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Ref: BGIL/SE/QRIV/05/2025

Date: 30th May, 2025

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 30th May, 2025.

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 May 30, 2025 considered and approved the

- Audited Financial Results of the Company for the quarter/Year ended March 31, 2025 Standalone and Consolidated along with Auditors' Report thereon.
- Mr. Gaurav Bhatia, Ms. Garima Bhatia & Mr. Jitendra Kumar Bhatia requested to the Board of Directors to remove their name(s) from Promoters Group because they are separate and self-identity. On the basis of request, Board has approved to the request to remove the names from the Promoters Group.
- AKP & Associates has appointed as Secretarial Auditor of the Company.
- The Corporate office of the Company has been shifted.
- Mrs. Jaya Misra has been appointed as an Independent Director of the Company with immediate effect.

The Meeting of the Board of Directors commenced at 04:00 p.m. and concluded at 09:25 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 Off: ALTF, NH-19, CRRI, Ishwar Nagar, Okhla, New Delhi - 110044
 Corp Off: C-13, 2nd Floor, Sector-58, Noida - 201301
 CIN :- L74999DL1994PLC062967, Ph :- +91-120-4227792, Fax:- +91-120-4227791
 Website :- www.bgl.in, email :- contact@bglinfo.com

AUDITED CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2025

Rupees in Lakh		
Particulars	As at 31st March 2025 (Audited)	As at 31st March 2024 (Audited)
ASSETS		
(1) Non current Assets		
(a) Property, Plant and Equipment	55.22	131.36
(b) Other Intangible Assets	1,695.65	1,698.70
(c) Capital Work-in-Progress	-	-
(d) Intangible Assets under Development	3,218.65	3,218.65
(e) Financial Assets		
(i) Investments	11.24	8.55
(ii) Trade receivables	1,851.01	1,855.01
(iii) Loans	-	-
(iv) Other Financial Assets	775.95	936.14
(f) Other Non-Current Assets	2.56	6.56
Sub Total Non Current Assets	7,610.28	7,854.96
(2) Current Assets		
(a) Inventories	2,663.74	2,663.74
(b) Financial Assets		
(i) Trade Receivables	-	-
(ii) Cash and Cash Equivalents	19.68	17.01
(iii) Bank Balances other than (ii) above	47.37	47.37
(iv) Loans	551.10	551.10
(iii) Other Financial Assets	228.33	234.53
(c) Other current assets	419.96	433.97
Sub Total Current Assets	3,930.18	3,947.71
Total Assets	11,540.47	11,802.68
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,584.31	1,584.31
(b) Other Equity	6,531.53	6,974.97
(c) Non-controlling Interest	42.69	42.49
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	1,389.65	1,408.05
(ii) Other Financial Liabilities		
(b) Long Term Provisions	31.87	31.87
(c) Deferred Tax Liabilities (Net)	725.40	432.95
(d) Other Non-Current Liabilities	-	-
Sub Total Non Current Liabilities	2,146.92	1,872.87
(2) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	248.10	248.10
(ii) Trade payables	-	-
a). Total Outstanding dues of micro enterprises and small enterprises	-	-
b). Total Outstanding dues other than micro enterprises and small enterprises	321.13	421.89
(iii) Other Financial Liabilities	-	-
(b) Other Current Liabilities	597.37	585.19
(c) Short Term Provisions	68.40	67.86
Sub Total Current Liabilities	1,235.01	1,323.04
Total Equity And Liabilities	11,540.47	11,802.68

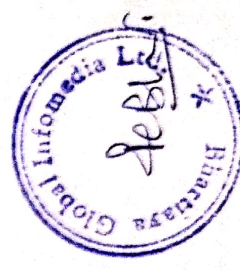


BHARATIYA GLOBAL INFOMEDIA LIMITED

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 Website :- www.bgil.in, email :- contact@bgilinfo.com

AUDITED CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2025

Particulars	Quarter Ended			Year Ended	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I Revenue from Operations	25.25	-	1.28	27.25	152.01
II Other Income	20.03	0.01	1.26	20.04	1.26
III Total Revenue (I+II)	45.28	0.01	2.54	47.29	153.27
IV Expenses:					
Cost of Material Consumed	-	-	-	-	-
Purchases of Stock-in-Trade	26.75	-	(0.00)	26.75	150.43
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
Employee benefits expense	15.19	6.23	10.62	29.31	38.30
Finance Costs	-	-	0.00	-	13.10
Depreciation and Amortisation expense	21.92	19.09	16.88	79.19	79.81
Other Expenses	18.99	12.70	49.73	64.99	104.95
Total Expenses	82.85	38.02	77.22	200.23	386.58
V Profit / (Loss) before exceptional items and tax (III-IV)	(37.58)	(38.01)	(74.68)	(152.95)	(233.31)
VI Exceptional Items	-	-	-	-	-
VII Profit before tax (V-VI)	(37.58)	(38.01)	(74.68)	(152.95)	(233.31)
VIII Tax Expense	(0.53)	-	-	(0.53)	-
(1) Current Tax	-	-	-	-	-
(2) Previous year Tax Expenses	-	-	-	-	-
(2) Deferred Tax	(271.47)	(19.76)	0.21	(292.45)	(21.36)
IX Profit/(loss) for the period (VII-VIII)	(309.58)	(18.25)	(74.47)	(445.93)	(254.67)
X 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)	2.68	-	-	2.68	4.05
XI Total Comprehensive Income for the period (IX+X)	(306.89)	(18.25)	(74.47)	(443.24)	(250.62)
XII Allocation for the period					
(A) Owners of the Parent	(311.05)	(14.57)	(69.07)	(443.44)	(245.22)
(A) Non-controlling Interest	4.16	(1.22)	(5.40)	0.20	(5.40)
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
IV Earnings per equity share					
Equity shares of par value Rs. 10 each					
(1) Basic	(1.94)	(0.12)	(0.47)	(2.80)	(1.58)
(2) Diluted	(1.94)	(0.12)	(0.47)	(2.80)	(1.58)



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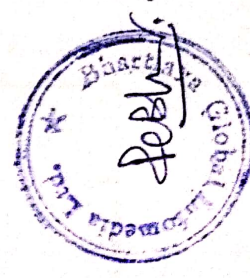
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CONSOLIDATED CASH FLOW STATEMENT AS AT 31ST MARCH, 2025

	AS AT 31.03.2025 (Audited)	AS AT 31.03.2024 (Audited)	Rupees in Lakh
A			
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit / (Loss) as per Statement of Profit & Loss	(152.95)	(233.31)	
<u>Adjustments for:</u>			
Depreciation	79.19	79.81	
Loss on sale of fixed assets	-	40.82	
Provision for Grauity	-	-	
Interest Received	-	-	
Public Issue Expenses Written off	-	-	
Operating Profit before Working Capital changes	(73.76)	(112.69)	
<u>Changes in working capital:</u>			
Adjustments for (increase) / decrease in operating assets:			
Trade Receivables	4.00	9.34	
Loans & Advances	-	-	
Change in Inventories	-	0.00	
Other Current Assets	179.39	(354.81)	
Adjustments for increase / (decrease) in operating liabilities:			
Trade Payable	(119.15)	165.87	
Current Liabilities	12.18	(81.67)	
Income Tax Payable	-	-	
Cash Generated from Operations	2.65	(373.96)	
Direct Taxes Paid (net of refunds)	-	-	
Extra ordinary / Prior period items	-	-	
Net cash flow from / (used in) operating activities (A)	2.65	(373.96)	
B			
CASH FLOW FROM INVESTING ACTIVITIES			
Capital expenditure on fixed assets	-	502.20	
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)	-	502.20	
C			
CASH FLOW FROM FINANCING ACTIVITIES			
Increase / (Decrease) in Short Term Borrowing	-	(157.34)	
Net cash flow from / (used in) financing activities (C)	-	(157.34)	
Net increase / (decrease) in cash and cash equivalents (A+B+C)	2.65	(29.09)	
Cash and cash equivalents at the beginning of the year	64.38	93.47	
Cash and Cash Equivalent at the end of the year	67.03	64.38	



Notes

- 1) The above standalone and consolidated Audited financial results for the period of quarter/ Year ended on 31st March, 2025 were reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 30th May, 2025. 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 31.03.2025

S. No.	Particulars	As per the Prospectus dated 16 th July, 2011	Revised Utilization as per Postal Ballot Approval	Utilization till 31 st March, 2025
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

Further, the Board is taking due action in respect of SEBI Order.

- 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) Various Notices received from the various government departments viz. the same have been duly replied or necessary actions have been taken within time limit.
- 8) Please refer SEBI AO Order JS/PS/ 2021-22/14959-14980 dated 14-02-2022 whereby allegations on the 22 entities have been dropped in the matter of our company; Further our company have 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.

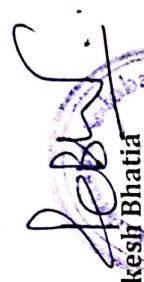


- 9) Mr. Gaurav Bhatia, Ms. Garima Bhatia & Mr. Jitendra Kumar Bhatia requested to the Board of Directors to remove their name(s) from Promoters Group because they are separate and self-identity. On the basis of request, Board has approved to the request to remove the names from the Promoters Group.
- 10) AKP & Associates has appointed as Secretarial Auditor of the Company.
- 11) The Corporate office of the Company has been shifted.
- 12) Mrs. Jaya Misra has been appointed as an Independent Director of the Company with immediate effect.

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

Place: Noida

Date: 30.05.2025


Rakesh Bhatia
Chairman cum Managing Director



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AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH, 2025

Rupees in Lakh		
Particulars	As at 31st March 2025 (Audited)	As at 31st March 2024 (Audited)
ASSETS		
(1) Non current Assets		
(a) Property, Plant and Equipment	55.22	131.36
(b) Other Intangible Assets	1,695.65	1,698.70
(c) Intangible Assets under Development	3,218.65	3,218.65
(d) Financial Assets		
(i) Investments	510.71	508.03
(ii) Trade receivables	1,781.50	1,785.50
(iii) Loans		
(iv) Other Financial Assets	500.93	500.93
(e) Other Non-Current Assets	-	-
Sub Total Non Current Assets	7,762.66	7,843.16
(2) Current Assets		
(a) Inventories	2,663.74	2,663.74
(b) Financial Assets		
(i) Trade Receivables	-	-
(ii) Cash and Cash Equivalents	2.22	3.41
(iii) Bank Balances other than (ii) above	47.37	47.37
(iv) Loans	551.10	551.10
(iii) Other Financial Assets	228.33	234.53
(c) Other current assets	417.76	425.96
Sub Total Current Assets	3,910.52	3,926.11
Total Assets	11,673.18	11,769.27
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,584.31	1,584.31
(b) Other Equity	6,564.27	7,009.28
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	1,389.65	1,408.05
(ii) Other Financial Liabilities	-	-
(b) Long Term Provisions	31.87	31.87
(c) Deferred Tax Liabilities (Net)	725.01	432.64
(d) Other Non-Current Liabilities	-	-
Sub Total Non Current Liabilities	2,146.53	1,872.56
(2) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	405.44	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	321.13	256.02
(iii) Other Financial Liabilities	-	-
(b) Other Current Liabilities	586.73	576.90
(c) Short Term Provisions	64.76	64.76
Sub Total Current Liabilities	1,378.07	1,303.12
Total Equity And Liabilities	11,673.18	11,769.27



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AUDITED STANDALONE FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH 2025

Particulars	Rupees in Lakh			
	Quarter Ended		Year Ended	
	31.03.2025 (Audited)	31.12.2024 (Unaudited)	31.03.2024 (Audited)	31.03.2024 (Audited)
I Revenue from Operations	25.25	-	1.28	152.01
II Other Income	-	-	-	-
III Total Revenue (I+II)	25.25	-	1.28	152.01
IV Expenses:				
Cost of Material Consumed	-	-	-	-
Purchases of Stock-in-Trade	26.75	-	(0.00)	150.43
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-
Employee benefits expense	15.68	6.22	10.62	38.30
Finance Costs	-	-	0.00	13.10
Depreciation and Amortisation expense	22.05	19.05	19.91	79.64
Other Expenses	35.38	2.06	4.23	56.62
Total Expenses	99.85	27.32	34.75	338.06
V Profit / (Loss) before exceptional items and tax (III-IV)	(74.60)	(27.32)	(33.48)	(186.06)
VI Exceptional Items	-	-	-	-
VII Profit before tax (V-VI)	(74.60)	(27.32)	(33.48)	(186.06)
VIII Tax Expense				
(1) Current Tax	-	-	-	-
(2) P.Y Tax	-	-	-	-
(2) Deferred Tax	(271.38)	(19.76)	-	(21.40)
IX Profit/(loss) for the period (VII-VIII)	(345.99)	(7.56)	(33.48)	(207.46)
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)	2.68	-	-	4.05
XII Total Comprehensive Income for the period (IX+X)	(343.30)	(7.56)	(33.48)	(203.41)
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
IV Earnings per equity share				
Equity shares of par value Rs. 10 each				
(1) Basic	(2.17)	(0.05)	(0.21)	(1.28)
(2) Diluted	(2.17)	(0.05)	(0.21)	(1.28)



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AUDITED STANDALONE STATEMENT OF CASH FLOW AS AT 31ST MARCH 2025

DESCRIPTIONS		AS AT 31.03.2025 (Audited)	AS AT 31.03.2024 (Audited)	Rupees in Lakh
A CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit / (Loss) as per Statement of Profit & Loss				
<u>Adjustments for:</u>				
Depreciation			(155.33)	(186.06)
Profit on sale of fixed assets			79.19	79.64
Provision for Grauity			-	-
Interest Received			-	-
Public Issue Expenses Written off			-	-
Operating Profit before Working Capital changes			(76.15)	(106.41)
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Trade Receivables			4.00	71.54
Loans & Advances			-	-
Change in Inventories			-	-
Other Current Assets			8.20	-
Adjustments for increase / (decrease) in operating liabilities:				
Trade Payable				
Current Liabilities				
Income Tax Payable				
Cash Generated from Operations			(1.19)	(34.86)
Direct Taxes Paid (net of refunds)			-	-
Extra ordinary / Prior period items			-	-
Net cash flow from / (used in) operating activities (A)			(1.19)	(34.87)
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			-	-
Net cash flow from / (used in) financing activities (C)			-	-
Net increase / (decrease) in cash and cash equivalents (A+B+C)			(1.19)	(34.87)
Cash and cash equivalents at the beginning of the year			50.78	85.66
Cash and Cash Equivalent at the end of the year			49.59	50.78



Notes

- 1) The above standalone and consolidated Audited financial results for the period of quarter/ Year ended on 31st March, 2025 were reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 30th May, 2025. 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.
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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

Further, the Board is taking due action in respect of SEBI Order.

- 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) Various Notices received from the various government departments viz. the same have been duly replied or necessary actions have been taken within time limit.
- 8) Please refer SEBI AO Order JS/PS/ 2021-22/14959-14980 dated 14-02-2022 whereby allegations on the 22 entities have been dropped in the matter of our company; Further our company have 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.



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- 10) AKP & Associates has appointed as Secretarial Auditor of the Company.
- 11) The Corporate office of the Company has been shifted.
- 12) Mrs. Jaya Misra has been appointed as an Independent Director of the Company with immediate effect.

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

Place: Noida
Date: 30.05.2025


Rakesh Bhatia
Chairman cum Managing Director





INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Bhartiya Global Infomedia Limited

Report on the Audit of Standalone Financial Results

Opinion

1. We have audited the accompanying Statement of Standalone financial results of **Bharatiya Global Infomedia Limited** (hereinafter referred to as the 'Company') for the quarter and year ended March 31, 2025 (the "Statement") and the standalone statement of assets and liabilities and the standalone statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us, the statement:
 - (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
 - (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") prescribed and other accounting principles generally accepted in India, of net loss and total comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2025 and the standalone statement of assets and liabilities and the standalone statement of cash flows as at and for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (The Act) and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered



Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

4. Emphasis of Matter

- 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 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 submitted for the FY 2018-19, 2019-20, 2020-21, 2021-22, 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.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results

5. The statement which includes the standalone financial results is the responsibility of the company's Board of Directors, and has been approved by it for the issuance. The statement has been compiled from the related audited Interim Condensed Standalone Financial Statement as at and for the quarter and year ended March 31, 2025. This responsibility includes the preparation of the Standalone Financial result for the quarter and year ended march 31, 2025 that give a true and fair view of the net loss and other comprehensive income and other Financial information in accordance with the recognition and measurement principles laid down Ind AS, prescribed under section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation. This responsibility also includes maintenance of adequate accounting record in accordance with the provisions of the Act for safeguarding the assets of the company and for preventing and detecting frauds and other irregularities: selection and application of appropriate accounting policies; making judgment and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial control that were operating effectively for ensuring the accuracy and completeness of the accounting record, relevant to the preparation and presentation of the Standalone Financial result the give a true and fair view and is free from material misstatement, whether due to fraud or error.
6. In preparing the standalone financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
7. The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

8. Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.



Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these standalone financial results.

9. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Boards of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the standalone financial results, including the disclosures, and whether the standalone



financial results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the company to express an opinion on the Standalone Financial Results.
- Materiality is the magnitude of misstatement in the Standalone Financial results that, individually or in aggregate, make it probable that the economic decisions of reasonably knowledgeable user of the Standalone Financial results may be influenced. We consider quantitative materially and quantitative factors in (i) planning the scope of our audit work and in evaluating the result of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

10. We communicate with those charged with governance of the Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

11. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

12. The Financial Results include the results for the quarter ended March 31, 2025, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to limited review by us. As required under the listing regulations.

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



CA. Vinay Kumar
Partner

M. No. 402996

UDIN: 25402996BmkQPT2728

Place : Noida
Date : 30.05.2025



Singh Ray Mishra & Co.

CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Bhartiya Global Infomedia Limited
Report on the Audit of Consolidated Financial Results

Opinion

1. We have audited the accompanying Statement of Consolidated financial results of Bhartiya Global Infomedia Limited (hereinafter referred to as the 'Company') for the quarter and year ended March 31, 2025 (the "Statement") and the consolidated statement of assets and liabilities and the consolidated statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us, the statement:
 - (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
 - (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") prescribed and other accounting principles generally accepted in India, of net loss and total comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2025 and the Consolidated statement of assets and liabilities and the Consolidated statement of cash flows as at and for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (The Act) and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered



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WTL Building, Sector-V, Salt Lake, Kolkata-700091
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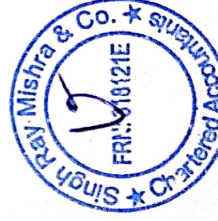
PATNA
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Mitra Compound, Boring Road,
Patna-800001
Tel.: 0612-2636819

RANCHI
101, Mitral Enclave,
Navin Mitra Road,
Lalpur, Ranchi-834
Mob: 943000727

Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

4. Emphasis of Matter

- 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 Consolidated 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.
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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.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Consolidated Financial Results

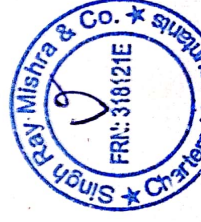
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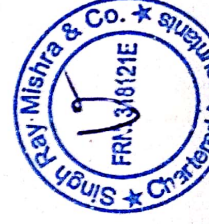
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- Evaluate the overall presentation, structure, and content of the Consolidated financial results, including the disclosures, and whether the Consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
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Other Matters

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



Vinay

CA. Vinay Kumar
Partner

M. No. 402996

Place : Noida
Date : 30.05.2025

UDIN: 25402996Bmk0yV6287