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CIN:L51395HP1985PLC012209

# BCC FUBA INDIA LIMITED

Corporate Office: 109 Wing II, Hans Bhawan,  
Bahadur Shah Zafar Marg, New Delhi-110002, India  
P: +91-011-49287223 E: delhi@bccfuba.com

Date: 27<sup>th</sup> May 2026

The Manager,  
Department of Corporate Relationship  
BSE Limited  
Floor 25, Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai-400 001

Scrip Code: 517246  
Security Id: BCCFUBA

**Sub.: Outcome of 80<sup>th</sup> Board Meeting held on 27<sup>th</sup> May 2026**

Dear Sir/Ma'am,

Pursuant to the provision of Regulation 33 and Regulation 30 read with Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of B C C Fuba India Limited ("the Company") at their meeting held today i.e. 27<sup>th</sup> May, 2026 at 109, Wing II, Hans Bhawan, Bahadur Shah Zafar Marg, New Delhi, Delhi-110002, India, have considered the following businesses(s):

1. Considered and approved the Audited Standalone & Consolidated Financial Results for the quarter and financial year ended on 31<sup>st</sup> March 2026; **(Copy enclosed)**
2. Considered and took on record the Audit Report on Standalone & Consolidated Financial Results for the quarter and financial year ended on 31<sup>st</sup> March 2026, as issued by M/s. Bhagi Bhardwaj Gaur & Co., Statutory Auditors of Company; **(Copy enclosed)**
3. Considered and approved the Audited Standalone & Consolidated Financial Statements for the financial year ended on 31<sup>st</sup> March 2026.
4. Considered and took on record the Audit Report on Standalone & Consolidated Financial Statements for the financial year ended on 31<sup>st</sup> March 2026, as issued by M/s. Bhagi Bhardwaj Gaur & Co., Statutory Auditors of Company.
5. A declaration on Auditors' Report with unmodified opinion pursuant to SEBI Circular No. CIR/CFD/CNID/56/2016 dated 27.05.2016; **(Copy enclosed)**
6. Submission of details of Outstanding Qualified Borrowings and Incremental Qualified Borrowings with reference to SEBI Circular No. SEBI/HO/DDHS/DDHSRACPOD1/P/CIR/2023/172) dated October 19, 2023. We hereby confirm that B C C Fuba India Limited is not a Large Corporate (LC) as per the applicability criteria given in aforesaid circular. (Copy Enclosed)

The Board meeting commenced at 02:00 P.M. and concluded at 5.00 P.M.

This is for your kind information and necessary record.

Thanking you.

**For B C C Fuba India Limited**

**Chandar Vir Singh Juneja**  
Director  
DIN:00050410  
Place: New Delhi

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**Regd Office & Works:** 4th km, Swarghat Road, Nalagarh -174101, District Solan, Himachal Pradesh, India  
P: +91-8626853157 E: sales@bccfuba.com, Corporate@bccfuba.com W: www.bccfuba.com



**Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To  
The Board of Directors of  
BCC Fuba India Limited**

**Report on the audit of the Standalone Financial Results**

**Opinion**

We have audited the accompanying statement of quarterly and year to date standalone financial results of BCC Fuba India Limited (the "Company") for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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

- (i) is presented in accordance with the requirements of the Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2026 and for the year ended March 31, 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, as amended ("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 requirement that are relevant to our audit of the financial statements under the provisions of the Act 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.

**Management's Responsibilities for the Standalone Financial Results**

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rule issued thereunder and other accounting principle generally accepted in India and in compliance with Regulation 33 and 52 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting record, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, 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 financial reporting process of the Company.

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

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Statement, 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 control with reference to financial statements in place and the operating effectiveness of such control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates 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 Statement 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 Statement, including the disclosures, and whether the Statement 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 statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figure in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figure up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For **Bhagi Bhardwaj Gaur & Co.**

Chartered Accountants

ICAI Firm Registration No. 007895N

**VIJAY**

**KUMAR**

**BHARDWAJ**

**Vijay Kumar Bhardwaj**

Partner

Membership No: 086426

UDIN: 26086426EPYEKZ3650

Digitally signed by  
VIJAY KUMAR  
BHARDWAJ  
Date: 2026.05.27  
15:45:39 +05'30'

Place: New Delhi

Date: May 27, 2026

**B C C FUBA INDIA LIMITED**  
**CIN: L51395HP1985PLC012209**  
**Standalone Balance Sheet as at March 31, 2026**  
**All amounts are in INR Lakhs unless otherwise stated**

Particulars	As at March 31, 2026	As at March 31, 2025
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	2,225.93	1,453.93
Capital work-in-progress	-	32.84
Intangible assets	16.80	1.81
Financial assets		
Investments	55.26	3.86
Other financial assets	33.79	27.52
Deferred tax assets (net)	-	50.11
Other non-current assets	13.24	143.83
<b>Total non-current assets</b>	<b>2,345.02</b>	<b>1,713.90</b>
<b>Current assets</b>		
Inventories	1,443.50	837.48
Financial assets		
Investments	450.15	200.14
Trade receivables	1,903.63	1,275.02
Cash and cash equivalents	1,727.75	3.33
Other bank balances	143.05	28.38
Other current assets	78.61	32.35
<b>Total current assets</b>	<b>5,746.69</b>	<b>2,376.70</b>
<b>Total assets</b>	<b>8,091.71</b>	<b>4,090.60</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	1,760.66	1,531.01
Other equity	2,829.56	784.67
<b>Total Equity</b>	<b>4,590.22</b>	<b>2,315.68</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
Financial liabilities		
Borrowings	160.42	225.80
Provisions	77.26	81.65
Deferred Tax Liabilities (Net)	42.47	-
<b>Total non-current liabilities</b>	<b>280.15</b>	<b>307.45</b>
<b>Current liabilities</b>		
Financial liabilities		
Borrowings	1,448.86	969.25
Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises	21.16	43.70
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	1,571.97	281.81
Provisions	49.39	35.15
Income tax liabilities (net)	1.45	11.39
Other current liabilities	128.51	126.17
<b>Total current liabilities</b>	<b>3,221.34</b>	<b>1,467.47</b>
<b>Total liabilities</b>	<b>3,501.49</b>	<b>1,774.92</b>
<b>Total equity and liabilities</b>	<b>8,091.71</b>	<b>4,090.60</b>

**B C C Fuba India Limited**

CIN: L51395HP1985PLC012209

Registered Office : 4th K.M., Swarghat Road, Nalagarh District Solan, Himachal Pradesh-174101

Tel: 011-49287223, Website: www.bccfuba.com

**Audited Standalone Financial Result for the Quarter/Year ended March 31, 2026**

*(Figures in Lakhs)*

Particulars	Quarter Ended			Year Ended	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	Audited <i>(Refer Note Below)</i>	Unaudited	Audited	Audited	Audited
<b>Income</b>					
I Revenue from operations	2,278.72	1,729.46	1,271.81	7,259.15	4,706.86
II Other income	2.94	1.52	9.15	9.05	23.46
III <b>Total income (I + II)</b>	<b>2,281.66</b>	<b>1,730.98</b>	<b>1,280.96</b>	<b>7,268.20</b>	<b>4,730.32</b>
<b>Expenses</b>					
IV Cost of materials consumed	1,369.63	1,126.23	692.99	4,477.31	2,680.88
Changes in inventories of finished goods and work in progress	92.52	(87.23)	50.95	(34.95)	29.05
Employee benefits expense	232.11	228.35	208.47	896.82	730.73
Finance costs	23.20	34.70	23.38	112.69	72.81
Depreciation and amortization expense	44.98	43.68	28.61	154.41	96.92
Other expenses	260.65	218.65	143.24	843.11	597.14
<b>Total expenses (IV)</b>	<b>2,023.09</b>	<b>1,564.38</b>	<b>1,147.64</b>	<b>6,449.39</b>	<b>4,207.53</b>
V <b>Profit before exceptional items and tax (III-IV)</b>	<b>258.57</b>	<b>166.60</b>	<b>133.32</b>	<b>818.81</b>	<b>522.79</b>
VI Exceptional Items					
VII <b>Profit before tax(V+VI)</b>	<b>258.57</b>	<b>166.60</b>	<b>133.32</b>	<b>818.81</b>	<b>522.79</b>
<b>Tax Expense:</b>					
VIII Current tax	43.06	27.80	21.02	136.56	86.03
Deferred tax	21.01	21.60	16.11	92.65	59.56
Adjustment of tax relating to earlier periods	-	-	0.52	1.20	3.38
<b>Total tax expense (VIII)</b>	<b>64.07</b>	<b>49.40</b>	<b>37.65</b>	<b>230.41</b>	<b>148.97</b>
IX <b>Profit for the period from continuing operations (VII-VIII)</b>	<b>194.50</b>	<b>117.20</b>	<b>95.67</b>	<b>588.40</b>	<b>373.82</b>
X <b>Profit/(loss) from discontinued operations</b>	-	-	-	-	-
XI <b>Tax expense of discontinued operations</b>	-	-	-	-	-
XII <b>Profit/(loss) from Discontinued operations (after tax) (X-XI)</b>	-	-	-	-	-
XIII <b>Profit for the year (IX + XII)</b>	<b>194.50</b>	<b>117.20</b>	<b>95.67</b>	<b>588.40</b>	<b>373.82</b>
XIV <b>Other comprehensive income</b>					
(i) Item that will not be reclassified to profit or loss					
- Change in Fair Value of Investment	0.40	-	0.51	0.40	0.51
- Changes in actuarial assumptions	(0.71)	-	(7.39)	(0.71)	(7.39)
(ii) Income tax relating to item that will not be reclassified to profit or loss	0.09	-	1.91	0.09	1.91
<b>Other comprehensive income/(Loss) for the year</b>	<b>(0.22)</b>	<b>-</b>	<b>(4.97)</b>	<b>(0.22)</b>	<b>(4.97)</b>
XV <b>Total comprehensive income for the year (XIII + XIV)</b>	<b>194.28</b>	<b>117.20</b>	<b>90.70</b>	<b>588.18</b>	<b>368.85</b>
XVI <b>Paid Up Share Capital</b>	1,760.66	1,531.01	1,531.01	1,760.66	1,531.01
XVII <b>Other Equity</b>				2,829.56	784.67
XVIII <b>Earnings per equity share (EPS) (face value of INR 10 each)</b>	<i>(Not Annualised)</i>	<i>(Not Annualised)</i>	<i>(Not Annualised)</i>		
Basic EPS (in INR)	0.90	0.67	0.52	3.15	2.11
Diluted EPS (in INR)	0.90	0.67	0.52	3.15	2.11

**B C C FUBA INDIA LIMITED**  
**CIN: L51395HP1985PLC012209**

**Standalone Statement of Cash Flows for the year ended March 31, 2026**

**All amounts are in INR Lakhs unless otherwise stated**

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
<b>Operating activities</b>		
<b>Profit after tax</b>	<b>588.40</b>	<b>373.82</b>
<i>Adjustments to reconcile profit after tax to net cash flows:</i>		
Income tax expense	230.41	148.97
Profit on sale of fixed asset		-
Interest income	(5.62)	(5.32)
Dividend income	(0.20)	(0.20)
Realised gain on sale of Mutual Fund	2.50	4.71
Loss/(Gain) on foreign currency transactions and translation (net)	85.66	11.03
Depreciation and amortisation expense	154.41	96.92
Finance costs	112.69	72.81
Trade receivables w/off	-	7.65
Provision for debts	-	1.13
Profit from operating activities	1,168.25	711.52
<i>Working capital adjustments:</i>		
(Increase)/Decrease in trade receivables	(628.61)	(392.40)
(Increase)/Decrease in inventories	(606.02)	(226.81)
(Increase)/Decrease in other current asset	(46.26)	(1.32)
Increase/(Decrease) in non current provisions	(5.10)	10.78
(Increase)/Decrease in other financial asset	(5.70)	3.43
Increase/(Decrease) in other current provisions	14.24	1.62
Increase/(Decrease) in trade payable	1,181.96	(81.59)
Increase/(Decrease) in other liability	2.34	36.91
	<b>1,075.10</b>	<b>62.14</b>
Income tax paid	(147.69)	(70.79)
<b>Net cash flows from operating activities</b>	<b>927.41</b>	<b>(8.65)</b>
<b>Investing activities</b>		
Purchase of property, plant and equipment	(777.97)	(692.84)
Interest income	3.92	4.17
Dividend income	0.20	0.20
Proceeds from sale of investment	4,707.73	5,688.45
Purchase of investment	(5,011.23)	(5,255.56)
Proceeds from deposits with bank	(113.54)	33.16
<b>Net cash flows flow investing activities</b>	<b>(1,190.89)</b>	<b>(222.42)</b>
<b>Financing activities</b>		
Proceeds from issue of shares	1,686.37	-
Finance cost paid	(102.30)	(62.31)
Proceeds from borrowings	519.13	327.50
Repayment to borrowings	(115.30)	(32.56)
<b>Net cash flows from/(used in) financing activities</b>	<b>1,987.90</b>	<b>232.63</b>
Net increase in cash and cash equivalents	1,724.42	1.56
Cash and cash equivalents at the beginning of the year	3.33	1.77
<b>Cash and cash equivalents at the end of the year</b>	<b>1,727.75</b>	<b>3.33</b>
<b>Components of Cash and Cash Equivalents</b>		
Balances with banks		
- In current account	1,727.35	1.32
Cash in hand	0.40	2.01
	<b>1,727.75</b>	<b>3.33</b>



## BCC FUBA INDIA LIMITED

Corporate Office: 109 Wing II, Hans Bhawan,  
Bahadur Shah Zafar Marg, New Delhi-110002, India  
P: +91-011-49287223 E: delhi@bccfuba.com

CIN:L51395HP1985PLC012209

### Notes:

1. The Audited financial results for the quarter and financial year ended on March 31, 2026 were reviewed and recommended by the Audit Committee and approved by the Board of directors at their meeting held on Wednesday, May 27, 2026.
2. The figures for the quarter ended March 31, 2026 are the balancing figures between the audited figures in respect of the full financial year ending March 31, 2026 and the published unaudited figures for the nine months ended on December 31, 2025.
3. The financial results and Statements has been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 (Ind-AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
4. The Cash flow statement has been prepared under the indirect method as set out in the Indian Accounting Standard (Ind AS-7) Statement of cash flows.
5. Company Reported in Single Segment.
6. The figures of the previous year/quarter have been regrouped/rearranged wherever necessary to correspond with the current year figures.
7. Earnings Per Share (EPS) in accordance with the requirements of Indian Accounting Standard (Ind AS) 33 – Earnings Per Share. Both Basic and Diluted EPS have been presented as per the prescribed methodology under Ind AS 33.

### For B C C Fuba India Limited

**Chandar Vir Singh Juneja**

**Director**

**DIN:00050410**

**Place: New Delhi**



**Independent Auditor's Report on the Quarterly and Year to Date Consolidated Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To  
The Board of Directors of  
BCC Fuba India Limited**

**Report on the audit of the Consolidated Financial Results**

**Opinion**

We have audited the accompanying statement of quarterly and year to date consolidated financial results of BCC Fuba India Limited ("Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as 'the Group') for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 and 52 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 and based on the consideration of the reports of the other auditors on separate audited financial statements/financial results/financial information of the subsidiary, the Statement:

- i. includes the results of the entities mentioned in Annexure 1;
- ii. are presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter ended March 31, 2026, and for the year ended March 31, 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Consolidated Financial Results' 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act 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 obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

**Management's Responsibilities for the Consolidated Financial Results**

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group including its associates and joint ventures in accordance with the applicable accounting standards 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 and 52 of the Listing Regulations. 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 of the assets of their respective companies 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 the accuracy and completeness of

the accounting records, relevant to the preparation and presentation of the Statement 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 Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of their respective companies 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 Group 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 are also responsible for overseeing the financial reporting process of their respective companies.

### **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

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 Statement, 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 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 Statement 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 Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group of which we are the independent auditors and whose financial information we have audited, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been

audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors 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.

We also performed procedures in accordance with the Master Circular issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

### **Other Matters**

The accompanying Statement includes the audited financial results/statements and other financial information, in respect of:

- 1 subsidiary, whose financial results/statements and other financial information include total Assets of INR 330.08 lacs as at March 31, 2026, total revenue of INR 6.38 lacs and INR 6.38 lacs, total net loss after tax of INR 11.93 lacs and INR 11.93 lacs, total comprehensive income/(loss) of INR Nil and INR Nil, for the quarter and the year ended on that date respectively, and net cash inflows of INR 4.46 lacs for the year ended March 31, 2026, as considered in the Statement which have been audited by the irrespective independent auditor.

The independent auditor's report on the financial statements/financial results and other financial information of these entities have been furnished to us by the Management and our opinion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiary is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph above.

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial result /statements and other financial information certified by the Management.

- The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

**For Bhagi Bhardwaj Gaur &Co**

Chartered Accountants

ICAI Firm Registration Number: 007895N

**VIJAY KUMAR  
BHARDWAJ**

Digitally signed by VIJAY  
KUMAR BHARDWAJ  
Date: 2026.05.27  
15:47:29 +05'30'

**per Vijay Kumar Bhardwaj**

Partner

Membership Number: 086426

UDIN: 26086426JWSNIQ9207

Place: New Delhi

Date: May 27, 2026

**Annexure 1**

**Holding Company:**

BCC Fuba India Limited

**Subsidiary Company:**

Iogems Technologies Private Limited

**B C C FUBA INDIA LIMITED**  
**CIN: L51395HP1985PLC012209**  
**Consolidated Balance Sheet as at March 31, 2026**  
**All amounts are in INR Lakhs unless otherwise stated**

Particulars	As at March 31, 2026	As at March 31, 2025
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	2,257.14	1,453.93
Capital work-in-progress	-	32.84
Right-of-use assets	134.77	-
Goodwill	4.76	-
Intangible assets	16.80	1.81
Financial assets		
Investments	4.26	3.86
Other financial assets	44.08	27.52
Deferred tax assets (net)	-	50.11
Other non-current assets	104.86	143.83
<b>Total non-current assets</b>	<b>2,566.67</b>	<b>1,713.90</b>
<b>Current assets</b>		
Inventories	1,457.80	837.48
Financial assets		
Investments	450.15	200.14
Trade receivables	1,916.41	1,275.02
Cash and cash equivalents	1,749.36	3.33
Other bank balances	143.05	28.38
Other current assets	85.51	32.35
<b>Total current assets</b>	<b>5,802.28</b>	<b>2,376.70</b>
<b>Total assets</b>	<b>8,368.95</b>	<b>4,090.60</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	1,760.66	1,531.01
Other equity	2,823.24	784.67
<b>Equity attributable to equity holders of the parent</b>	<b>4,583.90</b>	<b>2,315.68</b>
Non controlling interest	38.36	-
<b>Total Equity</b>	<b>4,622.26</b>	<b>2,315.68</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
Financial liabilities		
Borrowings	160.42	225.80
Lease liabilities	115.95	-
Provisions	77.26	81.65
Deferred Tax Liabilities (Net)	35.88	-
<b>Total non-current liabilities</b>	<b>389.51</b>	<b>307.45</b>
<b>Current liabilities</b>		
Financial liabilities		
Borrowings	1,550.54	969.25
Lease liabilities	19.39	-
Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises	21.15	43.70
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	1,580.60	281.81
Provisions	49.40	35.15
Income tax liabilities (net)	1.45	11.39
Other current liabilities	134.65	126.17
<b>Total current liabilities</b>	<b>3,357.18</b>	<b>1,467.47</b>
<b>Total liabilities</b>	<b>3,746.69</b>	<b>1,774.92</b>
<b>Total equity and liabilities</b>	<b>8,368.95</b>	<b>4,090.60</b>

**B C C Fuba India Limited**

CIN: L51395HP1985PLC012209

Registered Office : 4th K.M., Swarghat Road, Nalagarh District Solan, Himachal Pradesh-174101

Tel: 011-49287223, Website: www.bccfuba.com

**Audited Consolidated Financial Result for the Quarter/Year ended March 31, 2026**

*(Figures in Lakhs)*

Particulars	Quarter Ended			Year Ended	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	Audited (Refer Note Below)	Unaudited	Audited	Audited	Audited
<b>Income</b>					
I Revenue from operations	2,284.99	1,729.46	1,271.81	7,265.42	4,706.86
II Other income	3.05	1.52	9.15	9.16	23.46
III <b>Total income (I + II)</b>	<b>2,288.04</b>	<b>1,730.98</b>	<b>1,280.96</b>	<b>7,274.58</b>	<b>4,730.32</b>
<b>Expenses</b>					
IV Cost of materials consumed	1,372.65	1,126.23	692.99	4,480.33	2,680.88
Changes in inventories of finished goods and work in progress	92.52	(87.23)	50.95	(34.95)	29.05
Employee benefits expense	239.80	228.35	208.47	904.51	730.73
Finance costs	26.81	34.70	23.38	116.30	72.81
Depreciation and amortization expense	50.80	43.68	28.61	160.23	96.92
Other expenses	263.31	218.65	143.24	845.77	597.14
<b>Total expenses (IV)</b>	<b>2,045.89</b>	<b>1,564.38</b>	<b>1,147.64</b>	<b>6,472.19</b>	<b>4,207.53</b>
V <b>Profit before exceptional items and tax (III-IV)</b>	<b>242.15</b>	<b>166.60</b>	<b>133.32</b>	<b>802.39</b>	<b>522.79</b>
VI Exceptional Items					
VII <b>Profit before tax(V+VI)</b>	<b>242.15</b>	<b>166.60</b>	<b>133.32</b>	<b>802.39</b>	<b>522.79</b>
VIII <b>Tax Expense:</b>					
Current tax	43.06	27.80	21.02	136.56	86.03
Deferred tax	16.53	21.60	16.11	88.17	59.56
Adjustment of tax relating to earlier periods	-	-	0.52	1.20	3.38
<b>Total tax expense (VIII)</b>	<b>59.59</b>	<b>49.40</b>	<b>37.65</b>	<b>225.93</b>	<b>148.97</b>
IX <b>Profit for the period from continuing operations (VII-VIII)</b>	<b>182.56</b>	<b>117.20</b>	<b>95.67</b>	<b>576.46</b>	<b>373.82</b>
X <b>Profit/(loss) from discontinued operations</b>	-	-	-	-	-
XI <b>Tax expense of discontinuing operations</b>	-	-	-	-	-
XII <b>Profit/(loss) from Discontinued operations (after tax) (X-XI)</b>	-	-	-	-	-
XIII <b>Profit for the year (IX + XII)</b>	<b>182.56</b>	<b>117.20</b>	<b>95.67</b>	<b>576.46</b>	<b>373.82</b>
XIV <b>Other comprehensive income</b>					
(i) Item that will not be reclassified to profit or loss					
- Change in Fair Value of Investment	0.40	-	0.51	0.40	0.51
- Changes in actuarial assumptions	(0.71)	-	(7.39)	(0.71)	(7.39)
(ii) Income tax relating to item that will not be reclassified to profit or loss	0.09	-	1.91	0.09	1.91
<b>Other comprehensive income/(Loss) for the year</b>	<b>(0.22)</b>	<b>-</b>	<b>(4.97)</b>	<b>(0.22)</b>	<b>(4.97)</b>
XV <b>Total comprehensive income for the year (XIII + XIV)</b>	<b>182.34</b>	<b>117.20</b>	<b>90.70</b>	<b>576.24</b>	<b>368.85</b>
<b>Profit from continuing operations for the year attributable to:</b>					
- Equity Holders of the parent	188.41	-	-	582.31	-
- Non Controlling interests	(5.85)	-	-	(5.85)	-

	<b>Other comprehensive income / (loss) for the year attributable to:</b>					
	- Equity Holders of the parent	(0.22)	-	-	(0.22)	-
	- Non Controlling interests	-	-	-	-	-
	<b>Total comprehensive income for the year attributable to:</b>					
	- Equity Holders of the parent	188.19	-	-	582.09	-
	- Non Controlling interests	(5.85)	-	-	(5.85)	-
XVI	Paid Up Share Capital	1,760.66	1,531.01	1,531.01	1,760.66	1,531.01
XVII	Other Equity				2,823.24	784.67
XVIII	<b>Earnings per equity share (EPS) (face value of INR 10 each)</b>	(Not Annualised)	(Not Annualised)	(Not Annualised)		
	Basic EPS (in INR) <i>(Refer not below)</i>	0.87	0.67	0.52	3.12	2.11
	Diluted EPS (in INR) <i>(Refer not below)</i>	0.87	0.67	0.52	3.12	2.11

**B C C FUBA INDIA LIMITED**  
**CIN: L51395HP1985PLC012209**

**Consolidated Statement of Cash Flows for the year ended March 31, 2026**

**All amounts are in INR Lakhs unless otherwise stated**

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
<b>Operating activities</b>		
<b>Profit after tax</b>	<b>576.46</b>	<b>373.82</b>
<i>Adjustments to reconcile profit after tax to net cash flows:</i>		
Income tax expense	225.93	148.97
Profit on sale of fixed asset	-	-
Interest income	(5.72)	(5.32)
Dividend income	(0.20)	(0.20)
Gain on current investment measured at FVTPL	2.49	4.71
Loss/(Gain) on foreign currency transactions and translation (net)	85.66	11.03
Depreciation and amortisation expense	160.23	96.92
Finance costs	116.30	72.81
Trade receivables w/off	-	7.65
Provision for debts	-	1.13
Profit from operating activities	<u>1,161.15</u>	<u>711.52</u>
<i>Working capital adjustments:</i>		
(Increase)/Decrease in trade receivables	(641.39)	(392.40)
(Increase)/Decrease in inventories	(620.32)	(226.81)
(Increase)/Decrease in other current asset	(53.16)	(1.32)
Increase/(Decrease) in non current provisions	(5.10)	10.78
Increase/(Decrease) in Lease Liabilities	135.34	-
(Increase)/Decrease in other financial asset	(15.35)	3.43
Increase/(Decrease) in other current provisions	14.25	1.62
Increase/(Decrease) in trade payable	1,190.58	(81.59)
Increase/(Decrease) in other liability	8.48	36.91
	<u><b>1,174.48</b></u>	<u><b>62.14</b></u>
Income tax paid	(149.79)	(70.79)
<b>Net cash flows from operating activities</b>	<u><b>1,024.69</b></u>	<u><b>(8.65)</b></u>
<b>Investing activities</b>		
Purchase of property, plant and equipment	(1,046.15)	(692.84)
Interest income	3.38	4.17
Dividend income	0.20	0.20
Proceeds from sale of investment	4,707.73	5,688.45
Purchase of investment	(4,960.23)	(5,255.56)
Proceeds from deposits with bank	(113.54)	33.16
<b>Net cash flows flow investing activities</b>	<u><b>(1,408.61)</b></u>	<u><b>(222.42)</b></u>
<b>Financing activities</b>		
Proceeds from issue of shares	1,730.35	-
Finance cost paid	(104.22)	(62.31)
Proceeds from borrowings	619.13	327.50
Repayment to borrowings	(115.31)	(32.56)
<b>Net cash flows from/(used in) financing activities</b>	<u><b>2,129.95</b></u>	<u><b>232.63</b></u>
Net increase in cash and cash equivalents	1,746.03	1.56
Cash and cash equivalents at the beginning of the year	3.33	1.77
<b>Cash and cash equivalents at the end of the year</b>	<u><b>1,749.36</b></u>	<u><b>3.33</b></u>
<b>Components of Cash and Cash Equivalents</b>		
<b>Balances with banks</b>		
- In current account	1,748.96	1.32
Cash on hand	0.40	2.01
	<u><b>1,749.36</b></u>	<u><b>3.33</b></u>



## BCC FUBA INDIA LIMITED

Corporate Office: 109 Wing II, Hans Bhawan,  
Bahadur Shah Zafar Marg, New Delhi-110002, India  
P: +91-011-49287223 E: delhi@bccfuba.com

CIN:L51395HP1985PLC012209

### Notes:

1. The Audited financial results for the quarter and financial year ended on March 31, 2026 were reviewed and recommended by the Audit Committee and approved by the Board of directors at their meeting held on Wednesday, May 27, 2026.
2. The figures for the quarter ended March 31, 2026 are the balancing figures between the audited figures in respect of the full financial year ending March 31, 2026 and the published unaudited figures for the nine months ended on December 31, 2025.
3. The financial results and Statements has been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 (Ind-AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
4. The Cash flow statement has been prepared under the indirect method as set out in the Indian Accounting Standard (Ind AS-7) Statement of cash flows.
5. The figures of the previous year/quarter have been regrouped/rearranged wherever necessary to correspond with the current year figures.
6. Earnings Per Share (EPS) in accordance with the requirements of Indian Accounting Standard (Ind AS) 33 – Earnings Per Share. Both Basic and Diluted EPS have been presented as per the prescribed methodology under Ind AS 33.

### For B C C Fuba India Limited

**Chandar Vir Singh Juneja**  
**Director**  
**DIN:00050410**  
**Place: New Delhi**

**B C C Fuba India Limited**

CIN: L51395HP1985PLC012209

Registered Office : 4th K.M., Swarghat Road, Nalagarh District Solan, Himachal Pradesh-174101

Tel: 011-49287223, Website: www.bccfuba.com

**Segment Reporting**

*(Figures in Lakhs)*

Particular	For the Quarter Ended			For the Year Ended	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	Audited	Unaudited	Audited	Audited	Audited
<b>1. Segment Revenue</b>					
Printed Circuit Boards	2,278.72	1,729.46	1,271.81	7,259.15	4,706.86
Electronics Manufacturing Services	6.27	-	-	6.27	-
<b>Total</b>	<b>2,284.99</b>	<b>1,729.46</b>	<b>1,271.81</b>	<b>7,265.42</b>	<b>4,706.86</b>
<b>2. Segment Result</b>					
Printed Circuit Boards	282.33	199.78	147.55	925.95	572.14
Electronics Manufacturing Services	(16.42)	-	-	(16.42)	-
Less: Finance Cost	(26.81)	(34.70)	(23.38)	(116.30)	(72.81)
Add : Non Operating Income	3.05	1.52	9.15	9.16	23.46
<b>Profit before exceptional items and tax</b>	<b>242.15</b>	<b>166.60</b>	<b>133.32</b>	<b>802.39</b>	<b>522.79</b>
Exceptional Items	-	-	-	-	-
Profit Before tax	<b>242.15</b>	<b>166.60</b>	<b>133.32</b>	<b>802.39</b>	<b>522.79</b>
Less: Tax Expense	(59.59)	(49.40)	(37.65)	(225.93)	(148.97)
<b>Profit After Tax</b>	<b>182.56</b>	<b>117.20</b>	<b>95.67</b>	<b>576.46</b>	<b>373.82</b>
<b>3. Segment Assets</b>					
Printed Circuit Boards	8,038.87	5,864.63	4,090.60	8,038.87	4,090.60
Electronics Manufacturing Services	330.08	-	-	330.08	-
<b>Total</b>	<b>8,368.95</b>	<b>5,864.63</b>	<b>4,090.60</b>	<b>8,368.95</b>	<b>4,090.60</b>
<b>4. Segment Liabilites</b>					
Printed Circuit Boards	3,501.49	3,155.06	1,774.93	3,501.49	1,774.93
Electronics Manufacturing Services	245.20	-	-	245.20	-
	<b>3,746.70</b>	<b>3,155.06</b>	<b>1,774.93</b>	<b>3,746.69</b>	<b>1,774.93</b>
<b>5. Segment Depreciation &amp; Amortization</b>					
Printed Circuit Boards	44.98	43.68	28.61	154.41	96.92
Electronics Manufacturing Services	5.82	-	-	5.82	-
<b>Total</b>	<b>50.80</b>	<b>43.68</b>	<b>28.61</b>	<b>160.23</b>	<b>96.92</b>
<b>6. Revenue from Major Customer</b>				6,189.63	3,923.34
<b>7. Share Capital</b>	1,760.66	1,531.01	1,531.01	1,760.66	1,531.01
<b>8. Other Equity</b>	2,823.24	1,178.56	784.67	2,823.24	784.67
<b>9. Non Controlling Interest</b>	38.36	-	-	38.36	-



**BCC FUBA INDIA LIMITED**

Corporate Office: 109 Wing II, Hans Bhawan,  
Bahadur Shah Zafar Marg, New Delhi-110002, India  
P: +91-011-49287223 E: delhi@bccfuba.com

CIN:L51395HP1985PLC012209

Date: 27<sup>th</sup> May 2026

The Manager,  
Corporate Relationship Department,  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai-400 001

**Scrip Code: 517246**  
**Security Id: BCCFUBA**

**Subject: - Declaration for the Audit Report with Unmodified Opinion on the Annual Audited Standalone & Consolidated Financial Results for the Financial Year ended on 31st March 2026**

Dear Sir/Ma'am,

Pursuant to the provision of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements Regulations), 2015, as amended vide Circular No. CIR/CFD/CMD/56/2016 dated 27<sup>th</sup> May, 2016, we hereby declare that M/s. Bhagi Bhardwaj Gaur & Co., Statutory Auditor of B C C Fuba India Limited have given an Audit Report with Unmodified Opinion on the Annual Audited Standalone & Consolidated Financial Results for the Financial Year ended on 31<sup>st</sup> March 2026.

This is for your necessary record.

Thanking you.  
Yours faithfully,

**For B C C Fuba India Limited**

**Chandar Vir Singh Juneja**  
**Director**  
**DIN:00050410**  
**Place: New Delhi**



**BCC FUBA INDIA LIMITED**

Corporate Office: 109 Wing II, Hans Bhawan,  
Bahadur Shah Zafar Marg, New Delhi-110002, India  
P: +91-011-49287223 E: delhi@bccfuba.com

CIN:L51395HP1985PLC012209

The Manager,  
Corporate Relationship Department,  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai-400 001

Date: 27<sup>th</sup> May 2026

**Scrip Code: 517246**  
**Security Id: BCCFUBA**

**Subject: - Submission of details of Outstanding Qualified Borrowings and Incremental Qualified Borrowings with reference to SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPODI/P/CIR/2023/172 dated October 19, 2023.**

Dear Sir/Ma'am,

With reference to captioned subject, as required we are providing the following details of Outstanding Qualified Borrowings and Incremental Qualified Borrowings along with the Annual Financial Results being filed with Stock Exchange for the financial year ending 31<sup>st</sup> March 2026.

S. No.	Particulars	Amount (Rs in crores)
1.	Outstanding Qualified Borrowings at the start of financial year (Rs. In Crores)	2.26
2.	Outstanding Qualified Borrowings at the end of financial year (Rs. In Crores)	1.60
3.	Highest credit rating of the company relating to the unsupported bank borrowings or plain vanilla bonds, which have no structuring/support built in.	NA
4.	Incremental Borrowings done during the year (qualified borrowing) (Rs. In Crores)	(0.66)
5.	Borrowings by way of issuance of debt securities during the year (Rs. In Crores)	NIL

Kindly take the aforesaid information on record.

**We confirm that we are not a large Corporate as per the applicability criteria given in the circular SEBI/HO/DDHS/DDHS-RACPODI/P/CIR/2023/172 dated October 19, 2023.**

Thanking you.

Yours faithfully,

**For B C C Fuba India Limited**

**Chandar Vir Singh Juneja**

**Director**

**DIN:00050410**

**Place: New Delhi**