



February 06, 2024

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 06, 2024 has *inter alia* approved and taken on record the unaudited financial results, standalone and consolidated, for the quarter and nine months ended December 31, 2023 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 of the Company commenced at 12:50 p.m. and concluded at 02:11 p.m.

Kindly take the above on your record and oblige.

Yours truly,
For Cyber Media (India) Limited

Anoop Singh
Company Secretary
M. No. F8264

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: 0124-4822222
Website: www.cybermedia.co.in; Email: investorcare@cybermedia.co.in

Statement of Unaudited Consolidated Financial Results for the Quarter and Nine Months Ended December 31, 2023

(Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			9 Months Ended		Year Ended
		31/12/2023	30/09/2023	31/12/2022	31/12/2023	31/12/2022	31/03/2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue						
	Income from operations	2,488.11	2,947.39	1,952.74	7,612.42	5,542.69	7,842.89
	Other income (refer note 2)	75.67	38.66	2.34	150.44	7.73	20.36
		2,563.78	2,986.05	1,955.08	7,762.86	5,550.42	7,863.25
2	Expenses						
	Direct Expenses	1,929.00	2,468.01	1,527.69	6,181.32	4,240.72	6,022.64
	Cost of Materials consumed	-	-	-	-	0.88	0.88
	Purchase of stock-in-trade	0.61	1.76	4.81	4.14	11.79	14.36
	Changes in inventories of finished goods, stock - in - trade and work - in - progress	(0.03)	(0.18)	0.46	(0.43)	(0.19)	(0.19)
	Employee benefits expense	327.53	294.98	249.10	894.30	713.85	1,002.31
	Finance costs	34.00	18.64	22.41	69.29	103.39	126.74
	Depreciation, amortization and Impairment	10.43	10.46	9.49	31.20	28.82	38.91
	Other expenses	104.65	75.47	53.37	219.42	189.71	282.23
	Total expenses	2,406.18	2,869.14	1,867.33	7,399.23	5,288.96	7,487.88
3	Profit/ (Loss) before exceptional items and tax	157.61	116.91	87.75	363.63	261.45	375.37
4	Exceptional Income/Expense	(31.96)	(0.92)	601.02	(45.94)	601.02	600.02
5	Profit/ (Loss) before tax	125.65	115.99	688.77	317.70	862.47	975.39
6	Tax expense						
	Current Tax	28.29	19.65	-	57.23	-	34.13
	Deferred Tax	(2.10)	1.97	378.33	5.95	429.14	442.80
	Earlier year adjustment	0.36	10.00	-	10.36	-	(0.35)
7	Profit/ (Loss) for the period	99.10	84.38	310.44	244.17	433.33	498.82
8	Other Comprehensive Income(net of tax)						
	Items that will/will not be reclassified to profit & loss	(1.50)	(1.50)	(5.00)	(4.50)	(11.00)	(5.25)
	Income tax effect on above	-	-	-	-	-	-
9	Share of profit / (loss) of associates						
10	Total Comprehensive Income (Net of Tax)	97.60	82.88	305.44	239.67	422.33	493.57
11	Non-controlling Interests						92.79
12	Profit attributable to owners	97.60	82.88	305.44	239.67	422.33	400.78
13	Face Value for equity share	10.00	10.00	10.00	10.00	10.00	10.00
14	Paid-up equity share capital	1,566.72	1,566.72	1,566.72	1,566.72	1,566.72	1,566.72
15	Other Equity	(1,992.95)	(2,030.35)	(1,506.31)	(1,992.95)	(1,506.31)	(2,026.36)
16	Basic EPS	0.63	0.54	1.98	1.56	2.77	3.18
	Diluted EPS	0.63	0.54	1.98	1.56	2.77	3.18

Pradeep Kant



CYBER MEDIA (INDIA) LIMITED

CIN: L92114DL1982PLC014334

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

Statement of Unaudited Consolidated Financial Results for the Quarter and Nine Months Ended December 31, 2023

(Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			9 Months Ended		Year ended
		31/12/2023 (Unaudited)	30/09/2023 (Unaudited)	31/12/2022 (Unaudited)	31/12/2023 (Unaudited)	31/12/2022 (Unaudited)	31/03/2023 (Audited)
1	Segment Revenue						
	Media Services	662.27	398.93	285.34	1,061.20	1,165.57	1,523.96
	Digital Services	1,825.84	2,548.46	1,667.40	6,551.23	4,377.12	6,318.93
	Total	2,488.11	2,947.39	1,952.74	7,612.42	5,542.69	7,842.89
	Less : Inter Segment Revenue						-
	Net Revenue	2,488.11	2,947.39	1,952.74	7,612.42	5,542.69	7,842.89
2	Segment Results						
	Media Services	(14.70)	19.74	603.44	19.74	693.74	706.02
	Digital Services	220.29	114.90	113.75	413.18	272.12	396.11
	Sub-Total	205.59	134.64	717.18	432.92	965.86	1,102.13
	Less : Interest Expenditure	34.00	18.64	22.41	69.29	103.39	126.74
	Profit Before Tax	171.58	115.99	694.77	363.63	862.47	975.39
3	Segment Assets						
	Media Services	1,237.23	1,268.32	1,215.99	1,237.23	1,215.99	1,232.09
	Digital Services	3,004.50	2,973.41	2,667.98	3,004.50	2,667.98	2,221.44
	Total Segment Assets	4,241.73	4,241.73	3,883.97	4,241.73	3,883.97	3,453.53
4	Segment Liabilities						
	Media Services	2,273.50	2,305.18	2,267.70	2,273.50	2,267.70	2,272.57
	Digital Services	1,833.29	2,351.35	1,745.93	1,833.29	1,745.93	1,232.95
	Total Segment Liabilities	4,106.79	4,656.53	4,013.64	4,106.79	4,013.64	3,505.52



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Notes to Unaudited Consolidated Financial Results for the Quarter and Nine Months Ended December 31, 2023

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	Other income for the period of nine months ended December 31, 2023 includes a sum of Rs. 34.29 lakhs received as interest against debts recovery from Galgotias University.
3	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.
4	The above consolidated financial results have been reviewed by the Audit Committee at its meeting held on February 1, 2024 and approved and taken on record by the Board of Directors at its meeting held on February 6, 2024.
5	The figures for previous period have been regrouped and rearranged, wherever necessary, to conform with the relevant current period classification.
6	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'.
7	In the aforesaid financial results, all the figures are unaudited except for the figures for the year ended March 31, 2023.
8	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	
	
Pradeep Gupta Chairman and Managing Director DIN 00007520	
Place: New Delhi Dated: 06/02/2024	



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Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months Ended December 31, 2023

(Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			9 Months Ended		Year ended
		31/12/2023	30/09/2023	31/12/2022	31/12/2023	31/12/2022	31/03/2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue						
	Income from operations	306.49	398.93	285.34	1,061.20	1,165.57	1,523.96
	Other income (refer note 2)	68.80	32.08	4.73	141.70	11.71	21.08
	Total Income	375.29	431.01	290.07	1,202.90	1,177.28	1,545.04
2	Expenses						
	Direct Expenses	151.04	248.96	183.40	616.47	704.24	910.80
	Cost of Materials consumed	-	-	-	-	0.88	0.88
	Employee benefits expense	125.17	121.64	103.80	359.40	307.29	421.19
	Finance costs	18.01	18.17	3.99	48.83	43.81	43.85
	Depreciation, amortization and Impairment	3.12	3.11	2.27	9.19	7.16	9.81
	Other expenses	45.40	36.63	(1.81)	118.85	65.01	96.36
	Total expenses	342.74	428.50	291.65	1,152.74	1,128.38	1,482.89
3	Profit/ (Loss) before exceptional items and tax	32.55	2.50	(1.58)	50.15	48.90	62.15
4	Exceptional Income/Expense	(31.96)	(0.92)	601.02	(45.94)	601.02	600.02
5	Profit/ (Loss) before tax	0.59	1.58	599.45	4.22	649.92	662.17
6	Tax expense						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	350.65	-	350.65	352.64
	Earlier year adjustment	-	-	-	-	-	-
7	Profit/ (Loss) for the period	0.59	1.58	248.80	4.22	299.27	309.53
8	Other Comprehensive Income(net of tax)						
	Items that will/will not be reclassified to profit & loss	-	-	-	-	-	(1.03)
	Income tax effect on above	-	-	-	-	-	-
9	Total Comprehensive Income (Net of Tax)	0.59	1.58	248.80	4.22	299.27	308.50
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	(2,494.27)	(2,494.86)	(2,507.73)	(2,494.27)	(2,507.73)	(2,498.49)
13	Basic EPS	0.00	0.01	1.59	0.03	1.91	1.98
	Diluted EPS	0.00	0.01	1.59	0.03	1.91	1.98

Arvind Kumar



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(Rupees in Lakhs)

Sr. No.	Particulars	Quarter Ended			9 Months Ended		Year ended
		31/12/2023	30/09/2023	31/12/2022	31/12/2023	31/12/2022	31/03/2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
	Media Services	306.49	398.93	285.34	1,061.20	1,165.57	1,523.96
	Digital Services			-			
	Total	306.49	398.93	285.34	1,061.20	1,165.57	1,523.96
	Less : Inter Segment Revenue						
	Net Revenue	306.49	398.93	285.34	1,061.20	1,165.57	1,523.96
2	Segment Results						
	Media Services	18.60	19.74	603.44	53.05	693.74	706.02
	Digital Services			-			
	Sub-Total	18.60	19.74	603.44	53.05	693.74	706.02
	Less : Interest Expenditure	18.01	18.17	3.99	48.83	43.81	43.85
	Profit Before Tax	0.59	1.57	599.45	4.22	649.92	662.17
3	Segment Assets						
	Media Services	1,237.23	1,268.32	1,215.99	1,237.23	1,215.99	1,232.09
	Total Segment Assets	1,237.23	1,268.32	1,215.99	1,237.23	1,215.99	1,232.09
4	Segment Liabilities						
	Media Services	2,273.50	2,305.18	2,267.70	2,273.50	2,267.70	2,272.58
	Total Segment Liabilities	2,273.50	2,305.18	2,267.70	2,273.50	2,267.70	2,272.58

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Notes to Unaudited Standalone Financial Results for the Quarter and Nine Months Ended December 31, 2023

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	Other income for the period of nine months ended December 31, 2023 includes a sum of Rs. 34.29 lakhs received as interest against debts recovery from Galgotias University.
3	The above standalone financial results have been reviewed by the Audit Committee at its meeting held on February 1, 2024 and approved and taken on record by the Board of Directors at its meeting held on February 6, 2024.
4	The figures for previous period have been regrouped and rearranged, wherever necessary, to confirm with the relevant current period classification.
5	In the aforesaid financial results, all the figures are unaudited except the figures for the year ended March 31, 2023.
6	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



Pradeep Gupta
Chairman and Managing Director
DIN 00007520

Place: New Delhi
Dated: 06/02/2024





Independent Auditor's Review Report on consolidated unaudited financial results of the Company for the period ended December 31, 2023 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 months ended December 31, 2023** ("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.4077.92 Lakhs as at **December 31, 2023**, (ii) Group's share of total revenue of Rs. 6539.92 Lakhs and Group's share of total net profit after tax of Rs. 226.86 Lakhs for the quarter and nine months ended **December 31, 2023**, 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. 36.76 Lakhs as at **December 31, 2023**, (ii) Group's share of total revenue of Rs.76.51 Lakhs and Group's share of total net profit after tax of Rs. 13.09 Lakhs for the quarter and nine months ended **December 31, 2023**, 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: 24012103BKDHMK1684

Place of Signature: New Delhi
Date: February 06, 2024





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 months ended December 31, 2023**. 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: 24012103BKDHMJ2757

Place of Signature: New Delhi
Date: February 06, 2024

