



Date: 14th November 2025

To  
The Manager – Listing Compliance  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai – 400001  
Scrip Code: 532368

To  
The Manager – Listing Compliance  
National Stock Exchange of India Limited  
Exchange Plaza, C-1, Block G,  
Bandra Kurla Complex, Bandra (E),  
Mumbai – 400051  
Symbol: BCG

**Subject: Outcome of Board Meeting held on 14th November 2025**

Dear Sir/Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of Brightcom Group Limited (“the Company”), at its meeting held today, i.e., 14th November 2025, inter alia, considered and approved the following:

**1. Unaudited Financial Results for Q2 & Half-Year FY2025–26**

The Board approved and adopted the Unaudited Standalone and Consolidated Financial Results for the quarter and half-year ended 30th September 2025, along with the Limited Review Reports issued by the Statutory Auditors.

Key highlights of the Consolidated Financial Performance:

- Quarterly Consolidated Revenue: ₹ 1644 crores
- Quarterly Profit After Tax (PAT): ₹ 233 crores
- Half-Year Revenue: ₹ 3099 crores
- Half-Year PAT: ₹ 443.9 crores
- TTM PAT: ₹ 808.57 crores
- TTM Earnings Per Share (EPS): ₹ 4.01 per share

The detailed financial results (standalone and consolidated) along with the Limited Review Reports are enclosed.

**2. Business & Corporate Updates**

The management presented a comprehensive overview of operational performance, technology initiatives, client engagement activities, and progress on the division-wise restructuring approved earlier. The Board reviewed the updates and advised continued focus on execution across all verticals.

**3. Status Update on Brightcom Defence**

The Board reviewed the ongoing development of Brightcom Defence, including:





- Establishment of the division's operational framework
- Progress in UAV intelligence systems, real-time threat analytics, autonomous decision engines, and simulation technologies
- Team expansion, technical documentation, brand development, and collaboration initiatives
- Preparatory steps toward prototype demonstrations and partnership engagements
- The Board expressed satisfaction with the progress and encouraged accelerating development milestones.

#### **4. Business Update: Key Events & Engagements Attended by OMS**

The Board reviewed recent global engagements undertaken by OMS teams across major markets, which strengthened visibility, reinforced partner relationships, and unlocked new business opportunities across Asia, the Americas, and Europe.

##### ***ad:tech Tokyo (Japan)***

OMS advanced its presence in Japan's digital advertising ecosystem through participation at ad:tech Tokyo. The team engaged with industry leaders, explored new innovation trends, and opened discussions with local partners to drive future opportunities.

##### ***Cross-Team Collaboration in Argentina***

A week-long on-ground collaboration strengthened alignment between Business Development and regional teams. Joint publisher meetings resulted in smoother execution, enhanced coordination, and deeper inter-regional knowledge sharing.

##### ***Partner Meetings in New York City***

Senior leadership engaged with publishers, advertisers, and demand partners to discuss evolving industry shifts including privacy changes, Google's AI-driven search updates, and the changing publisher ecosystem. OMS reinforced partner support through advanced technology and strategic insight, resulting in new leads and strengthened relationships.

##### ***Global Event Circuit: Digiday Publishing Summit (Miami), DMEXCO (Cologne), ATS (London)***

Participation in these leading global events elevated OMS's visibility among key industry decision-makers. Teams shared recent technology developments, exchanged insights, and initiated multiple follow-ups for long-term collaborations.

##### ***Overall Summary***

Across Tokyo, Buenos Aires, New York, Miami, Cologne, and London, OMS demonstrated strong global reach and the continued market relevance of its technology. These engagements:

- Strengthened partner relationships
- Provided critical insights into evolving market dynamics
- Opened new avenues for collaboration and revenue
- Reinforced OMS's role as a trusted partner within the global publishing ecosystem

#### **5. Update on Incorporation of Brightcom Defence**

The Board was informed that:

- The Company has successfully incorporated Brightcom Defence Private Limited as a wholly owned subsidiary of Brightcom Group Limited, thereby providing a formal legal and operational structure for the new defence division.
- The official website [brightcomdefence.ai](http://brightcomdefence.ai) has gone live, establishing the digital presence and communication platform for Brightcom Defence.
- The domain [brightcomdefence.com](http://brightcomdefence.com), voluntarily gifted by an enthusiastic shareholder, has also been secured and will shortly redirect to the official website.

The Board noted these developments and advised continued efforts in branding, communication, and outreach as the division scales its activities.





The meeting commenced at 6.30 PM and concluded at 7.35 PM.

This intimation is also being made available on the Company's website at [www.brightcomgroup.com/investors](http://www.brightcomgroup.com/investors).

This is for your information and records.

Thanking you,

For Brightcom Group Limited

Raghunath Allamsetty

Executive Director

DIN: 00060018



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

Regd. Office: 6-3-1086/VGT/101/B,Vista Grand Towers,1st Floor,Raj Bhavan Road,Somajiguda,Hyderabad-500082,Telangana,India.

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**Statement of Unaudited Standalone & Consolidated Financial Results for the Quarter and Half Year Ended 30th September 2025**

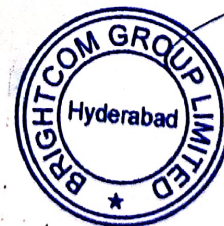
All amounts in Indian Rupees Lakhs, except share data

Sl.No.	Particulars	Standalone						Consolidated					
		Quarter ended			Half Year ended			Quarter ended			Half Year ended		
		30-Sep-2025	30-Jun-2025	30-Sep-2024	30-Sep-2025	30-Sep-2024	31-Mar-2025	30-Sep-2025	30-Jun-2025	30-Sep-2024	30-Sep-2025	30-Sep-2024	31-Mar-2025
	(Refer Notes below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(audited)
1	a) Income from operations	11,214.82	10,468.95	11,010.47	21,683.77	21,244.85	41,867.63	1,64,398.32	1,45,549.37	1,30,278.81	3,09,947.69	2,48,522.17	5,14,667.23
	b) Other Income	-	0.02	-	0.02	-	0.20	(7.99)	(1.17)	-	(9.16)	-	(1.53)
	b (i) Net gain/loss on foreign currency translation and transaction	-	-	-	-	-	0.20	-	-	-	-	-	(1.53)
	b (ii) Dividend from subsidiaries and Interest Income	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Income</b>	<b>11,214.82</b>	<b>10,468.97</b>	<b>11,010.47</b>	<b>21,683.79</b>	<b>21,244.85</b>	<b>41,867.83</b>	<b>1,64,390.33</b>	<b>1,45,548.20</b>	<b>1,30,278.81</b>	<b>3,09,938.53</b>	<b>2,48,522.17</b>	<b>5,14,665.70</b>
2	<b>Expenses</b>												
	a) Cost of sales/services	8,805.47	8,368.95	8,707.83	17,174.42	16,717.81	33,002.91	1,01,520.84	89,097.91	79,797.15	1,90,618.75	1,50,980.80	3,16,989.04
	b) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-	-	-	-	-	-	-
	c) Employee benefits expense	1,104.95	1,084.51	1,166.95	2,189.46	2,250.61	4,340.91	6,929.48	6,490.62	5,524.81	13,420.10	13,902.29	26,185.14
	d) Depreciation and amortization expense	1.85	1.81	1.89	3.66	3.80	7.63	7,591.26	7,973.44	7,200.71	15,564.70	14,825.89	30,687.52
	e) Finance costs	0.01	0.01	0.01	0.02	0.17	0.19	0.34	0.42	0.51	0.76	1.15	2.03
	f) Other expenses	1,297.46	966.60	1,125.06	2,264.06	2,259.51	4,464.47	13,772.79	11,970.76	10,159.24	25,743.55	19,812.87	39,332.45
	<b>Total expenses</b>	<b>11,209.74</b>	<b>10,421.88</b>	<b>11,001.74</b>	<b>21,631.62</b>	<b>21,231.90</b>	<b>41,816.11</b>	<b>1,29,814.71</b>	<b>1,15,533.15</b>	<b>1,03,682.42</b>	<b>2,45,347.86</b>	<b>1,99,523.00</b>	<b>4,13,196.18</b>
3	<b>Profit/(loss) before exceptional items (1-2)</b>	<b>5.08</b>	<b>47.09</b>	<b>8.73</b>	<b>52.17</b>	<b>12.95</b>	<b>51.72</b>	<b>34,575.62</b>	<b>30,015.05</b>	<b>26,596.39</b>	<b>64,590.67</b>	<b>48,999.17</b>	<b>1,01,469.52</b>
4	Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-
5	<b>Profit/(loss) before tax (3+4)</b>	<b>5.08</b>	<b>47.09</b>	<b>8.73</b>	<b>52.17</b>	<b>12.95</b>	<b>51.72</b>	<b>34,575.62</b>	<b>30,015.05</b>	<b>26,596.39</b>	<b>64,590.67</b>	<b>48,999.17</b>	<b>1,01,469.52</b>
6	<b>Tax Expenses</b>												
	a) Current Tax	1.59	14.69	2.72	16.28	4.04	16.14	11,515.65	9,034.76	8,014.46	20,550.41	14,826.80	31,087.07
	b) Deferred tax	(19.26)	26.48	-1.08	7.22	(3.58)	30.14	(242.99)	(106.68)	(46.61)	(349.67)	(407.70)	(621.35)
	<b>Total Tax Expenses</b>	<b>(17.67)</b>	<b>41.17</b>	<b>1.64</b>	<b>23.50</b>	<b>0.46</b>	<b>46.28</b>	<b>11,272.66</b>	<b>8,928.08</b>	<b>7,967.85</b>	<b>20,200.74</b>	<b>14,419.10</b>	<b>30,465.71</b>
7	<b>Net profit/(loss) after tax (5-6)</b>	<b>22.75</b>	<b>5.92</b>	<b>7.09</b>	<b>28.67</b>	<b>12.49</b>	<b>5.44</b>	<b>23,302.96</b>	<b>21,086.97</b>	<b>18,628.54</b>	<b>44,389.93</b>	<b>34,580.07</b>	<b>71,003.81</b>
8	Other comprehensive income/(loss) (net of tax)	113.96	(1.33)	9.25	112.63	13.35	67.11	30,572.29	(281.42)	2,929.55	30,290.87	3,681.76	19,463.76
9	<b>Total comprehensive income for the period(7+8)</b>	<b>136.71</b>	<b>4.59</b>	<b>16.34</b>	<b>141.30</b>	<b>25.84</b>	<b>72.55</b>	<b>53,875.25</b>	<b>20,805.55</b>	<b>21,558.09</b>	<b>74,680.80</b>	<b>38,261.83</b>	<b>90,467.57</b>
10	Paid-up equity share capital (Face Value of Rs.2/-each)	40,370.44	40,370.44	40,370.44	40,370.44	40,370.44	40,370.44	40,370.44	40,370.44	40,370.44	40,370.44	40,370.44	40,370.44
11	Reserves excluding Revaluation Reserves as per balance sheet of						1,17,294.98						8,23,554.88
12	Earnings per share (Face value of Rs.2/-each) (not annualized)												
	a) Basic (in Rs.)	0.0011	0.0003	0.0004	0.0014	0.0006	0.0003	1.1545	1.0447	0.9229	2.1992	1.7131	3.5176
	b) Diluted (in Rs.)	0.0011	0.0003	0.0004	0.0014	0.0006	0.0003	1.1545	1.0447	0.9229	2.1992	1.7131	3.5176

**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 14th November 2025.
- 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.

Place : HYDERABAD  
Date : November 14, 2025



For BRIGHTCOM GROUP LIMITED

*[Signature]*  
Raghunath A  
Executive Director  
DIN:00060018



## Statement of Assets &amp; Liabilities

(Rs. In Lakhs)

Sl.No.	Particulars	Standalone		Consolidated	
		As at	As at	As at	As at
		30-Sep-25	31-Mar-25	30-Sep-25	31-Mar-25
		(Unaudited)	(audited)	(Unaudited)	(audited)
	<b>ASSETS</b>				
1	<b>Non-current assets</b>				
	Property, plant and equipment	44.15	47.81	2,133.24	2,262.16
	Capital work in Progress	-	-	28,540.47	18,178.49
	Investment property	21.95	21.95	21.95	21.95
	Goodwill on consolidation				
	Other intangible assets			83,055.73	95,109.50
	Intangible assets under development			30,071.27	19,713.45
	Financial assets				
	- Investments	67,775.49	67,775.49	59,848.13	58,294.96
	- Loans	26.36	20.66	11,788.00	11,357.08
	- Other financial assets	164.45	164.45	1,948.50	1,884.00
	Deferred tax assets (net)	-	-	2,288.04	1,856.87
	Non-current tax assets (net)	57.34	57.34	57.34	57.34
	Other non-current assets	-	-	3,620.61	3,489.72
	<b>Total non-current assets</b>	<b>68,089.74</b>	<b>68,087.70</b>	<b>2,23,373.28</b>	<b>2,12,225.52</b>
2	<b>Current assets</b>				
	Financial assets				
	- Trade receivables	23,208.78	21,329.23	4,47,185.29	3,92,640.27
	- Cash and cash equivalents	24.99	24.77	1,22,762.44	1,15,286.86
	- Other bank balances	52.85	52.85	52.85	52.85
	- Loans	86,234.09	85,675.42	2,47,943.75	2,15,215.80
	- Other financial assets	78.26	78.26	78.26	78.26
	Other current assets	6,207.46	6,151.99	52,228.55	44,514.37
	<b>Total current assets</b>	<b>1,15,806.43</b>	<b>1,13,312.52</b>	<b>8,70,251.14</b>	<b>7,67,788.41</b>
	<b>Total assets</b>	<b>1,83,896.17</b>	<b>1,81,400.22</b>	<b>10,93,624.42</b>	<b>9,80,013.93</b>
	<b>EQUITY AND LIABILITIES</b>				
	<b>Equity</b>				
	Equity share capital	40,370.44	40,370.44	40,370.44	40,370.44
	Other equity	1,17,436.28	1,17,294.98	9,03,235.69	8,28,554.88
	<b>Total equity</b>	<b>1,57,806.72</b>	<b>1,57,665.42</b>	<b>9,43,606.13</b>	<b>8,68,925.32</b>
	<b>LIABILITIES</b>				
1	<b>Non-current liabilities</b>				
	Financial liabilities				
	- Borrowings	11,703.81	11,280.69		-
	Other Long - Term liabilities				
	Deferred tax liabilities (net)	537.65	431.59	1,188.47	1,057.65
	Provisions	44.61	37.39	325.95	308.56
	<b>Total non-current liabilities</b>	<b>12,286.07</b>	<b>11,749.67</b>	<b>1,514.42</b>	<b>1,366.21</b>
2	<b>Current liabilities</b>				
	Financial liabilities				
	- Borrowings	-	-		
	- Trade payables	5,992.61	4,215.11	72,677.04	35,891.72
	- Other financial liabilities	155.05	133.37	155.05	133.37
	Other current liabilities	5,386.28	5,464.03	52,126.13	46,016.62
	Provisions	2,269.44	2,172.63	23,545.66	27,680.69
	<b>Total current liabilities</b>	<b>13,803.38</b>	<b>11,985.14</b>	<b>1,48,503.88</b>	<b>1,09,722.40</b>
	<b>Total equity and liabilities</b>	<b>1,83,896.17</b>	<b>1,81,400.22</b>	<b>10,93,624.42</b>	<b>9,80,013.93</b>



*[Handwritten signature]*

## Brightcom Group Limited

(Rs. In lakhs)

## Statement of Cash flows(unaudited)

	Particulars	Standalone		Consolidated	
		Half-year ended Sep 30,		Half-year ended Sep 30,	
		2025	2024	2025	2024
<b>A.</b>	<b>Cash Flow from Operating Activities</b>				
	Profit Before Tax	52.17	12.94	64,590.67	48,999.16
	Adjustment for :				
	Add: Depreciation and amortisation expense	3.66	3.80	15,564.70	14,825.89
	Interest Expense	-	-	-	-
	Allowance for doubtful trade receivables	(16.43)	23.88	900.70	-
	Forex Gain/Loss	-	-	-	-
	Baddebts-written off	-	-	-	-
	Dividend from subsidiaries	-	-	-	-
	<b>Operating Profit before Working Capital Changes</b>	<b>39.40</b>	<b>40.62</b>	<b>81,056.07</b>	<b>63,825.05</b>
	Adjustment for Working Capital Changes:				
	Increase/(Decrease) in Short term Borrowings	-	-	-	-
	Increase/(Decrease) in Trade Payables	1,777.50	1,026.92	36,785.32	21,800.61
	Increase/(Decrease) in other Current Liabilities	(66.86)	100.23	6,120.40	(648.50)
	Increase/(Decrease) in Others financial liabilities	21.67	14.49	21.67	14.49
	Increase/(Decrease) in Short-Term Provisions	80.53	9.56	180.88	(277.80)
	Decrease/(Increase) in Trade Receivables	(1,863.12)	(1,214.59)	(55,445.71)	(31,731.03)
	Decrease/(Increase) in Short-Term Loans and Advances	(558.66)	(3.61)	(32,727.95)	(32,299.78)
	(Increase)/Decrease in Other Financial Assets	-	-	-	-
	(Increase)/Decrease in other Current Assets	(55.47)	7.84	(7,714.18)	(1,681.62)
	Cash Flow from Operating Activities	(625.01)	(18.54)	28,276.50	19,001.42
	Less: Taxes paid	-	-	24,866.32	15,289.63
	<b>Net Cash Flow from Operating Activities(A)</b>	<b>(625.01)</b>	<b>(18.54)</b>	<b>3,410.18</b>	<b>3,711.79</b>
<b>B.</b>	<b>Cash Flow from Investing Activities</b>				
	Assets Written off	-	-	-	-
	Purchase/(Increase) of Fixed Assets	-	-	-	-
	Investment in Subsidiary /Joint Venture	-	-	-	-
	(Increase)/Decrease in Intangibles under development	-	-	(9,618.39)	(7,554.71)
	(Increase)/Decrease in Capital Work in Progress	-	-	(9,680.13)	(7,644.24)
	Sale of an asset	-	-	-	-
	<b>Net cash flow from investing activities(B)</b>	<b>-</b>	<b>-</b>	<b>(19,298.52)</b>	<b>(15,198.95)</b>
<b>C.</b>	<b>Cash Flows from Financing Activities</b>				
	Interest Paid	-	-	-	-
	Dividend paid	(10.89)	-	(10.89)	-
	Increase/(Decrease) in Long Term Loans	-	-	-	-
	Increase /(Decrease) in Foreign Currency Fluctuation Reserve	535.75	68.71	23,744.24	2,836.06
	Increase/(Decrease) in share capital	-	-	-	-
	Increase/(Decrease) in Capital reserve	-	-	-	-
	Increase/(Decrease) in long term provision	106.06	(49.43)	321.00	156.84
	(Increase)/Decrease in Deferred tax Asset(Net)	-	-	(81.51)	(3.74)
	Increase/(Decrease) in Deferred tax Liabilities(Net)	-	-	17.39	0.14
	(Increase)/Decrease in Long term loans and advances	(5.70)	-	(430.92)	(55.64)
	(Increase)/Decrease in Non current Other Financial Assets	-	-	(64.50)	(8.44)
	(Increase)/Decrease in Other Non - Current tax Assets(Net)	-	-	-	-
	(Increase)/Decrease in Other Non - Current Assets	-	-	(130.90)	(17.13)
	<b>Net cash flow from financing activities C</b>	<b>625.22</b>	<b>19.28</b>	<b>23,363.91</b>	<b>2,908.09</b>
	Cash and cash equivalents at beginning of year	77.62	76.88	1,15,339.71	1,20,835.02
	Net change in cash ( A+B+C)	0.32	0.74	7,475.58	(8,579.07)
	<b>Cash and cash equivalents at period ended 30th september'2025</b>	<b>77.94</b>	<b>77.63</b>	<b>1,22,815.29</b>	<b>1,12,255.95</b>





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

Regd. Office: 6-3-1086/VGT/101/B,Vista Grand Towers,1st Floor,Raj Bhavan Road,Somajiguda,Hyderabad-500082,Telangana,India.

CIN:L64203TG1999PLC030996

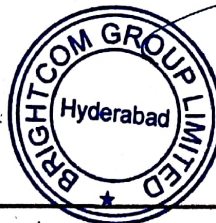
Tel: +91 40 6744 9910, Fax: +91 22 6645 9677,www.brightcomgroup.com, email:ir@brightcomgroup.com

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

All amounts in Indian Rupees Lakhs

Sl.No.	Particulars	Consolidated					
		Quarter Ended			Half Year Ended		Year Ended
		30-Sep-2025 (Unaudited)	30-Jun-2025 (Unaudited)	30-Sep-2024 (Unaudited)	30-Sep-2025 (Unaudited)	30-Sep-2024 (Unaudited)	31-Mar-2025 (audited)
<b>1</b>	<b>Segment Revenue</b>						
	(a) Digital Marketing Segment	1,53,588.87	1,35,080.42	1,19,374.59	2,88,669.29	2,27,487.78	4,73,311.85
	(b) Software Development Segment	10,809.45	10,468.95	10,904.22	21,278.40	21,034.39	41,355.38
	<b>Total Sales/ Income from Operations</b>	<b>1,64,398.32</b>	<b>1,45,549.37</b>	<b>1,30,278.81</b>	<b>3,09,947.69</b>	<b>2,48,522.17</b>	<b>5,14,667.23</b>
	Less: Inter Segment Revenue	-	-	-	-	-	-
	<b>Net Sales/ Income from Operations</b>	<b>1,64,398.32</b>	<b>1,45,549.37</b>	<b>1,30,278.81</b>	<b>3,09,947.69</b>	<b>2,48,522.17</b>	<b>5,14,667.23</b>
<b>2</b>	<b>Segment Results - Profit (+) / Loss (-) before tax and Interest</b>						
	(a) Digital Marketing Segment	34,568.53	30,010.45	26,590.06	64,578.98	48,989.11	1,01,418.08
	(b) Software Development Segment	7.43	5.02	6.84	12.45	11.21	53.47
	<b>Total</b>	<b>34,575.96</b>	<b>30,015.47</b>	<b>26,596.90</b>	<b>64,591.43</b>	<b>49,000.32</b>	<b>1,01,471.55</b>
	Less: Interest	0.34	0.42	0.51	0.76	1.15	2.03
	<b>Total Profit (+) / Loss (-) before tax</b>	<b>34,575.62</b>	<b>30,015.05</b>	<b>26,596.39</b>	<b>64,590.67</b>	<b>48,999.17</b>	<b>1,01,469.52</b>
<b>3</b>	<b>Segment Assets</b>						
	(a) Digital Marketing Segment	10,56,324.96	9,88,429.55	9,00,258.80	10,56,324.96	9,00,258.80	9,46,733.30
	(b) Software Development Segment	37,299.46	35,762.88	34,827.98	37,299.46	34,827.98	33,280.63
	<b>Total segment assets</b>	<b>10,93,624.42</b>	<b>10,24,192.43</b>	<b>9,35,086.78</b>	<b>10,93,624.42</b>	<b>9,35,086.78</b>	<b>9,80,013.93</b>
	<b>Segment Liabilities</b>						
	(a) Digital Marketing Segment	1,32,770.51	1,18,742.91	1,03,542.01	1,32,770.51	1,03,542.01	97,847.62
	(b) Software Development Segment	17,247.79	15,718.64	14,825.20	17,247.79	14,825.20	13,240.99
	<b>Total segment liabilities</b>	<b>1,50,018.30</b>	<b>1,34,461.55</b>	<b>1,18,367.21</b>	<b>1,50,018.30</b>	<b>1,18,367.21</b>	<b>1,11,088.61</b>

Place : HYDERABAD  
Date : November 14, 2025



For BRIGHTCOM GROUP LIMITED

Raghunath A  
Executive Director  
DIN:00060018



**P R Chandra & Co.,**  
Chartered Accountants

**Independent Auditors standalone unaudited Limited Review Report for the Quarter and Half Year ended 30-09-2025 results of the company pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, (as amended) and AAS 32 & 33 of ICAI, Audit and Accounting Standards.**

To  
The Board of Directors,  
Brightcom Group Limited,  
Hyderabad.

Sir,

**Introduction**

We have reviewed the accompanying statement of unaudited financial results of M/s. Brightcom Group Limited for the quarter and Half year ended 30-09-2025. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

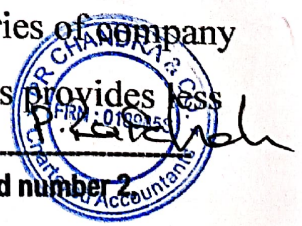
**Scope of Review**

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less

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assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion. We report that the financial reporting of the Foreign Branches could not be verified since the books of account, all information and records were not made available during the review.

## **Opinion**

Based on our review conducted on the information provided by the Management, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

## **Report on Legal and Other Regulatory Requirements**

We also report that we have not traced the numbers of shares as well as the percentage of shareholding in respect of the aggregate amount of public shareholding and the number of shares as well as the percentage of shares pledged/encumbered and non-encumbered in respect of the aggregate amount of promoters and promoter group shareholding in terms of Clause 35 of the Listing Agreement and the particulars relating to investor complaints, for want of information from the e-voting agency and share register and transfer agent and providing such information to us for verification.



SEBI passed a final order, WTM/AN/CFID/CFID\_4/31187/2024-25 dated February 6, 2025 with regards to "Impairment of assets" case. A writ petition was filed by the company challenging the SEBI order which imposed penalties under various provisions of the SEBI Act and the Securities Contracts (Regulation) Act. The High Court, upon perusal of the material on record, observed that there is no substantive evidence to justify the quantum of penalty imposed. Consequently, the Hon'ble Court has directed an interim suspension of the recovery of the penalty and the

remaining provisions of the order dated 06.02.2025 are pending adjudication. SEBI had passed a different interim order on 22nd August, 2023, and later passed confirmatory order on 28th Feb, 2024 on certain other matters. This confirmatory order has been appealed by the company in SAT through appeal number 474 of 2024. The same is pending in SAT. We are not able to express an opinion on above issues covered, due to its pendency.

The legal process to impair the investment of Rs. 16,886.81 lakhs in Vuchi Media Private Limited and cancellation of allotment of 1,40,70,000/- equity shares to the said company, consequent to cancellation and revocation of the said agreement and the same is pending.

### **Conclusion**

In view of the above pending Legal and Other Regulatory Requirements and the observations made in the report we are not able to express a comprehensive, conclusive opinion.

For P R Chandra & Co

Chartered Accountants

FRN 018985S


(P Ravi Chandra)

Chartered Accountant

M.No.230754

UDIN:25230754BMKUSU4912

Place: Hyderabad

Date: 14-11-2025





**P R Chandra & Co.,**  
Chartered Accountants

**Independent Auditor's Review Report On consolidated unaudited for the Quarter and Half Year ended 30-09-2025 financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
The Board of Directors,  
Brightcom Group Limited,  
Hyderabad.

Sir.

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Brightcom Group Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the Quarter and Half Year ended 30-09-2025 based on information submitted by the Management of Parent, 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 Parent's Management and approved by the Parent'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, and other accounting principles generally accepted in India.

3. Our responsibility is to express a conclusion on the Statement based on our review. 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.

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For P R Chandra & Co.,  
Chartered Accountants  
P. R. Chandra  
M.No. 230004

Chartered Accountants of India. We have not conducted any audit procedures on the said financial statements and have solely relied on the information submitted by the Management of Parent.

4. 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.

5. 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.

6. The Statement includes the results of the following entities:

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

7. Based on our review conducted and procedures performed as stated in paragraph 3 and 4 above we report that the accounts and records of the subsidiaries are not made available for verification and the statements pertaining to the subsidiaries are provided by the management for consolidation. We did not review the interim financial statements /financial information/ financial results of foreign branches and subsidiaries included in the standalone unaudited/ audited interim





financial statements/ financial information/ financial results of the entities included in the Group. whose results reflect total revenues of Rs. 309849 lakhs, total net profit / (loss) after tax of Rs. 44654 lakhs and total comprehensive income/ loss of Rs. 75218 lakhs for the half year ended 30-09-2025, as considered in the respective standalone unaudited/ audited interim financial statements/ financial information/ financial results of the entities included in the Group. The reviewed interim financial statements/ financial information / financial results of these branches and subsidiaries by the branch auditors and other auditors have not been furnished to us and we did not review these interim financial statements / financial information / financial results, our conclusion in so far as it relates to the amounts and disclosures included in respect of these branches and subsidiaries, is based solely on the report of Management. Our conclusion on the Statement is not modified in respect of the above matters.

8. SEBI passed a final order, WTM/AN/CFID/CFID\_4/31187/2024-25 dated February 6, 2025 with regards to "Impairment of assets" case. A writ petition was filed by the company challenging the SEBI order which imposed penalties under various provisions of the SEBI Act and the Securities Contracts (Regulation) Act. The High Court, upon perusal of the material on record, observed that there is no substantive evidence to justify the quantum of penalty imposed. Consequently, the Hon'ble Court has directed an interim suspension of the recovery of the penalty and the remaining provisions of the order dated 06.02.2025 are pending adjudication.

SEBI had passed a different interim order on 22nd August, 2023, and later passed confirmatory order on 28th Feb, 2024 on certain other matters. This confirmatory order has been appealed by the company in SAT through appeal number 474 of 2024. The same is pending in SAT.

For P. Ravichandra & Co  
Chartered Accountants  
BIN: 01898550  
P. Ravichandra  
CA P. Ravichandra  
Partner  
M.No. 230754

We are not able to express an opinion on above issues covered, due to its pendency.

9. The legal process to impair the investment of Rs. 16,886.81 lakhs in Vuchi Media Private Limited and cancellation of allotment of 1,40,70,000/- equity shares to the said company, consequent to cancellation and revocation of the said agreement and the same is pending.

In view of the above pending Legal and Other Regulatory Requirements and the observations made in the report we are not able to express a comprehensive, conclusive opinion.

For P R Chandra & Co

Chartered Accountants

FRN 018985S

For P R Chandra & Co  
Chartered Accountants

CA P Ravi Chandra  
Partner

M.No. 230754

(P Ravi Chandra)

Chartered Accountant

M.No.230754

UDIN:25230754BMKUSV8632

Place : Hyderabad

Date :14-11-2025