



BGIL

Films & Technologies Ltd.

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Ref: BGFT/BSE/QR0III/02/2024

Date: 14th February, 2024

To,

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

Dear Sir/Madam,

Sub: Outcome of the Board Meeting and announcements 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 BGIL Films & Technologies Limited ('the Company') at their meeting held today, commenced at 02.00 p.m. and concluded at 04.30 p.m., have considered and approved, inter-alia, the followings:

1. The Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter/nine months ended December 31, 2023.

The Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter/nine months ended December 31, 2023, prepared in terms of Regulation 33 of the Listing Regulations together with Limited Review Reports of the Statutory Auditors of the Company are enclosed herewith.

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: 2nd Floor, Innov8 CP2- 44, Backary Portion, Regal Building, New Delhi - 110001

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

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

UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DEC 2023

Rupees in La

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
I Revenue from Operations	-	-	-	-	-	-
II Other Income	-	9.58	0.03	9.58	0.17	0.
III Total Revenue (I+II)	-	9.58	0.03	9.58	0.17	0.
IV Expenses:						
Cost of Material Consumed	-	-	-	-	-	-
Purchases of Stock-in-Trade	-	-	-	-	-	-
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
Employee benefits expense	6.23	7.13	8.30	20.49	15.90	21.
Finance Costs	-	-	-	-	-	-
Depreciation and Amortisation expense	11.19	6.20	9.00	24.94	27.01	36.1
Other Expenses	18.69	31.59	0.68	52.83	2.09	3.1
Total Expenses	36.11	44.92	17.98	98.25	45.00	61.4
V Profit / (Loss) before exceptional items and tax (III-IV)	(36.11)	(35.34)	(17.96)	(88.67)	(44.83)	(61.2
VI Exceptional Items	-	-	-	-	-	-
VII Profit before tax (V-VI)	(36.11)	(35.34)	(17.96)	(88.67)	(44.83)	(61.2
VIII Tax Expense						
(1) Current Tax	-	-	-	-	-	-
(2) Deferred Tax	(7.48)	(4.24)	(3.27)	(16.05)	(10.26)	(15.9
IX Profit/(loss) for the period (VII-VIII)	(28.63)	(31.10)	(14.69)	(72.62)	(34.57)	(45.3
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)	1.33	-	-	(1.96)	(5.91)	(3.81
XII Total Comprehensive Income for the period (IX+X)	(27.30)	(31.10)	(14.69)	(74.58)	(40.48)	(49.19
XIII Paid-up Equity Share Capital (Face Value of Rs. 10 per share)	1,132.76	1,132.76	1,132.76	1,132.76	1,132.76	1,132.7
XIV Earnings per equity share						
Equity shares of par value Rs. 10 each						
(1) Basic	(0.24)	(0.27)	(0.13)	(0.66)	(0.36)	(0.41
(2) Diluted	(0.24)	(0.27)	(0.13)	(0.66)	(0.36)	(0.41



Notes to RESULTS

- 1) The above Un-Audited financial results for the quarter/Nine months ended 31st December, 2023 were reviewed by Audit committee and subsequently approved by the Board of Directors at its meeting dated 14th February, 2024. The Statutory Auditors have submitted "Limited Review Report" on the Un-Audited financial results.
- 2) The Company do 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) Various Notices received from the various government departments if any (GST, Income tax, VAT, Service Tax), and reply/appeal of them are given to or is under process.

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



Arti Bhatia

Chairman cum Managing Director



Place: Noida
Date: 14.02.2024





Singh Ray Mishra & Co.
CHARTERED ACCOUNTANTS

GREATER NOIDA A-805, NX Byte T-3, NX One
Tech Zone-IV, Near Gaur Chowk
Greater Noida West-201318 (U.P.)
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Pandav Nagar, Delhi-110092
☎ 9818765600

Independent Auditors' Review Report on the Quarterly and year to date Unaudited Standalone Financial Results of the Company pursuant to the Regulations 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 ended December 31, 2023, and the year-to-date results for the period 01 April 2023 to 31 December 2023 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 the Indian Accounting Standard 34 (IND AS 34) "Interim Financial Reporting" 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 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 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 Accountant 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 enquires, 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that accompanying statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("IND AS") specified 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 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.



Emphasis of Matter

- (i) The Company has not filed all TDS returns for the current financial year yet.
- (ii) Debtors and Creditors of the company are subject to confirmation and reconciliation that may have an impact on Net Profits.
- (iii) The company has entered a joint venture in an earlier year for which no profit/loss has been recognized yet, which may impact its revenue.

Our opinion is not modified in respect of this matter.

Place: Noida
Date: 14/02/2024



For Singh Ray Mishra & Co.
Chartered Accountants
FRN 318121E

A handwritten signature in black ink, appearing to read "Vinay Kumar".

CA. Vinay Kumar
Partner

M. No. 402996
UDIN: 24402996(BKEYIB)449