Converging intelligence

Bharatiya Global Infomedia Limited

(An ISO 9001 : 2008 Company)

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Ref: BGIL/SE/QRII/11/2024

To,

The General Manager, The Bombay Stock Exchange Limited 25th Floor, P.J. Towers, Dalal Street, Mumbai-400001 The General Manager, National Stock Exchange of India Limited Exchange Plaza, Plot No, C/1, G Block, Bandra-Kurla Complex Bandra (E), Mumbai-400051

Date: 14th November, 2024

Dear Sir/Madam,

Sub: Outcome of the Board Meeting and announcements pursuant to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'Listing Regulations')

Pursuant to the provisions of the Listing Regulations, we wish to inform you that the Board of Directors of Bharatiya Global Infomedia Limited ('the Company') at their meeting held today, commenced at 04.30 p.m. and concluded at 09.50 p.m., have considered and approved, inter-alia, the followings:

1. The Un-Audited Financial Results (Standalone and Consolidated) of the Company for the quarter/half year ended September 30, 2024.

The Un-Audited Financial Results (Standalone and Consolidated) of the Company for the quarter/half year ended September 30, 2024, prepared in terms of Regulation 33 of the Listing Regulations together with Limited Review Report of the Statutory Auditors of the Company are enclosed herewith.

You are requested to take the aforementioned information on your record. Thanking You.

For Bharatiya Global Infomedia Limited

Company Secretary Encl. a/a

Regd. Office :- ALTF, 101, NH-19, CRRI, Ishwar Nagar, Okhla, New Delhi - 110044 CIN :- L74999DL1994PLC062967, Ph :- +91-120-4227792, Fax:- +91-120-4227791 Website :- www.bgil.in, email :- contact@bgilinfo.com

UN-AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER, 2024

Rupees i As at As at		
Particulars	As at	As at 31st March 2024
Particulars	30th September 2024	315t Wildrein 2024
ASSETS		
Non current Assets	94.79	131.36
(a) Property, Plant and Equipment	1,697.18	1,698.70
(b) Other Intangible Assets	3,218.65	3,218.65
(c) Intangible Assets under Development	5,210.05	0,220.00
(d) Financial Assets	506.80	508.03
(i) Investments	1,779.41	1,785.50
(ii) Trade receivables	1,779.41	1,705.50
(iii) Loans	-	500.93
(iv) Other Financial Assets	500.93	500.55
(e) Other Non-Current Assets		7 042 16
Sub Total Non Current Assets	7,797.76	7,843.16
Current Assets	0.000 10000 1000 100	a 660 74
(a) Inventories	2,663.74	2,663.74
(b) Financial Assets		
(i) Trade Receivables		-
(ii) Cash and Cash Equivalents	2.22	3.41
(iii) Bank Balances other than (ii) above	47.37	47.37
(iv) Loans	551.10	551.10
(iii) Other Financial Assets	236.03	234.53
(c) Other current assets	425.96	425.96
Sub Total Current Assets	3,926.42	3,926.11
Total Assets	11,724.18	11,769.27
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,584.31	1,584.31
	6,954.64	7,009.28
(b) Other Equity		
LIABILITIES		
1) Non-Current Liabilities		
(a) Financial Liabilities	-	-
(i) Borrowings		~
 (ii) Trade Payables a). Total Outstanding dues of micro enterprises and small 		
	-	
enterprises b). Total Outstanding dues other than micro enterprises		
	1,407.80	1,408.0
and small enterprises (ii) Other Financial Liabilities	-	
	31.87	31.8
(b) Long Term Provisions	433.87	432.6
(c) Deferred Tax Liabilities (Net)	-	
(d) Other Non-Current Liabilities	1,873.53	1,872.5
Sub Total Non Current Liabilities		
(2) Current liabilities		
(a) Financial Liabilities	409.09	405.4
(i) Borrowings	405.05	
(ii) Trade payables	u	
a). Total Outstanding dues of micro enterprises and sma		
enterprises		
b). Total Outstanding dues other than micro enterprises	250.00	256.0
and small enterprises	256.02	250.0
(iii) Other Financial Liablities		
(b) Other Current Liabilities	581.83	
(c) Short Term Provisions	64.7	The second s
Sub Total Current Liabilities	1,311.6	
Total Equity And Liabilities	11,724.1	8 11,769.3



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UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE PERIOD ENDED 30TH SEPTEMBER 2024

							Rupees in Lakh
1	Quarter Ended Half Year Ended			Year Ended			
	Particulars	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
1546		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations		2.00		2.00	150.73	152.01
н	Other Income						
ш	Total Revenue (I+II)		2.00		2.00	150.73	152.01
IV	Expenses:						
	Cost of Material Consumed			1.17		-	
	Purchases of Stock-in-Trade					150.43	150.43
	Changes in inventories of finished goods, work-in-progress and						
	stock-in-trade	1					
	Employee benefits expense	3.59	3.83	8.14	7.41	15.45	38.30
	Finance Costs			7.00	-	12.23	13.10
	Depreciation and Amortisation expense	19.05	19.05	19.91	38.09	39.82	79.64
	Other Expenses	5.24	4.66	16.79	9.90	22.95	56.62
	Total Expenses	27.87	27.53	51.84	55.41	240.87	338.06
v	Profit / (Loss) before exceptional items and tax (III-IV)	(27.87)	(25.53)	(51.84)	(53.41)	(90.14)	(186.06)
VI	Exceptional Items			-	-		
VII	Profit before tax (V-VI)	(27.87)	(25.53)	(51.84)	(53.41)	(90.14)	(186.06)
VIII	Tax Expense						
	(1) Current Tax	22			~		
	(2) P.Y Tax						
	(2) Deferred Tax		(1.22)		(1.22)		(21.40)
IX	Profit/(loss) for the period (VII-VIII)	(27.87)	(24.31)	(51.84)	(54.63)	(90.14)	(207.46)
Х	Extraordinary Items	17			-		
XI	Other Comprehensive Income						
	(A) Items that will not be reclassified to profit or loss						
	(B) Items that will be reclassified to profit or loss						
	Fair value changes on investments (Net)	and the second sec			-	-	4.05
XII	Total Comprehensive Income for the period (IX+X)	(27.87)	(24.31)	(51.84)	(54.63)	(90.14)	(203.41)
XIII	Paid-up Equity Share Capital (Face Value of Rs. 10 per share)	1,584.31	1,584.31	1,584.31	1,584.31	1,584.31	1,584.31
IV	Earnings per equity share						
	Equity shares of par value Rs. 10 each						
*	(1) Basic	(0.18)			(0.34)	(0.57)	(1.28)
	(2) Diluted	(0.18)	(0.15)	(0.33)	(0.34)	(0.57)	(1.28)



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UN-AUDITED STANDALONE STATEMENT OF CASH FLOW AS AT 30TH SEPTEMBER 2024

	Rupees in Lakh	
DESCRIPTIONS	AS AT 30.09.2024 (Unaudited)	AS AT 31.03.2024 (Audited)
A CASH FLOW FROM OPERATING ACTIVITIES	(Onaudited)	(Addited)
Net Profit / (Loss) as per Statement of Profit & Loss	(54.63)	(186.06)
Adjustments for:	(54.05)	(100.00)
Depreciation	38.09	79.64
Profit on sale of fixed assets	-	-
Provision for Grauity	-	-
Interest Received	-	-
Public Issue Expenses Written off	-	-
Operating Profit before Working Capital changes	(16.54)	(106.42)
Changes in working capital:		(/
Adjustments for (increase) / decrease in operating assets:		
Trade Receivables	6.09	71.54
Loans & Advances	-	-
Change in Inventories	-	
Other Current Assets	(1.50)	2
Adjustments for increase / (decrease) in operating liabilities:		
Trade Payable	(0.25)	
Current Liabilities	6.13	121
Income Tax Payable		-
Cash Generated from Operations	(6.07)	(34.87)
Direct Taxes Paid (net of refunds)	-	-
Extra ordinary /Prior period items	-	
Net cash flow from / (used in) operating activities (A)	(6.07)	(34.87)
B CASH FLOW FROM INVESTING ACTIVITIES		
Capital expenditure on fixed assets		
Proceeds from sale of fixed assets		
Decrease (Increase) in Investments	1.22	-
Change in Capital WIP		-
Interest received		
Net cash flow from / (used in) investing activities (B)	1.22	-
C CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Long Term Borrowing		-
Increase / (Decrease) in Short Term Borrowing	3.66	-
Net cash flow from / (used in) financing activities (C)	3.66	
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(1.19)	(34.87)
Cash and cash equivalents at the beginning of the year	50.79	85.66
Cash and Cash Equivalent at the end of the year	49.59	50.79



Notes

- The above standalone and consolidated Un-Audited financial results for the period of quarter/half year ended on 30th September, 2024 were reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 14th November, 2024. The Statutory Auditor have conducted the Audit and submitted "Limited Review Report" on the Un-Audited financial results.
- 2) Segments have been identified in line with Accounting Standard-17 (AS-17) on segment reporting issued by the Institute of the Chartered Accountants of India taking into account the nature of activities as well as the Differential risk and return.
- 3) Segment revenue and Results include the respective accounts identifiable to each of the Segments. Other un-allocable expenditure includes expenses incurred on common services provided to the segment which are not directly identifiable to the individual segment.
- Previous period figures had been re-grouped, re-arranged, re-stated and re-classified wherever necessary, for the purpose of comparison.

S. No.	Particulars	As per the Prospectus dated 16 th July, 2011	Revised Utilization as per Postal Ballot Approval	Utilization till 30 th September, 2024
1	Setting up our offices	989.60	989.60	754.80
2	Repayment of RBS Loan	269.72	293.12	293.12
3	IPO Expenses	277.36	312.85	312.85
4	Up gradation of Machinery & Assets	2204.67	1532.50	1382.50
5	General Corporate	650.00	711.39	711.39
6	Expansion of R & D	656.73	472.75	455.99
7	Meeting Long Term Working Capital Requirements	505.00	1240.87	1055.06
8	Cash and Escrow Bank Account and Investments in ICDs	-	-	587.37
Total		5553.08	5553.08	5553.08

5) Utilization of IPO Proceeds as on 30.09.2024.

- 6) The results have been prepared in accordance with the companies (Indian Accounting Standards) Rules 2015 (IND AS) prescribed under section 133 of the Companies Act 2013 and principles general accepted in India.
- 7) Company has either filed its appeal(s) or suitably replied to various department(s) in respect of their notice(s) etc. if any.
- 8) Please refer SEBI AO order JS/PS/2021-22/14959-14980 dated 14-02-2022 whereby allegations on the 22 entities have been dropped in the matter of our Company; further our Company have already made its representation before SEBI & have appealed to the Authority for the same treatment to our Company also keeping in mind right to equality & justice.



FOR AND ON BEHALF OF BOARD OF DIRECTORS FOR BHARATIYA GLOBAL INFOMEIDA LIMITED

Place: Noida Date: 14.11.2024 Rakesh Bhatta Chairman cum Managing Director

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UN-AUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER, 2024

Rupees in La As at As at			
Particulars	As at	31st March 2024	
Pertections	30th September 2024	3130 19101 011 2001	
ASSETS			
Non current Assets	94.79	131.36	
(a) Property, Plant and Equipment	1,697.18	1,698.70	
(b) Other Intangible Assets	3,218.65	3,218.65	
(c) Intangible Assets under Development	5,210.00	5,220,00	
(d) Financial Assets	7.22	8.55	
(i) Investments	7.33	1,855.01	
(ii) Trade receivables	1,848.92	1,000.01	
(iii) Loans		936.14	
(iv) Other Financial Assets	936.14		
(e) Other Non-Current Assets	6.56	6.56	
Sub Total Non Current Assets	7,809.56	7,854.96	
Current Assets (a) Inventories	2,663.74	2,663.74	
(b) Financial Assets			
(i) Trade Receivables			
(I) Trade Receivables	15.82	17.01	
(ii) Cash and Cash Equivalents	47.37	47.37	
(iii) Bank Balances other than (ii) above	551.10	551.10	
(iv) Loans	236.03	234.53	
(iii) Other Financial Assets	433.97	433.97	
(c) Other current assets	3,948.02	3,947.71	
Sub Total Current Assets	11,757.58	11,802.68	
Total Assets	11,131.50		
EQUITY AND LIABILITIES			
Equity	1,584.31	1,584.31	
(a) Equity Share Capital	6,899.12	6,974.97	
(b) Other Equity	39.76	42.49	
(c) Non-controlling Interest			
LIABILITIES		- CA	
1) Non-Current Liabilities			
(a) Financial Liabilities		1 T 12	
(i) Borrowings			
(ii) Trade Payables			
a). Total Outstanding dues of micro enterprises and small			
enterprises			
b). Total Outstanding dues other than micro enterprises	1.407.80	1,408.0	
and small enterprises	1,407.00		
(ii) Other Financial Liabilities	31.87	31.8	
(b) Long Term Provisions			
(c) Deferred Tax Liabilities (Net)	434.18	452.5	
(d) Other Non-Current Liabilities		1,872.8	
Sub Total Non Current Liabilities	1,873.85	1,872.0	
(2) Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	409.09	248.1	
(ii) Trade payables		×	
 a). Total Outstanding dues of micro enterprises and sma 	II		
	111 12		
 enterprises b). Total Outstanding dues other than micro enterprises 			
	333.2	5 421.8	
and small enterprises			
(iii) Other Financial Liablities	590.1	0 585.	
(b) Other Current Liabilities	67.8	-	
(c) Short Term Provisions	1,400.3	~	
Sub Total Current Liabilities	1,400.5	8 11,802.	

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Regd. Office :- ALTF, 101, NH-19, CRRI, Ishwar Nagar, Okhla, New Delhi-110044 #REF!

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UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE PERIOD ENDED 30TH SEPTEMBER 2024

Rupees in Lakh Year Ended Half Year Ended Quarter Ended 31.03.2024 30.09.2023 30.09.2024 30.06.2024 30.09.2023 30.09.2024 Particulars (Audited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) 152.01 150.73 2.00 2.00 **Revenue from Operations** 1.26 3.40 ł Ĥ. Other Income 2.00 154.13 153.27 2.00 Total Revenue (I+II) 111 Expenses: IV Cost of Material Consumed 150.43 150.43 . Purchases of Stock-in-Trade Changes in inventories of finished goods, work-in-progress and 38.30 stock-in-trade 15.45 7.89 8.14 3.58 4.32 Employee benefits expense 13.10 12.23 7.00 **Finance** Costs 79.81 42.02 38.18 19.09 21.01 19.09 Depreciation and Amortisation expense 104.95 26.85 33.29 18.74 17.55 15.75 Other Expenses 386.58 246.95 54.87 79.36 38.39 40.95 **Total Expenses** (233.31)(92.82) (54.87)(77.36)(38.95) (38.39)Profit / (Loss) before exceptional items and tax (III-IV) V Exceptional Items VI (92.82)(233.31)(77.36)(54.87)(38.39)(38.95)Profit before tax (V-VI) VII Tax Expense VIII (1) Current Tax (2) P.Y Tax (21.36)(1.22)(1.24)0.01 (2) Deferred Tax (254.67)(92.82) (78.59)(54.87)(37.72)(38.40)Profit/(loss) for the period (VII-VIII) IX Extraordinary Items X Other Comprehensive Income XI (A) Items that will not be reclassified to profit or loss (B) Items that will be reclassified to profit or loss 4 05 Fair value changes on investments (Net) (250.62) (78.59)(92.82)(54.87)(37.72) (38.40) XII Total Comprehensive Income for the period (IX+X) Allocation for the period (245.22)XIII (92.82)(54.83)(75.85)(36.19)(39.67)(A) Owners of the Parent (5.40)0.08 (2.74)0.04 (1.53)(1.20)(B) Non- Controlling Interest 1,584.31 1,584.31 1,584.31 1,584.31 1,584.31 1.584.31 XIII Paid-up Equity Share Capital (Face Value of Rs. 10 per share) Earnings per equity share IV Equity shares of par value Rs. 10 each (1.58)(0.59)(0.48)(0.23)(0.35)(0.25)(1.58)(1) Basic (0.60)(0.48)(0.36)(0.23 (0.25)

(2) Diluted



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UN-AUDITED CONSOLIDATED STATEMENT OF CASH FLOW AS AT 30TH SEPTEMBER 2024

43		Rupees in Lakh	
	DESCRIPTIONS	AS AT 30.09.2024 (Unaudited)	AS AT 31.03.2024 (Audited)
A	CASH FLOW FROM OPERATING ACTIVITIES		(second
	Net Profit / (Loss) as per Statement of Profit & Loss	(78.59)	(233.31)
	Adjustments for:		
	Depreciation	38.18	79.81
	Profit on sale of fixed assets	-	40.82
	Provision for Grauity	-	
	Interest Received	~	
	Public Issue Expenses Written off	د	
	Operating Profit before Working Capital changes	(40.41)	(112.69)
	Changes in working capital:		
	Adjustments for (increase) / decrease in operating assets:		
	Trade Receivables	6.09	9.34
	Loans & Advances		
	Change in Inventories	1	0.00
	Other Current Assets	(1.50)	(354.81)
	Adjustments for increase / (decrease) in operating liabilities:		
	Trade Payable	(88.89)	165.87
	Current Liabilities	4.91	(81.67)
	Income Tax Payable	-	
	Cash Generated from Operations	(119.81)	(373.96
	Direct Taxes Paid (net of refunds)	-	-
	Extra ordinary /Prior period items	U	
	Net cash flow from / (used in) operating activities (A)	(119.81)	(373.96
в	CASH FLOW FROM INVESTING ACTIVITIES		
2	Capital expenditure on fixed assets	*	502.20
	Proceeds from sale of fixed assets	-	
	Decrease (Increase) in Investments	1.22	-
	Change in Capital WIP	-	-
	Interest received	-	-
	Net cash flow from / (used in) investing activities (B)	1.22	502.20
С	CASH FLOW FROM FINANCING ACTIVITIES		
C	Increase / (Decrease) in Long Term Borrowing	-	-
	Increase / (Decrease) in Short Term Borrowing	117.40	(157.34
	Net cash flow from / (used in) financing activities (C)	117.40	(157.34
	Net increase / (decrease) in cash and cash equivalents (A+B+C)	(1.18)	(29.09)
	Cash and cash equivalents at the beginning of the year	64.38	93.47
	Cash and Cash Equivalents at the beginning of the year	63.20	64.38



Notes

- The above standalone and consolidated Un-Audited financial results for the period of quarter/half year ended on 30th September, 2024 were reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 14th November, 2024. The Statutory Auditor have conducted the Audit and submitted "Limited Review Report" on the Un-Audited financial results.
- 2) Segments have been identified in line with Accounting Standard-17 (AS-17) on segment reporting issued by the Institute of the Chartered Accountants of India taking into account the nature of activities as well as the Differential risk and return.
- 3) Segment revenue and Results include the respective accounts identifiable to each of the Segments. Other un-allocable expenditure includes expenses incurred on common services provided to the segment which are not directly identifiable to the individual segment.
- Previous period figures had been re-grouped, re-arranged, re-stated and re-classified wherever necessary, for the purpose of comparison.

S. No.	Particulars	As per the Prospectus dated 16 th July, 2011	Revised Utilization as per Postal Ballot Approval	Utilization till 30 th September, 2024
1	Setting up our offices	989.60	989.60	754.80
2	Repayment of RBS Loan	269.72	293.12	293.12
3	IPO Expenses	277.36	312.85	312.85
4	Up gradation of Machinery & Assets	2204.67	1532.50	1382.50
5	General Corporate	650.00	711.39	711.39
6	Expansion of R & D	656.73	472.75	455.99
7	Meeting Long Term Working Capital Requirements	505.00	1240.87	1055.06
8	Cash and Escrow Bank Account and Investments in ICDs	-	-	587.37
Total		5553.08	5553.08	5553.08

5) Utilization of IPO Proceeds as on 30.09.2024.

- 6) The results have been prepared in accordance with the companies (Indian Accounting Standards) Rules 2015 (IND AS) prescribed under section 133 of the Companies Act 2013 and principles general accepted in India.
- 7) Company has either filed its appeal(s) or suitably replied to various department(s) in respect of their notice(s) etc. if any.
- 8) Please refer SEBI AO order JS/PS/2021-22/14959-14980 dated 14-02-2022 whereby allegations on the 22 entities have been dropped in the matter of our Company; further our Company have already made its representation before SEBI & have appealed to the Authority for the same treatment to our Company also keeping in mind right to equality & justice.



FOR AND ON BEHALF OF BOARD OF DIRECTORS FOR BHARATIYA GLOBAL INFOMEIDA LIMITED

Place: Noida Date: 14.11.2024 Rakesh Bhatta Chairman cum Managing Director

GREATER NOIDA

A-805, NX Byte T-3, NX One **Tech Zone-IV, Near Gaur Chowk** Greater Noida West-201318 (U.P.) 9971038855, Tel: 0120-6057574



Singh Ray Mishra & Co. CHARTERED ACCOUNTANTS

DELHI

Shop Plot No. 40, First Floor **B Block, Near D Park,** Pandav Nagar, Delhi-110092 9818765600

Limited Review Report on the Standalone Unaudited quarterly and year to date Financial Results of the Company pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

Review Report to The Board of Directors, Bharatiya Global Infomedia Limited

- 1. We have reviewed the accompanying Standalone statement of unaudited financial results of Bharatiya Global Infomedia Limited ('the Company') for the quarter ended Sep 30, 2024, and the year-to-date results for the period 01 Apr 2024 to 30 Sep 2024 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 ('the Regulation') as amended (the "Listing Regulations").
- 2. This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34" Interim Financial Reporting" (Ind AS 34") prescribed under section 133 of the Companies Act, 2013, as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 on 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, subject to
 - non-provision of amount recoverable from inter-corporate deposits i) amounting to principal amounts of Rs 5.40 Crores along with accrued interest, thereby, increasing the profit by the same amount and nonprovision of penalty imposed by SEBI of Rs 6 Crores.
 - Chief financial officer of the Company has resigned from the company w.e.f. ii) 30th May 2018. The company has not filed the required information till date as required under section 203 the act read with Rule 8 and Rule 8A of the companies (appointments & remuneration of Managerial Personnel) Rules, 2014 and also, not informed to the Ministry of Corporate Affairs for appointment of new Chief Financial officer w.e.f 14th August 2018. Further Annual Return of Companies Act, 2013 has not submitted for the FY 2018-19, 2019-20, 2020-21, 2021-22, 2022-23 & 2023-24 yet.
 - We have enquired about latest list of cases and status of all pending cases in iii) all applicable act but the same has not been provided by the company, hence we are unable to comment on that except as reported above as per our Mish knowledge and belief and earlier informed to us by company. V
 - The company is not regular in payment of statutory dues. iv)

BHUBANESWAR Premises No 4P & 5P Third Floor, BMC Panchdeep Complex Bhouma Nagar, Bhubaneswar-751001 Mob: +91-9437003439

KOLKATA BP-5, Ground Floor WTL Building, Secter-V Salt Lake, Kolkata-700091 Mob: +91-9231564123

PATNA 301, Laxmi Palace Mitra Compound, Boring Road, Patna-800001 Tel.: 0612-2535819

FRN: 318121E

RANCHI 101 Mrinal Enclave Navin Mitra Road. Lalpur, Ranchi-834001 Mob: 9430067277

- v) The Company is not regular in filling GST and TDS.
- vi)
- Debtors and Creditors of the company are subject to confirmation and reconciliation that may have an impact on Net Profits.
- 4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying unaudited interim Standalone Financial Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards('Ind AS') specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 30 of the SEBI (Listing obligation and disclosure requirements) Regulation, 2015 as modified by the circular No. CIR/CFD/CMD1/80/2019 dated 19th July 2019, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Singh Ray Mishra & Co. FRI: 318121E

Chartered Accountants FRN 318121E

CA. Vinay Kumar Partner M. No. 402996 UDIN: 244029968K67043762

Place: Noida Date: 14/11/2024

GREATER NOIDA

CA

Singh Ray Mishra & Co. CHARTERED ACCOUNTANTS

A-805, NX Byte T-3, NX One Tech Zone-IV, Near Gaur Chowk Greater Noida West-201318 (U.P.) 9971038855, Tel: 0120-6057574

DELHI

Shop Plot No. 40, First Floor B Block, Near D Park, Pandav Nagar, Delhi-110092 9818765600

Limited Review Report on the Consolidated Unaudited quarterly and year to date Financial Results of the Company pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

Review Report to The Board of Directors, Bharatiya Global Infomedia Limited

- 1. We have reviewed the accompanying Consolidated statement of unaudited financial results of **Bharatiya Global Infomedia Limited** ('the Company') for the quarter ended Sep 30, 2024, and the year-to-date results for the period 01 Apr 2024 to 30 Sep 2024 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 ('the Regulation') as amended (the "Listing Regulations").
- 2. This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34" Interim Financial Reporting" (Ind AS 34") prescribed under section 133 of the Companies Act, 2013, as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 on 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, *subject to*
 - i) non-provision of amount recoverable from inter-corporate deposits amounting to principal amounts of Rs 5.40 Crores along with accrued interest, thereby, increasing the profit by the same amount and nonprovision of penalty imposed by SEBI of Rs 6 Crores.
 - ii) Chief financial officer of the Company has resigned from the company w.e.f. 30th May 2018. The company has not filed the required information till date as required under section 203 the act read with Rule 8 and Rule 8A of the companies (appointments & remuneration of Managerial Personnel) Rules, 2014 and also, not informed to the Ministry of Corporate Affairs for appointment of new Chief Financial officer w.e.f 14th August 2018. Further Annual Return of Companies Act, 2013 has not submitted for the FY 2018-19, 2019-20, 2020-21, 2021-22, 2022-23 & 2023-24 yet.
 - iii) We have enquired about latest list of cases and status of all pending cases in all applicable act but the same has not been provided by the company, hence we are unable to comment on that except as reported above as per our knowledge and belief and earlier informed to us by company.
 - iv) The company is not regular in payment of statutory dues.

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- v) The Company is not regular in filling GST and TDS.
- vi) Debtors and Creditors of the company are subject to confirmation and reconciliation that may have an impact on Net Profits.
- 4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying unaudited interim consolidated Financial Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards('Ind AS') specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 30 of the SEBI (Listing obligation and disclosure 2019, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Place: Noida Date: 14/11/2024 For Singh Ray Mishra & Co. Chartered Accountants FRN 318121E

CA. Vinay Kumar Partner M. No. 402996 UDIN : **24402996BKF /OV223**7