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Ref: BGIL/SE/QR11/11/2023

Date: 09th November, 2023

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 09th November, 2023.

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 today i.e. November 09, 2023 considered and approved the

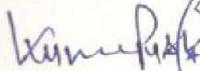
- Un-Audited Financial Results of the Company for the quarter ended September 30, 2023 Standalone and Consolidated along with Limited Review Report thereon.

The Meeting of the Board of Directors commenced at 04:30 p.m. and concluded at 8:10 p.m.

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 :- 2nd Floor, Innov8 CP2- 44, Backary Portion, Regal Building, 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 STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER, 2023

Rupees in Lakh

Particulars	As at 30th September 2023	As at 31st March 2023
ASSETS		
(1) Non current Assets		
(a) Property, Plant and Equipment	169.65	207.95
(b) Other Intangible Assets	1,700.44	1,701.75
(c) Intangible Assets under Development	3,218.65	3,218.65
(d) Financial Assets		
(i) Investments	503.98	503.98
(ii) Trade receivables	2,005.66	1,857.03
(iii) Loans		
(iv) Other Financial Assets	735.46	500.93
(e) Other Non-Current Assets	-	-
Sub Total Non Current Assets	8,333.84	7,990.29
(2) Current Assets		
(a) Inventories	2,663.74	2,663.74
(b) Financial Assets		
(i) Trade Receivables	-	-
(ii) Cash and Cash Equivalents	14.83	38.28
(iii) Bank Balances other than (ii) above	47.37	47.37
(iv) Loans	551.10	551.10
(iii) Other Financial Assets	-	234.53
(c) Other current assets	426.46	425.96
Sub Total Current Assets	3,703.51	3,960.98
Total Assets	12,037.35	11,951.28
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,584.31	1,584.31
(b) Other Equity	7,122.54	7,212.68
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	1,355.93	1,408.05
(ii) Other Financial Liabilities	-	-
(b) Long Term Provisions	31.87	31.87
(c) Deferred Tax Liabilities (Net)	411.24	411.24
(d) Other Non-Current Liabilities	-	-
Sub Total Non Current Liabilities	1,799.04	1,851.16
(2) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	441.80	405.44
(ii) Trade payables		
a). Total Outstanding dues of micro enterprises and small enterprises	-	-
b). Total Outstanding dues other than micro enterprises and small enterprises	442.13	256.02
(iii) Other Financial Liabilities	-	-
(b) Other Current Liabilities	582.77	576.90
(c) Short Term Provisions	64.76	64.76
Sub Total Current Liabilities	1,531.45	1,303.12
Total Equity And Liabilities	12,037.35	11,951.28



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UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE PERIOD ENDED 30TH SEPTEMBER 2023

Rupees In Lakh

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 (Audited)
I Revenue from Operations	-	150.73	-	150.73	-	216.05
II Other Income	-	-	-	-	-	-
III Total Revenue (I+II)	-	150.73	-	150.73	-	216.05
IV Expenses:						
Cost of Material Consumed	-	150.43	-	150.43	-	215.37
Purchases of Stock-in-Trade	-	-	-	-	-	-
Changes in inventories of finished goods, work-in-progress and stock-in-trade	8.14	7.31	16.01	15.45	32.02	66.69
Employee benefits expense	7.00	5.23	3.62	12.23	5.56	13.32
Finance Costs	19.91	19.91	19.15	39.82	38.30	79.64
Depreciation and Amortisation expense	16.79	6.16	0.69	22.95	1.26	33.83
Other Expenses	-	-	-	-	-	-
Total Expenses	51.84	189.03	39.47	240.87	77.14	408.86
V Profit / (Loss) before exceptional items and tax (III-IV)	(51.84)	(38.30)	(39.47)	(90.14)	(77.14)	(192.81)
VI Exceptional Items	-	-	-	-	-	83.80
VII Profit before tax (V-VI)	(51.84)	(38.30)	(39.47)	(90.14)	(77.14)	(276.61)
VIII Tax Expense	-	-	-	-	-	-
(1) Current Tax	-	-	-	-	-	-
(2) P.Y Tax	-	-	19.43	-	20.06	-
(2) Deferred Tax	(51.84)	(38.30)	(58.90)	(90.14)	(97.19)	(276.61)
IX Profit/(loss) for the period (VII-VIII)	-	-	-	-	-	-
X Extraordinary Items	-	-	-	-	-	-
XI Other Comprehensive Income						
(A) Items that will not be reclassified to profit or loss	-	-	1.06	-	1.06	-
(B) Items that will be reclassified to profit or loss	-	-	-	-	-	-
Fair value changes on investments (Net)	(51.84)	(38.30)	(57.85)	(90.14)	(96.13)	(276.61)
XII Total Comprehensive Income for the period (IX+X)	-	-	-	-	-	-
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	(0.33)	(0.24)	(0.37)	(0.57)	(0.61)	(1.75)
(2) Diluted	(0.33)	(0.24)	(0.37)	(0.57)	(0.61)	(1.75)



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UN-AUDITED STANDALONE STATEMENT OF CASH FLOW AS AT 30TH SEPTEMBER 2023

Rupees in Lakh

	DESCRIPTIONS	AS AT 30.09.2023	AS AT 31.03.2023 (Audited)
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit / (Loss) as per Statement of Profit & Loss	(90.14)	(192.81)
	Adjustments for:	39.82	79.64
	Depreciation	-	-
	Profit on sale of fixed assets	-	0.95
	Provision for Grauity	-	-
	Interest Received	-	83.80
	Public Issue Expenses Written off	-	-
	Operating Profit before Working Capital changes	(50.32)	(28.41)
	Changes in working capital:		
	Adjustments for (increase) / decrease in operating assets:		
	Trade Receivables	(148.62)	168.17
	Loans & Advances	(234.53)	-
	Change in Inventories	-	-
	Other Current Assets	234.03	-
	Adjustments for increase / (decrease) in operating liabilities:		
	Trade Payable	133.98	605.30
	Current Liabilities	5.65	(626.54)
	Income Tax Payable	-	-
	Cash Generated from Operations	(59.80)	138.21
	Direct Taxes Paid (net of refunds)	-	(83.80)
	Extra ordinary /Prior period items	-	-
	Net cash flow from / (used in) operating activities (A)	(59.80)	54.41
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 Long Term Borrowing	36.36	(41.27)
	Increase / (Decrease) in Short Term Borrowing	36.36	(41.27)
	Net cash flow from / (used in) financing activities (C)	(23.44)	13.14
	Net increase / (decrease) in cash and cash equivalents (A+B+C)	85.65	72.52
	Cash and cash equivalents at the beginning of the year	62.21	85.66
	Cash and Cash Equivalent at the end of the year	62.21	85.66



Notes

- 1) The above standalone and consolidated Un-Audited financial results for the period of quarter ended on 30th September, 2023 were reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 09th November, 2023. 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 30.09.2023.

S. No.	Particulars	As per the Prospectus dated 16 th July, 2011	Revised Utilization as per Postal Ballot Approval	Utilization till 30 th September, 2023
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

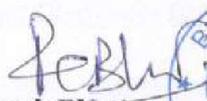
- 6) The results have been prepared in accordance with the companies (Indian Accounting Standards) Rules 2015 (IND AS) prescribed under section 133 of the Companies Act 2013 and principles general accepted in India.
- 7) Company has either filed its appeal(s) or suitably replied to various department(s) in respect of their notice(s) etc. if any.
- 8) Please refer recent SEBI AO order JS/PS/2021-22/14959-14980 dated 14-02-2022 whereby allegations on the Companies have been dropped, the Company has already made its representation before SEBI & have appealed to the Authority for the same treatment to our Company also keeping in mind right to equality & justice.



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

Place: Noida
Date: 09.11.2023




Rakesh Bhatia
Chairman cum Managing Director





Singh Ray Mishra & Co.
CHARTERED ACCOUNTANTS

DELHI Shop Plot No. 40, First Floor
B Block, Near D Park,
Pandav Nagar, Delhi-110092
☎ 9818765600

NOIDA 1803, Tower-9, La Residentia
Tech Zone-4,
Greater Noida West-201306
☎ 9871038855

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, 2023, and the year-to-date results for the period 01 April 2023 to 30 September 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 ('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*



BHUBANESWAR
Premises No. 4P & 5P
Third Floor, BMC Panchdeep Complex
Bhouma Nagar, Bhubaneswar-751001
Mob: +91-9437003439

KOLKATA
BP-5, Ground Floor
WTL Building, Sector-V
Salt Lake, Kolkata-700091
Mob: +91-9231564123

PATNA
301, Laxmi Palace,
Mitra Compound, Boring Road,
Patna-800001
Tel.: 0612-2535819

RANCHI
101, Mrinal Enclave,
Navin Mitra Road,
Lalpur, Ranchi-834001
Mob: 9430067277

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.

- 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 FY 2018-2019, 2019-2020, 2020-21, 2021-22 and 2022-23 yet.*
- iv) *We have enquired about latest list of cases and status of all pending cases in all applicable act but the same has not been provided by the company, hence we are unable to comment on that except as reported above as per our knowledge and belief and earlier informed to us by company.*
- v) *The Company is not regular in filling GST and TDS.*

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: 09/11/2023



For Singh Ray Mishra & Co.,
Firm Registration No. 318121E
Chartered Accountants

CA. Vinay Kumar
Partner

Membership No. - 402996

UDIN: 2340299686 SIE K 1290

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Rupees in Lakh

Particulars	As at 30th September 2023	As at 31st March 2023
ASSETS		
(1) Non current Assets		
(a) Property, Plant and Equipment	711.99	751.15
(b) Other Intangible Assets	1,700.44	1,701.75
(c) Intangible Assets under Development	3,218.65	3,218.65
(d) Financial Assets		
(i) Investments	4.50	4.50
(ii) Trade receivables	2,005.66	1,857.03
(iii) Loans		
(iv) Other Financial Assets	735.46	592.43
(e) Other Non-Current Assets	-	-
Sub Total Non Current Assets	8,376.70	8,125.51
(2) Current Assets		
(a) Inventories	2,663.74	2,663.74
(b) Financial Assets		
(i) Trade Receivables	42.36	7.32
(ii) Cash and Cash Equivalents	14.83	46.10
(iii) Bank Balances other than (ii) above	47.37	47.37
(iv) Loans	551.10	551.10
(iii) Other Financial Assets	145.53	234.53
(c) Other current assets	426.46	425.96
Sub Total Current Assets	3,891.39	3,976.12
Total Assets	12,268.09	12,101.63
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,584.31	1,584.31
(b) Other Equity	7,132.36	7,225.18
(c) Non-controlling Interest	47.97	47.89
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	1,355.93	1,408.05
(ii) Other Financial Liabilities	-	-
(b) Long Term Provisions	31.87	31.87
(c) Deferred Tax Liabilities (Net)	411.24	411.24
(d) Other Non-Current Liabilities	-	-
Sub Total Non Current Liabilities	1,799.04	1,851.16
(2) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	421.66	405.44
(ii) Trade payables		
a). Total Outstanding dues of micro enterprises and small enterprises	-	-
b). Total Outstanding dues other than micro enterprises and small enterprises	442.13	256.02
(iii) Other Financial Liabilities	191.49	-
(b) Other Current Liabilities	631.87	656.86
(c) Short Term Provisions	65.23	64.76
Sub Total Current Liabilities	1,752.38	1,393.08
Total Equity And Liabilities	12,268.09	12,101.63



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UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE PERIOD ENDED 30TH SEPTEMBER 2023

Rupees in Lakh

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 (Audited)
I Revenue from Operations	-	150.73	-	150.73	-	216.05
II Other Income	-	3.40	0.42	3.40	0.84	7.32
III Total Revenue (I+II)	-	154.13	0.42	154.13	0.84	223.37
IV Expenses:						
Cost of Material Consumed	-	-	-	-	-	-
Purchases of Stock-in-Trade	-	150.43	-	150.43	-	215.37
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
Employee benefits expense	8.14	7.31	16.01	15.45	32.02	66.69
Finance Costs	7.00	5.23	3.62	12.23	5.56	13.32
Depreciation and Amortisation expense	21.01	21.01	19.20	42.02	38.41	79.64
Other Expenses	18.74	8.11	0.25	26.85	0.39	36.27
Total Expenses	54.87	192.08	39.09	246.95	76.38	411.29
V Profit / (Loss) before exceptional items and tax (III-IV)	(54.87)	(37.95)	(38.67)	(92.82)	(75.54)	(187.92)
VI Exceptional Items	-	-	-	-	-	83.80
VII Profit before tax (V-VI)	(54.87)	(37.95)	(38.67)	(92.82)	(75.54)	(271.72)
VIII Tax Expense	-	-	-	-	-	-
(1) Current Tax	-	-	-	-	-	-
(2) P.Y Tax	-	-	19.43	-	20.60	-
(2) Deferred Tax	(54.87)	(37.95)	(58.11)	(92.82)	(95.59)	(271.72)
IX Profit/(loss) for the period (VII-VIII)	-	-	-	-	-	-
X Extraordinary Items	-	-	-	-	-	-
XI Other Comprehensive Income						
(A) Items that will not be reclassified to profit or loss	-	-	1.06	-	1.06	-
(B) Items that will be reclassified to profit or loss	-	-	-	-	-	-
Fair value changes on investments (Net)	(54.87)	(37.95)	(57.05)	(92.82)	(94.54)	(271.72)
XII Total Comprehensive Income for the period (IX+X)	-	-	-	-	-	-
XIII Allocation for the period	(54.83)	(37.99)	(57.09)	(92.82)	(94.67)	(272.09)
(A) Owners of the Parent	0.04	0.04	0.04	0.08	0.13	0.37
(B) Non- Controlling Interest	-	-	-	-	-	-
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	-0.35	-0.24	-0.36	-0.59	-0.60	-1.72
(1) Basic	(0.35)	(0.24)	(0.36)	(0.59)	(0.60)	(1.72)
(2) Diluted	-	-	-	-	-	-



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UN-AUDITED CONSOLIDATED STATEMENT OF CASH FLOW AS AT 30TH SEPTEMBER 2023

Rupees in Lakh

	DESCRIPTIONS	AS AT 30.09.2023	AS AT 31.03.2023 (Audited)
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit / (Loss) as per Statement of Profit & Loss	(92.82)	(187.92)
	Adjustments for:		
	Depreciation	42.02	79.64
	Profit on sale of fixed assets	-	-
	Provision for Grauity	-	0.95
	Interest Received	-	-
	Public Issue Expenses Written off	-	83.80
	Operating Profit before Working Capital changes	(50.80)	(23.53)
	Changes in working capital:		
	Adjustments for (increase) / decrease in operating assets:		
	Trade Receivables	(183.67)	160.90
	Loans & Advances	(54.03)	-
	Change in Inventories	-	-
	Other Current Assets	(0.50)	501.86
	Adjustments for increase / (decrease) in operating liabilities:		
	Trade Payable	133.99	(703.81)
	Current Liabilities	107.52	103.42
	Income Tax Payable	-	-
	Cash Generated from Operations	(47.47)	38.89
	Direct Taxes Paid (net of refunds)	-	-
	Extra ordinary /Prior period items	-	(83.80)
	Net cash flow from / (used in) operating activities (A)	(47.47)	(44.91)
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 Long Term Borrowing	-	-
	Increase / (Decrease) in Short Term Borrowing	16.22	62.15
	Net cash flow from / (used in) financing activities (C)	16.22	62.15
	Net increase / (decrease) in cash and cash equivalents (A+B+C)	(31.26)	17.24
	Cash and cash equivalents at the beginning of the year	93.47	76.21
	Cash and Cash Equivalent at the end of the year	62.21	93.45



Notes

- 1) The above standalone and consolidated Un-Audited financial results for the period of quarter ended on 30th September, 2023 were reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 09th November, 2023. 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 30.09.2023.

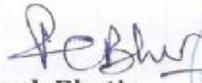
S. No.	Particulars	As per the Prospectus dated 16 th July, 2011	Revised Utilization as per Postal Ballot Approval	Utilization till 30 th September, 2023
1	Setting up our offices	989.60	989.60	754.80
2	Repayment of RBS Loan	269.72	293.12	293.12
3	IPO Expenses	277.36	312.85	312.85
4	Up gradation of Machinery & 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) Company has either filed its appeal(s) or suitably replied to various department(s) in respect of their notice(s) etc. if any.
- 8) Please refer recent SEBI AO order JS/PS/2021-22/14959-14980 dated 14-02-2022 whereby allegations on the Companies have been dropped, the Company has already made its representation before SEBI & have appealed to the Authority for the same treatment to our Company also keeping in mind right to equality & justice.



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

Place: Noida
Date: 09.11.2023


Rakesh Bhatia
Chairman cum Managing Director



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, 2023 and the year to date results for the period 01 April 2023 to 30 September 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 ('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*

vi) 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.

- vii) 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.
- viii) 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, 2021-22 and 2022-23 yet.
- ix) The Company is not regular in filling GST and TDS.

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 Singh Ray Mishra & Co.
Firm Registration No. 318121E
Chartered Accountants



CA. Vinay Kumar
Partner

Membership No. -402996

UDIN: 23402996B6SIEL9986

Place: Delhi
Dated: 09/11/2023