



**BGIL**

**Films & Technologies Ltd.**

**Uploaded on BSE Listing**

Ref: BGFT/BSE/QRIII/02/2021

Date: 14<sup>th</sup> February, 2022

To,

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

**Sub: Outcome of the Board Meeting held on 14<sup>th</sup> February, 2022.**  
**(Scrip Code: 511664)**

Dear Sir/Madam,

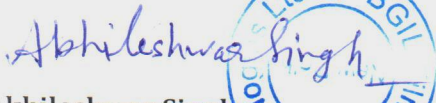

We wish to inform you that the Board of Directors of the Company in their meeting held today i.e. 14<sup>th</sup> February, 2022 have approved the following transactions:-

1. Pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirement) Regulations, 2015, ("The Listing Regulations"), submission of Un-Audited quarter/Nine Months Financial Results of the Company for the period ended 31-12-2021 along with Limited Review Report thereon.

The Meeting of the Board of Directors of the Company commenced at 01:00 p.m. and concluded at 05.10 p.m.

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

For **BGIL Films and Technologies Limited**

Akhileshwar Singh  
Company Secretary  
Encl. a/a

# BGIL FILMS & TECHNOLOGIES LIMITED

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

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

CIN L65993DL1989PLC035572, Ph :- +91-120-4227792, Fax :- +91-120-4227791

Website:- www.bgilfilms.com, email :- bgilfilms@bgilinfo.com

## UN-AUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED 31ST DECEMBER, 2021

Rupees in Lakhs

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
I Revenue from Operations	7.79	23.04	60.27	30.83	60.70	289.58
II Other Income	4.10	0.01	1.90	6.22	5.71	8.03
III Total Revenue (I+II)	11.88	23.05	62.17	37.04	66.41	297.61
IV Expenses:						
Cost of Material Consumed	-	-	-	-	-	-
Purchases of Stock-in-Trade	-	-	-	-	-	203.37
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	51.65	-	51.65	19.65
Employee benefits expense	5.66	(0.64)	6.20	10.20	18.60	24.97
Finance Costs	0.01	0.01	0.14	0.03	0.42	0.99
Depreciation and Amortisation	9.16	9.15	9.81	27.48	29.44	39.28
Other Expenses	1.25	0.72	1.27	2.88	3.53	7.62
Total Expenses	16.08	9.23	69.08	40.60	103.65	295.88
V Profit / (Loss) before exceptional items and tax (III-IV)	(4.20)	13.81	(6.91)	(3.56)	(37.24)	1.73
VI Exceptional Items	-	-	-	-	-	5.00
VII Profit before tax (V-VI)	(4.20)	13.81	(6.91)	(3.56)	(37.24)	(3.27)
VIII Tax Expense						
(1) Current Tax	0.02	2.38	-	2.40	-	5.07
(2) Deferred Tax	(0.98)	3.59	(1.58)	(0.81)	(8.52)	0.71
IX Profit/(loss) for the period (VII-VIII)	(3.23)	7.84	(5.33)	(5.14)	(28.72)	(9.05)
X Other Comprehensive Income						
(A) Items that will not be reclassified	-	-	-	-	-	-
(B) Items that will be reclassified to Fair value changes on investments (Net)	9.51	4.99	-	14.50	-	(0.67)
XI Total Comprehensive Income for the period (IX+X)	6.28	12.83	(5.33)	9.36	(28.72)	(9.72)
XII Earnings per equity share Equity shares of par value Rs. 10 each						
(1) Basic	0.06	0.11	(0.05)	0.08	(0.25)	(0.09)
(2) Diluted	0.06	0.11	(0.05)	0.08	(0.25)	(0.09)



## Notes to RESULTS

---

- 1) The above Un-Audited financial results for the quarter/ nine months ended 31<sup>st</sup> December, 2021 were reviewed by Audit committee and subsequently approved by the Board of Directors at its meeting 14<sup>th</sup> February, 2022. The Statutory Auditor has submitted "Limited Review Report" on the Un-Audited financial results.
- 2) The Company does not have more than one "Reportable Operating System" in line with the Indian Accounting Standard (IND-AS-108)-"Operating Segments".
- 3) The figures for the corresponding previous periods have been regrouped/ reclassified wherever considered necessary to confirm to the figures represented in the current period.
- 4) The results have been prepared in accordance with the companies (Indian Accounting Standards) Rules 2015 (IND AS) prescribed under section 133 of the Companies Act 2013 and principles general accepted in India.
- 5) The Board discussed the change of name and object clause of the Company.

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

Place: Noida  
Date: 14.02.2022

  
Arti Bhatia  
Director



# SNMG & CO.

## Chartered Accountants

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

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

**Independent Auditor's Review Report on the Quarterly and year to date Unaudited Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.**

### Review Report to

The Board of Directors

**BGIL Films & Technologies Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **BGIL Films & Technologies Limited** for the quarter and nine months ended 31<sup>st</sup> December, 2021 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the regulations").
2. This statement, is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Sections 133 of the companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standard on Auditing and consequently does not enable us to obtain assurance that would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an Audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind AS') specified under Section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Other Matters

- (i) The Company is not regular in payment of statutory dues.
- (ii) The company has not filed TDS Returns for the previous as well as current financial year.
- (iii) GSTIN of the company has been cancelled suo moto by the GST department. The company has filed its GST returns only up to the month of May 2021.
- (iv) The company has not paid the penalty imposed by SEBI as yet amounting to Rs. 5 Lakhs vide its adjudication order dated 29.11.2019. Balance of Rs. 1,39,498/- in IDFC Bank has been frozen by SEBI.
- (v) No Provision has been made by the company as per IND-AS 109 for Expected credit Loss (ECL) on Financial Assets.
- (vi) The trading in the shares of the company has been suspended by BSE due to non-compliances and non-payment of listing fees. No provision has been made in the accounts for listing fee payable.
- (vii) Debtors and Creditors of the company are subject to confirmation and reconciliation that may have an impact on Net Profits.

Our opinion is not modified in respect of these matters.

For SNMG & CO.  
Chartered Accountants  
Firm Registration No. 004921N



*Neeraj Gupta*

(Neeraj Gupta)  
Partner  
M. No. 087004

Place : New Delhi  
Date : 14.02.2022

UDIN: 22087004ACBERB9149