

Date: 25/05/2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001

Scrip ID / Code / ISIN : BHATIA / 540956 / INE341Z01025
Subject : Outcome of Board Meeting held on May 25, 2026
Reference No. : Regulation 30, 33 and 43 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to the Regulation 30, 33 and 43 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 we wish to inform you that the Board of Directors at their meeting held on Monday, May 25, 2026 at 11.00 A.M. at the registered office of the company at Shop No. 307 to 311, First Floor, Bhatia Complex, Near Sosyo Circle, Bamroli Road, Bamroli, Surat, Chorasi, Gujarat, India, 394210, interalia transacted following Business:

1. Considered and approved Standalone Audited Financial Results along with Audit Report thereon for the quarter and year ended on March 31, 2026. Audit Report and Financial results are enclosed herewith as Annexure I.
Further Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is also enclosed herewith as Annexure I(a).
2. Recommended a final dividend of Re. 0.01/- per equity share having face value of Rs. 1/- i.e (1%) to the shareholders for the financial year 2025-26. The final dividend recommended by Board of Directors of the company is subject to the approval of the shareholders at the ensuing Annual General Meeting (AGM) of the company and final dividend, if approved by the shareholders, will be paid within prescribed timeline under the Companies Act, 2013.
3. Approved the re-appointment of Mr. Abhishek Mittal, Chartered Accountant as an Internal Auditor of the company for the period of five years commencing from April 01, 2026 till March 31, 2031.
The relevant details required to be disclosed for such re-appointment pursuant to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 read with relevant SEBI Circulars is attached herewith as Annexure II.

The Board meeting commenced at 11.00 A.M. and concluded at 4.00 P.M.

Kindly take the above information on record and oblige.

Thanking you
For Bhatia Communications & Retail (India) Limited

Chintikaben Hasmukhbhai Shah
Company Secretary & Compliance Officer
Place: Surat
Encl: a/a

R P R & Co

Chartered Accountants

9001, World Trade Centre, Near Udhna Darwaja, Ring Road, Surat - 395002

Email: rpr@rprandco.com, Ph: 0261-3591630

Independent Auditor's Report on Audited Standalone Quarterly Financial Results and Year to date Results of **M/s. Bhatia Communications & Retail (India) Limited** pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To

The Board of Directors

M/s. Bhatia Communications & Retail (India) Limited

Opinion

We have audited the accompanying standalone financial results of **Bhatia Communications & Retail (India) Limited** (the company) for the quarter ended 31st March, 2026 and the year-to-date results for the period from 01st April, 2025 to 31st 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 ("Listing Regulations").

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

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31st March, 2026 as well as the year-to-date results for the period from 01st April, 2025 to 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). 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 results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' 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 Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

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

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 on the basis of these standalone financial results.

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 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- 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 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 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 financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Other Matters

The standalone annual financial results include the results for the quarter ended 31 March 2026 being the balancing figure 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 subject to limited review by us.

For RPR & CO

Chartered Accountants

RAUNAQ R
KANKARIA

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RAUNAQ R KANKARIA
Date: 2026.05.25
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Raunaq Kankaria

Partner

Membership Number: 138361

UDIN:26138361HVHBAY3906

Place: Surat

Date: 25.05.2026

BHATIA COMMUNICATIONS & RETAIL (INDIA) LIMITED
CIN- L32109GJ2008PLC053336

Shop No. 307 to 311, 1st Floor, Bhatia Complex. Near Sosyo Circle, Bamroli Road, Bamroli, Chorasi, Surat-394210
Website: www.bhatiamobile.com, mail: info@bhatiamobile.com, Ph: 0261-2349892

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULT FOR THE QUARTER AND YEAR ENDED 31.03.2026

Amounts in Lakhs

Sr. No.	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for Current Period Ended (12 Months)	Year to date figures for Previous year Ended (12 Months)
		01/01/2026-31/03/2026	01/10/2025-31/12/2025	01/01/2025-31/03/2025	01/04/2025-31/03/2026	01/04/2024-31/03/2025
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	Revenue from Operations	17,009.15	17,545.19	10,377.01	59,142.50	44,271.74
	Other Income	184.64	67.44	72.15	382.03	196.83
	Total Income	17,193.79	17,612.63	10,449.16	59,524.52	44,468.57
2	Expenses:					
	Cost of Materials Consumed	-	-	-	-	-
	Purchases of Stock-in-Trade	16,323.30	15,456.82	10,019.65	56,449.26	40,635.81
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(970.11)	392.75	(750.33)	(3,263.10)	(1,187.29)
	Employee Benefit Expenses	224.22	214.28	198.96	829.18	806.17
	Finance Costs	58.42	74.72	24.10	282.29	175.28
	Depreciation / Amortisation and Depletion Expense	66.25	72.00	42.68	289.55	179.06
	Other Expenses	830.95	746.26	516.63	2,670.03	2,028.34
	Total Expenses	16,533.03	16,956.82	10,051.69	57,257.21	42,637.37
3	Profit before Exceptional items and Tax (1-2)	660.76	655.80	397.47	2,267.31	1,831.20
4	Exceptional items	-	-	-	-	-
5	Profit before Tax (3-4)	660.76	655.80	397.47	2,267.31	1,831.20
6	Tax Expense:	205.90	165.28	104.34	590.90	449.49
	(1) Current tax	193.65	142.77	106.51	580.44	476.01
	(2) Deferred Tax	11.19	21.05	(2.17)	7.94	(19.06)
	(3) Earlier Year Tax	1.06	1.47	0.00	2.52	(7.46)
7	Profit/ (Loss) for the period from Continuing Operations (5-6)	454.86	490.52	293.13	1,676.41	1,381.71
8	Profit/Loss from Discontinuing Operations	-	-	-	-	-
9	Tax Expense of Discontinuing Operations	-	-	-	-	-
10	Profit/ (Loss) from Discontinuing Operations (after Tax) (8-9)	-	-	-	-	-
11	Profit for the period (7+10)	454.86	490.52	293.13	1,676.41	1,381.71
12	Other Comprehensive Income					
	A (i) Items that will not be reclassified to Statement of profit and loss	5.16	18.15	(4.68)	21.17	(4.29)
	(ii) Income Tax relating to items that will not be reclassified to Statement of profit and loss	(1.30)	(4.57)	1.18	(5.33)	1.08
	B (i) Items that will be reclassified to statement of profit and loss	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit and loss	-	-	-	-	-
13	Total comprehensive income for the year (11+12)	458.73	504.11	289.63	1,692.25	1,378.50
14	Paid-up Equity Share Capital (F.V. of Rs. 1/- each)	1,406.52	1,301.52	1,251.52	1,406.52	1,251.52
15	Other equity	-	-	-	11,852.41	6,684.97
16	Earnings Per Equity Share					
	(1) Basic	0.35	0.39	0.23	1.31	1.10
	(2) Diluted	0.35	0.36	0.21	1.31	0.98
17	Debt Equity ratio	0.03	0.24	0.09	0.03	0.09
18	Debt Service Coverage Ratio	15.43	14.65	25.68	14.56	20.28
19	Interest Service Coverage Ratio	21.83	20.79	40.20	19.17	31.86

As per our report of even date
For RPR & CO
Chartered Accountants

RAUNAQ R
KANKARIA

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Date: 2026.05.25 15:13:12 +05'30'

Raunaq Kankaria
Partner
M.No. 138361
FRN.131964W

Date : 25.05.2026
Place : SURAT

For and on behalf of the Board of Bhatia Communications & Retail (India) Limited

SANJEEV BHATIA

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Date: 2026.05.25 15:02:05 +05'30'

Sanjeev Harbanslal Bhatia
Chairman & Managing Director
DIN: 02063671

BHATIA COMMUNICATIONS & RETAIL (INDIA) LIMITED
CIN- L32109GJ2008PLC053336

Shop No. 307 to 311, 1st Floor, Bhatia Complex. Near Sosyo Circle, Bamroli Road, Bamroli, Chorasi, Surat-394210
Website: www.bhatiamobile.com, mail: info@bhatiamobile.com, Ph: 0261-2349892

STANDLONE STATEMENT OF ASSETS AND LIABILITIES AS AT 31.03.2026

Amounts in Lakh

	Particulars	As at 31st March, 2026 Audited	As at 31st March, 2025 Audited
	ASSETS		
(1)	Non-Current Assets		
	Property, plant and equipment	2,252.59	1,249.98
	Right of Use Assets	649.83	-
	Capital work-in-progress	-	-
	Investment Property	-	-
	Goodwill	29.00	29.00
	Other Intangible assets	-	-
	Intangible assets under development	-	-
	Biological Assets other than bearer plants	-	-
	Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Loans	1,248.82	1,098.67
	(iv) Other Financial Assets	1,968.48	1,896.92
	Deferred tax assets (net)	28.30	36.24
	Other Non-current assets	9.37	-
	Total Non-Current assets	6,186.39	4,310.81
(2)	Current Assets		
	Inventories	9,628.00	6,364.90
	Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables	830.82	538.12
	(iii) Cash and Cash Equivalents	862.75	665.85
	(iv) Bank Balances Other than (iii) above	-	-
	(iv) Loans	-	-
	Current Tax Assets (Net)	-	60.39
	Other Current Assets	2,345.42	1,150.07
	Total Current assets	13,666.99	8,779.32
	Total Assets	19,853.38	13,090.13
	EQUITY AND LIABILITIES		
(1)	Equity		
	(i) Equity Share capital	1,406.52	1,251.52
	(ii) Other Equity	11,852.41	6,684.97
	(iii) Money Received against Share Warrant	-	920.31
	Total Equity	13,258.93	8,856.80
(2)	Liabilities		
	Non-Current Liabilities		
	Financial Liabilities		
	(i) Borrowings	150.21	-
	(ia) Lease Liabilities	552.64	-
	(ii) Trade Payables		
	(A) total outstanding dues of micro enterprises and small enterprises; and	-	-
	(B) total outstanding dues of creditors other than micro enterprises and small enterprise	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
	Provisions	56.04	66.56
	Deferred tax liabilities (Net)	-	-
	Other non-current liabilities	3,787.72	2,049.47
	Total non-current liabilities	4,546.61	2,116.03

Current liabilities		
Financial Liabilities		
(i) Borrowings	191.61	826.12
(ia) Lease Liabilities	117.00	-
(ii) Trade payables		-
(A) total outstanding dues of micro enterprises and small enterprises; and	259.19	51.38
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	1,382.96	1,208.76
(iii) Other financial liabilities (other than those specified in item	5.04	0.75
Other Current liabilities	39.37	25.66
Provisions	4.34	4.62
Current Tax Liabilities (Net)	48.33	-
Total current liabilities	2,047.84	2,117.30
Total Liabilities	6,594.45	4,233.33
Total Equity and Liabilities	19,853.38	13,090.13

For RPR & CO

Chartered Accountants

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KANKARIA Date: 2026.05.25
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Raunaq Kankaria

Partner

M.No. 138361

FRN.131964W

Date : 25.05.2026

Place : SURAT

**For and on behalf of the Board of Bhatia
Communications & Retail (India) Limited**

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SANJEEV BHATIA
BHATIA Date: 2026.05.25
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Sanjeev Harbanslal Bhatia

Chairman & Mananging Director

DIN: 02063671

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STANDLONE STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31, 2026

Amount in Lakhs

	PARTICULARS	As at 31st March, 2026 Audited	As at 31st March, 2025 Audited
[1]	Cash Flow From Operating Activities		
	Profit before Tax as per Profit & Loss Account	2,267.31	1,831.20
	Adjustments for:		
	Add : Expenses/ (Incomes) Not Requiring Cash :		
	Depreciation	289.55	179.06
	Finance Cost	282.29	175.28
	Interest Income	(265.40)	(206.27)
		306.44	148.07
	Cash Flow From Operations Before Changes in Working Capital	2,573.75	1,979.27
	Adjustments for Working Capital Changes:		
	Decrease/(Increase) in Inventories	(3,263.10)	(1,187.29)
	Decrease/(Increase) in Trade Receivable	(292.70)	73.36
	Decrease/(Increase) in Other Current Assets	(1,195.36)	(260.37)
	Decrease/(Increase) in Other Non Current Assets	(9.37)	-
	Decrease/(Increase) in Current Tax Assets	(50.45)	(137.24)
	Decrease/(Increase) in Lease Liabilities	669.63	-
	Decrease/(Increase) in Provision (Non Current)	(10.52)	14.94
	Decrease/(Increase) in Provision (Current)	(0.28)	1.15
	Decrease/(Increase) in Trade Payable	382.00	(74.45)
	Decrease/(Increase) in Other Non Current Liability	1,738.25	520.60
	Decrease/(Increase) in Other Current Liability(Financial)	4.29	0.11
	Decrease/(Increase) in Other Current Liability	13.71	(2.04)
	Decrease/(Increase) in Other Current Tax Liabilities	48.33	(16.45)
		(1,965.56)	(1,067.67)
	Cash Flow From Operations after Changes in Working Capital	608.19	911.60
	Other Adjustments		
	Income Tax Paid	(477.45)	(390.62)
	Adjustment due to OCI	21.17	(4.29)
		(456.28)	(394.91)
	Net Cash Generated From Operating activities	151.91	516.69
[2]	Cash Flows from Investing Activities		
	Purchase of Fixed Assets	(1,941.98)	(465.61)
	Interest Income	265.40	206.27
	Loans & Advances	(221.71)	(549.89)
	Net Cash Generated From Investing activities	(1,898.29)	(809.24)
[3]	Cash Flow From Financing activities		
	Proceeds from/(Repayment of) Borrowings (Long-Term)	150.21	(54.30)
	Proceeds from/(Repayment of) Borrowings (Short-Term)	(634.51)	(1,234.70)
	Dividend Paid	(51.06)	(50.06)
	Money Received Against Share Warrant	(920.31)	920.31
	Increase in Share Capital	155.00	-
	Increase in Share Premium	3,526.25	-
	Finance Cost	(282.29)	(175.28)
	Net Cash Generated From Financing activities	1,943.29	(594.03)
[4]	Net Increase/(Decrease in cash)	196.91	(886.58)
	Cash and Cash Equivalents - Opening Balance	665.85	1,552.43
[5]	Cash and Cash Equivalents - Closing Balance	862.75	665.85
	Components of the Cash and Cash Equivalents:		
	Cash on Hand	521.98	663.58
	With Banks - in form of current accounts	340.78	2.27
	With Banks - in form of demand deposits	-	-

For RPR & CO

Chartered Accountants

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Date: 2026.05.25
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Raunaq Kankaria

Partner

M.No. 138361

FRN.131964W

Date : 25.05.2026

Place : SURAT

For and on behalf of the Board of Bhatia Communications & Retail (India) Limited

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SANJEEV BHATIA
Date: 2026.05.25
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Sanjeev Harbanslal Bhatia

Chairman & Mananging Director

DIN: 02063671

BHATIA COMMUNICATIONS & RETAIL (INDIA) LIMITED

Notes:

1 The above audited standalone financial results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 25, 2026. The audited standalone financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013. These results have been subjected to audit by the Statutory Auditors of the Company who have issued an unmodified audit report on the standalone annual financial results for the year ended 31st March, 2026

2 Pursuant to the Regulations 13(3) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, we are enclosing herewith the details regarding investor's complaints:

Particulars	No. of Complaints
No. of investor complaints pending at the	Nil
Received during the quarter	Nil
Disposed during the quarter	Nil
Remaining unresolved at the end of quarter	Nil

3 The Company has evaluated its Operating segment in accordance with IndAS 108 and has concluded that it is engaged in a single operating segment.

4 Figures pertaining to the previous years/period have been regrouped/rearranged, reclassified and restated wherever considered necessary, to make them comparable with those of current year/period.

5 As the company do not have any Holding/Subsidiary/Joint Venture/ Associate concern, no reporting have been made in this regards.

6 Figures of the quarter ended on 31st March 2026 and the corresponding quarter in the previous year as reported in the financial results are the balancing figures between audited figures in respect of the full year and the year to date figures upto to the end of third quarter of the relevant financial year.

7 The Board of Directors has recommended a final dividend of Re. 0.01/- per equity share having face value of Rs. 1/- i.e (1%) to the shareholders for the financial year 2025-26. The final dividend recommended by Board of Directors of the company is subject to the approval of the shareholders at the ensuing Annual General Meeting (AGM) of the company and final dividend, if approved by the shareholders, will be paid within prescribed timeline under the Companies Act, 2013

8 The Government of India notified the four Labour Codes, viz Code on Wages 2019, Codes on Social Security 2020, Industrial Relations Code 2020, and Occupational Safety, Health and Working conditions Code 2020 (Collectively referred to as the New Labour Codes'.) These Codes have been made effective from November 21, 2025. Based on management's assessment and actuarial valuation, there is no material incremental impact on gratuity liability arising from the implementation of the New Labour Codes.

9 During the previous financial year i.e., F.Y. 2024-25, the Company issued 1,55,00,000 share warrants at Rs 23.75 per warrant, against which 25% of the issue price, amounting to Rs. 9,20,31,250, was received during the said year. The balance 75% was received during the current financial year i.e., F.Y. 2025-26. Accordingly, the Company allotted 50,00,000 equity shares of Re. 1 each at a premium of Rs. 22.75 per share on 30th September 2025, and 1,05,00,000 equity shares of Re. 1 each at a premium of Rs. 22.75 per share on 9th March 2026, upon conversion of all 1,55,00,000 share warrants into equity shares.

As per our report of even date

For RPR & CO
Chartered Accountants

RAUNAQ R KANKARIA
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RAUNAQ R KANKARIA
Date: 2026.05.25
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Raunaq Kankaria
Partner
M.No. 138361
FRN.131964W
Date : 25.05.2026
Place : SURAT

For and on behalf of the Board of Bhatia Communications & Retail (India) Limited

SANJEEV BHATIA
Digitally signed by
SANJEEV BHATIA
Date: 2026.05.25
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Sanjeev Harbanslal Bhatia
Chairman & Mananging Director
DIN: 02063671

BHATIA COMMUNICATIONS & RETAIL (INDIA) LIMITED

CIN: L32109GJ2008PLC053336

**Regd. Off: Shop No. 307 to 311, First Floor, Bhatia Complex, Near Sosyo Circle,
Bamroli Road, Bamroli, Surat, Choras, Gujarat, India, 394210**

Website: www.bhatiamobile.com, E mail: csbhatia@bhatiamobile.com, Ph: 9727714477

BHATIA'S
The mobile one stop shop

Annexure I(a)

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001

Scrip ID / Code / ISIN : BHATIA / 540956 / INE341Z01025
Subject : Declaration on Auditors' Report with Unmodified Opinion
Reference No. : Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

I, Sanjeev Harbanslal Bhatia, Managing Director of Bhatia Communications & Retail (India) Limited (CIN: L32109GJ2008PLC053336) having its Registered Office 132, Dr. Ambedkar Shopping Centre, Ring Road, Surat-395002, hereby declare that M/s RPR & Co., Statutory Auditors of the company, have issued an Audit Report with Unmodified Opinion on Audited Financial Results of the company for the quarter and year ended 31st March 2026.

This declaration is issued in compliance with Regulation 33(3)(d) of the SEBI (LODR) Regulations 2015 as amended vide its circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take the above information on record and oblige.

Thanking you

For Bhatia Communications & Retail (India) Limited
SANJEEV HARBANSLAL BHATIA

SANJEEV BHATIA
Digitally signed by
SANJEEV BHATIA
Date: 2026.05.25
15:07:54 +05'30'

Managing Director
DIN: 02063671
Place: Surat

Annexure II

Re-appointment of Mr. Abhishek Mittal, Chartered Accountant as an Internal Auditor of the company

Sr. No.	Particulars	Details
1.	Name	Mr. Abhishek Mittal, Chartered Accountant
2.	Reason for change viz. appointment, resignation, removal, death or otherwise	Considering the completion of term of Mr. Abhishek Mittal, Internal Auditor of the company, the Board approved re-appointment of Mr. Abhishek Mittal, Chartered Accountant as an Internal Auditor of the company.
3.	Date of appointment /cessation-(as applicable) & Term of appointment	May 25, 2026 Re-appointed as an Internal Auditor of the Company for the period of five years commencing from April 01, 2026 till March 31, 2031.
4.	Brief Profile (in case of appointment)	Mr. Abhishek Mittal possesses extensive expertise in direct tax laws, management consultancy, information system audit and consulting, and risk management. He has diversified experience in the areas of internal audit, due diligence reviews, systems analysis and design, corporate laws, corporate restructuring, and strategic planning. He has also advised organizations on strengthening internal controls, improving operational efficiencies, and ensuring regulatory compliance across various business functions.
5.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable