

Annual Accounts of Cyber Media Services Pte. Ltd.
Financial Year 2021-22

CYBER MEDIA SERVICES PTE LIMITED
BALANCE SHEET AS AT 31 MARCH, 2022

Particulars	Note No.	As at	As at	As at	As at
		31.03.2022	31.03.2022	31.03.2021	31.03.2021
		USD	INR	USD	INR
ASSETS					
Current assets					
Financial assets					
Trade receivables	1	5,33,992	4,03,27,075	93,991	69,08,314
Cash and cash equivalents	2	5,65,529	4,27,08,763	73,103	53,73,082
Current tax assets (net)	3	9	689	-	-
Other current assets	4	14,333	10,82,395	26,100	19,18,350
Total Current assets		11,13,863	8,41,18,922	1,93,194	1,41,99,747
Total assets		11,13,863	8,41,18,922	1,93,194	1,41,99,747
EQUITY AND LIABILITIES					
EQUITY					
Equity Share Capital	5	1,000	66,150	1,000	66,150
Other Equity	6	78,335	59,25,258	43,892	32,33,400
Total Equity		79,335	59,91,408	44,892	32,99,550
Current liabilities					
Financial liabilities					
Trade payables	7	9,96,473	7,52,53,644	1,15,265	84,71,997
Other current liabilities	8	32,304	24,39,624	32,125	23,61,163
Provisions	9	5,750	4,34,246	912	67,036
Total Current liabilities		10,34,527	7,81,27,514	1,48,302	1,09,00,196
Total Equity & Liabilities		11,13,863	8,41,18,922	1,93,194	1,41,99,747

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

Dhaval Gupta
Director
DIN 05287458

Place: New Delhi
Date: 26/05/2022

CYBER MEDIA SERVICES PTE LIMITED
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 MARCH, 2022

Particulars	Note No.	Year ended	Year ended	Year ended	Year ended
		31.03.2022	31.03.2022	31.03.2021	31.03.2021
		USD	INR	USD	INR
INCOME					
Revenue from operations	10	31,61,055	23,68,89,477	10,06,128	7,37,18,983
Other income	11	7	516	4	317
Total income		31,61,062	23,68,89,993	10,06,132	7,37,19,300
EXPENSES					
Direct Expenses	12	28,85,541	21,62,42,411	9,41,683	6,89,97,129
Employee benefits expenses	13	-	-	-	-
Other expenses	14	2,35,328	1,76,35,472	52,789	38,67,834
Total expenses		31,20,868	23,38,77,883	9,94,472	7,28,64,963
Profit / (loss) before tax and exceptional items		40,194	30,12,110	11,660	8,54,338
Tax expense	15				
Current tax		5,750	4,30,911	912	66,827
Deferred tax		-	-	-	-
Earlier year adjustment		-	-	-	-
Total Tax expense		5,750	4,30,911	912	66,827
Profit after Tax		34,444	25,81,199	10,748	7,87,511

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

Dhaval Gupta
Director
DIN 05287458

Place: New Delhi
Date: 26/05/2022

CYBER MEDIA SERVICES PTE LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Particulars	As at	As at	As at	As at
	31.03.2022	31.03.2022	31.03.2021	31.03.2021
	USD	INR	USD	INR
1 Trade receivables				
- Unsecured, considered good				
Exceeding 6 months from payment due date	-	-		
Other trade receivables	5,33,992	4,03,27,075	93,991	69,08,314
Total	5,33,992	4,03,27,075	93,991	69,08,314
2 Cash & cash equivalents				
Cash on hand	-	-		
Balances with banks	5,65,529	4,27,08,763	73,103	53,73,082
	5,65,529	4,27,08,763	73,103	53,73,082
3 Current tax assets / liabilities (net)				
Prepaid income - taxes	9	689		
Less: provisions for income- tax	-	-		
Net current tax assets	9	689	-	-
4 Other current assets				
Preliminary Expenses	-	-	26,100	19,18,350
Advances to Customers	14,333	10,82,395	-	-
Other advances -Imprest	-	-	-	-
	14,333	10,82,395	26,100	19,18,350
5 Share capital				
Issued, subscribed & paid up				
1000 Equity Shares of USD 1 each	1,000	66,150	1,000	66,150
Total	1,000	66,150	1,000	66,150
6 Other equity				
Foregin Currency Translation Reserve	-	6,63,718	-	5,53,059
Retained Earnings				
As per last Balance Sheet	43,892	26,80,341	33,144	18,92,830
Add: Profit for the year	34,444	25,81,199	10,748	7,87,511
	78,335	52,61,540	43,892	26,80,341
Less: Appropriations				
Transferred to retained earnings	-	-	-	-
	78,335	52,61,540	43,892	26,80,341
TOTAL	78,335	59,25,257.90	43,892	32,33,400.24
7 Trade payables				
Due to parties registered under MSMED Act	-	-	-	-
Due to other parties	9,96,473	7,52,53,644	1,15,265	84,71,997
Total	9,96,473	7,52,53,644	1,15,265	84,71,997

CYBER MEDIA SERVICES PTE LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Particulars	As at	As at	As at	As at
	31.03.2022	31.03.2022	31.03.2021	31.03.2021
	USD	INR	USD	INR
8 Other current liabilities				
Revenue received in advance				
Advance payments for which value is still to be gi	31,277	23,62,016	32,125	23,61,163
Statutory Dues	1,028	77,608	-	-
Total	<u>32,304</u>	<u>24,39,624</u>	<u>32,125</u>	<u>23,61,163</u>
9 PROVISIONS				
Current				
Provision for Gratuity	-	-	-	-
Provision for Leave Encashment	-	-	-	-
Provision for Income Tax	5,750	4,34,246	912	67,036.41
	<u>5,750</u>	<u>4,34,246</u>	<u>912</u>	<u>67,036.41</u>

CYBER MEDIA SERVICES PTE LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Particulars	Year ended	Year ended	Year ended	Year ended
	31.03.2022	31.03.2022	31.03.2021	31.03.2021
	USD	INR	USD	INR
10 Revenue from operations				
Sale of products (including excise duty)	-	-	-	-
Sale of services	31,61,055	23,68,89,477	10,06,128	7,37,18,983
Other operating revenue	-	-	-	-
Total	31,61,055	23,68,89,477	10,06,128	7,37,18,983
11 Other income				
Difference in Exchange	7	516	4	317
Notice Pay -Income	-	-	-	-
Total	7	516	4	317
12 Direct Expenses				
Digital Services	28,85,541	21,62,42,411	9,41,683	6,89,97,129
Total	28,85,541	21,62,42,411	9,41,683	6,89,97,129
13 Employee benefits expenses				
Salaries & wages	-	-	-	-
Staff Recruitment and Training	-	-	-	-
Total	-	-	-	-
14 Other expense				
Establishment Expenses				
Rates & Taxes (excluding Income Tax)	-	-	-	-
Miscellaneous expenses	1,96,190	1,47,02,479	12,638	9,26,003
Exchange difference	-	-	-	-
Payment to Auditors	6,650	4,98,345	-	-
Legal and Professional charges	2,488	1,86,448	10,151	7,43,731
Correspondence & Communication	30,000	22,48,200	30,000	21,98,100
Total	2,35,328	1,76,35,472	52,789	38,67,834
14.1 Payment to Auditors				
• As Statutory auditor	6,650	4,98,345	-	-
• For Taxation Matters	-	-	-	-
• For Other Services	-	-	-	-
• For reimbursement of expenses.	-	-	-	-
TOTAL	6,650	4,98,345	-	-
14.2 Miscellaneous expenditure includes the following:				
Bank Charges	3,649	2,73,429	3,938	2,88,554
other miscellaneous expenses	1,66,441	1,24,73,116	-	-
Preliminary Expenses Written off	26,100	19,55,934	8,700	6,37,449
Total	1,96,190	1,47,02,479	12,638	9,26,003
15 Tax expense				
Current tax	5,750	4,30,911	912	66,827
Deferred tax	-	-	-	-
Deferred tax	-	-	-	-
Total	5,750	4,30,911	912	66,827