



Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors **M/s. Virgo Global Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **M/s. Virgo Global Limited** (the "Company") for the quarter ended September 30, 2022 and year to date from April 01, 2022 to September 30, 2022 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: 13th November, 2022.
Place: Hyderabad

For Sharad Chandra Toshniwal & Co
Chartered Accountant
FRN: 015888S



Sharad Chandra Toshniwal
(Proprietor)

Membership no: 216455
UDIN: 22216455BCZDQM9320

VIRGO GLOBAL LTD

(FORMERLY KNOWN AS VIRGO GLOBAL MEDIA LTD.)

CIN:L74910TG1999PLC031187

3-45-117, Plot No:A-23 Vikrampuri Colony, Kakaguda Hyderabad Hyderabad TG 500009 IN

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30th SEPTEMBER, 2022

Sl. NO	PARTICULARS	(Amt in Rs. in Lakhs)					
		STANDALONE			6-months Ended		
		30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
I	Revenue from Operations	784.16	629.60	24.00	1,413.76	174.00	1,552.47
II	Other Income	-	-	-	-	-	2.63
III	Total Income(II)	784.16	629.60	24.00	1,413.76	174.00	1,555.10
IV	EXPENSES						
	Cost of materials consumed	665.23	-	23.61	665.23	169.61	861.60
	Purchases of Stock in trade	-	-	-	-	-	-
	Changes in inventories of finished goods, Stock-in-trade and work in progress	-	-	-	-	-	-
	Employee benefits expense	3.50	696.70	1.50	700.20	4.00	630.78
	Finance Costs	-	-	-	-	-	0.29
	Depreciation and amortization expenses	0.09	0.09	(0.51)	0.18	0.51	1.02
	Administrative Charges	17.63	2.37	6.58	20.00	18.07	48.66
	Other expenses	-	-	-	-	-	-
	Total Expenses	686.45	699.16	31.18	1,385.61	192.19	1,542.35
	Profit/(loss) before exceptional items and tax(IV)	97.71	(69.56)	(7.18)	28.15	(18.19)	12.75
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before tax(V-VI)	97.71	(69.56)	(7.18)	28.15	(18.19)	12.75
VIII	Tax Expense						
	(1) Current Tax	6.33	-	-	6.33	-	3.08
	(2) Deferred Tax	-	-	-	-	-	0.76
IX	Profit/(Loss) for the period from continuing operations(VII-VIII)	91.38	(69.56)	(7.18)	21.82	(18.19)	8.91
X	Profit/(Loss) from discontinued operations	-	-	-	-	-	-
XI	Tax Expense of discontinued operations	-	-	-	-	-	-
XII	Profit/(loss) from Discontinued operations(After Tax) (X-XI)	-	-	-	-	-	-
XIII	Profit/(loss) for the period (IX+XII)	91.38	(69.56)	(7.18)	21.82	(18.19)	8.91
XIV	Other Comprehensive Income	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV) [Comprising Profit (Loss) and Other Comprehensive Income for the period]	91.38	(69.56)	(7.18)	21.82	(18.19)	8.91
XVI	Paid up Equity Share Capital (Face value of Rs.4/- each)	420.17	420.17	420.17	420.17	420.17	420.17
XVII	Reserves excluding revaluation reserves as per balance sheet of previous years	-	-	-	-	-	0
XVII	Earnings per Equity Share (for continuing operation)						
	(1) Basic	0.87	(0.66)	(0.07)	0.21	(0.17)	0.08
	(2) Diluted	0.87	(0.66)	(0.07)	0.21	(0.17)	0.08
XVIII	Earnings per Equity Share (for discontinued operation)						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XIX	Earnings per Equity Share (for continuing & discontinued operation)						
	(1) Basic	0.87	(0.66)	(0.07)	0.21	(0.17)	0.08
	(2) Diluted	0.87	(0.66)	(0.07)	0.21	(0.17)	0.08

1. The above Standalone Unaudited financial results of the Company for the quarter and half year ended 30.09.2022 have been reviewed and recommended by the Audit Committee in its meeting held on 13th November 2022 and thereafter have been approved and taken on record by the Board of Directors in its meeting held on same day.

2. The Company has single reportable segment as defined in Indian Accounting Standard 108 and therefore segment reporting is not applicable for the company.
3. The above Standalone Financial results have been prepared as per applicable IND Accounting standards notified by Ministry of Corporate Affairs.
4. Figures of the previous period have been regrouped wherever necessary to the current year classification.
5. EPS is calculated in accordance with IND AS issued by ICAI.

For Virgo Global Limited

Place: Hyderabad
Date: 13.11.2022

Praveen Kumar Jain
Director
DIN: 07781872



5. EPS is calculated in accordance with IND AS issued by ICAI.

VIRGO GLOBAL LTD			
(FORMERLY KNOWN AS VIRGO GLOBAL MEDIA LTD.)			
CIN:L74910TG1999PLC031187			
3-45-117,Plot No:A-23 Vikrampuri Colony,Kakaguda Hyderabad Hyderabad TG 500009 IN			
STATEMENT OF ASSETS AND LIABILITIES AS AT 30th SEPTEMBER, 2022			
Sl.No	Particulars	As at	
		30.09.2022	31.03.2022
(Amt In Rs.in lacs)			
	Assets		
I	NON-CURRENT ASSETS		
	(a) Property, Plant & Equipment	0.55	0.73
	(b) Deferred tax Assets	-	-
II	CURRENT ASSETS		
	(a) Inventories	0.06	0.06
	(b) Financial Assets		
	(i) Loans and advances	-	-
	(ii) Trade Receivables	474.07	343.67
	(iii) Cash & Cash Equivalents	68.74	70.29
	(c) Other Current Assets	21.22	37.85
	Total	564.64	452.60
	EQUITY AND LIABILITIES		
1	EQUITY		
	(a) Equity Share Capital	420.17	420.17
	(b) Other Equity	(363.41)	(385.23)
	Total Equity Attributable to Owners of the Company	56.76	34.94
2	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings(Unsecured Loans)	39.50	60.00
	(ii) Deferred Tax Liabilities	(0.12)	(0.05)
3	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade Payables	466.65	185.89
	Other Current Liabilities	1.85	-
	Provisions	-	171.82
	Total Equity and Liabilities	564.64	452.60

For Virgo Global Limited

Place: Hyderabad
Date:13.11.2022

Praveen
Praveen Kumar Jain
Director
DIN:-07781872



VIRGO GLOBAL LTD
(FORMERLY KNOWN AS VIRGO GLOBAL MEDIA LTD.)

CIN L74910TG1999PLC031187

Cash Flow Statement For the Period Ended 30th September 2022

Particulars	(Rs. in Lakhs)	
	Amount Rs. 30.09.2022	Amount Rs. 31.03.2022
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax	21.82	12.73
Adjustments for :		
Depreciation	0.18	1.02
Operating Profit Before Working Capital Changes	22.00	13.75
Adjustments for :		
Trade Receivables	(130.40)	(82.78)
Inventories	-	(0.06)
Other Current Assets	16.63	(26.24)
Loans & Advances	-	-
Trade Payables	280.76	(129.88)
Other Current liabilities	1.85	-
Provisions	(171.89)	167.01
Working Capital Changes	(3.05)	(71.95)
Cash Generated From Operations	18.95	(58.20)
Income Tax	-	3.08
Net Cash Flow From Operating activities	18.95	(61.28)
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	-	-
Sale of fixed Assets	-	-
Net Cash used in Investing Activities	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Share Capital	-	-
Loans obtained	(20.50)	60.00
Net Cash used in Financing Activities	(20.50)	60.00
Net Increase in Cash & Cash Equivalents	(1.55)	(1.28)
Cash & Cash equivalents at the beginning of the period	70.29	71.57
Cash & Cash equivalents at the end of the period	68.74	70.29



For and on behalf of the Board of
Directors

Praveen Kumar Jain

Praveen Kumar Jain
Director
DIN:-07781872