

BSE & NSE Listing Center

Ref: BGIL/SE/QR/02/2022

Date: 14th November, 2022

To,

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

The General Manager,
National Stock Exchange of India Limited
Exchange Plaza, Plot No, C/1, G Block,
Bandra-Kurla Complex
Bandra (E), Mumbai-400051

Dear Sir


Re: Outcome of the Board Meeting and announcement 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 the Company at its meeting held today, commenced at 3.00 p.m. and concluded at 4.55 p.m. has inter - alia, considered the following:

1. Approved the Un-Audited Financial Results (standalone and consolidated) of the Company for the quarter and Half year ended September 30, 2022 along with Limited Review Reports of the Statutory Auditor's. The Copies of the same are enclosed herewith.

You are requested to take the aforementioned information on your record.
Thanking You.

For **Bharatiya Global Infomedia Limited**


Kumar Pushkar
Company Secretary
Encl. As above



BHARATIYA GLOBAL INFOMEDIA LIMITED

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

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

CIN :- L74999DL1994PLC062967, Ph :- +91-120-4227792, Fax:- +91-120-4227791

Website :- www.bgil.in, email :- contact@bgilinfo.com

UN-AUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED 30TH SEPTEMBER, 2022

Rupees in Lakh

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
I Revenue from Operations	-	-	34.79	-	113.67	358.60
II Other Income	-	-	0.30	-	0.60	1.20
III Total Revenue (I+II)	-	-	35.09	-	114.27	359.80
IV Expenses:						
Cost of Material Consumed	-	-	-	-	-	-
Purchases of Stock-in-Trade / Services	-	-	34.44	-	112.29	290.44
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	(33.84)	(35.62)
Employee benefits expense	16.01	16.01	16.42	32.02	32.84	66.64
Finance Costs	3.62	1.94	4.87	5.56	9.74	19.33
Depreciation and Amortisation expense	19.15	19.15	21.08	38.30	42.16	84.84
Other Expenses	0.69	0.57	0.62	1.26	1.24	6.62
Total Expenses	39.47	37.67	77.43	77.14	164.44	432.25
V Profit / (Loss) before exceptional items and tax (III-IV)	(39.47)	(37.67)	(42.34)	(77.14)	(50.17)	(72.45)
VI Exceptional Items	-	-	-	-	-	-
VII Profit before tax (V-VI)	(39.47)	(37.67)	(42.34)	(77.14)	(50.17)	(72.45)
VIII Tax Expense						
(1) Current Tax	-	-	-	-	-	-
(2) Deferred Tax	19.43	0.62	1.44	20.06	2.88	-
IX Profit/(loss) for the period (VII-VIII)	(58.90)	(38.29)	(43.78)	(97.19)	(53.05)	(72.45)
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 profit or loss	-	-	-	-	-	-
Fair value changes on investments (Net)	1.06	-	-	1.06	-	-
XII Total Comprehensive Income for the period (IX-X+XI)	(57.85)	(38.29)	(43.78)	(96.13)	(53.05)	(72.45)
XIII Paid-up Equity Share Capital (Face Value of Rs. 10 per share)	1,584.31	1,584.31	1,584.31	1,584.31	1,584.31	1,584.31
IV Earnings per equity share						
Equity shares of par value Rs. 10 each						
(1) Basic	(0.37)	(0.24)	(0.28)	(0.61)	(0.33)	(0.46)
(2) Diluted	(0.37)	(0.24)	(0.28)	(0.61)	(0.33)	(0.46)



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UN-AUDITED STATEMENT OF CASH FLOW AS AT 30TH SEPTEMBER 2022

Rupees in Lakh

	DESCRIPTIONS	AS AT 30.09.2022 (Un-audited)	AS AT 31.03.2022 (Audited)
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit / (Loss) as per Statement of Profit & Loss	(77.14)	(72.45)
	Adjustments for:		
	Depreciation	38.30	84.84
	Loss on sale of fixed assets	-	-
	Provision for Grauity	-	0.95
	Interest Received	-	-
	Public Issue Expenses Written off	-	-
	Operating Profit before Working Capital changes	(38.84)	13.34
	Changes in working capital:		
	Adjustments for (increase) / decrease in operating assets:		
	Trade Receivables	-	273.90
	Loans & Advances	(7.86)	-
	Change in Inventories	-	(33.84)
	Other Current Assets	-	(28.56)
	Adjustments for increase / (decrease) in operating liabilities:		
	Trade Payable	-	(236.83)
	Current Liabilities	-	9.27
	Income Tax Payable	-	-
	Cash Generated from Operations	(46.70)	(2.71)
	Direct Taxes Paid (net of refunds)	-	-
	Extra ordinary /Prior period items	-	-
	Net cash flow from / (used in) operating activities (A)	(46.70)	(2.71)
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Capital expenditure on fixed assets	-	-
	Proceeds from sale of fixed assets	-	-
	Decrease (Increase) in Investments	-	-
	Change in Capital WIP	-	-
	Interest received	-	-
	Net cash flow from / (used in) investing activities (B)	-	-
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Increase / (Decrease) in Short Term Borrowing	52.69	(0.10)
	Net cash flow from / (used in) financing activities (C)	52.69	(0.10)
	Net increase / (decrease) in cash and cash equivalents (A+B+C)	5.99	(2.81)
	Cash and cash equivalents at the beginning of the year	72.52	75.33
	Cash and Cash Equivalent at the end of the year	78.51	72.52
	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 material differences between the statement of cash flows presented under Ind AS and the previous GAAP.



S A M P R K & ASSOCIATES
Chartered Accountants

Independent Auditor's Review Report on the Quarterly 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,
Bharatiya Global Infomedia Limited

1. We have reviewed the accompanying Standalone statement of unaudited financial results of **Bharatiya Global Infomedia Limited** ('the Company') for the quarter ended September 30, 2022, and the year-to-date results for the period 01 April 2022 to 30 September 2022 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 ('the Regulation') as amended (the "Listing Regulations").
2. This statement which 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" Interim Financial Reporting" (Ind AS 34") prescribed under section 133 of the Companies Act, 2013, as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 Engagements (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 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, *subject to*
 - i) *that there has been a survey by GST department on 7th July 2021 and all data of the company has been taken by them. We have checked the figures of unaudited standalone statement of the company from the copies of Invoices raised and purchases/services taken during the said period along with GSTR returns submitted seeing the active status of vendors on the date of signing this limited review report. Expenses such as salary, depreciation etc. has been checked from the details and supporting documents produced before us. Further all data of the Company has been taken by them hence Account Balances of Trade Payable, Trade Receivables, Loans and Advances, Borrowings, Fixed Assets & Inventories are subject to confirmation and the consequential effects of the same on the profits/losses, assets and liabilities of the company are not quantifiable. Further other GST case with GST Intelligence, R K Puram New Delhi and GST Anti Division, IP Estate ITO, Delhi has not been concluded yet.*

S A M P R K & ASSOCIATES

Chartered Accountants

- ii) *non-provision of amount recoverable from inter-corporate deposits amounting to principal amounts of Rs 5.40 Crores along with accrued interest, thereby, increasing the profit by the same amount and non-provision of penalty imposed by SEBI of Rs 6 Crores.*
- iii) *Chief financial officer of the Company has resigned from the company w.e.f. 30th May 2018. The company has not filed the required information till date as required under section 203 the act read with Rule 8 and Rule 8A of the companies (appointments & remuneration of Managerial Personnel) Rules, 2014 and also, not informed to the Ministry of Corporate Affairs for appointment of new Chief Financial officer w.e.f 14th August 2018. Further Annual Return of Companies Act 2013 has not been submitted for the Financial Year 2018-2019, 2019-2020, 2020-2021 and 2021-22 yet.*
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying unaudited interim Standalone Financial Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('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 Regulation 30 of the SEBI (Listing obligation and disclosure requirements) Regulation, 2015 as modified by the circular No. CIR/CFD/CMD1/80/2019 dated 19th July 2019, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Delhi
Dated: 14/11/2022

For S A M P R K & Associates
Firm Registration No.013022N
Chartered Accountants

PANKAJ Digitally signed by
PANKAJ SHARMA
Date: 2022.11.14
16:05:44 +05'30'
SHARMA

CA. Pankaj Sharma
Partner
Membership No. – 093446
UDIN: 22093446BDBLUQ5825

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UN-AUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER, 2022

Rupees in Lakh

Particulars	As at 30th September 2022 (Un-audited)	As at 31st March 2022 (Audited)
ASSETS		
(1) Non current Assets		
(a) Property, Plant and Equipment	246.25	284.54
(b) Other Intangible Assets	1,704.80	1,704.80
(c) Intangible Assets under Development	3,218.65	3,218.65
(d) Financial Assets		
(i) Investments	505.03	503.98
(ii) Trade receivables	1,877.53	1,425.33
(iii) Loans	-	-
(iv) Other Financial Assets	615.97	615.97
(e) Other Non-Current Assets	83.80	83.80
Sub Total Non Current Assets	8,252.03	7,837.07
(2) Current Assets		
(a) Inventories	2,663.74	2,663.74
(b) Financial Assets		
(i) Trade Receivables	146.45	598.65
(ii) Cash and Cash Equivalents	31.14	25.15
(iii) Bank Balances other than (ii) above	47.37	47.37
(iv) Loans	551.10	551.10
(iii) Other Financial Assets	671.51	663.65
(c) Other current assets	488.32	488.32
Sub Total Current Assets	4,599.63	5,037.98
Total Assets	12,851.67	12,875.05
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,584.31	1,584.31
(b) Other Equity	7,393.16	7,489.29
LIABILITIES		
(1) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade Payables		
a). Total Outstanding dues of micro enterprises and small enterprises	-	-
b). Total Outstanding dues other than micro enterprises and small enterprises	2,290.61	1,757.14
(ii) Other Financial Liabilities	-	-
(b) Long Term Provisions	30.92	30.92
(c) Deferred Tax Liabilities (Net)	431.30	411.24
(d) Other Non-Current Liabilities	-	-
Sub Total Non Current Liabilities	2,752.82	2,199.29
(2) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	420.40	446.71
(ii) Trade payables		
a). Total Outstanding dues of micro enterprises and small enterprises	-	-
b). Total Outstanding dues other than micro enterprises and small enterprises	-	533.47
(iii) Other Financial Liabilities	-	-
(b) Other Current Liabilities	636.21	557.21
(c) Short Term Provisions	64.76	64.76
Sub Total Current Liabilities	1,121.37	1,602.16
Total Equity And Liabilities	12,851.67	12,875.05



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UN-AUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER, 2022

Rupees in Lakh

Particulars	As at 30th September 2022	As at 31st March 2022
ASSETS		
(1) Non current Assets		
(a) Property, Plant and Equipment	789.56	827.97
(b) Other Intangible Assets	1,704.80	1,704.80
(c) Capital Work-in-Progress	-	-
(d) Intangible Assets under Development	3,218.65	3,218.65
(d) Financial Assets		
(i) Investments	5.56	4.50
(ii) Trade receivables	1,877.53	1,425.33
(iii) Loans	-	-
(iv) Other Financial Assets	707.47	707.47
(e) Other Non-Current Assets	84.86	84.86
Sub Total Non Current Assets	8,388.43	7,973.58
(2) Current Assets		
(a) Inventories	2,663.74	2,663.74
(b) Financial Assets		
(i) Trade Receivables	147.77	599.97
(ii) Cash and Cash Equivalents	34.84	28.85
(iii) Bank Balances other than (ii) above	47.37	47.37
(iv) Loans	551.10	551.10
(iii) Other Financial Assets	671.51	663.65
(c) Other current assets	489.16	488.32
Sub Total Current Assets	4,605.49	5,043.00
Total Assets	12,993.92	13,016.58
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,584.31	1,584.31
(b) Other Equity	7,402.60	7,497.27
(c) Non-controlling Interest	47.89	47.75
LIABILITIES		
(1) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade Payables		
a). Total Outstanding dues of micro enterprises and small enterprises	-	-
b). Total Outstanding dues other than micro enterprises and small enterprises	2,367.88	1,834.41
(ii) Other Financial Liabilities	-	-
(b) Long Term Provisions	30.92	30.92
(c) Deferred Tax Liabilities (Net)	431.30	411.24
(d) Other Non-Current Liabilities	-	-
Sub Total Non Current Liabilities	2,830.09	2,276.56
(2) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	420.40	446.71
(ii) Trade payables		
a). Total Outstanding dues of micro enterprises and small enterprises	-	-
b). Total Outstanding dues other than micro enterprises and small enterprises	-	533.47
(iii) Other Financial Liabilities	-	-
(b) Other Current Liabilities	641.57	563.44
(c) Short Term Provisions	67.07	67.07
Sub Total Current Liabilities	1,129.04	1,610.69
Total Equity And Liabilities	12,993.92	13,016.58



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UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE PERIOD ENDED 30TH SEPTEMBER, 2022

Rupees in Lakh

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
I Revenue from Operations	-	-	34.79	-	113.67	358.60
II Other Income	0.42	0.42	0.72	0.84	1.44	2.88
III Total Revenue (I+II)	0.42	0.42	35.51	0.84	115.11	361.48
IV Expenses:						
Cost of Material Consumed	-	-	-	-	-	-
Purchases of Stock-in-Trade / Services	-	-	34.44	-	112.29	290.44
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	(33.84)	(35.62)
Employee benefits expense	16.01	16.01	16.42	32.02	32.84	66.64
Finance Costs	3.62	1.94	4.87	5.56	9.74	19.33
Depreciation and Amortisation expense	19.20	19.20	21.14	38.41	42.27	85.07
Other Expenses	0.25	0.13	0.18	0.39	0.37	4.88
Total Expenses	39.09	37.29	77.05	76.38	163.68	430.74
V Profit / (Loss) before exceptional items and tax (III-IV)	(38.67)	(36.87)	(41.54)	(75.54)	(48.57)	(69.26)
VI Exceptional Items	-	-	-	-	-	-
VII Profit before tax (V-VI)	(38.67)	(36.87)	(41.54)	(75.54)	(48.57)	(69.26)
VIII Tax Expense						
(1) Current Tax	-	-	-	-	-	-
(2) Deferred Tax	19.43	0.62	1.44	20.06	2.88	-
IX Profit/(loss) for the period (VII-VIII)	(58.11)	(37.49)	(42.98)	(95.59)	(51.45)	(69.26)
X Other Comprehensive Income						
(A) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(B) Items that will be reclassified to profit or loss						
Fair value changes on investments (Net)	1.06	-	-	1.06	-	(0.16)
XI Total Comprehensive Income for the period (IX+X)	(57.05)	(37.49)	(42.98)	(94.54)	(51.45)	(69.41)
XII Allocation for the period						
(A) Owners of the Parent	(57.09)	(37.58)	-	(94.67)	(51.63)	(69.78)
(A) Non-controlling Interest	0.04	0.09	-	0.13	0.18	0.36
XIII Paid-up Equity Share Capital (Face Value of Rs. 10 per share)	1,584.31	1,584.31	1,584.31	1,584.31	1,584.31	1,584.31
IV Earnings per equity share						
Equity shares of par value Rs. 10 each						
(1) Basic	-0.36	-0.24	-0.27	-0.60	-0.32	-0.44
(2) Diluted	-0.36	-0.24	-0.27	-0.60	-0.32	-0.44



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UN-AUDITED STATEMENT OF CASH FLOW AS AT 30TH SEPTEMBER 2022

Rupees in Lakh

	DESCRIPTIONS	AS AT 30.09.2022	AS AT 31.03.2022
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit / (Loss) as per Statement of Profit & Loss	(75.54)	(69.26)
	Adjustments for:		
	Depreciation	38.41	85.07
	Loss on sale of fixed assets	-	
	Provision for Grauity	-	0.95
	Interest Received	-	-
	Public Issue Expenses Written off	-	-
	Operating Profit before Working Capital changes	(37.13)	16.76
	Changes in working capital:		
	Adjustments for (increase) / decrease in operating assets:		
	Trade Receivables	-	272.58
	Loans & Advances	(7.86)	-
	Change in Inventories	-	(33.84)
	Other Current Assets	(0.84)	(28.56)
	Adjustments for increase / (decrease) in operating liabilities:		
	Trade Payable	-	(60.97)
	Current Liabilities	-	-
	Income Tax Payable	-	-
	Cash Generated from Operations	(45.83)	165.98
	Direct Taxes Paid (net of refunds)	-	-
	Extra ordinary /Prior period items	-	-
	Net cash flow from / (used in) operating activities (A)	(45.83)	165.98
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Capital expenditure on fixed assets	-	-
	Proceeds from sale of fixed assets	-	-
	Decrease (Increase) in Investments	-	-
	Change in Capital WIP	-	-
	Interest received	-	-
	Net cash flow from / (used in) investing activities (B)	-	-
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Increase / (Decrease) in Short Term Borrowing	51.82	(168.80)
	Net cash flow from / (used in) financing activities (C)	51.82	(168.80)
	Net increase / (decrease) in cash and cash equivalents (A+B+C)	5.99	(2.82)
	Cash and cash equivalents at the beginning of the year	76.22	79.04
	Cash and Cash Equivalent at the end of the year	82.22	76.22

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 material differences between the statement of cash flows presented under Ind AS and the previous GAAP.



Notes to RESULTS

- 1) The above standalone and consolidated Un-Audited financial results for the period of quarter /half year ended on 30th September, 2022 were reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 14th November, 2022. The Statutory Auditor have conducted the Audit and submitted "Limited Review Report" on the Un-Audited financial results.
- 2) Segments have been identified in line with Accounting Standard-17 (AS-17) on segment reporting issued by the Institute of the Chartered Accountants of India taking into account the nature of activities as well as the Differential risk and return.
- 3) Segment revenue and Results include the respective accounts identifiable to each of the Segments. Other un-allocable expenditure includes expenses incurred on common services provided to the segment which are not directly identifiable to the individual segment.
- 4) Previous period figures had been re-grouped, re-arranged, re-stated and re-classified wherever necessary, for the purpose of comparison.
- 5) Utilization of IPO Proceeds as on 30.09.2022.

S. No.	Particulars	As per the Prospectus dated 16 th July, 2011	Revised Utilization as per Postal Ballot Approval	Utilization till 30 th September, 2022
1	Setting up our offices	989.60	989.60	754.80
2	Repayment of RBS Loan	269.72	293.12	293.12
3	IPO Expenses	277.36	312.85	312.85
4	Up gradation of Machinery & Assets	2204.67	1532.50	1382.50
5	General Corporate	650.00	711.39	711.39
6	Expansion of R & D	656.73	472.75	455.99
7	Meeting Long Term Working Capital Requirements	505.00	1240.87	1055.06
8	Cash and Escrow Bank Account and Investments in ICDS	-	-	587.37
Total		5553.08	5553.08	5553.08

- 6) 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.
- 7) Notices received from various authorities/department are being complied with/replied on stipulated time period.
- 8) We are in the process to comply with all pending compliances with Registrar of Companies (ROC). Further we are also in the process of updation of pending info etc. with NSE/BSE and hopefully we will be able to get started regular trading soon.

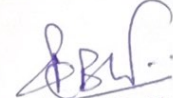


- 9) There is no revenue receipt during the period as we are in the process of re-asses/re-design our business model by updating the existing software/IPR'S. Further we are working on various futuristic business strategies in order to shape company's future. We also hope to win over few tender(s) of our segment soon.

FOR AND ON BEHALF OF BOARD OF DIRECTORS
FOR BHARATIYA GLOBAL INFOMEIDA LIMITED

Place: Noida
Date: 14.11.2022




Rakesh Bhatia

Chairman cum Managing Director

S A M P R K & ASSOCIATES
Chartered Accountants

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated 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,
Bharatiya Global Infomedia Limited

1. We have reviewed the accompanying Consolidated statement of unaudited financial results of **Bharatiya Global Infomedia Limited** ("the Company") for the quarter ended September 30, 2022 and the year to date results for the period 01 April 2022 to 30 September 2022 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 ("the Regulation") as amended (the "Listing Regulations").
2. This statement which 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 "Interim Financial Reporting" (Ind AS 34) prescribed under section 133 of the Companies Act, 2013, as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 Engagements (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 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, *subject to*
 - i) *that there has been a survey by GST department on 7th July 2021 and all data of the company has been taken by them. We have checked the figures of unaudited standalone statement of the company from the copies of Invoices raised and purchases/services taken during the said period along with GSTR returns submitted seeing the active status of vendors on the date of signing this limited review report. Expenses such as salary, depreciation etc. has been checked from the details and supporting documents produced before us. Further all data of the Company has been taken by them hence Account Balances of Trade Payable, Trade Receivables, Loans and Advances, Borrowings, Fixed Assets & Inventories are subject to confirmation and the consequential effects of the same on the profits/losses, assets and liabilities of the company are not quantifiable. Further other GST case with GST Intelligence, R K Puram New Delhi and GST Anti Division, IP Estate ITO, Delhi has not been concluded yet.*

S A M P R K & ASSOCIATES
Chartered Accountants

- ii) *non-provision of amount recoverable from inter-corporate deposits amounting to principal amounts of Rs 5.40 Crores along with accrued interest, thereby, increasing the profit by the same amount and non-provision of penalty imposed by SEBI of Rs 6 Crores.*
- iii) *Chief financial officer of the Company has resigned from the company w.e.f. 30th May 2018. The company has not filed the required information till date as required under section 203 the act read with Rule 8 and Rule 8A of the companies (appointments & remuneration of Managerial Personnel) Rules, 2014. And also, not informed to the Ministry of Corporate Affairs for appointment of new Chief Financial officer w.e.f 14th August 2018. Further Annual Return of Companies Act 2013 has not been submitted for the Financial Year 2018-2019, 2019-2020, 2020-2021 and 2021-22 yet.*
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying unaudited interim Consolidated Financial Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards('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 Regulation 30 of the SEBI (Listing obligation and disclosure requirements) Regulation, 2015 as modified by the circular No. CIR/CFD/CMD1/80/2019 dated 19th July 2019, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S A M P R K & Associates
Firm Registration No.013022N
Chartered Accountants

PANKAJ Digitally signed by
PANKAJ SHARMA
Date: 2022.11.14
16:06:10 +05:30'
SHARMA

Place: Delhi
Dated: 14/11/2022

CA. Pankaj Sharma
Partner
Membership No. – 093446
UDIN: 22093446BDBNDC8324