Date: 14th November 2026

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

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

Subject: Outcome of Board Meeting held on 14th November 2026 – Approval of Unaudited Financial Results for the Quarter and Half Year ended 30th September 2026

Dear Sir/Madam,

Pursuant to Regulation 30 and Regulation 33 read with other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of Brightcom Group Limited, at its meeting held on 14th November 2026, inter alia, considered and approved the following:

1. The Unaudited Standalone Financial Results of the Company for the quarter and half year ended 30th September 2026.
2. The Unaudited Consolidated Financial Results of the Company for the quarter and half year ended 30th September 2026.

Consolidated Financial Performance

The Company recorded the following consolidated financial performance for the quarter and half year ended 30th September 2026:

Particulars	**Q2 FY 2026-27**	**H1 FY 2026-27**
Revenue from Operations	₹1,937.04 Crores	₹3,689.21 Crores
Net Profit After Tax (PAT)	₹264.96 Crores	₹526.54 Crores

The Company's Trailing Twelve Months (TTM) Earnings Per Share (EPS) stands at **₹5.18 per share.**

Other Matters Discussed at the Board Meeting

The Board was apprised of the Company's plans to invest in establishing a demonstration facility in the United States for its Brightcom Defence division. The proposed facility is intended to facilitate product demonstrations, strengthen engagement with prospective customers and strategic partners, and

support the division's sales and business development initiatives across the Americas over the coming months.

The Board authorized the Managing Director to finalise the plans, take the necessary steps towards establishing the proposed facility, and move forward with the initiative.

The said financial results, together with the Limited Review Reports issued by the Statutory Auditors of the Company, are enclosed herewith for your information and records.

The meeting commenced at 4:05 PM and concluded at 5:45 PM.

Shareholders Conference Call Shall Be Held On 18Th November 2026

We request you to kindly take the above information on record and disseminate the same on your respective websites.

Thanking you,

For Brightcom Group Limited



Nutalapathi Nagender Naidu
Company Secretary (Complience Officer)
ICSI Membership No: FCS4514

BRIGHTCOM GROUP LIMITED (NSE & BSE - BCG)

Regd. Office: 6-3-1086/VGT/101/B,Vista Grand Towers,1st Floor,Raj Bhavan Road,Somajiguda,Hyderabad-500082,Telangana,India.
CIN:L64203TG1999PLC030996
Tel: +91 40 6744 9910, Fax: +91 22 6645 9677, www.brightcomgroup.com, email:ir@brightcomgroup.com

Statement of Unaudited Standalone& Consolidated Financial Results for the Quarter and Half Year Ended 30th September 2026

All amounts in Indian Rupees Lakhs, except share data

Sl.No.	Particulars	Standalone						Consolidated					
		Quarter ended			Half Year ended		Year ended	Quarter ended			Half Year ended		Year ended
	(Refer Notes below)	30-Sep-2026 (Unaudited)	30-Jun-2026 (Unaudited)	30-Sep-2025 (Unaudited)	30-Sep-2026 (Unaudited)	30-Sep-2025 (Unaudited)	31-Mar-2026 (audited)	30-Sep-2026 (Unaudited)	30-Jun-2026 (Unaudited)	30-Sep-2025 (Unaudited)	30-Sep-2026 (Unaudited)	30-Sep-2025 (Unaudited)	31-Mar-2026 (audited)
1	a) Income from operations	11,415.98	10,832.55	11,214.82	22,248.53	21,683.77	43,242.97	1,93,703.83	1,75,217.57	1,64,398.32	3,68,921.40	3,09,947.69	6,92,805.84
	b) Other income	0.03	0.02	-	0.05	0.02	0.10	0.03	0.02	(7.99)	0.05	(9.16)	(3.29)
	Total Income	**11,416.01**	**10,832.57**	**11,214.82**	**22,248.58**	**21,683.79**	**43,243.07**	**1,93,703.86**	**1,75,217.59**	**1,64,390.33**	**3,68,921.45**	**3,09,938.53**	**6,92,802.55**
2	**Expenses**												
	a) Cost of sales/services	9,016.63	8,555.83	8,805.47	17,572.46	17,174.42	34,201.13	1,20,614.96	1,05,333.50	1,01,520.84	2,25,948.46	1,90,618.75	4,28,584.80
	b) Changes in inventories of finished goods, work-in-progress and stock-in-trade												
	c) Employee benefits expense	1,175.89	1,116.56	1,104.95	2,292.45	2,189.46	4,401.85	9,435.03	9,182.18	6,929.48	18,617.21	13,420.10	33,879.25
	d) Depreciation and amortization expense	0.54	0.97	1.85	1.51	3.66	6.12	8,740.22	9,237.72	7,591.26	17,977.94	15,564.70	32,007.94
	e) Finance costs	0.01	0.04	0.01	0.05	0.02	0.06	0.66	0.53	0.34	1.19	0.76	1.66
	f) Other expenses	1,201.74	1,147.51	1,297.46	2,349.25	2,264.06	4,599.23	16,836.11	13,760.86	13,772.79	30,596.97	25,743.55	55,117.73
	Total expenses	**11,394.81**	**10,820.91**	**11,209.74**	**22,215.72**	**21,631.62**	**43,208.39**	**1,55,626.98**	**1,37,514.79**	**1,29,814.71**	**2,93,141.77**	**2,45,347.86**	**5,49,591.38**
3	**Profit/(loss) before exceptional items (1-2)**	**21.20**	**11.66**	**5.08**	**32.86**	**52.17**	**34.68**	**38,076.88**	**37,702.80**	**34,575.62**	**75,779.68**	**64,590.67**	**1,43,211.17**
4	Exceptional items												
5	**Profit/(loss) before tax (3+4)**	**21.20**	**11.66**	**5.08**	**32.86**	**52.17**	**34.68**	**38,076.88**	**37,702.80**	**34,575.62**	**75,779.68**	**64,590.67**	**1,43,211.17**
6	**Tax Expenses**												
	a)Current Tax	6.61	3.64	1.59	10.25	16.28	10.82	11,744.82	11,604.73	11,515.65	23,349.55	20,550.41	48,087.79
	b) Deferred tax	6.86	1.84	-19.26	8.70	7.22	17.67	(164.08)	(59.63)	(242.99)	(223.71)	(349.67)	(1,109.28)
	Total Tax Expenses	**13.47**	**5.48**	**(17.67)**	**18.95**	**23.50**	**28.49**	**11,580.74**	**11,545.10**	**11,272.66**	**23,125.84**	**20,200.74**	**46,978.51**
7	**Net profit /(loss) after tax (5-6)**	**7.73**	**6.18**	**22.75**	**13.91**	**28.67**	**6.19**	**26,496.14**	**26,157.70**	**23,302.96**	**52,653.84**	**44,389.93**	**96,232.66**
8	Other comprehensive income/(loss) (net of tax)	54.79	(2.04)	113.96	52.75	112.63	340.46	14,601.89	(421.85)	30,572.29	14,180.04	30,290.87	91,941.96
9	**Total comprehensive income for the period(7+8)**	**62.52**	**4.14**	**136.71**	**66.66**	**141.30**	**346.65**	**41,098.03**	**25,735.85**	**53,875.25**	**66,833.88**	**74,680.80**	**1,88,174.62**
10	Paid-up equity share capital (Face Value of Rs.2/-each)	40,370.44	40370.44	40,370.44	40,370.44	40,370.44	40,370.44	40,370.44	**40,370.44**	40,370.44	40,370.44	40,370.44	**40,370.44**
11	Reserves excluding Revaluation Reserves as per balance sheet of						1,17,641.62						**10,16,729.49**
12	Earnings per share (Face value of Rs.2/-each) (not annualized)												
	a) Basic (in Rs.)	0.0004	0.0003	0.0011	0.0007	0.0014	0.0003	1.31	1.30	1.15	2.61	2.20	4.77
	b) Diluted (in Rs.)	0.0004	0.0003	0.0011	0.0007	0.0014	0.0003	1.31	1.30	1.15	2.61	2.20	4.77

Notes:

1. The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 14th November 2026.
2. The above interim financial results have been prepared from the interim financial statements, which are prepared in accordance with Ind AS notified under the companies(Indian accounting standards) rules,2015.
3. The Company operates in two segments i.e, Digital Marketing and Software Development.
4. The figures for the previous period/year have been regrouped/reclassified, wherever necessary.

P.R. Chandra & Co. Chartered Accountants FRN: 018986S

Place : HYDERABAD
Date : November 14, 2026

For BRIGHTCOM GROUP LIMITED

Raghunath A
Executive Director
DIN:00060018

BRIGHTCOM GROUP LIMITED Hyderabad

Statement of Assets & Liabilities

(Rs. In Lakhs)

Sl.No.	Particulars	Standalone		Consolidated	
		As at 30-Sep-26 (Unaudited)	As at 31-Mar-26 (audited)	As at 30-Sep-26 (Unaudited)	As at 31-Mar-26 (audited)
	ASSETS				
1	**Non-current assets**				
	Property, plant and equipment	40.32	41.83	3,685.82	1,895.87
	Capital work in Progress	-	-	29,338.08	28,493.88
	Investment property	21.95	21.95	21.95	21.95
	Goodwill on consolidation				-
	Other intangible assets			1,18,414.31	1,13,569.78
	Intangible assets under development			30,583.71	29,116.20
	Financial assets				
	- Investments	67,776.49	67,776.49	63,327.04	62,683.51
	- Loans	16.50	26.36	12,730.56	12,564.25
	- Other financial assets	164.45	164.45	2,092.97	2,066.24
	Deferred tax assets (net)	-	-	2,314.63	3,179.46
	Non-current tax assets (net)	60.34	60.34	60.34	60.34
	Other non-current assets	-		3,913.80	3,859.57
	Total non-current assets	**68,080.05**	**68,091.42**	**2,66,483.21**	**2,57,511.05**
2	**Current assets**				
	Financial assets				
	- Trade receivables	22,750.19	22,243.08	5,42,888.20	5,18,572.89
	- Cash and cash equivalents	25.57	26.08	1,48,170.45	1,41,497.70
	- Other bank balances	52.85	52.85	52.85	52.85
	- Loans	86,173.20	86,317.58	2,37,836.52	2,28,589.87
	- Other financial assets	74.49	74.49	74.49	74.49
	Other current assets	6,317.66	6,307.70	59,034.89	52,649.07
	Total current assets	**1,15,393.96**	**1,15,021.78**	**9,88,057.40**	**9,41,436.87**
	Total assets	**1,83,474.01**	**1,83,113.20**	**12,54,540.61**	**11,98,947.92**
	EQUITY AND LIABILITIES				
	Equity				
	Equity share capital	40,370.44	40,370.44	40,370.44	40,370.44
	Other equity	1,17,708.27	1,17,641.62	10,83,563.35	10,16,729.49
	Total equity	**1,58,078.71**	**1,58,012.06**	**11,23,933.79**	**10,57,099.93**
	LIABILITIES				
1	**Non-current liabilities**				
	Financial liabilities				
	- Borrowings	12,651.56	12,476.24		-
	Other Long - Term liabilities	-			-
	Deferred tax liabilities (net)	489.24	507.33	1,192.26	1,199.42
	Provisions	63.76	55.06	367.89	354.97
	Total non-current liabilities	**13,204.56**	**13,038.63**	**1,560.15**	**1,554.39**
2	**Current liabilities**				
	Financial liabilities				
	- Borrowings	-	-		
	- Trade payables	4,502.42	4,478.52	59,988.20	54,357.63
	- Other financial liabilities	155.94	161.08	155.94	161.08
	Other current liabilities	5,380.24	5,239.04	45,488.03	56,009.94
	Provisions	2,152.14	2,183.88	23,414.50	29,764.95
	Total current liabilities	**12,190.74**	**12,062.52**	**1,29,046.67**	**1,40,293.60**
	Total equity and liabilities	**1,83,474.01**	**1,83,113.20**	**12,54,540.61**	**11,98,947.92**

P. Radhakrishna

PR CHANDRA & CO. Chartered Accountants FRN: 018885S

BRIGHTCOM GROUP LIMITED Hyderabad

Brightcom Group Limited

(Rs. In lakhs)

Statement of Cash flows(unaudited)

	Partirulars	Standalone		Consolidated	
		Half-year ended Sep 30,		Half-year ended Sep 30,	
		2026	2025	2026	2025
A.	**Cash Flow from Operating Activities**				
	Profit Before Tax	32.85	52.17	75,779.67	64,590.67
	Adjustment for :				
	Add:Depreciation and amortisation expense	1.51	3.66	17,977.94	15,564.70
	Interest Expense	-	-		
	Allowance for doubtful trade receivables	(17.38)	(16.43)	288.96	900.70
	Forex Gain/Loss				
	Baddebts-written off				
	Dividend from subsidaries	-	-		
	Operating Profit before Working Capital Changes	**16.98**	**39.40**	**94,046.57**	**81,056.07**
	Adjustment for Working Capital Changes:				
	Increase/(Decrease) in Shor term Borrowings			-	-
	Increase/(Decrease) in Trade Payables	23.90	1,777.50	5,630.57	36,785.32
	Increase/(Decrease) in other Current Liabilities	141.19	(66.86)	(10,521.90)	6,120.40
	Increase/(Decrease) in Others financial liabilities	(5.14)	21.67	(5.14)	21.67
	Increase/(Decrease) in Short-Term Provisions	(41.98)	80.53	(2,040.40)	180.88
	Decrease/(Increase) in Trade Receivables	(489.72)	(1,863.12)	(24,604.26)	(55,445.71)
	Decrease/(Increase) in Short-Term Loans and Advances	144.38	(558.66)	(9,246.65)	(32,727.95)
	(Increase)/Decrease in Other Financial Assets	-	-	-	-
	(Increase)/Decrease in other Current Assets	(9.95)	(55.47)	(6,385.82)	(7,714.18)
	Cash Flow from Operating Activities	**(220.34)**	**(625.01)**	**46,872.97**	**28,276.50**
	Less: Taxes paid	-	-	27,659.61	24,866.32
	Net Cash Flow from Operating Activities(A)	**(220.34)**	**(625.01)**	**19,213.36**	**3,410.18**
B	**Cash Flow from Investing Activities**				
	Assets Written off				
	Purchase/(Increase) of Fixed Assets			(2,291.82)	
	Investment in Subsidiary /Joint Venture	-	-		
	(Increase)/Decrease in Intangibles under development	-	-	(11,297.01)	(9,618.39)
	(Increase)/Decrease in Capital Work in Progress	-	-	(10,908.31)	(9,680.13)
	Sale of an asset	-	-		
	Net cash flow from investing activities(B)	**-**	**-**	**(24,497.14)**	**(19,298.52)**
	Cash Flows from Financing Activities				
	Interest Paid				
	Dividend paid	-	(10.89)	-	(10.89)
	Increase/(Decrease) in Long Term Loans				
	Increase /(Decrease) in Foreign Currency Fluctuation Reserve	228.06	535.75	10,821.74	23,744.24
	Increase/(Decrease) in share capital	-	-		
	Increase/(Decrease) in Capital reserve				
	Increase/(Decrease) in long term provision	(18.09)	106.06	280.63	321.00
	(Increase)/Decrease in Deffered tax Asset(Net)			1,088.54	(81.51)
	Increase/(Decrease) in Deffered tax Liabilities(Net)			12.91	17.39
	(Increase)/Decrease in Long term loans and advances	9.87	(5.70)	(166.31)	(430.92)
	(Increase)/Decrease in Non current Other Financial Assets			(26.72)	(64.50)
	(Increase)/Decrease in Other Non - Current tax Assets(Net)				
	(Increase)/Decrease in Other Non - Current Assets			(54.23)	(130.90)
	Net cash flow from financing activities C	**219.84**	**625.22**	**11,956.56**	**23,363.91**
	Cash and cash equivalents at beginning of year	**78.92**	**77.62**	**1,41,550.55**	**1,15,339.71**
	Net change in cash (A+B+C)	(0.50)	0.22	6,672.75	7,475.58
	Cash and cash equivalents at period ended 30th september'2026	**78.42**	**77.84**	**1,48,223.30**	**1,22,815.29**

P. Radhakrishna.

Chartered Accountants ★ P R CHANDRA & CO. ★ FRN: 018985S

BRIGHTCOM GROUP LIMITED ★ Hyderabad ★

BRIGHTCOM GROUP LIMITED (NSE & BSE - BCG)

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

CIN:L64203TG1999PLC030996

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

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

All amounts in Indian Rupees Lakhs

Sl.No.	Particulars	Consolidated					
		Quarter Ended			Half Year Ended		Year Ended
		30-Sep-2026	30-Jun-2026	30-Sep-2025	30-Sep-2026	30-Sep-2025	31-Mar-2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(audited)
1	**Segment Revenue**						
	(a) Digital Marketing Segment	1,82,398.71	1,64,499.60	1,53,588.87	3,46,898.31	2,88,669.29	6,50,269.74
	(b) Software Development Segment	11,305.12	10,717.97	10,809.45	22,023.09	21,278.40	42,536.10
	Total Sales/ Income from Operations	**1,93,703.83**	**1,75,217.57**	**1,64,398.32**	**3,68,921.40**	**3,09,947.69**	**6,92,805.84**
		-		-	-	-	
	Less: Inter Segment Revenue						
	Net Sales/ Income from Operations	**1,93,703.83**	**1,75,217.57**	**1,64,398.32**	**3,68,921.40**	**3,09,947.69**	**6,92,805.84**
2	**Segment Results - Profit (+) / Loss (-) before tax and interest**						
	(a) Digital Marketing Segment	38,067.18	37,697.12	34,568.53	75,764.30	64,578.98	1,43,204.88
	(b) Software Development Segment	10.36	6.21	7.43	16.57	12.45	7.95
	Total	**38,077.54**	**37,703.33**	**34,575.96**	**75,780.87**	**64,591.43**	**1,43,212.83**
	Less: Interest	0.66	0.53	0.34	1.19	0.76	1.66
	Total Profit (+) / Loss (-) before tax	**38,076.88**	**37,702.80**	**34,575.62**	**75,779.68**	**64,590.67**	**1,43,211.17**
3	**Segment Assets**						
	(a) Digital Marketing Segment	12,21,571.00	12,05,664.30	10,56,324.96	12,21,571.00	10,56,324.96	11,63,981.64
	(b) Software Development Segment	32,969.61	32,165.03	37,299.46	32,969.61	37,299.46	34,966.28
	Total segment assets	**12,54,540.61**	**12,37,829.33**	**10,93,624.42**	**12,54,540.61**	**10,93,624.42**	**11,98,947.92**
	Segment liabilities						
	(a) Digital Marketing Segment	1,19,576.36	1,43,220.60	1,32,770.51	1,19,576.36	1,32,770.51	1,27,267.99
	(b) Software Development Segment	11,030.46	11,772.57	17,247.79	11,030.46	17,247.79	14,580.00
	Total segment liabilities	**1,30,606.82**	**1,54,993.17**	**1,50,018.30**	**1,30,606.82**	**1,50,018.30**	**1,41,847.99**

P. Rajchandra

P R CHANDRA & CO. Chartered Accountants FRN : 018988S

For BRIGHTCOM GROUP LIMITED

Raghunath A
Executive Director
DIN:00060018

BRIGHTCOM GROUP LIMITED Hyderabad

Place : HYDERABAD
Date : November 14, 2026

P R Chandra & Co.,
Chartered Accountants

Independent Auditors standalone unaudited Limited Review Report for the period 01-04-2026 to 30-09-2026 results of the company pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, (as amended) and AAS 32 & 33 of ICAI, Audit and Accounting Standards.

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

Introduction

We have reviewed the accompanying statement of unaudited financial results of M/s. Brightcom Group Limited for the period 01-04-2026 to 30-09-2026.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

Scope of Review

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data provided by the Management and thus provides less assurance than an audit. We have not performed any audit procedures and accordingly, we do not express an audit opinion. We report that the financial reporting of the Foreign Branches could not be verified since the books of account, all information and records were not made available during the review.

P R CHANDRA & CO. ★ Chartered Accountants ★ FRN : 018985S

#7-1-618,Flat.No-206, 'D' Block, Kanchanjunga Apartments, Aditya Enclave, Ameerpet, Hyderabad-500016.
eMail-ID: ca.prchandra@gmail.com, Phone No: 09100076066

Opinion

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

Report on Legal and Other Regulatory Requirements

a) SEBI passed a final order, WTM/AN/CFID/CFID_4/31187/2024-25 dated February 6, 2025 with regards to "Impairment of assets" case. A writ petition was filed by the company challenging the SEBI order which imposed penalties under various provisions of the SEBI Act and the Securities Contracts (Regulation) Act. The High Court, upon perusal of the material on record, observed that there is no substantive evidence to justify the quantum of penalty imposed. Consequently, the Hon'ble Court has directed an interim suspension of the recovery of the penalty and the remaining provisions of the order dated 06.02.2025 are pending adjudication. SEBI had passed a different interim order on 22nd August, 2023, and later passed confirmatory order on 28th Feb, 2024 on certain other matters. This confirmatory order has been appealed by the company in SAT through appeal number 474 of 2024. The same is pending in SAT. We are not able to express an opinion on above issues covered, due to its pendency.

b) "The company" has still 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 1,40,70,000 equity shares allotted

to M/s Vuchi Media Private Limited are pending for cancellation subject to the legal process completion

Conclusion

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

For P R Chandra & Co
Chartered Accountants
Firm Registration No: 018985S

P. RaviChandra.

P R CHANDRA & CO. ★ Chartered Accountants ★ FRN : 018985S

CA Ravichandra Puvvada
Partner Membership No. 230754
UDIN: 26230754OFDEON7037

Place : Hyderabad
Date : 14-11-2026

P R Chandra & Co.,
Chartered Accountants

Independent Auditor's Review Report On consolidated unaudited period 01-04-2026 to 30-09-2026 financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Brightcom Group Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the period 01-04-2026 to 30-09-2026 being submitted by the Parent, pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India.

3. Our responsibility is to express a conclusion on the Statement based on our review. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures.

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4. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

5. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

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

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

7. Based on our review and the procedures performed as stated in paragraphs 3 and 4 above, we report that, in respect of certain subsidiaries, we have considered the financial statements and other relevant financial information furnished to us by the management and for which no separate audit procedures carried out by us. The management has converted such financial information into the reporting currency and incorporated the same in the consolidated financial statements in accordance with the applicable Ind AS requirements. Accordingly, our consideration of the financial information of these subsidiaries, to the

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extent incorporated in the consolidated financial statements, is based on the financial statements and other information furnished to us by the management only.

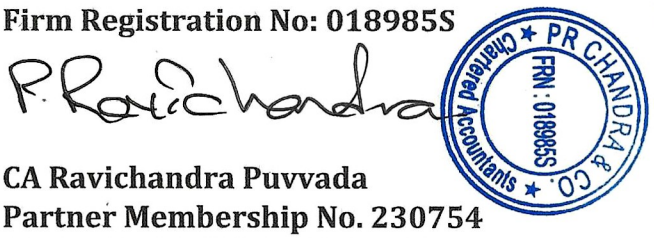
8. SEBI passed a final order, WTM/AN/CFID/CFID_4/31187/2024-25 dated February 6, 2025 with regards to "Impairment of assets" case. A writ petition was filed by the company challenging the SEBI order which imposed penalties under various provisions of the SEBI Act and the Securities Contracts (Regulation) Act. The High Court, upon perusal of the material on record, observed that there is no substantive evidence to justify the quantum of penalty imposed. Consequently, the Hon'ble Court has directed an interim suspension of the recovery of the penalty and the remaining provisions of the order dated 06.02.2025 are pending adjudication. SEBI had passed a different interim order on 22nd August, 2023, and later passed confirmatory order on 28th Feb, 2024 on certain other matters. This confirmatory order has been appealed by the company in SAT through appeal number 474 of 2024. The same is pending in SAT. We are not able to express an opinion on above issues covered, due to its pendency.

9. "The company" has still 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 1,40,70,000 equity shares allotted to M/s Vuchi Media Private Limited are pending for cancellation subject to the legal process completion



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

For P R Chandra & Co
Chartered Accountants
Firm Registration No: 018985S



CA Ravichandra Puvvada
Partner Membership No. 230754
UDIN: 26230754XJTNLA4686

Place : Hyderabad
Date : 14-11-2026