

Date: August 11, 2024

To **BSE Limited**

P. J. Towers, 25th Floor, Dalal Street, Mumbai - 400001. BSE Scrip Code: 532368 To

National Stock Exchange of India Limited

Exchange Plaza, Bandra Kurla Complex, Bandra (E), Mumbai – 400 051.

NSE Symbol: BCG

Sub: Outcome of the Board Meeting Held on August 12, 2024 -Consoli-

dated Financial Results for the Quarter and Half year Ended Sep-

tember 30, 2023

Dear Sir/Madam,

We wish to inform you that the Board of Directors of Brightcom Group Limited, at its meeting held today, August 12, 2024, has approved the unaudited consolidated financial results of the Company for the quarter and half year ended 30th September 2023,

Key Financial Highlights:

Consolidated Financial Performance:

Top-line Performance (Revenue):

The Company reported a consolidated revenue of Rs. 1,814 Cr [INR] for Q2 FY2023-24, compared to Rs. 1,683 Cr. [INR] in the corresponding quarter of the previous Year, reflecting a growth of 7.8 (percentage).

Bottomline Performance (Profit After Tax):

The Consolidated profit after tax (PAT) for Q2 FY2023-24 stood at Rs. 352 Cr [INR], compared to Rs.321 Cr [INR] in Q2 FY2022-23, Registering a growth of 9.7 [percentage].

The detailed consolidated financial results, along with the Limited Review Report from a Qualified Chartered Accountant, are enclosed herewith.

We request you to take the above information on record and update your records accordingly.

brightcom group limited (Formerly Lycos Internet Limited)

EMAIL: IRCS BRIGHTCOMGROUP.COM WEB WWW.BRIGHTCOMGROUP.COM



CIN L64203TG1999PLC030996



The meeting of the Board of Directors of the Company commenced at 5:10 PM and concluded at 6:50 PM.

Thank you.

Yours faithfully,

For Brightcom Group Limited



Raghunath A
Executive Director
DIN #00060018

brightcom group limited (Formerly Lycos Internet Limited)

EMAIL: IR@BRIGHTCOMGROUP.COM WEB WWW.BRIGHTCOMGROUP.COM



CIN L64203TG1999PLC030996



DSP Reddy & Co Chartered Accountants 8-2-695/R/4, Road no.12, Banjarahills, Hyderabad -34 +91-9848050805

dspreddyfca@gmail.com

Independent Auditor's Review Report on Unaudited Consolidated Quarterly Financial Results and Year to Date Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended) and AAS 32 & 33 ICAI, Audit and Accounting Standards.

To, Brightcom Group Limited, Hyderabad.

- 1. We reviewed the accompanying statement consolidated financial results of M/s Brightcom Group Limited for the quarter ended 30th September, 2023 and year to date period of April-September, 2023 attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FACI 62/2016 dated July 5, 2016. This statement is the responsibility of the Company's Management and has been approved by the Management and has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 on 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review. Our responsibility is to express a conclusion on these financial statements based on our review and audit of the accounts is not done by us.
- 2. We conducted our review in accordance with the Standard on Review Engagement (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.

Essocial of

3. Based on our review conducted as above, matters as specified in Paragraph 4 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 (IndAs) under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies generally accepted in India, the disclosed information does not meet the requirement 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, and we cannot conclude whether it contains any material misstatement.

4. Basis of Disclaimer of Conclusion

- 1. We cannot confirm the opening and closing balances as they may be subject to change. The Audited accounts for the year ending 31-03-2023 are yet to be approved by the share holders in the Annual General Meeting, which is to be conducted. SEBI vide its letter dated 13.04.2023 has ordered company to undertake examination of its financial statements for the period 2014-15 to 2021-22 by a peer-reviewed Chartered Accountant, to ensure that the same are in compliance with all the applicable accounting standards and submit the statement of impact of all the non-compliances. To this extent the current year's opening balances and consequent effect on the closing balances thereof are subject to the verification and confirmation by the peer review auditor.
- We also inform that the issues raised by SEBI vide letter dated 22-08-2023 are also to be examined by the company and appropriate corrective actions, if any required, are to be ensured by the company. We are not able to express an opinion on the issues raised by SEBI, in view of not conducting any examination and taking any corrective steps by the management.
- 3. The company has generated revenue solely from the foreign branch (USA) and the foreign subsidiaries, which is significant and material in case of this Company. However, this revenue and other financial reporting of the Foreign Branch (USA) could not be verified since the books of accounts of the branch are unaudited & access to all information & records were not made available.
- 4. Similarly the revenue, expenses and transactions of the subsidiary companies could not be verified since the books of account of the subsidiaries and their access is not available for verification.
- 5. Bank balances of all bank accounts could not be verified due to the unavailability of some bank statements.
- 6. The company does not maintain an audit trail and edit-log system as per MCA Guidelines.

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- 7. In respect of statutory dues of Income Tax, the company has certain appeals pending, with the authorities, the outcome of which is not ascertained or finalized as on the date of this report.
- "The company" has still not made any provision for impairment of investments of Rs.16,886.81 lakhs made in M/s Vuchi Media Private Limited despite the fact that the proposed acquisition transaction was revoked by both the parties and have cancelled the definitive share purchase agreement that was entered into. And also 1,40,70,000 equity shares allotted to M/s Vuchi Media Private Limited are pending for cancellation subject to the legal process completion.
- 9. The consolidated financial statements of the company are prepared under the assumption that the company along with its branches and subsidiaries are going concerns. However, management has not provided us with the exact details about each separate entity and basis for this assumption, nor have we received appropriate information and records necessary to verify it. Consequently, we are unable to comment on the same.
- 10. Considering the SEBI's Interim order cum show-cause notice dated 13th April 2023 we have made the following observations:
 - a. The balances of Investments, receivables and payables which related to subsidiaries in consolidated financial statements are subject to the confirmation of peer review auditor.
 - b. As referred in Point No. 177[e] "the company" has to disseminate the consolidated financial statements of each of its subsidiaries on its website, for the period between FY 2014-15 and FY 2021-22.
 - c. SEBI vide its letter dated 13th April 2023, has issued interim order cum show cause notice to the company seeking clarifications with respect to certain issues. The final outcome of the investigation is yet to come by the time of our Report.
 - d. In view of the SEBI's observations/directions, the opening balances as on 1st April, 2023, its consequent effect on the closing balances as on 30th June, 2023 & 30th September, 2023 thereof are subject to the verification and confirmation by the peer review auditor.
- 11. Considering the SEBI's Interim order cum show-cause notice dated 22nd August 2023 we have made the following observations:
 - a. The management is yet to examine the issues raised by SEBI and report the corrective actions, if any required.
 - b. The Managing director, Chief Financial Officer and the Statutory Auditor resigned and the respective positions are vacant and are to be filled.

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Disclaimer of Conclusion

Because of the significance of the matter described in the Basis for Disclaimer of Conclusion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for a Conclusion. Accordingly we do not express an opinion.

For D S P Reddy & Co Chartered Accountants

> CADSPReddy MRN-023160

UDIN - 24023160BKSPVU1545

Date: 12/08/2024

BRIGHTCOM GROUP LIMITED (NSE & BSE - BCG)

Regd. Office: Floor: 5, Fairfield by Marriott, Road No: 2, Nanakramguda, Gachibowli, Hyderabad – 500032, India. CIN:L64203TG1999PLC030996

Tel: +91 40 6744 9910, Fax: +91 22 6645 9677, www.brightcomgroup.com, email:ir@brightcomgroup.com Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended 30th September 2023

					lidated	n Rupees Lakhs, e		
Sl.No.	Particulars	Quarter ended			Half Year ended		Year ended	
		30-Sep-2023	30-Jun-2023	30-Sep-2022	30-Sep-2023	30-Sep-2022	31-Mar-2023	
	(Refer Notes below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(audited)	
1	a) Income from operations	181,414.00	169,032.24	168,306.94	350,446.24	316,367.45	739,676.73	
	b) Other Income	(85.64)	16.03	(264.13)	(69.61)	(578.59)	(646.19	
	b (i) Net gain/loss on foreign currency translation and transaction	(85.64)	16.03	(264.13)	(69.61)	(578.59)	(646.19	
	b (ii) Dividend from subsidiaries and Interest Income	(85.04)	10.03	(204.13)	(05.01)	(576.53)	(040.13	
	Total Income	181,328.36	169,048.27	168,042.81	350,376.63	315,788.86	739,030.54	
2	Expenses	101,320.30	103,040.27	100,042.01	330,370.03	313,700.00	735,030.54	
~	a) Cost of sales/services	105,948.75	96,120.63	98,868.05	202,069.38	183,013.00	434,479.73	
	b) Changes in inventories of finished goods, work-in-progress and	200)5 10175	50,220,00	50,000.03	202,005.00	200,020.00	10 17 11 3111	
	stock-in-trade		:=:	-		_		
	c) Employee benefits expense	9,713.79	9,485.92	8,936.32	19,199.71	17,032.59	40,012.89	
	d) Depreciation and amortization expense	6,651.95	7,226.63	6,223.36	13,878.58	12,809.41	26,554.87	
	e) Finance costs	6.67	9.61	10.07	16.28	20.53	40.98	
	f) Other expenses	10,676.80	11,623.00	9,535.13	22,299.80	19,778.45	47,930.10	
	Total expenses	132,997.96	124,465.79	123,572.93	257,463.75	232,653.98	549,018.57	
3	Profit/(loss) before exceptional items (1-2)	48,330.40	44,582.48	44,469.88	92,912.88	83,134.88	190,011.97	
4	Exceptional items		30	-		a .	19	
5	Profit/(loss) before tax (3+4)	48,330.40	44,582.48	44,469.88	92,912.88	83,134.88	190,011.97	
6	Tax Expenses					33,403,5102		
	a)Current Tax	13,215.86	12,450.67	12,358,96	25,666.53	23,297.38	53,055.25	
	b) Deferred tax	(102.62)	(15.96)	42.90	(118.58)	45.80	(142.64	
	Total Tax Expenses	13,113.24	12,434.71	12,401.86	25,547.95	23,343.18	52,912.61	
7	Net profit /(loss) after tax (5-6)	35,217.16	32,147.77	32,068.02	67,364.93	59,791.70	137,099.36	
8	Other comprehensive income/(loss) (net of tax)	8,199.93	(1,030.28)	16,302.99	7,169.65	34,753.54	39,550.59	
9	Total comprehensive income for the period(7+8)	43,417.09	31,117.49	48,371.01	74,534.58	94,545.24	176,649.9	
10	Paid-up equity share capital (Face Value of Rs.2/-each)	40,370.44	40,370.44	40,358.44	40,370.44	40,358.44	40,370.4	
11	Reserves excluding Revaluation Reserves as per balance sheet of	*					659,720.93	
12	Earnings per share (Face value of Rs.2/-each) (not annualized)			-				
	a) Basic (in Rs.)	1.74	1.59	1.59	3.34	2.96	6.7	
	b) Diluted (in Rs.)	1.74	1.59	1.59	3.34	2.96	6.79	

Notes:

- 1. The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 12th August'2024
- 2. The above interim financial results have been prepared from the Interim financial statements, which are prepared in accordance with Ind AS notified under the companies(Indian 3.The Company operates in two segments i.e, Digital Marketing and Software Development.
 4. The figures for the previous period/year have been regrouped/reclassified, wherever necessary.

D S P Reddy

Chartered Accountant MRN-023160,

UDIN - 24023160BKSPVU1545

Place: Date: HYDERABAD August 12, 2024 For BRIGHTCOM GROUP LIMITED

Executive Director DIN:00060018

		Consoli		
No.	Particulars	As at	As at	
		30-Sep-23	31-Mar-23	
		(Unaudited)	(Audited)	
	ASSETS			
1	Non-current assets			
H	Property, plant and equipment	4,205.21	3,699.0	
	Capital work in Progress	31,957.72	13,669.3	
	Investment property	21.95	21.9	
	Goodwill on consolidation			
	Other intangible assets	69,496.09	81,911.9	
	Intangible assets under development	29,836.41	11,849.5	
	Financial assets		(4 .)	
	- Investments	57,075.65	56,669.2	
	- Loans	11,023.27	10,911.2	
	- Other financial assets	1,833.37	1,816.4	
	Deferred tax assets (net)	570.42	482.7	
	Non-current tax assets (net)	68.37	51.9	
	Other non-current assets	3,386.96	3,249.2	
	Total non-current assets	209,475.42	184,332.6	
2	Current assets			
•	Financial assets			
	- Trade receivables	349,635.32	299,171.9	
	- Cash and cash equivalents	133,491.90	141,113.	
	- Other bank balances	52.85	59.4	
	- Loans	148,958.79	145,919.	
	- Other financial assets	67.23	57.	
	Other current assets	28,362.20	18,971.	
		660,568.29	605,293.	
	Total current assets			
	Total assets	870,043.71	789,625.	
	EQUITY AND LIABILITIES			
	Equity	40,370.44	40,370.	
	Equity share capital			
	Other equity	734,255.55	659,720.	
	Total equity	774,625.99	700,091.	
	LIABILITIES			
	Non-current liabilities			
	Financial liabilities			
	- Borrowings			
	Other Long - Term liabilities			
	Deferred tax liabilities (net)	1,074.46	1,093.	
		281.36	314	
	Provisions	1,355.82	1,408	
	Total non-current liabilities	1,333.02	1,400.	
,	Current liabilities			
2	Financial liabilities			
	- Borrowings			
	- Trade payables	35,867.84	26,578	
	- Other financial liabilities	96.11	109	
		32,487.87	36,213	
	Other current liabilities		30,213	
	Provisions	25,610.08	GRO	
	Total current liabilities	94,061.90	88,025	
	Total equity and liabilities	870,043.71	789,6%	
			Hyderabad	

	Brightcom Group Limited Statement of Cash flows(unaudited)		. In lakhs)
	Statement of Gash horistandaries,	Consolidate	ed
		Half-year ended	Sep 30,
L	Partirulars ,	2023	2022
A.	Cash Flow from Operating Activities		
11.	Profit Before Tax	92,912.87	83,134.89
- 1-	Adjustment for:		
-	Add:Depreciation and amortisation expense	13,878.57	12,809.41
-	Interest Expense		·
	Allowance for doubtful trade receivables	(202.62)	(137.10)
	Forex Gain/Loss		· · · ·
	Baddebts-written off		
	Dividend from Subsidaries		
	Operating Profit before Working Capital Changes	106,588.82	95,807.20
-	Adjustment for Working Capital Changes:		
	Increase/(Decrease) in Shor term Borrowings		S # }
-	Increase/(Decrease) in Trade Payables	9,289.51	2,488.22
*	Increase/(Decrease) in other Current Liabilities	(3,725.32)	5,292.05
-	Increase/(Decrease) in Others financial liabilities	(13.26)	3.57
-	Increase/(Decrease) in Short-Term Provisions	(382.03)	473.44
-	Decrease/(Increase) in Trade Receivables	(50,260.74)	(42,537.39)
	Decrease/(Increase) in Short-Term Loans and Advances	(3,039.30)	(19,731.71)
-	(Increase)/Decrease in Other Financial Assets	(9.87)	(0.26)
	(Increase)/Decrease in other Current Assets	(9,390.43)	(1,975.92)
	Cash Flow from Operating Activities	49,057.38	39,819.20
	Less: Taxes paid	24,899.13	17,121.90
	Net Cash Flow from Operating Activities(A)	24,158.25	22,697.30
В	Cash Flow from Investing Activities		
	Assets Written off		
	Purchase/(Increase) of Fixed Assets	(1,195.10)	(1,044.38
	Investment in Subsidiary / Joint Venture		
	(Increase)/Decrease in Intangibles under development	(17,986.87)	
	(Increase)/Decrease in Capital Work in Progress	(18,288.37)	
	Sale of an asset		0.37
		(0.1.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0	
	Net cash flow from investing activities(B)	(37,470.34)	(1,044.01
c.	Cash Flows from Financing Activities		
	Interest Paid		
	Dividend Paid		
	Increase/(Decrease) in Long Term Loans		
	Increase /(Decrease) in Foreign Currency Fluctuation Reserve	5,809.01	24,789.63
	Increase/(Decrease) in share capital		
	Increase/(Decrease) in Capital reserve		
	Increase/(Decrease) in long term provision	160.93	(263.78
	(Increase)/Decrease in Deffered tax Asset(Net)	30.91	(312.43
	Increase/(Decrease) in Deffered tax Liabilities(Net)	(33.60)	37.67
	(Increase)/Decrease in Long term loans and advances	(112.02)	(760.10
	(Increase)/Decrease in Non current Other Financial Assets	(16.88)	(127.53
	(Increase)/Decrease in Other Non - Current tax Assets(Net)	(16.44)	0.67
	(Increase)/Decrease in Other Non - Current Assets	(137.75)	(131.41
	Net cash flow from financing activities C	5,684.16	23,232,72
		444 472 66	74 400 55
	Cash and cash equivalents at beginning of year Net change in cash (A+B+C)	141,172.66 (7,627.91)	74,498.6 0 44,886.01
		L/.B//.910	44 AAD () I



Part	II							
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REPORTING OF SEGMENT WISE REVENUE, RESULTS, SEGMENT ASSETS & SEGMENT LABILITIES (CONSOLIDATED)	185	COM GRC	GROUP LIMITED	For BRIGHTCOM	\		Reddy lered Accountant	DSP Rec
RepORTING OF SEGMENT WISE REVENUE, RESULTS, SEGMENT ASSETS & SEGMENT LIABALT PROCESS. Inc. 4921.0, Fast - 491.20 64-56 977, Nowwhite[Naccomproup.com, email-in@birg@htcomgroup.com, email-in@birg@birg@htcomgroup.com, email-in@birg@birg. 2002.33 30.5sp.2023 3								
Regit Office: Floor: 5.Fairfield by Marriott, Road No. 2, Nanakranguda, Gachibowii, Wedershad - 500032, India. Tel:+91.40 6744 991.0, Fax:+91.12 6-645 991.0, Fax:+91.12 6		85,014.17	95,417.72	85,014.17	103,286.97	95,417.72	Total segment liabilities	
Regit. Office: Floor: 5, Fairfield by Marriott, Paad No. 2, Namkranguda, Gachibovili, Piydernbad - 500032, India. Tel: +91 A0 6744 9910, Fax: +91 22 6945 9977, Naw brightcomgroup.com, emiliy@brightcomgroup.com, emiliy@brightcomgroup.		10,628.54	12,503.58	10,628.54	12,408.22	12,503,58	(b) Software Development Segment	
Regid Office: Floor: 5 Fairfield by Marriott,Road No. 2, Nanakramguda Gachloovil, Hyderebad - 50032,India. Tel: 91 40 6744 9910, Fax: 921 22 6645 9677,www.brightcomgoup.com, email-in@brightcomgoup.com enail-in@brightcomgoup.com enail-in@brightcomgoup.com enail-in@brightcomgoup.com enail-in@brightcomgoup.com enail-in@brightcomgoup.com enail-in@brightcomgoup.com enail		74,385.63	82,914.14	74.385.63	90.878.75	87 914 14	Segment liabilities	
Regid Office: Floor: 5, Fairfield by Marriott, Rand Not 2, Namakramguda, Gaschibowii, Hyderabaid - 500032, Indiis. CINILSA20371G1999P.CO390996 Tel:+97,40 6744 9930, Fax:+91.2 & 6645 9777, Naww Enghtxomgroup.com, email/in@brightxomgroup.com REPORTING OF SEGMENT WISE REVENUE, RESULTS , SEGMENT LASSITS & SEGMENT LABBILITES(CONSOLIDATED)		702,954.69	870,043.71	702,954.69	834,495.87	870,043.71	Total segment assets	
Regid Office: Floor: 5, Fairfield by Marriott, Road Not. 2, Namakramguda, Gaschibowii, Nydershad - 500032, India. CINI,15420315(1999P.CD309998 Tel: +31,40 6744 9910, Fax: +91 22 645 9673) Sept. CD300998 Tel: +31,40 6744 9910, Fax: +91 22 645 9673) Sept. CD300998 Tel: +31,40 6744 9910, Fax: +91 22 645 9673) Sept. CD300998 Tel: +31,40 6744 9910, Fax: +91 22 645 9673 Sept. CD300999 Tel: +31 488 HITTES(CONSOUDATED)		30,927.85	32,497.12	30,927.85	32,411.06	32,497.12	(b) Software Development Segment	
Regd. Office: Floor: 5.Fairfield by Marriott, Road No: 2, Nanakramguda, Gachibowii, Hyderahad - 500032, India. College	7	672,026.84	837,546.59	672,026.84	802,084.81	837,546.59		
Regd. Office: Floor: 5_fairfield by Marriott, Road Not 2, Nanakramguda,Gaschlbowli, Hyderabad = \$00032_india. Tel: +91 40 6744 9910, Fex: +91 22 6645 9677,www.brightcomgroup.com, emailin@ brightcomgroup.com, emailin@ brightcomgroup.com, emailin@ brightcomgroup.com, emailin@ brightcomgroup.com REPORTING OF SEGMENT WISE REPURNUE, RESULTS, SEGMENT ASSETS & SEGMENT UABILITIES/CONSOLIDATED								ω
Regid Office: Floor: 5, Fairfield by Marriott, Road No: 2, Nanakramguda, Gachibowli, Hyderabad - 500032, India. CINUS-22037G19999LC0390996		83,134.88	92,912.88	44,469.88	44,582.48	48,330.40	Total Profit (+) / Loss (-) before tax	
Regd. Office: Floor: 5.fairfield by Marriott.Road No: 2, Nanakramguda, Gachibowil, Hyderabad - 500032, India. Tel: +91 40 6744 9910, Fax: +91 22 6645 9677,www.brightcomgroup.com, emails/@brightcomgroup.com, emails/@bright		20,53	16.28	10.07	9,61	6.67	Less: Interest	
Regid Officet: Floor: 5-Fairfield by Marriott.Road No: 2, Nanakranguda.Gaschibowli, Hyderabad — 500032,India. Tel: +91 40 6744 9910, Fax: +91 22 6645 9677,www.brightcomgroup.com, emailir@brightcomgroup.com, emailir@brig	н	83,155.41	92,929.16	44,479.95	44,592.09	48,337.07	Total	
Regid Office: Floor: 5, Fairfield by Marriott, Road No: 2, Nanakramguda, Gachibowii, Hyderabad - 500032, India. Tel: +91 40 6744 9910, Fax: +91 22 6645 9677, www.brightcomgroup.com, email:in@brightcomgroup.com, ema		217,95	56.29	122.59	42.84	13.45	(b) Software Development Segment	
Regd. Office: Floor: 5, Fairfield by Marriott, Road No: 2, Nanakramguda, Gaschloowli, Hyderabad — 500032, India, CIN.164203TG1999PLC030996 Tel: +91 40 6744 9910, Fax: +91 22 6645 9677, www.brightcomgroup.com, emailin@brightcomgroup.com REPORTING OF SEGMENT WISE REVENUE, RESULTS , SEGMENT ASSETS & SEGMENT LIABILITIES (CONSOLIDATED)		82,937.46	92,872.87	44,357.36	44,549.25	48,323.62	(a) Digital Marketing Segment	
Regd. Office: Floor: 5,Fairfield by Marriott,Road No: 2, Nanakramguda,Gachlbowli, Hyderabad - 500032,India. CIN:16420317G1999PLC030996 Tel: +91.40 6744 9910, Fax: +91.22 6645 9677,www.brightcomgroup.com, email:in@brightcomgroup.com, email:in@brightcomgroup.com Consolidated								2
Regd. Office: Floor: 5,Falrfield by Marriott,Road No: 2, Nanakramguda,Gachlbowli, Hyderabad - 500032,India. CIN:1642031G1999PLC030996	7	316,367.45	350,446.24	168,306.94	169,032.24	181,414.00	Net Sales/ Income from Operations	
Regd. Office: Floor: 5,Fairfield by Marriott,Road No: 2, Nanakramguda,Gachlbowli, Hyderabad — 500032,India. CINI.16.42031761999PLC030996 CINI.16.42031761999PLC030996 Tel: +91.40.6744.9910, Fax: +91.26645.9677,www.brightcomgroup.com, email:ir@brightcomgroup.com. EPORTING OF SEGMENT WISE REVENUE, RESULTS , SEGMENT ASSETS & SEGMENT LIABILITIES(CONSOLIDATED) Consolidated Half Year Ended Half Year Ended Cuarter Ended Guarter Ended Guarder Ended Guard		Ž.					Less: Inter Segment Revenue	
Regd, Office: Floor: 5, Fairfield by Marriott, Road No: 2, Nanakramguda, Gachlbowli, Hyderabad — 500032, India. CIN1.16A203TG1999PLC030996 CIN1.16A203TG1999PLC030996 Tel: +91 40 6744 9910, Fax: +91 22 6645 9677, www.brightcomgroup.com, email:ir@brightcomgroup.com REPORTING OF SEGMENT WISE REVENUE, RESULTS , SEGMENT ASSETS & SEGMENT LIABILITIES(CONSOLIDATED)	7	316,367.45	350,446.24	168,306.94	169,032.24	181,414.00	Total Sales/ Income from Operations	
Regd, Office: Floor: 5,Fairfield by Marriott,Road No: 2, Nanakramguda,Gachlbowli, Hyderabad — 500032,India. CIN:164203TG1999PLC030996		20,619.64	20,737.30	11,189.19	9,683.15	11,054.15	(b) Software Development Segment	
Regd, Office: Floor: 5, Fairfield by Marriott, Road No: 2, Nanakramguda, Gachlbowli, Hyderabad — 500032, India. CIN:L64203TG1999PLC030996 Tel: +91 40 6744 9910, Fax: +91 22 6645 9677, www.brightcomgroup.com, email:ir@brightcomgroup.com REPORTING OF SEGMENT WISE REVENUE, RESULTS , SEGMENT LABILITIES(CONSOLIDATED) REPORTING OF SEGMENT WISE REVENUE, RESULTS , SEGMENT LABILITIES(CONSOLIDATED) Consolidated Half Year Ended Particulars Particulars Ouarter Ended Ouardited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Unaudited) (Unaudited)		295,747.81	329,708.94	157,117.75	159,349.09	170,359.85	(a) Digital Marketing Segment	
Regd, Office: Floor: 5, Fairfield by Marriott, Road No: 2, Nanakramguda, Gachlbowli, Hyderabad — 500032, India, CIN:16A203TG1999PLC030996 Tel: +91 40 6744 9910, Fax: +91 22 6645 9677, www.brightcomgroup.com, email:ir@brightcomgroup.com REPORTING OF SEGMENT WISE REVENUE, RESULTS , SEGMENT ASSETS & SEGMENT LIABILITIES(CONSOLIDATED) Consolidated Particulars Particulars 30-Sep-2023								1
Regd, Office: Floor: 5, Fairfield by Marriott, Road No: 2, Nanakramguda, Gachlbowli, Hyderabad — 500032, India, CIN:L64203TG1999PLC030996 Tel: +91 40 6744 9910, Fax: +91 22 6645 9677, www.brightcomgroup.com, email:lr@brightcomgroup.com REPORTING OF SEGMENT WISE REVENUE, RESULTS, SEGMENT ASSETS & SEGMENT LIABILITIES(CONSOLIDATED) Consolidated Particulars 30-Sep-2023 30-S	(aud	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)		
Regd, Office: Floor: 5, Fairfield by Marriott, Road No: 2, Nanakramguda, Gachlbowli, Hyderabad — 500032, India, CIN:L64203TG1999PLC030996 Tel: +91 40 6744 9910, Fax: +91 22 6645 9677, www.brightcomgroup.com, email:ir@brightcomgroup.com REPORTING OF SEGMENT WISE REVENUE, RESULTS , SEGMENT ASSETS & SEGMENT LIABILITIES(CONSOLIDATED) REPORTING OF ACCURATE ASSETS & SEGMENT LIABILITIES (CONSOLIDATED) Consolidated Regd, Office: Floor: 5, Fairfield by Marriott, Road No: 2, Nanakramguda, Gachlbowli, Hyderabad — 500032, India, CIN:L64203TG1999PLC030996 Tel: +91 40 6744 9910, Fax: +91 22 6645 9677, www.brightcomgroup.com, email:ir@brightcomgroup.com REPORTING OF SEGMENT WISE REVENUE, RESULTS , SEGMENT LIABILITIES (CONSOLIDATED) REPORTING OF SEGMENT WISE REVENUE, RESULTS , SEGMENT LIABILITIES (CONSOLIDATED) Half Year Ended Output Description of the Property of the P	31-Ma	30-Sep-2022	30-Sep-2023	30-Sep-2022	30-Jun-2023	30-Sep-2023		SILINO.
ia.	Year E	Ended	Half Year I		Quarter Ended			2 25
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Regd. Office: Floor: 5,Fairfield by Marriott,Road No: 2, Nanakramguda,Gachibowli, Hyderabad — 500032,India. CIN:1.64203TG1999PLC030996 Tel: +91 40 6744 9910, Fax: +91 22 6645 9677,www.brightcomgroup.com, email:ir@brightcomgroup.com	ndian Rup	All amounts in Ir	SOLIDATED)	ENT LIABILITIES(CONS	IENT ASSETS & SEGM	REVENUE, RESULTS, SEGN	REPORTING OF SEGMENT WISE	
Regd. Office: Floor: 5,Fairfield by Marriott,Road No: 2, Nanakramguda,Gachlbowli, Hyderabad — 500032,India. CIN:164203TG1999PLC030996			m	r@brightcomgroup.cc	omgroup.com, email;i	.2 6645 9677,www.brightci	Tel: +91 40 6744 9910, Fax: +91 2	
			TO:B.	tyderapad – 500032,ir	030996	CIN:L64203TG1999PLC	Regd, Office: Floor: 5, Fairfield by M	
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Executive Director DIN::00060018

BRIGHTCOM GROUP LIMITED (NSE & BSE - BCG)

Regd. Office: Floor: 5, Fairfield by Marriott,Road No: 2, Nanakramguda,Gachibowli, Hyderabad – 500032,India. CIN:L64203TG1999PLC030996

Tel: +91 40 6744 9910, Fax: +91 22 6645 9677, www.brightcomgroup.com, email:ir@brightcomgroup.com
Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended 30th September 2023

All amounts in Indian Rupees Lakhs, except share data

				Con	solidated		
SI.No.	Particulars		Quarter ended		Half Yea	er ended	Year ended
JI.140.	1	30-Sep-2023	30-Jun-2023	30-Sep-2022	30-Sep-2023	30-Sep-2022	31-Mar-2023
	(Refer Notes below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(audited)
1	Total Income from Operations	181,328,36	169,048.27	168,042.81	350,376.63	315,788,86	739,030
2	Net Profit / (Loss) for the period (before Tax, Exceptional and / or Extraodinary items)	48,330,40	44,582.48	44,469,88	92,912.88	83,134.88	190,011
3	Net Profit / (Loss) for the period before Tax, (after Exceptional and / or Extraodinary items)	48,330.40	44,582,48	44,469,88	92,912.88	83,134.88	190,011
4	Net Profit / (Loss) for the period after Tax, after Exceptional and / or Extraodinary items	35,217.16	32,147.77	32,068.02	67,364.93	59,791.70	137,099
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	43,417,09	31,117.49	48,371.01	74,534.58	94,545,24	176,649
6	Pald up Equity Share Capital	40,370.44	40,370.44	40,358.44	40,370.44	40,358.44	40,370
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year						659,720
8	Securities Premium Account	70,353.43	70,353.43	72,831.23	70,353.43	72,831.23	70,353
9	Networth	774,625.99	731,208.90	617,940.52	774,625.99	617,940.52	700,09
10	Paid up Debt Capital/Outstanding Debt						
11	Outstanding Redeemable Preference Shares			200			
12	Debt Equity Ration			-			
13	Earning per share (for contiuned and discontiuned operations) (Face Value of Rs.2/-each)(not annualised)						
	1) Basic	1.74	1.59	1.59	3.34	2,96	
	2) Diluted	1.74	1,59	1,59	3.34	2,96	
14	Capital Redemption Reserve	16.	30	i i	•	÷	
15	Debnture Redemption Reserve	740	*	*	ž.	¥	
16	Debt Service Coverage Ratio	\$	iai	157	9	i i	
17	Interest Service Coverage Ratio	*	22	100	S S		

Notes

The above is an extract of the detailed format of the financial results filed with the stock exchanges under Regulation 33 of the SEBI (Listing obligations and Disciosure Requirements) Regulations, 2015. The full format of Unaudited financials results are available on the Stock Exchange websites (URL of the filings: www.bseindia.com and www.nseindia.com) and on the company's website (www.brightcomgroup.com)

- 1. The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 12th August 2024
- 2. The above interim financial results have been prepared from the Interim financial statements, which are prepared in accordance with Ind AS notified under the companies(Indian accounting standards) rules, 2015.
- 4. The Company operates in two segments i.e, Digital Marketing and Software Development.
- 5. The figures for the previous period/year have been regrouped/reclassified, wherever necessary

D 5 P Reddy
Chartered Accountant
MRN-023160,
UDIN - 24023160BKSPVU1545

Place: HYDERABAD
Date: August 12, 2024

FOR BRIGHTCOM GROUP UMITED

Executive Director DIN: :00060018

