

November 10, 2020

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

The Manager- Listing Compliance
The 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 held on November 10, 2020

Dear Sir/Madam,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at its meeting held today, considered and approved the Unaudited Financial Results (consolidated and standalone), of the Company for the quarter and half year ended September 30, 2020 alongwith the Limited Review Report on the said results from Statutory Auditors of the Company of even date.

A copy of the said results alongwith Limited Review Report is enclosed for your information and record.

The Meeting of the Board of Directors of the Company commenced at 11:56 a.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
Company Secretary
M. No. F8264

Encl.: As above

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, Haryana - 122 001, Tel: 0124-4822222

Website : www.cybermedia.co.in, www.ciol.com

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2020

(Rupees in Lakhs)

S No.	Particulars	Quarter Ended			Half Year		Year Ended
		9/30/2020 (Unaudited)	6/30/2020 (Unaudited)	9/30/2019 (Unaudited)	9/30/2020 (Unaudited)	9/30/2019 (Unaudited)	3/31/2020 (Audited)
1	Revenue						
	Income from operations	808.68	605.70	1,005.73	1,414.38	2,302.97	4,012.84
	Other income	3.30	36.45	46.75	39.75	146.75	191.74
	Total income	811.98	642.15	1,052.47	1,454.13	2,449.73	4,204.57
2	Expenses						
	Direct Expenses	555.52	356.45	717.09	911.97	1,509.41	2,663.76
	Cost of Materials consumed	-	(0.01)	4.84	(0.01)	9.36	18.62
	Purchase of stock-in-trade	3.08	1.18	4.56	4.25	8.20	12.84
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	0.83	0.03	0.06	0.86	0.06	0.18
	Employee benefits expense	173.99	185.68	220.96	359.66	562.07	986.92
	Finance costs	52.35	42.22	46.00	94.57	91.07	172.74
	Depreciation, amortization and Impairment	5.49	5.49	5.26	10.98	72.50	85.16
	Other expenses	42.60	43.15	41.59	85.75	197.93	312.10
	Total expenses	833.85	634.17	1,040.37	1,468.03	2,450.61	4,252.31
3	Profit/ (Loss) before exceptional items and tax	(21.87)	7.98	12.11	(13.89)	(0.89)	(47.74)
4	Exceptional items	-	-	1,919.92	-	1,919.92	2,344.42
5	Profit/ (Loss) before tax	(21.87)	7.98	(1,907.82)	(13.89)	(1,920.81)	(2,392.15)
6	Tax expense						-
	Current Tax	-	-	0.00	-	0.03	2.55
	Deferred Tax	-	-	-	-	-	-
	Earlier year adjustment	-	-	-	-	-	360.54
7	Profit/ (Loss) for the period	(21.87)	7.98	(1,907.82)	(13.89)	(1,920.84)	(2,755.24)
8	Other Comprehensive Income(net of tax)						
	Items that will/will not be reclassified to profit & loss	-	-	-	-	-	(6.39)
	Income tax effect on above	-	-	-	-	-	-
9	Share of profit / (loss) of associates						-
10	Total Comprehensive Income (Net of Tax)	(21.87)	7.98	(1,907.82)	(13.89)	(1,920.84)	(2,761.63)
11	Non-controlling Interests						(2.24)
12	Profit attributable to owners	(21.87)	7.98	(1,907.82)	(13.89)	(1,920.84)	(2,759.39)
13	Face Value for equity share	10.00	10.00	10.00	10.00	10.00	10.00
14	Paid-up equity share capital	1,286.72	1,286.72	1,286.72	1,286.72	1,286.72	1,286.72
15	Other Equity	-	-	-	-	-	(2,718.84)
16	Basic EPS	(0.17)	0.06	(14.83)	(0.11)	(14.93)	(21.46)
	Diluted EPS	(0.17)	0.06	(14.83)	(0.11)	(14.93)	(21.46)



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UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2020

(Rupees in Lakhs)

S No.	Particulars	Quarter Ended			Half Year		Year ended
		9/30/2020 (Unaudited)	6/30/2020 (Unaudited)	9/30/2019 (Unaudited)	9/30/2020 (Unaudited)	9/30/2019 (Unaudited)	3/31/2020 (Audited)
1	Segment Revenue						
	Media Services	130.29	115.15	155.13	245.44	316.89	631.53
	Digital Services	2,172.68	490.55	850.60	1,168.94	1,986.08	3,381.31
	Total	2,302.97	605.70	1,005.73	1,414.38	2,302.97	4,012.84
	Less : Inter Segment Revenue	-	-	-	-	-	-
	Net Revenue	2,302.97	605.70	1,005.73	1,414.38	2,302.97	4,012.84
2	Segment Results						
	Media Services	(6.00)	31.46	(1,988.36)	25.47	(1,970.10)	(2,551.71)
	Digital Services	36.47	18.74	126.55	55.21	140.37	332.30
	Sub-Total	30.48	50.20	(1,861.81)	80.67	(1,829.74)	(2,219.41)
	Less : Interest Expenditure	52.35	42.22	46.00	94.57	91.07	172.74
	Profit Before Tax	(21.87)	7.98	(1,907.81)	(13.89)	(1,920.81)	(2,392.15)
3	Segment Assets						
	Media Services	718.66	762.04	1,368.71	718.66	1,368.71	758.59
	Digital Services	1,288.44	1,224.42	1,562.29	1,288.44	1,562.29	1,294.67
	Total Segment Assets	2,007.10	1,986.46	2,930.99	2,007.10	2,930.99	2,053.26
	Segment Liabilities						
	Media Services	2,678.75	2,690.13	2,679.84	2,678.75	2,679.84	2,695.11
	Digital Services	1,469.05	1,414.56	1,795.75	1,469.05	1,795.75	1,484.51
	Total Segment Liabilities	4,147.80	4,104.69	4,475.58	4,147.80	4,475.58	4,179.62



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www.cybermedia.co.in; www.ciol.com**Audited Consolidated Statement of Assets and Liabilities**

(Rupees in Lakhs)

Particulars		As at 30.09.2020	As at 30.09.2019
A	ASSETS		
1	Non - current assets		
	Property, plant and equipment	309.31	298.87
	Intangible Assets	19.06	214.95
	Intangible Assets under development	73.42	27.94
	Goodwill	-	560.81
	Financial assets		
	Investments	88.31	87.86
	Loans	8.29	56.06
	Deferred tax assets (net)	694.25	1,053.88
	Other non - current assets	47.31	-
	Total Non - current assets	1,239.94	2,300.38
2	Current assets		
	Inventories	1.79	6.14
	Financial assets		
	Trade receivables	961.49	1,151.35
	Cash and cash equivalents	232.13	30.06
	Bank balances other than above	8.69	8.69
	Loans	-	-
	Current tax assets (net)	210.54	379.58
	Other current assets	46.77	108.68
	Total Current assets	1,461.40	1,684.50
	Total assets	2,701.35	3,984.87
B	EQUITY AND LIABILITIES		
	Equity		
1	Equity share capital	1,286.72	1,286.72
	Other equity	(2,731.52)	(1,947.45)
	Total equity attributable to equity holders of the Company	(1,444.79)	(660.72)
	Non-controlling Interests	(1.66)	-
	Total Equity	(1,446.46)	(660.72)
2	Non - current liabilities		
	Financial liabilities		
	Borrowings	2,097.40	2,413.10
	Other Non current liabilities	5.05	0.30
	Provisions	68.72	80.53
	Total Non - current liabilities	2,171.17	2,493.93
3	Current liabilities		
	Financial liabilities		
	Borrowings	187.20	227.76
	Trade payables	1,522.00	1,434.46
	Other current liabilities	221.74	399.97
	Provisions	45.69	89.48
	Total Current liabilities	1,976.63	2,151.66
	Total Equity & Liabilities	2,701.35	3,984.87



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www.cybermedia.co.in; www.ciol.com**NOTES TO UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2020**

1	The unaudited consolidated financial results have been prepared in accordance with Companies (Indian Accounting Standards) Rules 2015 and prescribed under section 133 of the Companies Act, 2013 read with relevant rules made thereunder.		
2	The consolidated figures include financial results of Subsidiaries: (i) Cyber Media Research & Services Limited, (ii) Cyber Astro Limited (iii) Cybermedia Digitix Limited (iv) Cyber Media Services Limited and (v) Cyber Media Services Pte. Limited.		
3	The above results were reviewed by the Audit Committee at its meeting held on November 5, 2020 and the same have been approved by the Board of Directors at its meeting held on November 10, 2020.		
4	The figures for previous year have been regrouped and rearranged, wherever necessary, to conform with the relevant current period classification.		
5	Condensed statement of cash flows as per Regulation 33(3)(g) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended:		
		Year ended September 30, 2020	Year ended September 30, 2019
		Unaudited	Unaudited
	Cash Flow generated from/(used in) operating activities	153.14	(1,258.18)
	Cash Flow generated (used in) investing activities	(20.36)	2,209.03
	Cash Flow generated (used in) financial activities	(94.81)	(467.07)
	Net in cash and cash equivalents	37.96	483.78
	Cash and cash equivalents at the beginning of the year	194.16	198.83
	Net foreign exchange difference	-	(652.55)
	Cash and cash equivalents at the end of the year	232.13	30.06
6	These financial results may be downloaded from Company's website: www.cybermedia.co.in & also from websites of Stock exchanges, (NSE) www.nseindia.com & (BSE) www.bseindia.com		

By Order of the Board
for Cyber Media (India) Limited

Pradeep Gupta
Chairman and Managing Director
DIN 00007520Place : New Delhi
Dated: November 10, 2020

CYBER MEDIA (INDIA) LIMITED

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UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2020

(Rupees in Lakhs)

S No.	Particulars	Quarter Ended			HALF YEAR		Year ended
		9/30/2020 (Unaudited)	6/30/2020 (Unaudited)	9/30/2019 (Unaudited)	9/30/2020 (Unaudited)	9/30/2019 (Unaudited)	3/31/2020 (Audited)
1	Revenue						
	Income from operations	130.29	115.15	155.13	245.44	316.89	631.53
	Other income (refer note 2)	0.77	35.53	44.92	36.30	144.92	178.60
	Total Income	131.06	150.68	200.05	281.74	461.81	810.13
2	Expenses						
	Direct Expenses	37.87	14.19	48.79	52.06	115.37	237.96
	Cost of Materials consumed	-	(0.01)	4.84	(0.01)	9.36	18.62
	Purchase of stock-in-trade	-	-	-	-	-	-
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-	-	-	-	-	-
	Employee benefits expense	78.15	75.93	88.23	154.07	179.24	356.56
	Finance costs	26.01	23.02	24.34	49.03	55.81	100.15
	Depreciation, amortization and Impairment	2.19	2.19	1.57	4.38	3.17	8.36
	Other expenses	18.85	26.92	21.28	45.77	95.50	144.99
	Total expenses	163.07	142.24	189.05	305.31	458.44	866.64
3	Profit/ (Loss) before exceptional items and tax	(32.00)	8.44	11.00	(23.57)	3.37	(56.51)
4	Exceptional items	-	-	2,029.28	-	2,029.28	2,595.35
5	Profit/ (Loss) before tax	(32.00)	8.44	(2,018.28)	(23.57)	(2,025.91)	(2,651.86)
6	Tax expense						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
	Earlier year adjustment	-	-	-	-	-	-
7	Profit/ (Loss) for the period	(32.00)	8.44	(2,018.28)	(23.57)	(2,025.91)	(2,651.86)
8	Other Comprehensive Income(net of tax)						
	Items that will/will not be reclassified to profit & loss	-	-	-	-	-	0.56
	Income tax effect on above	-	-	-	-	-	-
9	Total Comprehensive Income (Net of Tax)	(32.00)	8.44	(2,018.28)	(23.57)	(2,025.91)	(2,651.30)
10	Face Value per equity share	10.00	10.00	10.00	10.00	10.00	10.00
11	Paid-up equity share capital	1,286.72	1,286.72	1,286.72	1,286.72	1,286.72	1,286.72
12	Other Equity		-	-	-	-	(2,761.89)
13	Basic EPS	(0.25)	0.07	(15.69)	(0.18)	(15.74)	(20.61)
	Diluted EPS	(0.25)	0.07	(15.69)	(0.18)	(15.74)	(20.61)



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UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2020

(Rupees in Lakhs)

S No.	Particulars	Quarter Ended			Half Year		Year ended
		9/30/2020 (Unaudited)	6/30/2020 (Unaudited)	9/30/2019 (Unaudited)	9/30/2020 (Unaudited)	9/30/2019 (Unaudited)	3/31/2020 (Audited)
1	Segment Revenue						
	Media Services	130.29	115.15	155.13	245.44	316.89	631.53
	Digital Services		-	-			-
	Total	130.29	115.15	155.13	245.44	316.89	631.53
	Less : Inter Segment Revenue						
	Net Revenue	130.29	115.15	155.13	245.44	316.89	631.53
2	Segment Results						
	Media Services	(6.00)	31.46	(1,988.36)	25.47	(1,970.10)	(2,551.71)
	Digital Services						
	Sub-Total	(6.00)	31.46	(1,988.36)	25.47	(1,970.10)	(2,551.71)
	Less : Interest Expenditure	26.01	23.02	29.92	49.03	55.81	100.15
	Profit Before Tax	(32.00)	8.44	(2,018.28)	(23.57)	(2,025.91)	(2,651.86)
3	Segment Assets						
	Media Services	718.66	762.04	1,372.81	718.66	1,372.81	758.59
	Total Segment Assets	718.66	762.04	1,372.81	718.66	1,372.81	758.59
4	Segment Liabilities						
	Media Services	2,678.75	2,690.13	2,679.84	2,678.75	2,560.65	2,695.11
	Total Segment Liabilities	2,678.75	2,690.13	2,679.84	2,678.75	2,560.65	2,695.11



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www.cybermedia.co.in; www.ciol.com**Audited Standalone Statement of Assets and Liabilities**

(Rupees in Lakhs)

Particulars		As at 30.09.2020	As at 30.09.2019
A	ASSETS		
1	Non - current assets		
	Property, plant and equipment	286.44	273.87
	Intangible Assets	9.28	-
	Financial assets		
	Investments	103.97	102.90
	Loans	1.60	2.38
	Deferred tax assets (net)	461.36	461.36
	Other non - current assets	37.00	36.72
	Total Non - current assets	899.65	877.23
2	Current assets		
	Inventories	1.12	4.49
	Financial assets		
	Trade receivables	199.40	825.63
	Cash and cash equivalents	6.24	2.51
	Bank balances other than above	8.69	8.69
	Current tax assets (net)	55.81	98.72
	Other current assets	9.11	12.80
	Total Current assets	280.37	952.84
	Total assets	1,180.02	1,830.07
B	EQUITY AND LIABILITIES		
	Equity		
1	Equity share capital	1,286.72	1,286.72
	Other equity	(2,785.45)	(2,136.49)
	Total Equity	(1,498.73)	(849.77)
2	Non - current liabilities		
	Financial liabilities		
	Borrowings	1,490.91	1,465.49
	Other Non current liabilities	290.05	-
	Provisions	41.82	66.16
	Total Non - current liabilities	1,822.78	1,531.65
3	Current liabilities		
	Financial liabilities		
	Borrowings	126.00	136.87
	Trade payables	541.69	558.60
	Other current liabilities	157.40	399.70
	Provisions	30.88	53.02
	Total Current liabilities	855.97	1,148.19
	Total Equity & Liabilities	1,180.02	1,830.07



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1	The results have been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act, 2013 read with relevant rules made thereunder.		
2	The above results were reviewed by the Audit Committee at its meeting held on November 5, 2020 and the same have been approved by the Board of Directors at its meeting held on November 10, 2020.		
3	Figures for previous periods may have been regrouped and rearranged, wherever necessary, to confirm with the relevant current period classification.		
4	Condensed statement of cash flows as per Regulation 33(3)(g) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended:		
		Year ended September 30, 2020	Year ended September 30, 2019
		Unaudited	Unaudited
	Cash Flow generated from/(used in) operating activities	1.00	(1,480.09)
	Cash Flow generated (used in) investing activities	0.30	1,411.25
	Cash Flow generated (used in) financial activities	(18.06)	52.03
	Net in cash and cash equivalents	(16.76)	(16.80)
	Cash and cash equivalents at the beginning of the year	22.99	19.31
	Cash and cash equivalents at the end of the year	6.24	2.51
5	These financial results may be downloaded from Company's website: www.cybermedia.co.in and stock exchanges websites, (BSE): www.bseindia.com and (NSE): www.nseindia.com .		
			By Order of the Board for Cyber Media (India) Limited
			
			Pradeep Gupta Chairman and Managing Director
			DIN 00007520
	Place : New Delhi		
	Dated : November 10, 2020		



Independent Auditor's Review Report on consolidated unaudited financial results of the Company for the quarter ended September 30, 2020 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 period ended **September 30, 2020** ("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	Relationship
1.	Cyber Media Research & Services Limited	Subsidiary
2.	Cyber Astro Limited	Subsidiary
3.	Cyber Media Services Limited	Wholly Owned Subsidiary
4.	Cybermedia Digitix Limited	Wholly Owned Subsidiary
5.	Cyber Media Services Pte. Limited	WOS of Cyber Media Research & Services Ltd

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 unaudited financial results of (i) **Cyber Media Research & Services Limited**, (ii) **Cyber Astro Limited**, (iii) **Cyber Media Services Limited**, (iv) **Cybermedia Digitix Limited**; and (v) **Cyber Media Services Pte. Limited**, subsidiaries, whose interim financial statements reflect Group's share of total assets of Rs. 2701.35 Lakhs as at September 30, 2020, Group's share of total revenue of Rs. 1454.13 Lakhs and Group's share of total net loss after tax of Rs. 13.89 Lakhs for the quarter ended September 30, 2020, 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 unaudited 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.

Emphasis of Matter Para

1. The company is not regular in payment of statutory dues and GST is payable for the period more than six month.
2. The company is not regular in filling and payment of statutory returns and GST returns.
3. The company is not regular in payment of interest on secured loan and made the provision for the payment of interest in books on ad-hoc basis and the TDS was also not paid on such provision.
4. Company has not complied with the statutory requirement for the reversal of GST credit booked for the purchases/expenses the payment for which is not made and period of more than 180 days is lapsed.
5. Labour welfare fund and Professional tax no paid on regular basis.

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

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



(Partner)
Membership Number: 520858
UDIN: 20520858AAAATD3930

Place of Signature: New Delhi
Date: November 10, 2020



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 period ended September 30, 2020**. 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.

Emphasis of Matter Para

1. The company is not regular in payment of statutory dues and GST is payable for the period more than six month.
2. The company is not regular in filling and payment of statutory returns and GST returns.
3. The company is not regular in payment of interest on secured loan and made the provision for the payment of interest in books on ad-hoc basis and the TDS was also not paid on such provision.
4. Company has not complied with the statutory requirement for the reversal of GST credit booked for the purchases/expenses the payment for which is not made and period of more than 180 days is lapsed.



5. Labour welfare fund and Professional tax not paid on regular basis.

Our conclusion is not modified in respect of this matter.

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



Gopal Dutt
(Partner)

Membership Number: 520858
UDIN: 20520858AAAATE5330

Place of Signature: New Delhi
Date: November 10, 2020