

**Cyber Astro Limited**  
**Audited Financial Statements**  
**FY 2023-24**

**CYBER ASTRO LIMITED**  
**CIN:U93090DL1997PLC086975**  
**BALANCE SHEET AS AT 31ST MARCH 2024**  
(All amounts in lakhs of INR, unless stated otherwise)

<b>Particulars</b>	<b>Note No.</b>	<b>As at 31 March 2024</b>	<b>As at 31 March 2023</b>
<b>ASSETS</b>			
<b>Non - current assets</b>			
Property, plant and equipment	3	1.27	2.03
Other Intangible Assets	4	-	0.48
<b>Financial assets</b>			
Investments	5	0.20	0.20
Loans	6	6.54	6.54
Deferred tax assets (net)	7	-	-
<b>Total Non-current assets</b>		<b>8.01</b>	<b>9.25</b>
<b>Current assets</b>			
Inventories	8	1.23	0.86
<b>Financial assets</b>			
Trade receivables	9	5.71	0.81
Cash and cash equivalents	10	6.47	0.97
Other current assets	11	13.85	11.28
<b>Total Current assets</b>		<b>27.25</b>	<b>13.92</b>
<b>Total assets</b>		<b>35.26</b>	<b>23.17</b>
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
Equity share capital	12	20.00	20.00
Other equity	13	(175.07)	(195.03)
<b>Total Equity</b>		<b>(155.07)</b>	<b>(175.03)</b>
<b>LIABILITIES</b>			
<b>Non - current liabilities</b>			
Provisions	16	7.76	7.30
<b>Total Non-current liabilities</b>		<b>7.76</b>	<b>7.30</b>
<b>Current liabilities</b>			
Financial liabilities			
Trade payables	14		
(i) total outstanding dues of micro enterprises and small enterprises		-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		175.97	185.48
Other current liabilities	15	1.34	0.37
Provisions	16	5.26	5.06
<b>Total Current liabilities</b>		<b>182.57</b>	<b>190.91</b>
<b>Total Equity &amp; Liabilities</b>		<b>35.26</b>	<b>23.17</b>

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

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

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

**Gopal Dutt**  
Partner  
Membership No. 520858  
UDIN: 24520858BKBFBVY4013

**Pradeep Gupta**  
Director  
DIN 00007520

**Krishan Kant Tulshan**  
Director  
DIN 00009764

Place: New Delhi  
Date: 20-05-2024

**CYBER ASTRO LIMITED**

CIN:U93090DL1997PLC086975

**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED ON 31ST MARCH 2024**

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

Particulars	Note No.	For the year ended 31 March 2024	For the year ended 31 March 2023
<b>INCOME</b>			
Revenue from operations	17	103.47	67.81
Other income	18	0.04	-
<b>Total income</b>		<b>103.51</b>	<b>67.81</b>
<b>EXPENSES</b>			
Direct Expenses	19	26.01	15.31
Purchases of stock - in - trade	20	5.16	14.36
Changes in inventories of finished goods, stock - in - trade and work - in - progress	21	(0.37)	(0.19)
Employee benefits expenses	22	38.16	35.12
Finance costs	23	1.32	0.42
Depreciation and amortization expenses	24	1.24	1.79
Other expenses	25	12.61	16.22
<b>Total expenses</b>		<b>84.13</b>	<b>83.04</b>
Profit / (loss) before tax		19.39	(15.23)
Tax expense	26		
Current tax		-	-
Deferred tax		-	5.97
Earlier year adjustment		-	-
Total Tax expense		-	5.97
<b>Profit/ (loss) for the period</b>		<b>19.39</b>	<b>(21.19)</b>
<b>Other comprehensive income</b>	27		
A (i) Items that will not be reclassified to profit or loss		0.57	(0.40)
(ii) Income tax relating to items that will not be reclassified to		-	-
B (i) Items that will be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will be reclassified to profit		-	-
		0.57	(0.40)
<b>Total comprehensive income for the year</b>		<b>19.95</b>	<b>(21.60)</b>
Earnings per equity share (for continuing operations)	28		
(1) Basic		9.69	(10.60)
(2) Diluted		9.69	(10.60)

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

As per our report attached of even date

**For Goel Mintri & Associates**

Chartered Accountants

(Firm Registration No. 013211N)

For and on behalf of Board Of Directors

**CYBER ASTRO LIMITED**

**Gopal Dutt**

Partner

Membership No. 520858

UDIN: 24520858BKBFVY4013

**Pradeep Gupta**

Director

DIN 00007520

**Krishan Kant Tulshan**

Director

DIN 00009764

Place: New Delhi

Date: 20-05-2024

**CYBER ASTRO LIMITED**  
**CIN:U93090DL1997PLC086975**  
**STATEMENT OF CASH FLOW FOR THE YEAR ENDED ON 31ST MARCH 2024**  
(All amounts in lakhs of INR, unless stated otherwise)

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
<b>A. Cash flow from operating activities</b>		
Profit for the year after tax	19.39	(21.19)
<u>Adjustments for:</u>		
Remeasurement of Defined Benefit Plans	0.57	(0.40)
Depreciation & Amortization expenses	1.24	1.79
Income Tax Expense	-	5.97
Interest income	-	-
Interest Expense	1.32	0.42
	<b>22.51</b>	<b>(13.42)</b>
<u>Movements in working capital:</u>		
Adjustments for (increase) / decrease in operating assets:		
Inventories	(0.37)	(0.19)
Trade Receivables	(4.90)	0.52
Other current assets	(2.57)	0.98
Adjustments for increase / (decrease) in operating liabilities:		
Provisions	0.66	0.33
Trade payables	(9.51)	10.82
Other current liabilities	0.97	(0.93)
<b>Cash generated from operations</b>	<b>6.81</b>	<b>(1.89)</b>
Income tax paid	-	-
<b>Net cash generated by operating activities (A)</b>	<b>6.81</b>	<b>(1.89)</b>
<b>B. Cash flow from investing activities</b>		
Sale of Property, plant & equipment	-	-
Interest received	-	-
Acquisition of Property, plant & equipment	-	-
Acquisition of intangible assets	-	-
<b>Net cash generated by/(used in) investing activities (B)</b>	<b>-</b>	<b>-</b>
<b>C. Cash Flow from financing activities</b>		
Proceeds from long term borrowings	-	-
Payment of short term borrowings	-	-
Proceeds from equity share capital	-	-
Interest paid	(1.32)	(0.42)
<b>Net Cash generated by/(used in) financing activities</b>	<b>(1.32)</b>	<b>(0.42)</b>
<b>D. Exchange difference in foreign currency</b>		
<b>Net decrease in Cash and cash equivalents (A+B+C+D)</b>	<b>5.49</b>	<b>(2.31)</b>
Cash in Hand	-	-
Balances With Banks	0.97	3.28
<b>Cash and cash equivalents at the end of year end (Refer Note 10)</b>	<b>6.47</b>	<b>0.97</b>

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

As per our report attached of even date

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

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

**Gopal Dutt**  
Partner  
Membership No. 520858  
UDIN: 24520858BKBFVY4013

**Pradeep Gupta**  
Director  
DIN 00007520

**Krishan Kant Tulshan**  
Director  
DIN 00009764

Place: New Delhi  
Date: 20-05-2024

**CYBER ASTRO LIMITED**  
**CIN:U93090DL1997PLC086975**  
**STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED ON 31ST MARCH 2024**  
(All amounts in lakhs of INR, unless stated otherwise)

**A. Equity Share Capital**

Particulars	Amount
<b>Balance as at 1 April 2022</b>	<b>20.00</b>
Changes in Equity Share Capital Due to Prior Period Errors	-
<b>Restated Balance as at 1 April 2022</b>	<b>20.00</b>
Changes in equity share capital during the year	-
<b>Balance as at 31 March 2023</b>	<b>20.00</b>
<b>Balance as at 1 April 2023</b>	<b>20.00</b>
Changes in Equity Share Capital Due to Prior Period Errors	-
<b>Restated Balance as at 1 April 2023</b>	<b>20.00</b>
Changes in equity share capital during the year	-
<b>Balance as at 31 March 2024</b>	<b>20.00</b>

**B. Other Equity**

Particulars	Retained Earnings	Total Other Equity
<b>Balance as at 1 April 2022</b>	<b>(173.43)</b>	<b>(173.43)</b>
Changes in accounting policy or prior period errors	-	-
<b>Restated Balance as at 1 April 2022</b>	<b>(173.43)</b>	<b>(173.43)</b>
Total comprehensive income for the year	(21.60)	(21.60)
<b>Balance as at 31 March 2023</b>	<b>(195.03)</b>	<b>(195.03)</b>
<b>Balance as at 1 April 2023</b>	<b>(195.03)</b>	<b>(195.03)</b>
Changes in accounting policy or prior period errors	-	-
<b>Restated Balance as at 1 April 2023</b>	<b>(195.03)</b>	<b>(195.03)</b>
Total comprehensive income for the year	19.95	19.95
<b>Balance as at 31 March 2024</b>	<b>(175.07)</b>	<b>(175.07)</b>

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

As per our report attached of even date

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

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

**Gopal Dutt**  
Partner  
Membership No. 520858  
UDIN: 24520858BKBFVY4013

**Pradeep Gupta**  
Director  
DIN 00007520

**Krishan Kant Tulshan**  
Director  
DIN 00009764

Place: New Delhi  
Date: 20-05-2024

CYBER ASTRO LIMITED

CIN:U93090DL1997PLC086975

NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31ST MARCH 2024

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

**3 Property, plant & equipment**

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

Particulars	Gross Carrying Value						Accumulated Depreciation					Net Carrying Value		
	As at 01-04-2023	Additions	Acquisition through business combination	Change due to Revaluation	Disposals	As at 31-03-2024	As at 01-04-2023	For the Year	impairment losses or reversals	Adjustment	As at 31-03-2024	As at 31-03-2024	As at 31-03-2023	
Computers	1.48	-	-	-	-	1.48	0.58	-	-	-	0.58	0.90	0.90	
Furniture & Fixtures	7.81	-	-	-	-	7.81	7.54	0.28	-	-	7.82	(0.00)	0.27	
Equipment & Installations	3.06	-	-	-	-	3.06	2.47	0.32	-	-	2.79	0.28	0.60	
Airconditioner	1.56	-	-	-	-	1.56	1.31	0.16	-	-	1.47	0.10	0.26	
<b>Total</b>	<b>13.92</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13.92</b>	<b>11.89</b>	<b>0.76</b>	<b>-</b>	<b>-</b>	<b>12.65</b>	<b>1.27</b>	<b>2.03</b>	

The changes in the carrying value of property, plant and equipment for the year ended March 31, 2023 are as follows :

Particulars	Gross Carrying Value						Accumulated Depreciation					Net Carrying Value		
	As at 01-04-2022	Additions	Acquisition through business combination	Change due to Revaluation	Disposals	As at 31-03-2023	As at 01-04-2022	For the Year	impairment losses or reversals	Adjustment	As at 31-03-2023	As at 31-03-2023	As at 31-03-2022	
Computers	1.48	-	-	-	-	1.48	0.58	-	-	-	0.58	0.90	0.90	
Furniture & Fixtures	7.81	-	-	-	-	7.81	6.47	1.07	-	-	7.54	0.27	1.34	
Equipment & Installations	3.06	-	-	-	-	3.06	2.47	-	-	-	2.47	0.60	0.60	
Airconditioner	1.56	-	-	-	-	1.56	1.31	-	-	-	1.31	0.26	0.26	
<b>Total</b>	<b>13.92</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13.92</b>	<b>10.82</b>	<b>1.07</b>	<b>-</b>	<b>-</b>	<b>11.89</b>	<b>2.03</b>	<b>3.10</b>	

**4 Other Intangible Assets**

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

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

The changes in the carrying value of intangible assets for the year ended March 31, 2023 are as follows :

Particulars	Gross Carrying Value						Accumulated Depreciation					Net Carrying Value		
	As at 01-04-2022	Additions	Acquisition through business combination	Change due to Revaluation	Disposals	As at 31-03-2023	As at 01-04-2022	For the Year	impairment losses or reversals	Adjustment	As at 31-03-2023	As at 31-03-2023	As at 31-03-2022	
Software	5.83	-	-	-	-	5.83	4.62	0.72	-	-	5.34	0.48	1.21	
<b>Total</b>	<b>5.83</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5.83</b>	<b>4.62</b>	<b>0.72</b>	<b>-</b>	<b>-</b>	<b>5.34</b>	<b>0.48</b>	<b>1.21</b>	

NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31ST MARCH 2024

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

5	Particulars	As at	As at
		31 March 2024	31 March 2023
	<b>Non current Investments</b>		
	CAPL ESOP Trust	0.20	0.20
	<b>Total</b>	<u>0.20</u>	<u>0.20</u>
6	Particulars	As at	As at
		31 March 2024	31 March 2023
	<b>Loans - Non current</b>		
	Unsecured, considered good		
	Security deposits*	6.54	6.54
	<b>Total</b>	<u>6.54</u>	<u>6.54</u>
	*Security deposit are held with Kolkata office of Cyber Astro Limited and the same is under dispute.		
7	Particulars	As at	As at
		31 March 2024	31 March 2023
	<b>Deferred tax assets / liabilities (net)</b>		
	Deferred tax assets		
	- Disallowance under the Income Tax Act		
	-- Opening Balance	-	6.07
	-- Add : During the year	-	(6.07)
		-	-
	- Carry Forward Losses		
	-- Opening Balance	-	-
	-- Add : During the year	-	-
		-	-
	<b>TOTAL (A)</b>	<u>-</u>	<u>-</u>
	Deferred tax liabilities		
	- Related to Fixed Assets		
	-- Opening Balance	-	0.10
	-- Add : During the year	-	(0.10)
		-	-
	<b>TOTAL (B)</b>	<u>-</u>	<u>-</u>
	<b>Net deferred tax assets / liabilities (A+B)</b>	<u>-</u>	<u>-</u>
8	Particulars	As at	As at
		31 March 2024	31 March 2023
	<b>Inventories</b>		
	Finished goods	1.23	0.86
	<b>Total</b>	<u>1.23</u>	<u>0.86</u>

**CYBER ASTRO LIMITED**

**CIN:U93090DL1997PLC086975**

**NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31ST MARCH 2024**

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

9 Particulars	As at 31 March 2024	As at 31 March 2023
<b>Trade receivables</b>		
Undisputed Trade Receivables -considered good	5.71	0.81
Undisputed Trade Receivables which have significant increase in credit risk	-	-
Undisputed Trade Receivables credit impaired	-	-
Disputed Trade Receivables -considered good	-	-
Disputed Trade Receivables which have significant increase in credit risk	-	-
Disputed Trade Receivables - credit impaired	-	-
<b>Total</b>	<b>5.71</b>	<b>0.81</b>

**Aging Schedule of Trade Receivable**

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

Particulars	Outstanding from due date of payment as on March 31, 2023					Total
	Upto 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade Receivables -considered good	0.81	-	-	-	-	0.81
Undisputed Trade Receivables which have significant increase in credit risk	-	-	-	-	-	-
Undisputed Trade Receivables credit impaired	-	-	-	-	-	-
Disputed Trade Receivables -considered good	-	-	-	-	-	-
Disputed Trade Receivables which have significant increase in credit risk	-	-	-	-	-	-
Disputed Trade Receivables - credit impaired	-	-	-	-	-	-
<b>Total</b>	<b>0.81</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.81</b>



**CYBER ASTRO LIMITED**

CIN:U93090DL1997PLC086975

**NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31ST MARCH 2024**

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

10	Particulars	As at	As at
		31 March 2024	31 March 2023
	<b>Cash &amp; cash equivalents</b>		
	Cash on hand	-	-
	Balances with banks	6.47	0.97
	<b>Total</b>	<b>6.47</b>	<b>0.97</b>
<hr/>			
11	Particulars	As at	As at
		31 March 2024	31 March 2023
	<b>Other current assets</b>		
	Current Tax Asset (TDS Receivable - 2023-24) net of tax	2.59	-
	Advances other than capital advances		
	- Advances to Vendors	3.60	3.63
	Service Tax to Be Collected	7.65	7.65
	<b>Total</b>	<b>13.85</b>	<b>11.28</b>

CYBER ASTRO LIMITED

CIN:U93090DL1997PLC086975

NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31ST MARCH 2024

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

**Note 12: Share capital**

Particulars	As at	As at
	31 March 2024	31 March 2023
<b>Authorised share capital</b>		
2,00,000 fully paid equity shares of Rs. 10 each (as at 31 March, 2023: 2,00,000)	20.00	20.00
	<b>20.00</b>	<b>20.00</b>
<b>Issued, subscribed and fully paid-up</b>		
2,00,000 fully paid equity shares of Rs. 10 each (as at 31 March, 2023: 2,00,000)	20.00	20.00
	<b>20.00</b>	<b>20.00</b>

See notes (i) to (iii) below

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

Particulars	As at 31 March 2024		As at 31 March 2023	
	Number of shares	Amount	Number of shares	Amount
Shares outstanding at the beginning of the year	200,000	20.00	200,000	20.00
Shares issued during the year	-	-	-	-
<b>Shares outstanding at the end of the year</b>	<b>200,000</b>	<b>20.00</b>	<b>200,000</b>	<b>20.00</b>

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

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

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

Particulars	As at 31 March 2024		As at 31 March 2023	
	Number of shares	% Holding	Number of shares	% Holding
<b>Equity shares of Rs.10 each fully paid</b>				
Cyber Media (India) Limited	75,000	37.50	75,000	37.50
Mr. Pradeep Gupta	47,984	23.99	47,984	23.99
Mr. Satrajit Majumdar	40,000	20.00	40,000	20.00
Mrs. Anuradha Gupta	15,000	7.50	15,000	7.50
	<b>177,984</b>	<b>88.99</b>	<b>177,984</b>	<b>88.99</b>

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

CYBER ASTRO LIMITED

CIN:U93090DL1997PLC086975

NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31ST MARCH 2024

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

**(iv) Details of Holding Company**

	As at 31 March 2024		As at 31 March 2023	
	Number of shares	% Holding	Number of shares	% Holding
Cyber Media (India) Limited <i>(The company is a subsidiary of Cyber Media (India) Limited due to Board Control)</i>	75000	37.50	75000	37.50

**(v) Shareholding of Promoters**

	As at 31 March 2024			As at 31 March 2023		
	Number of shares	% Holding	% change during the year	Number of shares	% Holding	% change during the year
Cyber Media (India) Limited	75000	37.50	-	75000	37.50	-
Mr. Pradeep Gupta	47984	23.99	-	47984	23.99	-

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

**(vii)** There are no;

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

**(viii)** In view of the losses, company has not declared any dividend

CYBER ASTRO LIMITED

CIN:U93090DL1997PLC086975

NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31ST MARCH 2024

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

13	Particulars	As at	As at
		31 March 2024	31 March 2023
	<b>Other equity</b>		
	Retained Earnings	(175.07)	(195.03)
		<u>(175.07)</u>	<u>(195.03)</u>

**13.1 Retained Earnings**

Particulars	As at	As at
	31 March 2024	31 March 2023
<b>Balance at the Beginning of Year</b>	(195.03)	(173.43)
Changes in accounting policy or prior period errors	-	-
<b>Restated balance at the beginning of the year</b>	<u>(195.03)</u>	<u>(173.43)</u>
Profit/(Loss) for the Year	19.95	(21.60)
<b>Balance at the End of the Year</b>	<u><b>(175.07)</b></u>	<u><b>(195.03)</b></u>

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

CYBER ASTRO LIMITED

CIN:U93090DL1997PLC086975

NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31ST MARCH 2024

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

**14 Trade Payables**

Particulars	As at 31 March 2024	As at 31 March 2023
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	175.97	185.48
<b>Total</b>	<b>175.97</b>	<b>185.48</b>

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

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

**Aging Schedule of Trade Payable**

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

Particulars	Outstanding from due date of payment as on March 31, 2023					Total
	Upto 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Total outstanding dues of micro enterprises and small enterprises						
Total outstanding dues of creditors other than micro enterprises and small enterprises	18.68	5.79	10.96	5.33	144.72	185.48
Disputed dues of micro enterprises and small enterprises						
Disputed dues of creditors other than micro enterprises and small enterprises						
<b>Total</b>	<b>18.68</b>	<b>5.79</b>	<b>10.96</b>	<b>5.33</b>	<b>144.72</b>	<b>185.48</b>

CYBER ASTRO LIMITED

CIN:U93090DL1997PLC086975

NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31ST MARCH 2024

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

15	Particulars	As at	As at
		31 March 2024	31 March 2023
	<b>Other current liabilities</b>		
	Advance payments for which value is still to be given	0.36	-
	Statutory Dues	0.98	0.37
	<b>Total</b>	<b>1.34</b>	<b>0.37</b>

  

16	Particulars	As at	As at
		31 March 2024	31 March 2023
	<b>Provisions - Non current</b>		
	Provision for Gratuity	5.91	5.54
	Provision for Leave Encashment	1.85	1.76
	<b>Total</b>	<b>7.76</b>	<b>7.30</b>
	<b>Provisions - current</b>		
	Provision for Gratuity	3.70	3.49
	Provision for Leave Encashment	1.56	1.57
	<b>Total</b>	<b>5.26</b>	<b>5.06</b>

## CYBER ASTRO LIMITED

CIN:U93090DL1997PLC086975

## NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31ST MARCH 2024

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

17 Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
<b>Revenue from operations</b>		
Sale of products	8.44	24.66
Sale of services	95.04	43.15
<b>Total</b>	<u>103.47</u>	<u>67.81</u>
<b>18 Other Income</b>		
Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Credit Balances Written Back	0.04	-
<b>Total</b>	<u>0.04</u>	<u>-</u>
<b>19 Direct Expenses</b>		
Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Purchase of Services	24.47	13.84
Packing & Dispatch	1.54	1.47
<b>Total</b>	<u>26.01</u>	<u>15.31</u>
<b>20 Purchases of stock - in - trade</b>		
Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Purchase	5.16	14.36
<b>Total</b>	<u>5.16</u>	<u>14.36</u>
<b>21 Changes in inventories of finished goods, stock - in - trade &amp; work - in - progress</b>		
Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Inventories at the end of the year		
Finished Goods	1.23	0.86
Inventory at the beginning of the year		
Traded Goods		
Work-in-progress		
Finished Goods	0.86	0.67
<b>Total</b>	<u>(0.37)</u>	<u>(0.19)</u>
<b>22 Employee benefits expenses</b>		
Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Salaries & wages	36.85	33.76
Contribution to provident & other funds	1.31	1.31
Staff welfare expenses	-	0.06
<b>Total</b>	<u>38.16</u>	<u>35.12</u>
<b>23 Finance costs</b>		
Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Interest	1.32	0.42
Other borrowing costs	-	-
<b>Total</b>	<u>1.32</u>	<u>0.42</u>
<b>24 Depreciation and amortization expense</b>		
Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Depreciation of tangible assets	0.76	1.07
Amortization of intangible assets	0.48	0.72
<b>Total</b>	<u>1.24</u>	<u>1.79</u>

## CYBER ASTRO LIMITED

CIN:U93090DL1997PLC086975

## NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31ST MARCH 2024

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

17 Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
<b>25 Other expense</b>		
Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Power & Fuel	1.80	3.14
Repairs to Building	1.80	3.14
Repairs to Machinery	0.61	0.36
Insurance	0.02	0.04
Rates & Taxes (excluding Income Tax)	0.08	0.10
Miscellaneous expenses	2.80	3.19
Exchange difference	0.44	0.00
Payment to Auditors	0.30	0.30
Legal and Professional charges	4.36	5.22
Correspondence & Communication	0.28	0.24
Travelling & Conveyance	0.12	0.13
Debit Balances Written Off	0.00	0.37
<b>Total</b>	<b>12.61</b>	<b>16.22</b>
<b>25.1 Payment to Auditors</b>		
Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
• Statutory audit fee	0.30	0.30
• Limited Review	-	-
• Tax audit fees	-	-
• Certificate and other fees	-	-
• Reimbursement of expenses.	-	-
<b>TOTAL</b>	<b>0.30</b>	<b>0.30</b>
<b>25.2 Miscellaneous expenditure includes the following:</b>		
Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Advertisement & Publicity	-	0.20
Bank Charges	0.23	0.04
Directors Fees	-	-
Lease & Hire Charges	-	-
Membership -Professional Bodies	0.10	0.10
Newspaper, Books & Periodicals	-	-
other miscellaneous expenses	1.90	2.20
Printing & Stationary	0.07	0.06
R & M Others	-	-
Vehicle Running & Maintenance	0.50	0.60
	<b>2.80</b>	<b>3.19</b>
<b>26 Tax expense</b>		
Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Current tax	-	-
Deferred tax	-	5.97
Earlier year adjustment	-	-
<b>Total</b>	<b>-</b>	<b>5.97</b>
<b>27 Other comprehensive income</b>		
Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Items that will not be reclassified to profit or loss	0.57	(0.40)
Income tax relating to items that will not be reclassified to profit or loss	-	-
Items that will be reclassified to profit or loss	-	-
Income tax relating to items that will be reclassified to profit or loss	-	-
<b>Total</b>	<b>0.57</b>	<b>(0.40)</b>



CYBER ASTRO LIMITED  
CIN:U93090DL1997PLC086975

**NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31ST MARCH 2024**

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

**Note 28 Earnings per share**

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

<b>Particulars</b>	<b>For the year ended 31 March 2024</b>	<b>For the year ended 31 March 2023</b>
Profit after tax	19.39	(21.19)
Number of equity shares	200,000	200,000
Weighted average number of equity shares used in computing the basic earnings per share	200,000	200,000
Basic and Diluted earnings per share of Rs. 10 each	9.69	(10.60)
Face value per share ( in Rs.)	10.00	10.00

**Note 29 Segment Reporting**

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

**29.1 Geographical Information**

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

<b>Geography</b>	<b>For the year ended 31 March 2024</b>	<b>For the year ended 31 March 2023</b>
India	44.12	15.85
Outside India	59.35	51.96
	<b>103.47</b>	<b>67.81</b>

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

<b>Geography</b>	<b>For the year ended 31 March 2024</b>	<b>For the year ended 31 March 2023</b>
India	8.01	9.25
Outside India	-	-
	<b>8.01</b>	<b>9.25</b>

**Note 29.2 Information about major customers**

Out of the total operating revenue of Rs. 103.47 lakhs for the year ended 31st March, 2024 and Rs. 67.81 lakhs for the year ended 31st March, 2023 there are no customers who have 10% or more of the total revenue.

**Note 30: Related party disclosures**

**a. Related parties and their relationships**

<b>Nature of Relationship</b>	<b>Name of Related Party</b>
i. Holding Company*	- Cyber Media (India) Limited
ii. Directors	- Mr. Pradeep Gupta - Mr. Krishan Kant Tulshan - Mr. Satrajit Majumadar (Resigned on 31-05-2023) - Mr. Dhaval Gupta (Appointed on 31-05-2023)
iii. Fellow Subsidiary	- Cyber Media Research & Services Limited Cyber Media Services PTE Limited (Subsidiary of Cyber Media Research & Services Limited) - Cyber Media Services Limited - Cyber Digitex Limited ( ceased to be a fellow subsidiary from 7 March 2023 on being struck off from the records of Registrar of Companies.

---

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

CYBER ASTRO LIMITED  
CIN:U93090DL1997PLC086975

NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31ST MARCH 2024  
(All amounts in lakhs of INR, unless stated otherwise)

**Transactions with related parties during the year ended 31 March 2024 and 31 March 2023**

Particulars	Nature of Transaction	For the year ended 31 March 2024	For the year ended 31 March 2023
Mr. Satrajit Majumdar	Director Remuneration	0.25	1.30
Cyber Media (India) Limited	Corporate Charges	6.00	9.00
Cyber Media Services PTE Limited	Sales	14.55	-

**Balances as at 31 March 2024 and 31 March 2023**

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Cyber Media (India) Limited	154.61	158.62
Cyber Media Services PTE Limited	2.08	-

CYBER ASTRO LIMITED

CIN:U93090DL1997PLC086975

NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31ST MARCH 2024

**Note 31. Financial instruments**

**31.1 Capital management**

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

Company is not subject to any externally imposed capital requirements.

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

**31.2 Categories of Financial Instruments**

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

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

The carrying value and fair value of financial instruments by categories as of March 31, 2023 were as follows:

Particulars	Amortised Cost	Financial assets/ liabilities at fair value through profit & loss	Financial assets/ liabilities at fair value through OCI	Total carrying value	Total Fair value
<b>Financial assets</b>					
<b>Measured at Amortised cost</b>				-	-
(a) Investments	0.20	-	-	0.20	0.20
(b) Loans	6.54	-	-	6.54	6.54
(c) Trade Receivables	0.81	-	-	0.81	0.81
(d) Cash and cash equivalents	0.97	-	-	0.97	0.97

CYBER ASTRO LIMITED

CIN:U93090DL1997PLC086975

NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31ST MARCH 2024

**Financial Liabilities**

**Measured at amortised cost**

(e) Trade payables	185.48	-	-	185.48	185.48
--------------------	--------	---	---	--------	--------

**31.3 Fair value Hierarchy**

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

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

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

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

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

**The following table presents fair value hierarchy of assets and liabilities measured at fair value on a recurring basis as of March 31, 2023:**

Particulars	As at 31 March 2023	Fair Value measurement at end of the reporting period/year using		
		Level 1	Level 2	Level 3
CAPL ESOP Trust	0.20	-	-	0.20

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

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

**31.4 Financial risk management objectives and policies**

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

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

**31.4.1 Credit Risk**

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

CYBER ASTRO LIMITED

CIN:U93090DL1997PLC086975

NOTES TO THE STANDALONE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31ST MARCH 2024

**Cash & cash equivalents**

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

**Trade Receivables**

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

**31.4.2 Liquidity and interest risk tables**

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

<b>Particulars</b>	<b>Weighted average effective interest rate</b>	<b>0-1 year</b>	<b>1-3 years</b>	<b>3+ years</b>	<b>On Demand</b>	<b>Total</b>	<b>Carrying Amount</b>
<b>31 March, 2024</b>							
Trade payables	-	175.97	-	-	-	175.97	175.97
<b>31 March, 2023</b>							
Trade payables	-	185.48	-	-	-	185.48	185.48

**31.5 Fair value measurements**

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

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

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

**Note 32: Income Tax**

**32.1 Income Taxes Recognised in Profit and Loss** (Amount in lakhs)

Partiulars	For the year ended 31st March 2024	For the year ended 31st March 2023
<b>Current Tax</b>		
In respect of the current year	-	-
In respect of the previous years	-	-
In respect of the prior years	-	-
	-	-
<b>Deferred Tax</b>		
In respect of the current year	-	-
In respect of the previous years	-	-
In respect of the prior years	-	-
	-	-
<b>Total Income Tax Expense Recognised in the Current Year</b>	-	-

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

(Amount in lakhs)

Partiulars	For the year ended 31st March 2024	For the year ended 31st March 2023
<b>Profit Before Tax</b>	19.39	(15.23)
Statutory Income tax rate	25.17%	25.17%
Tax at Indian statutory income tax rate	4.88	-
Effect of income that is exempt from taxation	-	-
Effect of expenses that are not deductible in determining taxable profit	-	-
Effect of prior period accumulated business losses	(4.88)	-
Adjustment recognised in the current year in relation to the current tax of prior years	-	-
Income tax expense recognised in profit or loss	-	-
<b>Total Income Tax Expense Recognised in the Current Year</b>	-	-

**32.2 Income Tax Recognised in Other Comprehensive Income** (Amount in lakhs)

Partiulars	For the year ended 31st March 2024	For the year ended 31st March 2023
<b>Current Tax</b>		
Remeasurements of Defined Benefit Obligation	-	-
<b>Deferred Tax</b>		
Remeasurements of Defined Benefit Obligation	-	-
<b>Total Income Tax Recognised in Other Comprehensive Income</b>	-	-

33 Accounting Ratio

Particulars		Numerator	Denominator	As at March 31, 2024	As at March 31, 2023	% Variance	Reason for Variance
Current Ratio	in times	Current Assets	Current Liabilities	0.15	0.07	104.65	The current ratio has been reduced due to increase in Trade Receivables and cash & cash equivalent and reduce in Trade Payables
Debt-Equity Ratio	in times	Total Debt	Shareholder's Equity	-	-	-	Not Applicable as the company does not have debt.
Debt Service Coverage Ratio (DSCR)	in times	Earning Available for Debt Service	Debt Service	-	-	-	Not Applicable as the company does not have debt.
Return on Equity Ratio (ROCE)	in %	Net Profits after taxes-Preference Dividend	Average Shareholder's Equity	-11.74	12.91	-191.01	Due to increase in profit as compared it with loss in previous year
Trade Receivables Turnover Ratio	in times	Revenue from Operations	Avg. Accounts Receivable	31.79	63.44	-49.89	Due to increase in revenue of the company.
Trade Payables Turnover Ratio	in times	Purchases of Goods and services and other expenses	Average Trade Payables	0.14	0.09	69.26	Due to increase in direct expenses and decrease in trade payables.
Net Capital Turnover Ratio	in times	Revenue from Operations	Working Capital	-0.67	-0.38	73.94	Due to increase in Trade Receivables and cash & cash equivalent and reduce in Trade Payables
Net Profit Ratio	in %	Net Profit	Revenue from Operations	18.73	-31.26	-159.92	Due to increase in revenue & profit during the year
Return on Capital Employed	in %	Earning before interest and taxes	Capital Employed	-14.05	8.80	-259.65	Due to increase in profit & decrease in tangible net worth
Return on Investments	in %	Income generated from investments	Time weighted average investments	-	-	-	Not Required



**Note 34: Additional Regulatory Information**

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

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

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

**Note 35: Other Additional Information**

The following is the other additional information required by Para 7 of the General Instructions for Preparation of Statement of Profit and Loss of Division II of Schedule III of the Companies Act, 2013

**i) Undisclosed income**

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

**ii) Corporate social responsibility**

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

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

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

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

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

**Note 38:**

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

**Note 39: Approval of Financial Statements**

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

As per our report of even date attached

**For Goel Mintri & Associates**

Chartered Accountants

(Firm Registration No. 013211N)

For and on behalf of Board Of Directors

**CYBER ASTRO LIMITED**

**Gopal Dutt**

Partner

Membership No. 520858

UDIN: 24520858BKBFVY4013

**Pradeep Gupta**

Director

DIN 00007520

**Krishan Kant Tulshan**

Director

DIN 00009764

Place: New Delhi

Date: 20-05-2024

**Cyber Media Services Limited**  
**Audited Financial Statements**  
**FY 2023-24**

**CYBER MEDIA SERVICES LIMITED**  
**CIN: U22130DL2008PLC174146**  
**BALANCE SHEET AS AT 31 MARCH, 2024**  
(All amounts in lacs of INR, unless stated otherwise)

Particulars	Note	As at 31 March 2024	As at 31 March 2023
<b>ASSETS</b>			
<b>Financial Assets</b>			
Loans	3	0.14	0.14
<b>Total Non-Current Assets</b>		<b>0.14</b>	<b>0.14</b>
<b>Current Assets</b>			
<b>Financial Assets</b>			
Cash and Bank Balances	4	0.08	0.13
<b>Total Current Assets</b>		<b>0.08</b>	<b>0.13</b>
<b>TOTAL ASSETS</b>		<b>0.22</b>	<b>0.27</b>
<b>EQUITY &amp; LIABILITIES</b>			
<b>Equity</b>			
Equity share capital	5	9.00	9.00
Other Equity	6	(11.01)	(10.13)
<b>Total Equity</b>		<b>(2.01)</b>	<b>(1.13)</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
<b>Financial liabilities</b>			
Trade payables			
(i) total outstanding dues of micro enterprises and small enterprises		-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	7	2.05	1.22
Other Current liabilities	8	0.18	0.18
<b>Total Current Liabilities</b>		<b>2.23</b>	<b>1.40</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>		<b>0.22</b>	<b>0.27</b>

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

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

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

**Pradeep Gupta**  
Director  
DIN 00007520

**Gopal Dutt**  
Partner  
Membership No. 520858  
UDIN: 24520858BKBFVZ2035

**Krishan Kant Tulshan**  
Director  
DIN 00009764

Place : New Delhi  
Date: 20-05-2024

**CYBER MEDIA SERVICES LIMITED**  
**CIN: U22130DL2008PLC174146**  
**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31 MARCH, 2024**  
(All amounts in lacs of INR, unless stated otherwise)

Particulars	Note No.	Year ended 31 March 2024	Year ended 31 March 2023
<b>INCOME</b>			
Revenue from Operations		-	-
Other Income		-	-
<b>Total Income</b>		<b>-</b>	<b>-</b>
<b>EXPENSES</b>			
Other Expenses	9	0.88	0.87
<b>Total Expenses</b>		<b>0.88</b>	<b>0.87</b>
<b>PROFIT BEFORE TAX</b>		<b>(0.88)</b>	<b>(0.87)</b>
Tax Expenses			
Current Tax		-	-
Deferred Tax		-	-
Earlier year adjustment		-	-
<b>Profit (Loss) for the Period</b>		<b>(0.88)</b>	<b>(0.87)</b>
<b>Other Comprehensive Income</b>			
(A) (I) Items that will not be reclassified to profit or loss		-	-
(II) Income tax relating to items that will not be reclassified to profit or loss		-	-
(B) (I) Items that will be reclassified to profit or loss		-	-
(II) Income tax relating to items that will be reclassified to profit or loss		-	-
<b>Total other comprehensive income</b>		<b>-</b>	<b>-</b>
<b>Total comprehensive income for the year</b>		<b>(0.88)</b>	<b>(0.87)</b>
<b>Earnings Per Equity Share</b>			
	10		
- Basic (Rs.)		(0.98)	(0.97)
- Diluted (Rs.)		(0.98)	(0.97)
<b>The accompanying statement of material accounting policies and notes to the financial information are an integral part of this Balance Sheet.</b>			
	1-18		

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

**Gopal Dutt**  
Partner  
Membership No. 520858  
UDIN: 24520858BKBFVZ2035

Place : New Delhi  
Date: 20-05-2024

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

**Pradeep Gupta**  
Director  
DIN 00007520

**Krishan Kant Tulshan**  
Director  
DIN 00009764

**CYBER MEDIA SERVICES LIMITED**  
**CIN: U22130DL2008PLC174146**  
**STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31 MARCH, 2024**  
(All amounts in lacs of INR, unless stated otherwise)

Particulars	Year ended 31 March 2024	Year ended 31 March 2023
<b>A. Cash flow from operating activities</b>		
<b>Profit for the year after tax</b>	(0.88)	(0.87)
<b>Adjustments for:</b>		
Profit on sale of assets	-	-
Interest Expense	-	-
	<b>(0.88)</b>	<b>(0.87)</b>
<b>Movements in working capital:</b>		
<b>Adjustments for (increase) / decrease in operating assets:</b>		
Inventories	-	-
Other current assets	-	1.93
<b>Adjustments for increase / (decrease) in operating liabilities:</b>		
Provisions	-	-
Trade payables	0.83	(1.06)
Other current liabilities	-	-
<b>Cash generated from operations</b>	<b>(0.05)</b>	-
Income tax paid	-	-
<b>Net cash generated by operating activities (A)</b>	<b>(0.05)</b>	-
<b>B. Cash flow from investing activities</b>		
Loans	-	-
Share of associates	-	-
<b>Net cash generated by/(used in) investing activities (B)</b>	-	-
<b>C. Cash Flow from financing activities</b>		
Proceeds from long term borrowings	-	-
Payment of short term borrowings	-	-
Loan given	-	-
<b>Net Cash generated by/(used in) financing activities</b>	-	-
<b>D. Exchange difference in foreign currency</b>		
<b>Net decrease in Cash and cash equivalents (A+B+C+D)</b>	(0.05)	-
Cash and cash equivalents at the beginning of the year	0.13	0.13
<b>Cash and cash equivalents at the end of year end</b>	<b>0.08</b>	<b>0.13</b>

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

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

**Gopal Dutt**  
Partner  
Membership No. 520858  
UDIN: 24520858BKBFVZ2035

Place : New Delhi  
Date: 20-05-2024

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

**Pradeep Gupta**  
Director  
DIN 00007520

**Krishan Kant Tulshan**  
Director  
DIN 00009764

**CYBER MEDIA SERVICES LIMITED**  
**CIN: U22130DL2008PLC174146**  
**STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 MARCH, 2024**  
(All amounts in lacs of INR, unless stated otherwise)

**A. Equity Share Capital**

Particulars	Amount
<b>Balance as at 1 April 2022</b>	<b>9.00</b>
Changes in Equity Share Capital Due to Prior Period Errors	-
<b>Restated Balance as at 1 April 2022</b>	<b>9.00</b>
Changes in equity share capital during the year	-
<b>Balance at 31 March 2023</b>	<b>9.00</b>
<b>Balance as at 1 April 2023</b>	<b>9.00</b>
Changes in Equity Share Capital Due to Prior Period Errors	-
<b>Restated Balance as at 1 April 2023</b>	<b>9.00</b>
Changes in equity share capital during the year	-
<b>Balance at 31 March 2024</b>	<b>9.00</b>

**B. Other Equity**

Particulars	Security Premium	Retained Earnings	Total Other Equity
<b>Balance as at 1 April 2022</b>	796.00	(805.26)	(9.26)
Profit for the year	-	(0.87)	(0.87)
<b>Balance at 31 March 2023</b>	<b>796.00</b>	<b>(806.13)</b>	<b>(10.13)</b>
Profit for the year	-	(0.88)	(0.88)
<b>Balance at 31 March 2024</b>	<b>796.00</b>	<b>(807.01)</b>	<b>(11.01)</b>
<b>Balance as at 1 April 2022</b>	796.00	(805.26)	(9.26)
Changes in Prior Period Errors	-	-	-
<b>Restated Balance as at 1 April 2022</b>	796.00	(805.26)	(9.26)
Add: Profit/(Loss) for the year	-	(0.87)	(0.87)
<b>Balance at 31 March 2023</b>	<b>796.00</b>	<b>(806.13)</b>	<b>(10.13)</b>
<b>Balance as at 1 April 2023</b>	796.00	(806.13)	(10.13)
Changes in Prior Period Errors	-	-	-
<b>Restated Balance as at 1 April 2023</b>	<b>796.00</b>	<b>(806.13)</b>	<b>(10.13)</b>
Add: Profit/(Loss) for the year	-	(0.88)	(0.88)
<b>Balance at 31 March 2024</b>	<b>796.00</b>	<b>(807.01)</b>	<b>(11.01)</b>

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

1-18

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

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

**Gopal Dutt**  
Partner  
Membership No. 520858  
UDIN: 24520858BKBVFVZ2035

**Pradeep Gupta**  
Director  
DIN 00007520

Place: New Delhi  
Date: 20-05-2024

**Krishan Kant Tulshan**  
Director  
DIN 00009764

**CYBER MEDIA SERVICES LIMITED**  
**CIN: U22130DL2008PLC174146**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**  
(All amounts in lacs of INR, unless stated otherwise)

**3 Loans - Non current**

<b>Particulars</b>	<b>As at</b>	<b>As at</b>
	<b>31 March 2024</b>	<b>31 March 2023</b>
Unsecured, considered good		
- Security deposits	0.14	0.14
- Loans to related parties	-	-
	<u>0.14</u>	<u>0.14</u>

**4 Cash and Bank Balances :**

<b>Particulars</b>	<b>As at</b>	<b>As at</b>
	<b>31 March 2024</b>	<b>31 March 2023</b>
Balances in Current Accounts	0.08	0.13
Margin Money	-	-
<b>TOTAL</b>	<u><b>0.08</b></u>	<u><b>0.13</b></u>



**CYBER MEDIA SERVICES LIMITED**

CIN: U22130DL2008PLC174146

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

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

**Note 5: Share capital**

Particulars	As at	As at
	31 March 2024	31 March 2023
<b>Authorised share capital</b>		
1,00,000 fully paid equity shares of Rs. 10 each (as at 31 March, 2023: 1,00,000)	10.00	10.00
	<b>10.00</b>	<b>10.00</b>
<b>Issued, subscribed and fully paid-up</b>		
90,000 fully paid equity shares of Rs. 10 each (as at 31 March, 2023: 90,000)	9.00	9.00
	<b>9.00</b>	<b>9.00</b>

See notes (i) to (iii) below

**(i) The reconciliaton of number of share outstandding is set out below:**

Particulars	As at 31 March, 2024		As at 31 March, 2023	
	Number of shares	Amount	Number of shares	Amount
Shares outstanding at the beginning of the year	90,000	9.00	90,000	9.00
Shares issued during the year	-	-	-	-
<b>Shares outstanding at the end of the year</b>	<b>90,000</b>	<b>9.00</b>	<b>90,000</b>	<b>9.00</b>

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

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

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

Particulars	As at 31 March, 2024		As at 31 March, 2023	
	Number of shares	% Holding	Number of shares	% Holding
<b>Equity shares of Rs.10 each fully paid</b>				
Cyber Media (India) Limited	90,000	100.00	90,000	100.00
	<b>90,000</b>	<b>100.00</b>	<b>90,000</b>	<b>100.00</b>

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

**CYBER MEDIA SERVICES LIMITED**

CIN: U22130DL2008PLC174146

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

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

**(iv) Details of Holding Company**

	As at 31 March, 2024		As at 31 March, 2023	
	Number of shares	% Holding	Number of shares	% Holding
Cyber Media (India) Limited	90,000	100.00	90,000	100.00
	<b>90,000</b>	<b>100.00</b>	<b>90,000</b>	<b>100.00</b>

**(v) Shareholding of Promoters**

	As at 31 March, 2024			As at 31 March, 2023		
	Number of shares	% Holding	% changes during the year	Number of shares	% Holding	% changes during the year
Cyber Media (India) Limited	90,000	100.00	-	90,000	100.00	-
	<b>90,000</b>	<b>100.00</b>	<b>-</b>	<b>90,000</b>	<b>100.00</b>	<b>-</b>

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

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

**CYBER MEDIA SERVICES LIMITED**  
**CIN: U22130DL2008PLC174146**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**  
(All amounts in lacs of INR, unless stated otherwise)

**Note 6: Other Equity**

Particulars	As at	As at
	31 March 2024	31 March 2023
Retained Earnings	(807.01)	(806.13)
Security Premium	796.00	796.00
<b>Total</b>	<b>(11.01)</b>	<b>(10.13)</b>

**Note 6.1 Retained Earnings**

Particulars	As at	As at
	31 March 2024	31 March 2023
Balance at the beginning of year	(806.13)	(805.26)
Profit/(Loss) for the year	(0.88)	(0.87)
<b>Balance at the end of the year</b>	<b>(807.01)</b>	<b>(806.13)</b>

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

**Note 6.2 Security Premium**

Particulars	As at	As at
	31 March 2024	31 March 2023
Balance at the beginning of year	796.00	796.00
Changes during the year	-	-
<b>Balance at the end of the year</b>	<b>796.00</b>	<b>796.00</b>

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

**CYBER MEDIA SERVICES LIMITED**  
**CIN: U22130DL2008PLC174146**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**  
**(All amounts in lacs of INR, unless stated otherwise)**

**7 Trade payables**

Particulars	As at 31 March 2024	As at 31 March 2023
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	2.05	1.22
<b>Total</b>	<b>2.05</b>	<b>1.22</b>

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

Particulars	As at 31 March 2024	As at 31 March 2023
A(i). Principal amount remaining unpaid	-	-
A(ii). Interest amount remaining unpaid	-	-
Interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day	-	-
Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding interest specified under the Micro, Small and Medium Enterprises Act, 2006	-	-
Interest accrued and remaining unpaid	-	-
Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises	-	-

**Aging Schedule of Trade Payables**

Particulars	Outstanding from due date of payment as on March 31, 2024					Total
	Upto 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	0.62	0.25	0.01	-	1.17	2.05
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-
<b>Total</b>	<b>0.62</b>	<b>0.25</b>	<b>0.01</b>	<b>-</b>	<b>1.17</b>	<b>2.05</b>

Particulars	Outstanding from due date of payment as on March 31, 2023					Total
	Upto 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	0.04	-	-	0.01	1.17	1.22
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-
<b>Total</b>	<b>0.04</b>	<b>-</b>	<b>-</b>	<b>0.01</b>	<b>1.17</b>	<b>1.22</b>

**CYBER MEDIA SERVICES LIMITED**  
**CIN: U22130DL2008PLC174146**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**  
(All amounts in lacs of INR, unless stated otherwise)

**8 Other Current liabilities**

<b>Particulars</b>	<b>As at</b>	<b>As at</b>
	<b>31 March 2024</b>	<b>31 March 2023</b>
Audit fees payable	0.18	0.18
<b>TOTAL</b>	<b>0.18</b>	<b>0.18</b>

**CYBER MEDIA SERVICES LIMITED**

CIN: U22130DL2008PLC174146

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

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

**9 Other expenses**

<b>Particulars</b>	<b>Year ended 31 March 2024</b>	<b>Year ended 31 March 2023</b>
Rates & Taxes (excluding Income Tax)	0.03	0.07
Miscellaneous Expenditure	-	-
Payment to Auditors	0.18	0.18
Legal and Professional charges	0.66	0.62
Debit Balance written off	0.02	-
<b>TOTAL</b>	<b>0.89</b>	<b>0.87</b>
<b>9.1 Payment to Auditors</b>		
• Statutory audit fee	0.18	0.18
• Limited Review		
• Tax audit fees	-	-
• Certificate and other fees	-	-
• Reimbursement of expenses.	-	-
<b>TOTAL</b>	<b>0.18</b>	<b>0.18</b>
<b>9.2 Miscellaneous expenditure includes the following:</b>		
Bank Charges	-	-
other miscellaneous expenses	-	-

**CYBER MEDIA SERVICES LIMITED****CIN: U22130DL2008PLC174146****NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

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

**Note 10: Earnings per share**

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

<b>Particulars</b>	<b>For the Year ended 31 March, 2024</b>	<b>For the Year ended 31 March, 2023</b>
Profit after tax (Rs. In lakhs)	(0.88)	(0.87)
Number of equity shares	90,000	90,000
Weighted average number of equity shares used in computing the basic earnings per share	90,000	90,000
Basic and Diluted earnings per share of Rs. 10 each	(0.98)	(0.97)
Face value per share ( in Rs.)	10	10

**Note 11: Segment Reporting**

The Company is engaged in the business of 'Content Development Services' which is identified as the only and primary business segment of the Company. Further all the operating facilities located in India. There are no other reportable segments in accordance with the requirements of Ind AS 108 -'Operating Segment Reporting', notified under the Companies (Indian Accounting Standards) Rules, 2015. During the financial year ended on 31.03.2024, there is no revenue under operations which is needs to be reported separately.

**CYBER MEDIA SERVICES LIMITED**

CIN: U22130DL2008PLC174146

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

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

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

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

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

**12.1.1 Gearing Ratio**

Particulars	As at 31 March 2024	As at 31 March 2023
Borrowings	-	-
Current maturities of long term debt	-	-
Less: Cash and Bank Balances	0.08	0.13
<b>Net Debt</b>	<b>0.08</b>	<b>0.13</b>
Equity	(2.01)	(1.13)
<b>Capital and net debt</b>	<b>(1.93)</b>	<b>(1.00)</b>
<b>Gearing Ratio</b>	<b>(24.13)</b>	<b>(7.69)</b>

**12.2 Categories of Financial Instruments**

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

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



**CYBER MEDIA SERVICES LIMITED**

CIN: U22130DL2008PLC174146

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

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

**The carrying value and fair value of financial instruments by categories as of March 31, 2023 were as follows:**

Particulars	Amortised Cost	Financial assets/ liabilities at fair value through profit & loss	Financial assets/ liabilities at fair value through OCI	Total carrying value	Total Fair value
<b>Financial assets</b>					
<b>Measured at Amortised cost</b>					
(a) Investments	-	-	-	-	-
(b) Loans	0.14	-	-	0.14	0.14
(c) Trade Receivables	-	-	-	-	-
(d) Cash and cash equivalents	0.13	-	-	0.13	0.13
<b>Financial Liabilities</b>					
<b>Measured at amortised cost</b>					
(e) Borrowings	-	-	-	-	-
(f) Trade payables	1.22	-	-	1.22	1.22
(g) Other financial liabilities	-	-	-	-	-

**12.3 Fair value Hierarchy**

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

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

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

**12.4 Financial risk management objectives and policies**

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

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

**CYBER MEDIA SERVICES LIMITED**

CIN: U22130DL2008PLC174146

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

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

**12.4.1 Credit Risk**

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

**Cash & cash equivalents**

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

**Trade Receivables**

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

**12.4.2 Liquidity and interest risk tables**

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

Particulars	Weighted average effective interest rate	0-1 year	1-3 years	3+ years	On Demand	Total	Carrying Amount
<b>31 March, 2024</b>							
Trade payables		2.05	-	-	-	2.05	2.05
Borrowings		-	-	-	-	-	-
<b>31 March, 2023</b>							
Trade payables		1.22	-	-	-	1.22	1.22
Borrowings		-	-	-	-	-	-

**12.5 Fair value measurements**

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

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

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

**CYBER MEDIA SERVICES LIMITED**  
**CIN: U22130DL2008PLC174146**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**  
**(All amounts in lacs of INR, unless stated otherwise)**

**Note 13: Related party disclosures**

**Related parties and their relationships as at 31st March 2024**

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

**Transactions with related parties during the year ended 31 March 2024 and 31 March 2023**

<b>Particulars</b>	<b>Nature of Transaction</b>	<b>Year ended</b>	<b>Year ended</b>
		<b>31 March 2024</b>	<b>31 March 2023</b>
Cyber Media (India) Limited	Expenses incurred on our behalf	0.07	0.12
Cyber Media Research & Services Limited	Expenses incurred on our behalf	0.62	1.92

**Balances as at 31 March 2024 and 31 March 2023**

<b>Particulars</b>	<b>Year ended</b>	<b>Year ended</b>
	<b>31 March 2024</b>	<b>31 March 2023</b>
Cyber Media (India) Limited	0.08	0.01
Cyber Media Research & Services Limited	0.62	-

**CYBER MEDIA SERVICES LIMITED**

**CIN: U22130DL2008PLC174146**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

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

**Note 14: Additional Regulatory Information**

The following is the additional regulatory information required by the clause L of General Instruction for Preparation of Balance Sheet of Division II of Schedule III of the Companies Act, 2013

- i) Title deeds of Immovable Property not held in name of the Company**  
The Company does not have any immovable property, hence clause (i) is not applicable to company.
- ii) Fair Value if Investment Property**  
The Company does not have Investment Property, hence clause (ii) is not applicable to company.
- iii) Revaluation of Property, Plant & Equipment**  
The Company has not revalued its Property, Plant and Equipment , hence clause (iii) is not applicable to the company.
- iv) Revaluation of Investment Property, Property, Plant & Equipment and Intangible Assets**  
The Company does not have any intangible assets, hence clause (iv) is not applicable to company.
- v) Loans or Advances to specified persons**  
The Company has not granted Loans or Advances in the nature of loans to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, that are: (a) repayable on demand; or (b) without specifying any terms or period of repayment, hence clause (v) is not applicable to company.
- vi) Capital Work-in-Progress (CWIP) ageing schedule/ completion schedule**  
The Company does not have any Capital Work-in-Progress, hence clause (vi) is not applicable.
- vii) Intangible assets under development ageing schedule/ completion schedule**  
The Company does not have any Intangible assets under development, hence clause (vii) is not applicable.
- viii) Details of Benami Property held**  
No proceedings have been initiated or are pending against the company under the Benami Transactions (Prohibition) Act,1988, hence clause viii is not applicable to the company.
- ix) Borrowings secured against current assets**  
The Company has not borrowed any amount from any bank or financial institution, hence clause (ix) is not applicable.
- x) Willful Defaulter**  
The Company has not been declared as a willful defaulter by any bank or financial institution or any other lender, hence clause (x) is not applicable to company.
- xi) Relationship with Struck off Companies**  
The Company has not undertaken any transaction with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956, hence clause (xi) is not applicable.

**CYBER MEDIA SERVICES LIMITED**

**CIN: U22130DL2008PLC174146**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

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

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

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

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

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

**xiv) Analytical Ratios**

S.No.	Ratio	Numerator	Denominator	Current Period FY-2023-24	Previous Period FY-2022-23	% variance	Reason for variance (if above 25%)
1	Current Ratio	Current Assets	Current Liabilities	0.04	0.09	55.56	During the year trade payable of the company has increased and cash & cash equivalent decreased.
2	Debt-Equity Ratio	Total Debt	Shareholder Equity	Not Applicable as the company does not have debt.			
3	Debt Service Coverage Ratio	EBIT( earning Available for Debt Services)	Debt services	Not Applicable as the company does not have debt and debt service .			
4	Return on Equity Ratio	Net Profit After Tax - Preference Dividend	Share Capital	(0.10)	(0.10)	-	Not required as variance is less than 25%
5	Inventory turnover ratio	Cost of good sold	Average Inventory	Not applicable as the company does not hold any inventory during the year.			
6	Trade Receivables turnover ratio	Net Credit Sales	Average Accounts Receivable	Not applicable as the company does not have any trade receivable			
7	Trade payables turnover ratio	Net Credit Purchases	Average Trade Payables	Not applicable as the company does not have purchases during the period			
8	Net capital turnover ratio	Net Sales	Average Working Capital	Not applicable as the company does not have sales during the period			
9	Net profit ratio	Net Profit	Net sales	Not applicable as the company does not have sales during the period			
10	Return on Capital employed	Earning before interest and taxes	Capital Employed	(0.44)	(0.77)	42.86	During the year accumulated losses of the company increased.

**CYBER MEDIA SERVICES LIMITED**

**CIN: U22130DL2008PLC174146**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

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

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

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

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

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

**Note 15: Other Additional Information**

The following is the other additional information required by Para 7 of the General Instructions for Preparation of Statement of Profit and Loss of Division II of Schedule III of the Companies Act, 2013

**i) Undisclosed income**

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

**ii) Corporate social responsibility**

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

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

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

**CYBER MEDIA SERVICES LIMITED**

**CIN: U22130DL2008PLC174146**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

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

**Note 16: EVENTS AFTER THE REPORTING PERIOD**

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

**Note 17:** There is no contingent Liabilities and Commitments on the year ended 31.03.2024 and 31.03.2023

**Note 18: Approval of financial statements**

The financial statements for the year ended 31st March, 2024 were approved by Board of Directors and authorise for issue on 20 May 2024.

---

As per our report attached

**For Goel Mintri & Associates**

Chartered Accountants

(Firm Registration No. 013211N)

**Gopal Dutt**

Partner

Membership No. 520858

UDIN: 24520858BKBFVZ2035

Place: New Delhi

Date: 20-05-2024

For and on behalf of the Board of Directors

**CYBER MEDIA SERVICES LIMITED**

**Pradeep Gupta**

Director

DIN 00007520

**Krishan Kant Tulshan**

Director

DIN 00009764

**Cyber Media Services Pte. Limited**  
**Audited Financial Statements**  
**FY 2023-24**



**CYBER MEDIA SERVICES PTE LIMITED**  
**(a company incorporated in Singapore)**  
**BALANCE SHEET AS AT 31 MARCH, 2024**  
(All amounts in USD, unless stated otherwise)

Particulars	Note No.	As at 31 March 2024	As at 31 March 2023
<b>ASSETS</b>			
<b>Current assets</b>			
Financial assets			
Trade receivables	3	721,232	188,034
Cash and cash equivalents	4	189,169	621,203
Other current assets	5	68,430	2,198
<b>Total assets</b>		<b>978,831</b>	<b>811,435</b>
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
Equity Share Capital	6	1,000	1,000
Other Equity	7	261,425	150,295
<b>Total Equity</b>		<b>262,425</b>	<b>151,295</b>
<b>Current liabilities</b>			
Financial liabilities			
Trade payables	8		
(i) total outstanding dues of micro enterprises and small enterprises			
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		675,329	619,736
Other current liabilities	9	31,059	34,292
Provisions	10	10,018	6,112
<b>Total Current liabilities</b>		<b>716,406</b>	<b>660,140</b>
<b>Total Equity &amp; Liabilities</b>		<b>978,831</b>	<b>811,435</b>

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

As per our report attached of even date.

**For Gopal Dutt & Co.**

Chartered Accountants

(Firm Registration No. 029920N)

**For and on behalf of Board Of Directors**

CYBER MEDIA SERVICES PTE LIMITED

**Gopal Dutt**

Partner

Membership No. 520858

UDIN: 24520858BKBFWA5884

**Dhaval Gupta**

Director

DIN 05287458

**Krishan Kant Tulshan**

Director

DIN 00009764

Place: New Delhi

Date: 20-05-2024

**CYBER MEDIA SERVICES PTE LIMITED**  
(a company incorporated in Singapore)  
**STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 MARCH, 2024**  
(All amounts in USD, unless stated otherwise)

Particulars	Note No.	Year ended 31 March 2024	Year ended 31 March 2023
<b>INCOME</b>			
Revenue from operations	11	45,12,248	31,28,718
Other income	12	3,125	-
<b>Total income</b>		45,15,373	31,28,718
<b>EXPENSES</b>			
Direct Expenses	13	41,28,602	25,58,073
Other expenses	14	2,65,196	4,95,092
<b>Total expenses</b>		43,93,798	30,53,165
Profit / (loss) before tax and exceptional items		1,21,575	75,553
Tax expense	15		
Current tax		10,018	6,112
Deferred tax		-	-
Earlier year adjustment		428	(432)
Total Tax expense		10,446	5,681
<b>Profit after Tax</b>		1,11,130	69,872
<b>Other comprehensive income</b>			
A			
(i) Items that will not be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
B			
(i) Items that will be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will be reclassified to profit or loss		-	-
<b>Total comprehensive income for the year</b>		-	-
<b>Earnings per Equity Share</b>			
	16		
Basic		111.13	69.87
Diluted		111.13	69.87

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

As per our report attached of even date.

**For Gopal Dutt & Co.**

Chartered Accountants

(Firm Registration No. 029920N)

For and on behalf of the Board of Directors

**CYBER MEDIA SERVICES PTE LIMITED**

**Gopal Dutt**

Partner

Membership No. 520858

UDIN: 24520858BKBFWA5884

**Dhaval Gupta**

Director

DIN 05287458

**Krishan Kant Tulshan**

Director

DIN 00009764

Place: New Delhi

Date: 20-05-2024

**CYBER MEDIA SERVICES PTE LIMITED**  
**(a company incorporated in Singapore)**  
**STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31 MARCH, 2024**  
(All amounts in USD, unless stated otherwise)

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
<b>A. Cash flow from operating activities</b>		
Profit for the year after tax	111,130	69,872
<u>Adjustments for:</u>		
Remeasurement of Defined Benefit Plans	-	-
Depreciation & Amortization expenses	-	-
Income Tax Expense	10,446	5,681
Interest income	-	-
Interest Expense	-	-
	<b>121,575</b>	<b>75,553</b>
<u>Movements in working capital:</u>		
Adjustments for (increase) / decrease in operating assets:		
Inventories	-	-
Trade Receivables	(533,197)	345,957
Other current assets	(66,232)	12,606
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	55,593	(373,087)
Other current liabilities	(3,233)	(37)
<b>Cash generated from operations</b>	<b>(425,494)</b>	<b>60,993</b>
Income tax paid	(6,540)	(5,319)
<b>Net cash generated by operating activities (A)</b>	<b>(432,034)</b>	<b>55,674</b>
<b>B. Cash flow from investing activities</b>		
Sale of Property, plant & equipment	-	-
Interest received	-	-
Acquisition of Property, plant & equipment	-	-
Acquisition of intangible assets	-	-
<b>Net cash generated by/(used in) investing activities (B)</b>	<b>-</b>	<b>-</b>
<b>C. Cash Flow from financing activities</b>		
Proceeds from long term borrowings	-	-
Payment of short term borrowings	-	-
Proceeds from equity share capital	-	-
Interest paid	-	-
<b>Net Cash generated by/(used in) financing activities</b>	<b>-</b>	<b>-</b>
<b>D. Exchange difference in foreign currency</b>		
<b>Net decrease in Cash and cash equivalents (A+B+C+D)</b>	<b>(432,034)</b>	<b>55,674</b>
Cash and cash equivalents at the beginning of the year	621,203	565,529
<b>Cash and cash equivalents at the end of year end (Refer Note</b>	<b>189,169</b>	<b>621,203</b>

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

As per our report attached of even date.

**For Gopal Dutt & Co.**  
Chartered Accountants  
(Firm Registration No. 029920N)

For and on behalf of the Board of Directors  
**For and on behalf of Board Of Directors**

**Gopal Dutt**  
Partner  
Membership No. 520858  
UDIN: 24520858BKBFWA5884

**Dhaval Gupta**  
Director  
DIN 05287458

**Krishan Kant Tulshan**  
Director  
DIN 00009764

Place: New Delhi  
Date: 20-05-2024

**CYBER MEDIA SERVICES PTE LIMITED**  
**(a company incorporated in Singapore)**

**STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 MARCH, 2024**

(All amounts in USD, unless stated otherwise)

**A. Equity Share Capital**

<b>Particulars</b>	<b>Amount</b>
<b>Balance as at 1 April 2022</b>	<b>1,000</b>
Changes in Equity Share Capital Due to Prior Period Errors	-
<b>Restated Balance as at 1 April 2022</b>	<b>1,000</b>
Changes in equity share capital during the year	-
<b>Balance as at 31 March 2023</b>	<b>1,000</b>
<b>Balance as at 1 April 2023</b>	<b>1,000</b>
Changes in Equity Share Capital Due to Prior Period Errors	-
<b>Restated Balance as at 1 April 2023</b>	<b>1,000</b>
Changes in equity share capital during the year	-
<b>Balance as at 31 March 2024</b>	<b>1,000</b>

**B. Other Equity**

<b>Particulars</b>	<b>Retained Earnings</b>	<b>Total Other Equity</b>
<b>Balance as at 1 April 2022</b>	<b>80,423</b>	<b>80,423</b>
Changes in accounting policy or prior period errors	-	-
<b>Restated Balance as at 1 April 2022</b>	<b>80,423</b>	<b>80,423</b>
Total comprehensive income for the year	69,872	69,872
<b>Balance as at 31 March 2023</b>	<b>150,295</b>	<b>150,295</b>
<b>Balance as at 1 April 2023</b>	<b>150,295</b>	<b>150,295</b>
Changes in accounting policy or prior period errors	-	-
<b>Restated Balance as at 1 April 2023</b>	<b>150,295</b>	<b>150,295</b>
Total comprehensive income for the year	111,130	111,130
<b>Balance as at 31 March 2024</b>	<b>261,425</b>	<b>261,425</b>

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

As per our report attached of even date.

**For Gopal Dutt & Co.**

Chartered Accountants

(Firm Registration No. 029920N)

For and on behalf of Board Of Directors

**For and on behalf of Board Of Directors**

**Gopal Dutt**

Partner

Membership No. 520858

UDIN: 24520858BKBFWA5884

**Dhaval Gupta**

Director

DIN 05287458

**Krishan Kant Tulshar**

Director

DIN 00009764

Place: New Delhi

Date: 20-05-2024

**CYBER MEDIA SERVICES PTE LIMITED****(a company incorporated in Singapore)****NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH, 2024**

(All amounts in USD, unless stated otherwise)

<b>Particulars</b>	<b>As at 31 March 2024</b>	<b>As at 31 March 2023</b>
<b>3 Trade receivables</b>		
Undisputed Trade Receivables -considered good	721,232	188,034
Undisputed Trade Receivables which have significant increase in credit risk		
Undisputed Trade Receivables credit impaired		
Disputed Trade Receivables -considered good		
Disputed Trade Receivables which have significant increase in credit risk		
Disputed Trade Receivables - credit impaired	-	
<b>Total</b>	<b>721,232</b>	<b>188,034</b>

**Aging Schedule of Trade Receivable**

<b>Particulars</b>	<b>Outstanding from due date of payment as on 31 March 2024</b>					<b>Total</b>
	<b>Upto 6 months</b>	<b>6 months - 1 year</b>	<b>1-2 years</b>	<b>2-3 years</b>	<b>More than 3 years</b>	
Undisputed Trade Receivables -considered good	565,535	155,697	-	-	-	721,232
Undisputed Trade Receivables which have significant increase in credit risk	-	-	-	-	-	-
Undisputed Trade Receivables credit impaired	-	-	-	-	-	-
Disputed Trade Receivables -considered good	-	-	-	-	-	-
Disputed Trade Receivables which have significant increase in credit risk	-	-	-	-	-	-
Disputed Trade Receivables - credit impaired	-	-	-	-	-	-
<b>Total</b>	<b>565,535</b>	<b>155,697</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>721,232</b>

**CYBER MEDIA SERVICES PTE LIMITED**  
(a company incorporated in Singapore)

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH, 2024**

(All amounts in USD, unless stated otherwise)

Particulars	As at 31 March 2024	As at 31 March 2023
-------------	------------------------	------------------------

**Aging Schedule of Trade Receivable**

Particulars	Outstanding from due date of payment as on 31 March 2023					Total
	Upto 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade Receivables -considered good	188,013	22	-	-	-	188,034
Undisputed Trade Receivables which have significant increase in credit risk	-	-	-	-	-	-
Undisputed Trade Receivables credit impaired	-	-	-	-	-	-
Disputed Trade Receivables -considered good	-	-	-	-	-	-
Disputed Trade Receivables which have significant increase in credit risk	-	-	-	-	-	-
Disputed Trade Receivables - credit impaired	-	-	-	-	-	-
<b>Total</b>	<b>188,013</b>	<b>22</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>188,034</b>

4 Particulars	As at 31 March 2024	As at 31 March 2023
<b>Cash &amp; cash equivalents</b>		
Cash on hand	-	-
Balances with banks	189,169	621,203
<b>Total</b>	<b>189,169</b>	<b>621,203</b>

**CYBER MEDIA SERVICES PTE LIMITED**  
(a company incorporated in Singapore)

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH, 2024**

(All amounts in USD, unless stated otherwise)

Particulars	As at	As at
	31 March 2024	31 March 2023
<b>5 Other current assets</b>		
Prepaid Expenses	8,431	1,692
Advances to Customers	60,000	506
<b>Total</b>	<b>68,431</b>	<b>2,198</b>

Particulars	As at	As at
	31 March 2024	31 March 2023
<b>6 Share capital</b>		
<b>Authorised Share Capital</b>		
1000 Equity Shares of USD 1 each	1,000	1,000
	1,000	1,000
<b>Issued, subscribed &amp; paid up</b>		
1000 Equity Shares of USD 1 each	1,000	1,000
<b>Total</b>	<b>1,000</b>	<b>1,000</b>

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

Particulars	As at 31 March 2024		As at 31 March 2023	
	Number of shares	Amount	Number of shares	Amount
Shares outstanding at the beginning of the year	1,000	1,000	1,000	1,000
Shares issued during the year				
<b>Shares outstanding at the end of the year</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>

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

Company has only one class of equity shares having a par value of USD 1. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders

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

Particulars	As at 31 March 2024		As at 31 March 2023	
	Number of shares	% Holding	Number of shares	% Holding
<b>Equity shares of USD 1 each fully paid</b>				
Cyber Media Research & Services Limited	1,000	100%	1,000	100%
	1,000	100%	1,000	100%

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

**(iv) Details of Holding Company**

Particulars	As at 31 March 2024		As at 31 March 2023	
	Number of shares	% Holding	Number of shares	% Holding
Cyber Media Research & Services Limited	1,000	100%	1,000	100%

**(v) Shareholding of Promoters**

Particulars	As at 31 March 2024			As at 31 March 2023		
	Number of shares	% Holding	% change during the year	Number of shares	% Holding	% change during the year
Cyber Media Research & Services Limited	1,000	100%	-	1,000	100%	-
<b>Total</b>	<b>1,000</b>	<b>100%</b>	<b>-</b>	<b>1,000</b>	<b>100%</b>	<b>-</b>

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



**CYBER MEDIA SERVICES PTE LIMITED****(a company incorporated in Singapore)****NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH, 2024**

(All amounts in USD, unless stated otherwise)

<b>Particulars</b>		<b>As at</b>	<b>As at</b>
		<b>31 March 2024</b>	<b>31 March 2023</b>
<b>7</b>	<b>Other equity</b>		
	Retained Earnings	261,425	150,295
	<b>TOTAL</b>	<b>261,424.77</b>	<b>150,295</b>
<b>7.1</b>	<b>Retained Earnings</b>		
<b>Particulars</b>		<b>As at</b>	<b>As at</b>
		<b>31 March 2024</b>	<b>31 March 2023</b>
	<b>Balance at the Beginning of Year</b>	150,295	80,423
	Changes in accounting policy or prior period errors	-	-
	<b>Restated balance at the beginning of the year</b>	150,295	80,423
	Profit/(Loss) for the Year	111,130	69,872
	<b>Balance at the End of the Year</b>	<b>261,425</b>	<b>150,295</b>

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

**CYBER MEDIA SERVICES PTE LIMITED****(a company incorporated in Singapore)****NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH, 2024**

(All amounts in USD, unless stated otherwise)

<b>Particulars</b>	<b>As at</b>	<b>As at</b>
	<b>31 March 2024</b>	<b>31 March 2023</b>
<b>8 Trade payables</b>		
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	675,329	619,736
<b>Total</b>	<b>675,329</b>	<b>619,736</b>
<b>Disclosure as required by Micro, Small and Medium Enterprises Development Act, 2006</b>		
A(i). Principal amount remaining unpaid	-	-
A(ii). Interest amount remaining unpaid	-	-
Interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day	-	-
Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding interest specified under the Micro, Small and Medium Enterprises Act, 2006	-	-
Interest accrued and remaining unpaid	-	-
Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Aging Schedule of Trade Payable**

Particulars	Outstanding from due date of payment as on March 31, 2024					Total
	Upto 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	675,329	-	-	-	-	675,329
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-
<b>Total</b>	<b>675,329</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>675,329</b>

Particulars	Outstanding from due date of payment as on March 31, 2023					Total
	Upto 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	501,210	118,526	-	-	-	619,736
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-
<b>Total</b>	<b>501,210</b>	<b>118,526</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>619,736</b>

**CYBER MEDIA SERVICES PTE LIMITED**  
(a company incorporated in Singapore)  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH, 2024**  
(All amounts in USD, unless stated otherwise)

	As at	
	31 March 2024	31 March 2023
<b>9 Other current liabilities</b>		
Advance payments for which value is still to be given	31,059	34,292
Statutory Dues	-	-
<b>Total</b>	<b>31,059</b>	<b>34,292</b>

	As at	
	31 March 2024	31 March 2023
<b>10 PROVISIONS</b>		
<b>Current</b>		
Provision for Income Tax	10,018	6,112
<b>Total</b>	<b>10,018</b>	<b>6,112</b>

	Year ended	
	31 March 2024	31 March 2023
<b>11 Revenue from operations</b>		
Sale of digital services	4,512,248	3,128,718
<b>Total</b>	<b>4,512,248</b>	<b>3,128,718</b>

	Year ended	
	31 March 2024	31 March 2023
<b>12 Other income</b>		
Interest Income	2,500	-
Credit Balance written back	625	-
Difference in Exchange	-	-
<b>Total</b>	<b>3,125</b>	<b>-</b>

	Year ended	
	31 March 2024	31 March 2023
<b>13 Direct Expenses</b>		
Cost of Digital Services	4,128,602	2,558,073
<b>Total</b>	<b>4,128,602</b>	<b>2,558,073</b>

	Year ended	
	31 March 2024	31 March 2023
<b>14 Other expense</b>		
Exchange difference	5,345	74
Business Services Expenses	251,094	485,720
Payment to Auditors	-	625
Legal and Professional charges	3,857	3,755
Board Meeting Fees	1,477	1,470
Bank Charges	3,408	2,891
Debit Balance Written Off	15	-
Travelling & Conveyance	-	557
<b>Total</b>	<b>265,196</b>	<b>495,092</b>

	Year ended	
	31 March 2024	31 March 2023
<b>14.1 Payment to Auditors</b>		
• As Statutory auditor	-	625
<b>TOTAL</b>	<b>-</b>	<b>625</b>

	Year ended	
	31 March 2024	31 March 2023
<b>15 Tax expense</b>		
Current tax	10,018	6,112
Deferred tax	-	-
Earlier year adjustment	428	(432)
<b>Total</b>	<b>10,446</b>	<b>5,681</b>

**CYBER MEDIA SERVICES PTE LIMITED**  
**(a company incorporated in Singapore)**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH, 2024**

(All amounts in USD, unless stated otherwise)

**16 Earnings per share**

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

Particulars	Year ended 31 March 2024	Year ended 31 March 2023
Profit after tax	111,130	69,872
Number of equity shares	1,000	1,000
Weighted average number of equity shares used in computing the basic earnings per share	1,000	1,000
Basic and Diluted earnings per share of 1 USD each	111.13	69.87
Face value per share ( in USD)	1	1

**17 Segment Reporting**

The Company is engaged in the business of 'market research, market analysis, management and consulting organization dedicated to computer, communications and information technology industry and to investigate and collect information and to provide for and undertake delivery and holding of lectures, denominations, exhibitions, seminars and meetings in connection therewith' which is identified as the only and primary business segment of the Company. Further all the operating facilities located outside India. There are no other reportable segments in accordance with the requirements of Ind AS 108 -'Operating Segment Reporting', notified under the Companies (Indian Accounting Standards) Rules, 2015.

**17.1 Geographical Information**

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

Geography	Year ended 31 March 2024	Year ended 31 March 2023
Singapore	1,360,107	2,420,586
Outside Singapore	3,152,141	708,132
	<b>4,512,248</b>	<b>3,128,718</b>

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

Geography	Year ended 31 March 2024	Year ended 31 March 2023
Singapore		
Outside Singapore	-	-
	-	-

**17.2 Information about major customers**

Out of the total revenue of USD 45,12,248 for the year ended 31st March, 2024 and USD 31,28,718 for the year ended 31st March, 2023 there are customers who have 10% or more of the total revenue are as under:

Particulars	Year ended 31 March 2024	Year ended 31 March 2023
Google Asia Pacific Ltd	1,352,721	2,407,277
Magnite Inc	1,562,591	-
One Point Trading Limited	555,244	231,962
<b>Total</b>	<b>3,470,555</b>	<b>2,639,238</b>

**CYBER MEDIA SERVICES PTE LIMITED****(a company incorporated in Singapore)****NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH, 2024**

(All amounts in USD, unless stated otherwise)

**18 Related party disclosures****a. Related parties and their relationships**

	<b>Nature of Relationship</b>	<b>Name of Related Party</b>
i.	Holding Company	Cyber Media Research & Services Limited
ii.	Ultimate Holding Company	Cyber Media (India) Limited
iii.	Directors	Mr. Dhaval Gupta Mr. Krishan Kant Tulshan Mr. Aashish Mehta
iv.	Fellow Subsidiary	Cyber Astro Limited

**Transactions with related parties during the year ended 31 March 2024 and 31 March 2023**

<b>Particulars</b>	<b>Nature of Transaction</b>	<b>Year ended 31 March 2024</b>	<b>Year ended 31 March 2023</b>
Mr. Aashish Mehta	Director Remuneration	1,477	1,470
Cyber Astro Limited	Technical Support Services	17,500	-
Cyber Media Research & Services Limited	Business Services	958,675	-

**Balances as at 31 March 2024 and 31 March 2023**

<b>Particulars</b>	<b>Year ended 31 March 2024</b>	<b>Year ended 31 March 2023</b>
Cyber Astro Limited	2,500	-
Cyber Media Research & Services Limited	58,572	71,133

**CYBER MEDIA SERVICES PTE LIMITED**  
**(a company incorporated in Singapore)**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH, 2024**

(All amounts in USD, unless stated otherwise)

**19 Financial instruments**

**19.1 Capital management**

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

Company is not subject to any externally imposed capital requirements.

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

**19.2 Categories of Financial Instruments**

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

Particulars	Amortised Cost	Financial assets/ liabilities at fair value through profit & loss	Financial assets/ liabilities at fair value through OCI	Total carrying value	Total Fair value
<b>Financial assets</b>					
<b>Measured at Amortised cost</b>					
(a) Investments	-	-	-	-	-
(b) Loans	-	-	-	-	-
(c) Trade Receivables	721,232	-	-	721,232	721,232
(d) Cash and cash equivalents	189,169	-	-	189,169	189,169
<b>Financial Liabilities</b>					
<b>Measured at Amortised Cost</b>					
(e) Trade payables	675,329	-	-	675,329	675,329

**The carrying value and fair value of financial instruments by categories as of March 31, 2023 were as follows:**

Particulars	Amortised Cost	Financial assets/ liabilities at fair value through profit & loss	Financial assets/ liabilities at fair value through OCI	Total carrying value	Total Fair value
<b>Financial assets</b>					
<b>Measured at Amortised cost</b>					
(a) Investments	-	-	-	-	-
(b) Loans	-	-	-	-	-
(c) Trade Receivables	188,034	-	-	188,034	188,034
(d) Cash and cash equivalents	621,203	-	-	621,203	621,203

**Financial Liabilities**

**Measured at amortised cost**

(e) Trade payables

619,736

-

-

619,736

619,736



### 19.3 Fair value Hierarchy

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

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

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

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

Particulars	As at	Fair Value measurement at end of the reporting		
	31 March 2024	Level 1	Level 2	Level 3
	-	-	-	-

**The following table presents fair value hierarchy of assets and liabilities measured at fair value on a recurring basis as of March 31, 2023:**

Particulars	As at	Fair Value measurement at end of the reporting		
	31 March 2023	Level 1	Level 2	Level 3
	-	-	-	-

#### 19.3.1 Valuation technique used to determine Fair value

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

### 19.4 Financial risk management objectives and policies

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

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

#### 19.4.1 Credit Risk

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

#### Cash & cash equivalents

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

#### Trade Receivables

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

#### 19.4.2 Liquidity and interest risk tables

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

---

Particulars	Weighted average	0-1 year	1-3 years	3+ years	On Demand	Total	Carrying Amount
	effective interest rate						
<b>31 March, 2024</b>							
Trade payables	-	675,329	-	-	-	675,329	675,329
<b>31 March, 2023</b>							
Trade payables	-	619,736	-	-	-	619,736	619,736

#### 19.5 Fair value measurements

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

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

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

**CYBER MEDIA SERVICES PTE LIMITED**  
**(a company incorporated in Singapore)**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH, 2024**

(All amounts in USD, unless stated otherwise)

**20: Income Tax**

**20.1 Income Taxes Recognised in Profit and Loss**

<b>Particulars</b>	<b>For the year ended 31st March 2024</b>	<b>For the year ended 31st March 2023</b>
<b>Current Tax</b>		
In respect of the current year	10,018	6,112
In respect of the previous years	-	-
In respect of the prior years	-	-
	<b>10,018</b>	<b>6,112</b>
<b>Deferred Tax *</b>		
In respect of the current year	-	-
In respect of the previous years	-	-
In respect of the prior years	-	-
	-	-
<b>Total Income Tax Expense Recognised in the Current Year</b>	<b>10,018</b>	<b>6,112</b>

**\* Deferred Tax**

As there are no taxable or deductible temporary difference, no deferred tax has been recognized.

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

<b>Particulars</b>	<b>For the year ended 31st March 2024</b>	<b>For the year ended 31st March 2023</b>
<b>Profit Before Tax</b>	121,575	75,553
<b>Tax at Domestic rate of 17%</b>	20,668	12,844
Exempted Amount of Tax	10,650	6,732
Income tax expense recognised in profit or loss	<b>10,018</b>	<b>6,112</b>
<b>Total Income Tax Expense Recognised in the Current Year</b>	<b>10,018</b>	<b>6,112</b>

**20.2 Income Tax Recognised in Other Comprehensive Income**

<b>Particulars</b>	<b>For the year ended 31st March 2024</b>	<b>For the year ended 31st March 2023</b>
<b>Current Tax</b>		
Remeasurements of Defined Benefit Obligation	-	-
<b>Deferred Tax</b>		
Remeasurements of Defined Benefit Obligation	-	-
<b>Total Income Tax Recognised in Other Comprehensive Income</b>	<b>-</b>	<b>-</b>

**CYBER MEDIA SERVICES PTE LIMITED**

(a company incorporated in Singapore)

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH, 2024**

(All amounts in USD, unless stated otherwise)

**21 Accounting Ratio**

Particulars		Numerator	Denominator	As at March 31, 2024	As at March 31, 2023	% Variance	Reason for Variance
Current Ratio	in times	Current Assets	Current Liabilities	1.37	1.23	11.16	Since the variance is not more than 25%, then as per Schedule III, reasons for variance is not required.
Debt-Equity Ratio	in times	Total Debt	Shareholder's Equity	Not Applicable as the company does not have debt.			NA
Debt Service Coverage Ratio (DSCR)	in times	Earning Available for Debt Service	Debt Service				NA
Return on Equity Ratio (ROCE)	in %	Net Profits after taxes-Preference Dividend	Average Shareholder's Equity	53.72	60.05	-10.54	Since the variance is not more than 25%, then as per Schedule III, reasons for variance is not required.
Trade Receivables Turnover Ratio	in times	Revenue from Operations	Avg. Accounts Receivable	9.93	8.43	17.69	Since the variance is not more than 25%, then as per Schedule III, reasons for variance is not required.
Trade Payables Turnover Ratio	in times	Purchases of Goods and services and other expenses	Average Trade Payables	6.38	3.17	100.96	The ratio has been decreased due to decrease in average trade payables
Net Capital Turnover Ratio	in times	Revenue from Operations	Working Capital	17.19	20.68	-16.85	Since the variance is not more than 25%, then as per Schedule III, reasons for variance is not required.
Net Profit Ratio	in %	Net Profit	Revenue from Operations	2.46	2.23	10.28	Since the variance is not more than 25%, then as per Schedule III, reasons for variance is not required.
Return on Capital Employed	in %	Earning before interest and taxes	Capital Employed	46.33	49.94	-7.23	Since the variance is not more than 25%, then as per Schedule III, reasons for variance is not required.
Return on Investments	in %	Income generated from investments	Time weighted average investments	Not Applicable			Not Required

**Notes:**

**1. The ratios have been computed as below:**

Current Ratio = Current Assets / Current Liabilities

Debt Equity Ratio = Total Debt / Shareholder's Equity

Debt Service Coverage Ratio = Earning Available for Debt Service / Debt Service

Earning for Debt Service = Net Profit after taxes + Non-cash operating expenses like depreciation and other amortizations + Interest + other adjustments like loss on sale of Fixed assets etc.

Debt service = Interest & Lease Payments + Principal Repayments

Return on Equity (ROE) = Net Profits after taxes - Preference Dividend / Average Shareholder's Equity

Inventory Turnover ratio = Cost of goods sold OR sales / Average Inventory

Trade receivables turnover ratio = Net Credit Sales / Avg. Accounts Receivable

Average trade debtors = (Opening + Closing balance / 2)

Trade payables turnover ratio = Net Credit Purchases / Average Trade Payables

Net capital turnover ratio = Net Sales / Working Capital

Net profit ratio = Net Profit / Net Sales

Return on capital employed (ROCE) = Earning before interest and taxes / Capital Employed

Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability

**CYBER MEDIA SERVICES PTE LIMITED**  
**(a company incorporated in Singapore)**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH, 2024**

(All amounts in USD, unless stated otherwise)

**22 Additional Regulatory Information**

**i) Title deeds of Immovable Property not held in name of the Company**

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

**ii) Fair Value of Investment Property**

The Company does not have Investment Property, hence clause (ii) is not applicable to company.

**iii) Revaluation of Property, Plant & Equipment**

The Company has not revalued its Property, Plant and Equipment , hence clause (iii) is not applicable to the company.

**iv) Revaluation of Intangible Assets**

The Company has not revalued its Intangible Assets , hence clause (iv) is not applicable to the company.

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

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

**vi) Capital Work-in-Progress (CWIP) ageing schedule/ completion schedule**

The Company does not have Capital Work-in-Progress (CWIP) , hence clause (vi) is not applicable to the company.

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

The Company does not have intangible assets under development, hence clause (vii) is not applicable to the company

**viii) Details of Benami Property held**

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

**ix) Borrowings secured against current assets**

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

**x) Willful Defaulter**

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

**xi) Relationship with Struck off Companies**

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

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

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

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

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

**xiv) Accounting Ratio**

These accounting ratio are disclosed in note 21 to the financial statements.

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

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

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

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

**23 Other Additional Information**

The following is the other additional information required by Para 7 of the General Instructions for Preparation of Statement of Profit and Loss of Division II of Schedule III of the Companies Act, 2013

**i) Undisclosed income**

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

**ii) Corporate social responsibility**

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

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

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

**24** There is no event occurring after reporting period which needs to be disclosed.

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

**26 Approval of Financial Statements**

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

As per our report of even date attached

**For Gopal Dutt & Co.**

Chartered Accountants

(Firm Registration No. 029920N)

**For and on behalf of Board Of Directors**

CYBER MEDIA SERVICES PTE LIMITED

**Gopal Dutt**

Partner

Membership No. 520858

UDIN: 24520858BKBFWA5884

**Dhaval Gupta**

Director

DIN 05287458

**Krishan Kant Tulsha**

Director

DIN 00009764

Place: New Delhi

Date: 20-05-2024