

Cyber Media Services Pte. Limited
Financial Statements
FY 2024-25

CYBER MEDIA SERVICES PTE LIMITED
BALANCE SHEET AS AT 31 MARCH, 2025
(All Amounts in USD, unless stated otherwise)

Particulars	Note No.	As at 31.03.2025	As at 31.03.2024
ASSETS			
Current assets			
Financial assets			
Trade receivables	1	8,29,328	7,21,232
Cash and cash equivalents	2	2,63,026	1,89,169
Current tax assets (net)	3	-	-
Other current assets	4	77,882	68,430
Total Current assets		11,70,236	9,78,831
Total assets		11,70,236	9,78,831
EQUITY AND LIABILITIES			
EQUITY			
Equity Share Capital	5	1,000	1,000
Other Equity	6	3,23,699	2,61,425
Total Equity		3,24,699	2,62,425
Current liabilities			
Financial liabilities			
Trade payables	7	8,05,486	6,75,329
Other current liabilities	8	31,497	31,059
Provisions	9	8,556	10,018
Total Current liabilities		8,45,538	7,16,406
Total Equity & Liabilities		11,70,237	9,78,831

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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 MEDIA SERVICES PTE. LIMITED

Dhaval Gupta
Director
DIN 05287485

Krishan Kant Tulshan
Director
DIN 00009764

Gopal Dutt
Partner
Membership No. 520858
UDIN: 25520858BMIDUI8226

Place: New Delhi
Date:20/05/2025

CYBER MEDIA SERVICES PTE LIMITED
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 MARCH, 2025

(All Amounts in USD, unless stated otherwise)

Particulars	Note No.	Year ended 31.03.2025	Year ended 31.03.2024
INCOME			
Revenue from operations	10	34,90,292	45,12,248
Other income	11	5,000	3,125
Total income		34,95,292	45,15,373
EXPENSES			
Direct Expenses	12	33,45,956	41,28,602
Employee benefits expenses	13	-	-
Other expenses	14	81,625	2,65,196
Total expenses		34,27,581	43,93,798
Profit / (loss) before tax and exceptional items		67,711	1,21,575
Tax expense	15		
Current tax		5,438	10,018
Deferred tax		-	-
Earlier year adjustment		-	428
Total Tax expense		5,438	10,446
Profit after Tax		62,273	1,11,130

As per our report attached of even date

For Goel Mintri & Associates

Chartered Accountants

(Firm Registration No. 013211N)

Gopal Dutt

Partner

Membership No. 520858

UDIN: 25520858BMIDUI8226

For and on behalf of the Board Of Directors

CYBER MEDIA SERVICES PTE. LIMITED

Dhaval Gupta

Director

DIN 05287485

Krishan Kant Tulshan

Director

DIN 00009764

Place: New Delhi

Date:20/05/2025

CYBER MEDIA SERVICES PTE LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

(All Amounts in USD, unless stated otherwise)

Particulars	As at	
	31.03.2025	31.03.2024
1 Trade receivables		
- Unsecured, considered good		
Exceeding 6 months from payment due c	2,16,638	1,55,697
Other trade receivables	6,12,690	5,65,535
Total	8,29,328	7,21,232
2 Cash & cash equivalents		
Cash on hand	-	-
Balances with banks	2,63,026	1,89,169
	<u>2,63,026</u>	<u>1,89,169</u>
3 Current tax assets / liabilities (net)		
Prepaid income - taxes	-	-
Less: provisions for income- tax	-	-
Net current tax assets	<u>-</u>	<u>-</u>
4 Other current assets		
Balance with Government Authority	2,119	8,430
Advances to Customers	75,763	60,000
Other advances -Imprest	-	-
	<u>77,882</u>	<u>68,430</u>
5 Share capital		
Issued, subscribed & paid up		
1,000 Equity Shares of USD 1 each	1,000	1,000
Total	<u>1,000</u>	<u>1,000</u>
6 Other equity		
Foregin Currency Translation Reserve	-	-
Retained Earnings		
Retained Earnings Opening balance	2,61,425	1,50,296
Add:		
-Profit for the year	62,273	1,11,130
	<u>3,23,699</u>	<u>2,61,425</u>
Less:		
-Transfer to General Reserve	-	-
	<u>3,23,699</u>	<u>2,61,425</u>
Total	3,23,699	2,61,425
7 Trade payables		
Due to parties registered under MSMED	-	-
Due to other parties	8,05,486	6,75,329
Total	8,05,486	6,75,329
8 Other current liabilities		
Revenue received in advance		
Advance payments for which value is stil	31,497	31,059
Statutory Dues	-	-
Total	31,497	31,059
9 PROVISIONS		
Current		
Provision for Gratuity	-	-
Provision for Leave Encashment	-	-
Provision for Income Tax	8,556	10,018
Total	8,556	10,018

CYBER MEDIA SERVICES PTE LIMITED
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
(All Amounts in USD, unless stated otherwise)

Particulars	Year ended 31.03.2025	Year ended 31.03.2024
10 Revenue from operations		
Sale of products (including excise)	-	-
Sale of services	34,90,292	45,12,248
Other operating revenue	-	-
Total	34,90,292	45,12,248
11 Other income		
Interest Income	5,000	2,500
Credit Balance written back	0	625
Total	5,000	3,125
12 Direct Expenses		
Digital Services	33,45,956	41,28,602
Total	33,45,956	41,28,602
13 Employee benefits expenses		
Salaries & Wages	-	-
Staff Recruitment and Training	-	-
Total	-	-
14 Other expense		
Establishment Expenses		
Rates & Taxes (excluding Income Tax)	-	-
Miscellaneous expenses	74,929	2,55,979
Exchange difference	2,902	5,345
Payment to Auditors	-	-
Legal and Professional charges	3,793	3,857
Travelling & Conveyance	-	-
Debit Balances written off	0	15
Total	81,625	2,65,196
14.1 Payment to Auditors		
• As Statutory auditor	-	-
• For Taxation Matters	-	-
• For Other Services	-	-
• For reimbursement of expenses.	-	-
Total	-	-
14.2 Miscellaneous expenditure includes the following:		
Bank Charges	3,024	3,408
Other miscellaneous expenses	70,406	2,51,094
Board Meeting Fees	1,498	1,477
Total	74,929	2,55,979
15 Tax expense		
Current tax	5,438	10,018
Deferred tax	-	-
Earlier year adjustment	-	428
Total	5,438	10,446