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Ref: BGFT/BSE/QR04/05/2026

Date: 15th May, 2026

To,

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

Sub: Outcome of the Board Meeting held on 15th May, 2026.

(Scrip Code: 511664)

Dear Sir/Madam,

We wish to inform you that the Board of Directors of the Company in their meeting held on 15th May, 2026 have approved the following transactions:-

1. Pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirement) Regulations, 2015, ("The Listing Regulations"), submission of Audited quarterly/Year ended Financial Results of the Company for the period ended 31-03-2026 along with Auditors' Report thereon.
2. Mr. Akhileshwar Singh has resigned from the post of Company Secretary & Compliance Officer of the Company.
3. AKP & Associates has appointed as Secretarial Auditor of the Company.
4. Jamuna Prasad Sharma has resigned from the post of CFO.
5. Mr. Madhav Agarwal has appointed as Chief Financial Officer of the Company.

The Meeting of the Board of Directors of the Company commenced at 02:30 p.m. and concluded at 04.00 p.m.

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

Thanking You.

For **BGIL Films and Technologies Limited**


Arti Bhatia
Chairperson
Encl. a/a



BGIL FILMS & TECHNOLOGIES LIMITED

Regd Off: ALTF, NH-19, CRRI, Ishwar Nagar, Okhla, New Delhi - 110044

Corp Off: C-13, 2nd Floor, Sector-58, Noida - 201301

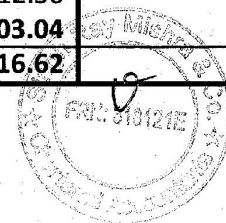
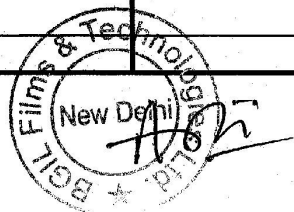
CIN L65993DL1989PLC035572, Ph :- +91-120-4227792, Fax :- +91-120-4227791

Website:- www.bgilfilms.com, email :- bgilfilms@bgilinfo.com

BALANCE SHEET AS AT 31ST MARCH 2026

(₹ in Lakh)

Particulars		As at 31st March 2026	As at 31st March 2025
ASSETS			
(1) Non current Assets			
(a) Property, Plant and Equipment		76.22	81.90
(b) Other Intangible Assets		23.66	27.91
(c) Financial Assets			
(i) Investments		65.79	67.07
(ii) Loans		166.56	166.56
(iii) Other Financial Assets		97.03	154.30
(d) Other Non-Current Assets		1,021.93	1,021.21
Sub Total Non Current Assets		1,451.19	1,518.95
(2) Current Assets			
(a) Inventories		479.21	479.21
(b) Financial Assets			
(i) Trade Receivables		518.81	700.68
(ii) Cash and Cash Equivalents		16.65	16.20
(iii) Other Financial Assets		0.14	0.14
(c) Other current assets		50.63	59.27
Sub Total Current Assets		1,065.43	1,255.50
Total Assets		2,516.61	2,774.45
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital		1,132.76	1,132.76
(b) Other Equity		789.39	780.76
		1,922.16	1,913.52
LIABILITIES			
(1) Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		209.49	179.49
(b) Long Term Provisions		3.91	3.91
(c) Deferred Tax Liabilities (Net)		19.74	10.73
(d) Other Non-Current Liabilities		158.28	158.28
Sub Total Non Current Liabilities		391.41	352.40
(2) Current liabilities			
(a) Financial Liabilities			
(i) Trade payables			
a). Total Outstanding dues of micro enterprises and small enterprises		-	-
a). Total Outstanding dues other than micro enterprises and small enterprises		158.07	409.80
(b) Other Current Liabilities		32.47	94.21
(c) Short Term Provisions		12.50	4.51
Sub Total Current Liabilities		203.04	508.52
Total Equity And Liabilities		2,516.62	2,774.45



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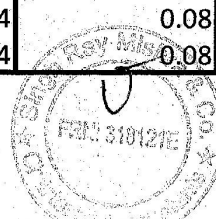
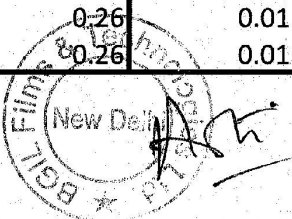
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AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH 2026

Rupees in Lakh

Particulars	Quarter Ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
I Revenue from Operations	72.78	16.07	26.75	102.11	26.75
II Other Income	17.51	-	794.84	17.51	795.50
III Total Revenue (I+II)	90.29	16.07	821.59	119.61	822.25
IV Expenses:					
Cost of Material Consumed	36.54	-	25.25	36.54	25.25
Purchases of Stock-in-Trade	-	-	-	-	-
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
Employee benefits expense	6.73	5.06	6.26	24.51	24.95
Finance Costs	0.03	-	-	0.03	-
Depreciation and Amortisation	5.25	1.56	2.47	9.92	9.87
Other Expenses	0.71	8.27	742.35	21.69	754.61
Total Expenses	49.26	14.89	776.33	92.69	814.68
V Profit / (Loss) before exceptional items and tax (III-IV)	41.03	1.18	45.26	26.93	7.57
VI Exceptional Items	-	-	-	-	-
VII Profit before tax (V-VI)	41.03	1.18	45.26	26.93	7.57
VIII Tax Expense					
(1) Current Tax	7.99	-	2.76	7.99	2.76
(2) Deferred Tax	(1.68)	(0.73)	30.22	9.01	21.65
IX Profit/(loss) for the period (VII-VIII)	34.72	1.91	12.29	9.92	(16.84)
X Extraordinary Items	-	-	-	-	-
XI Other Comprehensive Income					
(A) Items that will not be reclassified	-	-	-	-	-
(B) Items that will be reclassified to Fair value changes on investments (Net)	(5.10)	(0.31)	(7.41)	(1.29)	(5.97)
XII Total Comprehensive Income for the period (IX+X)	29.62	1.60	4.88	8.64	(22.80)
XIII Paid-up Equity Share Capital (Face Value of Rs. 10 per share)	1,132.76	1,132.76	1,132.76	1,132.76	1,132.76
XIV Earnings per equity share					
Equity shares of par value Rs. 10 each					
(1) Basic	0.26	0.01	0.04	0.08	(0.20)
(2) Diluted	0.26	0.01	0.04	0.08	(0.20)



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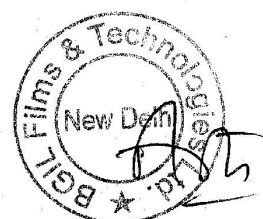
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STATEMENT OF CASH FLOW AS AT 31ST MARCH 2026

(₹ in Lakh)

	DESCRIPTIONS	AS AT 31.03.2026	AS AT 31.03.2025
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit / (Loss) as per Statement of Profit & Loss	26.93	7.57
	Adjustments for:		
	Depreciation	9.92	9.87
	Provision for Gratuity	-	0.03
	Interest Received	-	-
	Operating Profit before Working Capital changes	36.85	17.47
	Changes in working capital:		
	Adjustments for (increase) / decrease in operating assets:		
	Trade Receivables	181.87	510.52
	Loans & Advances	-	(5.97)
	Change in Inventories	-	-
	Other Current Assets	65.20	(4.10)
	Adjustments for increase / (decrease) in operating liabilities:		
	Trade Payable	(251.73)	(585.54)
	Current Liabilities	(61.74)	(1.47)
	Expenses Payable		18.38
	Cash Generated from Operations	(29.55)	(50.71)
	Direct Taxes Paid (net of refunds)		2.76
	Extra ordinary /Prior period items	(1.29)	(5.97)
	Net cash flow from / (used in) operating activities (A)	(30.83)	(53.93)
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Capital expenditure on fixed assets	-	-
	Decrease (Increase) in Investments	1.29	5.97
	Interest received	-	-
	Net cash flow from / (used in) investing activities (B)	1.29	5.97
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Increase / (Decrease) in Short Term Borrowing	30.00	58.67
	Net cash flow from / (used in) financing activities (C)	30.00	58.67
	Net increase / (decrease) in cash and cash equivalents (A+B+C)	0.45	10.69
	Cash and cash equivalents at the beginning of the year	16.20	5.51
	Cash and Cash Equivalent at the end of the year	16.65	16.20



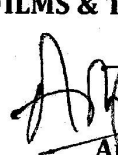
Notes to RESULTS

- 1) The aforesaid audited financial results for the year ended 31st March 2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in its meeting held on May 15, 2025.
- 2) The Company do not have more than one "Reportable Operating System" in line with the Indian Accounting Standard (IND-AS-108)-"Operating Segments".
- 3) Figures for the quarters ended 31 March 2026 and 31 March 2025 are the balancing figures between audited figures for the full financial year and the reviewed year to date figures upto the third quarter of the respective financial year.
- 4) Earnings per share are not annualized for the Quarter ended 31 March, 2026, Quarter ended 31 December, 2025 and Quarter ended 31 March, 2025.
- 5) The figures for the corresponding previous periods have been regrouped/ reclassified wherever considered necessary to confirm to the figures represented in the current period.
- 6) The results have been prepared in accordance with the companies (Indian Accounting Standards) Rules 2015 (IND AS) prescribed under section 133 of the Companies Act 2013 and principles general accepted in India.
- 7) Various Notices received from the various government departments viz. the same have been duly replied or necessary actions have been taken.
- 8) Mr. Akhileshwar Singh has resigned from the post of Company Secretary & Compliance Officer after the adoption of Audited Financial Results of the Company.
- 9) AKP & Associates has appointed as Secretarial Auditor of the Company.
- 10) Jamuna Prasad Sharma has resigned from the post of CFO of the Company.
- 11) Mr. Madhav Agarwal has been appointed as Chief Financial Officer of the Company with immediate effect.
- 12) The Company has withdrawn a preferential Shares/share warrants in principal approval application from BSE on dated 15th December, 2025 and we are in process of filing the new set of application soon.
- 13) As per new tax regime, Company has adopted lower income tax rate policy from the financial year 2025-26.

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

Place: Noida

Date: 15.05.2026


New Delhi
Arti Bhatia
Chairperson

(Circular stamp of BGIL Films & Technologies Ltd. with 'New Delhi' in the center)



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of BGIL Films & Technologies Limited

Report on the Audit of Standalone Financial Results

Opinion

1. We have audited the accompanying Statement of Standalone financial results of **BGIL Films & Technologies Limited** (hereinafter referred to as the 'Company') for the quarter and year ended March 31, 2026 (the "Statement") and the standalone statement of assets and liabilities and the standalone statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us, the statement:
 - (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
 - (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") prescribed and other accounting principles generally accepted in India, of net loss and total comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2026 and the standalone statement of assets and liabilities and the standalone statement of cash flows as at and for the year ended on that date.

Basis for Opinion

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

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

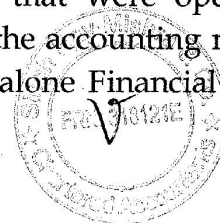
4. Emphasis of Matter

- (i) The Company is not regular in payment of statutory dues.
- (ii) The company has not filed TDS Returns for the current financial year yet.
- (iii) Debtors and Creditors of the company are subject to confirmation and reconciliation that may have an impact on Net Profits. There is no confirmation available.
- (iv) The company has entered a joint venture in an earlier year for which no profit/loss has been recognized yet, which may impact its revenue.
- (v) The company has not accounted for penalty imposed by SEBI amounting to Rs. 5 Lakhs vide its adjudication order dated 29.11.2019, further explained in note 7 to the standalone financial results.
- (vi) The company, as per the decision of Board, has written off Rs. 257.78 Lacs of Receivable and Rs. 275.29 Lacs of Trade Payable during the year, considering long impact of Covid 19 Pandemic.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results

5. The statement which includes the standalone financial results is the responsibility of the company's Board of Directors, and has been approved by it for the issuance. The statement has been compiled from the related audited Interim Condensed Standalone Financial Statement as at and for the quarter and year ended March 31, 2026. This responsibility includes the preparation of the Standalone Financial result for the quarter and year ended march 31, 2026 that give a true and fair view of the net loss and other comprehensive income and other Financial information in accordance with the recognition and measurement principles laid down Ind AS, prescribed under section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation. This responsibility also includes maintenance of adequate accounting record in accordance with the provisions of the Act for safeguarding the assets of the company and for preventing and detecting frauds and other irregularities: selection and application of appropriate accounting policies; making judgment and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial control that were operating effectively for ensuring the accuracy and completeness of the accounting record, relevant to the preparation and presentation of the Standalone Financial result

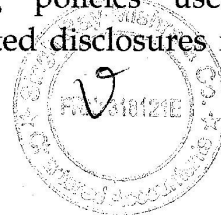


the give a true and fair view and is free from material misstatement, whether due to fraud or error.

6. In preparing the standalone financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
7. The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

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

8. Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these standalone financial results.
9. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure, and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.
10. We communicate with those charged with governance of the Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
11. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

12. The Financial Results include the results for the quarter ended March 31, 2026, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to limited review by us. As required under the Listing regulations.

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



[Handwritten Signature]

CA. Vinay Kumar
Partner
M. No. 402996

Place : Noida
Date : 15.05.2026

UDIN: 26402996202NE98879