

भारतीय प्रतिभूति और विनिमय बोर्ड Securities and Exchange Board of India

Assistant General Manager

Corporation Finance Investigation Department - 4

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SEBI/HO/CFID/CFID_4/P/OW/2021/24343/1

September 16, 2021

Mr. Manohar Mollama

Company Secretary & Compliance Officer

Floor 5, Fairfield by Marriott Road No 2, Nanakramguda, Gachibowli, Hyderabad, Telangana, India - 500032.

Sir/Madam,

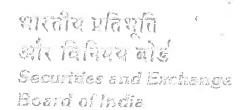
Sub: Forensic Audit assignment in the matter of Brightcom Group Limited

- 1. The Securities and Exchange Board of India (SEBI) has reasonable grounds to believe that the disclosure of financial information and the business transactions in the matter of Brightcom Group Limited ("BGL" or "Company") have been dealt with in a manner which may be detrimental to the interest of the investors or the securities markets and/or an intermediary or a person associated with the securities market may have violated the provisions of Securities and Exchange Board of India Act, 1992 ("SEBI Act") Securities Contracts (Regulation) Act, 1956 ("SCRA Act"), SEBI (PFUTP) Regulations, 2003 and the provisions as specified in Section 24 of the Companies Act, 2013 or any other Rules or the Regulations made or directions issued by SEBI there under.
- 2. In this regard, it has been decided to appoint Deloitte Touche Tohmatsu India LLP as the forensic auditor w.r.t. the financial statements of BGL for the financial years FY

सेबी भवन, प्लॉट सं. सी 4-ए, "जी" ब्लॉक, बांद्रा कुर्ला कॉम्प्लेक्स, बांद्रा (पूर्व), मुंबई - 400 051. दूरभाष : 2644 9950 / 4045 9950 (आई.वी.आर. एस.), 2644 9000 / 4045 9000 फैक्स : 2644 9019 से 2644 9022 वेब : www.sebi.gov.in



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2014-15 to FY 2019-20 to assist the undersigned investigating authority appointed in terms of the provisions laid down under Regulation 5 of SEBI (PFUTP) Regulations, 2003 read with Section 11C of SEBI Act, 1992.

- Scope of the audit is to conduct forensic audit of the consolidated financial statements
 of the Company for above period with a special focus on impairment of assets. The
 forensic auditors are expected to verify, inter-alia, the following
 - a. Manipulation of Books of Accounts of the company and its subsidiaries;
 - b. Misrepresentation including of consolidated financials and/or business operations;
 - c. Wrongful diversion/siphoning of company funds by promoters/ directors/ key managerial persons.
- 4. The forensic auditors are authorized to seek information from the Company during the process of their assignment. The forensic auditors shall get in touch with you in this respect. You are advised to cooperate during the forensic audit process.

Yours faithfully,

R.M. Kiblum (KRISHNARM)

CC:

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Senapati Bapat Marg,
Elphínstone Road (W),
Mumbai – 400 013.