



BGIL
Films & Technologies Ltd.

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Ref: BGFT/BSE/QRH/11/2024

Date: 13th November, 2024

To,

**The General Manager,
The Bombay Stock Exchange Limited
25th Floor, P.J. Towers, Dalal Street,
Mumbai-400001**

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 BGIL Films & Technologies Limited ('the Company') at their meeting held today, commenced at 03.30 p.m. and concluded at 06.15 P.M., have considered and approved, inter-alia, the followings:


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

The Un-Audited Financial Results of the Company for the quarter/half year ended June 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 **BGIL Films and Technologies Limited**


Akhileshwar Singh
Company Secretary
Encl. a/a



BGIL FILMS & TECHNOLOGIES LIMITED

Regd Off: ALTF, NH-19, CRRI, Ishwar Nagar, Okhla, New Delhi - 110044
CIN L65993DL1989PLC035572, Ph :- +91-120-4227792, Fax :- +91-120-4227791
Website:- www.bgilfilms.com, email :- bgilfilms@bgilinfo.com

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

Rupees in Lakh

| Particulars | As at 30th September 2024 | As at 31st March 2024 |
|---|------------------------------|--------------------------|
| ASSETS | | |
| (1) Non current Assets | | |
| (a) Property, Plant and Equipment | 84.74 | 87.57 |
| (b) Other Intangible Assets | 30.01 | 32.11 |
| (c) Financial Assets | | |
| (i) Investments | 68.00 | 73.04 |
| (ii) Trade receivables | 1,211.20 | 1,211.20 |
| (iii) Loans | 166.56 | 166.56 |
| (iv) Other Financial Assets | 147.00 | 148.32 |
| (d) Deffered Tax Assets (Net) | 17.75 | 10.92 |
| (e) Other Non-Current Assets | 1,021.21 | 1,021.22 |
| Sub Total Non Current Assets | 2,746.57 | 2,750.94 |
| (2) Current Assets | | |
| (a) Inventories | 479.21 | 479.21 |
| (b) Financial Assets | | |
| (i) Trade Receivables | - | - |
| (ii) Cash and Cash Equivalents | 4.03 | 5.51 |
| (iii) Other Financial Assets | 0.14 | 0.14 |
| (c) Other current assets | 57.53 | 55.18 |
| Sub Total Current Assets | 541.01 | 540.03 |
| Total Assets | 3,287.59 | 3,290.98 |
| EQUITY AND LIABILITIES | | |
| Equity | | |
| (a) Equity Share Capital | 1,132.76 | 1,132.76 |
| (b) Other Equity | 779.08 | 803.57 |
| LIABILITIES | | |
| (1) Non-Current Liabilities | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | 150.71 | 120.82 |
| (ii) Trade Payables | | |
| a). Total Outstanding dues of micro enterprises and small enterprises | - | - |
| a). Total Outstanding dues other than micro enterprises and small enterprises | 978.91 | 995.34 |
| (ii) Other Financial Liabilities | - | - |
| (b) Long Term Provisions | 3.88 | 3.88 |
| (c) Deferred Tax Liabilities (Net) | - | - |
| (d) Other Non-Current Liabilities | 158.28 | 158.28 |
| Sub Total Non Current Liabilities | 1,291.76 | 1,278.30 |
| (2) Current liabilities | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | - | - |
| (ii) Trade payables | | |
| a). Total Outstanding dues of micro enterprises and small enterprises | - | - |
| a). Total Outstanding dues other than micro enterprises and small enterprises | 5.67 | - |
| (iii) Other Financial Liabilities | - | - |
| (b) Other Current Liabilities | 76.56 | 74.61 |
| (c) Short Term Provisions | 1.76 | 1.76 |
| Sub Total Current Liabilities | 83.98 | 76.36 |
| Total Equity And Liabilities | 3,287.59 | 3,290.98 |



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

Rupees in Lakh

| Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
|--|---------------|--------------|--------------|-----------------|--------------|------------|
| | 30.09.2024 | 30.06.2024 | 30.09.2023 | 30.09.2024 | 30.09.2023 | 31.03.2024 |
| | (Un-Audited) | (Un-Audited) | (Un-Audited) | (Un-Audited) | (Un-Audited) | (Audited) |
| I Revenue from Operations | - | - | - | - | - | - |
| II Other Income | - | 0.66 | 9.58 | 0.66 | 9.58 | 19.16 |
| III Total Revenue (I+II) | - | 0.66 | 9.58 | 0.66 | 9.58 | 19.16 |
| IV Expenses: | | | | | | |
| Cost of Material Consumed | - | - | - | - | - | - |
| Purchases of Stock-in-Trade | - | - | - | - | - | - |
| Changes in inventories of finished goods, work-in-progress and stock-in-trade | - | - | - | - | - | - |
| Employee benefits expense | 6.23 | 6.23 | 7.13 | 12.46 | 14.26 | 26.76 |
| Finance Costs | - | - | - | - | - | - |
| Depreciation and Amortisation | 2.47 | 2.47 | 6.20 | 4.94 | 13.75 | 26.16 |
| Other Expenses | 5.74 | 3.80 | 31.59 | 9.54 | 34.14 | 58.60 |
| Total Expenses | 14.44 | 12.50 | 44.92 | 26.94 | 62.14 | 111.53 |
| V Profit / (Loss) before exceptional items and tax (III-IV) | (14.44) | (11.84) | (35.34) | (26.28) | (52.56) | (92.36) |
| VI Exceptional Items | - | - | - | - | - | (2.07) |
| VII Profit before tax (V-VI) | (14.44) | (11.84) | (35.34) | (26.28) | (52.56) | (90.30) |
| VIII Tax Expense | | | | | | |
| (1) Current Tax | - | - | - | - | - | - |
| (2) Deferred Tax | (3.75) | (3.08) | (4.24) | (6.83) | (8.58) | (23.85) |
| IX Profit/(loss) for the period (VII-VIII) | (10.68) | (8.76) | (31.10) | (19.44) | (43.99) | (66.44) |
| X Extraordinary Items | - | - | - | - | - | - |
| XI Other Comprehensive Income | | | | | | |
| (A) Items that will not be reclassified to profit or loss | - | - | - | - | - | - |
| (B) Items that will be reclassified to Fair value changes on investments (Net) | 1.34 | (6.38) | - | (5.04) | (3.29) | 4.22 |
| XII Total Comprehensive Income for the period (IX+X) | (9.35) | (15.14) | (31.10) | (24.49) | (47.28) | (62.23) |
| XIII Paid-up Equity Share Capital (Face Value of Rs. 10 per share) | 1,132.76 | 1,132.76 | 1,132.76 | 1,132.76 | 1,132.76 | 1,132.76 |
| XIV Earnings per equity share | | | | | | |
| Equity shares of par value Rs. 10 each | | | | | | |
| (1) Basic | (0.08) | (0.13) | (0.27) | (0.22) | (0.42) | (0.55) |
| (2) Diluted | (0.08) | (0.13) | (0.27) | (0.22) | (0.42) | (0.55) |



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

Rupees in Lakh

| DESCRIPTIONS | AS AT 30.09.2024 (Un-Audited) | AS AT 31.03.2024 (Audited) |
|--|-------------------------------|----------------------------|
| A CASH FLOW FROM OPERATING ACTIVITIES | | |
| Net Profit / (Loss) as per Statement of Profit & Loss | (26.28) | (92.36) |
| Adjustments for: | 4.94 | 26.16 |
| Depreciation | | 0.03 |
| Interest Received | | (19.16) |
| Operating Profit before Working Capital changes | (21.33) | (85.34) |
| Changes in working capital: | | |
| Adjustments for (increase) / decrease in operating assets: | | |
| Trade Receivables | 1.32 | 23.00 |
| Loans & Advances | - | (11.31) |
| Change in Inventories | (2.35) | - |
| Other Current Assets | | (5.94) |
| Adjustments for increase / (decrease) in operating liabilities: | (10.76) | (89.22) |
| Trade Payable | 1.95 | 37.36 |
| Current Liabilities | | (1.61) |
| Expenses Payable | | |
| Cash Generated from Operations | (31.18) | (133.08) |
| Direct Taxes Paid (net of refunds) | - | - |
| Extra ordinary / Prior period items | (5.04) | 6.29 |
| Net cash flow from / (used in) operating activities (A) | (36.21) | (126.80) |
| B CASH FLOW FROM INVESTING ACTIVITIES | (0.20) | - |
| Capital expenditure on fixed assets | 5.04 | (4.22) |
| Decrease (Increase) in Investments | - | 19.16 |
| Interest received | | |
| Net cash flow from / (used in) investing activities (B) | 4.85 | 14.94 |
| C CASH FLOW FROM FINANCING ACTIVITIES | 29.89 | 77.70 |
| Increase / (Decrease) in Short Term Borrowing | | |
| Net cash flow from / (used in) financing activities (C) | 29.89 | 77.70 |
| Net increase / (decrease) in cash and cash equivalents (A+B+C) | (1.48) | (34.17) |
| Cash and cash equivalents at the beginning of the year | 5.51 | 39.68 |
| Cash and Cash Equivalent at the end of the year | 4.03 | 5.51 |



Notes to RESULTS

- 1) The above Un-Audited financial results for the quarter/half year ended 30th September, 2024 were reviewed by Audit committee and subsequently approved by the Board of Directors at its meeting dated 13th November, 2024. The Statutory Auditors have submitted "Limited Review Report" on the Un-Audited financial results.
- 2) The Company do not have more than one" Reportable Operating System" in line with the Indian Accounting Standard (IND-AS-108)-"Operating Segments".
- 3) The figures for the corresponding previous periods have been regrouped/ reclassified wherever considered necessary to confirm to the figures represented in the current period.
- 4) 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.
- 5) Various Notices received from the various government departments viz. the same have been duly replied or necessary actions have been taken within time limit.

FOR AND ON BEHALF OF BOARD OF DIRECTORS
FOR BGIL FILMS & TECHNOLOGIES LIMITED


Arti Bhatia

Whole Time Director



Place: Noida

Date: 13.11.2024



Singh Ray Mishra & Co.
CHARTERED ACCOUNTANTS

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

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
BGIL Films & Technologies Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **BGIL Films & Technologies Limited** for the quarter year ended 30th September, 2024 and the year to date results for the period 1st April 2024 to 30th September 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to Requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended ("the Listing Regulations").
2. This statement, 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 (IND AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant Rules issued there under and other accounting principles generally accepted in India read with the Circular. 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 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 Accountant 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 enquires, 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that accompanying statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("IND AS") specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India has not disclosed



the information required to be disclosed in terms of the Listing regulations including the manner in which it is to be disclosed or that it contains any material misstatement.

Emphasis of Matter

- i. The company is not regular in payment of statutory dues.
- ii. The Company has not filed all TDS return for the current and previous financial year yet.
- iii. Debtors and Creditors of the Company are subject to confirmation and reconciliation that may have an impact on Net Profits.
- iv. The Company has entered a joint venture in an earlier year for which no profit/loss has been recognized yet, which may affect its revenue.
- v. The Company has not paid for penalty imposed by SEBI amounting to Rs. 5 Lakhs vide its adjudication order dated 29.11.2019.



For Singh Ray Mishra & Co.
Chartered Accountants
FRN: 318121E

A handwritten signature in blue ink, appearing to read "Vinay Kumar".

CA. Vinay Kumar
Partner
M. No. 402996

Place: New Delhi
Date: 13/11/2024

UDIN: 24402996BKEYQ08041