



March 10, 2025

Manager- Listing Compliance
National Stock Exchange of India Ltd.
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (East),
Mumbai-400051

Scrip Code: CYBERMEDIA

Sub.: Clarification on financial results submitted for the quarter and nine months ended December 31, 2024

Dear Sir/Madam,

With reference to your email dated March 10, 2025 seeking clarification for the quick results submitted on February 11, 2025, for the quarter and nine months ended December 31, 2024, we would like to submit pointwise as under that:

1. As per Regulation 33(2)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, *"The financial results submitted to the stock exchange shall be signed by the chairperson or managing director, or a whole-time director, or in the absence of all of them; it shall be signed by any other director of the listed entity who is duly authorized by the board of directors to sign the financial results."*

Since Mr. Pradeep Gupta, Chairman and Managing Director of the Company was not available on the date of submission of the aforesaid results, hence, the Board of Directors of the Company at its meeting held on February 11, 2025, authorized Mr. Dhaval Gupta, Director of the Company to sign the financial results to be submitted to the stock exchanges. The said results have been signed by the authorised Director, Mr. Dhaval Gupta.

Certified copy of the Board Resolution passed by the Board of Directors at its meeting held on February 11, 2025 authorising Mr. Dhaval Gupta, Director as aforesaid is enclosed to this letter.

2. On February 11, 2025, we have submitted the machine readable /legible copy of the financial results for the aforesaid period. Further, copy of the aforesaid results is attached to the letter.

Yours truly,
For Cyber Media (India) Limited

Anoop Singh
Company Secretary
M. No. F8264

CERTIFIED TRUE COPY OF THE RESOLUTION PASSED BY THE BOARD OF DIRECTORS OF CYBER MEDIA (INDIA) LIMITED (the “Company”) AT ITS MEETING HELD ON TUESDAY, THE 11TH DAY OF FEBRUARY, 2025 WHICH COMMENCED AT 01:15 P.M. AND CONCLUDED AT 02:20 P.M. VIA HYBRID MODE i.e. VIRTUALLY THROUGH VIDEO CONFERENCING AND PHYSICALLY AT THE CORPORATE OFFICE OF THE COMPANY AT CYBER HOUSE, B-35, SECTOR-32, GURUGRAM-122003.

Authorisation of Director to sign financial results to be submitted to the stock exchanges

RESOLUTION NO.: 346.01(ii)

“**RESOLVED THAT** pursuant to the provisions of Regulation 33(2)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Mr. Dhaval Gupta, Director of the Company be and is hereby authorized to sign the unaudited financial results, standalone and consolidated, of the Company for the quarter and nine months ended December 31, 2024 to be submitted to the stock exchanges.”

Certified to be true copy
For Cyber Media (India) Limited

Anoop Singh
Company Secretary
M. No. F8264



February 11, 2025

Manager - Listing Compliance
BSE Limited
Floor 25, P J Towers, Dalal Street
Mumbai -400 001

Manager - Listing Compliance
National Stock Exchange of India Ltd.
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (East)
Mumbai-400051

Scrip code: 532640

Symbol: CYBERMEDIA

Sub: Outcome of the Board Meeting

Dear Sir/Madam,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the Board of Directors of the Company at its meeting held today i.e. February 11, 2025 has, inter alia, approved and taken on record the Unaudited Financial Results, standalone and consolidated, for the quarter and nine months ended December 31, 2024 alongwith Limited Review Report of Statutory Auditor on the said results.

Copy of the said results alongwith Limited Review Report are enclosed for your information and record.

The Meeting of the Board of Directors commenced at 01:15 p.m. and concluded at 02:20 p.m.

Kindly take the above on your record and oblige.

Yours truly,
For Cyber Media (India) Limited

ANOOP SINGH
Digitally signed by
ANOOP SINGH
Date: 2025.02.11
14:31:47 +0530'

Anoop Singh
Company Secretary
M. No. F8264

Encl.: As below

CYBER MEDIA (INDIA) LIMITED
CIN: L92114DL1982PLC014334

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

Statement of Unaudited Consolidated Financial Results for the Quarter and Nine Month Ended December 31st 2024

(Rupees in Lakhs)

| Sr. No. | Particulars | Quarter Ended | | | Nine Month Ended | | Year Ended |
|----------|---|-----------------|-----------------|-----------------|------------------|-----------------|------------------|
| | | 31-12-2024 | 30-09-2024 | 31-12-2023 | 31-12-2024 | 31-12-2023 | 31-03-2024 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 | Revenue | | | | | | |
| | Income from operations | 2,378.90 | 2,065.02 | 2,488.11 | 6,509.24 | 7,612.42 | 10,180.31 |
| | Other income | (0.85) | 36.16 | 75.67 | 47.29 | 150.44 | 245.41 |
| | Total Income | 2,378.05 | 2,101.18 | 2,563.78 | 6,556.53 | 7,762.86 | 10,425.71 |
| 2 | Expenses | | | | | | |
| | Direct Expenses | 1,943.47 | 1,665.74 | 1,929.00 | 5,209.61 | 6,181.32 | 8,103.43 |
| | Cost of Materials consumed | - | - | - | - | - | 0.24 |
| | Purchase of stock-in-trade | 1.48 | 2.44 | 0.61 | 6.06 | 4.14 | 5.16 |
| | Changes in inventories of finished goods, stock - in - trade and work - in - progress | - | 0.07 | (0.03) | 0.07 | (0.43) | (0.37) |
| | Employee benefits expense | 346.55 | 340.06 | 327.53 | 1,042.53 | 894.30 | 1,230.84 |
| | Finance costs | 19.94 | 18.91 | 34.00 | 56.94 | 69.29 | 88.30 |
| | Depreciation, amortization and Impairment | 7.69 | 6.84 | 10.43 | 19.25 | 31.20 | 41.50 |
| | Other expenses | 65.82 | 58.33 | 104.65 | 216.21 | 219.42 | 315.66 |
| | Total expenses | 2,384.94 | 2,092.38 | 2,406.18 | 6,550.66 | 7,399.23 | 9,784.77 |
| | | (6.89) | 8.80 | 157.61 | 5.87 | 363.63 | 640.94 |
| 3 | Profit/ (Loss) before exceptional items and tax | (879.00) | (3.29) | (31.96) | (885.88) | (45.94) | (138.03) |
| 4 | Exceptional Income/Expense (see note no. 6) | (885.89) | 5.52 | 125.65 | (880.01) | 317.70 | 502.91 |
| 5 | Profit/ (Loss) before tax | | | | | | |
| 6 | Tax expense | | | | | | |
| | Current Tax | 24.88 | 1.63 | 28.29 | 42.94 | 57.23 | 102.39 |
| | Deferred Tax | 0.82 | - | (2.10) | (1.32) | 5.95 | 4.32 |
| | Earlier year adjustment | - | - | 0.36 | (0.03) | 10.36 | 56.04 |
| | | (911.60) | 3.89 | 99.10 | (921.60) | 244.17 | 340.16 |
| 7 | Profit/ (Loss) for the period | | | | | | |
| 8 | Other Comprehensive Income(net of tax) | | | (1.50) | - | (4.50) | (3.66) |
| | Items that will/will not be reclassified to profit & loss | - | - | - | - | - | - |
| | Income tax effect on above | - | - | - | - | - | - |
| 9 | Share of profit / (loss) of associates | | | | | | |
| | | (911.60) | 3.89 | 97.60 | (921.60) | 239.67 | 336.50 |
| 10 | Total Comprehensive Income (Net of Tax) | | | | | | |
| | | - | - | - | - | - | 196.62 |
| 11 | Non-controlling Interests | | | | | | |
| | | (911.60) | 3.89 | 97.60 | (921.60) | 239.67 | 139.88 |
| 12 | Profit attributable to owners | | | | | | |
| | | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |
| 13 | Face Value for equity share | | | | | | |
| | | 1,566.72 | 1,566.72 | 1,566.72 | 1,566.72 | 1,566.72 | 1,566.72 |
| 14 | Paid-up equity share capital | | | | | | |
| | | (2,369.48) | (1,464.95) | (1,992.95) | (2,369.48) | (1,992.95) | (2,028.58) |
| 15 | Other Equity | | | | | | |
| | | (5.82) | 0.02 | 0.63 | (5.88) | 1.56 | 2.17 |
| 16 | Basic EPS | | | | | | |
| | | (5.82) | 0.02 | 0.63 | (5.88) | 1.56 | 2.17 |




CYBER MEDIA (INDIA) LIMITED

CIN: L92114DL1982PLC014334

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

Statement of Unaudited Consolidated Financial Results for the Quarter and Nine Month Ended December 31st 2024
 (Rupees in Lakhs)

| Sr. No. | Particulars | Quarter Ended | | | Nine Month Ended | | Year ended |
|----------|------------------------------|---------------|-------------|-------------|------------------|-------------|------------|
| | | 31-12-2024 | 30-09-2024 | 31-12-2023 | 31-12-2024 | 31-12-2023 | 31-03-2024 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 | Segment Revenue | | | | | | |
| | Media Services | 271.49 | 291.71 | 662.27 | 810.12 | 1,061.20 | 1,385.83 |
| | Digital Services | 2,107.41 | 1,773.31 | 1,825.84 | 5,699.12 | 6,551.23 | 8,794.48 |
| | Total | 2,378.90 | 2,065.01 | 2,488.11 | 6,509.24 | 7,612.42 | 10,180.31 |
| | Less : Inter Segment Revenue | - | - | - | - | - | - |
| | Net Revenue | 2,378.90 | 2,065.01 | 2,488.11 | 6,509.24 | 7,612.42 | 10,180.31 |
| 2 | Segment Results | | | | | | |
| | Media Services | (960.63) | (32.09) | 18.61 | (1,067.46) | 53.05 | 57.09 |
| | Digital Services | 94.68 | 56.52 | 141.04 | 244.38 | 333.93 | 534.12 |
| | Sub-Total | (865.95) | 24.43 | 159.65 | (823.07) | 386.98 | 591.21 |
| | Less : Interest Expenditure | 19.94 | 18.91 | 34.00 | 56.94 | 69.29 | 88.30 |
| | Profit Before Tax | (885.89) | 5.52 | 125.65 | (880.01) | 317.70 | 502.91 |
| | | | - | - | | - | |
| 3 | Segment Assets | | | | | | |
| | Media Services | 1,251.11 | 880.70 | 1,237.23 | 1,251.11 | 1,237.23 | 1,225.68 |
| | Digital Services | 3,400.64 | 3,117.24 | 3,004.50 | 3,400.64 | 3,004.50 | 2,890.85 |
| | Total Segment Assets | 4,651.75 | 3,997.94 | 4,241.73 | 4,651.75 | 4,241.73 | 4,116.54 |
| | | | - | - | | - | |
| 4 | Segment Liabilites | | | | | | |
| | Media Services | 3,448.69 | 1,118.97 | 2,273.50 | 3,448.69 | 2,273.50 | 2,305.14 |
| | Digital Services | 1,916.76 | 2,687.19 | 1,833.29 | 1,916.76 | 1,833.29 | 1,580.54 |
| | Total Segment Liabilites | 5,365.45 | 3,806.16 | 4,106.79 | 5,365.45 | 4,106.79 | 3,885.69 |

[Signature]

CYBER MEDIA (INDIA) LIMITED
 NEW DELHI

CYBER MEDIA (INDIA) LIMITED
CIN: L92114DL1982PLC014334

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

Notes to Unaudited Consolidated Financial Results for the Quarter and Nine month Ended December 31st, 2024

| | | | | | |
|---|--|----------------------------|---------------------------|-------------------------|--------------|
| 1 | These consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ('Ind AS') - 34 'Interim Financial Reporting', notified under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India. | | | | |
| 2 | The consolidated figures include financial results of subsidiaries: (i) Cyber Media Research & Services Limited, (ii) Cyber Astro Limited, (iii) Cyber Media Services Limited: and (iv) Cyber Media Services Pte. Limited - Singapore. | | | | |
| 3 | The above consolidated financial results have been reviewed by the Audit Committee at its meeting held on February 06, 2025 and approved and taken on record by the Board of Directors at its meeting held on February 11, 2025. | | | | |
| 4 | The Company has consolidated Cyber Media Research & Services Limited where in it presently holds 38.17% of equity share holding as in its judgement, the Company controls Cyber Media Research & Services Limited on the basis of absolute size of its holding and relative size of the other shareholdings as per application guidance in Ind AS 110, 'Consolidated Financial Statements'. | | | | |
| 5 | In the aforesaid financial results, all the figures are unaudited except for the figures for the year ended March 31, 2024. | | | | |
| 6 | Exceptional item consists of | | | | |
| | Period ended | Settlement/ related | Service Tax demand | Export incentive | Total |
| | Quarter ended 31-12-2024 | 879.00 | - | - | 879.00 |
| | Quarter ended 30-09-2024 | 3.29 | - | - | 3.29 |
| | Quarter ended 31-12-2023 | 6.76 | 25.20 | - | 31.96 |
| | Nine-month ended 31-12-2024 | 885.88 | - | - | 885.88 |
| | Nine-month ended 31-12-2023 | 20.74 | 25.20 | - | 45.94 |
| | Year ended 31-03-2024 | 35.14 | 25.20 | 77.70 | 138.04 |
| | During this quarter ended 31-12-2024, the Group settled the execution of foreign arbitration award pending in Delhi High Court at USD 1.00 Million as informed earlier to Stock Exchange on 13-01-2025. | | | | |
| 7 | These financial results may be downloaded from the Company's website: www.cybermedia.co.in; and website of stock exchanges, (NSE) www.nseindia.com and (BSE) www.bseindia.com. | | | | |

By Order of the Board



Dhaval Gupta

Dhaval Gupta
Director
DIN 05287458

Place: New Delhi



Dated: 11-02-2025

CYBER MEDIA (INDIA) LIMITED
CIN : L92114DL1982PLCO14334
Registered Office: D-74, Panchsheel Enclave, New Delhi - 110 017, Tel: 011-26491320
Corporate Office: Cyber House, B-35, Sector-32, Gurugram - 122 003, Haryana. Tel: 0124-4237517
Website: www.cybermedia.co.in; Email: investorcare@cybermedia.co.in

Statement of Unaudited Standalone Financial Results for the Quarter and Nine Month Ended December 31, 2024

(Rupees in Lakhs)

| Sr. No. | Particulars | Quarter Ended | | | Nine Month Ended | | Year ended |
|----------|---|-----------------|----------------|---------------|-------------------|-----------------|-----------------|
| | | 31-12-2024 | 30-09-2024 | 31-12-2023 | 31-12-2024 | 31-12-2023 | 31-03-2024 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 | Revenue | | | | | | |
| | Income from operations | 271.49 | 291.71 | 306.49 | 810.12 | 1,061.20 | 1,385.83 |
| | Other income | 18.99 | 35.46 | 68.80 | 67.30 | 141.70 | 235.04 |
| | Total Income | 290.48 | 327.17 | 375.29 | 877.42 | 1,202.90 | 1,620.87 |
| 2 | Expenses | | | | | | |
| | Direct Expenses | 199.75 | 217.00 | 151.04 | 565.54 | 616.47 | 816.05 |
| | Cost of Materials consumed | - | - | - | - | - | 0.24 |
| | Employee benefits expense | 134.30 | 128.88 | 125.17 | 390.37 | 359.40 | 506.85 |
| | Finance costs | 16.04 | 17.44 | 18.01 | 50.70 | 48.83 | 66.00 |
| | Depreciation, amortization and Impairment | 4.68 | 4.64 | 3.12 | 12.88 | 9.19 | 12.30 |
| | Other expenses | 33.38 | 19.27 | 45.40 | 90.20 | 118.85 | 168.01 |
| | Total expenses | 388.15 | 387.24 | 342.74 | 1,109.69 | 1,152.74 | 1,569.45 |
| 3 | Profit/ (Loss) before exceptional items and tax | (97.67) | (60.07) | 32.55 | (232.27) | 50.15 | 51.42 |
| 4 | Exceptional Income/Expense | (879.00) | (3.29) | (31.96) | (885.88) | (45.94) | (60.34) |
| 5 | Profit/ (Loss) before tax | (976.67) | (63.36) | 0.59 | (1,118.15) | 4.22 | (8.91) |
| 6 | Tax expense | | | | | | |
| | Current Tax | - | - | - | - | - | - |
| | Deferred Tax | - | - | - | - | - | - |
| | Earlier year adjustment | - | - | - | (0.03) | - | 28.11 |
| 7 | Profit/ (Loss) for the period | (976.67) | (63.36) | 0.59 | (1,118.12) | 4.22 | (37.03) |
| 8 | Other Comprehensive Income(net of tax) | - | - | - | - | - | - |
| | Items that will/will not be reclassified to profit & loss | - | - | - | - | - | (1.94) |
| | Income tax effect on above | - | - | - | - | - | - |
| 9 | Total Comprehensive Income (Net of Tax) | (976.67) | (63.36) | 0.59 | (1,118.12) | 4.22 | (38.97) |
| 10 | Face Value per equity share | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |
| 11 | Paid-up equity share capital | 1,566.72 | 1,566.72 | 1,566.72 | 1,566.72 | 1,566.72 | 1,566.72 |
| 12 | Other Equity | (3,655.58) | (2,678.91) | (2,494.27) | (3,655.58) | (2,494.27) | (2,537.46) |
| 13 | Basic EPS | (6.23) | (0.40) | 0.00 | (7.14) | 0.03 | (0.24) |
| | Diluted EPS | (6.23) | (0.40) | 0.00 | (7.14) | 0.03 | (0.24) |

CYBER MEDIA (INDIA) LIMITED

CIN: L92114DL1982PLC014334

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

Statement of Unaudited Standalone Financial Results for the Quarter and Nine Month Ended December 31, 2024

(Rupees in Lakhs)

| Sr. No. | Particulars | Quarter Ended | | | Nine Month Ended | | Year ended |
|----------|------------------------------|---------------|-------------|-------------|------------------|-------------|------------|
| | | 31-12-2024 | 30-09-2024 | 31-12-2023 | 31-12-2024 | 31-12-2023 | 31-03-2024 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 | Segment Revenue | | | | | | |
| | Media Services | 271.49 | 291.71 | 306.49 | 810.12 | 1,061.20 | 1,385.83 |
| | Digital Services | - | - | - | - | - | - |
| | Total | 271.49 | 291.71 | 306.49 | 810.12 | 1,061.20 | 1,385.83 |
| | Less : Inter Segment Revenue | - | - | - | - | - | - |
| | Net Revenue | 271.49 | 291.71 | 306.49 | 810.12 | 1,061.20 | 1,385.83 |
| 2 | Segment Results | | | | | | |
| | Media Services | (960.63) | (45.91) | 18.60 | (1,067.46) | 53.05 | 57.09 |
| | Digital Services | - | - | - | - | - | - |
| | Sub-Total | (960.63) | (45.91) | 18.60 | (1,067.46) | 53.05 | 57.09 |
| | Less : Interest Expenditure | 16.04 | 17.44 | 18.01 | 50.70 | 48.83 | 66.00 |
| | Profit Before Tax | (976.67) | (63.35) | 0.59 | (1,118.15) | 4.22 | (8.91) |
| 3 | Segment Assets | | | | | | |
| | Media Services | 1,251.11 | 1,079.05 | 1,237.23 | 1,251.11 | 1,237.23 | 1,225.68 |
| | Total Segment Assets | 1,251.11 | 1,079.05 | 1,237.23 | 1,251.11 | 1,237.23 | 1,225.68 |
| 4 | Segment Liabilites | | | | | | |
| | Media Services | 3,448.69 | 2,299.96 | 2,273.50 | 3,448.69 | 2,273.50 | 2,305.14 |
| | Total Segment Liabilites | 3,448.69 | 2,299.96 | 2,273.50 | 3,448.69 | 2,273.50 | 2,305.14 |



CYBER MEDIA (INDIA) LIMITED

CIN: L92114DL1982PLC014334

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

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

Website: www.cybermedia.co.in; Email: investorcare@cybermedia.co.in

Notes to Unaudited Standalone Financial Results for the Quarter and Nine Month Ended December 31st, 2024

1 These standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ('Ind AS') - 34 'Interim Financial Reporting', notified under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India.

2 The above standalone financial results have been reviewed by the Audit Committee at its meeting held on February 06, 2025 and approved and taken on record by the Board of Directors at its meeting held on February 11, 2025.

3 In the aforesaid financial results, all the figures are unaudited except the figures for the year ended March 31, 2024.

4 Exceptional item consists of

| Period ended | Settlement/ related litigation expenses (see note below) | Service Tax demand | Total |
|------------------------------------|--|--------------------|--------|
| Quarter ended 31-12-2024 | 879.00 | - | 879.00 |
| Quarter ended 30-09-2024 | 3.29 | - | 3.29 |
| Quarter ended 31-12-2023 | 6.76 | 25.20 | 31.96 |
| Nine-month period ended 31-12-2024 | 885.88 | - | 885.88 |
| Nine-month period ended 31-12-2023 | 20.74 | 25.20 | 45.94 |
| Year ended 31-03-2024 | 35.14 | 25.20 | 60.34 |

During this quarter ended 31-12-2024, the Company settled the execution of foreign arbitration award pending in Delhi High Court at USD 1.00 Million as informed earlier to Stock Exchange on 13-01-2025.

5 These financial results may be downloaded from the Company's website: www.cybermedia.co.in and website of stock exchanges (NSE): www.nseindia.com and (BSE): www.bseindia.com.

By Order of the Board



Dhaval Gupta
Director
DIN 05287458

Place: New Delhi

Dated: 11-02-2025



Independent Auditor's Review Report on consolidated unaudited financial results of the Company for the quarter & nine month ended December 31, 2024 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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

Dear Sir,

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Cyber Media (India) Limited** ("the Parent") and its subsidiaries (the parent and its subsidiaries together referred to as "the Group") **for the quarter and nine-month ended December 31, 2024** ("the statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. This statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards of Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

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

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



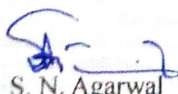
5. Based on our review conducted and procedures performed, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The consolidated financial results include the limited reviewed (by other auditors') financial results of **Cyber Media Research & Services Limited, India**, Subsidiary of the Company & **Cyber Media Services Pte. Limited**, Singapore wholly owned subsidiary of Cyber Media Research & Services Limited, whose interim financial statements reflect (i) Group's share of total assets of Rs. 3,700.46 Lakhs as at **December 31, 2024**, (ii) Group's share of total revenue of Rs. 2,095.30 Lakhs and Group's share of total net profit after tax of Rs. 60.50 Lakhs for the quarter ended **December 31, 2024**, (iii) Group's share of total revenue of Rs. 5,662.77 Lakhs and Group's share of total net profit after tax of Rs. 167.62 Lakhs for the **nine-month ended December 31, 2024**, as considered in the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such limited reviewed interim financial statements.

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

7. The consolidated financial results include the management certified financial results of **Cyber Astro Limited & Cyber Media Services Limited**, subsidiaries, whose interim financial statements reflect (i) Group's share of total assets of Rs. 25.78 & 0.22 respectively Lakhs as at **December 31, 2024**, (ii) Group's share of total revenue of Rs. 13.24 & Nil respectively Lakhs and Group's share of total net profit after tax of Rs. 0.48 & (0.12) respectively Lakhs for the quarter ended **December 31, 2024**, (iii) Group's share of total revenue of Rs. 37.48 & Nil respectively Lakhs and Group's share of total net profit after tax of Rs. (6.86) & (0.36) respectively Lakhs for the **nine-month ended December 31, 2024**, as considered in the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such management certified interim financial statements. In our opinion and according to the information and explanations given to us by the Board of Directors, these interim financial statements are not material to the Group.

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

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


S. N. Agarwal

Partner
Membership Number: 012103
UDIN: 25012103BMJBOP2657

Place of Signature: New Delhi
Date: February 11, 2025





s. agarwal & co.
CHARTERED ACCOUNTANTS

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

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

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

Dear Sir,

We have reviewed the accompanying statement of unaudited financial results of **Cyber Media (India) Limited for the quarter and nine month ended December 31, 2024**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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

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

Our conclusion is not modified in respect of this matter.

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

S. N. Agarwal
Partner
Membership Number: 012103
UDIN: 25012103BMJBOO2457

Place of Signature: New Delhi
Date: February 11, 2025

