	(10.44)	(2.94)	(3.45)

[§] Reserves and Surplus include Capital Reserve, Securities Premium reserve, General reserve, Share issue expenses, but does not include carry forward losses, as presented separately.

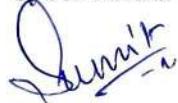
[&] Fixed Assets includes Property, plant & equipment and intangible assets.

^{*} Exceptional expenditure of Rs. 890.84 Lakh for the financial year 2024-25 w.r.t. Settlement expenses in connection with a foreign Arbitral Award, and Rs. 138.03 Lakh for the financial year 2023-24 which comprises of Rs. 35.14 Lakh w.r.t. Settlement expenses in connection with a foreign Arbitral Award, Rs. 25.20 Lakh w.r.t. Service tax demand and Rs. 77.70 Lakh w.r.t. Export incentive write-off is included in total expenditure. Exceptional income of Rs. 600.02 Lakh for the financial year 2022-23 w.r.t. Profit on sale of investment is deducted from total expenditure. The impact of exceptional expenditure/income has been considered in Profit before tax and Profit after tax.

[#] Cash Profit is derived by adding depreciation and amortization expenses in profit before tax.

[@] Book Value per Share is calculated by dividing the equity attributable to the owners of the parent (i.e., total assets minus total liabilities, excluding non-controlling interest) by the total number of equity shares of the parent company.

For Cyber Media (India) Limited



Sumit Khandelwal
Chief Financial Officer



CYBER MEDIA (INDIA) LIMITED
CIN : L92114DL1982PLC014334

Registered Office: D-74, Panchsheel Enclave, New Delhi - 110 017, Tel: 011-26491320
Corporate Office: Cyber House, B-35, Sector-32, Gurugram - 122 003, Haryana. Tel: 0124-4237517
Website: www.cybermedia.co.in; Email: investorcare@cybermedia.co.in

Statement of Unaudited Consolidated Financial Results for the Quarter and 9 month period ended 31 December 2025

(Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31-12-2025 (Unaudited)	30-09-2025 (Unaudited)	31-12-2024 (Unaudited)	31-12-2025 (Unaudited)	31-12-2024 (Unaudited)	31-03-2025 (Audited)
1	Revenue						
	Income from operations	2,501.18	2,420.94	2,378.90	7,506.65	6,509.24	8,672.08
	Other income	48.75	32.28	(0.85)	104.05	47.29	92.98
	Total Income	2,549.93	2,453.22	2,378.05	7,610.70	6,556.53	8,765.06
2	Expenses						
	Direct Expenses	1,942.60	1,818.60	1,943.47	5,693.66	5,209.61	6,947.44
	Cost of Materials consumed	-	-	-	-	-	-
	Purchase of stock - in - trade	1.67	1.24	1.48	4.69	6.06	7.99
	Changes in inventories of finished goods, stock - in - trade and work - in - progress	-	-	-	-	0.07	0.07
	Employee benefits expense	350.36	379.78	346.55	1,129.53	1,042.53	1,391.71
	Finance costs	27.02	24.90	19.94	74.00	56.94	76.06
	Depreciation, amortization and Impairment	6.61	6.46	7.69	19.28	19.25	27.20
	Other expenses	84.39	103.79	65.82	303.62	216.21	335.03
	Total expenses	2,412.64	2,334.77	2,384.95	7,224.78	6,550.67	8,785.50
3	Profit/ (Loss) before exceptional items and tax	137.29	118.46	(6.90)	385.92	5.86	(20.44)
4	Exceptional Expense						
	- Settlement Expenses (refer note 9)	18.98	-	879.00	18.98	885.88	890.84
	- Statutory Impact of new labour code (refer note 10)	83.83	-	-	83.83	-	-
5	Profit/ (Loss) before tax	34.48	118.46	(885.90)	283.11	(880.02)	(911.28)
6	Tax expense						
	Current Tax	28.11	26.09	24.88	84.98	42.94	58.33
	Deferred Tax	(13.68)	(0.59)	0.82	(18.91)	(1.32)	3.25
	Earlier year adjustment	(0.05)	(0.13)	-	(7.51)	(0.03)	(0.02)
7	Profit/ (Loss) for the period	20.11	93.09	(911.60)	224.55	(921.60)	(972.84)
8	Other Comprehensive Income(net of tax)						
	Items that will/will not be reclassified to profit & loss	-	-	-	-	-	(8.32)
	Income tax effect on above	-	-	-	-	-	(1.63)
9	Share of profit / (loss) of associates	-	-	-	-	-	-
10	Total Comprehensive Income (Net of Tax)	20.11	93.09	(911.60)	224.55	(921.60)	(982.79)
11	Non-controlling Interests	35.96	36.00	2.53	155.21	121.78	148.37
12	Profit attributable to owners	(15.85)	57.09	(914.13)	69.34	(1,043.38)	(1,121.21)
13	Face Value per equity share	10.00	10.00	10.00	10.00	10.00	10.00
14	Paid-up equity share capital	1,824.85	1,824.85	1,566.72	1,824.85	1,566.72	1,566.72
15	Other Equity						(3,203.16)
16	Basic EPS	0.12	0.54	(5.82)	1.31	(5.88)	(6.21)
17	Diluted EPS	0.12	0.54	(5.82)	1.31	(5.88)	(6.21)

Revised by



CYBER MEDIA (INDIA) LIMITED

CIN: L92114DL1982PLC014334

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

Corporate Office: Cyber House, B-35, Sector-32, Gurugram - 122 003, Haryana. Tel: 0124-4237517

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Statement of Unaudited Consolidated Financial Results for the Quarter and 9 month period Ended 31 December 2025

(Rupees in Lakhs)

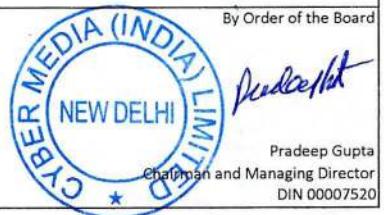
Sr. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
	Media Services	293.15	371.90	271.49	1,040.57	810.12	1,129.96
	Digital Services	2,208.03	2,049.04	2,107.41	6,466.08	5,699.12	7,542.12
	Total	2,501.18	2,420.94	2,378.90	7,506.65	6,509.24	8,672.08
	Less : Inter Segment Revenue	-	-	-	-	-	-
	Net Revenue	2,501.18	2,420.94	2,378.90	7,506.65	6,509.24	8,672.08
2	Segment Results						
	Media Services	(13.61)	54.11	(960.63)	64.96	(1,067.45)	(1,123.14)
	Digital Services	75.11	89.25	94.68	292.15	244.38	287.92
	Sub-Total	61.50	143.36	(865.95)	357.11	(823.07)	(835.22)
	Less : Interest Expenditure	27.02	24.90	19.94	74.00	56.94	76.06
	Profit Before Tax	34.48	118.46	(885.89)	283.11	(880.01)	(911.28)
3	Segment Assets						
	Media Services	1,184.28	1,130.50	1,251.11	1,184.28	1,251.11	1,002.85
	Digital Services	2,633.73	2,769.07	3,400.64	2,633.73	3,400.64	3,427.18
	Total Segment Assets	3,818.01	3,899.57	4,651.75	3,818.01	4,651.75	4,430.03
4	Segment Liabilities						
	Media Services	3,108.60	3,001.37	3,448.69	3,108.60	3,448.69	3,293.01
	Digital Services	956.89	1,132.48	1,916.76	956.89	1,916.76	1,932.97
	Total Segment Liabilities	4,065.49	4,133.85	5,365.45	4,065.49	5,365.45	5,225.98

Revised by

Notes to Unaudited Consolidated Financial Results for the Quarter and 9 month period Ended 31 December 2025

1	These consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ('Ind AS') - 34 'Interim Financial Reporting', notified under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India.						
2	The consolidated figures include financial results of subsidiaries: (i) Cyber Media Research & Services Limited, (ii) Cyber Astro Limited, (iii) Cyber Media Services Limited; and (iv) Cyber Media Services Pte. Limited - Singapore.						
3	The above consolidated financial results have been reviewed by the Audit Committee at its meeting held on January 24, 2026 and approved and taken on record by the Board of Directors at its meeting held on January 24, 2026.						
4	The figures for previous period have been regrouped and rearranged, wherever necessary, to conform with the relevant current period classification.						
5	The Company has consolidated Cyber Media Research & Services Limited where in it presently holds 38.17% of equity share holding as in its judgement, the Company controls Cyber Media Research & Services Limited on the basis of absolute size of its holding and relative size of the other shareholdings as per application guidance in Ind AS 110, 'Consolidated Financial Statements'.						
6	In the aforesaid financial results, all the figures are unaudited except for the figures for the year ended March 31, 2025.						
7	The details of Right Issue undertaken by the company is as under:						
	Particulars				No. of Equity Shares	Issue Price Per Share	Total Amount (in Lakhs)
	Total Issued & Subscribed Size						
	Total Issued Size				62,66,897.00	15.80*	990.17
	Subscribed Size				51,62,479.00	15.80*	815.67
	Application Money (50% of Issue Price):						
	Amount received in Application				51,62,479.00	7.90**	407.84
	Less: Amount of conversion of Outstanding loan into equity						275.87
	Cash received on Application						131.96
	* Includes a premium of ₹ 5.80 ** Includes a premium of ₹ 2.90						
	Call Money (50% of Issue Price): Yet to be called.						
8	The utilization of proceeds from Right Issue is as under:						
	Original Object	Original Allocation of full consideration (Rs. in Lakhs)	Original Allocation of Subscribed Size (Rs. in Lakhs)	Funds received (Refer note no. 7)	Funds Utilised (Rs. in Lakhs)	Funds unutilised	Amount of Deviation/ Variation
	Meeting working capital requirements	331.16	192.92	1. In cash: Rs. 131.96 Lakhs;	-	1. In cash: Nil;	NA
	Conversion of outstanding loan to equity	379.84	379.84	2. On conversion of loan into equity: Rs. 275.87 Lakhs	275.87	2. On conversion of loan into equity: Nil	NA
	General Corporate Purposes	250.00	203.91		131.96		NA
	Issue related expenses	39.00	39.00		-		NA
	Total	1,000.00	815.67		407.83		
9	Settlement Expenses represents settlement/ legal expenses related to settlement of the execution of foreign arbitration award pending in Delhi High Court at USD 1.00 million as informed earlier to the Stock Exchange on 13-01-2025.						
10	On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Group has assessed and disclosed the incremental impact of these changes on the basis of legal opinion obtained and the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Group has presented such incremental impact as "Statutory impact of new Labour Codes" under "Exceptional Items" in the standalone interim statement of profit and loss for the period ended December 31, 2025. The incremental impact consisting of gratuity and leave encashment of ₹ 83.83 lakh primarily arises due to change in wage definition. The Group continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.						
11	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



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CIN : L92114DL1982PLC014334

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Statement of Unaudited Standalone Financial Results for the Quarter and 9 month period ended 31 December 2025

(Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine month Ended		Year Ended
		31-12-2025 (Unaudited)	30-09-2025 (Unaudited)	31-12-2024 (Unaudited)	31-12-2025 (Unaudited)	31-12-2024 (Unaudited)	31-03-2025 (Audited)
1	Revenue						
	Income from operations	293.15	371.90	271.49	1,040.57	810.12	1,129.96
	Other income	50.94	55.99	18.99	126.72	67.30	108.86
	Total Income	344.08	427.89	290.48	1,167.29	877.42	1,238.82
2	Expenses						
	Direct Expenses	130.80	183.64	199.75	480.67	565.54	785.74
	Cost of Materials consumed	-	-	-	-	-	-
	Employee benefits expense	130.26	133.39	134.30	410.43	390.37	535.19
	Finance costs	24.35	22.91	16.04	68.72	50.70	68.44
	Depreciation, amortization and Impairment	4.11	4.09	4.68	12.24	12.88	17.67
	Other expenses	40.25	52.65	33.38	146.70	90.20	132.51
	Total expenses	329.77	396.67	388.15	1,118.77	1,109.69	1,539.56
3	Profit/ (Loss) before exceptional items and tax	14.32	31.22	(97.67)	48.52	(232.27)	(300.74)
4	Exceptional Expense						
	- Settlement Expenses (refer note 7)	18.98	-	879.00	18.98	885.88	890.84
	- Statutory Impact of new labour code (refer note 8)	33.30			33.30		
5	Profit/ (Loss) before tax	(37.96)	31.22	(976.67)	(3.76)	(1,118.15)	(1,191.58)
6	Tax expense						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
	Earlier year adjustment	-	-	-	-	(0.03)	(0.02)
7	Profit/ (Loss) for the period	(37.96)	31.22	(976.67)	(3.76)	(1,118.12)	(1,191.56)
8	Other Comprehensive Income(net of tax)						
	Items that will/will not be reclassified to profit & loss	-	-	-	-	-	(2.10)
	Income tax effect on above	-	-	-	-	-	-
9	Total Comprehensive Income (Net of Tax)	(37.96)	31.22	(976.67)	(3.76)	(1,118.12)	(1,193.66)
10	Face Value per equity share	10.00	10.00	10.00	10.00	10.00	10.00
11	Paid-up equity share capital	1,824.85	1,824.85	1,566.72	1,824.85	1,566.72	1,566.72
12	Other Equity						(3,748.16)
13	Basic EPS	(0.22)	0.18	(6.23)	(0.02)	(7.14)	(7.61)
14	Diluted EPS	(0.22)	0.18	(6.23)	(0.02)	(7.14)	(7.61)

Prakash Patel



CYBER MEDIA (INDIA) LIMITED
CIN: L92114DL1982PLC014334

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Statement of Unaudited Standalone Financial Results for the Quarter and 9 month period Ended December 31, 2025

(Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine month Ended		Year Ended
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
	Media Services	293.15	371.90	271.49	1,040.57	810.12	1,129.96
	Digital Services	-	-	-	-	-	-
	Total	293.15	371.90	271.49	1,040.57	810.12	1,129.96
	Less : Inter Segment Revenue	-	-	-	-	-	-
	Net Revenue	293.15	371.90	271.49	1,040.57	810.12	1,129.96
2	Segment Results						
	Media Services	(13.61)	54.13	(960.63)	64.96	(1,067.45)	(1,123.14)
	Digital Services	-	-	-	-	-	-
	Sub-Total	(13.61)	54.13	(960.63)	64.96	(1,067.45)	(1,123.14)
	Less : Interest Expenditure	24.35	22.91	16.04	68.72	50.70	68.44
	Profit Before Tax	(37.96)	31.22	(976.67)	(3.76)	(1,118.15)	(1,191.58)
3	Segment Assets						
	Media Services	1,184.28	1,130.50	1,251.11	1,184.28	1,251.11	1,002.85
	Total Segment Assets	1,184.28	1,130.50	1,251.11	1,184.28	1,251.11	1,002.85
4	Segment Liabilities						
	Media Services	3,108.60	3,001.37	3,448.69	3,108.60	3,448.69	3,293.01
	Total Segment Liabilities	3,108.60	3,001.37	3,448.69	3,108.60	3,448.69	3,293.01



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Notes to Unaudited Standalone Financial Results for the Quarter and 9 month period Ended December 31, 2025

1	These standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ('Ind AS') - 34 'Interim Financial Reporting', notified under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India.								
2	The above standalone financial results have been reviewed by the Audit Committee at its meeting held on January 24, 2026 and approved and taken on record by the Board of Directors at its meeting held on January 24, 2026.								
3	The figures for previous period have been regrouped and rearranged, wherever necessary, to confirm with the relevant current period classification.								
4	In the aforesaid financial results, all the figures are unaudited except the figures for the year ended March 31, 2025.								
5	The details of Right Issue undertaken by the company is as under:								
	Particulars			No. of Equity Shares	Issue Price Per Share	Total Amount (in Lakhs)			
	Total Issued & Subscribed Size								
	Total Issue Size			62,66,897.00	15.80*	990.17			
	Subscribed Size			51,62,479.00	15.80*	815.67			
	Application Money (50% of Issue Price):								
	Amount received in Application			51,62,479.00	7.90**	407.84			
	Less: Amount of conversion of Outstanding loan into equity					275.87			
						131.96			
	Cash received on Application								
	* Includes a premium of ₹ 5.80								
	** Includes a premium of ₹ 2.90								
	Call Money (50% of Issue Price): Yet to be called.								
6	The utilization of proceeds from Right Issue is as under:								
	Original Object	Original Allocation of full consideration (Rs. in Lakhs)	Original Allocation as per Subscribed Size (Rs. in Lakhs)	Funds received (Refer note no. 5)	Funds Utilised (Rs. in Lakhs)	Funds unutilised	Amount of Deviation/Variation for the quarter	Remarks, if any	
	Meeting working capital requirements	331.16	192.92	1. In cash: Rs. 131.96 Lakhs;	-	1. In cash: Nil;	NA	No Deviation	
	Conversion of outstanding loan to equity	379.84	379.84	2. On conversion of loan into equity: Rs. 275.87 Lakhs	275.87	2. On conversion of loan into equity: Nil	NA	No Deviation	
	General Corporate Purposes	250.00	203.91		131.96		NA	Inter-head allocation	
	Issue related expenses	39.00	39.00		-		NA	Inter-head allocation	
	Total	1,000.00	815.67		407.83				
7	Settlement Expenses represents settlement/ legal expenses related to settlement of the execution of foreign arbitration award pending in Delhi High Court at USD 1.00 million as informed earlier to the Stock Exchange on 13-01-2025.								
8	On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and disclosed the incremental impact of these changes on the basis of legal opinion obtained and the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Company has presented such incremental impact as "Statutory impact of new Labour Codes" under "Exceptional Items" in the standalone interim statement of profit and loss for the period ended December 31, 2025. The incremental impact consisting of gratuity and leave encashment of ₹ 33.30 lakh primarily arises due to change in wage definition. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.								
9	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 .								

Place: New Delhi
 Dated: 24-01-2026

By Order of the Board


 Pradeep Gupta
 Chairman and Managing Director
 DIN 00007520



Independent Auditor's Limited Review Report on consolidated unaudited financial results of the Company for the quarter & nine months ended December 31, 2025 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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

Dear Sir,

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Cyber Media (India) Limited** ("the Parent") and its subsidiaries (the parent and its subsidiaries together referred to as "the Group") **for the quarter & nine months ended December 31, 2025** ("the statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. This statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards of Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

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

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



5. Based on our review conducted and procedures performed, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The consolidated financial results include the limited reviewed (by other auditors') financial results of **Cyber Media Research & Services Limited, India**, Subsidiary of the Company & **Cyber Media Services Pte. Limited**, Singapore wholly owned subsidiary of Cyber Media Research & Services Limited, whose interim financial statements reflect (i) Group's share of total assets of Rs. 2,995.15 Lakhs **as at December 31, 2025**, (ii) Group's share of total revenue of Rs. 2,230.40 Lakhs and Group's share of total net profit after tax of Rs. 43.67 Lakhs **for the quarter ended December 31, 2025** (iii) Group's share of total revenue of Rs. 6,553.99 Lakhs and Group's share of total net profit after tax of Rs. 279.71 Lakhs **for the nine months ended December 31, 2025**, as considered in the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such limited reviewed interim financial statements.

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

7. The consolidated financial results include the management certified financial results of **Cyber Astro Limited & Cyber Media Services Limited**, subsidiaries, whose interim financial statements reflect (i) Group's share of total assets of Rs. 28.98 & 1.51 respectively Lakhs **as at December 31, 2025**, (ii) Group's share of total revenue of Rs. 10.60 & Nil respectively Lakhs and Group's share of total net profit after tax of Rs. (1.91) & (0.05) Lakhs respectively **for the quarter ended December 31, 2025**, (iii) Group's share of total revenue of Rs. 28.05 & Nil respectively Lakhs and Group's share of total net profit after tax of Rs. (8.26) & (0.29) Lakhs respectively **for the nine months ended December 31, 2025**, as considered in the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such management certified interim financial statements. In our opinion and according to the information and explanations given to us by the Board of Directors, these interim financial statements are not material to the Group.

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

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



S. N. Agarwal
Partner
Membership Number: 012103
UDIN:26012103BYLAKZ5982

Place of Signature: New Delhi
Date: January 24, 2026





INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON AUDIT OF INTERIM STANDALONE FINANCIAL RESULTS

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

Dear Sir,

We have reviewed the accompanying statement of unaudited financial results of **Cyber Media (India) Limited for the quarter & nine months ended December 31, 2025**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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

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

Our conclusion is not modified in respect of this matter.

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

S. N. Agarwal
Partner
Membership Number: 012103
UDIN: 26012103TZGOVE3245

Place of Signature: New Delhi
Date: January 24, 2026



Annexure B
The financial details of companies for the previous 3 years as per the audited statement of Accounts:

Name of the Company: Cyber Media Research & Services Limited - Standalone

(Rs. In Lakhs, unless stated otherwise)

Particulars	Financial Year 2024-25 (Audited)	Financial Year 2023-24 (Audited)	Financial Year 2022-23 (Audited)
Equity Paid up Capital	292.80	292.80	292.80
Reserves and surplus [§]	1,154.17	1,041.81	838.06
Carry forward losses	-	-	-
Net Worth	1,446.97	1,334.61	1,130.86
Miscellaneous Expenditure	-	-	-
Secured Loans	611.24	860.47	679.60
Unsecured Loans	-	-	-
Fixed Assets ^{&}	38.09	36.16	43.39
Income from Operations	4,864.24	5,573.27	4,134.27
Total Income	4,951.09	5,646.82	4,139.32
Total Expenditure [*]	4,715.07	5,256.29	3,873.51
Profit before Tax	236.02	390.53	265.81
Profit after Tax	179.04	265.17	152.53
Cash profit [#]	244.71	418.48	293.12
EPS	6.11	9.06	5.61
Book value per share (Rs.) [@]	49.41	45.58	38.62

[§] Reserves & Surplus includes Securities Premium reserve, foreign currency transaction reserve and Retained earnings. There are no carryforward losses in above-mentioned financial years.

[&] Fixed Assets includes Property, plant & equipment and intangible assets.

^{*} Exceptional expenditure of Rs. 77.70 Lakh for the financial year 2023-24 w.r.t. export incentive write-off is included in total expenditure, the impact of the same has been considered in Profit before tax and Profit after tax.

[#] Cash Profit is derived by adding depreciation and amortization expenses in profit before tax.

[@] Book Value per Share is calculated by subtracting the company's total liabilities from its total assets, and then dividing this amount by the total number of shares.

For Cyber Media Research & Services Limited



Sankaranarayanan V.V.
Chief Financial Officer



Annexure B

The financial details of companies for the previous 3 years as per the audited statement of Accounts:

Name of the Company: Cyber Media Research & Services Limited - Consolidated

(Rs. In Lakhs, unless stated otherwise)

Particulars	Financial Year 2024-25 (Audited)	Financial Year 2023-24 (Audited)	Financial Year 2022-23 (Audited)
Equity Paid up Capital	292.80	292.80	292.80
Reserves and surplus [§]	1,431.07	1,260.10	961.67
Carry forward losses	-	-	-
Net Worth	1,723.87	1,552.90	1,254.47
Miscellaneous Expenditure	-	-	-
Secured Loans	611.24	860.47	679.60
Unsecured Loans	-	-	-
Fixed Assets ^{&}	38.09	36.16	43.39
Income from Operations	7,502.63	8,732.77	6,312.63
Total Income	7,593.71	8,808.93	6,317.68
Total Expenditure [*]	7,300.48	8,315.61	5,987.88
Profit before Tax	293.22	493.32	329.80
Profit after Tax	231.65	359.27	211.83
Cash profit [#]	301.91	521.27	357.11
EPS	7.91	12.27	7.79
Book value per share (Rs.) [@]	58.87	53.04	42.84

[§] Reserves & Surplus includes Securities Premium reserve, foreign currency transaction reserve and Retained earnings. There are no carryforward losses in above-mentioned financial years.

[&] Fixed Assets includes Property, plant & equipment and intangible assets.

^{*} Exceptional expenditure of Rs. 77.70 Lakh for the financial year 2023-24 w.r.t. export incentive write-off is included in total expenditure, the impact of the same has been considered in Profit before tax and Profit after tax.

[#] Cash Profit is derived by adding depreciation and amortization expenses in profit before tax.

[@] Book Value per Share is calculated by subtracting the company's total liabilities from its total assets, and then dividing this amount by the total number of shares.

For Cyber Media Research & Services Limited


Sankaranarayanan V.V
Chief Financial Officer



CYBER MEDIA RESEARCH & SERVICES LIMITED

CIN: L74130DL1996PLC081509

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.cmrsl.net, Email: investor.care@cmrsl.net

Statement of Unaudited Consolidated Financial Results for the Quarter and 9 month period Ended 31 December 2025

(Rupees in Lakhs)

Sr. No	Particulars	Quarter Ended			9 Months Ended		Year Ended
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue						
	Income from operations	2,228.57	2,112.93	2,095.35	6,542.36	5,667.97	7,502.63
	Other income	16.68	17.62	23.16	57.72	66.26	91.08
	Total income	2,245.24	2,130.55	2,118.51	6,600.08	5,734.23	7,593.71
2	Expenses						
	Direct Expenses	1,847.04	1,710.82	1,747.69	5,329.49	4,658.52	6,182.00
	Employee benefits expense	213.50	239.93	206.03	699.51	630.31	827.87
	Finance costs	16.11	15.62	19.73	47.11	55.29	71.51
	Depreciation, amortization and Impairment	2.31	2.18	2.80	6.49	5.74	8.69
	Other expenses	46.47	53.61	56.56	164.17	153.28	210.42
	Total expenses	2,125.43	2,022.15	2,032.81	6,246.76	5,503.14	7,300.48
3	Profit/ (Loss) before exceptional items and tax	119.82	108.42	85.70	353.33	231.10	293.22
4	Exceptional items		-	-	-	-	-
	Statutory Impact of new labour code (refer note 7)	50.52	-	-	50.52	-	-
5	Profit/ (Loss) before tax	69.29	108.42	85.70	302.80	231.10	293.22
6	Tax expense						
	Current Tax	28.10	26.09	15.13	84.98	42.94	58.33
	Deferred Tax	(13.68)	(0.59)	(0.94)	(18.91)	(1.32)	3.25
	Earlier year adjustment	(0.05)	(0.13)	-	(7.51)	-	-
7	Profit/ (Loss) for the period	54.92	83.05	71.51	244.24	189.48	231.65
8	Other Comprehensive Income (net of tax)	-	-	-	-	-	-
	Items that will/will not be reclassified to profit & loss	-	-	-	-	-	(6.48)
	Income tax effect on above	-	-	-	-	-	(1.63)
9	Share of profit / (loss) of associates	-	-	-	-	-	-
10	Total Comprehensive Income (Net of Tax)	54.92	83.05	71.51	244.24	189.48	223.53
11	Non-controlling Interests	-	-	-	-	-	-
12	Profit attributable to owners	54.92	83.05	71.51	244.24	189.48	223.53
13	Face Value for equity share	10.00	10.00	10.00	10.00	10.00	10.00
14	Paid-up equity share capital	292.80	292.80	292.80	292.80	292.80	292.80
15	Other Equity						1,431.07
16	Basic EPS	1.88	2.84	2.44	8.34	6.47	7.91
17	Diluted EPS	1.88	2.84	2.44	8.34	6.47	7.91



CYBER MEDIA RESEARCH & SERVICES LIMITED

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Statement of Unaudited Consolidated Financial Results for the Quarter and 9 month period Ended 31 December 2025

(Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			9 Months Ended		Year Ended
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
	Digital Services	2,228.57	2,112.93	2,095.35	6,542.36	5,667.97	7,502.63
	Total	2,228.57	2,112.93	2,095.35	6,542.36	5,667.97	7,502.63
	Less : Inter Segment Revenue	-	-	-	-	-	-
	Net Revenue	2,228.57	2,112.93	2,095.35	6,542.36	5,667.97	7,502.63
2	Segment Results						
	Digital Services	85.40	124.04	105.43	349.91	286.39	364.73
	Sub-Total	85.40	124.04	105.43	349.91	286.39	364.73
	Less : Interest Expenditure	16.11	15.62	19.73	47.11	55.29	71.51
	Profit Before Tax	69.29	108.42	85.70	302.80	231.10	293.22
3	Segment Assets						
	Digital Services	4,675.72	4,611.33	4,638.76	4,675.72	4,638.76	4,309.79
	Total Segment Assets	4,675.72	4,611.33	4,638.76	4,675.72	4,638.76	4,309.79
4	Segment Liabilities						
	Digital Services	2,835.78	2,808.48	2,982.70	2,835.78	2,982.70	2,646.05
	Total Segment Liabilities	2,835.78	2,808.48	2,982.70	2,835.78	2,982.70	2,646.05



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Notes to Unaudited Consolidated Financial Results for the Quarter and 9 month period Ended 31 December 2025

1	These consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ('Ind AS') - 34 'Interim Financial Reporting', notified under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India.			
2	The consolidated figures include financial results of wholly owned subsidiary; Cyber Media Services Pte. Limited - Singapore.			
3	The above consolidated financial results have been reviewed by the Audit Committee at its meeting held on January 24, 2026 and approved and taken on record by the Board of Directors at its meeting held on January 24, 2026.			
4	The figures for previous period have been regrouped and rearranged, wherever necessary, to conform with the relevant current period classification.			
5	In the aforesaid financial results, all the figures are unaudited except the figures for the year ended March 31, 2025.			
6	The utilization of IPO proceeds is as under:			
	Original Object	Original Allocation (Rs. in Lakhs)	Funds Utilised (Rs. in Lakhs)	Amount of Deviation/Variation for the quarter according to applicable object (Rs. in Lakhs)
	Meeting working capital requirements	430.00	412.43	NA
	Investment in new projects and general corporate purposes	252.09	252.09	NA
	Public Issue expenses	52.31	69.88	NA
	Total	734.40	734.40	
7	On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Group has assessed and disclosed the incremental impact of these changes on the basis of legal opinion obtained and the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Group has presented such incremental impact as "Statutory impact of new Labour Codes" under "Exceptional Items" in the standalone interim statement of profit and loss for the period ended December 31, 2025. The incremental impact consisting of gratuity and leave encashment of ₹ 50.52 lakh primarily arises due to change in wage definition. The Group continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.			
8	These financial results may be downloaded from the Company's website: www.cmrsl.net and from the website of stock exchange, (NSE) www.nseindia.com .			

By Order of the Board



Dhaval Gupta
 Managing Director
 DIN 05287458

Place : New Delhi

Dated: 24-01-2026

CYBER MEDIA RESEARCH & SERVICES LIMITED

CIN: L74130DL1996PLC081509

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Corporate Office : Cyber House, B-35, Sector-32, Gurugram - 122 003, Haryana. Tel: 0124-4237517

Website : www.cmrsl.net, Email: investor.care@cmrsl.net

Statement of Unaudited Standalone Financial Results for the Quarter and 9 month period Ended 31 December 2025

(Rupees in Lakhs)

Sr. No	Particulars	Quarter Ended			9 Months Ended		Year Ended
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue						
	Income from operations	1,414.90	1,503.85	1,030.63	4,375.79	3,449.63	4,864.24
	Other income	15.56	16.51	22.08	54.43	63.09	86.85
	Total income	1,430.47	1,520.36	1,052.71	4,430.22	3,512.72	4,951.09
2	Expenses						
	Direct Expenses	1,052.63	1,118.16	728.80	3,218.41	2,537.21	3,606.07
	Employee benefits expense	213.50	239.93	206.03	699.51	630.31	827.87
	Finance costs	16.11	15.62	19.73	47.11	55.29	71.51
	Depreciation, amortization and Impairment	2.31	2.18	2.80	6.49	5.74	8.69
	Other expenses	42.76	51.20	55.30	156.54	146.17	200.94
	Total expenses	1,327.31	1,427.09	1,012.66	4,128.04	3,374.72	4,715.07
3	Profit/ (Loss) before exceptional items and tax	103.16	93.27	40.06	302.18	138.00	236.02
4	Exceptional items						
	Statutory Impact of new labour code (refer note 6)	50.52	-	-	50.52	-	-
5	Profit/ (Loss) before tax	52.63	93.27	40.06	251.65	138.00	236.02
6	Tax expense						
	Current Tax	26.81	23.28	10.99	80.87	35.29	53.74
	Deferred Tax	(13.68)	(0.59)	(0.94)	(18.91)	(1.32)	3.25
	Earlier year adjustment	-	-	-	-	-	-
7	Profit/ (Loss) for the period	39.51	70.58	30.00	189.69	104.03	179.04
8	Other Comprehensive Income (net of tax)						
	Items that will/will not be reclassified to profit & loss	-	-	-	-	-	(6.48)
	Income tax effect on above	-	-	-	-	-	(1.63)
9	Total Comprehensive Income (Net of Tax)	39.51	70.58	30.00	189.69	104.03	170.93
10	Face Value for equity share	10.00	10.00	10.00	10.00	10.00	10.00
11	Paid-up equity share capital	292.80	292.80	292.80	292.80	292.80	292.80
12	Other Equity						1,154.17
13	Basic EPS	1.35	2.41	1.02	6.48	3.55	6.11
14	Diluted EPS	1.35	2.41	1.02	6.48	3.55	6.11





★ CYBER MEDIA RESEARCH & SERVICES LIMITED ★
New Delhi

CYBER MEDIA RESEARCH & SERVICES LIMITED

CIN: L74130DL1996PLC081509

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Website : www.cmrsi.net, Email: investor.care@cmrsi.net

Statement of Unaudited Standalone Financial Results for the Quarter and 9 month period Ended 31 December 2025

(Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			9 Months Ended		Year Ended
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
	Digital Services	1,414.90	1,503.85	1,030.63	4,375.79	3,449.63	4,864.24
	Total	1,414.90	1,503.85	1,030.63	4,375.79	3,449.63	4,864.24
	Less : Inter Segment Revenue	-	-	-	-	-	-
	Net Revenue	1,414.90	1,503.85	1,030.63	4,375.79	3,449.63	4,864.24
2	Segment Results						
	Digital Services	68.75	108.90	59.79	298.76	193.29	307.53
	Sub-Total	68.75	108.90	59.79	298.76	193.29	307.53
	Less : Interest Expenditure	16.11	15.62	19.73	47.11	55.29	71.51
	Profit Before Tax	52.63	93.27	40.06	251.65	138.00	236.02
3	Segment Assets						
	Digital Services	3,628.09	3,546.58	3,037.75	3,628.09	3,037.75	3,335.32
	Total Segment Assets	3,628.09	3,546.58	3,037.75	3,628.09	3,037.75	3,335.32
4	Segment Liabilities						
	Digital Services	2,136.03	2,073.35	1,722.37	2,136.03	1,722.37	1,948.49
	Total Segment Liabilities	2,136.03	2,073.35	1,722.37	2,136.03	1,722.37	1,948.49



CYBER MEDIA RESEARCH & SERVICES LIMITED
CIN: L74130DL1996PLC081509

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.cmrsi.net, Email: investor.care@cmrsi.net

Notes to Unaudited Standalone Financial Results for the Quarter and 9 month period Ended 31 December 2025

1	These standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ('Ind AS') - 34 'Interim Financial Reporting', notified under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India.				
2	The above standalone financial results have been reviewed by the Audit Committee at its meeting held on January 24, 2026 and approved and taken on record by the Board of Directors at its meeting held on January 24, 2026.				
3	Figures for previous period have been regrouped and rearranged, wherever necessary, to confirm with the relevant current period classification.				
4	In the aforesaid financial results, all the figures are unaudited except the figures for the year ended March 31, 2025.				
5	The utilization of IPO proceeds is as under:				
	Original Object	Original Allocation (Rs. in Lakhs)	Funds Utilised (Rs. in Lakhs)	Amount of Deviation/Variation for the quarter according to applicable object (Rs. In Lakhs)	Remarks, if any
	Meeting working capital requirements	430.00	412.43	NA	Inter-head allocation
	Investment in new projects and general corporate purposes	252.09	252.09	NA	Investment made in Appacus Private Limited & balance applied for general corporate purpose
	Public Issue expenses	52.31	69.88	NA	Inter-head allocation
	Total	734.40	734.40		
6	On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and disclosed the incremental impact of these changes on the basis of legal opinion obtained and the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Company has presented such incremental impact as "Statutory impact of new Labour Codes" under "Exceptional Items" in the standalone interim statement of profit and loss for the period ended December 31, 2025. The incremental impact consisting of gratuity and leave encashment of ₹ 50.52 lakh primarily arises due to change in wage definition. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.				
7	These financial results may be downloaded from the Company's website: www.cmrsi.net and from the website of the stock exchange (NSE): www.nseindia.com .				

Place : New Delhi
Dated : 24-01-2026

By Order of the Board



Dhaval Gupta
Managing Director
DIN 05287458

Independent Auditor's Limited Review Report on consolidated unaudited financial results of the Cyber Media Research & Services Limited for the quarter & nine months ended December 31, 2025 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**TO THE BOARD OF DIRECTORS OF
CYBER MEDIA RESEARCH & SERVICES LIMITED**

Dear Sir,

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Cyber Media Research & Services Limited** ("the Parent") and its subsidiaries (the parent and its subsidiaries together referred to as "the Group") **for the quarter & nine months ended December 31, 2025** ("the statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. This statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards of Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

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

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

5. Based on our review conducted and procedures performed, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. The consolidated financial results include the limited reviewed (by other auditor's) financial results of **Cyber Media Services Pte. Limited**, Singapore, wholly owned subsidiary, whose interim financial statements reflect (i) Group's share of total assets of Rs. 1,066.17 Lakhs **as at December 31, 2025**, ii) Group's share of total revenue of Rs. 896.29 Lakhs and Group's share of total net profit after tax of Rs. 15.41 Lakhs **for the quarter ended December 31, 2025**, iii) Group's share of total revenue of Rs. 2,575.40 Lakhs and Group's share of total net profit after tax of Rs. 54.55 Lakhs **for the nine months ended December 31, 2025**, as considered in the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such limited reviewed interim financial statements.

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

For Goel Mintri & Associates
Chartered Accountants
(Firm Registration No. 013211N)



Gopal Dutt
Partner
Membership Number: 520858
UDIN: 26520858BNJEAU7784

Place of Signature: New Delhi
Date: January 24, 2026

**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON AUDIT OF INTERIM STANDALONE
FINANCIAL RESULTS OF THE CYBER MEDIA RESEARCH & SERVICES LIMITED**

**TO THE BOARD OF DIRECTORS OF
CYBER MEDIA RESEARCH & SERVICES LIMITED**

Dear Sir,

We have reviewed the accompanying statement of unaudited financial results of **Cyber Media Research & Services Limited for the quarter & nine months ended December 31, 2025**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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

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

Our conclusion is not modified in respect of this matter.

For Goel Mintri & Associates
Chartered Accountants
(Firm Registration No. 013211N)



Gopal Dutt
Partner
Membership Number: 520858
UDIN : 26520858MNGRKO6438

Place of Signature: New Delhi
Date: January 24, 2026