



Films & Technologies Ltd.

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Ref: BGFT/BSE/QRII/11/2025

Date: 12th November, 2025

To,

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

Dear Sir/Madam,

Sub: Outcome of the Board Meeting and announcements pursuant to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'Listing Regulations')

Pursuant to the provisions of the Listing Regulations, we wish to inform you that the Board of Directors of BGIL Films & Technologies Limited ('the Company') at their meeting held today, commenced at 03.00 p.m. and concluded at 05.00 P.M., have considered and approved, inter-alia, the followings:

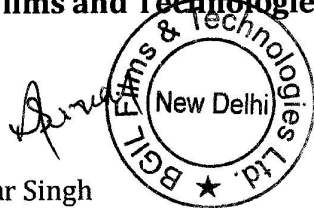
1. The Un-Audited Financial Results of the Company for the quarter/half year ended September 30, 2025.

The Un-Audited Financial Results of the Company for the quarter/half year ended September 30, 2025, prepared in terms of Regulation 33 of the Listing Regulations together with Limited Review Report of the Statutory Auditors of the Company are enclosed herewith.

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

Thanking You.

For **BGIL Films and Technologies Limited**



Akhileshwar Singh
Company Secretary
Encl. a/a

Corporate Office : Second Floor, C-13, Sector-58, Noida-201301, (U.P.), India

Regd. Office: ALTF, 101, NH-19, CRRI, Ishwar Nagar, Okhla, New Delhi-110044, E-mail : bgilfilms@bgilinfo.com

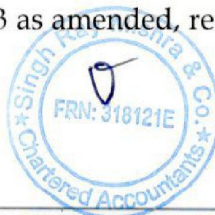
Website:- www.bgilfilms.com. CIN No.:- L65993DL1989PLC035572



Limited Review Report on the Standalone Unaudited quarterly and year to date Financial Results of the Company pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

**Review Report to,
The Board of Directors
BGIL Films & Technologies Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **BGIL Films & Technologies Limited** for the quarter ended 30th Sep, 2025 and the year to date results for the period 1st April 2025 to 30th Sep 2025 ("the Statement") attached herewith, being submitted by the Company pursuant to Requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended ("the Listing Regulations").
2. This statement, is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 (IND AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant Rules issued there under and other accounting principles generally accepted in India read with the Circular. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the statement in accordance with Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountant of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of Interim Financial Information consists of making enquires, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that accompanying statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("IND AS") specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under



and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Listing regulations including the manner in which it is to be disclosed or that it contains any material misstatement.

Emphasis of Matter

- i. The company is not regular in payment of statutory dues.
- ii. The Company has not filed all TDS return for the current and previous financial year yet.
- iii. Debtors and Creditors of the Company are subject to confirmation and reconciliation that may have an impact on Net Profits.
- iv. The Company has entered a joint venture in an earlier year for which no profit/loss has been recognized yet, which may affect its revenue.
- v. The Company has partially paid penalty imposed by SEBI amounting to Rs. 5 Lakhs vide its adjudication order dated 29.11.2019.

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



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

CA. Vinay Kumar
Partner

M. No. 402996

UDIN : 25402996BMKRCX1286

Place: Noida

Date: 12/11/2025

BGIL FILMS & TECHNOLOGIES LIMITED

Regd Off: ALTF, NH-19, CRRI, Ishwar Nagar, Okhla, New Delhi - 110044
 Corp Off: C-13, 2nd Floor, Sector-58, Noida - 201301
 CIN L65993DL1989PLC035572, Ph :- +91-120-4227792, Fax :- +91-120-4227791
 Website:- www.bgilfilms.com, email :- bgilfilms@bgilinfo.com

UN-AUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER, 2025

Rupees in Lakh

Particulars		As at 30th September 2025 (Un-Audited)	As at 31st March 2025 (Audited)
ASSETS			
(1)	Non current Assets		
	(a) Property, Plant and Equipment	79.81	81.90
	(b) Other Intangible Assets	26.88	27.91
	(c) Financial Assets		
	(i) Investments	71.19	67.07
	(ii) Trade receivables	700.68	700.68
	(iii) Loans	166.56	166.56
	(iv) Other Financial Assets	156.58	154.30
	(d) Deffered Tax Assets (Net)	-	-
	(d) Other Non-Current Assets	1,021.21	1,021.21
	Sub Total Non Current Assets	2,222.92	2,219.63
(2)	Current Assets		
	(a) Inventories	479.21	479.21
	(b) Financial Assets		
	(i) Trade Receivables	15.65	-
	(ii) Cash and Cash Equivalents	25.60	16.20
	(iii) Other Financial Assets	0.14	0.14
	(c) Other current assets	59.13	59.27
	Sub Total Current Assets	579.72	554.82
	Total Assets	2,802.64	2,774.45
EQUITY AND LIABILITIES			
	Equity		
	(a) Equity Share Capital	1,132.76	1,132.76
	(b) Other Equity	758.18	780.76
	LIABILITIES		
(1)	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	192.73	179.49
	(ii) Trade Payables		
	a). Total Outstanding dues of micro enterprises and small enterprises	-	-
	a). Total Outstanding dues other than micro enterprises and small enterprises	425.73	409.80
	(ii) Other Financial Liabilities	-	-
	(b) Long Term Provisions	3.91	3.91
	(c) Deferred Tax Liabilities (Net)	22.16	10.73
	(d) Other Non-Current Liabilities	158.28	158.28
	Sub Total Non Current Liabilities	802.81	762.20
(2)	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables		
	a). Total Outstanding dues of micro enterprises and small enterprises	-	-
	a). Total Outstanding dues other than micro enterprises and small enterprises	-	-
	(iii) Other Financial Liabilities	-	-
	(b) Other Current Liabilities	104.38	94.21
	(c) Short Term Provisions	4.51	4.51
	Sub Total Current Liabilities	108.89	98.72
	Total Equity And Liabilities	2,802.64	2,774.45



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UN-AUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED 30TH SEPTEMBER 2025

Rupees in Lakh

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
I Revenue from Operations	7.06	6.21	-	13.26	-	26.75
II Other Income	-	-	-	-	0.66	795.50
III Total Revenue (I+II)	7.06	6.21	-	13.26	0.66	822.25
IV Expenses:						
Cost of Material Consumed	-	-	-	-	-	-
Purchases of Stock-in-Trade	-	-	-	-	-	25.25
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
Employee benefits expense	6.49	6.23	6.23	12.72	12.46	24.95
Finance Costs	-	-	-	-	-	-
Depreciation and Amortisation	0.63	2.48	2.47	3.11	4.94	9.87
Other Expenses	6.95	5.76	5.74	12.71	9.54	754.61
Total Expenses	14.06	14.47	14.44	28.53	26.94	814.68
V Profit / (Loss) before exceptional items and tax (III-IV)	(7.01)	(8.27)	(14.44)	(15.27)	(26.28)	7.57
VI Exceptional Items	-	-	-	-	-	-
VII Profit before tax (V-VI)	(7.01)	(8.27)	(14.44)	(15.27)	(26.28)	7.57
VIII Tax Expense						
(1) Current Tax	-	-	-	-	-	2.76
(2) Deferred Tax	0.82	10.60	(3.75)	11.43	(6.83)	21.65
IX Profit/(loss) for the period (VII-VIII)	(7.83)	(18.87)	(10.68)	(26.70)	(19.44)	(16.84)
X Extraordinary Items	-	-	-	-	-	-
XI Other Comprehensive Income						
(A) Items that will not be reclassified	-	-	-	-	-	-
(B) Items that will be reclassified to Fair value changes on investments (Net)	4.42	(0.31)	1.34	4.11	(5.04)	(5.97)
XII Total Comprehensive Income for the period (IX+XI)	(3.41)	(19.18)	(9.35)	(22.59)	(24.49)	(22.80)
XIII Paid-up Equity Share Capital (Face Value of Rs. 10 per share)	1,132.76	1,132.76	1,132.76	1,132.76	1,132.76	1,132.76
XIV Earnings per equity share						
Equity shares of par value Rs. 10 each						
(1) Basic	(0.03)	(0.17)	(0.08)	(0.20)	(0.22)	(0.20)
(2) Diluted	(0.03)	(0.17)	(0.08)	(0.20)	(0.22)	(0.20)



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UN-AUDITED STATEMENT OF CASH FLOW AS AT 30TH SEPTEMBER 2025

Rupees in Lakh

DESCRIPTIONS	AS AT 30.09.2025 (Audited)	AS AT 31.03.2025 (Audited)
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit / (Loss) as per Statement of Profit & Loss	(15.27)	7.57
Adjustments for:		
Depreciation	3.11	9.87
Provision for Gratuity	-	0.03
Interest Received	-	-
Operating Profit before Working Capital changes	(12.16)	17.47
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Trade Receivables	(15.65)	510.52
Loans & Advances	(2.29)	(5.97)
Change in Inventories	-	-
Other Current Assets	0.15	(4.10)
Adjustments for increase / (decrease) in operating liabilities:		
Trade Payable	15.94	(585.54)
Current Liabilities	10.17	(1.47)
Expenses Payable	-	18.38
Cash Generated from Operations	(3.84)	(50.71)
Direct Taxes Paid (net of refunds)	-	2.76
Extra ordinary / Prior period items	4.11	(5.97)
Net cash flow from / (used in) operating activities (A)	0.27	(53.93)
B CASH FLOW FROM INVESTING ACTIVITIES		
Capital expenditure on fixed assets	-	-
Decrease (Increase) in Investments	(4.11)	5.97
Interest received	-	-
Net cash flow from / (used in) investing activities (B)	(4.11)	5.96
C CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Short Term Borrowing	13.24	58.67
Net cash flow from / (used in) financing activities (C)	13.24	58.67
Net increase / (decrease) in cash and cash equivalents (A+B+C)	9.40	10.69
Cash and cash equivalents at the beginning of the year	16.20	5.51
Cash and Cash Equivalent at the end of the year	25.60	16.20



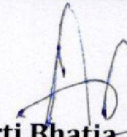
Notes to RESULTS

- 1) The above Un-Audited financial results for the quarter/half year ended 30th September, 2025 were reviewed by Audit committee and subsequently approved by the Board of Directors at its meeting dated 12th November, 2025. The Statutory Auditors have submitted "Limited Review Report" on the Un-Audited financial results.
- 2) The Company do not have more than one "Reportable Operating System" in line with the Indian Accounting Standard (IND-AS-108)-"Operating Segments".
- 3) The figures for the corresponding previous periods have been regrouped/ reclassified wherever considered necessary to confirm to the figures represented in the current period.
- 4) The results have been prepared in accordance with the companies (Indian Accounting Standards) Rules 2015 (IND AS) prescribed under section 133 of the Companies Act 2013 and principles general accepted in India.
- 5) Various Notices received from the various government departments viz. the same have been duly replied or necessary actions have been taken within time limit.
- 6) Preferential/Share Warrants are under Process.
- 7) All the SOP Fines of BSE has been paid and there is no outstanding now.

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

Place: Noida

Date: 12.11.2025


Arti Bhatia
Chairman

