Goel Mintri & Associates
Chartered Accountants
INDIA

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L-76, Ground Floor, Lajpat Nagar-II, New Delhi - 110024

Independent Auditor's Certificate on Proposed Accounting Treatment specified in the Proposed Scheme of Merger by Absorption (Pursuant to SEBI Master Circular No. SEBI/HO/CFD/POD-2/P/CIR/2023/93 June 20, 2023

To,
The Board of Directors
Cyber Media Research & Services Limited
D-74 Panchsheel Enclave,
New Delhi-110017

We, the statutory auditors of **Cyber Media Research & Services Limited** (hereinafter referred to as "the Company"), have examined the proposed accounting treatment specified in Clause 9 of PART II the **Draft Scheme of Merger by Absorption of Cyber Media Research & Services Limited ("Transferor Company") with Cyber Media (India) Limited ("Transferee Company") and Their Respective Shareholders** (hereinafter referred to the **"Draft Scheme"**) in terms of the provisions of Sections 230 to 232 of the Companies Act, 2013 ("the Act") with reference to its compliance with the applicable Accounting Standards notified under the Act and other Generally Accepted Accounting Principles.

The responsibility for the preparation of the Draft Scheme and its compliance with the relevant laws and regulations, including the applicable Accounting Standards as aforesaid, is that of the Board of Directors of the Companies involved. Our responsibility is to examine and report whether the Draft Scheme complies with the applicable Accounting Standards and Other Generally Accepted Accounting Principles. Nothing contained in this Certificate, nor anything said or done in the course of, or in connection with the services that are subject to this Certificate, will extend any duty of care that we may have in our capacity of the statutory auditors of any financial statements of the Company. We carried out our examination in accordance with the Guidance Note on Audit Reports and Certificates for Special Purposes, issued by the Institute of Chartered Accountants of India.

Goel Mintri & Associates
F.R. No. 013211N
M.No. 520858
Chartered Accountants

For Cyber Media Research & Services Limited

Managing Director

Based on our examination and according to the information and explanations given to us, we confirm that the accounting treatment contained in the aforesaid scheme is in compliance in accordance with Appendix C (Business Combination of Entities under common control) of Indian Accounting Standards-103 (Business Combinations) as notified under Section 133 of the Act read with rules made thereunder and other Generally Accepted Accounting Principles in India.

This Certificate is issued at the request of the Company pursuant to the requirements of SEBI Master Circular No. SEBI/HO/CFD/POD-2/P/CIR/2023/93 dated June 20, 2023. This Certificate should not be used for any other purpose without our prior written consent.

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

Gopal Dutt
Partner
Membership Number: 520858
UDIN: 26520858GUTGXP2063

Place: New Delhi
Date: January 24, 2026

For Cyber Media Research & Services Limited

Managing Director

s. agarwal & co.
CHARTERED ACCOUNTANTS

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

Independent Auditor's Certificate on Proposed Accounting Treatment specified in the Proposed Scheme of Merger by Absorption (Pursuant to SEBI Master Circular No. SEBI/HO/CFD/POD-2/P/CIR/2023/93 June 20, 2023

To,
The Board of Directors
Cyber Media (India) Limited
D-74 Panchsheel Enclave,
New Delhi-110017

We, the statutory auditors of **Cyber Media (India) Limited** (hereinafter referred to as "the Company"), have examined the proposed accounting treatment specified in Clause 9 of PART II the **Draft Scheme of Merger by Absorption of Cyber Media Research & Services Limited ("Transferor Company") with Cyber Media (India) Limited ("Transferee Company") and Their Respective Shareholders** (hereinafter referred to the **"Draft Scheme"**) in terms of the provisions of Sections 230 to 232 of the Companies Act, 2013 ("the Act") with reference to its compliance with the applicable Accounting Standards notified under the Act and other Generally Accepted Accounting Principles.

The responsibility for the preparation of the Draft Scheme and its compliance with the relevant laws and regulations, including the applicable Accounting Standards as aforesaid, is that of the Board of Directors of the Companies involved. Our responsibility is to examine and report whether the Draft Scheme complies with the applicable Accounting Standards and Other Generally Accepted Accounting Principles. Nothing contained in this Certificate, nor anything said or done in the course of, or in connection with the services that are subject to this Certificate, will extend any duty of care that we may have in our capacity of the statutory auditors of any financial statements of the Company. We carried out our examination in accordance with the Guidance Note on Audit Reports and Certificates for Special Purposes, issued by the Institute of Chartered Accountants of India.

Based on our examination and according to the information and explanations given to us, we confirm that the accounting treatment contained in the aforesaid scheme is in compliance in accordance with Appendix C (Business Combination of Entities under common control) of Indian Accounting Standards-103 (Business Combinations) as

S. AGARWAL & CO. FRN 000808N New Delhi Chartered Accountants

For Cyber Media (India) Limited

Chairman & Managing Director

notified under Section 133 of the Act read with rules made thereunder and other Generally Accepted Accounting Principles in India.

This Certificate is issued at the request of the Company pursuant to the requirements of SEBI Master Circular No. SEBI/HO/CFD/POD-2/P/CIR/2023/93 dated June 20, 2023. This Certificate should not be used for any other purpose without our prior written consent.

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

Swaroop Narain Agarwal
2026.01.30 18:56:48 +05'30'

S.N. Agarwal
(Partner)
Membership Number: 012103
UDIN: 26012103MKIYBA1762

Place: New Delhi
Date: January 24, 2026

S. AGARWAL & Co. FRN 000808N New Delhi Chartered Accountants

For Cyber Media (India) Limited

Chairman & Managing Director