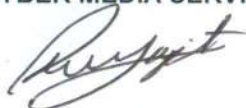


CYBER MEDIA SERVICES PTE LIMITED
BALANCE SHEET AS AT 31 MARCH, 2021

Particulars	Note No.	As at	As at	As at	As at
		31.03.2021	31.03.2021	31.03.2020	31.03.2020
		USD	INR	USD	INR
ASSETS					
Current assets					
Financial assets					
Trade receivables	1	93,991	6,908,314	3,783	282,728
Cash and cash equivalents	2	73,103	5,373,082	1,597	119,339
Other current assets	3	26,100	1,918,350	34,800	2,600,952
Total Current assets		193,194	14,199,747	40,180	3,003,019
Total assets		193,194	14,199,747	40,180	3,003,019
EQUITY AND LIABILITIES					
EQUITY					
Equity Share Capital	4	1,000	66,150	1,000	66,150
Other Equity	5	43,892	3,233,400	33,144	2,485,755
Total Equity		44,892	3,299,550	34,144	2,551,905
Non-current liabilities					
Current liabilities					
Financial liabilities					
Trade payables	7	115,265	8,471,997	6,036	451,113
Other current liabilities	8	32,125	2,361,163	-	-
Provisions	6	912	67,036	-	-
Total Current liabilities		148,302	10,900,196	6,036	451,113
Total Equity & Liabilities		193,194	14,199,747	40,180	3,003,019

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



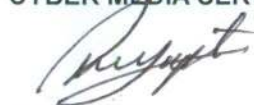
Dhaval Gupta
Director
DIN 05287458

Place: New Delhi
Date: 28/05/2021

CYBER MEDIA SERVICES PTE LIMITED
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 MARCH, 2021

Particulars	Note No.	Year ended	Year ended	Year ended	Year ended
		31.03.2021	31.03.2021	31.03.2020	31.03.2020
		USD	INR	USD	INR
INCOME					
Revenue from operations	9	1,006,128	73,718,983	10,505	766,010
Other income	10	4	317	-	-
Total income		1,006,132	73,719,300	10,505	766,010
EXPENSES					
Direct Expenses	11	941,683	68,997,129	14,148	1,031,669
Other expenses	12	52,789	3,867,834	12,253	893,516
Total expenses		994,472	72,864,963	26,401	1,925,184
Profit / (loss) before tax and exceptional items		11,660	854,338	(15,897)	(1,159,174)
Tax expense	13				
Current tax		912	66,827	38	2,771
Deferred tax		-	-	-	-
Earlier year adjustment		-	-	-	-
Profit after Tax		10,748	787,511	(15,935)	(1,161,945)

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



Dhaval Gupta
 Director
 DIN 05287458

Place: New Delhi
 Date: 28/05/2021

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

Particulars	As at	As at	As at	As at
	31.03.2021	31.03.2021	31.03.2020	31.03.2020
	USD	INR	USD	INR
1 Trade receivables				
- Unsecured, considered good				
Exceeding 6 months from payment due date	-	-		
Other trade receivables	93,991	6,908,314	3,783	282,728
Total	93,991	6,908,314	3,783	282,728
2 Cash & cash equivalents				
Cash on hand	-	-		
Balances with banks	73,103	5,373,082	1,597	119,339
Total	73,103	5,373,082	1,597	119,339
3 Other current assets				
Preliminary Expenses	26,100	1,918,350	34,800	2,600,952
Advances to Customers	-	-	-	-
Total	26,100	1,918,350	34,800	2,600,952
4 Share capital				
Authorised				
250,000 Equity Shares of Rs. 10 each	-	-		
Issued, subscribed & paid up				
1000 Equity Shares of Rs. 1 each	1,000	66,150	1,000	66,150
Total	1,000	66,150	1,000	66,150
5 Other equity				
Foreign Currency Translation Reserve	-	553,059		592,925
Retained Earnings				
As per last Balance Sheet	33,144	1,892,830	49,078	3,054,776
Add: Profit for the year	10,748	787,511	(15,935)	(1,161,945)
Total	43,892	2,680,341	33,144	1,892,830
TOTAL	43,892	3,233,400	33,144	2,485,755
6 PROVISIONS				
Current				
Provision for Income Tax	912	67,036	-	-
Total	912	67,036	-	-
7 Trade payables				
Due to parties registered under MSMED Act	-	-		
Due to other parties	115,265	8,471,997	6,036	451,113
Total	115,265	8,471,997	6,036	451,113
8 Other current liabilities				
Revenue received in advance				
Advance payments for which value is still to be given	32,125	2,361,163		
Statutory Dues	-	-		
Total	32,125	2,361,163	-	-

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

Particulars	Year ended	Year ended	Year ended	Year ended
	31.03.2021	31.03.2021	31.03.2020	31.03.2020
	USD	INR	USD	INR
9 Revenue from operations				
Sale of products (including excise duty)	-	-	-	-
Sale of services	1,006,128	73,718,983	10,505	766,010
Other operating revenue	-	-	-	-
Total	1,006,128	73,718,983	10,505	766,010
10 Other income				
Credit Balances Written Back	4	317	-	-
Notice Pay -Income	-	-	-	-
Total	4	317	-	-
11 Direct Expenses				
Digital Services	941,683	68,997,129	14,148	1,031,669
Total	941,683	68,997,129	14,148	1,031,669
12 Other expense				
Establishment Expenses				
Miscellaneous expenses	12,638	926,003	9,705	707,669
Legal and Professional charges	10,151	743,731	2,549	185,847
Correspondence & Communication	30,000	2,198,100	-	-
Total	52,789	3,867,834	12,253	893,516
12.1 Payment to Auditors				
• As Statutory auditor	-	-	-	-
• For Taxation Matters	-	-	-	-
• For Other Services	-	-	-	-
• For reimbursement of expenses.	-	-	-	-
TOTAL	-	-	-	-
12.2 Miscellaneous expenditure includes the following:				
Bank Charges	3,938	288,554	1,005	73,265
Preliminary Expenses Written off	8,700	637,449	8,700	634,404
Total	12,638	926,003	9,705	707,669
13 Tax expense				
Current tax	912	66,827	38	2,771
Deferred tax	-	-	-	-
Deferred tax	-	-	-	-
Total	912	66,827	38	2,771