



June 18, 2025

BSE Limited

P. J. Towers, 25th Floor,
Dalal Street, Mumbai - 400001.
Scrip Code: **532368**

National Stock Exchange of India Limited

Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai - 400051.
Symbol: **BCG**

Dear Madam/Sir,

Sub: Statement on Impact of Audit Qualifications

This is in reference to our submission of Statement on Impact of Audit Qualifications on June 17, 2025 for both Consolidated and Standalone Financials for the financial year ending March 31, 2025. Please find attached the same for your reference and records.

Thanking you,

For Brightcom Group Limited

Raghunath Allamsetty
Executive Director



Integrated Filing — IndAS

General information about company

Scrip Code	532368
NSE Symbol	BCG
MSEI Symbol	NOTLISTED
ISIN	INE425B01027
Name of company	Brightcom Group Limited
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-Apr-2024
Date of end of financial year	31-Mar-2025
Date of board meeting when results were approved	30-May-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	23-May-2025
Description of presentation currency	INR (in Actuals)
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Geographical
Description of single segment	
Start date and time of board meeting	30-May-2025 19:45:00
End date and time of board meeting	30-May-2025 21:50:00
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Statement on impact of audit qualification

Financial Results Ind-AS

	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd- mm-yyyy)
A	Date of start of reporting period	01-Jan-2025	01-Apr-2024
B	Date of end of reporting period	31-Mar-2025	31-Mar-2025
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	9874944000	51466723000
	Other income	-153000	-153000
	Total income	9874791000	51466570000
2	Expenses		
(a)	Cost of materials consumed	6138182000	31698904000
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
(d)	Employee benefit expense	526968000	2618514000
(e)	Finance costs	39000	203000
(f)	Depreciation, depletion and amortisation expense	821946000	3068752000
(f)	Other Expenses		
1	Other Expenses	646654000	3933245000
	Total other expenses	646654000	3933245000
	Total expenses	8133789000	41319618000
3	Total profit before exceptional items and tax	1741002000	10146952000
4	Exceptional items	0	0
5	Total profit before tax	1741002000	10146952000
6	Tax expense		
7	Current tax	557719000	3108707000
8	Deferred tax	-23486000	-62136000

9	Total tax expenses	534233000	3046571000
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	Net Profit Loss for the period from continuing operations	1206769000	7100381000
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	Net profit (loss) from discontinued operation after tax	0	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	Total profit (loss) for period	1206769000	7100381000
17	<u>Other comprehensive income net of taxes</u>	-36053000	1946376000
18	Total Comprehensive Income for the period	1170716000	9046757000
19	Total profit or loss, attributable to Profit or loss, attributable to owners of parent Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to Comprehensive income for the period attributable to owners of parent Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital Paid-up equity share capital Face value of equity share capital	4037044000 2	4037044000 2
27	Details of debt securities		
22	Reserves excluding revaluation reserve		73808730000
23	Earnings per share		
i	Earnings per equity share for continuing operations Basic earnings (loss) per share from continuing operations Diluted earnings (loss) per share from continuing operations	0.6 0.6	3.52 3.52
ii	Earnings per equity share for discontinued operations		

	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	0.6	3.52
	Diluted earnings (loss) per share from continuing and discontinued operations	0.6	3.52
24	Debt equity ratio	0	0
25	Debt service coverage ratio	0	0
26	Interest service coverage ratio	0	0
27	Disclosure of notes on financial results		

Remarks

Debt equity ratio	The Company has no debt
Debt service coverage ratio	The Company has no debt
Interest service coverage ratio	The Company has no debt

Statement of Asset and Liabilities

	Particulars	Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-Apr-2024
	Date of end of reporting period	31-Mar-2025
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Consolidated
	Assets	
1	Non-current assets	
	Property, plant and equipment	226216000
	Capital work-in-progress	1817849000
	Investment property	2195000
	Goodwill	0

	Other intangible assets	9510950000
	Intangible assets under development	1971345000
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	5829496000
	Trade receivables, non-current	0
	Loans, non-current	1135708000
	Other non-current financial assets	188400000
	Total non-current financial assets	7153604000
	Deferred tax assets (net)	191421000
	Other non-current assets	348972000
	Total non-current assets	21222552000
2	Current assets	
	Inventories	0
	Current financial asset	
	Current investments	0
	Trade receivables, current	39264027000
	Cash and cash equivalents	11528686000
	Bank balance other than cash and cash equivalents	5285000
	Loans, current	21521580000
	Other current financial assets	4459263000
	Total current financial assets	76778841000
	Current tax assets (net)	0
	Other current assets	0
	Total current assets	76778841000
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	98001393000
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	4037044000
	Other equity	82855488000

Total equity attributable to owners of parent	86892532000
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Non controlling interest	
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Total equity	86892532000
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Liabilities	
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Non-current liabilities	
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Non-current financial liabilities	
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Borrowings, non-current	0
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Trade payables, non-current	
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(A) Total outstanding dues of micro enterprises and small enterprises	0
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(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
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Total Trade payable	0
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Other non-current financial liabilities	0
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Total non-current financial liabilities	0
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Provisions, non-current	105765000
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Deferred tax liabilities (net)	30856000
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Deferred government grants, Non-current	
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Other non-current liabilities	
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Total non-current liabilities	136621000
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Current liabilities	
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Current financial liabilities	
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Borrowings, current	0
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Trade payables, current	
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(A) Total outstanding dues of micro enterprises and small enterprises	0
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(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	3589172000
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Total Trade payable	3589172000
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Other current financial liabilities	4614999000
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Total current financial liabilities	8204171000
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Other current liabilities	0
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Provisions, current	2768069000
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Current tax liabilities (Net)	
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Deferred government grants, Current	
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Total current liabilities	10972240000
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3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	11108861000
	Total equity and liabilities	98001393000
	Disclosure of notes on assets and liabilities	

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results

Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
	Date of start of reporting period	01-Jan-2025	01-Apr-2024
	Date of end of reporting period	31-Mar-2025	31-Mar-2025
	Whether accounts are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Consolidated	Consolidated
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	(a) Digital Marketing Segment	8915247000	47331185000
2	(b) Software Development Segment	959697000	4135538000
	Total Segment Revenue	9874944000	51466723000
	Less: Inter segment revenue	0	0
	Revenue from operations	9874944000	51466723000
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	(a) Digital Marketing Segment	1738014000	10141808000
2	(b) Software Development Segment	3027000	5347000
	Total Profit before tax	1741041000	10147155000
	i. Finance cost	39000	39000
	ii. Other Unallocable Expenditure net off Unallocable income	0	0
	Profit before tax	1741002000	10146952000
3	(Segment Asset - Segment Liabilities)		

Segment Asset

1	(a) Digital Marketing Segment	94673330000	94673330000
2	(b) Software Development Segment	3328063000	3328063000
	Total Segment Asset	98001393000	98001393000
	Un-allocable Assets	0	0
	Net Segment Asset	98001393000	98001393000

4 Segment Liabilities**Segment Liabilities**

1	(a) Digital Marketing Segment	9784762000	9784762000
2	(b) Software Development Segment	1324099000	1324099000
	Total Segment Liabilities	11108861000	11108861000
	Un-allocable Liabilities	0	0
	Net Segment Liabilities	11108861000	11108861000

Disclosure of notes on segments**Other Comprehensive Income**

	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-Jan-2025	01-Apr-2024
B	Date of end of reporting period	31-Mar-2025	31-Mar-2025
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	36053000	-1946376000
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0	0
5	Total Other comprehensive income	-36053000	1946376000

Cash flow statement, indirect

	Particulars	Year ended (dd-mm-yyyy)
A	Date of start of reporting period	01-Apr-2024
B	Date of end of reporting period	31-Mar-2025
C	Whether results are audited or unaudited	Audited
D	Nature of report standalone or consolidated	Consolidated

**Part
I**

Blue color marked fields are non-mandatory.

Statement of cash flows**Cash flows from used in operating activities**

Profit before tax	10146952000
Adjustments for reconcile profit (loss)	
Adjustments for finance costs	0
Adjustments for decrease (increase) in inventories	0
Adjustments for decrease (increase) in trade receivables, current	-2842303000
Adjustments for decrease (increase) in trade receivables, non-current	0
Adjustments for decrease (increase) in other current assets	-7008398000
Adjustments for decrease (increase) in other non-current assets	0
Adjustments for other financial assets, non-current	0
Adjustments for other financial assets, current	175464000
Adjustments for other bank balances	0
Adjustments for increase (decrease) in trade payables, current	529846000
Adjustments for increase (decrease) in trade payables, non-current	0
Adjustments for increase (decrease) in other current liabilities	414495000
Adjustments for increase (decrease) in other non-current liabilities	0
Adjustments for depreciation and amortisation expense	3068752000
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
Adjustments for provisions, current	0
Adjustments for provisions, non-current	34155000
Adjustments for other financial liabilities, current	3147000

Adjustments for other financial liabilities, non-current	0
Adjustments for unrealised foreign exchange losses gains	0
Adjustments for dividend income	0
Adjustments for interest income	0
Adjustments for share-based payments	0
Adjustments for fair value losses (gains)	0
Adjustments for undistributed profits of associates	0
Other adjustments for which cash effects are investing or financing cash flow	0
Other adjustments to reconcile profit (loss)	0
Other adjustments for non-cash items	0
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
Total adjustments for reconcile profit (loss)	-5624842000
Net cash flows from (used in) operations	4522110000
Dividends received	0
Interest paid	0
Interest received	0
Income taxes paid (refund)	2742286000
Other inflows (outflows) of cash	0
Net cash flows from (used in) operating activities	1779824000
Cash flows from used in investing activities	
Cash flows from losing control of subsidiaries or other businesses	0
Cash flows used in obtaining control of subsidiaries or other businesses	0
Other cash receipts from sales of equity or debt instruments of other entities	0
Other cash payments to acquire equity or debt instruments of other entities	0
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property, plant and equipment	0
Purchase of property, plant and equipment	0
Proceeds from sales of investment property	0

Purchase of investment property	0
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Proceeds from sales of intangible assets under development	0
Purchase of intangible assets under development	1817849000
Proceeds from sales of goodwill	0
Purchase of goodwill	0
Proceeds from biological assets other than bearer plants	0
Purchase of biological assets other than bearer plants	0
Proceeds from government grants	0
Proceeds from sales of other long-term assets	0
Purchase of other long-term assets	1971343000
Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	0
Interest received	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) investing activities	-3789192000
Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Payments to acquire or redeem entity's shares	0
Payments of other equity instruments	0
Proceeds from exercise of stock options	0
Proceeds from issuing debentures notes bonds etc	0
Proceeds from borrowings	0
Repayments of borrowings	0
Payments of lease liabilities	0

Dividends paid	0
Interest paid	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	-41626000
Net cash flows from (used in) financing activities	-41626000
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-2050994000
Effect of exchange rate changes on cash and cash equivalents	
Effect of exchange rate changes on cash and cash equivalents	1501463000
Net increase (decrease) in cash and cash equivalents	-549531000
Cash and cash equivalents cash flow statement at beginning of period	12083502000
Cash and cash equivalents cash flow statement at end of period	11533971000

Details of Impact of Audit Qualification

Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Statement on impact of audit qualification	
Auditor's opinion		Qualified opinion	
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results			
Sr No.	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	PR Chandra & Co	Yes	31-Oct-2027

Financial details

Sr.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
1	Turnover / Total income	51466570000	51466570000
2	Total Expenditure	41319618000	41319618000

3	Net Profit/(Loss)	7100381000	7100381000
4	Earnings Per Share	3.52	3.52
5	Total Assets	98001393000	98001393000
6	Total Liabilities	11108861000	11108861000
7	Net Worth	86892532000	86892532000

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors' Comments on (i) or (ii) above
1	Textual Information(1)	Qualified opinion	Since how long continuing	Textual Information(2)	Textual Information(3)	Textual Information(4)	Textual Information(5)
2	Textual Information(6)	Qualified opinion	Since how long continuing	Textual Information(7)	Textual Information(8)	Textual Information(9)	Textual Information(10)
3	Textual Information(11)	Qualified opinion	Since how long continuing	Textual Information(12)	Textual Information(13)	Textual Information(14)	Textual Information(15)
4	Textual Information(16)	Qualified opinion	Since how long continuing	Textual Information(17)	Textual Information(18)	Textual Information(19)	Textual Information(20)

Text Block

Textual Information(1)

2) The company's revenue is predominantly derived from its foreign branch in the USA, which represents a significant part of its financial performance. To ensure this accuracy we have relied on the financial statements of the foreign branch in the USA which have been confirmed by their Certified Public Accountant (CPA). We have not conducted any audit procedures on the said financial statements and have solely relied on the said Audited numbers pertaining to the Branch in the audit of Standalone financial statements of the Company. n

Textual Information(2)

Not Quantified

Textual Information(3)	We agree with Auditor's qualifications. Hence, there is no impact on the financials
Textual Information(4)	We agree with Auditor's qualifications. Hence, there is no impact on the financials
Textual Information(5)	Agreed n
Textual Information(6)	<p>1) Considering the SEBIs Interim order cum show clause Notice Dated 13th April 2023, they have made the following observations. n n n n4.a. As referred in Point No. 72, the companys investment in Ybrant Media Acquisition Inc, one of the subsidiaries of the company has negative equity/net worth indicating the existence of an indicator of impairment. But the company has neither impaired nor created any provision against the value of Investments in Ybrant Media Acquisition Inc. n n n n4.b. As referred in Point No. 177[e] the company has to disseminate the standalone financial statements of each of its subsidiaries on its website within 15 days from the date of this order for the period between FY 2014-15 and FY 2021-22. n n n n4.c. The opening balances of Investments, receivables and payables with related to subsidiaries in standalone financial statements are subject to the confirmation of peer review auditor and due to its consequent effect, the closing balances thereof are also subject to variation. n n n n4.d. The company has not made any provision for impairment of investments of Rs.16,886.81 lakhs made in M/s Vuchi Media Private Limited despite the fact that the proposed acquisition transaction was revoked by both the parties and have cancelled the definitive share purchase agreement that was entered into. And also equity shares allotted to M/S Vuchi Media Private Limited are pending for cancellation subject to the legal process completion. n n n n4.e. The promoters shareholding is based on available information and may change, as the company has appealed against SEBIs interim order dated 22nd August 2023 and subsequent confirmatory order dated 28th February 2024. The proceedings are ongoing. n</p>
Textual Information(7)	Not Quantified
Textual Information(8)	<p>In response to the qualifications by the Statutory Auditors in Audit report, the Companys responses are given below: n n n n4.a. YMA used to own the asset, LYCOS Inc. That is currently under the receivership of the seller (Daum). The Company is in process of settling and hence investment is not yet impaired. n n n n4.b. The Company presented the Financial statements of its subsidiaries in the company websites and the same intimated to the Exchange as on April 28, 2023. n n n n4.d. 1,40,00,000 Equity shares allotted to Vuchi Media and its owners will be annulled, the legal process is underway. n n n n4.e. The Company filed its clarification and reply to the Show Cause Notice. The company has also filed Appeals before the Securities Appellate Tribunal, bearing No. 941 / 2023 and 474 / 2024. The proceedings are ongoing. n</p> <p>In response to the qualifications by the Statutory Auditors in Audit report, the Companys responses are given below: n n n n4.a. YMA used to own the asset, LYCOS Inc. That is currently under the receivership of the seller (Daum). The Company is in process of settling and hence investment is not yet impaired. n n n n4.b. The Company presented the Financial statements of its subsidiaries in the company websites and the same intimated to the Exchange as on April 28, 2023. n n n n4.d. 1,40,00,000 Equity shares allotted to Vuchi Media and its owners will be annulled, the legal process is underway. n n n n4.e. The Company filed its clarification and reply to the Show Cause Notice. The company has also filed Appeals before the Securities Appellate Tribunal, bearing No. 941 / 2023 and 474 / 2024. The proceedings are ongoing. n</p>
Textual Information(9)	
Textual Information(10)	Agreed
Textual Information(11)	<p>5) In the process of acquiring M/s Vuchi Media Private Limited BCG has paid consideration to the tune of 29.83% by allotting 1,40,70,000 equity shares at a price of Rs.120.02. But later on, the proposed acquisition transaction was revoked by both the parties and have cancelled the definitive share purchase agreement that was entered into. In view of the above cancellation of deal, the company has not considered M/s Vuchi Media Private Limited as an associate company in the consolidated financial statements. n</p>
Textual Information(12)	Not Quantified

Textual Information(13)	5. 1,40,00,000 Equity shares allotted to Vuchi Media and its owners will be annulled, the legal process is underway.
Textual Information(14)	5. 1,40,00,000 Equity shares allotted to Vuchi Media and its owners will be annulled, the legal process is underway.
Textual Information(15)	Agreed
Textual Information(16)	6) SEBI has issued a show-cause notice and an interim order dated 13-04-2023, observing certain irregularities, followed by interim order dated 22-08-2023 and confirmatory order dated 28-02-2024. The company preferred appeals against the show-cause notice dated 13-04-2023 and interim order dated 22-08-2023, vide appeal nos. 941 of 2023, 942 of 2023 this appeal has been withdrawn subsequent to the issuance of Confirmatory Order on 28-02-2024 and appeal No. 474 of 2024 has been filed before the Hon'ble Securities Appellate Tribunal and the proceedings are ongoing with respect to Appeal No.'s 941 of 2023 and 474 of 2024. We are not able to express an opinion on the issues covered by the said show-cause notice and interim orders, due to lispendency. The management of the company is yet to report the status of the compliance of the directions issued by SEBI in the confirmatory orders dated 28-02-2024. n
Textual Information(17)	Not Quantified
Textual Information(18)	6. We have withdrawn appeal No. 941 / 2023 filed before Securities Appellate Tribunal as a final order was issued on February 6, 2025. We have filed a writ petition in Telangana high court against that order. High court granted interim relief on penalty portion and remaining parts are yet to be reviewed and court has observed prima facie that the penalty imposed is not sustainable. Action will be taken based on the outcome of this case. The proceedings with regard to appeal No. 474 / 2024 are ongoing before the Securities Appellate Tribunal. n
Textual Information(19)	6. We have withdrawn appeal No. 941 / 2023 filed before Securities Appellate Tribunal as a final order was issued on February 6, 2025. We have filed a writ petition in Telangana high court against that order. High court granted interim relief on penalty portion and remaining parts are yet to be reviewed and court has observed prima facie that the penalty imposed is not sustainable. Action will be taken based on the outcome of this case. The proceedings with regard to appeal No. 474 / 2024 are ongoing before the Securities Appellate Tribunal. n
Textual Information(20)	Agreed

Signatories detail

Name of CEO / Managing director	Raghunath Allamsetty
Name of CFO	Raghunath Allamsetty
Name of audit committee chairman	Paladugu Venkata Subba Rao
Name of statutory auditor	PR Chandra & Co
Name of other signatory, if any, with designation	Raghunath Allamsetty, Executive Director
Place	Hyderabad

Date	16-Jun-2025
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Integrated Filing — IndAS

General information about company

Scrip Code	532368
NSE Symbol	BCG
MSEI Symbol	NOTLISTED
ISIN	INE425B01027
Name of company	Brightcom Group Limited
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-Apr-2024
Date of end of financial year	31-Mar-2025
Date of board meeting when results were approved	30-May-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	23-May-2025
Description of presentation currency	INR (in Actuals)
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Geographical
Description of single segment	
Start date and time of board meeting	30-May-2025 19:45:00
End date and time of board meeting	30-May-2025 21:50:00
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Statement on impact of audit qualification
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of banks staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
Whether the company is a high value debt listed entity according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results	

publication?

(b) If answer to above question is No, please explain the reason for not complying.

Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company? Yes

Latest Date on which RPT policy is updated 2019-02-12

Indicate Company website link for updated RPT policy of the Company <https://www.brightcomgroup.com/wp-content/uploads/2021/03/Policy-on-Related-Party-Transactions.pdf>

Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter? No

No. of times funds raised during the quarter

Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity? No

There are no defaults

Financial Results Ind-AS

	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-Jan-2025	01-Apr-2024
B	Date of end of reporting period	31-Mar-2025	31-Mar-2025
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	979011000	4186763000
	Other income	20000	20000
	Total income	979031000	4186783000
2	Expenses		
(a)	Cost of materials consumed	780241000	3300291000
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
(d)	Employee benefit expense	94468000	434091000
(e)	Finance costs	1000	19000
(f)	Depreciation, depletion and amortisation expense	191000	763000
(f)	Other Expenses		
1	Other Expenses	101906000	446447000
	Total other expenses	101906000	446447000
	Total expenses	976807000	4181611000
3	Total profit before exceptional items and tax	2224000	5172000
4	Exceptional items	0	0
5	Total profit before tax	2224000	5172000
6	Tax expense		
7	Current tax	694000	1614000

8	Deferred tax	2877000	3014000
9	Total tax expenses	3571000	4628000
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	Net Profit Loss for the period from continuing operations	-1347000	544000
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	Net profit (loss) from discontinued operation after tax	0	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	Total profit (loss) for period	-1347000	544000
17	<u>Other comprehensive income net of taxes</u>	-239000	6711000
18	Total Comprehensive Income for the period	-1586000	7255000
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital		
	Paid-up equity share capital	4037044000	4037044000
	Face value of equity share capital	2	2
27	Details of debt securities		
22	Reserves excluding revaluation reserve		11722242000
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0	0
	Diluted earnings (loss) per share from continuing operations	0	0
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	0	0
	Diluted earnings (loss) per share from continuing and discontinued operations	0	0
24	Debt equity ratio	0	0
25	Debt service coverage ratio	0	0
26	Interest service coverage ratio	0	0
27	Disclosure of notes on financial results		

Remarks

Debt equity ratio The Company has no debt

Debt service coverage ratio The Company has no debt

Interest service coverage ratio The Company has no debt

Statement of Asset and Liabilities

		Particulars	Year ended (dd-mm-yyyy)
		Date of start of reporting period	01-Apr-2024
		Date of end of reporting period	31-Mar-2025
		Whether results are audited or unaudited	Audited
		Nature of report standalone or consolidated	Standalone
		Assets	
1	Non-current assets		
		Property, plant and equipment	4781000
		Capital work-in-progress	0
		Investment property	2195000
		Goodwill	0
		Other intangible assets	0
		Intangible assets under development	0
		Biological assets other than bearer plants	0
		Investments accounted for using equity method	0
		Non-current financial assets	
		Non-current investments	6777549000
		Trade receivables, non-current	0
		Loans, non-current	2066000
		Other non-current financial assets	16445000
		Total non-current financial assets	6796060000
		Deferred tax assets (net)	5734000
		Other non-current assets	0
		Total non-current assets	6808770000
2	Current assets		
		Inventories	0
	Current financial asset		
		Current investments	0
		Trade receivables, current	2132923000
		Cash and cash equivalents	2477000
		Bank balance other than cash and cash equivalents	5285000
		Loans, current	8567542000
		Other current financial assets	623025000
		Total current financial assets	11331252000
		Current tax assets (net)	0
		Other current assets	0
		Total current assets	11331252000
3	Non-current assets classified as held for sale		0

4	Regulatory deferral account debit balances and related deferred tax Assets	0	
	Total assets	18140022000	
	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	Equity share capital	4037044000	
	Other equity	11729498000	
	Total equity attributable to owners of parent	15766542000	
	Non controlling interest		
	Total equity	15766542000	
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	1128069000	
	Trade payables, non-current		
	(A) Total outstanding dues of micro enterprises and small enterprises	0	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0	
	Total Trade payable	0	
	Other non-current financial liabilities	0	
	Total non-current financial liabilities		1128069000
	Provisions, non-current	43159000	
	Deferred tax liabilities (net)	3739000	
	Deferred government grants, Non-current	0	
	Other non-current liabilities	0	
	Total non-current liabilities		1174967000
	Current liabilities		
	Current financial liabilities		
	Borrowings, current	0	
	Trade payables, current		
	(A) Total outstanding dues of micro enterprises and small enterprises	0	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	421511000	
	Total Trade payable	421511000	
	Other current financial liabilities	559740000	
	Total current financial liabilities		981251000
	Other current liabilities	0	
	Provisions, current	217262000	
	Current tax liabilities (Net)	0	
	Deferred government grants, Current	0	
	Total current liabilities		1198513000
3	Liabilities directly associated with assets in disposal group classified as held for sale	0	
4	Regulatory deferral account credit balances and related deferred tax liability	0	
	Total liabilities		2373480000
	Total equity and liabilities		18140022000
	Disclosure of notes on assets and liabilities		

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results

Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd- mm-yyyy)
Date of start of reporting period		01-Jan-2025	01-Apr-2024
Date of end of reporting period		31-Mar-2025	31-Mar-2025
Whether accounts are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
1	Segment Revenue (Income)		
(net sale/income from each segment should be disclosed)			
1	(a) Digital Marketing Segment	8915247000	47331185000
2	(b) Software Development Segment	959697000	4135538000
	Total Segment Revenue	9874944000	51466723000
	Less: Inter segment revenue	0	0
	Revenue from operations	9874944000	51466723000
2	Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment			
1	(a) Digital Marketing Segment	1738014000	10141808000
2	(b) Software Development Segment	3027000	5347000
	Total Profit before tax	1741041000	10147155000
	i. Finance cost	39000	39000
	ii. Other Unallocable Expenditure net off Unallocable income	0	0
	Profit before tax	1741002000	10146952000
3	(Segment Asset - Segment Liabilities)		
Segment Asset			
1	(a) Digital Marketing Segment	94673330000	94673330000
2	(b) Software Development Segment	3328063000	3328063000
	Total Segment Asset	98001393000	98001393000
	Un-allocable Assets	0	0
	Net Segment Asset	98001393000	98001393000
4	Segment Liabilities		
Segment Liabilities			
1	(a) Digital Marketing Segment	9784762000	9784762000
2	(b) Software Development Segment	1324099000	1324099000
	Total Segment Liabilities	11108861000	11108861000
	Un-allocable Liabilities	0	0
	Net Segment Liabilities	11108861000	11108861000
Disclosure of notes on segments			

Other Comprehensive Income

	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd- mm-yyyy)
A	Date of start of reporting period	01-Jan-2025	01-Apr-2024
B	Date of end of reporting period	31-Mar-2025	31-Mar-2025
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	239000	-6711000
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0	0
5	Total Other comprehensive income	-239000	6711000

Cash flow statement, indirect

	Particulars	Year ended (dd-mm-yyyy)
A	Date of start of reporting period	01-Apr-2024
B	Date of end of reporting period	31-Mar-2025
C	Whether results are audited or unaudited	Audited
D	Nature of report standalone or consolidated	Standalone

Part I Blue color marked fields are non-mandatory.

Statement of cash flows	
Cash flows from used in operating activities	
Profit before tax	5172000
Adjustments for reconcile profit (loss)	
Adjustments for finance costs	0
Adjustments for decrease (increase) in inventories	0
Adjustments for decrease (increase) in trade receivables, current	162070000
Adjustments for decrease (increase) in trade receivables, non-current	0
Adjustments for decrease (increase) in other current assets	17645000
Adjustments for decrease (increase) in other non-current assets	0
Adjustments for other financial assets, non-current	0
Adjustments for other financial assets, current	-7552000
Adjustments for other bank balances	0
Adjustments for increase (decrease) in trade payables, current	-215858000
Adjustments for increase (decrease) in trade payables, non-current	0
Adjustments for increase (decrease) in other current liabilities	30450000
Adjustments for increase (decrease) in other non-current liabilities	0

Adjustments for depreciation and amortisation expense	763000	
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0	
Adjustments for provisions, current	0	
Adjustments for provisions, non-current	-34155000	
Adjustments for other financial liabilities, current	7150000	
Adjustments for other financial liabilities, non-current	0	
Adjustments for unrealised foreign exchange losses gains	0	
Adjustments for dividend income	0	
Adjustments for interest income	0	
Adjustments for share-based payments	0	
Adjustments for fair value losses (gains)	0	
Adjustments for undistributed profits of associates	0	
Other adjustments for which cash effects are investing or financing cash flow	0	
Other adjustments to reconcile profit (loss)	0	
Other adjustments for non-cash items	0	
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0	
Total adjustments for reconcile profit (loss)	-39487000	
Net cash flows from (used in) operations	-34315000	
Dividends received	0	
Interest paid	0	
Interest received	0	
Income taxes paid (refund)	0	
Other inflows (outflows) of cash	0	
Net cash flows from (used in) operating activities		-34315000
Cash flows from used in investing activities		
Cash flows from losing control of subsidiaries or other businesses	0	
Cash flows used in obtaining control of subsidiaries or other businesses	0	
Other cash receipts from sales of equity or debt instruments of other entities	0	
Other cash payments to acquire equity or debt instruments of other entities	0	
Other cash receipts from sales of interests in joint ventures	0	
Other cash payments to acquire interests in joint ventures	0	
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0	
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0	
Proceeds from sales of property, plant and equipment	0	
Purchase of property, plant and equipment	0	
Proceeds from sales of investment property	0	
Purchase of investment property	0	
Proceeds from sales of intangible assets	0	
Purchase of intangible assets	0	
Proceeds from sales of intangible assets under development	0	
Purchase of intangible assets under development	0	
Proceeds from sales of goodwill	0	
Purchase of goodwill	0	

Proceeds from biological assets other than bearer plants	0	
Purchase of biological assets other than bearer plants	0	
Proceeds from government grants	0	
Proceeds from sales of other long-term assets	0	
Purchase of other long-term assets	0	
Cash advances and loans made to other parties	0	
Cash receipts from repayment of advances and loans made to other parties	0	
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0	
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0	
Dividends received	0	
Interest received	0	
Income taxes paid (refund)	0	
Other inflows (outflows) of cash	0	
Net cash flows from (used in) investing activities	0	
Cash flows from used in financing activities		
Proceeds from changes in ownership interests in subsidiaries	0	
Payments from changes in ownership interests in subsidiaries	0	
Proceeds from issuing shares	0	
Proceeds from issuing other equity instruments	0	
Payments to acquire or redeem entity's shares	0	
Payments of other equity instruments	0	
Proceeds from exercise of stock options	0	
Proceeds from issuing debentures notes bonds etc	0	
Proceeds from borrowings	0	
Repayments of borrowings	0	
Payments of lease liabilities	0	
Dividends paid	0	
Interest paid	0	
Income taxes paid (refund)	0	
Other inflows (outflows) of cash	-1280000	
Net cash flows from (used in) financing activities		-1280000
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes		-35595000
Effect of exchange rate changes on cash and cash equivalents		
Effect of exchange rate changes on cash and cash equivalents	35669000	
Net increase (decrease) in cash and cash equivalents	74000	
Cash and cash equivalents cash flow statement at beginning of period	7688000	
Cash and cash equivalents cash flow statement at end of period	7762000	

Details of Impact of Audit Qualification

Whether results are audited or unaudited	Audited
Declaration of unmodified opinion or statement on impact of audit qualification	Statement on impact of audit qualification

Auditor's opinion

Qualified opinion

Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results

Sr No.	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	PR Chandra and Co	Yes	31-Oct-2027

Financial details

Sr.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
1	Turnover / Total income	4186783000	4186783000
2	Total Expenditure	4181611000	4181611000
3	Net Profit/(Loss)	544000	544000
4	Earnings Per Share	0	0
5	Total Assets	18140022000	18140022000
6	Total Liabilities	2373481000	2373481000
7	Net Worth	15766542000	15766542000

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors' Comments on (i) or (ii) above
1	Textual Information(1)	Qualified opinion	Since how long continuing	Textual Information(2)	Textual Information(3)	Textual Information(4)	Textual Information(5)
2	Textual Information(6)	Qualified opinion	Since how long continuing	Textual Information(7)	Textual Information(8)	Textual Information(9)	Textual Information(10)
3	Textual Information(11)	Qualified opinion	Since how long continuing	Textual Information(12)	Textual Information(13)	Textual Information(14)	Textual Information(15)

Text Block

Textual Information(1)	We cannot confirm the opening and closing balances as they are subject to change SEBI vide its letter dated 13 April 2023 has ordered company to undertake examination of its financial statements for the period 2014 15 to 2021 22 by a peer reviewed Chartered Accountant to ensure that the same are in compliance with all the applicable accounting standards and submit the statement of impact of all the non compliances To this extent the current years opening balances and consequent effect on the closing balances thereof are subject to the verification and confirmation by the peer review auditor n
Textual Information(2)	Not quantified
Textual Information(3)	We agree with Auditors qualifications Hence there is no impact on the financials
Textual Information(4)	We agree with Auditors qualifications Hence there is no impact on the financials n
Textual Information(5)	Agreed
Textual Information(6)	3 Considering the SEBIs Interim order cum show clause Notice Dated 13th April 2023 they have made the following observations n n3a As referred in Point No 72 the companys investment in Ybrant Media Acquisition Inc one of the subsidiaries of the company has negative equity/net worth indicating the existence of an indicator of impairment But the company has neither impaired nor created any provision against the value of Investments in Ybrant Media Acquisition Inc n n3b As referred in Point No. 177e the company has to disseminate the standalone financial statements of each of its subsidiaries on its website for the period between FY 2014 15 and FY 2021 22 n n3c The opening balances of Investments receivables and payables with related to subsidiaries in standalone financial

statements are subject to the confirmation of peer review auditor and due to its consequent effect the closing balances thereof are also subject to variation n n3d The promoters shareholding is based on available information and may change as the company has appealed against SEBI's interim order dated 22nd August 2023 and subsequent confirmatory order dated 28th February 2024 The proceedings are ongoing n n3e The company has still not made any provision for impairment of investments of Rs 16886.81 lakhs made in Vuchi Media Private Limited despite the fact that the proposed acquisition transaction was revoked by both the parties and have cancelled the definitive share purchase agreement that was entered into And also 14070000 equity shares allotted to Vuchi Media Private Limited are pending for cancellation subject to the legal process completion n

Textual Information(7) Not quantified

Textual Information(8) In response to the qualifications by the Statutory Auditors in Audit report the Company's responses are given below n n3a YMA used to own the asset LYCOS Inc That is currently under the receivership of the seller Daum The Company is in process of settling and hence investment is not yet impaired n n3b The Company presented the Financial statements of its subsidiaries in the company websites and the same intimated to the Exchange as on April 28 2023 n n3d The Company filed its clarification and reply to the Show Cause Notice The company has also filed Appeals before the Securities Appellate Tribunal bearing No 941 of 2023 and 474 of 2024 The proceedings are ongoing n n3e 14000000 Equity shares allotted to Vuchi Media and its owners will be annulled the legal process is underway n

Textual Information(9) In response to the qualifications by the Statutory Auditors in Audit report the Company's responses are given below n n3a YMA used to own the asset LYCOS Inc That is currently under the receivership of the seller Daum The Company is in process of settling and hence investment is not yet impaired n n3b The Company presented the Financial statements of its subsidiaries in the company websites and the same intimated to the Exchange as on April 28 2023 n n3d The Company filed its clarification and reply to the Show Cause Notice The company has also filed Appeals before the Securities Appellate Tribunal bearing No 941 of 2023 and 474 of 2024 The proceedings are ongoing n n3e 14000000 Equity shares allotted to Vuchi Media and its owners will be annulled the legal process is underway n

Textual Information(10) Agreed

Textual Information(11) 4 SEBI has issued a show-cause notice and an interim order dated April 13th 2023 observing certain irregularities followed by interim order dated August 22nd 2023 and confirmatory order dated February 28th 2024 The company preferred appeals against the show-cause notice dated April 13th 2023 and interim order dated August 22nd, 2023 vide appeal nos. 941 of 2023 and 942 of 2023 this appeal have been withdrawn subsequent to the issuance of Confirmatory Order on February 28th 2024 and appeal No 474 of 2024 has been filed before the Honble Securities Appellate Tribunal and the proceedings are ongoing with respect to Appeal No.s 941 of 2023 and 474 of 2024. We are not able to express an opinion on the issues covered by the said showcause notice and interim orders due to lispendency The management of the company is yet to report the status of the compliance of the directions issued by SEBI in the confirmatory orders dated February 28 2024

Textual Information(12) Not quantified

Textual Information(13) 4 We have withdrawn appeal No 941 of 2023 filed before Securities Appellate Tribunal as a final order was issued on February 6 2025 We have filed a writ petition in Telangana high court against that order High court granted interim relief on penalty portion and remaining parts are yet to be reviewed and court has observed prima facie that the penalty imposed is not sustainable Action will be taken based on the outcome of this case The proceedings with regard to appeal No 474 of 2024 are ongoing before the Securities Appellate Tribunal

Textual Information(14) 4 We have withdrawn appeal No 941 of 2023 filed before Securities Appellate Tribunal as a final order was issued on February 6 2025 We have filed a writ petition in Telangana high court against that order High court granted interim relief on penalty portion and remaining parts are yet to be reviewed and court has observed prima facie that the penalty imposed is not sustainable Action will be taken based on the outcome of this case The proceedings with regard to appeal No 474 of 2024 are ongoing before the Securities Appellate Tribunal

Textual Information(15) Agreed

Signatories detail

Name of CEO / Managing director	Raghunath Allamsetty
Name of CFO	Raghunath Allamsetty
Name of audit committee chairman	Paladugu Venkata Subba Rao
Name of statutory auditor	PR Chandra and Co
Name of other signatory, if any, with designation	Raghunath Allamsetty, Executive Director
Place	Hyderabad
Date	16-Jun-2025

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Sr No.	Details of the party (listed entity/subsidiary) entering into the transaction		Details of the counterparty		Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period
	Name	PAN	Name	PAN								
1	BRIGHTCOM GROUP LTD		LIL PROJECTS PVT LTD		Wholly owned subsidiary	Loan		-964000	Approved	-964000	1187585000	1186620000
2	BRIGHTCOM GROUP LTD		YREACH MEDIA PVT LTD		98 percent owned subsidiary	Loan		-26708000	Approved	-26708000	2809694000	2782986000
3	BRIGHTCOM GROUP LTD		DreamAd Panama		Wholly owned subsidiary	Any other transaction	Forex Variance	1969000	Approved	1969000	92169000	94138000
4	BRIGHTCOM GROUP LTD		Frontier Data Management Inc USA		Wholly owned subsidiary	Any other transaction	Forex Variance	2328000	Approved	2328000	108976000	111304000
5	BRIGHTCOM GROUP LTD		International Expressions Inc USA		Wholly owned subsidiary	Any other transaction	Forex Variance	1883000	Approved	1883000	88123000	90006000
6	BRIGHTCOM GROUP LTD		Online Media Solutions Limited Israel		Wholly owned subsidiary	Any other transaction	Forex Variance	2823000	Approved	2823000	132137000	134960000
7	BRIGHTCOM GROUP LTD		Ybrant Media Acquisition Inc USA		Wholly owned subsidiary	Any other transaction	Forex Variance	14592000	Approved	14592000	683069000	697661000
8	BRIGHTCOM GROUP LTD		Dyomo corporation		Wholly owned subsidiary	Any other transaction	Forex Variance	4100000	Approved	4100000	191918000	196018000
9	BRIGHTCOM GROUP LTD		Dyomo corporation		Wholly owned subsidiary	Any other transaction	Forex Variance	483000	Approved	483000	22623000	23106000
10	BRIGHTCOM GROUP LTD		DreamAd Chile		Wholly owned subsidiary	Any other transaction	Forex Variance	14000	Approved	14000	640000	654000
11	BRIGHTCOM GROUP LTD		DreamAd PANAMA		Wholly owned subsidiary	Any other transaction	Forex Variance	49000	Approved	49000	2283000	2332000
12	BRIGHTCOM GROUP LTD		DreamAd Argentina		Wholly owned subsidiary	Any other transaction	Forex Variance	37000	Approved	37000	1711000	1747000
13	BRIGHTCOM GROUP LTD		Frontier Data Management Inc USA		Wholly owned subsidiary	Any other transaction	Forex Variance	901000	Approved	901000	42163000	43064000
14	BRIGHTCOM GROUP LTD		International Expressions Inc USA		Wholly owned subsidiary	Any other transaction	Forex Variance	390000	Approved	390000	18268000	18658000
15	BRIGHTCOM GROUP LTD		Online Media Solutions Limited Israel		Wholly owned subsidiary	Any other transaction	Forex Variance	1220000	Approved	1220000	57102000	58322000

16	BRIGHTCOM GROUP LTD	Ram Sharma	Independent director	Remuneration		20000	Approved	20000	0	0
17	BRIGHTCOM GROUP LTD	Satyanarayana Yadavally	Independent director	Remuneration		20000	Approved	20000	0	0
18	BRIGHTCOM GROUP LTD	Chandrika Setu Sharma	Independent director	Remuneration		20000	Approved	20000	0	0
19	BRIGHTCOM GROUP LTD	P Leo Ganesan	Independent director	Remuneration		170000	Approved	170000	0	0
20	BRIGHTCOM GROUP LTD	P V Subbarao	Independent director	Remuneration		110000	Approved	110000	0	0
21	BRIGHTCOM GROUP LTD	Deepika Daliya	Independent director	Remuneration		60000	Approved	60000	0	0
22	BRIGHTCOM GROUP LTD	Ali Akber Bakir Bhoy Mamuwala	Independent director	Remuneration		40000	Approved	40000	0	0
23	BRIGHTCOM GROUP LTD	Shrikant Geholt	Independent director	Remuneration		30000	Approved	30000	0	0
24	BRIGHTCOM GROUP LTD	Shweta Singh	Company Secretary Compliance Officer	Remuneration		222000	Approved	222000	0	0
25	BRIGHTCOM GROUP LTD	A Raghunath	Executive director	Remuneration		2332000	Approved	2332000	0	0
26	YREACH MEDIA PVT LTD	Dyomo corporation	BETWEEN SUBSIDIARY	Sale of goods or services		1758000	Approved	1758000	0	0
27	YREACH MEDIA PVT LTD	LIL Projects Pvt Ltd	BETWEEN SUBSIDIARY	Loan		1929000	Approved	1929000	422964000	424894000
28	BRIGHTCOM GROUP LTD	Kallol sen	Executive director	Advance		0	Approved	0	1935000	1935000
29	YREACH MEDIA PVT LTD	International Expressions Inc USA	BETWEEN SUBSIDIARY	Any other transaction	Trade Payables	70000	Approved	70000	3280000	3350000
30	YREACH MEDIA PVT LTD	Dyomo corporation	BETWEEN SUBSIDIARY	Any other transaction	Trade Receivables	1054000	Approved	1054000	10451000	11505000
31	LIL Projects Pvt Ltd	Frontier Data Management Inc USA	BETWEEN SUBSIDIARY	Any other transaction	Trade Payables	0	Approved	0	224412000	224412000
32	LIL Projects Pvt Ltd	International Expressions Inc USA	BETWEEN SUBSIDIARY	Any other transaction	Trade Payables	0	Approved	0	254712000	254712000
33	LIL Projects Pvt Ltd	Dyomo corporation	BETWEEN SUBSIDIARY	Sale of goods or services		0	Approved	0	0	0
34	LIL Projects Pvt Ltd	Dyomo corporation	BETWEEN SUBSIDIARY	Advance		0	Approved	0	14683000	14683000
35	LIL Projects Pvt Ltd	YREACH MEDIA PVT LTD	BETWEEN SUBSIDIARY	Loan		1929000	Approved	1929000	422964000	424894000
Total value of transaction during the reporting period										12881000