CYBER MEDIA (INDIA) LIMITED
CIN NO: L92114DL1982PLC014334
STANDALONE STATEMENT OF BALANCE SHEET AS AT 30 SEPTEMBER 2026

(Amount in lakhs)

Particulars	Note	As at 30 Sept 2026	As at 31 March 2026
ASSETS			
Non-current assets			
Property, plant And equipment	3	347.62	354.26
Other intangible assets	4	-	-
Financial assets			
Investments	5	307.86	263.38
Others	6	3.88	3.88
Deferred tax assets (Net)	7	108.72	108.72
Other non current assets	8	28.29	28.95
Total non-current assets		**796.38**	**759.20**
Current assets			
Inventories	9	-	-
Financial assets			
Trade receivables	10	418.81	244.97
Cash and cash equivalents	11	24.56	12.84
Bank balances other than above	12	5.01	5.01
Current tax assets (Net)	13	77.22	56.79
Other current assets	14	28.76	38.73
Total current assets		**554.36**	**358.34**
TOTAL ASSETS		**1,350.74**	**1,117.54**
EQUITY AND LIABILITIES			
EQUITY			
Equity share capital	15	2,074.41	2,072.52
Other equity	16	(3,453.30)	(3,475.20)
Total equity		**(1,378.89)**	**(1,402.68)**
LIABILITIES			
Non - current liabilities			
Financial Liabilities			
- Borrowings	17	1,261.72	1,282.36
Provisions	18	54.07	54.07
Other non current liabilities	19	22.21	22.21
Total non-current liabilities		**1,337.99**	**1,358.64**
Current liabilities			
Financial liabilities			
Borrowings	20	78.00	76.97
Trade payables	21		
(i) Total outstanding dues of micro enterprises and small enterprises		18.18	39.52
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		1,186.42	984.09
Other current liabilities	22	62.48	14.45
Provisions	23	46.55	46.55
Total current liabilities		**1,391.64**	**1,161.58**
TOTAL EQUITY & LIABILITIES		**1,350.74**	**1,117.54**

For and on behalf of Board of Directors
Cyber Media (India) Limited

CYBER MEDIA (INDIA) LIMITED NEW DELHI

Pradeep Gupta
Chairman & Managing Director
DIN 00007520

Dhaval Gupta
Director
DIN 05287458

Date: October 26, 2026
Place: New Delhi

CYBER MEDIA (INDIA) LIMITED
CIN NO: L92114DL1982PLC014334
STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE HALF YEAR ENDED 30 SEPTEMBER 2026

(Amount in lakhs)

Particulars	Note	For the half year ended 30 Sept 2026	For the year ended 31 March 2026
INCOME			
Revenue from operations	24	886.68	1,312.25
Other Income	25	114.00	150.49
Total Income		**1,000.68**	**1,462.74**
EXPENSES			
Direct expenses	26	535.56	527.48
Cost of materials consumed	27	-	-
Employee benefits expenses	28	273.59	543.55
Finance cost	29	47.99	93.62
Depreciation and amortization expense	30	8.27	16.64
Other expenses	31	111.64	193.90
Total expenses		**977.04**	**1,375.18**
Profit / (loss) before exceptional items and tax		23.63	87.56
Exceptional Items	32	-	32.92
Profit/ (loss) before Tax		**23.63**	**54.64**
Tax expense	33		
Current tax		-	-
Deferred tax		-	-
Adjustment for earlier years		-	-
Total tax expenses		-	-
Profit/ (loss) for the period		**23.63**	**54.64**
Other comprehensive income	34		
A (i) Items that will not be reclassified to profit or loss		-	(17.52)
(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		-	-
Total other comprehensive income/(loss), net of tax		-	**(17.52)**
Total comprehensive income for the period comprising profit (loss) and other comprehensive Income for the period		**23.63**	**37.12**
Earnings per equity share	35		
Equity shares of par value ₹10 each			
-Basic		0.11	0.31
-Diluted		0.11	0.31

For and on behalf of Board of Directors
Cyber Media (India) Limited

CYBER MEDIA (INDIA) LIMITED NEW DELHI

Pradeep Gupta
Chairman & Managing Director
DIN 00007520

Dhaval Gupta
Director
DIN 05287458

Date: October 26, 2026
Place: New Delhi

CYBER MEDIA (INDIA) LIMITED
CIN NO: L92114DL1982PLC014334
STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30 SEPTEMBER 2026

(Amount in lakhs)

Particulars	For the half year ended 30 Sept 2026	For the year ended 31 March 2026
A. Cash flow from operating activities		
Profit for the period after tax	**23.63**	**54.64**
Adjustments For:		
Remeasurement of defined benefit plans	-	(17.52)
Depreciation & amortization expenses	8.27	16.64
Profit on sale of investments	-	-
Interest expense	47.99	93.62
Interest income	-	(1.81)
	79.89	**145.57**
Movements In working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	-	-
Trade receivables	(173.84)	69.37
Other non-current assets	0.66	3.64
Other current assets	9.97	7.40
Adjustments for increase/(decrease) in operating liabilities:		
Provisions	-	17.57
Trade payables	180.99	(234.01)
Other non current liabilities	-	19.48
Other current liabilities	48.03	(427.32)
Cash generated from operations	**145.70**	**(398.30)**
Less: direct taxes paid (net of refunds)	(20.43)	(17.63)
Net Cash generated by operating activities (A)	**125.27**	**(415.92)**
B. Cash flow from investing activities		
Acquisition of property plant & equipment	(1.96)	(46.37)
Disposal of property plant & equipment	0.32	-
Decrease in non current investments	-	-
Incresae in non current investments	(44.47)	(30.98)
Interest received	-	1.81
Bank balances other than cash and cash equivalents	-	-
Net cash generated by/(used in) investing activities (B)	**(46.11)**	**(75.55)**
C. Cash flow from financing activities		
Increase in long term borrowings	(20.64)	-
Decrease in short term borrowings	1.04	2.36
Decrease in long term borrowings	-	(150.88)
Proceeds from partly paid up Equity Shares (Right Share)	-	10.45
Proceeds from fully paid up Equity Shares (Right Share)	1.89	495.34
Security premium received against right issue	1.09	293.36
Decrease in security deposits	-	-
Share issue expenses	(2.82)	(44.16)
Merger Expenses	-	(13.37)
Interest paid	(47.99)	(93.62)
Net cash generated by/(used In) financing activities (C)	**(67.42)**	**499.51**
Net decrease in cash and cash equivalents (A+B+C)	11.72	8.03
Cash and cash equivalents at the beginning of the year	12.84	4.82
Cash and cash equivalents at the end of year	**24.56**	**12.84**
Cash and cash equivalents at the end of year comprises (Refer note 11)		
Balances with banks	24.56	12.84
Cash in hand	-	-
	24.56	**12.84**

*** Change in liability arising from financing activities**

	As at 01st April, 2026	Cash Flow	Other Adjustments	As at 30th Sept, 2026
Borrowing - non current (Refer Note 17)	1,282.36	(20.64)	-	1,261.72
Borrowing - current (Refer Note 20)	76.97	1.04	-	78.00
	1,359.33	(19.61)	-	1,339.72

	As at 01st April, 2025	Cash Flow	Other Adjustments	As at 31st March, 2026
Borrowing - non current (Refer Note 17)	1,433.24	(150.88)	-	1,282.36
Borrowing - current (Refer Note 20)	74.60	2.36	-	76.97
	1,507.84	(148.51)	-	1,359.33

For and on behalf of Board of Directors
Cyber Media (India) Limited

CYBER MEDIA (INDIA) LIMITED NEW DELHI

Pradeep Gupta
Chairman & Managing Director
DIN 00007520

Dhaval Gupta
Director
DIN 05287458

Date: October 26, 2026
Place: New Delhi

CYBER MEDIA (INDIA) LIMITED
CIN NO: L92114DL1982PLC014334
STANDALONE STATEMENT OF CHANGES IN EQUITY FOR THE HALF YEAR ENDED 30 SEPTEMBER 2026

A. Equity Share Capital

(Amount in lakhs)

Particulars	Amount
Balance as at 1 April 2025	**1,566.72**
Changes in equity share capital due to prior period errors	-
Restated Balance as at 1 April 2025	**1,566.72**
Changes in equity share capital during the year	505.79
Balance as at 31 March 2026	**2,072.52**
Balance as at 1 April 2026	**2,072.52**
Changes in equity share capital due to prior period errors	-
Restated Balance as at 1 April 2026	**2,072.52**
Changes in equity share capital during the year	(6.68)
Balance as at 30 Sept 2026	**2,065.84**

B. Other Equity

(Amount in lakhs)

Particulars	Capital reserve	Security premium	General reserve	Share issue expense - Right issue	Merger Expenses	Retained earnings	Total other equity
Balance as at 1 April 2025	**112.86**	**1,439.31**	**1,529.13**	**(17.04)**	**-**	**(6,812.41)**	**(3,748.15)**
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-
Restated Balance as at 1 April 2025	**112.86**	**1,439.31**	**1,529.13**	**(17.04)**	**-**	**(6,812.41)**	**(3,748.15)**
Changes during the year	-	-	-	-	-	-	-
Security Premium on Right issue (49,53,415 shares @ Rs. 5.80/-)	-	**293.36**	-	-	-	-	293.36
Right Issue/ merger expenses	-	-	-	(44.16)	(13.37)	-	(57.53)
Total comprehensive income for the year	-	-	-	-	-	37.12	37.12
Balance as at 31 March 2026	**112.86**	**1,732.67**	**1,529.13**	**(61.20)**	**(13.37)**	**(6,775.29)**	**(3,475.20)**
Balance as at 1 April 2026	**112.86**	**1,732.67**	**1,529.13**	**(61.20)**	**(13.37)**	**(6,775.29)**	**(3,475.20)**
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-
Restated Balance as at 1 April 2026	**112.86**	**1,732.67**	**1,529.13**	**(61.20)**	**(13.37)**	**(6,775.29)**	**(3,475.20)**
Changes during the year	-	-	-	-	-	-	-
Security Premium on Right issue (37,735 shares @ Rs. 2.90/-)	-	1.09	-	-	-	-	1.09
Right Issue/ merger expenses	-	-	-	(2.82)	-		(2.82)
Total comprehensive income for the year	-	-	-	-	-	23.63	23.63
Balance as at 30 Sept 2026	**112.86**	**1,733.76**	**1,529.13**	**(64.02)**	**(13.37)**	**(6,751.66)**	**(3,453.30)**

For and on behalf of Board of Directors
Cyber Media (India) Limited

CYBER MEDIA (INDIA) LIMITED NEW DELHI

Pradeep Gupta
Chairman & Managing Director
DIN 00007520

Dhaval Gupta
Director
DIN 05287458

Date: October 26, 2026
Place: New Delhi

CYBER MEDIA (INDIA) LIMITED
CIN NO: L92114DL1982PLC014334
NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE HALF YEAR ENDED 30 SEPTEMBER 2026

3 Property, Plant & Equipment

The changes in the carrying value of property, plant and equipment for the half year ended 30 Sept 2026 are as follows :

(Amount in lakhs)

	Gross carrying value						Accumulated depreciation					Net carrying value	
Particulars	As at 01 April 2026	Additions	Acquisition through business combination	Change due to revaluation	Disposals	As at 30 Sept 2026	As at 01 April 2026	For the year	Impairment losses or reversals	Adjustment	As at 30 Sept 2026	As at 30 Sept 2026	As at 31 March 2026
Freehold Land	40.36	-	-	-	-	40.36	-	-	-	-	-	40.36	40.36
Building	332.51	0.44	-	-	-	332.95	43.82	5.92	-	-	49.74	283.21	288.69
Computers	12.21	0.60	-	-	-	12.80	8.35	0.31	-	-	8.65	4.15	3.86
Equipment & installations	4.93	0.66	-	-	-	5.59	2.58	0.33	-	-	2.92	2.67	2.34
Airconditioner	5.92	-	-	-	-	5.92	1.85	0.07	-	-	1.92	4.00	4.07
Furniture & fixtures	4.74	0.26	-	-	-	5.00	1.61	0.42	-	-	2.03	2.97	3.13
Generator	6.98	-	-	-	-	6.98	5.11	0.46	-	-	5.57	1.41	1.87
Vehicles	22.19	-	-	-	0.32	21.87	12.26	0.76	-	-	13.02	8.85	9.92
Total	**429.83**	**1.96**	-	-	**0.32**	**431.47**	**75.58**	**8.27**	-	-	**83.85**	**347.62**	**354.26**

The changes in the carrying value of property, plant and equipment for the year ended 31 March 2026 are as follows :

(Amount in lakhs)

	Gross carrying value						Accumulated depreciation					Net carrying value	
Particulars	As at 01 April 2025	Additions	Acquisition through business combination	Change due to revaluation	Disposals	As at 31 March 2026	As at 01 April 2025	For the year	Impairment losses or reversals	Adjustment	As at 31 March 2026	As at 31 March 2026	As at 31 March 2025
Freehold Land	40.36	-	-	-	-	40.36	-	-	-	-	-	40.36	40.36
Building	288.61	43.90	-	-	-	332.51	32.40	11.42	-	-	43.82	288.69	256.21
Computers	12.21	-	-	-	-	12.21	7.37	0.97	-	-	8.35	3.86	4.83
Equipment & installations	3.71	1.22	-	-	-	4.93	2.19	0.40	-	-	2.58	2.34	1.52
Airconditioner	5.92	-	-	-	-	5.92	1.65	0.20	-	-	1.85	4.07	4.27
Furniture & fixtures	3.49	1.25	-	-	-	4.74	0.70	0.90	-	-	1.61	3.13	2.78
Generator	6.98	-	-	-	-	6.98	4.71	0.40	-	-	5.11	1.87	2.27
Vehicles	22.19	-	-	-	-	22.19	9.91	2.35	-	-	12.26	9.92	12.28
Total	**383.46**	**46.37**	-	-	-	**429.83**	**58.94**	**16.64**	-	-	**75.58**	**354.26**	**324.52**

4 Other Intangible Assets

The changes in the carrying value of intangible assets for the half year ended 30 Sept 2026 are as follows :

(Amount in lakhs)

	Gross carrying value						Accumulated depreciation					Net carrying value	
Particulars	As at 01 April 2026	Additions	Acquisition through business combination	Change due to revaluation	Disposals	As at 30 Sept 2026	As at 01 April 2026	For the year	Impairment losses or reversals	Adjustment	As at 30 Sept 2026	As at 30 Sept 2026	As at 31 March 2026
Software	12.39	-	-	-	-	12.39	12.39	-	-	-	12.39	-	(0.00)
Total	**12.39**	-	-	-	-	**12.39**	**12.39**	-	-	-	**12.39**	-	**(0.00)**

The changes in the carrying value of intangible assets for the year ended 31 March 2026 are as follows :

(Amount in lakhs)

	Gross carrying value						Accumulated depreciation					Net carrying value	
Particulars	As at 01 April 2025	Additions	Acquisition through business combination	Change due to revaluation	Disposals	As at 31 March 2026	As at 01 April 2025	For the year	Impairment losses or reversals	Adjustment	As at 31 March 2026	As at 31 March 2026	As at 31 March 2025
Software	12.39	-	-	-	-	12.39	12.39	-	-	-	12.39	-	(0.00)
Total	**12.39**	-	-	-	-	**12.39**	**12.39**	-	-	-	**12.39**	-	**(0.00)**

CYBER MEDIA (INDIA) LIMITED NEW DELHI

5 **Non current investments**

Particulars	As at 30 Sept 2026		As at 31 March 2026	
	Number of Shares/ Units	Amount	Number of Shares/ Units	Amount
Equity Investment in associates - at cost				
Unquoted				
Cyber Media Foundation Limited Equity shares of Rs.10 each fully paid	1,73,125	17.3125	1,73,125	17.31
Equity Investment in Subsidiaries - at cost				
Unquoted				
Cyber Media Research & Services Limited Equity shares of Rs.10 each fully paid	11,17,600	14.64346	11,17,600	14.64
Cyber Astro Limited Equity shares of Rs.10 each fully paid	75,000	7.50	75,000	7.50
Investment measured at Fair Value through Profit & Loss - Refer note 5.3				
Unquoted				
Cheekotel Venture Fund Pvt. Ltd. Equity shares of Rs.6 each fully paid	7,50,000	45.00	7,50,000	45.00
AnyTime Media Pvt. Ltd. Equity shares of Rs.10 each fully paid	2,50,000	25.00	2,50,000	25.00
Resonant Electronics Pvt. Ltd. Equity Shares of Rs.10/-each fully paid	167	0.02	167	0.02
Ceantra Technologies Pvt. Ltd. Equity Shares of Rs.10/-each fully paid	167	0.02	167	0.02
Fitnano Technologies Pvt. Ltd. Equity Shares of Rs.10/-each fully paid	167	-	167	-
Starbru Techsystems Pvt. Ltd. Equity Shares of Rs.10/-each fully paid	834	13.64	834	13.64
Stemrobo Technologies Pvt. Ltd. Equity Shares of Rs.10/-each fully paid	555	18.52	555	18.52
AJ Simply Purify Technologies Pvt. Ltd. Equity Shares of Rs.10/-each fully paid	167	0.02	167	0.02
Doorastha Analytics Pvt. Ltd. Equity Shares of Rs.10/-each fully paid	183	0.02	183	0.02
EVI Technologies Pvt. Ltd. Equity Shares of Rs.10/-each fully paid	186	44.25	186	44.25
Trydan Motors Pvt. Ltd. Equity Shares of Rs.10/-each fully paid	167	0.02	167	0.02



Genelek Technologies Pvt. Ltd. Equity Shares of Rs.10/-each fully paid	1,500	0.15	1,500	0.15
Concinnity Agro20 Pvt. Ltd. Equity Shares of Rs.10/-each fully paid	167	0.47	167	0.47
Iotomation Ecotech Pvt. Ltd. Equity Shares of Rs.10/-each fully paid	242	0.02	242	0.02
Aigroedge Technologies Pvt. Ltd. Equity Shares of Rs.10/-each fully paid	167	0.02	167	0.02
Arivation Fashiontech Pvt. Ltd. Equity Shares of Rs.10/-each fully paid	-	-	-	-
Navikarana Mednovation Pvt. Ltd. Equity Shares of Rs.10/-each fully paid	167	0.02	167	0.02
Dweepi Innvations Pvt. Ltd. Equity Shares of Rs.10/-each fully paid	1,482	31.33	1,482	31.33
Electrifuel Pvt. Ltd. Equity Shares of Rs.10/-each fully paid	789	86.38	789	41.99
Quickproto Research Labs Pvt. Ltd. Equity Shares of Rs.10/-each fully paid	167	0.02	167	0.02
Investment in Mutual Funds at Fair Value through Profit & Loss **Unquoted - net asset value provided by respective mutual fund**				
Axis Overnight Fund (G)	240.09	3.50	240.09	3.41
Total		**307.86**		**263.38**

CYBER MEDIA (INDIA) LIMITED NEW DELHI

CYBER MEDIA (INDIA) LIMITED
CIN NO: L92114DL1982PLC014334
NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE HALF YEAR ENDED 30 SEPTEMBER 2026

6 Other non-current financial assets (Amount in lakhs)

Particulars	As at 30 Sept 2026	As at 31 March 2026
Security deposits	3.88	3.88
Total	**3.88**	**3.88**

7 Deferred tax assets / liabilities (Net) (Amount in lakhs)

Particulars	As at 30 Sept 2026	As at 31 March 2026
Deferred tax assets (refer note below)	108.72	108.72
Less: Deferred tax liabilities		
Total	**108.72**	**108.72**

8 Other non current assets (Amount in lakhs)

Particulars	As at 30 Sept 2026	As at 31 March 2026
Prepaid/ unamortised expenses	5.30	5.50
Loans & advances	23.00	23.46
Total	**28.29**	**28.95**

9 Inventories (Amount in lakhs)

Particulars	As at 30 Sept 2026	As at 31 March 2026
(Valued at lower of cost or net realizable value)		
Raw materials		
Paper account	-	-
Total	**-**	**-**

10 Trade receivables (Amount in lakhs)

Particulars	As at 30 Sept 2026	As at 31 March 2026
Undisputed trade receivables -considered good	418.81	242.60
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	19.00	19.00
Disputed trade receivables - credit impaired	-	-
Total trade receivables	**437.81**	**261.59**
Less: Loss allowances for expected credit loss		
- Trade receivable - increase in credit risk	-	-
- Trade receivable - credit impaired	(19.00)	(16.62)
	(19.00)	(16.62)
Total	**418.81**	**244.97**

11 Cash & cash equivalents (Amount in lakhs)

Particulars	As at 30 Sept 2026	As at 31 March 2026
Cash on hand	2.00	2.00
Current account with bank	22.56	10.84
Total	**24.56**	**12.84**

12 Bank balances other than cash and cash equivalents (Amount in lakhs)

Particulars	As at 30 Sept 2026	As at 31 March 2026
Margin money	5.01	5.01
Total	**5.01**	**5.01**

13 Current tax assets (Net) (Amount in lakhs)

Particulars	As at 30 Sept 2026	As at 31 March 2026
TDS & other duties & taxes paid	77.22	56.79
Total	**77.22**	**56.79**

14 Other current assets (Amount in lakhs)

Particulars	As at 30 Sept 2026	As at 31 March 2026
Advance to vendor	18.10	0.10
Prepaid expenses	10.67	9.42
Statutory dues receivables	-	29.11
Other current assets/ staff imprest	(0.01)	0.10
Total	**28.76**	**38.73**

CYBER MEDIA (INDIA) LIMITED NEW DELHI

CYBER MEDIA (INDIA) LIMITED
CIN NO: L92114DL1982PLC014334
NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE HALF YEAR ENDED 30 SEPTEMBER 2026

15 Share capital

(Amount in lakhs)

Particulars	As at 30 Sept 2026	As at 31 March 2026
Authorised share capital		
2,30,00,000 equity shares of Rs. 10 each (as at 31 March 2026: 2,30,00,000 equity shares of Rs. 10 each)	2,300.00	2,300.00
	2,300.00	**2,300.00**
Issued, subscribed and fully paid-up		
2,06,20,657 equity shares of Rs. 10 each fully paid up (as at 31 March 2025: 1,56,67,242 equity shares of Rs. 10 each fully paid up)	2,065.84	2,062.07
2,09,064 equity shares of Rs. 10 each, Rs. 5 paid up (as at 31 March 2025: Nil equity shares of Rs. 10 each)	-	10.45
Forfeiture of 1,71,329 partly paid up shares (as at 31 March 2026 Nil)	8.57	-
	2,074.41	**2,072.52**

CYBER MEDIA (INDIA) LIMITED NEW DELHI

16 Other equity

(Amount in lakhs)

Particulars	As at 30 Sept 2026	As at 31 March 2026
Capital reserve	112.86	112.86
Security premium	1,733.76	1,732.67
General reserve	1,529.13	1,529.13
Share issue expenses - Right issue expense	(64.02)	(61.20)
Merger Expenses	(13.37)	(13.37)
Retained earnings	(6,751.66)	(6,775.29)
Total	**(3,453.30)**	**(3,475.20)**

16.1 Capital reserve

(Amount in lakhs)

Particulars	As at 30 Sept 2026	As at 31 March 2026
Balance at the beginning of year	112.86	112.86
Changes in accounting policy or prior period errors	-	-
Restated balance at the beginning of the year	112.86	112.86
Changes during the year	-	-
Balance at the end of the year	**112.86**	**112.86**

Capital reserve was created on forfeiture of share warrants/options in earlier years. It can be utilised for certain limited purposes as per the Companies Act, 2013.

16.2 Security premium

(Amount in lakhs)

Particulars	As at 30 Sept 2026	As at 31 March 2026
Balance at the beginning of year	1,732.67	1,439.31
Changes in accounting policy or prior period errors	-	-
Restated balance at the beginning of the year	1,732.67	1,439.31
Add: Security Premium on Right issue (refer note 15 (viii))	1.09	293.36
Balance at the end of the year	**1,733.76**	**1,732.67**

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

16.3 General reserve

(Amount in lakhs)

Particulars	As at 30 Sept 2026	As at 31 March 2026
Balance at the beginning of year	1,529.13	1,529.13
Changes in accounting policy or prior period errors	-	-
Restated balance at the beginning of the year	1,529.13	1,529.13
Less: Share allotment expenses	-	-
Balance at the end of the year	**1,529.13**	**1,529.13**

General Reserve is created on appropriation of retained earnings. It is a free reserve and can be utilised for issuance of bonus shares, payment of dividend, w/off of share issue expenses & other purposes as per Companies Act, 2013.

16.4 Share issue expenses - Right issue expense

(Amount in lakhs)

Particulars	As at 30 Sept 2026	As at 31 March 2026
Share issue expenses - Right issue expense*	(64.02)	(61.20)
Total	**(64.02)**	**(61.20)**

* As per the object of the issues of draft offer letter dated 21 July 2025 filed with Stock Exchanges by the Company, total fund required for issue realted expenses is Rs 39.00 Lakhs. However, in actual Rs. 61.20 lakhs were incurred by the Company till 31st March 2026. Out of Rs. 61.20 Lakhs, Company has paid Rs. 58.00 Lakhs from its Right Issue proceeds. The issues related expenses consist of fees payable to merchant banker, legal counsel, processing fees to SCSBs, registar to the issue, printing and stationary expense, advertsing expenses, processing fees and all other incidental and miscellaneous expense for listing the right equity shares on Stock Exchanges.

16.5 Merger Expenses

(Amount in lakhs)

Particulars	As at 30 Sept 2026	As at 31 March 2026
Merger Expenses	(13.37)	(13.37)
Total	**(13.37)**	**(13.37)**

16.6 Retained earnings

(Amount in lakhs)

Particulars	As at 30 Sept 2026	As at 31 March 2026
Balance at the beginning of year	**(6,775.29)**	**(6,812.41)**
Changes in accounting policy or prior period errors	-	-
Restated balance at the beginning of the year	**(6,775.29)**	**(6,812.41)**
Profit/(Loss) for the Year	23.63	37.12
Balance at the end of the year	**(6,751.66)**	**(6,775.29)**

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

CYBER MEDIA (INDIA) LIMITED NEW DELHI

CYBER MEDIA (INDIA) LIMITED
CIN NO: L92114DL1982PLC014334
NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE HALF YEAR ENDED 30 SEPTEMBER 2026

17 Borrowings - non-current

(Amount in lakhs)

Particulars	As at 30 Sept 2026	As at 31 March 2026
Secured borrowings		
Term loan		
- From Karur Vysya Bank being vehicle loan	3.99	5.30
Less: current maturities	(2.79)	(2.66)
	1.20	**2.64**
- From Cyber Media Research & Services Limited- a subsidiary	851.71	868.58
Less: current maturities	(35.21)	(34.31)
	816.50	**834.28**
`- From Karur Vysya Bank- loan against property - monthly dropdown overdraft limit	484.02	456.91
Less: current maturities	(40.00)	(40.00)
	444.02	416.91
Unsecured borrowings		
Loan from related parties		
-From Mr Pradeep Gupta , Chairman & Managing Director	0.00	28.53
Total	**1,261.72**	**1,282.36**

18 Provisions for employees benefits-non current

(Amount in lakhs)

Particulars	As at 30 Sept 2026	As at 31 March 2026
Provisions for leave encashment	14.48	14.48
Provisions for gratuity	39.59	39.59
Total	**54.07**	**54.07**

19 Other non-current liabilities

(Amount in lakhs)

Particulars	As at 30 Sept 2026	As at 31 March 2026
Capital advance received		
Security deposits	22.21	22.21
Total	**22.21**	**22.21**

20 Borrowings current

(Amount in lakhs)

Particulars	As at 30 Sept 2026	As at 31 March 2026
Current maturities of long term borrowings		
From Karur Vysya Bank being vehicle loan	2.79	2.66
Karur Vysya Bank- loan against property - monthly dropdown overdraft limit	40.00	40.00
From Cyber Media Research & Services Limited	35.21	34.31
Total	**78.00**	**76.97**

CYBER MEDIA (INDIA) LIMITED NEW DELHI

21 Trade payables*

(Amount in lakhs)

Particulars	As at 30 Sept 2026	As at 31 March 2026
(i) Total outstanding dues of micro enterprises and small enterprises	18.18	39.52
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,186.42	984.09
Total	**1,204.60**	**1,023.61**

Disclosure as required by Micro, Small and Medium Enterprises Development Act, 2006	As at 30 Sept 2026	As at 31 March 2026
A(i). Principal amount remaining unpaid	18.18	39.52
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	-	-
Total	**18.18**	**39.52**

22 Other current liabilities

(Amount in lakhs)

Particulars	As at 30 Sept 2026	As at 31 March 2026
Advance payments for which value is still to be given	0.22	0.15
Settlement expenses*	0.00	0.00
Statutory dues	62.26	14.30
Total	**62.48**	**14.45**

* Settlement expenses in connection with a foreign arbitral award decreed in favour of an ex-employee of a foreign subsidiary of the Company

23 Provisions for employees benefit-current

(Amount in lakhs)

Particulars	As at 30 Sept 2026	As at 31 March 2026
Provisions for leave encashment	15.49	15.49
Provisions for gratuity	31.06	31.06
Total	**46.55**	**46.55**

CYBER MEDIA (INDIA) LIMITED NEW DELHI

CYBER MEDIA (INDIA) LIMITED
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NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE HALF YEAR ENDED 30 SEPTEMBER 2026

24 Revenue from operations (Amount in lakhs)

Particulars	For the half year ended 30 Sept 2026	For the year ended 31 March 2026
Sale of products:		
Advertisement income	241.70	324.32
Circulation revenue	23.87	52.99
Content syndication income	23.04	18.77
Sale of services		
Events income	593.42	906.85
Lead generation income	4.66	9.32
Total	**886.68**	**1,312.25**

25 Other income (Amount in lakhs)

Particulars	For the half year ended 30 Sept 2026	For the year ended 31 March 2026
Rental income	42.78	78.68
Credit balances written back	0.00	13.53
Gain on exchange rate fluctuation	-	0.00
Raddi/scrap sales	0.66	-
Gain on investment (realized/ unrealized) (see note 25.1)	44.47	31.00
Profit on sale of assets	2.53	-
Dividend income	22.35	22.35
Interest income	-	0.17
Interest on income tax refund	-	1.64
Other income	1.20	3.12
Total	**114.00**	**150.49**

25.1 **Gain on investment (realized/ unrealized)** (Amount in lakhs)

Particulars	For the half year ended 30 Sept 2026	For the year ended 31 March 2026
Unrealized gain on revaluation of investments in equity shares	44.39	30.82
Realized gain on mutual fund	-	-
Unrealized gain/ (loss) on mutual fund	0.09	0.18
	44.47	**31.00**

26 Direct expenses (Amount in lakhs)

Particulars	For the half year ended 30 Sept 2026	For the year ended 31 March 2026
Printing & processing	20.91	38.21
Content expenses	507.65	476.59
Packing & dispatch	7.00	12.67
Total	**535.56**	**527.48**

27 Cost of materials consumed (Amount in lakhs)

Particulars	For the half year ended 30 Sept 2026	For the year ended 31 March 2026
Inventory at the beginning of the year	-	-
Less : Purchases	-	-
Less : Inventory at the end of the year	-	-
Total	-	-

28 Employee benefits expenses (Amount in lakhs)

Particulars	For the half year ended 30 Sept 2026	For the year ended 31 March 2026
Salaries & wages	190.79	385.79
Contribution to provident & other funds	5.88	10.53
Professional expenses	70.78	137.88
Staff welfare expenses	6.15	8.74
Staff recruitment and training	-	0.60
Total	**273.59**	**543.55**

29 Finance costs (Amount in lakhs)

Particulars	For the half year ended 30 Sept 2026	For the year ended 31 March 2026
Interest on Government dues	0.00	0.21
Interest on term loans	0.20	0.60
Interest other	47.78	92.80
Total	**47.99**	**93.62**

Note : Company has not capitalized any borrowing cost during the year.

CYBER MEDIA (INDIA) LIMITED NEW DELHI

CYBER MEDIA (INDIA) LIMITED
CIN NO: L92114DL1982PLC014334
NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE HALF YEAR ENDED 30 SEPTEMBER 2026

30 Depreciation and amortization expense (Amount in lakhs)

Particulars	For the half year ended 30 Sept 2026	For the year ended 31 March 2026
Depreciation	8.27	16.64
Amortization	-	-
Total	**8.27**	**16.64**

31 Other expense (Amount in lakhs)

Particulars	For the half year ended 30 Sept 2026	For the year ended 31 March 2026
Power & fuel	17.02	29.14
Repairs to building	13.59	23.45
Repairs to machinery	1.96	1.80
Insurance	2.65	4.84
Rates & taxes (excluding income tax)	6.43	11.98
Loss on exchange rate fluctuation	0.50	1.10
Legal and professional charges	15.14	39.60
Correspondence & communication	12.63	22.90
Travelling & conveyance	7.22	19.73
Debit balances written off	8.72	7.08
Payment to auditors (see note 31.1)	1.18	2.05
Provision for ECL created (see note 31.2)	2.38	(6.17)
Miscellaneous expenses (see note 31.3)	22.23	36.40
Total	**111.64**	**193.90**

31.1 Payment To Auditors (Amount in lakhs)

Particulars	For the half year ended 30 Sept 2026	For the year ended 31 March 2026
Statutory Audit Fee	0.88	1.75
Limited Review	0.30	0.30
Tax Audit Fees	-	-
Certificate And Other Fees	-	-
Total	**1.18**	**2.05**

31.2 Movement in ECL provision account (Amount in lakhs)

Particulars	For the half year ended 30 Sept 2026	For the year ended 31 March 2026
Opening balance	16.62	22.79
Provision created	2.38	(6.17)
Closing balance	**18.99**	**16.62**

31.3 Miscellaneous expenditure Includes the following: (Amount in lakhs)

Particulars	For the half year ended 30 Sept 2026	For the year ended 31 March 2026
Advertisement & publicity	1.22	3.44
Bank charges	0.51	0.96
Board meeting fees	2.23	5.65
Lease & hire charges	3.34	5.38
Membership -professional bodies	1.75	2.25
Newspaper, books & periodicals	0.21	0.16
other miscellaneous expenses	3.32	5.09
Printing & stationary	1.36	1.71
R & M others	4.03	4.74
Vehicle running & maintenance	4.25	7.02
Total	**22.23**	**36.40**

32 Exceptional item (Amount in lakhs)

Particulars	For the half year ended 30 Sept 2026	For the year ended 31 March 2026
Statutory Impact of new labour code	-	13.94
Settlement Account*	-	18.98
Total	**-**	**32.92**

* against settlement expenses as per Hon'ble Delhi High Court order dated 13 January 2025 in petition OMP/EFA/ (COMM) 2of 2023 & OMP/(I)/ (COMM) 340 of 2023 in connection with a foreign arbitral award decreed in favour of an ex-employee of an erstwhile foreign subsidiary of the Company

CYBER MEDIA (INDIA) LIMITED NEW DELHI

CYBER MEDIA (INDIA) LIMITED
CIN NO: L92114DL1982PLC014334
NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE HALF YEAR ENDED 30 SEPTEMBER 2026

33 Tax Expense (Amount in lakhs)

Particulars	For the half year ended 30 Sept 2026	For the year ended 31 March 2026
Current tax *	-	-
Deferred tax (see note 7.1)	-	-
Earlier Year adjustment	-	-
Total	-	-

* No current tax is payable in view of brought forward unabsorbed depreciation, business & capital losses. The quantitative & qualitetive reconciliation is as under

34 Other comprehensive income (Amount in lakhs)

Particulars	For the half year ended 30 Sept 2026	For the year ended 31 March 2026
Items that will not be reclassified to profit or loss	-	(17.52)
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	-	-
Total	-	**(17.52)**

CYBER MEDIA (INDIA) LIMITED NEW DELHI

35 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	For the half year ended 30 Sept 2026	For the year ended 31 March 2026
Profit after Tax (Rs. In lakhs)	23.63	54.64
Number of equity shares	2,06,58,392	2,06,20,657
Weighted average number of equity shares used in computing the	2,06,96,111	1,74,28,142
Basic and Diluted Earnings Per Share of Rs. 10 Each	0.11	0.31
Face Value per share (in Rs.)	10	10



CYBER MEDIA (INDIA) LIMITED
CIN:L92114DL1982PLC014334
CONSOLIDATED BALANCE SHEET AS AT 30 SEPTEMBER 2026

(Amount in lakhs)

PARTICULARS	Note No.	As at 30 Sept 2026	As at 31 March 2026
ASSETS			
Non - current assets			
Property, plant and equipment	3	399.14	404.14
Intangible Assets	4	0.22	0.26
Intangible Assets Under Development	5	197.63	90.68
Financial assets			
Investments	6	512.05	316.44
Loans	7	10.53	10.53
Deferred tax assets (net)	8	180.16	180.84
Other non - current assets	9	28.29	28.95
Total Non - current assets		**1,328.03**	**1,031.83**
Current assets			
Inventories	10	0.87	0.76
Financial assets			
Trade receivables	11	3,901.04	2,904.77
Cash and cash equivalents	12	736.06	369.55
Bank balances other than above	12	5.01	5.01
Current tax assets (net)	13	154.45	88.32
Other current assets	9	128.01	114.93
Total Current assets		**4,925.44**	**3,483.34**
TOTAL ASSETS		**6,253.47**	**4,515.17**
EQUITY AND LIABILITIES			
Equity			
Equity share capital	14	2,074.41	2,072.52
Other equity	15	(2,760.59)	(2,833.55)
Total equity attributable to equity holders of the Company		(686.18)	(761.03)
Non-controlling Interests		1,392.26	1,228.98
Total Equity		**706.08**	**467.95**
Liabilities			
Non - current liabilities			
Financial liabilities			
Borrowings	16	1,222.43	888.67
Other Non current liabilities	17	22.21	22.21
Provisions	18	170.91	154.91
Total Non - current liabilities		**1,415.54**	**1,065.78**
Current liabilities			
Financial liabilities			
Borrowings	16	177.17	123.52
Trade payables	19		
(i) Total outstanding dues of micro enterprises and small enterprises		24.33	56.98
(i) Total outstanding dues of creditors other than micro enterprises and small enterprises		3,658.47	2,508.19
Other current liabilities	17	142.76	165.47
Provisions	18	129.12	127.28
Total Current liabilities		**4,131.85**	**2,981.44**
TOTAL EQUITY & LIABILITIES		**6,253.47**	**4,515.17**

For and on behalf of Board of Directors
Cyber Media (India) Limited

CYBER MEDIA (INDIA) LIMITED NEW DELHI

Pradeep Gupta
Chairman & Managing Director
DIN 00007520

Dhaval Gupta
Director
DIN 05287458

Date: October 26, 2026
Place: New Delhi

CYBER MEDIA (INDIA) LIMITED
CIN:L92114DL1982PLC014334
CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE HALF YEAR ENDED 30 SEPTEMBER 2026

(Amount in lakhs)

Particulars	Note No.	Half Year ended 30 Sept 2026	Year ended 31 March 2026
INCOME			
Revenue from operations	20	9,717.29	10,326.99
Other income	21	99.09	131.79
TOTAL INCOME		**9,816.38**	**10,458.78**
EXPENSES			
Direct Expenses	22	8,409.41	7,832.89
Cost of materials consumed	23	-	-
Purchases of stock - in - trade	24	0.11	4.95
Changes in inventories of finished goods, stock - in - trade and work - in - progress	25	(0.11)	0.40
Employee benefits expenses	26	752.93	1,492.12
Finance costs	27	62.01	99.37
Depreciation and amortization expenses	28	15.08	26.29
Other expenses	29	241.85	455.95
TOTAL EXPENSES		**9,481.27**	**9,911.97**
Profit / (loss) before tax and Exceptional items		335.11	546.81
Exceptional items	30	-	61.39
Profit / (loss) before tax		**335.11**	**485.42**
Tax expense	31		
Current tax		68.76	115.38
Deferred tax		0.68	(11.99)
Earlier year adjustment		0.51	(8.06)
Total Tax Expenses		**69.95**	**95.34**
Profit/ (loss) for the Year		**265.16**	**390.08**
Other comprehensive income			
A (i) Items that will not be reclassified to profit or loss		-	(19.05)
(ii) Income tax relating to items that will not be reclassified to profit or loss		-	(0.37)
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		-	-
Total other comprehensive income		-	**(19.43)**
Total comprehensive income for the year		**265.16**	**370.66**
Profit for the year attributable to:			
-Owners of the Company		101.88	169.27
-Non-controlling interests		163.28	220.81
Other comprehensive income for the year attributable to:			
-Owners of the Company		-	(18.25)
-Non-controlling interests		-	(1.18)
Total comprehensive income for the year attributable to:			
-Owners of the Company		101.88	151.02
-Non-controlling interests		163.28	219.63
Earnings per equity share (for continuing operations)	32		
(1) Basic		1.28	2.24
(2) Diluted		1.28	2.24

For and on behalf of Board of Directors
Cyber Media (India) Limited

CYBER MEDIA (INDIA) LIMITED NEW DELHI

Pradeep Gupta
Chairman & Managing Director
DIN 00007520

Dhaval Gupta
Director
DIN 05287458

Date: October 26, 2026
Place: New Delhi

CYBER MEDIA (INDIA) LIMITED
CIN:L92114DL1982PLC014334
CONSOLIDATED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30 SEPTEMBER 2026

(Amount in lakhs)

Particulars	Half Year ended 30 Sept 2026	Year ended 31 March 2026
A. Cash flow from operating activities		
Profit for the year after tax	265.16	390.08
Adjustments for:		
Remeasurement of defined benefit plans	-	(19.05)
Depreciation & Amortization Expenses	15.08	26.29
Income Tax Expense	69.95	95.34
Interest Income	(5.76)	(17.47)
Interest Expense	62.01	99.37
	406.44	**574.55**
Movements in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	(0.11)	0.40
Trade Receivables	(996.28)	98.47
Other Non-current assets	0.66	3.64
Other current assets	(13.09)	52.81
Adjustments for increase / (decrease) in operating liabilities:		
Provisions	17.84	67.72
Trade payables	1,117.64	(697.94)
Other current liabilities	(22.71)	(362.43)
Other Non-current liabilities	-	19.48
Cash generated from operations	**510.39**	**(243.30)**
Income tax Refund/(Paid)	(135.40)	(86.57)
Net cash generated by operating activities (A)	**374.99**	**(329.87)**
B. Cash flow from investing activities		
Sale Of Intangible Assets	0.32	-
Acquisition Of Property, Plant & Equipment	(10.36)	(67.31)
Interest Received	5.76	17.47
Loans	-	0.04
Intangible Assets under development	(106.96)	(90.68)
Purchase/ (proceeds) of investments	(195.62)	(15.67)
Bank Balance Other Than Cash & Cash Equivalents	-	-
Net cash generated by/(used in) investing activities (B)	**(306.86)**	**(156.15)**
C. Cash Flow from financing activities		
Proceeds from long term borrowings	-	-
Proceeds from partly paid up Equity Shares (Right Share)	1.89	10.45
Proceeds from fully paid up Equity Shares (Right Share)	-	495.34
Security premium received on right issue	1.09	293.36
Payment of Long term borrowings	333.76	(180.29)
Payment of short term borrowings	53.64	(25.30)
Share issues expenses	(2.82)	(44.16)
Merger Expenses	-	(21.72)
Dividend paid	(36.21)	(36.21)
Interest paid	(62.01)	(99.37)
Net Cash generated by/(used in) financing activities	**289.35**	**392.12**
D. Exchange difference in foreign currency	9.02	27.32
Net decrease in Cash and cash equivalents (A+B+C+D)	366.50	(66.58)
Cash and cash equivalents at the beginning of the year	369.55	436.13
Cash and cash equivalents at the end of year end Refer Note 12 for details	**736.06**	**369.55**

*** Change in liability arising from financing activities**

	As at 1st April 2026	Cash Flow	Other Adjustments	As at 30 Sept 2026
Borrowing - Non Current (Refer Note 16)	888.67	333.76	-	1,222.43
Borrowing - Current (Refer Note 16)	123.52	53.64	-	177.17
	1,012.19	**387.41**	**-**	**1,399.60**

	As at 1st April 2025	Cash Flow	Other Adjustments	As at 31 March 2026
Borrowing - Non Current (Refer Note 16)	1,068.95	(180.29)	-	888.67
Borrowing - Current (Refer Note 16)	148.82	(25.30)	-	123.52
	1,217.77	**(205.58)**	**-**	**1,012.19**

For and on behalf of Board of Directors
Cyber Media (India) Limited

CYBER MEDIA (INDIA) LIMITED NEW DELHI

Pradeep Gupta
Chairman & Managing Director
DIN 00007520

Dhaval Gupta
Director
DIN 05287458

Date: October 26, 2026
Place: New Delhi

CYBER MEDIA (INDIA) LIMITED
CIN:L92114DL1982PLC014334
STATEMENT OF CHANGES IN EQUITY FOR THE HALF YEAR ENDED 30 SEPTEMBER 2026
(All amounts in lakhs of INR, unless stated otherwise)

A.Equity Share Capital

Particulars	No. of Shares	Amount
Balance as at 1 April 2025	**1,56,67,242**	**1,566.72**
Changes in Equity Share Capital Due to Prior Period Errors	-	-
Restated Balance as at 1 April 2025	**1,56,67,242**	**1,566.72**
Changes in equity share capital during the year	51,62,479	505.79
Balance at 31 March 2026	**2,08,29,721**	**2,072.52**
Balance as at 1 April 2026	**2,08,29,721**	**2,072.52**
Changes in Equity Share Capital Due to Prior Period Errors	-	-
Restated Balance as at 1 April 2026	**2,08,29,721**	**2,072.52**
Changes in equity share capital during the year	(1,71,329)	1.89
Balance at 30 September 2026	**2,06,58,392**	**2,074.41**

B. Other Equity

	Reserve & Surplus							
Particular	**General Reserve**	**Foreign Currency Translation Reserve**	**Capital Reserve**	**Share issue expenses**	**Merger Expenses**	**Securities Premium Reserve**	**Retained Earning**	**Total Other Equity**
Balance as at 1 April 2025	**1,529.13**	**6.98**	**218.98**	**(17.04)**	**-**	**2,473.38**	**(7,414.59)**	**(3,203.16)**
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-	-
Restated Balance as at 1 April 2025	**1,529.13**	**6.98**	**218.98**	**(17.04)**	**-**	**2,473.38**	**(7,414.59)**	**(3,203.16)**
Profit for the year	-	-	-	-	-	-	151.02	151.02
Dividend	-	-	-	-	-	-	(36.21)	(36.21)
Changes during the year	-	27.32	-	(44.16)	(21.72)	293.36	-	254.80
Balance at 31 March, 2026	**1,529.13**	**34.29**	**218.98**	**(61.20)**	**(21.72)**	**2,766.74**	**(7,299.77)**	**(2,833.55)**
Balance as at 1 April 2026	**1,529.13**	**34.29**	**218.98**	**(61.20)**	**(21.72)**	**2,766.74**	**(7,299.77)**	**(2,833.55)**
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-	-
Restated Balance as at 1 April 2026	**1,529.13**	**34.29**	**218.98**	**(61.20)**	**(21.72)**	**2,766.74**	**(7,299.77)**	**(2,833.55)**
Profit for the year	-	-	-	-	-	-	101.88	101.88
Dividend	-	-	-	-	-	-	(36.21)	(36.21)
Changes during the year	-	9.02	-	(2.82)	-	1.09	-	7.29
Balance at 30 September 2026	**1,529.13**	**43.31**	**218.98**	**(64.02)**	**(21.72)**	**2,767.83**	**(7,234.10)**	**(2,760.59)**

For and on behalf of Board of Directors
Cyber Media (India) Limited

CYBER MEDIA (INDIA) LIMITED NEW DELHI

Pradeep Gupta
Chairman & Managing Director
DIN 00007520

Dhaval Gupta
Director
DIN 05287458

Date: October 26, 2026
Place: New Delhi

CYBER MEDIA (INDIA) LIMITED
CIN:L92114DL1982PLC014334
NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE HALF YEAR ENDED 30 SEPTEMBER 2026

Note 3: Property, Plant and Equipments

(Amount in lakhs)

Particulars	As at 30 Sept 2026	As at 31 March 2026
Carrying Amounts :		
Land (Freehold)	40.36	40.36
Buildings (Freehold)	295.47	301.22
Computer	8.60	8.77
Capital Work in Progress	-	-
Furniture & Fixtures	7.88	8.35
Equipments & Installations	10.03	6.14
Air Conditioners	7.46	5.45
Generator	1.41	1.87
Vehicles	27.93	31.98
Total	**399.14**	**404.14**

Particular	Land (Freehold)	Building (Freehold)	Computer	Capital Purchase Work in Progress	Furniture and fixtures	Equipments & Installations	Air Conditioners	Generators	Vehicles	Total
Deemed Cost										
Balance at 1 April, 2024	40.36	299.80	24.16	-	10.94	9.00	7.87	6.98	38.68	**437.79**
Additions	-	5.35	4.32	-	8.22	0.88	0.27	-	-	19.04
Disposals	-	-	-	-	-	-	-	-	-	-
Exchange Translation Difference	-	-	-	-	-	-	-	-	-	-
Balance at 31 March, 2025	**40.36**	**305.16**	**28.48**	**-**	**19.16**	**9.88**	**8.14**	**6.98**	**38.68**	**456.83**
Additions	**-**	**43.90**	**3.06**	**-**	**1.54**	**3.92**	**1.05**	**-**	**13.84**	**67.31**
Disposals	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Exchange Translation Difference	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Balance at 31 March 2026	**40.36**	**349.06**	**31.54**	**-**	**20.71**	**13.80**	**9.18**	**6.98**	**52.52**	**524.14**
Additions	**-**	**0.44**	**1.45**	**-**	**0.61**	**5.16**	**2.52**	**-**	**0.18**	**10.36**
Disposals	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(0.32)**	**(0.32)**
Exchange Translation Difference	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Balance at 30 Sept 2026	**40.36**	**349.50**	**32.98**	**-**	**21.32**	**18.96**	**11.71**	**6.98**	**52.38**	**534.18**
Accumulated Depreciation										
Balance at 1 April, 2024	-	24.35	14.77	-	7.90	5.12	3.00	4.71	7.83	**67.68**
Depreciation	-	11.51	3.59	-	1.91	1.16	0.45	-	7.50	26.13
Eliminated on Disposals of Assets	-	-	-	-	-	-	-	-	-	-
Exchange Translation Difference	-	-	-	-	-	-	-	-	-	-
Balance at 31 March, 2025	**-**	**35.86**	**18.36**	**-**	**9.80**	**6.28**	**3.45**	**4.71**	**15.33**	**93.80**
Additions	-	11.98	4.40	-	2.55	1.37	0.28	0.40	5.21	**26.20**
Disposals										
Exchange Translation Difference										
Balance at 31 March 2026	**-**	**47.85**	**22.76**	**-**	**12.36**	**7.65**	**3.74**	**5.11**	**20.54**	**120.00**
Additions	-	6.19	1.62	-	1.08	1.27	0.51	0.46	3.91	**15.04**
Disposals										
Exchange Translation Difference										
Balance at 30 Sept 2026	**-**	**54.03**	**24.38**	**-**	**13.44**	**8.93**	**4.25**	**5.56**	**24.45**	**135.04**
Carrying Amount										
Balance at 31 March, 2025	**40.36**	**269.29**	**10.12**	**-**	**9.36**	**3.60**	**4.68**	**2.27**	**23.35**	**363.03**
Balance at 31 March 2026	**40.36**	**301.22**	**8.77**	**-**	**8.35**	**6.14**	**5.45**	**1.87**	**31.98**	**404.14**
Balance at 30 Sept 2026	**40.36**	**295.47**	**8.60**	**-**	**7.88**	**10.03**	**7.46**	**1.41**	**27.93**	**399.14**

CYBER MEDIA (INDIA) LIMITED NEW DELHI

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Note 4: Intangible Assets

(Amount in lakhs)

Particulars	As at 30 Sept 2026	As at 31 March 2026
Carrying Amounts :		
Trade mark	0.22	0.26
Software	0.00	0.00
Total	**0.22**	**0.26**

Particular	Trademark	Software
Balance at 1 April, 2024	0.87	91.63
Additions	-	-
Exchange Translation Difference	-	-
Disposals	-	-
Balance at 31 March, 2025	**0.87**	**91.63**
Additions	-	-
Exchange Translation Difference	-	-
Disposals	-	-
Balance at 31 March 2026	**0.87**	**91.63**
Additions	-	-
Exchange Translation Difference	-	-
Disposals	-	-
Balance at 30 June 2026	**0.87**	**91.63**
Accumulated Amortization		
Balance at 1 April, 2024	0.06	91.03
Amortization	0.47	0.60
Exchange Translation Difference	-	-
Eliminated on Disposals of Assets	-	-
Balance at 31 March, 2025	**0.53**	**91.63**
Amortization	0.09	-
Exchange Translation Difference	-	-
Eliminated on Disposals of Assets	-	-
Balance at 31 March 2026	0.61	91.63
Amortization	0.03	-
Exchange Translation Difference	-	-
Eliminated on Disposals of Assets	-	-
Balance at 30 June 2026	**0.65**	**91.63**
Carrying amount		
Balance at 31 March, 2025	**0.34**	**0.00**
Balance at 31 March 2026	**0.26**	**0.00**
Balance at 30 June 2026	**0.22**	**0.00**

Note 5: Intangible Assets under Development

(Amount in lakhs)

Particular	As at 30 Sept 2026	As at 31 March 2026
Intangible assets under development		
- CM Galaxy	197.63	90.68
	197.63	**90.68**

CYBER MEDIA (INDIA) LIMITED NEW DELHI

CYBER MEDIA (INDIA) LIMITED
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NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE HALF YEAR ENDED 30 SEPTEMBER 2026
(All amounts in lakhs of INR, unless stated otherwise)
Note 6: Non Current Investments

Particulars	As at 30 Sept 2026		As at 31 March 2026	
	Number of share	Amount	Number of share	Amount
(a) Equity Investment in associates - at cost				
Unquoted				
In associates - at cost				
Cyber Media Foundation Limited Equity shares of Rs.10 each fully paid	1,73,125	17.31	1,73,125	17.31
(b) Other investments				
Investment measured at Fair Value through Profit & Loss				
Unquoted, fully paid up				
Cheekotel Venture Fund Pvt. Ltd. Equity shares of Rs.6 each fully paid	4,50,000	45.00	4,50,000	45.00
AnyTime Media Pvt. Ltd. Equity shares of Rs.10 each fully paid	2,50,000	25.00	2,50,000	25.00
Resonant Electronics Pvt. Ltd. Equity shares of Rs.10 each fully paid	167	0.02	167	0.02
Ceantra Technologies Pvt. Ltd. Equity shares of Rs.10 each fully paid	167	0.02	167	0.02
Starbru Techsystems Pvt. Ltd. Equity shares of Rs.10 each fully paid	1,36,442	13.64	1,36,442	13.64
Stemrobo Technologies Pvt. Ltd. Equity shares of Rs.10 each fully paid	1,85,210	18.52	1,85,210	18.52
AJ Simply Purify Technologies Pvt. Ltd. Equity shares of Rs.10 each fully paid	168	0.02	168	0.02
Doorastha Analytics Pvt. Ltd. Equity shares of Rs.10 each fully paid	183	0.02	183	0.02
EVI Technologies Pvt. Ltd. Equity shares of Rs.10 each fully paid	1,34,264	44.25	1,34,264	44.25
Trydan Motors Pvt. Ltd. Equity Shares of Rs.10/-each fully paid	167	0.02	167	0.02
Aigroedge Technologies Pvt. Ltd. Equity Shares of Rs.10/-each fully paid	167	0.02	167	0.02
Genelek Technologies Pvt. Ltd. Equity Shares of Rs.10/-each fully paid	1,500	0.15	1,500	0.15



Navikarana Mednovation Pvt. Ltd. Equity Shares of Rs.10/-each fully paid	167	0.02	167	0.02
Iotomation Ecotech Pvt. Ltd. Equity Shares of Rs.10/-each fully paid	242	0.02	242	0.02
Concinnity Agro20 Pvt. Ltd. Equity Shares of Rs.10/-each fully paid	4,668	0.47	4,668	0.47
Dweepi Innvations Pvt. Ltd. Equity Shares of Rs.10/-each fully paid	3,13,350	31.33	3,13,350	31.33
Electrifuel Pvt. Ltd. Equity Shares of Rs.10/-each fully paid	4,19,906	86.38	4,19,906	41.99
Quickproto Research Labs Pvt. Ltd. Equity Shares of Rs.10/-each fully paid	167	0.02	167	0.02
CAPL ESOP Trust	-	0.20	-	0.20
Appacus Private Limited* (5,500 equity shares @ Rs. 1000 Each (FV - Rs. 10/- & security premium - Rs. 990/-) Fully Paid Up)	5,500	55.00	5,500	55.00
Investment in debentures & bonds - at FVTPL				
Appacus Private Limited* (Compulsory convertible debenture)**	-	20.00	-	20.00
Investment in Mutual Funds at Fair Value through Profit & Loss				
Unquoted - net asset value provided by respective mutual fund				
Mutual Fund & other funds	-	154.64	-	3.41
Total	**20,75,725**	**512.05**	**20,75,725**	**316.44**



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Note 7: Loan (Amount in Lakhs)

Particulars	As at 30 Sept 2026	As at 31 March 2026
Non Current		
Unsecured, considered good		
Security deposits	10.53	10.53
Total	**10.53**	**10.53**
Current		
Unsecured, considered good		
Other loans		
Total	-	-

Note 8: Deferred tax assets/liabilities(net) (Amount in Lakhs)

Particulars	As at 30 Sept 2026	As at 31 March 2026
Deferred Tax Asset	180.16	180.84
Total	**180.16**	**180.84**

Note 9: Other Assets (Amount in Lakhs)

Particulars	As at 30 Sept 2026	As at 31 March 2026
Non Current		
Other advances	28.29	28.95
Total	**28.29**	**28.95**
Current		
Receivables - GST-ITC	58.46	4.27
Prepaid Expenses	19.91	16.10
Advances to Customers	38.91	83.48
Other advances -Imprest	10.74	11.08
Total	**128.01**	**114.93**

Note 10: Inventories (Amount in Lakhs)

Particulars	As at 30 Sept 2026	As at 31 March 2026
(Valued at lower of cost or Net realizable value)		
Raw materials		
Purchase-Paper Account	-	-
Finished goods	0.87	0.76
Total	**0.87**	**0.76**

Note 11: Trade Receivables (Amount in Lakhs)

Particulars	As at 30 Sept 2026	As at 31 March 2026
Undisputed Trade Receivables -considered good	3,962.78	2,946.58
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	83.77	91.37
Disputed Trade Receivables - credit impaired		-
Total Trade Receivables	**4,046.55**	**3,037.95**
Less: Allowance for Expected Credit Loss	145.51	133.18
Total	**3,901.04**	**2,904.77**

Note 12: Cash & Cash Equivalent (Amount in Lakhs)

Particulars	As at 30 Sept 2026	As at 31 March 2026
Balances with banks		
Cash on hand	6.75	**6.75**
Fixed Deposits	-	30.00
Balances with banks	729.31	332.80
Total	**736.06**	**369.55**
Other Bank Balance		
Margin Accounts	5.01	5.01
Total	**5.01**	**5.01**

Note 13: Current tax assets (Amount in Lakhs)

Particulars	As at 30 Sept 2026	As at 31 March 2026
Prepaid income - taxes	335.60	202.95
Less: provisions for income- tax	181.15	114.63
Total	**154.45**	**88.32**

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Note 14: Share capital (Amount in lakhs)

Particulars	As at 30 Sept 2026	As at 31 March 2026
Authorised share capital		
2,30,00,000 equity shares of Rs. 10 each (as at 31 March 2025: 2,30,00,000 equity shares of Rs. 10 each)	2,300.00	2,300.00
	2,300.00	**2,300.00**
Issued, subscribed and fully paid-up		
2,06,20,657 equity shares of Rs. 10 each fully paid up (as at 31 March 2025: 1,56,67,242 equity shares of Rs. 10 each fully paid up)	2,065.84	2,062.07
2,09,064 equity shares of Rs. 10 each, Rs. 5 paid up (as at 31 March 2025: Nil equity shares of Rs. 10 each)	-	10.45
Forfeiture of 1,71,329 partly paid up shares (as at 31 March 2026 Nil)	8.57	
	2,074.41	**2,072.52**



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Note 15: Other Equity **(Amount in lakhs)**

Particulars	As at 30 Sept 2026	As at 31 March 2026
Retained Earnings	(7,234.10)	(7,299.77)
General Reserve	1,529.13	1,529.13
Securities Premium	2,767.83	2,766.74
Share Issue Expenses - Right Issue Expenses	(64.02)	(61.20)
Merger Expenses	(21.72)	(21.72)
Capital Reserve	218.98	218.98
Foreign Currency Translation Reserve	43.31	34.29
Total	**(2,760.59)**	**(2,833.55)**

Note 15.1 Retained Earning **(Amount in lakhs)**

Particulars	As at 30 Sept 2026	As at 31 March 2026
Balance at the beginning of year	(7,299.77)	(7,414.59)
Changes in accounting policy or prior period errors	-	-
Restated balance at the beginning of the year	(7,299.77)	(7,414.59)
Profit for the year	101.88	151.02
Less: Dividend	(36.21)	(36.21)
Other additions / deletions	-	-
Balance at the end of the year	**(7,234.10)**	**(7,299.77)**

Retained Earnings: The amount that can be distributed by the Company as dividends to its equity shareholders is determined based on the financial statements of the Company and also considering the requirements of the Companies Act 2013. Thus, the amounts reported above are not distributable in entirety.

Note 15.2 General Reserve **(Amount in lakhs)**

Particulars	As at 30 Sept 2026	As at 31 March 2026
Balance at the beginning of year	1,529.13	1,529.13
Changes in accounting policy or prior period errors	-	-
Restated balance at the beginning of the year	1,529.13	1,529.13
Addition/(Deletion) during the Year	-	-
Less: Bonus Issue	-	-
Balance at the end of the year	**1,529.13**	**1,529.13**

General Reserve: Under the erstwhile Companies Act 1956, general reserve was created through an annual transfer of net income at a specified percentage in accordance with applicable regulations. Consequent to introduction of Companies Act 2013, the requirement to mandatorily transfer a specified percentage of the net profit to general reserve has been withdrawn. However, the amount previously transferred to the general reserve can be utilised only in accordance with the specific requirements of Companies Act, 2013.

Note 15.3 Securities Premium **(Amount in lakhs)**

Particulars	As at 30 Sept 2026	As at 31 March 2026
Balance at the beginning of year	2,766.74	2,473.38
Changes in accounting policy or prior period errors	-	-
Restated balance at the beginning of the year	2,766.74	2,473.38
Add: Security Premium on Right issue (Refer Note 14(viii))	1.09	293.36
Balance at the end of the year	**2,767.83**	**2,766.74**

Securities Premium: Securities premium is created due to premium on issue of shares. These reserve is utilised in accordance with the provisions of the Act.



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Note 15.4 Share issue expenses - Right issue expense

(Amount in lakhs)

Particulars	As at 30 Sept 2026	As at 31 March 2026
Share issue expenses - Right issue expense*	(64.02)	(61.20)
Total	**(64.02)**	**(61.20)**

*As per the object of the issues of draft offer letter dated 21 July 2025 filed with Stock Exchanges by the Company, total fund required for issue realted expenses is Rs 39.00 Lakhs. However, in actual Rs. 61.20 lakhs were incurred by the Company till 31st March 2026. Out of Rs. 61.20 Lakhs, Company has paid Rs. 58.00 Lakhs from its Right Issue proceeds. The issues related expenses consist of fees payable to merchant banker, legal counsel, processing fees to SCSBs, registar to the issue, printing and stationary expense, advertsing expenses, processing fees and all other incidental and miscellaneous expense for listing the right equity shares on Stock Exchanges.

Note 15.5 Capital Reserve

(Amount in lakhs)

Particulars	As at 30 Sept 2026	As at 31 March 2026
Balance at the beginning of year	218.98	218.98
Changes in accounting policy or prior period errors	-	-
Restated balance at the beginning of the year	218.98	218.98
Addition/(Deletion) during the Year	-	-
Balance at the end of the year	**218.98**	**218.98**

Capital reserve was created on forfeiture of share warrants/options in earlier years. It can be utilised for certain limited purposes as per the Companies Act, 2013.

Note 15.6 Merger Expenses

(Amount in lakhs)

Particulars	As at 30 Sept 2026	As at 31 March 2026
Balance at the beginning of year	(21.72)	-
Addition/(Deletion) during the Year	-	(21.72)
Balance at the end of the year	**(21.72)**	**(21.72)**

Note 15.7 Foreign Currency Translation Reserve

(Amount in lakhs)

Particulars	As at 30 Sept 2026	As at 31 March 2026
Balance at the beginning of year	34.29	6.98
Changes in accounting policy or prior period errors	-	-
Restated balance at the beginning of the year	34.29	6.98
Addition/(Deletion) during the Year	9.02	27.32
Balance at the end of the year	**43.31**	**34.29**

Foreign Currency Translation Reserve: When a foreign operation that is integral to the operations of the reporting enterprise is reclassified as a non-integral foreign operation, exchange differences arising on the translation of non-monetary assets at the date of the reclassification are accumulated in a foreign currency translation reserve.



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Note 16: Borrowing

(Amount in lakhs)

Particulars	As at 30 Sept 2026	As at 31 March 2026
Non Current		
Secured Borrowings		
Term Loan		
From Karur Vysya Bank being Term Loan	765.26	505.00
Less: Current Maturities	82.28	77.13
	682.98	**427.87**
Vehicle Loan		
Vehicle Loan	3.99	5.30
Less: Current Maturities	2.79	2.66
	1.20	**2.64**
Vehicle Loan		
From HDFC Bank being Vehicle Loan	13.08	12.71
Less: Current Maturities	2.09	-
	10.98	**12.71**
From Karur Vysya Bank - monthly dropdown overdraft limit	617.27	456.91
Less: Current Maturities	90.00	40.00
	527.27	**416.91**
Unsecured Borrowings		
Loan from Related Parties		
From Mr Pradeep Gupta , Chairman & Managing Director	-	28.53
Total	**1,222.43**	**888.67**
Current		
Secured Loans - Term		
From Karur Vysya Bank - LAP Dropline Overdraft	-	3.73
Current Maturities of Long Term Borrowings		
From Karur Vysya Bank being Term Loan	82.28	77.13
From Karur Vysya Bank - monthly dropdown overdraft limit	90.00	40.00
From Karur Vysya Bank being Vehicle Loan	4.89	2.66
Total	**177.17**	**123.52**



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Note 17: Other Liabilities (Amount in Lakhs)

Partiulars	As at 30 Sept 2026	As at 31 March 2026
Non Current		
Security Deposit	22.21	22.21
Total	**22.21**	**22.21**
Current		
Payable to Ram Capoor	-	-
Advance payments for which value is still to be given	46.00	145.10
Statutory Dues	96.76	20.37
Total	**142.76**	**165.47**

Note 18: Provision (Amount in lakhs)

Partiulars	As at 30 Sept 2026	As at 31 March 2026
Non Current		
Provision for Gratuity	116.34	106.34
Provision for Leave Encashment	54.56	48.56
Total	**170.91**	**154.91**
Current		
Provision for Gratuity	80.80	80.80
Provision for Leave Encashment	45.30	45.30
Provision for Income Tax	3.03	1.19
Total	**129.12**	**127.28**

Note 19: Trade payables (Amount in lakhs)

Partiulars	As at 30 Sept 2026	As at 31 March 2026
(i) total outstanding dues of micro enterprises and small enterprises	24.33	56.98
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	3,658.47	2,508.19
Total	**3,682.81**	**2,565.17**

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

Principal amount remaining unpaid	24.33	56.98
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	-	-
	24.33	56.98

CYBER MEDIA (INDIA) LIMITED NEW DELHI

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NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS AS AT AND FOR THE HALF YEAR ENDED 30 SEPTEMBER 2026

Note 20: Revenue from operation (Amount in lakhs)

Partiulars	Half Year ended 30 Sept 2026	Year ended 31 March 2026
Sale of products	288.93	404.43
Sale of services	8,469.58	8,539.30
Events Income	777.29	1,032.32
Research & Survey Income	181.49	350.94
Total	**9,717.29**	**10,326.99**

Note 21: Other Income (Amount in Lakhs)

Partiulars	Half Year ended 30 Sept 2026	Year ended 31 March 2026
Interest income	5.76	17.47
Miscellaneous Income	0.00	-
Credit Balances written back	0.65	17.75
Profit on Sale of Investments/Assets	2.53	-
Difference in Exchange	7.76	2.18
Notice Pay	-	1.63
Raddi/Scrap Sales	0.66	-
Rental Income	31.94	57.86
Rounding Off	0.00	0.00
Other Income	1.20	2.60
Unrealised Gain on Investment	44.39	30.82
Realised Gain on Mutual Fund	3.41	1.30
Unrealised Gain on Mutual Fund	**0.80**	**0.18**
Total	**99.09**	**131.79**

Note 22: Direct Expenses (Amount in Lakhs)

Partiulars	Half Year ended 30 Sept 2026	Year ended 31 March 2026
Printing & Processing	20.91	38.21
Event Expenses	616.49	421.26
Research & Survey Expenses	42.58	86.47
Content Expenses	505.43	481.65
Digital Services	7,215.95	6,791.71
Packing & Despatch	8.05	13.58
Total	**8,409.41**	**7,832.89**

Note 23: Cost of Material Consumed (Amount in Lakhs)

Partiulars	Half Year ended 30 Sept 2026	Year ended 31 March 2026
Opening Stock	-	-
Purchases	-	-
Less: Closing Stock	-	-
Total	**-**	**-**

Note 24: Purchase of stock-in-trade (Amount in Lakhs)

Partiulars	Half Year ended 30 Sept 2026	Year ended 31 March 2026
Purchase of stock in trade	0.11	4.95
Total	**0.11**	**4.95**

Note 25: Change in inventories in finished goods (Amount in Lakhs)

Partiulars	Half Year ended 30 Sept 2026	Year ended 31 March 2026
Closing Stock		
-Finished stock	0.87	0.76
Opening Stock		
-Finished stock	0.76	1.16
Total	**(0.11)**	**0.40**

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Note 26: Employee benefits expenses

(Amount in Lakhs)

Partiulars	Half Year ended 30 Sept 2026	Year ended 31 March 2026
Salaries & wages	550.00	1,123.39
Contribution to provident & other funds	14.29	26.56
Professional Expenses	171.10	315.31
Staff welfare expenses	15.95	23.26
Staff Recruitment and Training	1.59	3.60
Total	**752.93**	**1,492.12**

Note 27: Finance Cost

(Amount in Lakhs)

Partiulars	Half Year ended 30 Sept 2026	Year ended 31 March 2026
Interest	61.36	98.41
Other borrowing costs	0.65	0.96
Total	**62.01**	**99.37**

** Company has not capitalized any borrowing cost during the year.

Note 28: Depreciation & Amortization Expenses

(Amount in Lakhs)

Partiulars	Half Year ended 30 Sept 2026	Year ended 31 March 2026
Depreciation of tangible assets	15.04	26.20
Amortization of intangible assets	0.03	0.09
Total	**15.08**	**26.29**

Note 29: Other Expenses

(Amount in Lakhs)

Partiulars	Half Year ended 30 Sept 2026	Year ended 31 March 2026
Power & Fuel	17.02	29.14
Repairs to Building	13.59	23.45
Repairs to Machinery	2.02	1.80
Rent	0.60	1.14
Insurance	3.42	6.19
Rates & Taxes (excluding Income Tax)	6.84	12.41
Payment to Auditors (see note 29.1)	2.47	4.83
Miscellaneous expenses (see note 29.2)	48.37	86.16
Exchange difference	6.96	9.19
Legal and Professional charges	35.18	70.67
Correspondence & Communication	25.44	84.79
Travelling & Conveyance	28.91	74.76
Debit Balances Written Off	13.62	7.41
Provision for ECL created (see note 29.3)	37.41	44.02
Total	**241.85**	**455.95**

Note 29.1: Payment to Auditors

(Amount in Lakhs)

Partiulars	Half Year ended 30 Sept 2026	Year ended 31 March 2026
• Statutory audit fee	2.17	4.53
• Limited Review	0.30	0.30
• Tax audit fees	-	-
• Certificate and other fees	-	-
• Reimbursement of expenses.	-	-
Total	**2.47**	**4.83**

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Note 29.2: Miscellaneous expenses (Amount in Lakhs)

Partiulars	Half Year ended 30 Sept 2026	Year ended 31 March 2026
Advertisement & Publicity	5.40	7.42
Bank Charges	2.69	6.10
Directors Fees	4.67	11.02
Lease & Hire Charges	10.43	17.22
Membership -Professional Bodies	2.74	3.04
Membership-Clubs	-	0.34
Newspaper, Books & Periodicals	0.27	0.28
other miscellaneous expenses	3.46	8.64
Printing & Stationary	1.79	3.28
R & M Others	4.03	5.31
Vehicle Running & Maintenance	12.89	23.51
Total	**48.37**	**86.16**

Note 29.3: Movement in ECL Provision Account (Amount in Lakhs)

Partiulars	Half Year ended 30 Sept 2026	Year ended 31 March 2026
Opening Balance	131.36	87.34
Provision created	37.41	44.02
Closing Balance	**168.77**	**131.36**

Note 30 Exceptional Items (Amount in Lakhs)

Partiulars	Half Year ended 30 Sept 2026	Year ended 31 March 2026
Export export written off	-	-
Statutory Impact of new labour code	-	42.41
Settlement Account*	-	18.98
Closing Balance	**-**	**61.39**

* against settlement expenses as per Hon'ble Delhi High Court order dated 13 January 2025 in petition OMP/EFA/ (COMM) 2of 2023 & OMP/(I)/ (COMM) 340 of 2023 in connection with a foreign arbitral award decreed in favour of an ex-employee of an erstwhile foreign subsidiary of the Company

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Note 31: Income Tax (Amount in Lakhs)

Partiulars	Half Year ended 30 Sept 2026	Year ended 31 March 2026
Current Tax	69.27	107.32
Deferred Tax	0.68	(11.99)
Total	**69.95**	**95.34**

31.1 Income Taxes Recognised in Profit and Loss (Amount in lakhs)

Partiulars	Half Year ended 30 Sept 2026	Year ended 31 March 2026
Current Tax		
In respect of the current year	68.76	115.38
In respect of the prior years	0.51	(8.06)
	69.27	**107.32**
Deferred Tax		
In respect of the current year	0.68	(11.99)
In respect of the previous years	-	-
In respect of the prior years	-	-
	0.68	**(11.99)**
Total Income Tax Expense Recognised in the Current Year	**69.95**	**95.34**

31.2 Income Tax Recognised in Other Comprehensive Income (Amount in lakhs)

Partiulars	Half Year ended 30 Sept 2026	Year ended 31 March 2026
Current Tax		
Remeasurements of Defined Benefit Obligation	-	0.37
Deferred Tax		
Remeasurements of Defined Benefit Obligation	-	-
Total Income Tax Recognised in Other Comprehensive Income		0.37

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Note 32: 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 th year.

Particulars	Half Year ended 30 Sept 2026	Year ended 31 March 2026
Profit after tax (Rs. in lakhs)	265.16	390.08
Number of equity shares	2,06,58,392	2,08,29,721
Weighted average number of equity shares used in computing the basic earnings per share	2,06,96,111	1,74,28,142
Basic and Diluted earnings per share of Rs. 10 each	1.28	2.24
Face value per share (in Rs.)	10	10

