



Date: February 14, 2025

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 February 14, 2025 -
Standalone and Consolidated Financial Results for the Quarter
Ended December 31, 2024**

Dear Sir/Madam,

We wish to inform you that the Board of Directors of Brightcom Group Limited, at its meeting held today, February 14, 2025, has approved the unaudited standalone and consolidated financial results of the Company for the third quarter (Q3) of the financial year 2024-25, ending December 31, 2024. The meeting commenced at 3:00 PM and concluded at 8:15 PM.

Key Financial Highlights:

Consolidated Financial Performance:

Topline Performance (Revenue):

The Company reported consolidated revenue of 1,673.96 crores for Q3 FY2024-25, showing a growth of 2.69 times compared to Rs. 453.18 crores in the corresponding quarter of the previous year.

Bottomline Performance (Profit After Tax):

The consolidated profit after tax (PAT) for Q3 FY2024-25 stood at Rs. 243.56 crores, reflecting a significant increase over the consolidated Loss of Rs.24.20 crores recorded in Q3 FY2023-24.

The detailed standalone and 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.

Thank you.

Yours faithfully,

For Brightcom Group Limited

Raghunath Allamsetty
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

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Statement of Unaudited Standalone & Consolidated Financial Results for the Quarter and Nine Months Ended 31st December 2024

All amounts in Indian Rupees Lakhs, except share data

Sl.No.	Particulars	Standalone						Consolidated					
		Quarter ended			Nine Months ended			Quarter ended			Nine Months ended		
		31-Dec-2024 (Unaudited)	30-Sep-2024 (Unaudited)	31-Dec-2023 (Unaudited)	31-Dec-2024 (Unaudited)	31-Dec-2023 (Unaudited)	31-Mar-2024 (audited)	31-Dec-2024 (Unaudited)	30-Sep-2024 (Unaudited)	31-Dec-2023 (Unaudited)	31-Dec-2024 (Unaudited)	31-Dec-2023 (Unaudited)	31-Mar-2024 (audited)
	(Refer Notes below)												
1	a) Income from operations	10,832.67	11,010.47	10,481.68	32,077.52	36,947.75	46,603.02	1,67,395.61	1,30,278.81	45,317.86	4,15,917.78	3,95,764.10	4,66,223.89
	b) Other Income	-	-	8.92	-	350.72	412.44	-	-	9.08	-	(60.54)	1.39
	b (i) Net gain/loss on foreign currency translation and transaction	-	-	8.92	-	350.72	-	-	-	9.08	-	(60.54)	1.39
	b (ii) Dividend from subsidiaries and Interest Income	-	-	-	-	-	412.44	-	-	-	-	-	-
	Total Income	10,832.67	11,010.47	10,490.60	32,077.52	37,298.47	47,015.46	1,67,395.61	1,30,278.81	45,326.94	4,15,917.78	3,95,703.56	4,66,225.28
2	Expenses												
	a) Cost of sales/services	8,482.70	8,707.83	8,259.16	25,200.51	27,963.26	37,239.63	1,04,626.42	79,797.15	27,326.49	2,55,607.22	2,29,395.88	2,72,541.56
	b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-	-	-	-	-	-	-
	c) Employee benefits expense	1,145.61	1,166.95	1,111.13	3,396.22	3,926.98	4,454.76	7,013.16	6,524.81	7,491.00	20,915.45	26,690.71	33,790.65
	d) Depreciation and amortization expense	1.91	1.89	2.79	5.71	8.19	11.23	7,642.18	7,200.71	7,063.87	22,468.07	20,942.45	28,467.99
	e) Finance costs	0.01	0.01	6.60	0.18	22.70	29.60	0.49	0.51	6.65	1.64	22.93	29.91
	f) Other expenses	1,185.90	1,125.06	1,105.33	3,445.41	3,899.78	5,180.06	13,053.04	10,159.24	6,462.66	32,865.91	28,762.47	35,962.65
	Total expenses	10,816.13	11,001.74	10,485.01	32,048.03	35,820.91	46,915.28	1,32,335.29	1,03,682.42	48,350.67	3,31,858.29	3,05,814.44	3,70,792.76
3	Profit/(loss) before exceptional items (1-2)	16.54	8.73	5.59	29.49	1,477.56	100.18	35,060.32	26,596.39	(3,023.73)	84,059.49	89,889.12	95,432.52
4	Exceptional items	-	-	-	-	-	-	-	-	-	-	-	-
5	Profit/(loss) before tax (3+4)	16.54	8.73	5.59	29.49	1,477.56	100.18	35,060.32	26,596.39	(3,023.73)	84,059.49	89,889.12	95,432.52
6	Tax Expenses												
	a) Current Tax	5.16	2.72	1.95	9.20	516.32	35.01	10,683.08	8,014.46	(474.07)	25,509.88	25,192.46	27,414.70
	b) Deferred tax	4.95	(1.08)	2.43	1.37	(33.81)	(49.54)	21.19	(46.61)	(129.82)	(386.51)	(248.40)	(734.66)
	Total Tax Expenses	10.11	1.64	4.38	10.57	482.51	(14.53)	10,704.27	7,967.85	(603.89)	25,123.37	24,944.06	26,680.04
7	Net profit / (loss) after tax (5-6)	6.43	7.09	1.21	18.92	995.05	114.71	24,356.05	18,628.54	(2,419.84)	58,936.12	64,945.06	68,752.48
8	Other comprehensive income/(loss) (net of tax)	56.15	9.25	3.31	69.50	104.57	38.85	16,142.55	2,929.55	562.90	19,824.31	7,732.56	9,613.84
9	Total comprehensive income for the period(7+8)	62.58	16.34	4.52	88.42	1,099.62	153.56	40,498.60	21,558.09	(1,856.94)	78,760.43	72,677.62	78,366.32
10	Paid-up equity share capital (Face Value of Rs.2/-each)	40,370.44	40,370.44	40,370.44	40,370.44	40,370.44	40,370.44	40,370.44	40,370.44	40,370.44	40,370.44	40,370.44	40,370.44
11	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year						1,17,222.42						7,38,087.30
12	Earnings per share (Face value of Rs.2/-each) (not annualized)												
	a) Basic (in Rs.)	0.0003	0.0004	0.0001	0.0009	0.049	0.006	1.21	0.92	(0.12)	2.92	3.22	3.41
	b) Diluted (in Rs.)	0.0003	0.0004	0.0001	0.0009	0.049	0.006	1.21	0.92	(0.12)	2.92	3.22	3.41

Notes:

- 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 14th February 2025.
- 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.
- The Company operates in two segments i.e., Digital Marketing and Software Development.
- The figures for the previous period/year have been regrouped/reclassified, wherever necessary.

Place : HYDERABAD
Date : February 14, 2025

For P R Chandra & Co
Chartered Accountants
FRN:018985S
P R Chandra
CA P. Ravichandra
Partner
M.No. 230754



For BRIGHTCOM GROUP LIMITED

R
Raghunath A
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.

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REPORTING OF SEGMENT WISE REVENUE, RESULTS , SEGMENT ASSETS & SEGMENT LIABILITIES(CONSOLIDATED)

All amounts in Indian Rupees Lakhs

Sl.No.	Particulars	Consolidated					
		Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-2024 (Unaudited)	30-Sep-2024 (Unaudited)	31-Dec-2023 (Unaudited)	31-Dec-2024 (Unaudited)	31-Dec-2023 (Unaudited)	31-Mar-2024 (audited)
1	Segment Revenue						
	(a) Digital Marketing Segment	1,56,671.59	1,19,374.59	34,923.74	3,84,159.37	3,64,632.68	4,25,637.20
	(b) Software Development Segment	10,724.02	10,904.22	10,394.12	31,758.41	31,131.42	40,586.69
	Total Sales/ Income from Operations	1,67,395.61	1,30,278.81	45,317.86	4,15,917.78	3,95,764.10	4,66,223.89
	Less: Inter Segment Revenue						
	Net Sales/ Income from Operations	1,67,395.61	1,30,278.81	45,317.86	4,15,917.78	3,95,764.10	- 4,66,223.89
2	Segment Results - Profit (+) / Loss (-) before tax and interest						
	(a) Digital Marketing Segment	35,048.83	26,590.06	(3,023.62)	84,037.94	89,849.22	95,352.52
	(b) Software Development Segment	11.98	6.84	6.54	23.19	62.83	109.91
	Total	35,060.81	26,596.90	(3,017.08)	84,061.13	89,912.05	95,462.43
	Less: Interest	0.49	0.51	6.65	1.64	22.93	29.91
	Total Profit (+) / Loss (-) before tax	35,060.32	26,596.39	(3,023.73)	84,059.49	89,889.12	95,432.52
3	Segment Assets						
	(a) Digital Marketing Segment	9,56,719.12	9,00,258.80	8,31,748.75	9,56,719.12	8,31,748.75	8,44,124.86
	(b) Software Development Segment	34,914.15	34,827.98	32,440.25	34,914.15	32,440.25	32,318.43
	Total segment assets	9,91,633.27	9,35,086.78	8,64,189.00	9,91,633.27	8,64,189.00	8,76,443.29
	Segment liabilities						
	(a) Digital Marketing Segment	1,19,566.33	1,03,542.01	78,965.14	1,19,566.33	78,965.14	85,653.29
	(b) Software Development Segment	14,848.80	14,825.20	12,455.13	14,848.80	12,455.13	12,332.26
	Total segment liabilities	1,34,415.13	1,18,367.21	91,420.27	1,34,415.13	91,420.27	97,985.54

For P R Chandra & Co
Chartered Accountants
FRN:018985S

P. Ravichandra
CA P. Ravichandra
Partner

M.No. 230754



For BRIGHTCOM GROUP LIMITED

R
Raghunath A
Executive Director
DIN:00060018



Place : HYDERABAD
Date : February 14, 2025

Independent Auditors standalone unaudited Limited Review report for the quarter ended 31-12-2024 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 of ICAI, Audit find Accounting Standards.

The Board of Directors,
Brightcom Group Limited,
Hyderabad.

Sir,

Introduction

We have reviewed the accompanying statement of unaudited financial results of Ms. Brightcom Group Limited for the quarter ended 31-12-2024 and year to date 01-04-2024 to 31-12-2024.

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.

Scope of 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. We report that the financial reporting of the Foreign Branches could not be verified since the Books of account, all information and records were not made available during the review.

Opinion

Based on our review conducted on the information provided by the Management, 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 recognized 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.

Report on Legal and Other Regulatory Requirements

We also report that we have not traced the number of shares as well as the percentage of shareholding in respect of the aggregate amount of public shareholding and the number of shares as well as the



percentage of shares pledged/encumbered and non-encumbered in respect of the aggregate amount of promoters and promoter group shareholding in terms of Clause 35 of the Listing Agreement and the particulars relating to investor complaints, for want of information from the e-voting agency and share registrar and transfer agent and providing such information to us for verification.

SEBI has issued a show-cause notice and an interim order dated 13-04-2023, observing certain irregularities, followed by interim order dated 22-08-2023 and confirmatory order dated 28-02-2024.

The company preferred appeals against the show-cause notice dated 13-04-2023 and interim order dated 22-08-2023, vide appeal nos. 941 of 2023, 942 of 2023 and 474 of 2024 respectively before the Hon'ble Securities Appellate Tribunal and the same are pending adjudication. We are not able to express an opinion on the issues covered by the said show-cause notice and interim orders, due to its pendency.

The legal process to impair the investment of Rs. 16,886.81 lakhs in Vuchi Media Private Limited and cancellation of allotment of 1,40,70,000 equity shares to the said company, consequent to cancellation and revocation of the said agreement and the same is pending.

Conclusion

In view of the above pending Legal and Other Regulatory Requirements and the observations made in the report we are not able to express a comprehensive, conclusive opinion.

For P R Chandra & Co.

Chartered Accountants

For P R Chandra & Co
Chartered Accountants
FRN: 0189855

FRN: 0189855

P. Ravichandra

CA P. Ravichandra

(P Ravi Chandra)

Chartered Accountant
M.No. 230754

M.No. 230754

UDIN: 25230754BMKUDI8138

Place : Hyderabad

Date : 14-02-2025



Independent Auditor's Review Report on consolidated unaudited quarter ending 31-12-2024 and year to date 01-04-0224 to 31-12-2024 financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board of Directors,
Brightcom Group Limited,
Hyderabad.

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Brightcom Group Limited ("the Parent") and its subsidiaries (the parent and its subsidiaries together referred to as "the Group"), for the quarter ended 31-12-2024 and year to date 01-04-0224 to 31-12-2024 ("the Statement"), based on information submitted by the Management of Parent, pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
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.
3. Our responsibility is to express a conclusion on the Statement 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 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.
4. A review of 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.
5. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
6. The Statement includes the results of the following entities:
 - a. Ybrant Media Acquisition Inc., USA
 - b. International Expressions Inc., USA
 - c. Frontier Data Management Inc., USA
 - d. Dyomo Corporation, USA



- e. Online Media Solutions Limited, Israel
 - f. Dream AD SA, Panama
 - g. Ybrant Digital Services De Publicidade Ltd, Brazil
 - h. LGS Global FZE, UAE
 - i. Ybrant Digital (Brasil) Limited, Singapore
 - j. Dream AD SA, Argentina
 - k. Get Media, Mexico Socidadanonima DE Capital Variable, Mexico
 - l. Dream AD SA, Chile
 - m. Dream AD SA, Uruguay
 - n. Max Interactive Pty Ltd, Australia
 - o. LIL Projects Private Limited, India
 - p. YReach Media Private Limited, India
7. Based on our review conducted and procedures performed as stated in Paragraph 3 and 4 above we report that the accounts and records of foreign subsidiaries are not made available for verification and the statements pertaining to the subsidiaries are provided by the management for consolidation. We did not review the interim financial statements / financial information / financial results of foreign branches and subsidiaries included in the standalone unaudited / audited interim financial statements / financial information / financial results of the entities included in the Group whose total revenue of Rs.167,335 lakhs and 415,760 Lakhs, profit after tax of Rs.24,494 Lakhs and 59,357 lakhs and total comprehensive income of Rs.40,795 lakhs and 79,373 Lakhs for the quarter ended 31-12-2024 and year to date 1-04-2024 to 31-12-2024 as considered in the respective standalone unaudited / audited interim financial statements / financial results / financial information of these subsidiaries by the branch auditors and other auditors have not been furnished to us and we did not review these financial statements / financial results / financial information, our conclusion in so far as it relates to the amounts and disclosures included in respect of these branches and subsidiaries, is based solely on the report of Management. Our conclusion on the Statement is not modified in respect of the above matters.
8. SEBI has issued a show-cause notice and an interim order dated 13-04-2023, observing certain irregularities, followed by interim order dated 22-08-2023 and confirmatory order dated 28-02-2024.

The company preferred appeals against the show-cause notice dated 13-04-2023 and interim order dated 22-08-2023, vide appeal nos. 941 of 2023, 942 of 2023 and 474 of 2024 respectively before the Hon'ble Securities Appellate Tribunal and the same are pending adjudication. We are not able to express an opinion on the issues covered by the said show-cause notice and interim orders, due to its pendency.



The legal process to impair the investment of Rs. 16,886.81 lakhs in Vuchi Media Private Limited and cancellation of allotment of 1,40,70,000 equity shares to the said company, consequent to cancellation and revocation of the said agreement and the same is pending.

Conclusion

In view of the above pending Legal and Other Regulatory Requirements and the observations made in the report we are not able to express a comprehensive, conclusive opinion.

For P R Chandra & Co.

Chartered Accountants Co

FRN 018985S



CA P. Ravichandra
(P Ravi Chandra)

Chartered Accountant

M.No. 230754

UDIN: 25230754BMKUDJ2788

Place : Hyderabad

Date : 14-02-2025