



February 12, 2021

BSE Limited

P. J. Towers, 25th Floor,
Dalal Street, MUMBAI – 400001.
Scrip Code: **532368**

National Stock Exchange of India Limited

Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai-400051.
Symbol: **BCG**

Dear Madam/Sir,

Sub: Outcome of the Board Meeting - Unaudited Financial Results for the quarter and nine months ended December 31, 2020.

With reference to the Notice issued on February 04, 2021, we would like to inform you that the Board of Directors of the Company at their meeting held on February 12, 2021 have *inter-alia* approved the Unaudited Financial Results of the Company for the quarter and nine months ended December 31, 2020.

In terms of the above, we are enclosing herewith the following:

1. Unaudited financial results of the Company and Unaudited Consolidated financial results of the Company for the quarter and nine months ended December 31, 2020 under Ind AS, which have been approved and taken on record at a meeting of the Board of Directors of the Company held today.
2. Limited Review Report from our Statutory Auditors pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015, for Unaudited Financial Results (Consolidated & Standalone) for the quarter and nine months ended December 31, 2020.

The Board Meeting commenced at 06:30 P.M. and concluded at 10:30 P.M. This is for your information and records.

Yours faithfully,

For BRIGHTCOM GROUP LIMITED

Manohar Mollama
Company Secretary & Compliance Officer
ACS – 39254

Encl.: A/a

brightcom group limited



BRIGHTCOM GROUP LIMITED (NSE - BCG & BSE - 532368)

Regd. Office: Floor: 5, Fairfield by Marriott, Road No: 2, Nanakramguda, Gachibowli, Hyderabad – 500032, India.

CIN:L64203TG1999PLC030996

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Statement of Unaudited Standalone & Consolidated Financial Results for the Quarter and Nine months Ended 31st December 2020

All amounts in Indian Rupees Lakhs, except share data

Sl.No.	Particulars (Refer Notes below)	Standalone						Consolidated								
		Quarter ended			Nine Months ended			Quarter ended			Nine Months ended			Year ended		
		31-Dec-2020 (Unaudited)	30-Sep-2020 (Unaudited)	31-Dec-2019 (Unaudited)	31-Dec-2020 (Unaudited)	31-Dec-2019 (Unaudited)	31-Mar-2020 (audited)	31-Dec-2020 (Unaudited)	30-Sep-2020 (Unaudited)	31-Dec-2019 (Unaudited)	31-Dec-2020 (Unaudited)	31-Dec-2019 (Unaudited)	31-Mar-2020 (audited)			
1	a) Income from operations	8,354.09	8,250.14	11,217.42	28,214.80	34,239.66	46,658.75	87,854.75	63,833.76	85,951.56	215,643.34	206,406.67	269,231.84			
	b) Other Income	54.62	142.10	1,184.77	195.34	1,051.43	1,370.70	51.36	132.70	1,150.47	183.24	928.46	1,414.68			
	Total Income	8,408.71	8,392.24	12,402.19	28,410.14	35,291.09	48,029.45	87,906.11	63,966.46	87,102.03	215,826.58	207,335.13	270,646.52			
2	Expenses															
	a) Cost of sales/services	6,413.08	6,710.04	8,222.67	22,178.51	25,952.65	35,665.40	50,748.95	35,554.99	50,848.47	122,465.85	117,178.25	151,126.09			
	b) Changes in inventories of finished goods, work-in-progress and stock-in-trade															
	c) Employee benefits expense	896.84	742.74	1,199.79	2,879.47	3,623.72	4,959.38	5,189.37	4,071.12	5,255.91	13,249.96	12,833.25	16,086.42			
	d) Depreciation and amortization expense	5.85	5.94	21.39	17.81	64.17	87.55	6,069.15	5,529.13	5,064.49	16,712.17	13,352.12	17,953.00			
	e) Finance costs	164.59	168.52	30.92	495.31	471.66	629.80	164.80	168.80	32.49	495.92	473.23	629.80			
	f) Other expenses	867.96	716.83	1,197.22	2,648.30	3,239.91	4,252.55	6,889.95	4,488.10	6,938.92	16,010.36	15,054.91	20,588.54			
	Total expenses	8,348.32	8,344.07	10,671.99	28,219.40	33,352.11	45,594.68	69,062.22	49,812.14	68,140.28	168,934.26	158,891.76	206,383.85			
3	Profit/(loss) before exceptional items (1-2)	60.39	48.17	1,730.20	190.74	1,938.98	2,434.77	18,843.89	14,154.32	18,961.75	46,892.32	48,443.37	64,262.67			
4	Exceptional items	-	-	-	-	2,548.40	2,548.40	-	-	-	-	2,548.40	2,548.40			
5	Profit/(loss) before tax (3+4)	60.39	48.17	1,730.20	190.74	(609.42)	(113.63)	18,843.89	14,154.32	18,961.75	46,892.32	45,894.97	61,714.27			
6	Tax Expenses															
	a) Current Tax	20.16	16.08	-	63.67	-	-	4,976.34	3,858.83	4,622.13	12,596.61	12,620.51	17,755.77			
	b) Deferred tax	37.14	14.46	(20.20)	57.62	51.40	29.18	7.24	(4.65)	(44.03)	(2.62)	28.63	(51.99)			
	Total Tax Expenses	57.30	30.54	(20.20)	121.29	51.40	29.18	4,983.58	3,854.18	4,578.10	12,593.99	12,649.14	17,703.78			
7	Net profit/(loss) after tax (5-6)	3.09	17.63	1,750.40	69.45	(660.82)	(142.81)	13,860.31	10,300.14	14,383.66	34,298.33	33,245.83	44,010.49			
8	Other comprehensive income/(loss) (net of tax)	(72.64)	(165.25)	46.59	(220.16)	162.63	(78.19)	(42.18)	(6,777.54)	3,132.37	(6,309.84)	10,338.94	(61,739.99)			
9	Total comprehensive income for the period(7+8)	(69.55)	(147.62)	1,796.99	(150.71)	(498.19)	(221.00)	13,818.13	3,522.60	17,516.03	27,988.49	43,584.77	(17,729.50)			
10	Paid-up equity share capital (Face Value of Rs.2/-each)	10,153.03	10,153.03	9,525.03	10,153.03	9,525.03	9,525.03	10,153.03	10,153.03	9,525.03	10,153.03	9,525.03	9,525.03			
11	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year						48,555.85						273,121.11			
12	Earnings per share (Face value of Rs.2/-each) (not annualized)															
	a) Basic (in Rs.)	0.001	0.003	0.37	0.01	(0.14)	(0.03)	2.73	2.03	3.02	6.76	6.98	9.24			
	b) Diluted (in Rs.)	0.001	0.003	0.37	0.01	(0.14)	(0.03)	2.73	2.03	3.02	6.76	6.98	9.24			

Notes:

- The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 12th February 2021.
- The above interim financial results have been prepared from the Interim financial statements, which are prepared in accordance with Ind AS notified under the companies (Indian accounting standards) rules, 2015.
- The Company operates in two segments i.e, Digital Marketing and Software Development.
- The figures for the previous period/year have been regrouped/reclassified, wherever necessary.

For BRIGHTCOM GROUP LIMITED



M.SURESH KUMAR REDDY
Chairman and Managing Director
DIN: 00140515



Place : HYDERABAD
Date : February 12, 2021

BRIGHTCOM GROUP LIMITED (NSE - BCG & BSE - 532368)

Regd. Office: Floor: 5, Fairfield by Marriott, Road No: 2, Nanakramguda, Gachibowli, Hyderabad – 500032, India.

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REPORTING OF SEGMENT WISE REVENUE, RESULTS , SEGMENT ASSETS & SEGMENT LIABILITIES(CONSOLIDATED)

All amounts in Indian Rupees Lakhs

Sl.No.	Particulars	Consolidated					
		Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-2020 (Unaudited)	30-Sep-2020 (Unaudited)	31-Dec-2019 (Unaudited)	31-Dec-2020 (Unaudited)	31-Dec-2019 (Unaudited)	31-Mar-2020 (audited)
1	Segment Revenue						
	(a) Digital Marketing Segment	79,612.96	55,727.27	74,934.26	187,805.73	172,911.91	223,385.83
	(b) Software Development Segment	8,241.79	8,106.49	11,017.30	27,837.62	33,494.76	45,846.01
	Total Sales/ Income from Operations	87,854.75	63,833.76	85,951.56	215,643.35	206,406.67	269,231.84
	Less: Inter Segment Revenue						
	Net Sales/ Income from Operations	87,854.75	63,833.76	85,951.56	215,643.35	206,406.67	269,231.84
2	Segment Results - Profit (+) / Loss (-) before tax and interest						
	(a) Digital Marketing Segment	18,827.37	14,137.99	17,280.86	46,805.04	46,604.12	61,908.16
	(b) Software Development Segment	181.32	185.13	1,713.38	583.21	(235.92)	435.91
	Total	19,008.69	14,323.12	18,994.24	47,388.25	46,368.20	62,344.07
	Less: Interest	164.80	168.80	32.49	495.92	473.23	629.80
	Total Profit (+) / Loss (-) before tax	18,843.89	14,154.32	18,961.75	46,892.32	45,894.97	61,714.27
3	Segment Assets						
	(a) Digital Marketing Segment	328,974.10	313,533.97	345,370.44	328,974.10	345,370.44	297,013.95
	(b) Software Development Segment	29,531.12	29,646.20	30,225.36	29,531.12	30,225.36	29,986.34
	Total segment assets	358,505.22	343,180.17	375,595.80	358,505.22	375,595.80	327,000.29
	Segment liabilities						
	(a) Digital Marketing Segment	28,457.85	26,792.51	29,157.71	28,457.85	29,157.71	27,760.64
	(b) Software Development Segment	16,272.73	16,431.15	16,571.71	16,272.73	16,571.71	16,593.51
	Total segment liabilities	44,730.58	43,223.66	45,729.42	44,730.58	45,729.42	44,354.15

For BRIGHTCOM GROUP LIMITED

M. Suresh Kumar Reddy

M.SURESH KUMAR REDDY
Chairman and Managing Director

DIN: 00140515



Place : HYDERABAD
Date : February 12, 2021



P C N & ASSOCIATES

CHARTERED ACCOUNTANTS

Plot No. 12, "N Heights"

Ground Floor, Software Layout Unit

Cyberabad, Hyderabad - 500 081.

Tel. : (91-40) 2311 9499

E-mail : pcnassociates@yahoo.com

Independent Auditor's Review Report on the Quarterly Unaudited Ind AS Consolidated 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
Brightcom Group Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Brightcom Group Limited (the "Holding Company") and its subsidiaries (the "Holding Company" and its subsidiaries together referred to as "the Group"), for the quarter ended 31st December, 2020 and for the period from 01-04-2020 to 31-12-2020 ("the Statement"), 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.
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in 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 there under 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 (ICAI). 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.

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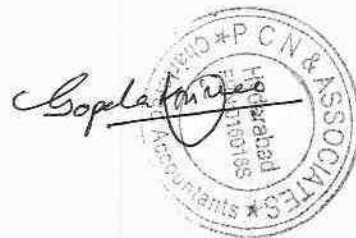
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We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. "The Statement" includes the Ind AS financial results of the following entities:

- a) Yreach Media Private Limited, India
- b) LIL Projects Private Limited, India
- c) Frontier Data Management Inc, USA
- d) International Expressions Inc, USA
- e) Online Media Solutions Limited, Israel
- f) Ybrant Media Acquisition Inc, USA
- g) Dyomo Corporation, USA
- h) Max Interactive Pty, Ltd., Australia
- i) DreamAd, Argentina
- j) DreamAd, Chile
- k) Get Media Mexico Sociedad Anonima De Capital Variable, Mexico
- l) DreamAd, Panama
- m) DreamAd, Uruguay
- n) Ybrant Digital Services De Publicidade Ltda, Brasil
- o) Ybrant Digital (Brasil) Ltd., Singapore
- p) LGS Global FZE, UAE

5. Based on our review conducted and procedures performed as stated above and based on the considerations of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.





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6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of 14 subsidiaries, whose unaudited interim financial results include total assets of Rs. 336,073.70 Lakhs total revenue of Rs. 187,425.01 Lakhs , total net profit/(loss) after tax of Rs. 34,224.96 Lakhs and total comprehensive income / (loss) of Rs. 28,139.64 Lakhs for the period from 01-04-2020 to 31-12-2020. The Management of these companies has prepared the financial statements and furnished to us and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on the report of Management and procedures performed by us as stated in paragraph 3 above.

Our Conclusion on the statement is not modified in respect of the above matter.

Without qualifying our review report, Attention is invited to the following material observations which have been identified by us during the verification period:

1. The company is having branch operations at USA which are part of standalone financials.

For P C N & Associates

Chartered Accountants

Firm's Registration No: 016016S



K Gopala Krishna

Partner

Membership No. 203605

UDIN: 21203605AAAADG1991



Place: Hyderabad

Date: 12.02.2021.



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Independent Auditor's Review Report on the Quarterly Unaudited Ind AS 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
Brightcom Group Limited**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Brightcom Group Limited ("the Company") for the quarter and nine months ended 31st December 2020 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019
2. The preparation of "the Statement", which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We have conducted our review 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Gopile Rajee



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Without qualifying our review report, Attention is invited to the following material observations which have been identified by us during the verification period:

- a. The company is having branch operations at USA which are part of standalone financials.

4. Based on our review conducted, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P C N & Associates
Chartered Accountants
Firm's Registration No: 016016S

K. Gopala Krishna

Partner

M.No. 203605

UDIN: 21203605AAAADF4939



Place: Hyderabad

Date: 12.02.2021