



# BRANDBUCKET MEDIA & TECHNOLOGY LIMITED

CIN: U93000MH2013PLC246147

Tel: +91 86523 69975

Website: www.brandbucketmediatech.in

E-mail: brandbucketmediatech@gmail.com

Date: 30.05.2023

To,  
The Department of Corporate Services,  
BSE Limited,  
Phiroze Jeejeebhoy Tower,  
Dalal Street Fort,  
Mumbai - 400001

**Scrip Code - 543439**

**Sub: Outcome of Board Meeting held today i.e., Tuesday 30<sup>th</sup> May, 2023**

Dear Sir/Madam,

This is to inform you that Board of Directors of Brandbucket Media and Technology Limited in their Meeting held on **Today, i.e. Tuesday, 30<sup>th</sup> May, 2023 at 9.00 P.M. to 11.30 P.M.** at its Registered office at **Office No. 208, 2nd Floor, Shiv Shakti, SRA Chs Ltd Link Road, Anna Nagar, Andheri west, Mumbai-400053 MH 400053 IN** inter-alia transacted and approved the following matters:-

1. The Standalone Audited Financial Results of the half year and year ended 31<sup>st</sup> March, 2023, pursuant to Regulation 33 of SEBI(LODR) Regulations, 2015.
2. Adopted the Standalone Auditors Report on the Audited Financial Result for the year ended 31<sup>st</sup> March, 2023.
3. Adopted the declaration regarding the Auditor's Report with unmodified opinion(s) pursuant to the Regulation 33(3)(d) of SEBI(LODR) Regulation, 2015.
4. Approved the appointment of M/s. Brajesh Gupta & Co. as Secretarial Auditor of the Company for the financial year 2023-24 & 2024-2025.

Please take the same on your record and acknowledge the receipt of the same.

Thanking you,  
Yours Faithfully,

**For Brandbucket Media & Technology Limited**

SANJIV  
HASMUKH SHAH

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SANJIV HASMUKH SHAH  
Date: 2023.05.30 23:31:58  
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**SANJIV HASMUKH SHAH**

**Director**

**DIN: 06709778**

**Registered Office : Office No.208, 2nd Floor, Shiv Shakti, SRA Chs Ltd Link Road, Anna Nagar,  
Andheri west, Mumbai-400053 Mumbai Mumbai City MH 400053 IN**



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Date: 30.05.2023

To,  
The Department of Corporate Services,  
BSE Limited,  
Phiroze Jeejeebhoy Tower,  
Dalal Street Fort,  
Mumbai - 400001

Scrip Code - 543439

Subject: Submission of declaration as per Second proviso of the Regulation 33(3) (d) of SEBI  
(Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Audited Financial  
Results 31.03.2023

Dear Sir/Madam,

In accordance with Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 as amended from time to time, we hereby declare that the Statutory Auditors of the Company, M/s. Bhagat & Co., Chartered Accountants, Mumbai have expressed an-unmodified opinion in their Audit Report on the Standalone Financial Statements of the Company for the Financial year 2022-2023.

Kindly take it for information and record.

Thanking you,  
Yours Faithfully,

**For Brandbucket Media & Technology Limited**

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Date: 2023.05.30  
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**SANJIV HASMUKH SHAH**

**Director**

**DIN: 06709778**

**Registered Office : Office No.208, 2nd Floor, Shiv Shakti, SRA Chs Ltd Link Road, Anna Nagar,  
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Date: 30.05.2023

To,  
The Department of Corporate Services,  
BSE Limited,  
Phiroze Jeejeebhoy Tower,  
Dalal Street Fort,  
Mumbai - 400001

**Scrip Code - 543439**

**Subject: Non-Applicability of Disclosure Under Regulation 23(9) Of Sebi (Listing Obligations And Disclosure Requirements) Regulations, 2015- Disclosure of Related Party Transactions For The Year Ended March 31, 2023.**

Dear Sir/Madam,

Pursuant to Regulation 15(2)(b) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 the Compliance with the Corporate Governance provisions as specified in Regulation 17 to 27 and clause (b) to (i) of sub regulation (2) of Regulation 46 and Para C, D and E of schedule V of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 shall not apply to the listed entity which has listed its Specified securities on SME / ITP Platform.

In this regard, please note that our Company is Listed on Bombay Stock Exchange of India Ltd. (SME Platform) and therefore, our Company is not required to submit "Disclosure on Related Party Transactions" as required under Regulation 23 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half year and year ended on 31.03.2023.

Please take the same on your record and acknowledge the receipt of the same.

Thanking you,  
Yours Faithfully,

**For Brandbucket Media & Technology Limited**

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**SANJIV HASMUKH SHAH**

**Director**

**DIN: 06709778**

**Registered Office : Office No.208, 2nd Floor, Shiv Shakti, SRA Chs Ltd Link Road, Anna Nagar,  
Andheri west, Mumbai-400053 Mumbai Mumbai City MH 400053 IN**



Statement of Audited Financial Results for the Half Year ended and Year ended March 31, 2023

(Rs. in Lakhs Except Share Data and Ratio)

Particulars	For the Half Year ended			For the Year Ended	
	March 31, 2023	September 30, 2022	March 31, 2022	March 31, 2023	March 31, 2022
	Audited	Unaudited	Audited	Audited	Audited
I Revenue from operations	1,307.14	524.17	1,112.88	1,831.31	1,726.87
II Other Income	-	-	-	-	-
III Total Revenue (I+II)	1,307.14	524.17	1,112.88	1,831.31	1,726.87
IV Expenses:	-	-	-	-	-
(a) Purchase of stock-in-trade/ Cost of services	1,221.75	470.53	1,078.32	1,692.28	1,643.39
(b) Employee benefits expense	10.52	8.03	11.10	18.55	17.89
(c) Finance costs	-	-	-	-	-
(d) Depreciation and amortization expense	43.75	17.92	5.25	61.67	7.34
(e) Other expenses	13.33	9.65	12.50	22.98	20.61
Total Expenses	1,289.33	506.15	1,107.17	1,795.48	1,689.23
V Profit/(Loss) Before Tax (III - IV)	17.80	18.03	5.72	35.83	37.64
VI Tax expense:	-	-	-	-	-
(a) Current tax expense	6.31	5.49	1.43	11.80	9.41
(b) Deferred tax expense/(credit)	-3.83	0.99	2.80	-2.84	4.89
Total Tax Expense	2.48	6.48	4.23	8.96	14.30
VII Profit/(Loss) for the period/year (V-VI)	15.32	11.55	1.49	26.87	23.34
VIII Paid-up equity share capital (Face Value of ₹)	1,050.30	315.30	315.30	1,050.30	315.30
Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	2,468.54			2,468.54	697.54
X Earnings per share (before extraordinary shares):- Face Value of ₹ 10/- each (not annualised):					
a) Basic	0.15	0.37	0.05	0.26	0.74
b) Diluted	0.15	0.37	0.05	0.26	0.74
XI Earnings per share (before extraordinary shares):- Face Value of ₹ 10/- each (not annualised):					
a) Basic	0.15	0.37	0.05	0.26	0.74
b) Diluted	0.15	0.37	0.05	0.26	0.74
XII Weighted Average No. of Shares considered for calculating earning per share (Including impact of bonus shares as per AS 20)	105.03	31.53	31.53	105.03	31.53

Notes to Financial Results

- The above Financial Results and Statement of Assets and Liabilities were reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on May 30, 2023.
- The Results for the half year ended and year ended 31st March, 2022 are audited by the statutory auditor of the company in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- These financial results have been prepared in accordance with the recognition and measurement principles of Accounting Standards ("AS") prescribed section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20) which required effect of bonus issue to be given till the earliest period reported.
- The Company is exclusively engaged in the business of AMC business of Servicing of IT Components. This in the context of Accounting Standard (AS 17) "Segment Reporting", notified under the Companies (Accounting Standards) Rules, 2006, constitutes one single primary segment. The Company does not have a secondary segment. Accordingly, disclosures required under AS 17 are not applicable.
- Previous year/period's figures have been regrouped/reclassified wherever necessary to correspond with the current period's classification for comparison.

For Brandbucket Media & Technology Limited

Date: 30/05/2023  
Place :Mumbai

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Date: 2023.05.30 23:29:57  
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SANJIV HASMUKH SHAH  
Director

DIN -06709778



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CIN: U93000MH2013PLC246147

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## Statement of Assets and Liabilities as at March 31, 2023

(Rs. in Lakhs)

Particulars	As at March 31, 2023	As at March 31, 2022
	Audited	Audited
	₹	₹
<b>A EQUITY AND LIABILITIES</b>		
<b>(1) Shareholders' funds</b>		
(a) Share capital	1,050.30	315.30
(b) Reserves and surplus	2,468.54	697.54
<b>(2) Non-Current Liabilities</b>		
(a) Long-term borrowings	-	-
(b) Deferred tax liabilities (net)	7.68	14.88
(c) Other long-term liabilities	-	-
(d) Long-term provisions	-	-
<b>(3) Current liabilities</b>		
(a) Short-term Borrowings		
(b) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises;	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	140.28	132.26
(c) Other Current Liabilities	20.56	64.01
(d) Short-term Provisions	79.82	15.27
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>3,767.18</b>	<b>1,239.26</b>
<b>B ASSETS</b>		
<b>(2) Non-Current assets</b>		
(a) Property, Plant & Equipment and Intangible Assets		
(i) Tangible Assets		<b>23.10</b>
(ii) Intangible Assets	278.98	317.70
(iii) Capital work-in-progress		
(iii) Intangible Assets under Development		
(b) Non-current investments	120.25	120.25
(c) Deferred tax assets (net)		
(d) Long-term Loans & Advances	2,595.72	-
(e) Other non-current assets	-	-
<b>(3) Current assets</b>		
(a) Current investments	-	-
(b) Inventories	-	-
(c) Trade Receivables	533.10	610.17
(d) Cash and cash equivalents	239.13	168.04
(e) Short-term loans and advances		
(f) Other current assets		
<b>TOTAL ASSETS</b>	<b>3,767.18</b>	<b>1,239.26</b>

For Brandbucket Media & Technology Limited

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Date: 30/05/2023

Place :Mumbai

**SANJIV HASMUKH SHAH**

Director

DIN -06709778



**BRANDBUCKET MEDIA & TECHNOLOGY LIMITED**

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E-mail: brandbucketmediatech@gmail.com

**CASH FLOW STATEMENT FOR THE PERIOD ENDED MARCH 31, 2023**

(Rs. in Lakhs)

Particulars	For the year ended March 31, 2023		For the year ended March 31, 2022	
	₹	₹	₹	₹
<b>A CASH FLOW FROM OPERATING ACTIVITIES :</b>				
1 Profit/(Loss) Before Tax		35.83		37.64
Add / (Less) : Adjustment for				
Depreciation and Amortization Expense	61.67		7.34	
Finance Cost	-		-	
Interest Income on Deposits	-		-	
		61.67		7.34
2 Operating Profit/(Loss) before Working Capital Changes		97.50		44.98
Changes in Working Capital :				
Adjustment for (increase)/decrease in operating assets				
Trade receivables	77.07		(296.90)	
Long Term Loans and Advances	-		-	
Short Term Loans and Advances	(2,595.72)		(118.25)	
	(2,518.65)		(415.15)	
Adjustment for increase/(decrease) in operating Liabilities:				
Trade Payables	8.02		(61.57)	
Short Term provision	60.35		47.52	
Other Current Liabilities	(43.45)		53.74	
other adjustments			(30.98)	
	24.92		8.71	
Net Changes in Working Capital		(2,493.73)		(361.46)
3 Cashflow from Operations before taxes		(2,396.23)		(361.46)
Net Income Tax Paid		(11.80)		(9.40)
Net Cash flow from Operating Activities (A)		(2,408.03)		(370.86)
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>				
Purchase of Property, Plant & Equipment				(319.91)
Purchase of Intangible Asset under Development		-		-
Interest on Deposits		-		-
Net Cash flow used in Investing Activities (B)		-		(319.91)
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>				
Proceeds from issue of equity shares		2,479.12		825.00
Proceeds/(Repayment) of Borrowings		-		-
Finance Cost Paid		-		-
Net Cash flow from Financing Activities (C)		2,479.12		825.00
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)		71.09		134.23
Cash and cash equivalents at the beginning of the period/year		168.04		33.81
Cash and cash equivalents as at the end of the period/year		239.13		168.04
Cash and Cash Equivalents consists of :-		71.09		134.23
Cash-in-Hand		1.43		0.37
Balance in Current Accounts		237.70		167.67
<b>Total</b>		<b>239.13</b>		<b>168.04</b>

**Note:**

The above Cash Flow Statement has been prepared under the "Indirect Method" set out in Accounting Standard (AS-3) "Cash Flow Statements" notified under

For Brandbucket Media & Technology Limited

Date: 30/05/2023

Place :Mumbai

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**SANJIV HASMUKH SHAH**

Director

DIN -06709778



**BHAGAT & CO.**  
**Chartered Accountants**

24 Laxmi Chambers, Navjeevan Press Road, Nr. Old High Court, Income Tax, Ahmedabad – 380014  
Email id: [bhagatco2015@gmail.com](mailto:bhagatco2015@gmail.com), Tel. 079/48988866, Mob: 9998040610

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**Independent Auditor's Report on half year and year to Date Audited Standalone Financial Results of the Company pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.**

**Independent Auditor's Report**

**To**  
**The Board of Directors of**  
**Brandbucket Media & Technology Limited**

**Report on the audit of the Standalone Financial Results**

We have (a) audited the Standalone Financial Results for the year ended March 31, 2023 and (b) reviewed the Standalone Financial Results for the half year ended March 31, 2023 (refer "Other Matter" section below), both included in the accompanying "Standalone financial results for the half year and year ended March 31, 2023" of Brandbucket Media & Technology Limited (the "Company"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations")

**Opinion on Annual Financial Results**

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the half year and year ended March 31, 2023:

- i. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. gives a true and fair view in conformity with the recognition and measurement in conformity with the applicable Accounting Standards, read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the standalone net loss after tax and other comprehensive income and other financial information of the Company for the half year and year ended 31 March 2023.

**Basis of Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in Auditor's Responsibilities paragraph (a) below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the half year and year ended March 31, 2023 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit



evidence obtained by us and the audit evidence obtained by the other auditors in terms of their reports referred to in Other Matters section below, is sufficient and appropriate to provide a basis for our audit opinion.

### **Management's Responsibility for the financial results**

The statement has been prepared on the basis of the standalone annual financial statements.

The Company's Board of Directors is responsible for the preparation and presentation of the statement that give a true and fair view of net profit of the company and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards 25 - interim standalone Financial Reporting prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015 issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the listing regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one





resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the Company to express an opinion on the Annual Standalone Financial Results

Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

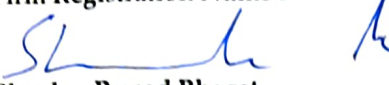
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards



**Other Matter**

The statement includes the financial results for the half yearended 31<sup>st</sup> March 2023, being the balancing figures between the audited figures in respect of full financial year and the published unaudited figures for the half year ended 30<sup>th</sup> September, 2022 of the financial year, which are subject to limited review by us.

For Bhagat & Co.  
Chartered Accountants  
Firm Registration Number -127250W

  
Shankar Prasad Bhagat  
Partner  
Membership Number - 052725



Date: 30<sup>th</sup> May, 2023  
UDIN -23052725BGWWCT6466