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Ref: BGIL/SE/QR02/11/2021

Date: 14th November, 2021

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**

Sub: Outcome of the Board Meeting held on 13th November, 2021.

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligation & Disclosure Requirement) Regulations, 2015, ("The Listing Regulations"), We humbly submit that the Board of Directors in their Meeting held on November 13, 2021 considered and approved the

- Un-Audited Financial Results of the Company for the quarter/half ended September 30, 2021 Standalone and Consolidated along with Limited Review Report thereon.

The Meeting of the Board of Directors commenced as schedule at 05:00 p.m. on 13th November, 2021 but deferred mainly due to bad weather conditions & air pollution, concluded at 7.00 p.m. on 14th November, 2021.

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

Thanking You.

For **Bharatiya Global Infomedia Limited**


Kumar Pushkar

Company Secretary

Encl. a/a

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 STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER, 2021

Rupees in Lakh

Particulars	As at 30th September 2021 (Un-audited)	As at 31st March 2021 (Audited)
ASSETS		
(1) Non current Assets		
(a) Property, Plant and Equipment	327.23	369.39
(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	503.98	503.98
(ii) Trade receivables	1,425.33	1,632.33
(iii) Loans	-	-
(iv) Other Financial Assets	615.97	615.97
(e) Other Non-Current Assets	83.80	83.80
Sub Total Non Current Assets	7,879.76	8,128.91
(2) Current Assets		
(a) Inventories	2,663.74	2,629.90
(b) Financial Assets		
(i) Trade Receivables	598.65	665.55
(ii) Cash and Cash Equivalents	23.05	27.97
(iii) Bank Balances other than (ii) above	47.37	47.37
(iv) Loans	551.10	551.10
(iii) Other Financial Assets	663.65	663.65
(c) Other current assets	462.04	459.76
Sub Total Current Assets	5,009.60	5,045.30
Total Assets	12,889.36	13,174.21
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,584.31	1,584.31
(b) Other Equity	7,508.70	7,561.75
LIABILITIES		
(1) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade Payables	1,757.14	1,881.47
(ii) Other Financial Liabilities	-	-
(b) Long Term Provisions	29.96	29.96
(c) Deferred Tax Liabilities (Net)	414.12	411.24
(d) Other Non-Current Liabilities	-	-
Sub Total Non Current Liabilities	2,201.22	2,322.67
(2) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	446.71	446.81
(ii) Trade payables	533.47	645.97
(iii) Other Financial Liabilities	-	-
(b) Other Current Liabilities	550.18	547.94
(c) Short Term Provisions	64.76	64.76
Sub Total Current Liabilities	1,595.13	1,705.49
Total Equity And Liabilities	12,889.36	13,174.21



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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	34.79	78.88	-	113.67	-	1,117.64
II Other Income	0.30	0.30	0.30	0.60	0.60	14.26
III Total Revenue (I+II)	35.09	79.18	0.30	114.27	0.60	1,131.90
IV Expenses:						
Cost of Material Consumed	-	-	-	-	-	-
Purchases of Stock-in-Trade / Services	34.44	77.85	-	112.29	-	989.99
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	(33.84)	(19.14)	(33.84)	(19.14)	(60.21)
Employee benefits expense	16.42	16.42	18.15	32.84	36.30	79.99
Finance Costs	4.87	4.87	-	9.74	3.96	11.65
Depreciation and Amortisation expense	21.08	21.08	24.48	42.16	48.96	95.83
Other Expenses	0.62	0.62	0.44	1.24	2.47	9.25
Total Expenses	77.43	87.01	23.93	164.44	72.55	1,126.50
V Profit / (Loss) before exceptional items and tax (III-IV)	(42.34)	(7.83)	(23.63)	(50.17)	(71.95)	5.41
VI Exceptional Items	-	-	-	-	-	-
VII Profit before tax (V-VI)	(42.34)	(7.83)	(23.63)	(50.17)	(71.95)	5.41
VIII Tax Expense						
(1) Current Tax	-	-	-	-	-	-
(2) Deferred Tax	1.44	1.44	0.00	2.88	2.24	2.24
IX Profit/(loss) for the period (VII-VIII)	(43.78)	(9.27)	(23.63)	(53.05)	(74.19)	3.17
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)	-	-	-	-	-	(0.16)
XII Total Comprehensive Income for the period (IX-X+XI)	(43.78)	(9.27)	(23.63)	(53.05)	(74.19)	3.01
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	(0.28)	(0.06)	(0.15)	(0.33)	(0.47)	0.01
(2) Diluted	(0.28)	(0.06)	(0.15)	(0.33)	(0.47)	0.01



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

Rupees in Lakh

	DESCRIPTIONS	AS AT 30.09.2021 (Un-audited)	AS AT 31.03.2021 (Audited)
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit / (Loss) as per Statement of Profit & Loss	(50.17)	5.41
	Adjustments for:		
	Depreciation	42.16	95.83
	Loss on sale of fixed assets	-	(13.06)
	Provision for Grauity	-	2.95
	Interest Received	-	-
	Public Issue Expenses Written off	-	-
	Operating Profit before Working Capital changes	(8.01)	91.12
	Changes in working capital:		
	Adjustments for (increase) / decrease in operating assets:		
	Trade Receivables	273.90	62.28
	Loans & Advances	-	(125.45)
	Change in Inventories	(33.84)	(60.21)
	Other Current Assets	(2.27)	34.39
	Adjustments for increase / (decrease) in operating liabilities:		
	Trade Payable	(236.83)	512.42
	Current Liabilities	-	152.21
	Income Tax Payable	-	-
	Cash Generated from Operations	(7.05)	666.77
	Direct Taxes Paid (net of refunds)	-	-
	Extra ordinary / Prior period items	-	-
	Net cash flow from / (used in) operating activities (A)	(7.05)	666.77
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Capital expenditure on fixed assets	-	-
	Proceeds from sale of fixed assets	-	227.27
	Decrease (Increase) in Investments	-	0.15
	Change in Capital WIP	-	(748.28)
	Interest received	-	-
	Net cash flow from / (used in) investing activities (B)	-	(520.85)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Increase / (Decrease) in Short Term Borrowing	2.14	(141.92)
	Net cash flow from / (used in) financing activities (C)	2.14	(141.92)
	Net increase / (decrease) in cash and cash equivalents (A+B+C)	(4.91)	4.00
	Cash and cash equivalents at the beginning of the year	75.33	71.34
	Cash and Cash Equivalent at the end of the year	70.42	75.33
	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.



Notes to RESULTS

- 1) The above standalone and consolidated Un-Audited financial results for the period of quarter/half year ended on 30th September, 2021 were reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 13th November, 2021 but deferred mainly due to bad weather conditions & air pollution, concluded on 14th September 2021. 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 30.09.2021.

S. No.	Particulars	As per the Prospectus dated 16 th July, 2011	Revised Utilization as per Postal Ballot Approval	Utilization till 30 th September, 2021
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) The appeal has been filed in the Supreme Court of India pursuant to Judgment and order dated 22.03.2021 passed by the Securities Appellate Tribunal, Mumbai in Misc. Application No. 674/2019 and Review Application No. 32 of 2019 in the Appeal No. 481 of 2016. The



imposition of penalties on its CMD, Ex-Director and one of the EX-KMP have been duly approved by shareholders of the company in last Annual General Meeting where by the penalties if any arise to be borne by the company.

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


Rakesh Bhatia
Chairman cum Managing Director



Place: Noida

Date: 14.11.2021

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/half year ended September 30, 2021 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 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-1 return submitted seeing the active status of vendors/all GSTN 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 balances of sundry debtors and sundry creditors etc. are subject to confirmation*
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:
Dated: 14th November, 2021



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

Pankaj Sharma
Partner
Membership No. - 093446
UDIN: 21093446AAAA MK 2112

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UN-AUDITED CONSOLIDATED 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	870.76	913.04
(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	4.50	4.50
(ii) Trade receivables	1,425.33	1,632.33
(iii) Loans	-	-
(iv) Other Financial Assets	707.47	707.47
(e) Other Non-Current Assets	84.86	84.86
Sub Total Non Current Assets	8,016.38	8,265.65
(2) Current Assets		
(a) Inventories	2,663.74	2,629.90
(b) Financial Assets		
(i) Trade Receivables	598.65	665.55
(ii) Cash and Cash Equivalents	26.75	31.67
(iii) Bank Balances other than (ii) above	47.37	47.37
(iv) Loans	551.10	551.10
(iii) Other Financial Assets	663.65	663.65
(c) Other current assets	462.04	459.76
Sub Total Current Assets	5,013.30	5,049.00
Total Assets	13,029.68	13,314.65
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,584.31	1,584.31
(b) Other Equity	7,515.41	7,567.05
(c) Non-controlling Interest	47.80	47.62
LIABILITIES		
(1) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade Payables	1,834.41	1,918.57
(ii) Other Financial Liabilities	-	-
(b) Long Term Provisions	29.96	29.96
(c) Deferred Tax Liabilities (Net)	414.12	411.44
(d) Other Non-Current Liabilities	-	-
Sub Total Non Current Liabilities	2,278.49	2,359.98
(2) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	446.71	624.78
(ii) Trade payables	533.47	509.69
(iii) Other Financial Liabilities	-	-
(b) Other Current Liabilities	556.41	554.16
(c) Short Term Provisions	67.07	67.07
Sub Total Current Liabilities	1,603.66	1,755.70
Total Equity And Liabilities	13,029.68	13,314.65



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UN-AUDITED CONSOLIDATED 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
I Revenue from Operations	34.79	78.88	-	113.67	-	1,117.64
II Other Income	0.72	0.72	0.72	1.44	1.44	15.94
III Total Revenue (I+II)	35.51	79.60	0.72	115.11	1.44	1,133.58
IV Expenses:						
Cost of Material Consumed	-	-	-	-	-	-
Purchases of Stock-in-Trade / Services	34.44	77.85	-	112.29	-	989.99
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	(33.84)	(19.14)	(33.84)	(19.14)	(60.21)
Employee benefits expense	16.42	16.42	18.15	32.84	36.30	79.99
Finance Costs	4.87	4.87	-	9.74	3.96	11.65
Depreciation and Amortisation expense	21.14	21.14	24.65	42.27	49.19	96.05
Other Expenses	0.18	0.18	(0.00)	0.37	1.60	7.51
Total Expenses	77.05	86.63	23.66	163.68	71.91	1,124.98
V Profit / (Loss) before exceptional items and tax (III-IV)	(41.54)	(7.03)	(22.94)	(48.57)	(70.47)	8.60
VI Exceptional Items	-	-	-	-	-	-
VII Profit before tax (V-VI)	(41.54)	(7.03)	(22.94)	(48.57)	(70.47)	8.60
VIII Tax Expense						
(1) Current Tax	-	-	-	-	-	-
(2) Deferred Tax	1.44	1.44	0.01	2.88	2.24	2.24
IX Profit/(loss) for the period (VII-VIII)	(42.98)	(8.47)	(22.96)	(51.45)	(72.70)	6.36
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	-	-	-	-	-	(0.16)
Fair value changes on investments (Net)	-	-	-	-	-	-
XI Total Comprehensive Income for the period (IX+X)	(42.98)	(8.47)	(22.96)	(51.45)	(72.70)	6.21
XII Allocation for the period						
(A) Owners of the Parent	-	(8.56)	-	(51.63)	-	5.80
(A) Non-controlling Interest	-	0.09	-	0.18	-	0.41
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	-0.27	-0.05	-0.14	-0.32	-0.46	0.04
(2) Diluted	-0.27	-0.05	-0.14	-0.32	-0.46	0.04



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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	(48.57)	8.60
	Adjustments for:		
	Depreciation	42.27	96.05
	Loss on sale of fixed assets	-	(13.06)
	Provision for Grauity	-	2.95
	Interest Received	-	-
	Public Issue Expenses Written off	-	-
	Operating Profit before Working Capital changes	(6.30)	94.54
	Changes in working capital:		
	Adjustments for (increase) / decrease in operating assets:		
	Trade Receivables	273.90	62.28
	Loans & Advances	-	(194.05)
	Change in Inventories	(33.84)	(60.21)
	Other Current Assets	(2.27)	35.45
	Adjustments for increase / (decrease) in operating liabilities:		
	Trade Payable	(60.58)	461.01
	Current Liabilities	-	-
	Income Tax Payable	-	1.23
	Cash Generated from Operations	170.91	400.26
	Direct Taxes Paid (net of refunds)	-	-
	Extra ordinary /Prior period items	-	-
	Net cash flow from / (used in) operating activities (A)	170.91	400.26
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Capital expenditure on fixed assets	-	-
	Proceeds from sale of fixed assets	-	227.27
	Decrease (Increase) in Investments	-	0.16
	Change in Capital WIP	-	(748.28)
	Interest received	-	-
	Net cash flow from / (used in) investing activities (B)	-	(520.85)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Increase / (Decrease) in Short Term Borrowing	(175.82)	124.99
	Net cash flow from / (used in) financing activities (C)	(175.82)	124.99
	Net increase / (decrease) in cash and cash equivalents (A+B+C)	(4.92)	4.40
	Cash and cash equivalents at the beginning of the year	79.04	74.64
	Cash and Cash Equivalent at the end of the year	74.12	79.04
	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.



Notes to RESULTS

- 1) The above standalone and consolidated Un-Audited financial results for the period of quarter/half year ended on 30th September, 2021 were reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 13th November, 2021 but deferred mainly due to bad weather conditions & air pollution, concluded on 14th September 2021. 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 30.09.2021.

S. No.	Particulars	As per the Prospectus dated 16 th July, 2011	Revised Utilization as per Postal Ballot Approval	Utilization till 30 th September, 2021
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

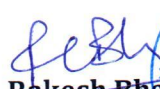
- 6) The results have been prepared in accordance with the companies (Indian Accounting Standards) Rules 2015 (IND AS) prescribed under section 133 of the Companies Act 2013 and principles general accepted in India.
- 7) The appeal has been filed in the Supreme Court of India pursuant to Judgment and order dated 22.03.2021 passed by the Securities Appellate Tribunal, Mumbai in Misc. Application No. 674/2019 and Review Application No. 32 of 2019 in the Appeal No. 481 of 2016. The




imposition of penalties on its CMD, Ex-Director and one of the EX-KMP have been duly approved by shareholders of the company in last Annual General Meeting where by the penalties if any arise to be borne by the company.

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

Place: Noida
Date: 14.11.2021


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/half year ended September 30, 2021 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 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 consolidated statement of the company from the copies of Invoices raised and purchases/services taken during the said period along with GSTR-1 return submitted seeing the active status of vendors/all GSTN 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 balances of sundry debtors and sundry creditors etc. are subject to confirmation.*
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/CMD1/80/2019dated 19th July 2019, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Noida
Dated: 14th November, 2021



For SAMPARK & Associates
Firm Registration No.013022N
Chartered Accountants

Pankaj Sharma
Partner

Membership No. – 093446

UDIN: 21093446AAAA ML7830