



BGIL

Films & Technologies Ltd.

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Ref: BGFT/BSE/QRII/11/2021

Date: 13th November, 2021

To,

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

Sub: Outcome of the Board Meeting held on 13th November, 2021.
(Scrip Code: 511664)

Dear Sir/Madam,

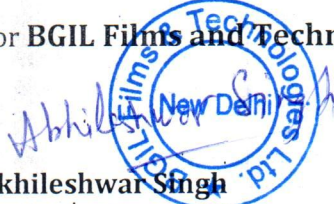
We wish to inform you that the Board of Directors of the Company in their meeting held today i.e. 13th November, 2021 have approved the following transactions:-

1. Pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirement) Regulations, 2015, ("The Listing Regulations"), submission of Un-Audited quarter/Half yearly Financial Results of the Company for the period ended 30-09-2021 along with Limited Review Report thereon.

The Meeting of the Board of Directors of the Company commenced at 03:00 p.m. and concluded at 07.00 p.m.

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: 1203, Vijaya Building, 17, Barakhamba Road, Connaught Place, New Delhi - 110001

Corp Office: B-66, Sector-60, Noida- 201301

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, 2021

Rupees in Lakh

Particulars	As at 30th September 2021	As at 31st March 2021
ASSETS		
(1) Non current Assets		
(a) Property, Plant and Equipment	103.54	106.71
(b) Other Intangible Assets	96.67	111.84
(c) Financial Assets		
(i) Investments	62.91	57.92
(ii) Trade receivables	1,717.91	1,795.77
(iii) Loans	141.25	141.25
(iv) Other Financial Assets	118.99	118.99
(d) Other Non-Current Assets	1,019.11	1,019.11
Sub Total Non Current Assets	3,260.39	3,351.60
(2) Current Assets		
(a) Inventories	479.21	479.21
(b) Financial Assets		
(i) Trade Receivables	175.95	161.84
(ii) Cash and Cash Equivalents	9.69	5.93
(iii) Other Financial Assets	0.14	0.14
(c) Other current assets	63.41	62.95
Sub Total Current Assets	728.40	710.07
Total Assets	3,988.79	4,061.66
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,132.76	1,132.76
(b) Other Equity	917.65	914.57
LIABILITIES		
(1) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	38.12	38.12
(ii) Trade Payables	1,600.11	1,640.60
(ii) Other Financial Liabilities	-	-
(b) Long Term Provisions	3.79	3.79
(c) Deferred Tax Liabilities (Net)	34.05	33.88
(d) Other Non-Current Liabilities	108.28	108.28
Sub Total Non Current Liabilities	1,784.33	1,824.66
(2) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables	45.06	75.06
(iii) Other Financial Liabilities	-	-
(b) Other Current Liabilities	101.54	109.54
(c) Short Term Provisions	7.45	5.07
Sub Total Current Liabilities	154.05	189.67
Total Equity And Liabilities	3,988.79	4,061.66



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UN-AUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED 30TH SEPTEMBER, 2021

Rupees in Lakh

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
I Revenue from Operations	23.04	-	0.43	23.04	0.43	289.58
II Other Income	0.01	2.12	1.91	2.12	3.81	8.03
III Total Revenue (I+II)	23.05	2.12	2.34	25.16	4.24	297.61
IV Expenses:						
Cost of Material Consumed	-	-	-	-	-	-
Purchases of Stock-in-Trade	-	-	-	-	-	203.37
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	19.65
Employee benefits expense	(0.64)	5.18	6.20	4.54	12.40	24.97
Finance Costs	0.01	0.01	0.14	0.02	0.28	0.99
Depreciation and Amortisation	9.15	9.17	9.81	18.32	19.63	39.28
Other Expenses	0.72	0.92	1.10	1.64	2.26	7.62
Total Expenses	9.23	15.28	17.26	24.52	34.57	295.88
V Profit / (Loss) before exceptional items and tax (III-IV)	13.81	(13.17)	(14.92)	0.64	(30.34)	1.73
VI Exceptional Items	-	-	-	-	-	5.00
VII Profit before tax (V-VI)	13.81	(13.17)	(14.92)	0.64	(30.34)	(3.27)
VIII Tax Expense						
(1) Current Tax	2.38	-	-	2.38	-	5.07
(2) Deferred Tax	3.59	(3.42)	(5.56)	0.17	(6.94)	0.71
IX Profit/(loss) for the period (VII-VIII)	7.84	(9.74)	(9.36)	(1.91)	(23.40)	(9.05)
X Other Comprehensive Income						
(A) Items that will not be reclassified	-	-	-	-	-	-
(B) Items that will be reclassified to Fair value changes on investments (Net)	4.99	-	-	4.99	-	(0.67)
XI Total Comprehensive Income for the period (IX+X)	12.83	(9.74)	(9.36)	3.08	(23.40)	(9.72)
XII Earnings per equity share Equity shares of par value Rs. 10 each						
(1) Basic	0.11	(0.09)	(0.08)	0.03	(0.21)	(0.09)
(2) Diluted	0.11	(0.09)	(0.08)	0.03	(0.21)	(0.09)



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UN-AUDITED STATEMENT OF CASH FLOW AS AT 30TH SEPTEMBER 2021

Rupees in Lakh

DESCRIPTIONS	AS AT 30.09.2021	AS AT 31.03.2021
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit / (Loss) as per Statement of Profit & Loss	0.64	1.73
Adjustments for:	18.32	39.28
Depreciation	-	0.85
Provision for Grauity	(2.12)	(8.03)
Interest Received	16.84	33.83
Operating Profit before Working Capital changes		
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:	63.75	276.94
Trade Receivables	-	(7.56)
Loans & Advances	-	19.65
Change in Inventories	(0.46)	(90.96)
Other Current Assets		
Adjustments for increase / (decrease) in operating liabilities:	(70.48)	(219.24)
Trade Payable	4.15	2.50
Current Liabilities	(12.15)	17.48
Expenses Payable		
Cash Generated from Operations	1.64	32.64
Direct Taxes Paid (net of refunds)	4.99	(5.67)
Extra ordinary /Prior period items	6.63	26.98
Net cash flow from / (used in) operating activities (A)		
B CASH FLOW FROM INVESTING ACTIVITIES		
Capital expenditure on fixed assets	(4.99)	(22.50)
Decrease (Increase) in Investments	2.12	0.67
Interest received		8.03
Net cash flow from / (used in) investing activities (B)	(2.87)	(13.80)
C CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Short Term Borrowing		(16.41)
Net cash flow from / (used in) financing activities (C)		(16.41)
Net increase / (decrease) in cash and cash equivalents (A+B+C)	3.76	(3.23)
Cash and cash equivalents at the beginning of the year	5.93	9.16
Cash and Cash Equivalent at the end of the year	9.69	5.93
CHECK	(0.00)	(0.00)

Note: The statement of cash flow has been prepared by following indirect method as per Indian Accounting Standard (Ind AS)-7 "Statement of Cash Flows". There were no meterial differences between the statement of cash flows presented under Ind AS and the previous GAAP.



Notes to RESULTS

- 1) The above Un-Audited financial results for the quarter/ half year ended 30th September, 2021 were reviewed by Audit committee and subsequently approved by the Board of Directors at its meeting 13th November, 2021. The Statutory Auditor has submitted "Limited Review Report" on the Un-Audited financial results.
- 2) The Company does 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.

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



Place: Noida
Date: 13.11.2021

Arti Bhatia
Director

SNMG & CO.

Chartered Accountants

E-35 LGF, Lajpat Nagar-III, New Delhi-110024

E-mail: ngconsultants@rediffmail.com, Ph.: 011-41022495

Independent Auditor's Review Report on the Quarterly and year to date Unaudited Standalone Financial Results of the Company pursuant to the Regulation 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 and half year ended 30th September, 2021 ("the Statement") attached herewith, 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 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 Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Sections 133 of the companies Act, 2013 as amended, read with relevant rules issued thereunder 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 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 statement is free of material misstatement. 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. A review is substantially less in scope than an audit conducted in accordance with Standard on Auditing and consequently does not enable us to obtain assurance that 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 the accompanying Statement ,prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind AS') specified under Section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder 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.

Other Matters

- (i) The Company is not regular in payment of statutory dues.
- (ii) The company has not filed TDS Returns for the current financial year as yet.
- (iii) GSTIN of the company has been temporarily suspended by the department and the company has filed its GST returns only up to the month of May 2021.
- (iv) The company has not accounted for penalty imposed by SEBI amounting to Rs. 5 Lakhs vide its adjudication order dated 29.11.2019.
- (v) Debtors and Creditors of the company are subject to confirmation and reconciliation that may have an impact on Net Profits.
- (vi) The company has entered into a joint venture in an earlier year for which no profit/loss has been recognized as yet, which may impact its revenue.

Our opinion is not modified in respect of this matter.

Place : New Delhi
Date : 13.11.2021

For SNMG & Co.
Chartered Accountants
Firm's Registration No: 004921N

(Signature)
(Neera) Gupta
Partner
M. No. 087004
UDIN: 21087004AAAADB8041