



BRANDBUCKET MEDIA & TECHNOLOGY LIMITED

Registered Office: Office No. 302, 3rd Floor Kilfire Premises Co Op Soc Ltd, C-17, Dalia Industrial Area, New Link Road, Near Fun Republic Cinema, Andheri West, Andheri, Mumbai, Mumbai, Maharashtra, India, 400053
CIN: U93000MH2013PLC246147

Tel: +91 86523 69975

Website: www.brandbucketmediatech.com

E-mail: info@brandbucketmediatech.com

Date: 30/05/2024

To,
The Department of Corporate Services,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai — 400 001

BSE Scrip Code: 543439

Sub: Outcome of Board Meeting held today i.e., Thursday 30th May, 2024

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. Thursday, 30th May, 2024 at 8.00 P.M. to 11.30 P.M. at its Registered office at Office No. 302, 3rd Floor Kilfire Premises Co Op Soc Ltd, C-17, Dalia Industrial Area, New Link Road, Near Fun Republic Cinema, Andheri West, Andheri, Mumbai, Maharashtra, India, 400053 inter-alia transacted and approved the following matters:-

1. The Standalone Audited Financial Results of the half year and year ended 31st March, 2024, pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.
2. Adopted the Standalone Auditors Report on the Audited Financial Result for the year ended 31st March, 2024.
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.

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

**Thanking You,
Yours Faithfully**

For Brandbucket Media & Technology Limited

Kanika Kabra
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Kanika Kabra
Date: 2024.05.30
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**Kanika Kabra
Company Secretary**



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To,
The Department of Corporate Services,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai — 400 001

BSE 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 31.03.2024

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 S. D. Mehta & 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 2023-2024.

Kindly take it for information and record.

Thanking you,
Yours Faithfully,

For Brandbucket Media & Technology Limited

**Kanika
Kabra**

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by Kanika Kabra
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**Kanika Kabra
Company Secretary**



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Date: 30/05/2024

To,
The Department of Corporate Services,
BSE Limited
PhirozeJeejeebhoy Towers,
Dalal Street, Mumbai — 400001

BSE 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, 2024.

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 31.03.2024.

However the following related party traction occurred during the normal course of Business.

a) List of related parties where control exists and related parties with whom transactions have taken place and relationship		
Sr. No.	Name of the Related Party	Relation
1	Kailas Nandu Salve	CFO
2	Kanika Kabra	Company Secretary

Sr. No.	Name of the Related Party	Nature of Transaction	F.Y 2023-24 (half Yearly)
1	Kailas Nandu Salve	Remuneration	1.20 Lakh
2	Kanika Kabra	Remuneration	1.20Lakh

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

Thanking You,
Yours Faithfully,



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For Brandbucket Media & Technology Limited

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Kanika Kabra
Company Secretary



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Date: 30/05/2024

To,
The Department of Corporate Services,
BSE Limited
PhirozeJeejeebhoy Towers,
Dalal Street, Mumbai — 400001

BSE Scrip Code: 543439

**Sub: - Clarification on SEBI Circular No. SEBI/HO/DDHS/DDHSCPODI/CIR/2023/172 to be
October 19, 2023 related to Large Corporates**

Dear Sir/ Madam,

With reference to captioned subject, as required we are providing the following details of company along with the Annual Financial Results being filed with stock exchange for the Financial Year ending March 31, 2024.

Sr. No.	Particulars	Amount
1	Outstanding Qualified Borrowings at the start of the financial year (Rs. in crores)	Nil
2	outstanding Qualified Borrowings at the end of the financial year (Rs. in crores)	Nil
3	Highest credit rating of the company relating to the unsupported bank< borrowings or plain vanilla bonds, which have no structuring/support-built in.	Nil
4	Incremental borrowing done during the year (qualified borrowing) (Rs. in crores)	Nil
5	Borrowings by way of issuance of debt securities during nil the year (Rs. in crores)	Nil

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

Thanking You.
Yours Faithfully,

For Brandbucket Media & Technology Limited

Kanika
Kabra

Digitally signed
by Kanika Kabra
Date: 2024.05.30
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Kanika Kabra
Company Secretary



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Date: 30/05/2024

To,
BSE Limited
P J Towers,
Dalal Street, Fort,
Mumbai – 400 001.

Dear Sir/Madam,

Scrip Code: 543951

Subject: Statement of Deviation or Variation under Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

In accordance with Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed Statement of deviation/variation in utilization of funds as on March 31, 2024.

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

Thanking You,
Yours Faithfully,

For Brandbucket Media & Technology Limited

Kanika Kabra
Digitally signed
by Kanika Kabra
Date: 2024.05.30
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Kanika Kabra
Company Secretary



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Name of listed entity	Brandbucket Media & Technology Ltd
Mode of Fund Raising	Preferential Issue of equity Shares through Swap
Date of Raising Funds	18/12/2023
Amount Raised	Rs. 43,30,99,888
Report filed for Quarter ended	31 st March, 2024
Monitoring Agency	-
Monitoring Agency Name, if applicable	-
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	--
If Yes, Date of shareholder Approval	--
Explanation for the Deviation / Variation	Issue of Equity shares through Preferential basis for Consideration other than Cash (Share Swap) Being discharge of Total Purchase consideration of Rs. 43,30,99,888 for the acquisition of 15,92,279 Equity shares of Binarycode IT and Consulting Private Limited at a price of Rs. 272 per Equity share.
Comments of the Audit Committee after review	-
Comments of the auditors, if any	-

Objects for which funds have been raised and where there has been a deviation, in the following table:-

Original Object	Modified Object, if any	Original Allocation	Modified Allocation, if any	Funds Utilized	Amount of Deviation/ Variation for Quarter according to applicable object	Remarks, If



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Issue of Equity shares through referential basis for Consideration other than Cash (Share Swap) Being discharge of Total Purchase consideration of Rs. 43,30,99,888 for the acquisition of 15,92,279 Equity shares of Binarycode IT and Consulting Private Limited at a price of Rs. 272 per Equity share..		Rs. 43,30,99,888		Rs. 43,30,99,888	-	
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BRANDBUCKET MEDIA & TECHNOLOGY LIMITED

CIN : L93000MH2013PLC246147

Registered Office : 208, 2nd Floor, Shiv Shakti, SRA CHS Ltd, Link Road, Anna Nagar, Andheri West, Mumbai-400053

Audited Standalone Financial Results for the Half Year and Year ended on 31st March, 2024

(Rs. in Lacs)

Sr. No.	Particulars	Half Year Ended			Year Ended	
		31-03-2024	30-09-2023	31-03-2023	31-03-2024	31-03-2023
		Audited	Unaudited	Audited	Audited	Audited
PART I						
I.	Revenue from Operations	2,236.64	896.32	1307.14	3132.96	1831.31
II.	Other income	-	0.00	0.00	0.00	0.00
III.	Total Revenue (I+II)	2,236.64	896.32	1,307.15	3,132.96	1,831.31
IV.	Expenses :					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchases of stock-in-trade	2,140.64	762.07	1,221.75	2,902.71	1,692.28
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
	(d) Employee benefits expenses	15.54	12.45	10.52	27.99	18.55
	(e) Financial Costs	-	-	-	-	-
	(f) Depreciation and amortisation expenses	38.20	40.40	43.75	78.60	61.67
	(g) Other expenses	16.05	14.56	13.33	30.61	22.98
	Total Expenses (IV)	2,210.42	829.48	1,289.35	3,039.90	1,795.48
V.	Profit / (Loss) before exceptional items and tax(III-IV)	26.22	66.84	17.80	93.06	35.83
VI.	Exceptional items	-	-	-	-	-
VII.	Profit / (Loss) before tax (V-VI)	26.22	66.84	17.80	93.06	35.83
VIII.	Tax expense					
	(1) Current tax	(5.57)	5.57	6.31	0.00	11.80
	(2) Deferred Tax	12.39	11.81	(3.83)	24.20	(2.84)
	(3) Income Tax of earlier Periods	-	-	-	-	-
IX.	Profit / (Loss) for the period from continuing operations (VII-VIII)	19.40	49.46	15.32	68.86	26.87
X.	Net Profit / (Loss) for the period	19.40	49.46	15.32	68.86	26.87
XI.	Other Comprehensive Income	-	-	-	-	-
XI.	Total Comprehensive income/loss for the period (IX+X) (Comprising profit and Other Comprehensive Income/loss for the period)	19.40	49.46	15.32	68.86	26.87
XII.	Paid -up Equity Share Capital (Face value of Rs. 10/- each)	2,324.12	1,050.30	1,050.30	2,324.12	1,050.30
XIII.	Earnings per equity share					
	Basic	0.11	0.47	0.15	0.49	0.26
	Diluted	0.11	0.47	0.15	0.49	0.26

Notes:

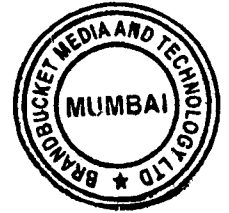
1	The above Audited Financial Results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 30th May, 2024.
2	The company is engaged in the single business segment, therefore, Disclosure under AS-17 (Segment Reporting) is not required.
3	Figures of the half year ended 31st March, 2024 are the balancing figures between audited figures in respect of full financial year 2023-24 and the half year ended unaudited figures upto 30th september, 2023.
4	The company is listed under SME Segment hence company is following IGAAP for preparation of Financial Statements. IND AS not applicable to the company.
5	Amount of Rs. 29.02 crores shown as purchases includes items like Biscuits, Areated water, razors etc. In our opinion these items do not form part of companies business particularly when in respect of these items, no sales have been made by the company. Also no stock records are available in respect of these items.
6	In the absence of proper information and logical explanation given by the company, we are unable to verify the correctness of transactions appearing in Input GST A/c summarised as below. The opening debit balance of Rs. 1.28 crores, Amount credited during the year of Rs. 2.26 crores, Amount debited during the year of Rs. 2.02 crores and the closing credit balance of Rs. 1.04 crores.
7	The figures of debtors and creditors are subject to proper confirmation from respective debtors and creditors as the same have not been made available for verification till the time of issue of this report.
8	The company has incurred a capital expenditure on Software to the tune of Rs. 168.645 Lakhs during the year under review. However, authentic evidence and details of the said expenditure have not been provided to the auditor till the time of issue of this report.

[Handwritten Signature]



9	The balances of Loans & Advances given by the company are subject to proper confirmation.
10	in view of voluminous entries, the banking transactions are subject to verification with bank statement on individual entry basis.
11	The company has made provision for Expenses Payable. However, the details of proportion and heads of the same are not provided to the auditor till the time of issue of the report.
12	Employee benefit cost includes salary expenses. The total salary expenses amount to Rs. 22.66 Lakhs. However, salary expenses have been provided through journal entries and otherwise than by way of banking channels. The said salary transactions are subject to confirmations from the receiving parties.
13	Figures has been rounded off and regrouped / re-arranged wherever necessary.
14	Statement of Assets and Liabilities

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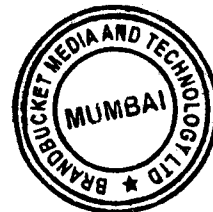
(Rs. In Lacs)			
Sr. No.	Particulars	Year Ended	Year Ended
		31-03-2024	31-03-2023
		Audited	Audited
I	EQUITY AND LIABILITIES		
	(1) Shareholders Fund		
	(a) Share Capital	2,324.12	1,050.30
	(b) Reserves and Surplus	5,594.58	2,468.54
	Sub-Total - Shareholders' funds	7,918.70	3,518.84
	(2) Share application money pending allotment	-	-
	(3) Minority Interest	-	-
	(4) Non-current Liabilities		
	(a) Long term Borrowings	-	-
	(b) Deffred tax liabilities (net)	31.89	7.68
	(c) Other Long term liabilities	-	-
	(d) Long term provisions	-	-
	(5) Current Liabilities		
	(a) Short-term borrowings	-	-
	(b) Trade Payables	-	-
	(A) total outstanding dues of micro enterprises and small enterprises; and	-	-
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	2,885.57	140.28
	(c) other current Liabilities	-	20.56
	(d) short-term provisions	48.88	79.820
	Sub-Total - Current Liabilities	2,934.45	240.66
	Total - Equity and Liabilities	10,885.04	3,767.18
II	ASSETS		
	(1) Non-current Assets		
	(a) Fixed Assets		
	(i) Tangible assets	0.00	-
	(ii) Intangible assets	369.026	278.98
	(iii) Capital Work-in-progress	-	-
	(iv) Intangible assets under development	-	-
	(b) Non-current Investments	4,525.25	120.25
	(c) Deffred tax Assets (net)	-	-
	(d) Long term loans and advances	187.27	2,595.72
	(e) Other Non-current assets	-	-
	Sub-Total - Non Current Assets	5,081.55	2,994.95
	(2) Current Assets		
	(a) Current Investments	-	-
	(b) Unbilled Revenue	-	-
	(c) Trade Receivables	5,533.81	533.10
	(d) Cash and Cash Equivalents	78.38	239.13
	(e) Short-term Loans and Advances	-	-
	(f) Other Current Assets	191.29	0.00
	Sub-Total - Current Assets	5,803.49	772.23
	TOTAL	10,885.04	3,767.18

FOR, Brandbucket Media & Technology Limited

NB

Nishigandha Shashikant Keluskar
Managing Director
(DIN : 09154554)

Place: Mumbai
Date: 30th May, 2024



BRANDBUCKET MEDIA & TECHNOLOGY LIMITED

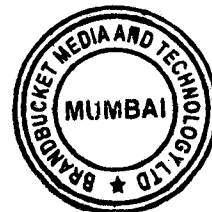
CIN : L93000MH2013PLC246147

Registered Office : 208, 2nd Floor, Shiv Shakti, SRA CHS Ltd, Link Road, Anna Nagar, Andheri West, Mumbai-400053

Standalone Cash Flow Statement for the period ended on 31-03-2024

Rs. In Lakhs

Particulars	Note No	For Year ended 31 March 2024	For Year ended 31 March 2023
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax for the year		93.06	35.83
Adjustments for:			
Depreciation and amortisation		78.60	61.67
(Gain)/Loss on disposal of property, plant and equipment		-	-
(Gain)/Loss on disposal of Investments		-	-
(Gain)/Loss on investments measured at fair value through profit and loss		-	-
Provision for Income tax and Deferred Tax		-	-
Bad debts, provision for trade receivables and advances, net		-	-
Finance Cost		-	-
Interest Income & Dividend Income		-	-
Operating profit before working capital changes		171.66	97.50
Adjustment for (increase) / decrease in operating assets			
Trade receivables		-5,000.71	77.07
Unbilled revenue		-	-
Loans & Advances		-	-2,595.72
Other financial assets		-	-
Inventories		-	-
Other current assets		-191.29	-
Adjustment for (Increase) / decrease in operating liabilities			
Trade payables		2,745.29	8.02
Other financial liabilities		-	-
Other Liabilities		-20.56	-43.45
Provisions		-30.94	60.35
Cash generated from operations		-2,326.55	-2,396.23
Income tax paid (net)		-	11.80
Net cash generated by operating activities		-2,326.55	-2,408.03
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments to acquire financial assets		-	-
Purchase of property, plant and equipment		-	-
Purchase of Intangible Assets		-168.65	-
Purchase of other Investments		-74.00	-
Inter-corporate deposits matured		-	-
Proceeds from disposal of property, plant and equipment		-	-
Proceeds from disposal of intangible assets		-	-
Proceeds from ear marked deposits with banks		-	-
Proceeds from sale of other Investment		-	-
Loan and Advances(net)		2,408.45	-
Change in other non current assets		-	-
Interest received & Dividend received		-	-
Net cash (used in) / generated by investing activities		2,165.80	-
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from short term borrowings		-	-



Repayment of shor term borrowings		-	-
Proceeds from long term borrowings		-	-
Repayment of long term borrowings		-	-
Finance cost		-	-
Dividend paid (including tax on dividend)		-	-
Issue of Equity Shares		-	2,479.12
Other Equity		-	-
Net cash used in financing activities		-	2,479.12
Net increase / (decrease) in cash and cash equivalents		-160.75	71.09
Cash and cash equivalents at the beginning of the year		239.13	168.04
Exchange gain loss on Cash and cash equivalents		-	-
Cash and cash equivalents at the end of the year		78.38	239.13

Particulars		For Year ended 31 March 2023
Reconciliation of Cash and Cash Equivalents with Balance Sheet:		
Cash and cash equivalents includes		
Cash on hand	0.94	1.43
Balances with Banks	77.45	237.70

FOR, Brandbucket Media & Technology Limited



Nishigandha Shashikant Keluskar
Managing Director
(DIN : 09154554)

Place: Mumbai
Date: 30th May, 2024



Independent Auditor's Report on the Half Yearly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board Of Directors Of
Brandbucket Media & Technology Ltd

Report on the Audit of the Standalone Annual Financial Results

Qualified Opinion

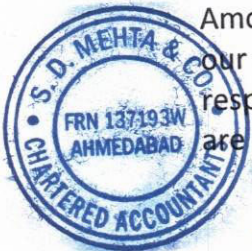
We have audited the accompanying standalone financial results of **Brandbucket Media & Technology Ltd** (the Company) for the half year and year ended 31st March, 2024 and the standalone statement of assets and liabilities and the standalone statement of cash flows as at and for the half year and year ended on that date, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

Based on the information and explanations provided to us, except for the possible effects of the matter described in the "Basis for Qualified Opinion" section of our report, we are of the opinion that the Statement:

- Is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the half year and year ended 31st March, 2024 and the standalone statement of assets and liabilities and the statement of cash flows as at and for the quarter and year ended on that date.

Basis for Qualified Opinion

As described in Note 5 to the accompanying Statement, on account of purchases Amounting to Rs. 29.02 crores includes items like Biscuits, Areated water, razors etc. In our opinion these items do not form part of companies business particularly when in respect of these items, no sales have been made by the company. Also no stock records are available in respect of these items.



As described in Note 6 to the accompanying Statement, on account absence of proper information and logical explanation given by the company, we are unable to verify the correctness of transactions appearing in Input GST A/c summarised as below. The opening debit balance of Rs. 1.28 crores, Amount credited during the year of Rs. 2.26 crores, Amount debited during the year of Rs. 2.02 crores and the closing credit balance of Rs. 1.04 crores.

As described in Note 7 to the accompanying Statement, on account of figures of debtors and creditors are subject to proper confirmation from respective debtors and creditors as the same have not been made available for verification till the time of issue of this report.

As described in Note 8 to the accompanying Statement, on account of capital expenditure on Software to the tune of Rs. 168.645 Lakhs during the year under review. However, authentic evidence and details of the said expenditure have not been provided to the auditor till the time of issue of this report.

As described in Note 10 to the accompanying Statement, on account of voluminous entries, the banking transactions are subject to verification with bank statement on individual entry basis.

As described in Note 11 to the accompanying Statement, on account provision made for Expenses Payable. However, the details of proportion and heads of the same are not provided to us till the time of issue of the report.

As described in Note 12 to the accompanying Statement, on account of Employee benefit cost includes salary expenses. The total salary expenses amount to Rs. 22.66 Lakhs. However, salary expenses have been provided through journal entries and otherwise than by way of banking channels. The said salary transactions are subject to confirmations from the receiving parties.

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 the *Auditor's Responsibilities for the Audit of the Annual Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.



Management's Responsibilities for the Standalone Financial Results

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under section 133 of the Act 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the annual financial results, the Management and 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 Company's Management and Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the annual financial results as a whole are 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 standalone annual financial results, 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



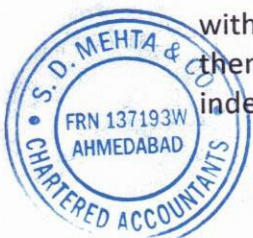
fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- 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 through a separate report on the complete set of standalone financial statements on whether the company has adequate internal financial controls with reference to standalone 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 in the standalone annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 standalone annual financial results, including the disclosures, and whether the annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the statement Financial Results of the company to express an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the 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 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 Matters

The standalone financial results include the results for the Half year ended 31 March 2024 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the first half year of the current financial year which were subject to limited review by us, as required under the Listing Regulations.


Place : Ahmedabad
Date : 30th May, 2024
UDIN: 2403289131AFWN

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For, S. D. Mehta & Co.
Chartered Accountants
(FRN:137193W)

Shaishav D. Mehta
Partner
M. No. 032891

Independent Auditor's Report on the Half Yearly and Year to Date Audited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended  info@sdmca.in

To
The Board Of Directors Of
Brandbucket Media & Technology Ltd.

Report on the Audit of the Consolidated Annual Financial Results

Qualified Opinion

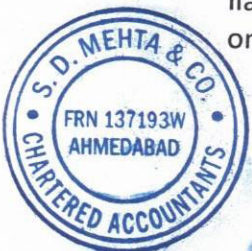
We have audited the accompanying Statement of Consolidated Financial Results of **Brandbucket Media & Technology Ltd** ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the half year and year ended March 31, 2024 ("the Statement") and the consolidated statement of assets and liabilities and the consolidated statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion, to the best of our information, according to the explanations given to us and based on the consideration of the reports of the other auditors on separate audited financial statements of the subsidiaries, referred to in other matters paragraph, the Statement:

- a. includes the results of the following entity;

Sr. No.	Name of Entity	Relationship
1	Binarycode IT and Consulting Private Ltd	Wholly Owned Subsidiary

- b. except for the possible effects of the matter described in the "Basis for Qualified Opinion" section of our report, are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- c. except for the possible effects of the matter described in the "Basis for Qualified Opinion" section of our report, gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the half year and year ended 31st March, 2024 and the Consolidated statement of assets and liabilities and the statement of cash flows as at and for the half year and year ended on that date.



Basis for Qualified 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 the *Auditor’s Responsibilities for the Audit of the Annual Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Board of Directors’ Responsibilities for the Consolidated Financial Results

This Statement, which is the responsibility of the Company’s Management and approved by the Company’s Board of Directors, has been compiled from the related audited condensed consolidated financial statements. The Holding Company’s Board of Directors are responsible for the preparation and presentation of the Consolidated Financial Results that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the applicable accounting standards prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group 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 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 respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of Consolidated Financial Results by the Directors of the Holding Company, as aforesaid.

In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intend to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.



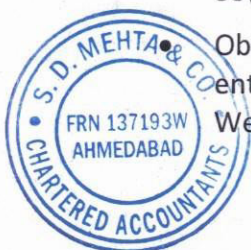
Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results as a whole are 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 Consolidated 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 Consolidated annual financial results, 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 through a separate report on the complete set of Consolidated financial statements on whether the company has adequate internal financial controls with reference to Consolidated 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 in the Consolidated annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 Consolidated annual financial results, including the disclosures, and whether the annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable

Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of



financial information of entities included in the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated 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 Consolidated Financial Results.

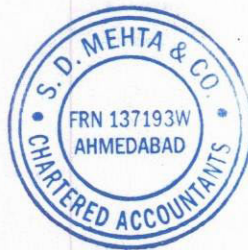
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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 Matters

The accompanying statement includes the audited financial statements and other financial information in respect of wholly owned subsidiary, whose financial statement include total asset of Rs. 952.56 Lakhs as at March 31, 2024, total revenues of Rs. 288.78 Lakhs and Rs. 288.78 lakhs, total net profit after tax of Rs. 15.86 Lakhs and Rs. 15.86 Lakhs, total comprehensive income of Rs. 15.86 Lakhs and Rs. 15.86 Lakhs, for the half year and the year ended on that date respectively, as considered in the statement which have been audited by their respective independent auditors.

The Consolidated financial results include the results for the half year ended 31 March 2024 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the first half year of the current financial year which were subject to limited review by us, as required under the Listing Regulations.



For, S. D. Mehta & Co.
Chartered Accountants
(FRN:137193W)

A handwritten signature in blue ink, appearing to read "Shaishav D. Mehta".

Place : Ahmedabad
Date : 30th May, 2024

UDIN: 24032891 BKA Fw 09974

Shaishav D. Mehta
Partner
M. No. 032891

BRANDBUCKET MEDIA & TECHNOLOGY LIMITED

CIN : L93000MH2013PLC246147

Registered Office : 208, 2nd Floor, Shiv Shakti, SRA CHS Ltd, Link Road, Anna Nagar, Andheri West, Mumbai-400053

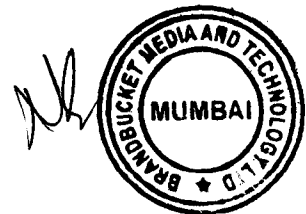
Audited Consolidated Financial Results for the Half Year and Year ended on 31st March, 2024

(Rs. in Lacs)

Sr. No.	Particulars	Half Year Ended			Year Ended	
		31-03-2024	30-09-2023	31-03-2023	31-03-2024	31-03-2023
		Audited	Unaudited	Audited	Audited	Audited
PART I						
I.	Revenue from Operations	2,525.42	-	-	3421.74	0.00
II.	Other income	-	-	-	0.00	0.00
III.	Total Revenue (I+II)	2,525.42	-	-	3,421.74	-
IV.	Expenses :					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchases of stock-in-trade	2,383.21	-	-	3,145.28	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
	(d) Employee benefits expenses	19.56	-	-	32.02	-
	(e) Financial Costs	-	-	-	-	-
	(f) Depreciation and amortisation expenses	51.13	-	-	91.53	0.00
	(g) Other expenses	24.15	-	-	38.71	-
	Total Expenses (IV)	2,478.05	-	-	3,307.54	-
V.	Profit / (Loss) before exceptional items and tax(III-IV)	47.36	-	-	114.20	-
VI	Exceptional items	-	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	47.36	-	-	114.20	-
VIII	Tax expense					
	(1) Current tax	(1.30)	-	-	4.28	-
	(2) Deferred Tax	13.40	-	-	25.21	-
	(3) Income Tax of earlier Periods	-	-	-	-	-
IX	Profit / (Loss) for the period from continuing operations (VII-VIII)	35.26	-	-	84.71	-
X	Net Profit / (Loss) for the period	35.26	-	-	84.71	-
XI	Other Comprehensive Income	-	-	-	-	-
XI	Total Comprehensive income/loss for the period (IX+X) (Comprising profit and Other Comprehensive Income/loss for the period)	35.26	-	-	84.71	-
XII	Paid -up Equity Share Capital (Face value of Rs. 10/- each)	2,324.12	-	-	2,324.12	-
XIII	Earnings per equity share					
	Basic	0.20	-	-	0.60	-
	Diluted	0.20	-	-	0.60	-

Notes:

- 1 The above Audited Financial Results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 30th May, 2024.
- 2 The company is engaged in the single business segment, therefore, Disclosure under AS-17 (Segment Reporting) is not required.
- 3 Figures of the half year ended 31st March, 2024 are the balancing figures between audited figures in respect of full financial year 2023-24 and the half year ended unaudited figures upto 30th september, 2023.
- 4 The company is listed under SME Segment hence company is following IGAAP for preparation of Financial Statements. IND AS not applicable to the company.
- 5 Amount of Rs. 29.02 crores shown as purchases includes items like Biscuits, Areated water, razors etc. In our opinion these items do not form part of companies business particularly when in respect of these items, no sales have been made by the company. Also no stock records are available in respect of these items.



6	In the absence of proper information and logical explanation given by the company, we are unable to verify the correctness of transactions appearing in Input GST A/c summarised as below. The opening debit balance of Rs. 1.28 crores, Amount credited during the year of Rs. 2.26 crores, Amount debited during the year of Rs. 2.02 crores and the closing credit balance of Rs. 1.04 crores.
7	The figures of debtors and creditors are subject to proper confirmation from respective debtors and creditors as the same have not been made available for verification till the time of issue of this report.
8	The company has incurred a capital expenditure on Software to the tune of Rs. 168.645 Lakhs during the year under review. However, authentic evidence and details of the said expenditure have not been provided to the auditor till the time of issue of this report.
9	The balances of Loans & Advances given by the company are subject to proper confirmation.
10	In view of voluminous entries, the banking transactions are subject to verification with bank statement on individual entry basis.
11	The company has made provision for Expenses Payable. However, the details of proportion and heads of the same are not provided to the auditor till the time of issue of the report.
12	Employee benefit cost includes salary expenses. The total salary expenses amount to Rs. 22.66 Lakhs. However, salary expenses have been provided through journal entries and otherwise than by way of banking channels. The said salary transactions are subject to confirmations from the receiving parties.
13	Figures has been rounded off and regrouped / re-arranged wherever necessary.
14	Statement of Assets and Liabilities

(Rs. In Lacs)

Sr. No.	Particulars	Year Ended	Year Ended
		31-03-2024	31-03-2023
		Audited	Audited
I	EQUITY AND LIABILITIES		
	(1) Shareholders Fund		
	(a) Share Capital	2,324.12	-
	(b) Reserves and Surplus	5,610.44	-
	Sub-Total - Shareholders' funds	7,934.56	-
	(2) Share application money pending allotment	-	-
	(3) Minority Interest	-	-
	(4) Non-current Liabilities		
	(a) Long term Borrowings		-
	(b) Deffered tax liabilities (net)	57.40	-
	(c) Other Long term liabilities	-	-
	(d) Long term provisions	-	-
	(5) Current Liabilities		
	(a) Short-term borrowings	-	-
	(b) Trade Payables		
	(A) total outstanding dues of micro enterprises and small enterprises; and	-	-
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	2,906.45	-
	(c) other current Liabilities	19.88	-
	(d) short-term provisions	48.88	-
	Sub-Total - Current Liabilities	2,975.22	-
	Total - Equity and Liabilities	10,967.17	-



II	ASSETS		
	(1) Non-current Assets		
	(a) Fixed Assets		
	(i) Tangible assets	0.00	-
	(ii) Intangible assets	611.867	-
	(iii) Capital Work-in-progress		-
	(iv) Intangible assets under development	-	-
	(b) Non-current Investments	3,698.02	-
	(c) Deffered tax Assets (net)		
	(d) Long term loans and advances	255.05	-
	(e) Other Non-current assets	-	-
	Sub-Total - Non Current Assets	4,564.94	-
	(2) Current Assets		
	(a) Current Investments	-	-
	(b) Unbilled Revenue	-	-
	(c) Trade Receivables	5,956.18	-
	(d) Cash and Cash Equivalents	86.05	-
	(e) Short-term Loans and Advances	90.00	-
	(f) Other Current Assets	270.00	-
	Sub-Total - Current Assets	6,402.23	-
	TOTAL	10,967.17	-

FOR, Brandbucket Media & Technology Limited



Place: Mumbai
Date: 30th May, 2024

Nishigandha Shashikant Keluskar
Managing Director
(DIN : 09154554)