



Ref: BCG/SE/2023/May-08

Date: May 31, 2023

To

BSE Limited

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

To

National Stock Exchange of India Limited

Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai – 400 051.
NSE Symbol: BCG

Sub: Disclosure under Regulation.23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 of Brightcom Group Limited;

Dear Sir/Ma'am,

Pursuant to the provision of Reg.23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the attached note on Related party Transaction in the format specified by SEBI Circular vide Reference No SEBIIHO/CFD/CMDI/CIR/P/20211662 dated November 22, 2021 on Consolidated basis for the Half Year ended March 31, 2023.

We request you to take note of the above information on record and acknowledge the receipt of the same.

Request you to take the same on record and oblige.

Thanking you,

Yours Truly,

For Brightcom Group Limited

Rajesh Vankadara

Company Secretary & Compliance Officer



Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.																
	Details of the party (listed entity/subsidiary entering into the transaction)	Details of the counter party		Type of Related Transaction	Value of the Related party transactions as approved by the audit committee	Value of transaction during the reporting period	In case of Monies are due to either party as a result of the transaction		In case any financial		Details of the loans, inter-corporate deposits, advances or investments					
				(see Note 5)	(see Note 6a)	(see Note 6b)	(see Note 1)		indebtedness is incurred to make							
									or give loans, inter-corporate							
									deposits, advances or investments							
#	Name	Name	Relationship of the Counterparty with the listed entity or its subsidiary				Opening Balance	Closing Balance	Nature of indebtedness (loan/issuance of debt/any other etc.)	Cost (see Note	Tenure	Nature (loan/advance/inter-corporate deposit/investment)	Interest Rate (%)	Tenure	Secured/Unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
										7)						
1	BRIGHTCOM GROUP LTD	LIL PROJECTS PVT LTD	Wholly-owned subsidiary	LOAN -GIVEN	5,983.07	5,983.07	6,886.49	12,869.56				LOAN -GIVEN			Unsecured	
2	BRIGHTCOM GROUP LTD	YREACH MEDIA PVT LTD	Wholly-owned subsidiary	LOAN -GIVEN	6,613.13	6,613.13	21,636.74	28,249.87				LOAN -GIVEN			Unsecured	
3	BRIGHTCOM GROUP LTD	DreamAd, Panama	Wholly-owned subsidiary	FOREX VARIANCE	7.37	7.37	897.05	904.42				LOAN -TAKEN			Unsecured	
4	BRIGHTCOM GROUP LTD	Frontier Data Management Inc., USA	Wholly-owned subsidiary	FOREX VARIANCE	8.71	8.71	1,060.63	1,069.34				LOAN -TAKEN			Unsecured	
5	BRIGHTCOM GROUP LTD	International Expressions Inc., USA	Wholly-owned subsidiary	FOREX VARIANCE	7.05	7.05	857.67	864.72				LOAN -TAKEN			Unsecured	
6	BRIGHTCOM GROUP LTD	Online Media Solutions Limited, Israel	Wholly-owned subsidiary	FOREX VARIANCE	10.57	10.57	1,286.04	1,296.61				LOAN -TAKEN			Unsecured	
7	BRIGHTCOM GROUP LTD	Ybrant Media Acquisition Inc., USA	Wholly-owned subsidiary	FOREX VARIANCE	54.62	54.62	6,648.08	6,702.70				LOAN -TAKEN			Unsecured	
8	BRIGHTCOM GROUP LTD	Ybrant Employees welfare Trust	Wholly-owned subsidiary		-	0.67	108.17	107.50				LOAN -GIVEN			Unsecured	
9	BRIGHTCOM GROUP LTD	LGSL Foundation trust	Wholly-owned subsidiary		-	-7.79	49.16	56.95				LOAN -GIVEN			Unsecured	
10	BRIGHTCOM GROUP LTD	DreamAd Companies	Wholly-owned subsidiary		-	-	5,432.40	5,432.40				INVESTMENT				
11	BRIGHTCOM GROUP LTD	Frontier Data Management Inc., USA	Wholly-owned subsidiary		-	-	12,984.77	12,984.77				INVESTMENT				
12	BRIGHTCOM GROUP LTD	International Expressions Inc., USA	Wholly-owned subsidiary		-	-	10,453.63	10,453.63				INVESTMENT				
13	BRIGHTCOM GROUP LTD	Online Media Solutions Limited, Israel	Wholly-owned subsidiary		-	-	5,178.81	5,178.81				INVESTMENT				
14	BRIGHTCOM GROUP LTD	Ybrant Media Acquisition Inc.,USA	Wholly-owned subsidiary		-	-	12,652.40	12,652.40				INVESTMENT				
15	BRIGHTCOM GROUP LTD	Max Interactive Pty Ltd, Australia	Wholly-owned subsidiary		-	-	4,174.90	4,174.90				INVESTMENT				
16	BRIGHTCOM GROUP LTD	Dyomo Corporation, USA	Wholly-owned subsidiary		-	-	4.67	4.67				INVESTMENT				
17	BRIGHTCOM GROUP LTD	Ybrant Digital Servicos De Publiciase Ltda,Brazil	Wholly-owned subsidiary		-	-	2.66	2.66				INVESTMENT				
18	BRIGHTCOM GROUP LTD	Ybrant Digital (Brasil) Ltd., Singapore	Wholly-owned subsidiary		-	-	0.00	0.00				INVESTMENT				
19	BRIGHTCOM GROUP LTD	LGS Global FZE,UAE	Wholly-owned subsidiary		-	-	2.44	2.44				INVESTMENT				
20	BRIGHTCOM GROUP LTD	Yreach Media Pvt Ltd, India	Wholly-owned subsidiary		-	-	0.99	0.99				INVESTMENT				
21	BRIGHTCOM GROUP LTD	LIL Projects Private Limited	Wholly-owned subsidiary		-	-	1.00	1.00				INVESTMENT				
22	BRIGHTCOM GROUP LTD	Vuchi Media Private Limited, India	Associate Company				16,886.81	16,886.81				INVESTMENT				
23	BRIGHTCOM GROUP LTD	Dyomo corporation	Wholly-owned subsidiary	FOREX VARIANCE	15.35	15.35	1,867.87	1,883.22				TRADE RECEIVABLES				
24	BRIGHTCOM GROUP LTD	Dyomo corporation	Wholly-owned subsidiary	DIVIDEND INCOME	11.93	11.93	-	-								

25	BRIGHTCOM GROUP LTD	DreamAd-Chile	Wholly-owned subsidiary	DIVIDEND INCOME	4.44	4.44	-	-								
26	BRIGHTCOM GROUP LTD	DreamAd-PANAMA	Wholly-owned subsidiary	DIVIDEND INCOME	16.30	16.30	-	-								
27	BRIGHTCOM GROUP LTD	DreamAd-Argentina	Wholly-owned subsidiary	DIVIDEND INCOME	152.62	152.62	-	-								
28	BRIGHTCOM GROUP LTD	Frontier Data Management Inc., USA	Wholly-owned subsidiary	DIVIDEND INCOME	291.07	291.07	-	-								
29	BRIGHTCOM GROUP LTD	International Expressions Inc., USA	Wholly-owned subsidiary	DIVIDEND INCOME	129.92	129.92	-	-								
30	BRIGHTCOM GROUP LTD	Online Media Solutions Limited, Israel	Wholly-owned subsidiary	DIVIDEND INCOME	404.60	404.60	-	-								
31	BRIGHTCOM GROUP LTD	Dyomo corporation	Wholly-owned subsidiary	DIVIDEND RECEIVABLES	-	-	-	11.89								
32	BRIGHTCOM GROUP LTD	DreamAd-Chile	Wholly-owned subsidiary	DIVIDEND RECEIVABLES	-	-	-	4.42								
33	BRIGHTCOM GROUP LTD	DreamAd-PANAMA	Wholly-owned subsidiary	DIVIDEND RECEIVABLES	-	-	-	16.24								
34	BRIGHTCOM GROUP LTD	DreamAd-Argentina	Wholly-owned subsidiary	DIVIDEND RECEIVABLES	-	-	-	152.11								
35	BRIGHTCOM GROUP LTD	Frontier Data Management Inc., USA	Wholly-owned subsidiary	DIVIDEND RECEIVABLES	-	-	-	290.09								
36	BRIGHTCOM GROUP LTD	International Expressions Inc., USA	Wholly-owned subsidiary	DIVIDEND RECEIVABLES	-	-	-	129.46								
37	BRIGHTCOM GROUP LTD	Online Media Solutions Limited, Israel	Wholly-owned subsidiary	DIVIDEND RECEIVABLES	-	-	-	403.22								
38	BRIGHTCOM GROUP LTD	Dr. K. Jayalakshmi Kumari	Independent director	Sitting fee	1.20	-	-	-								
39	BRIGHTCOM GROUP LTD	Dr. Surabhi Sinha	Independent director	Sitting fee	1.20	-	-	-								
40	BRIGHTCOM GROUP LTD	Mr. Nilendu Narayan Chakraborty	Independent director	Sitting fee	1.10	-	-	-								
41	BRIGHTCOM GROUP LTD	Mr.SLN Raju	CFO	Remuneration	19.49	-	-	-								
42	BRIGHTCOM GROUP LTD	A Mahipal Reddy	Company Secretary & Compliance Officer	Remuneration	1.16	-	-	-								
43	BRIGHTCOM GROUP LTD	Mr. Rajesh Vankadara	Company Secretary & Compliance Officer	Remuneration	1.35	-	-	-								
44	YREACH MEDIA PVT LTD	Dyomo corporation	BETWEEN SUBSIDIARY	REVENUE	52.69	52.69	-	-								
45	YREACH MEDIA PVT LTD	LIL Projects Pvt Ltd	BETWEEN SUBSIDIARY				4,547.30	4,266.55				LOAN -GIVEN			Unsecured	
46	YREACH MEDIA PVT LTD	LIL Projects Pvt Ltd	BETWEEN SUBSIDIARY	LOAN -TEKEN	280.74	280.74		280.74				LOAN -TAKEN				
47	YREACH MEDIA PVT LTD	International Expressions Inc., USA	BETWEEN SUBSIDIARY		-	-	-	32.19				TRADE PAYABLE				
48	YREACH MEDIA PVT LTD	Dyomo corporation	BETWEEN SUBSIDIARY		-	-	-	127.72				TRADE RECEIVABLES				
49	LIL Projects Pvt Ltd	Frontier Data Management Inc., USA	BETWEEN SUBSIDIARY		-	-	2,232.75	2,232.75				TRADE PAYABLE				
50	LIL Projects Pvt Ltd	International Expressions Inc., USA	BETWEEN SUBSIDIARY		-	-	2,547.12	2,547.12				TRADE PAYABLE				
51	LIL Projects Pvt Ltd	Dyomo corporation	BETWEEN SUBSIDIARY		-	-	-	11.22				TRADE RECEIVABLES				
	Total (of Note 6b)					14,037.06										

Notes:

- 1 The details in this format are required to be provided for all transactions undertaken during the reporting period. However, opening and closing balances, including commitments, to be disclosed for existing related party transactions even if there is no new related party transaction during the reporting period.
- 2 Where a transaction is undertaken between members of the consolidated entity (between the listed entity and its subsidiary or between subsidiaries), it may be reported once.
- 3 Listed banks shall not be required to provide the disclosures with respect to related party transactions involving loans, inter-corporate deposits, advances or investments made or given by the listed banks.
- 4 For companies with financial year ending March 31, this information has to be provided for six months ended September 30 and six months ended March 31. Companies with financial years ending in other months, the six months period shall apply accordingly.
Each type of related party transaction (for e.g. sale of goods/services, purchase of goods/services or whether it involves a loan, inter-corporate deposit, advance or investment) with a single party shall be disclosed separately and there should be no clubbing or netting of transactions of same type. However, transactions with the same counterparty of the same type may be aggregated for the reporting period. For instance, sale transactions with the same party may be aggregated for the reporting period and purchase transactions may also be disclosed in a similar manner. There should be no netting off for sale and purchase transactions. Similarly, loans advanced to and received from the same counterparty should be disclosed separately, without any netting off.
- 6 In case of a multi-year related party transaction:

a. The aggregate value of such related party transaction as approved by the audit committee shall be disclosed in the column “Value of the related party transaction as approved by the audit committee”.

b. The value of the related party transaction undertaken in the reporting period shall be reported in the column “Value of related party transaction during the reporting period”.
- 7 Cost refers to the cost of borrowed funds for the listed entity.
- 8 PAN will not be displayed on the website of the Stock Exchange(s).
- 9 Transactions such as acceptance of fixed deposits by banks/NBFCs, undertaken with related parties, at the terms uniformly applicable /offered to all shareholders/ public shall also be reported.