



**Date: 7th June 2026**

To,

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

To,

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

**Sub: Outcome of Board Meeting held on 7th June 2026 – Approval of  
Audited Financial Results for the Quarter and Year Ending ended 31st March 2026**

Dear Sir/Madam,

Pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of Brightcom Group Limited (“the Company”), at its meeting held today, i.e., 7th June 2026, inter alia, considered and approved the Audited Standalone and Consolidated Financial Results for the Quarter and Year Ending ended 31st March 2026, along with the Audit Report issued by the Statutory Auditors.

### Financial Highlights

On a consolidated basis, the Company reported Revenue from Operations of ₹6,928.06 Crores for FY 2025-26 as compared to ₹5,146.67 Crores in FY 2024-25, representing growth of approximately 34.6%. Profit After Tax (PAT) was ₹962.33 Crores compared to ₹710.04 Crores in the previous year, representing growth of approximately 35.5%. Basic and Diluted EPS was ₹4.77 compared to ₹3.52 in FY 2024-25.

Performance improvement:

	2025-	2026
ROE	8.172 %	9.19 %
ROCE	11.66 %	13.53 %

For the quarter ended March 31, 2026, Revenue from Operations was ₹1,596.64 Crores, PAT was ₹207.83 Crores and Basic and Diluted EPS was ₹1.03.





## Business Update

FY 2025-26 was a year of significant operational progress, technology advancement, organizational restructuring, and business expansion initiatives for Brightcom Group.

The Company continued to strengthen its global advertising technology operations while simultaneously establishing new growth platforms in defence technologies, artificial intelligence, digital infrastructure, and advanced computing ecosystems.

## Global AdTech Operations

Brightcom continued operating its global advertising technology ecosystem across multiple advertising channels and formats, serving publishers, advertisers, agencies, and technology partners worldwide.

Operations remained active across:

Programmatic Advertising

Video Advertising

Connected TV (CTV)

Mobile Advertising

In-App Advertising

Gaming Advertising

Publisher Monetization

Performance Marketing

Commercial engagement continued across North America, Europe, APAC, Latin America, and the Middle East.

Management remained focused on expanding publisher relationships, improving monetization performance, enhancing demand quality, and optimizing marketplace efficiency. Industry Engagement and Market Presence

## Industry Engagement and Market Presence

OMS expanded participation across major global advertising conferences including CES Las Vegas, Pocket Gamer Connects London, ad:tech Tokyo, DMEXCO Cologne, ATS London, Digiday Publishing Summit Miami, POSSIBLE Miami, Programmatic Pioneers Summit London and Cannes Lions International Festival of Creativity.

These engagements enabled the Company to strengthen relationships with existing partners, engage prospective customers, explore new market opportunities and remain aligned with emerging trends





across digital advertising, AI-enabled advertising technologies, gaming monetization and publisher ecosystems.

OMS expanded its participation across the global advertising ecosystem through active engagement in major industry conferences and executive-level partner meetings.

Key events attended during the year included:

CES Las Vegas

Pocket Gamer Connects London

ad Tokyo

DMEXCO Cologne

ATS London

Digiday Publishing Summit Miami

POSSIBLE Miami

Programmatic Pioneers Summit London

Cannes Lions International Festival of Creativity

These engagements enabled the Company to strengthen relationships with existing partners, engage prospective customers, explore new market opportunities, and remain aligned with emerging trends across digital advertising, AI-enabled advertising technologies, gaming monetization, and publisher ecosystems.

## Product Innovation and Technology Development

Innovation remained a key focus throughout the year.

A major milestone was the continued rollout of OMS's next-generation 100% Fill Technology, designed to improve publisher monetization outcomes, increase fill rates, enhance scalability, and deliver more consistent revenue performance.

Key technology initiatives included:

Migration to server-side architecture

Direct sales channel integrations

Expanded Prebid integrations





OpenRTB demand integrations

Amazon TAM integrations

Infrastructure optimization initiatives

The Company also continued strengthening its platform infrastructure to support larger traffic volumes, enhanced monetization efficiency, and improved operational resilience.

### **Strategic Partnerships and Ecosystem Development**

Key developments included continued collaboration initiatives with Dailymotion Advertising, engagement with HUMAN Security for fraud prevention, traffic quality assurance, brand safety and advertising transparency, and a significant ecosystem expansion initiative with Azerion that scaled publisher assets from approximately 11 domains to more than 100 domains within six months while maintaining monetization efficiency and platform stability.

### **Independent Industry Recognition**

OMS was identified by Jounce Media as a 'needle-moving leader' in supply access growth, highlighting growth in supply coverage, direct supply access and platform integration capabilities.

Brightcom Group was also featured in the Fortune India 500 rankings.

### **Organizational Transformation**

The Company implemented a four-division operating structure comprising AdTech, Services, Brightcom Defence and NextGen Businesses divisions to improve strategic focus, accountability and scalability.

### **Brightcom Defence**

FY 2025-26 marked the formal launch of Brightcom Defence.

Major milestones included incorporation of Brightcom Defence Private Limited, establishment of operational structures, launch of the Brightcom Defence digital platform, expansion of technical teams, progress in UAV intelligence systems, real-time threat analytics initiatives, autonomous decision-support technologies, defence simulation technologies and initial partnership discussions.

MaestroOS was also introduced to select partners as part of the broader defence technology roadmap.





### Leadership Strengthening

The Company strengthened its leadership team through appointments across finance, operations and product management functions to support future growth and execution.

Kindly take the above on record.

The meeting commenced at 3:30 P.M. and concluded at 6:45 P.M.

Yours faithfully,

**For Brightcom Group Limited**



Raghunath Allamsetty  
Executive Director  
DIN: 00060018

#### Enclosures

1. Audited Standalone and Consolidated Financial Results for the Quarter and Year ending 31 March 2026
2. Audit Report issued by the Statutory Auditors.



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

(Formerly Lycos Internet Limited)

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 audited Standalone& Consolidated Financial Results for the Quarter and Year Ended 31st March 2026**

All amounts in Indian Rupees Lakhs, except share data

Sl.No.	Particulars	Standalone					Consolidated				
		Quarter ended			Year ended		Quarter ended			Year ended	
		31-Mar-2026 (audited)	31-Dec-2025 (Unaudited)	31-Mar-2025 (audited)	31-Mar-2026 (audited)	31-Mar-2025 (audited)	31-Mar-2026 (audited)	31-Dec-2025 (Unaudited)	31-Mar-2025 (audited)	31-Mar-2026 (audited)	31-Mar-2025 (audited)
	(Refer Notes below)										
1	a) Income from operations	10,631.45	10,927.75	9,790.11	43,242.97	41,867.63	1,59,663.96	2,23,194.19	98,749.44	6,92,805.84	5,14,667.23
	b) Other Income	0.08	-	0.20	0.10	0.20	11.06	(5.19)	(1.53)	(3.29)	(1.53)
	<b>Total Income</b>	<b>10,631.53</b>	<b>10,927.75</b>	<b>9,790.31</b>	<b>43,243.07</b>	<b>41,867.83</b>	<b>1,59,675.02</b>	<b>2,23,189.00</b>	<b>98,747.91</b>	<b>6,92,802.55</b>	<b>5,14,665.70</b>
2	<b>Expenses</b>										
	a) Cost of sales/services	8,397.50	8,629.21	7,802.41	34,201.13	33,002.91	90,899.90	1,47,066.15	61,381.82	4,28,584.80	3,16,989.04
	b) Changes in Inventories of finished goods, work-in-progress and stock-in-trade										
	c) Employee benefits expense	1,086.83	1,125.56	944.68	4,401.85	4,340.91	12,398.65	8,060.50	5,269.68	33,879.25	26,185.14
	d) Depreciation and amortization expense	0.98	1.48	1.91	6.12	7.63	8,389.99	8,053.25	8,219.46	32,007.94	30,687.52
	e) Finance costs	0.01	0.04	0.01	0.06	0.19	0.39	0.51	0.39	1.66	2.03
	f) Other expenses	1,173.44	1,161.73	1,019.06	4,599.23	4,464.47	14,052.78	15,321.40	6,466.54	55,117.73	39,332.45
	<b>Total expenses</b>	<b>10,658.76</b>	<b>10,918.02</b>	<b>9,768.07</b>	<b>43,208.39</b>	<b>41,816.11</b>	<b>1,25,741.71</b>	<b>1,78,501.81</b>	<b>81,337.89</b>	<b>5,49,591.38</b>	<b>4,13,196.18</b>
3	<b>Profit/(loss) before exceptional items (1-2)</b>	<b>(27.23)</b>	<b>9.73</b>	<b>22.24</b>	<b>34.68</b>	<b>51.72</b>	<b>33,933.31</b>	<b>44,687.19</b>	<b>17,410.02</b>	<b>1,43,211.17</b>	<b>1,01,469.52</b>
4	Exceptional Items										
5	<b>Profit/(loss) before tax (3+4)</b>	<b>(27.23)</b>	<b>9.73</b>	<b>22.24</b>	<b>34.68</b>	<b>51.72</b>	<b>33,933.31</b>	<b>44,687.19</b>	<b>17,410.02</b>	<b>1,43,211.17</b>	<b>1,01,469.52</b>
6	<b>Tax Expenses</b>										
	a) Current Tax	(8.50)	3.04	6.94	10.82	16.14	13,695.03	13,842.35	5,577.19	48,087.79	31,087.07
	b) Deferred tax	9.20	1.25	28.77	17.67	30.14	(544.85)	(214.77)	(234.86)	(1,109.28)	(621.36)
	<b>Total Tax Expenses</b>	<b>0.70</b>	<b>4.29</b>	<b>35.71</b>	<b>28.49</b>	<b>46.28</b>	<b>13,150.18</b>	<b>13,627.58</b>	<b>5,342.33</b>	<b>46,978.51</b>	<b>30,465.71</b>
7	<b>Net profit/(loss) after tax (5-6)</b>	<b>(27.93)</b>	<b>5.44</b>	<b>(13.47)</b>	<b>6.19</b>	<b>5.44</b>	<b>20,783.13</b>	<b>31,059.61</b>	<b>12,067.69</b>	<b>96,232.66</b>	<b>71,003.81</b>
8	Other comprehensive income/(loss) (net of tax)	186.72	41.11	(2.39)	340.46	67.11	50,455.75	11,195.33	(360.53)	91,941.96	19,463.76
9	<b>Total comprehensive income for the period(7+8)</b>	<b>158.79</b>	<b>46.55</b>	<b>(15.86)</b>	<b>346.65</b>	<b>72.55</b>	<b>71,238.88</b>	<b>42,254.94</b>	<b>11,707.16</b>	<b>1,88,174.62</b>	<b>90,467.57</b>
10	Paid-up equity share capital (Face Value of Rs.2/-)	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 Earnings per share (Face value of Rs.2/-each) (not annualized)					1,17,294.98					8,28,554.88
12	a) Basic (In Rs.)	(0.001)	0.0003	(0.001)	0.0003	0.0003	1.0296	1.5387	0.5978	4.7675	3.5176
	b) Diluted (In Rs.)	(0.001)	0.0003	(0.001)	0.0003	0.0003	1.0296	1.5387	0.5978	4.7675	3.5176

**Notes:**

- The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 07th June 2026.
- The above financial results have been prepared in accordance with Ind AS notified under the companies(Indian accounting standards) rules,2015.
- The Company operates in two segments i.e, Digital Marketing and Software Development.
- The figures of the last quarter are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year
- The figures for the previous period/year have been regrouped/reclassified, wherever necessary.

*P. Ramesh*  


For BRIGHTCOM GROUP LIMITED

*Raghunath A*  
 Raghunath A  
 Executive Director  
 DIN: 00060018

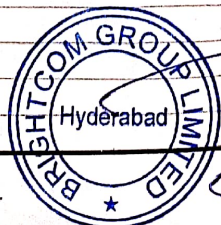


Place : HYDERABAD  
 Date : June 7, 2026

## Statement of Assets &amp; Liabilities

(Rs. In Lakhs)

Sl.No.	Particulars	Standalone		Consolidated	
		As at	As at	As at	As at
		31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25
		(Audited)	(Audited)	(Audited)	(Audited)
	<b>ASSETS</b>				
1	<b>Non-current assets</b>				
	Property, plant and equipment	41.83	47.81	1,895.87	2,262.16
	Capital work in Progress	-	-	28,493.88	18,178.49
	Investment property	21.95	21.95	21.95	21.95
	Goodwill on consolidation			-	
	Other intangible assets			1,13,569.78	95,109.50
	Intangible assets under development			29,116.20	19,713.45
	Financial assets				
	- Investments	67,776.49	67,775.49	62,683.51	58,294.96
	- Loans	26.36	20.66	12,564.25	11,357.08
	- Other financial assets	164.45	164.45	2,066.24	1,884.00
	Deferred tax assets (net)	-	-	3,179.46	1,856.87
	Non-current tax assets (net)	60.34	57.34	60.34	57.34
	Other non-current assets			3,859.57	3,489.72
	<b>Total non-current assets</b>	<b>68,091.42</b>	<b>68,087.70</b>	<b>2,57,511.05</b>	<b>2,12,225.52</b>
2	<b>Current assets</b>				
	Financial assets				
	- Trade receivables	22,243.08	21,329.23	5,18,572.89	3,92,640.27
	- Cash and cash equivalents	26.08	24.77	1,41,497.70	1,15,286.86
	- Other bank balances	52.85	52.85	52.85	52.85
	- Loans	86,317.58	85,675.42	2,28,589.87	2,15,215.80
	- Other financial assets	74.49	78.26	74.49	78.26
	Other current assets	6,307.70	6,151.99	52,649.07	44,514.37
	<b>Total current assets</b>	<b>1,15,021.78</b>	<b>1,13,312.52</b>	<b>9,41,436.87</b>	<b>7,67,788.41</b>
	<b>Total assets</b>	<b>1,83,113.20</b>	<b>1,81,400.22</b>	<b>11,98,947.92</b>	<b>9,80,013.93</b>
	<b>EQUITY AND LIABILITIES</b>				
	<b>Equity</b>				
	Equity share capital	40,370.44	40,370.44	40,370.44	40,370.44
	Other equity	1,17,641.62	1,17,294.98	10,16,729.49	8,28,554.88
	<b>Total equity</b>	<b>1,58,012.06</b>	<b>1,57,665.42</b>	<b>10,57,099.93</b>	<b>8,68,925.32</b>
	<b>LIABILITIES</b>				
1	<b>Non-current liabilities</b>				
	Financial liabilities				
	- Borrowings	12,476.24	11,280.69		
	Other Long - Term liabilities	-	-		
	Provisions	507.33	431.59	1,199.42	1,057.65
	Deferred tax liabilities (net)	55.06	37.39	354.97	308.56
	<b>Total non-current liabilities</b>	<b>13,038.63</b>	<b>11,749.67</b>	<b>1,554.39</b>	<b>1,366.21</b>
2	<b>Current liabilities</b>				
	Financial liabilities				
	- Borrowings	-	-		
	- Trade payables	4,478.52	4,215.11	54,357.63	35,891.72
	- Other financial liabilities	161.08	133.37	161.08	133.37
	Other current liabilities	5,239.04	5,464.03	56,009.94	46,016.62
	Provisions	2,183.87	2,172.63	29,764.95	27,680.69
	<b>Total current liabilities</b>	<b>12,062.51</b>	<b>11,985.14</b>	<b>1,40,293.60</b>	<b>1,09,722.40</b>
	<b>Total equity and liabilities</b>	<b>1,83,113.20</b>	<b>1,81,400.22</b>	<b>11,98,947.92</b>	<b>9,80,013.93</b>



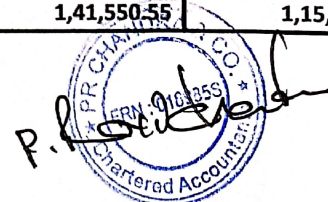
P. Reddy  
 Chartered Accountant  
 No. 0109385

## Brightcom Group Limited

(Rs. In lakhs)

## Statement of Cash flows(audited)

	Particulars	Standalone		Consolidated	
		Year ended Mar 31,		Year ended Mar 31,	
		2026 Rupees	2025 Rupees	2026 Rupees	2025 Rupees
	Audited	Audited	Audited	Audited	
<b>A.</b>	<b>Cash Flow from Operating Activities</b>				
	Profit Before Tax	34.68	51.72	1,43,211.16	1,01,469.52
	Adjustment for :				
	Add:Depreciation and amortisation expense	6.12	7.63	32,007.94	30,687.52
	Interest Expense	-	-	-	-
	Allowance for doubtful trade receivables	(22.67)	(64.49)	3,032.29	1,765.67
	<b>Operating Profit before Working Capital Changes</b>	<b>18.13</b>	<b>(5.14)</b>	<b>1,78,251.39</b>	<b>1,33,922.71</b>
	Adjustment for Working Capital Changes:				
	Increase/(Decrease) in Short term Borrowings				
	Increase/(Decrease) in Trade Payables	263.41	(2,158.58)	18,465.91	5,298.46
	Increase/(Decrease) in other Current Liabilities	(224.99)	304.50	9,993.32	4,144.95
	Increase/(Decrease) in Others financial liabilities	27.71	29.12	27.71	29.12
	Increase/(Decrease) in Short-Term Provisions	1.43	42.38	2,117.66	(60.59)
	Decrease/(Increase) in Trade Receivables	(891.19)	1,620.70	(1,28,964.91)	(28,423.03)
	Decrease/(Increase) in Short-Term Loans and Advances	(642.16)	43.81	(13,374.08)	(61,436.06)
	(Increase)/Decrease in Other Financial Assets	3.77	(11.03)	3.77	(11.03)
	(Increase)/Decrease in other Current Assets	(155.71)	(208.91)	(8,134.70)	(8,584.98)
	<b>Cash Flow from Operating Activities</b>	<b>(1,599.60)</b>	<b>(343.15)</b>	<b>58,386.07</b>	<b>44,879.55</b>
	Less: Taxes paid	1.00		48,121.18	27,422.86
	<b>Net Cash Flow from Operating Activities(A)</b>	<b>(1,600.60)</b>	<b>(343.15)</b>	<b>10,264.89</b>	<b>17,456.69</b>
<b>B</b>	<b>Cash Flow from Investing Activities</b>				
	Purchase/(Increase) of Fixed Assets	(0.15)	-	(0.15)	-
	(Increase)/Decrease in Non-Current Investments	(1.00)	-	-	-
	(Increase)/Decrease in Capital Work in Progress	-	-	(28,493.88)	(19,713.45)
	(Increase)/Decrease in Intangibles under development	-	-	(29,116.20)	(18,178.49)
	<b>Net cash flow from investing activities(B)</b>	<b>(1.15)</b>	<b>-</b>	<b>(57,610.23)</b>	<b>(37,891.94)</b>
<b>C.</b>	<b>Cash Flows from Financing Activities</b>				
	Increase /(Decrease) in Foreign Currency Fluctuation Reserve	1,526.25	356.69	74,822.48	15,014.63
	Increase/(Decrease) in long term provision	85.52	(23.82)	662.85	363.01
	(Increase)/Decrease in Deferred tax Asset(Net)	-	-	(213.31)	(60.99)
	Increase/(Decrease) in Deferred tax Liabilities(Net)	-	-	46.41	39.53
	(Increase)/Decrease in Long term loans and advances	(5.70)	-	(1,207.16)	(292.75)
	(Increase)/Decrease in Non current Other Financial Assets	-	11.03	(182.24)	(44.41)
	(Increase)/Decrease in Other Non - Current tax Assets	(3.00)		(3.00)	11.03
	(Increase)/Decrease in Other Non - Current Assets	-	-	(369.85)	(90.12)
	<b>Net cash flow from financing activities C</b>	<b>1,603.07</b>	<b>343.89</b>	<b>73,556.18</b>	<b>14,939.94</b>
	<b>Cash and cash equivalents at beginning of year</b>	<b>77.61</b>	<b>76.88</b>	<b>1,15,339.71</b>	<b>1,20,835.02</b>
	Net change in cash ( A+B+C)	1.32	0.74	26,210.84	(5,495.31)
	<b>Cash and cash equivalents for the year ended 31st March'2026</b>	<b>78.93</b>	<b>77.62</b>	<b>1,41,550.55</b>	<b>1,15,339.71</b>



**BRIGHTCOM GROUP LIMITED (NSE&BSE - BCG )**  
**(Formerly Lycos Internet Limited)**

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

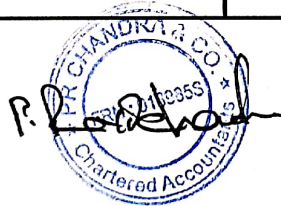
CIN:L64203TG1999PLC030996

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

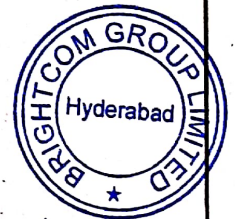
Sl.No.	Particulars	Consolidated				
		Quarter Ended	Quarter Ended	Quarter Ended	Year Ended	
		31-Mar-2026	31-Dec-2025	31-Mar-2025	31-Mar-2026	31-Mar-2025
		(audited)	(Unaudited)	(audited)	(audited)	(audited)
<b>1</b>	<b>Segment Revenue</b>					
	(a) Digital Marketing Segment	1,49,213.32	2,12,387.14	89,152.47	6,50,269.74	4,73,311.85
	(b) Software Development Segment	10,450.64	10,807.05	9,596.97	42,536.10	41,355.38
	<b>Total Sales/ Income from Operations</b>	<b>1,59,663.96</b>	<b>2,23,194.19</b>	<b>98,749.44</b>	<b>6,92,805.84</b>	<b>5,14,667.23</b>
	Less: Inter Segment Revenue					
	<b>Net Sales/ Income from Operations</b>	<b>1,59,663.96</b>	<b>2,23,194.19</b>	<b>98,749.44</b>	<b>6,92,805.84</b>	<b>5,14,667.23</b>
<b>2</b>	<b>Segment Results - Profit (+) / Loss (-) before tax and interest</b>					
	(a) Digital Marketing Segment	33,946.22	44,679.68	17,380.14	1,43,204.88	1,01,418.08
	(b) Software Development Segment	(12.52)	8.02	30.27	7.95	53.47
	<b>Total</b>	<b>33,933.70</b>	<b>44,687.70</b>	<b>17,410.41</b>	<b>1,43,212.83</b>	<b>1,01,471.55</b>
	Less: Interest	0.39	0.51	0.39	1.66	2.03
	<b>Total Profit (+) / Loss (-) before tax</b>	<b>33,933.31</b>	<b>44,687.19</b>	<b>17,410.02</b>	<b>1,43,211.17</b>	<b>1,01,469.52</b>
<b>3</b>	<b>Segment Assets</b>					
	(a) Digital Marketing Segment	11,63,981.64	11,22,987.45	9,46,733.30	11,63,981.64	9,46,733.30
	(b) Software Development Segment	34,966.28	37,638.23	33,280.63	34,966.28	33,280.63
	<b>Total segment assets</b>	<b>11,98,947.92</b>	<b>11,60,625.68</b>	<b>9,80,013.93</b>	<b>11,98,947.92</b>	<b>9,80,013.93</b>
	<b>Segment liabilities</b>					
	(a) Digital Marketing Segment	1,27,267.99	1,57,224.63	97,847.62	1,27,267.99	97,847.62
	(b) Software Development Segment	14,580.00	17,539.98	13,240.99	14,580.00	13,240.99
	<b>Total segment liabilities</b>	<b>1,41,847.99</b>	<b>1,74,764.61</b>	<b>1,11,088.61</b>	<b>1,41,847.99</b>	<b>1,11,088.61</b>



For BRIGHTCOM GROUP LIMITED

*(Signature)*

Raghunath A  
Executive Director  
DIN: 00060018



Place : HYDERABAD  
Date : June 7, 2026



**Independent Auditor's Report on Quarterly and Year to Date Audited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended.**

**To**

**The Board of Directors of**

**M/s. Brightcom Group Limited**

We have audited the accompanying statement of Consolidated Financial Results of M/s Brightcom Group Limited ("Holding company") and its subsidiaries (Holding company and its subsidiaries together referred to as "the Group") for the quarter ended 31st March 2026 and for the period from 1st April, 2025 to 31st March, 2026 ("the statement") attached herewith, being submitted by the "Holding Company" pursuant to the requirement of the SEBI (Listing Obligations and Disclosure Requirements) regulations, 2015, as amended ("Listing Requirements").

This statement which is the responsibility of the Holding Company's Management and have been approved by the Board of Directors of the Holding Company, has been compiled from related consolidated financial statements which have been prepared in accordance with Indian Accounting Standards specified under the Section 133 of the Companies Act 2013 read with relevant rules issued there under and other accounting consolidated Ind AS financial statements as at and for the quarter ended 31st march 2026 and for the period from 01-04-2025 to 31-03-2026 and the relevant requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Requirements")

In our opinion and to the best of our information and according to the explanations given to us, the statement:

Includes the results of the following entities:

1. Ybrant Media Acquisition Inc
2. Online Media Solutions Limited
3. International Expressions Inc
4. Dream AD SA Panama
5. Ybrant Digital Services De Publicidade Ltd
6. LGS Global FZE
7. Ybrant Digital (Brasil) Limited
8. Frontier Data Management Inc
9. Dream AD SA Argentina
10. Dyomo Corporation
11. Get Media Mexico Socidadanonima De Capital Variable, Mexico
12. Dream AD SA Chile

For P R Chandra & Co  
Chartered Accountants



13. Dream AD SA Uruguay
14. Max Interactive Pty Ltd
15. LIL Projects Private Limited
16. YReach Media Private Limited
17. Brightcom Defence Private Limited

Does not include the results of Associate company, M/s Vuchi Media Private Limited (Refer Point No.5 of basis for qualified opinion para on consolidation of our report)

We conducted our audit in accordance with the auditing standards generally accepted in India. In our opinion and to the best of our information and according to the explanations given to us except for the possible effects of the matters described in below paragraph 3, the year-to-date consolidated financial statement:

- a. are presented in accordance with the requirements of regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Requirements ") and
- b. except for the effects of the matters described in the "Basis for Qualified Opinion "section of our report, give a true and fair view in conformity with the aforesaid Indian Accounting standards and other accounting principles generally accepted in India of profit and total comprehensive income and other financial information of "the group" for the quarter ended 31st March 2026 and for the year ended March 31,2026.

### **Basis for Qualified Opinion**

We conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of "the Consolidated Financial Statements" section of our report .We are independent of "the Group" in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of "the consolidated financial statements" under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

- 1) We cannot confirm the opening and closing balances as they are subject to change. SEBI vide its letter dated 13.04.2023 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 year's opening balances and consequent effect on the closing balances thereof are subject to the verification and confirmation by the peer review auditor.

For P R Chandra & Co  
Chartered Accountants  
FRN:0189855  
FRN:0169355  
CA P. Navichandra  
Partner  
M.No: 230754

- 2) The Company derives a substantial portion of its revenue from its foreign branch in the USA. We have relied on the financial information of the said branch as confirmed by its Certified Public Accountant (CPA), and no further verification procedures adopted.
- 3) We have obtained confirmations of the financial information of the foreign subsidiaries from their respective Certified Public Accountants (CPAs), which collectively account for approximately 86% of the Group's total revenue for the year. The financial information relating to these subsidiaries has been considered by us based solely on the confirmations furnished by the respective CPAs and hence we could not perform extended verification and other procedures in respect of the financial information of these foreign subsidiaries.

The management of "the Holding company" after converting the financial information into reporting currency & consolidating as per Ind AS, submitted the consolidated financial statements to us and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such financial statements/financial information/financial results.

- 4) Considering the SEBI's Interim order cum show-cause notice dated 13th April, 2023 we have made the following observations:
  - a) As referred in Point No. 72, the company's 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.
  - 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, for the period between FY 2014-15 and FY 2021-22.
  - 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.
  - d) "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.
  - e) The promoters shareholding is based on available information and may change, as the company has appealed against SEBI's interim order dated 22<sup>nd</sup> August 2023 and subsequent confirmatory order dated 28<sup>th</sup> February 2024. The proceedings are ongoing.

For P R Chandra & Co  
Chartered Accountants  
ERN: 0189835  
FRN: 0169355  
CA P. Ravichandra  
Partners  
M.No. 230754

- 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.
- 6) 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.

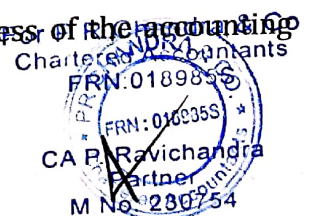
### **Emphasis of Matter Paragraph**

1. With respect to Income Tax and GST the company has certain appeals pending with the authorities, the outcome of which is not ascertained as on the date of Balance Sheet.
2. We verified the available bank balances based on the records and statements provided by the management.

***Our opinion is not modified in respect of above emphasis of matter paragraph.***

### **Responsibility of Management and Those Charged with Governance for the Consolidated Ind AS Financial Statements**

The Holding Company's Board of Directors are responsible for the preparation and presentation of these Consolidated IND AS Financial Statements in term of the requirements of the Companies Act, 2013 that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the Group accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting



records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Consolidated IND AS Financial Statements by the Directors of "the Holding Company", as aforesaid.

In preparing the consolidated financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group is also responsible for overseeing the financial reporting process of the Group.

#### **Auditor's Responsibilities for the Audit of the Consolidated IND AS Financial Statements**

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company and its subsidiary companies which are companies incorporated in India, has adequate internal financial controls system in place and the operating effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements.
- Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in : (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

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


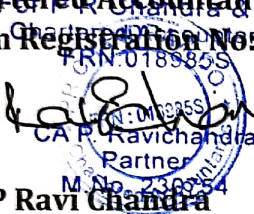
For P R Chandra & Co  
Chartered Accountants  
FRN: 0169355

CA P. Ravichand  
Partner  
M.N. 29075



From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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

  
  
CA P. Ravichandra  
Partner  
M. No. 230754

**CA P Ravi Chandra**  
**Partner, Membership No. 230754**  
**UDIN: 26230754VPSMDS9561**

**Place: Hyderabad**  
**Date:07-06-2026**

**Independent Auditor's Report on Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as Amended**

**To**  
**The Board of Directors of**  
**M/s. Brightcom Group Limited**

**Qualified Opining:**

We have audited the accompanying standalone quarterly financial results of M/s Brightcom Group Limited ("the Company") for the quarter ended 31<sup>st</sup> March 2026 and the year-to-date results for the period from 1<sup>st</sup> April 2025 to 31<sup>st</sup> March,2026 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015, as amended ("The Listing Obligations").

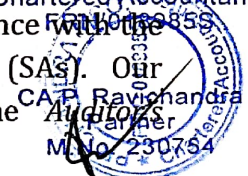
In Our Opinion and to the best of our information and according to the explanations given to us, these standalone financial results:

- a. Are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015 as amended: and
- b. Except for the effects of the matters described in the "Basis for Qualified Opinion" section of our report gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind As 34")prescribed under section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued thereunder and other accounting principals generally accepted in India of Profit and total comprehensive income and Other financial information of the Company for the quarter ended 31st March,2026 as well as the year to date results for the period from 01-04-2025 to 31-03-2026.

**Basis for Qualified Opinion**

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the


For P R Chandra & Co  
Chartered Accountants



*Responsibilities for the Audit of the Standalone Financial Statements* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

- 1) We cannot confirm the opening and closing balances as they are subject to change. SEBI vide its letter dated 13.04.2023 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 year's opening balances and consequent effect on the closing balances thereof are subject to the verification and confirmation by the peer review auditor. (Refer SEBI Order No WTM/ASB/CFID/\_4/25730/2023-24 point no 177(b))
- 2) The Company derives a substantial portion of its revenue from its foreign branch in the USA. We have relied on the financial information of the said branch as confirmed by its Certified Public Accountant (CPA), and no further verification procedures adopted.
- 3) Considering the SEBI's Interim order cum show-cause notice dated 13th April, 2023 we have made the following observations:
  - a) As referred in Point No. 72, the company's 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.
  - 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, for the period between FY 2014-15 and FY 2021-22.
  - 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.
  - d) The promoters shareholding is based on available information and may

For P R Chandra & Co  
Chartered Accountants  
P. Ravichandra  
Partner  
M.No. 230754



change, as the company has appealed against SEBI's interim order dated 22<sup>nd</sup> August 2023 and subsequent confirmatory order dated 28<sup>th</sup> February 2024. The proceedings are ongoing.

- e) "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.
- f) 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 22<sup>nd</sup> August, 2023, and later passed confirmatory order on 28<sup>th</sup> 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.

#### **Emphasis of Matter Paragraph**

1. With respect to Income Tax and GST the company has certain appeals pending with the authorities, the outcome of which is not ascertained as on the date of Balance Sheet.
2. We verified the available bank balances based on the records and statements provided by the management.

***Our opinion is not modified in respect of above matters.***

#### **Management's Responsibility for the Standalone Financial Statements**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance



with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

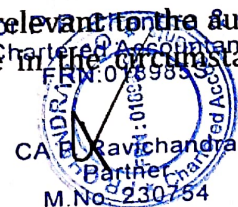
The Board of Directors is responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Standalone Financial Statements**

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances.



Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast a significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in: (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe



these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

**For P R Chandra & Co**

**Chartered Accountants**

**Firm Registration No: 018985S**

*P. Ravichandra*

**CA Ravichandra Puvvada**

**Partner Membership No. 230754**

**UDIN: 26230754CYXTHL1917**

**Place: Hyderabad**

**Date: 07-06-2026**