Regd. Off. : 1501, Vikram Tower, Rajendra Place, New Delhi - 110008
Ph. : +91-11-43661111 (30 lines) • Fax : +91-11-43661100, 41538600
E-mail : info@bharatgroup.co.in • Website : www.bharatgroup.co.in
CIN : L24119DL1989PLC036264

NEAPS - e-Uploading

BRL:F:651/611:1
August 13, 2026.

The Secretary
NATIONAL STOCK EXCHANGE OF INDIA LIMITED
Exchange Plaza, 5th Floor, Plot No. C-1 'G' Block,
Bandra-Kurla Complex, Bandra (E),
Mumbai - 400 051.

Dear Sir or Madam,

Sub.: Outcome/Matters decided in the Board Meeting held today i.e. 13.08.2026 and Compliance of Regulations 30 & 33 and other applicable Regulations of SEBI (LODR), Regulations, 2015

Reg.: Integrated Filing (Financials) for the First Quarter & Three Months ended 30th June, 2026 - BHARATRAS

Pursuant to Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31.12.2024 and NSE Circular No. NSE/CML/2025/02 dated 02.01.2025, this is to inform you that in the Board held today, i.e. Thursday, 13th August, 2026, the following businesses have been considered and decided:

1. The Board considered and approved the Standalone & Consolidated Un-Audited Financial Results of the Company for the quarter and three months ended on 30th June, 2026 and Limited Review Reports thereon and the same are enclosed herewith. Pursuant to above captioned SEBI Circular we are submitting herewith the Integrated Filing (Financials) for the aforesaid period as per the details mentioned below.

A)	**Financial Results**	**As per Attachment**
B)	**Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc.**	**Not Applicable**
C)	**Format for disclosing Outstanding Default on Loans & Debt Securities**	**Not Applicable** since there is no default on Outstanding Loans and Debt Securities as on 30th June, 2026.
D)	**Format for Disclosure of Related Party Transactions** *(applicable only for Half-yearly filings, i.e. 2nd and 4th Quarter)*	**Not Applicable for Current Quarter**
E)	**Statement on Impact of Audit Qualifications** *(for Audit Report with modified opinion) submitted alongwith Annual Audited Financial Results (Standalone and Consolidated separately) (applicable only for Annual Filing, i.e. 4th Quarter)*	**Not Applicable**

2. The Board considered and decided to convene **37th Annual General Meeting (AGM)** of the Company for the financial year 2025-26 on **Thursday, 24th September, 2026.**

3. In terms of Section 91 of the Companies Act, 2013, read with Rule 10 of the Companies (Management and Administration) Rules, 2014, and in compliance of SEBI (LODR), Regulations, 2015, we wish to inform you that the Board of Directors of our Company have decided to **close the Register of Members and other Transfer Books of the Company from Friday, 18th September, 2026 to Thursday, 24th September, 2026 (both days inclusive)** and the Company has fixed **Thursday, 17th September, 2026 as the Record Date for determining the entitlement of the shareholders to make payment of Final Dividend @10% or ₹0.50 per equity share** (if declared by members in their forthcoming AGM) for the financial year ended 31st March, 2026.

Contd…2/-

BHARAT RASAYAN LIMITED New Delhi

Nikul Bal

Bharat RASAYAN LIMITED

Regd. Off. : 1501, Vikram Tower, Rajendra Place, New Delhi - 110008
Ph. : +91-11-43661111 (30 lines) • Fax : +91-11-43661100, 41538600
E-mail : info@bharatgroup.co.in • Website : www.bharatgroup.co.in
CIN : L24119DL1989PLC036264

4. Further pursuant to Rule 20(4)(vii) of the Companies (Management and Administration) Rules, 2014, the Company has fixed **Thursday, the 17th day of September, 2026 as the Cut-Off date for the purpose of determining the eligible shareholders to cast their votes electronically on Monday, 21st September, 2026 (9:30 A.M. IST) to Wednesday, 23rd September, 2026 (5:00 P.M. IST).**

5. We wish to inform you that the Board of Directors ("Board") of the Company, considered a proposal for undertaking a restructuring involving the Company, BRL Finlease Limited, Centum Finance Limited and their wholly owned subsidiaries.

The Board was apprised that the proposed restructuring is aimed at rationalising the existing corporate structure, enabling focused management of distinct business verticals, improving operational and capital efficiencies and facilitating potential value creation for the Company and its stakeholders.

After due consideration and discussion, the Board in-principally agreed to the proposal for restructuring and authorised the management to undertake further evaluation and take the proposal forward. The Board further authorised the management of the Company to engage and appoint, as may be considered necessary, legal advisors, valuers, financial and tax advisors and such other professional advisors and consultants for evaluating and facilitating the proposed restructuring and to undertake all necessary preliminary actions in this regard.

The detailed terms and modalities of the proposed restructuring are presently under consideration and shall be finalised after undertaking the requisite evaluation and discussions with the relevant stakeholders and advisors. The detailed proposal, including the Scheme of Arrangement, if any, shall thereafter be placed before the Board for its consideration. The requisite disclosures and intimations shall be made to the Stock Exchanges in accordance with the applicable provisions of the SEBI Listing Regulations and other applicable laws.

The aforesaid Un-Audited financial results will be available on Stock Exchange website **https://www.nseindia.com** and on the website of the Company **https://www.bharatgroup.co.in**.

The Board Meeting commenced at 2:00 P.M. and concluded at 5:00 P.M.

Thanking You,

Yours faithfully,
For BHARAT RASAYAN LIMITED

Nikita Chadha

BHARAT RASAYAN LIMITED New Delhi

(NIKITA CHADHA)
Company Secretary & Compliance Officer

Enclosed: As above.

NEAPS - e-Uploading

C.C. To:

The Secretary,
BOMBAY STOCK EXCHANGE LIMITED
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai – 400 023.

- This is for your information.

B.K. GOEL & ASSOCIATES
CHARTERED ACCOUNTANTS

Phone: 40158777,41011335
P-16, N.D.S.E. II 1ST Floor
NEW DELHI-110049

LIMITED REVIEW REPORT

Review Report to
The Board of Directors
BHARAT RASAYAN LIMITED

We have reviewed the accompanying **Statement of Standalone Unaudited Financial Results** of **Bharat Rasayan Limited** ('the Company') for the **quarter and three months ended 30th June, 2026.**

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "*Interim Financial Reporting*" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Our responsibility is to issue a report on the financial statements based on our review.

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

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For B.K. GOEL & ASSOCIATES
Chartered Accountants

(B.K.GOEL)
Partner
Membership No. 082081
(Registration No. 016642N)

NEW DELHI
AUGUST 13, 2026
UDIN: 26082081MKKVCO2015

Bharat RASAYAN LIMITED

Regd. Office : 1501, Vikram Tower, Rajendra Place, New Delhi - 110 008.
CIN: L24119DL1989PLC036264 Email: investors.brl@bharatgroup.co.in Website: www.bharatgroup.co.in

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND THREE MONTHS ENDED 30th JUNE, 2026

PART-I

(₹ in Lacs)

Sr. No.	Particulars	Quarter ended			Year ended
		30.06.2026 (Un-Audited)	31.03.2026 (Audited)	30.06.2025 (Un-Audited)	31.03.2026 (Audited)
I	Revenue from operations	33,816	30,802	37,740	1,24,184
II	Other Income	562	1,558	710	4,122
III	**Total Revenue (I + II)**	**34,378**	**32,360**	**38,450**	**1,28,306**
IV	**Expenses**				
a)	Cost of materials consumed	23,499	17,084	21,476	79,915
b)	Purchases of Stock-in-trade	-	-	-	-
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,246)	2,391	3,186	664
d)	Employee benefits expenses	2,457	2,279	2,191	9,049
e)	Finance cost	102	93	118	459
f)	Depreciation and amortisation expenses	706	679	639	2,636
g)	Other Expenses	4,029	4,037	3,570	14,644
h)	**Total Expenses**	**29,547**	**26,563**	**31,180**	**1,07,367**
V	**Profit before exceptional items and tax (III-IV)**	**4,831**	**5,797**	**7,270**	**20,939**
VI	Exceptional Items	-	553	1,478	1,882
VII	**Profit before tax (V-VI)**	**4,831**	**5,244**	**5,792**	**19,057**
VIII	Tax Expenses:				
a)	Provision for taxation - Current Year	1,708	971	1,579	4,386
	- For Earlier Years (Net)	-	-	-	(38)
b)	Deferred Tax (Assets) / Liability	(541)	361	(153)	416
c)	Total	1,167	1,332	1,426	4,764
IX	**Profit for the period (VII-VIII)**	**3,664**	**3,912**	**4,366**	**14,293**
X	**Other Comprehensive Income (OCI)**				
a)	*Items that will not be reclassified subsequently to Profit or Loss*				
i)	Remeasurement [gain/(loss)] of net defined benefit liability	(11)	(47)	3	(38)
ii)	Income tax on above	-	-	-	-
iii)	Effect [gain/(loss)] of measuring equity instruments at fair value through OCI	-	-	-	-
iv)	Income tax on above	-	-	-	-
b)	Items that will be reclassified subsequently to Profit or Loss				
i)	Income tax relating to items that will be reclassified subsequently to Profit or Loss	-	-	-	-
	Total of Other Comprehensive Income	**(11)**	**(47)**	**3**	**(38)**
XI	**Total Comprehensive Income for the period (IX+ X)**	**3,653**	**3,865**	**4,369**	**14,255**
XII	Paid-up Equity Share Capital [16621072 shares of ₹5/- each] {Refer Note No. 8}	831.05	831.05	415.52	831.05
	Other Equity (excluding Revaluation Reserve) as at 31st March	-	-	-	1,24,014
XIII	Earning per share (of ₹5/- each) [*Not Annualised] {Refer Note No. 8}				
a)	Basic	22.04 *	23.54 *	26.27 *	85.99
b)	Diluted	22.04 *	23.54 *	26.27 *	85.99

Contd...2/-

BHARAT RASAYAN LIMITED New Delhi

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND THREE MONTHS ENDED 30th JUNE, 2026

Sr. No.	Particulars	Quarter ended			Year ended
		30.06.2026 (Un-Audited)	31.03.2026 (Audited)	30.06.2025 (Un-Audited)	31.03.2026 (Audited)
1	Debt-Equity Ratio (times)	0.06	-	0.05	-
2	Debt Service Coverage Ratio (times)	44.00	50.20	43.36	40.87
3	Interest Service Coverage Ratio (times)	44.00	50.20	43.36	40.87
4	Outstanding Redeemable Preference Shares (Quantity and Value)	-	-	-	-
5	Capital Redemption Reserve/ Debenture Redemption Reserve (₹ in Lacs)	-	-	9.35	-
6	Net Worth (₹ in Lacs)	1,28,507.88	1,24,854.67	1,15,031.01	1,24,854.67
7	Net Profit After Tax (₹ in Lacs)	3,664.00	3,912.00	4,366.00	14,293.00
8	Earning per share (of ₹5/- each) [*Not Annualised]				
a)	Basic	22.04 *	23.54 *	26.27 *	85.99
b)	Diluted	22.04 *	23.54 *	26.27 *	85.99
9	Current Ratio (times)	4.69	7.78	4.32	7.78
10	Long Term Debt to Working Capital (times)	-	-	-	-
11	Bad Debts to Account Receivable Ratio (times)	-	-	-	-
12	Current Liability Ratio (times)	0.94	0.86	0.94	0.86
13	Total Debts to Total Assets (times)	0.05	-	0.04	-
14	Debtors Turnover Ratio (times) [Annualised]	3.23	3.00	3.23	3.04
15	Inventory Turnover Ratio (times) [Annualised]	3.67	3.89	5.13	3.94
16	Operating Margin (%)	14.73%	19.52%	19.76%	17.51%
17	Net Profit Margin (%)	10.94%	12.97%	11.68%	11.70%
18	Sector Specific Equivalent Ratios, as applicable	-	-	-	-

Contd...3/-

BHARAT RASAYAN LIMITED New Delhi

Notes:

1) The above Standalone financial results for the quarter and three months ended June 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on August 13, 2026. The Statutory Auditors have carried out a limited review of these financial results. The Standalone Financial Results will be available at the Website of the Company **(www.bharatgroup.co.in)** and National Stock Exchange of India Limited **(www.nseindia.com)** where the Company's shares are listed.

2) The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind-AS) prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standard) Rules, 2015, as amended from time to time.

3) Corresponding quarter and financial year's figures have been regrouped wherever considered necessary.

4) The Company operates only in one business segment viz. pesticides, hence segment wise reporting is not applicable.

5) The figures of last quarter ended 31.03.2026 are the balancing figures between audited figures in respect of full financial year ended 31.03.2026 and the published year to date figures upto third quarter ended 31.12.2025.

6) With respect to the fire incident that occurred on 17th May, 2022, the insurance claim pertaining to material damage to Block-D of the Dahej Plant is currently under process, and the final claim bill has been submitted to the Insurance Company/Surveyor for further processing. Further, the insurance claim towards Loss of Profit (FLOP) is also under process and will be recognized by the Company on receipt basis.

7) The Company is continued to maintain CARE AA- (AA Minus) for Long Term Facilities and CARE A1+ (A One Plus) for Short Term Facilities.

8) During the quarter ended December 31, 2025, the shareholders of the Company had approved the sub-division of the face value of each equity share of the Company from ₹10/- (Rupees Ten only) each to ₹5/- (Rupees Five only) each. Accordingly, every 1 (one) Equity Share of face value of ₹10/- each fully paid-up was sub-divided into 2 (two) equity shares of face value of ₹5/- each fully paid-up and bonus shares issued in the proportion of 1:1, i.e. 1 (One) bonus equity share of 1 each for every 1 (One) fully paid-up equity share held as on the record date, i.e. 12.12.2025. Accordingly, the Company had allotted 83,10,536 equity shares as bonus shares on December 15, 2025. After splitting of shares and issuance of bonus shares, the paid-up equity share capital has increased from ₹4,15,52,680/- to ₹8,31,05,360/-, i.e. ₹ 8,31,05,360/- divided into 1,66,21,072 Equity shares of ₹ 5/- each. As per Ind-AS 33, all shares and per share information in all the financial results reflect the effect of splitting of shares and issuance of bonus shares. Consequent to the issuance of bonus shares and share split, the earnings per share have been restated for the current period as well as for all the comparative periods.

   EPS without adjusting Bonus Shares and shares split would have been as under:

Sr. No.	Particulars	Quarter ended			Year ended
		30.06.2026 (Un-Audited)	31.03.2026 (Audited)	30.06.2025 (Un-Audited)	31.03.2026 (Audited)
	Earning per share (of ₹5/- each) [*Not Annualised]				
i)	Basic	88.16 *	94.16 *	26.27 *	343.96
ii)	Diluted	88.16 *	94.16 *	26.27 *	343.96

9) Pursuant to the Order of the Hon'ble National Green Tribunal (NGT), Pune dated 5th April, 2024, pronounced on 29th May, 2024, relating to the fire incident at the Company's Dahej Unit-II on 17th May, 2022, the Company deposited ₹11.80 Crore towards Environmental Damage Compensation (EDC) with GPCB under protest and without prejudice to its legal rights. The said amount was recognised as an expense in the previous financial year. The Company subsequently filed an appeal before the Hon'ble Supreme Court. The Hon'ble Supreme Court has disposed off the appeal and upheld the Order of the Hon'ble NGT vide their Order dated 07.08.2026. Accordingly, the matter stands concluded at the appellate level. The Company has complied with the directions and continues to strengthen its environmental, safety and process-control systems, reaffirming its commitment to the highest standards of regulatory and environmental compliance.

10) Shareholders are requested to encash their unclaimed dividend, if any, declared and paid by the Company with effect from the financial year 2018-19, failing which their unclaimed dividend and shares will be transferred to the Investor Education and Protection Fund as per the Regulation governed by the Companies Act.

11) The Company has designated an Email-ID viz. investors.brl@bharatgroup.co.in exclusively for the purpose of registering complaints by investors and for the redressal of investors' grievance.

BY ORDER OF THE BOARD
For BHARAT RASAYAN LIMITED

BHARAT RASAYAN LIMITED New Delhi

(S.N.GUPTA)
Chairman & Managing Director
DIN : 00024660

NEW DELHI
AUGUST 13, 2026

B.K. GOEL & ASSOCIATES
CHARTERED ACCOUNTANTS

Phone: 40158777,41011335
P-16, N.D.S.E. II 1ST Floor
NEW DELHI-110049

LIMITED REVIEW REPORT

Review Report to
The Board of Directors
BHARAT RASAYAN LIMITED

We have reviewed the accompanying **Statement of Consolidated Unaudited Financial Results** of **Bharat Rasayan Limited** ('the Company') for the **quarter and three months ended 30th June, 2026**. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 Standalone separate unaudited financial statements of its Joint Venture Company, the Statement:

a. Includes the result of the following entity:

   1. Joint Venture Company: Nissan Bharat Rasayan Private Limited

b. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations as amended; and

c. 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 after tax and other comprehensive loss Profit and other financial information of the Group for the **quarter and three months ended June 30, 2026**.

We conducted our review in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement(s). A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For B.K. GOEL & ASSOCIATES
Chartered Accountants

B.K. GOEL & ASSOCIATES Chartered Accountants NEW DELHI

(B.K.GOEL)
Partner
Membership No. 082081
(Registration No. 016642N)

NEW DELHI
AUGUST 13, 2026
UDIN: 26082081PNUNZP3840

Bharat RASAYAN LIMITED

Regd. Office : 1501, Vikram Tower, Rajendra Place, New Delhi - 110 008.
CIN: L24119DL1989PLC036264 Email: investors.brl@bharatgroup.co.in Website: www.bharatgroup.co.in

STATEMENT OF CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND THREE MONTHS ENDED 30th JUNE, 2026

PART-I (₹ in Lacs)

Sr. No.	Particulars	Quarter ended			Year ended
		30.06.2026 (Un-Audited)	31.03.2026 (Audited)	30.06.2025 (Un-Audited)	31.03.2026 (Audited)
I	Revenue from operations	33,816	30,802	37,740	1,24,184
II	Other Income	562	1,558	710	4,122
III	**Total Revenue (I + II)**	**34,378**	**32,360**	**38,450**	**1,28,306**
IV	**Expenses**				
a)	Cost of materials consumed	23,499	17,084	21,476	79,915
b)	Purchases of Stock-in-trade	-	-	-	-
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,246)	2,391	3,186	664
d)	Employee benefits expenses	2,457	2,279	2,191	9,049
e)	Finance cost	102	93	118	459
f)	Depreciation and amortisation expenses	706	679	639	2,636
g)	Other Expenses	4,029	4,037	3,570	14,644
h)	**Total Expenses**	**29,547**	**26,563**	**31,180**	**1,07,367**
V	**Profit before share of a joint venture and exceptional Items (III-IV)**	**4,831**	**5,797**	**7,270**	**20,939**
VI	**Share of (Profit) of a joint venture**	(59)	96	400	(280)
VII	**Profit before exceptional items and tax (V-VI)Share of Profit of a joint venture**	**4,890**	**5,701**	**6,870**	**21,219**
VIII	Exceptional Items	-	553	1,478	1,882
IX	**Profit before tax (VII-VIII)**	**4,890**	**5,148**	**5,392**	**19,337**
X	Tax Expenses:				
a)	Provision for taxation - Current Year	1,708	972	1,579	4,387
	- For Earlier Years (Net)	-	-	-	(38)
b)	Deferred Tax (Assets) / Liability	(541)	361	(153)	416
c)	Total	1,167	1,333	1,426	4,765
XI	**Profit for the period (IX-X)**	**3,723**	**3,815**	**3,966**	**14,572**
XII	**Other Comprehensive Income (OCI)**				
a)	*Items that will not be reclassified subsequently to Profit or Loss*				
i)	Remeasurement [gain/(loss)] of net defined benefit liability	(11)	(47)	3	(38)
ii)	Income tax on above	-	-	-	-
iii)	Effect [gain/(loss)] of measuring equity instruments at fair value through OCI	-	-	-	-
iv)	Income tax on above	-	-	-	-
b)	Items that will be reclassified subsequently to Profit or Loss				
i)	Income tax relating to items that will be reclassified subsequently to Profit or Loss	-	-	-	-
	Total of Other Comprehensive Income	**(11)**	**(47)**	**3**	**(38)**
XIII	**Total Comprehensive Income for the period (XI+XII)**	**3,712**	**3,768**	**3,969**	**14,534**
XIV	Paid-up Equity Share Capital [16621072 shares of ₹5/- each] {Refer Note No. 9}	831.05	831.05	415.52	831.05
	Other Equity (excluding Revaluation Reserv) as at 31st March	-	-	-	1,26,634
XV	Earning per share (of ₹5/- each) [*Not Annualised]{Refer Note No. 9}				
a)	Basic	22.40 *	22.95 *	23.86 *	87.67
b)	Diluted	22.40 *	22.95 *	23.86 *	87.67

Contd...2/-

BHARAT RASAYAN LIMITED New Delhi

STATEMENT OF CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND THREE MONTHS ENDED 30th JUNE, 2026

Sr. No.	Particulars	Quarter ended			Year ended
		30.06.2026 (Un-Audited)	31.03.2026 (Audited)	30.06.2025 (Un-Audited)	31.03.2026 (Audited)
1	Debt-Equity Ratio (times)	0.06	-	0.05	-
2	Debt Service Coverage Ratio (times)	44.58	49.17	39.97	41.53
3	Interest Service Coverage Ratio (times)	44.58	49.17	39.97	41.53
4	Outstanding Redeemable Preference Shares (Quantity and Value)	-	-	-	-
5	Capital Redemption Reserve/ Debenture Redemption Reserve (₹ in Lacs)	-	-	9.35	-
6	Net Worth (₹ in Lacs)	1,31,169.36	1,27,473.98	1,16,968.15	1,27,473.98
7	Net Profit After Tax (₹ in Lacs)	3,723.00	3,815.00	3,966.00	14,572.00
8	Earning per share (of ₹5/- each) [*Not Annualised]				
a)	Basic	22.40 *	22.95 *	23.86 *	87.67 *
b)	Diluted	22.40 *	22.95 *	23.86 *	87.67 *
9	Current Ratio (times)	4.69	7.78	4.32	7.78
10	Long Term Debt to Working Capital (times)	-	-	-	-
11	Bad Debts to Account Receivable Ratio (times)	-	-	-	-
12	Current Liability Ratio (times)	0.94	0.86	0.94	0.86
13	Total Debts to Total Assets (times)	0.05	-	0.04	-
14	Debtors Turnover Ratio (times) [Annualised]	3.23	3.00	3.23	3.04
15	Inventory Turnover Ratio (times) [Annualised]	3.67	3.89	5.13	3.94
16	Operating Margin (%)	14.91%	19.21%	18.69%	17.74%
17	Net Profit Margin (%)	11.12%	12.65%	10.61%	11.93%
18	Sector Specific Equivalent Ratios, as applicable	-	-	-	-

Contd...3/-

BHARAT RASAYAN LIMITED New Delhi

Notes:

1) The above Consolidated financial results including Un-Audited Results of the Company and Un-Audited figures of JV Company namely M/s. Nissan Bharat Rasayan Pvt. Limited, for the quarter and three months ended June 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on August 13, 2026. The Statutory Auditors have carried out a limited reivew of these financial results. The Consolidated Financial Results will be available at the Website of the Company **(www.bharatgroup.co.in)** and National Stock Exchange of India Limited **(www.nseindia.com)** where the Company's shares are listed.

2) The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind-AS) prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standard) Rules, 2015, as amended from time to time.

3) Corresponding quarter and financial year's figures have been regrouped wherever considered necessary.

4) The Company operates only in one business segment viz. pesticides, hence segment wise reporting is not applicable.

5) The figures of last quarter ended 31.03.2026 are the balancing figures between audited figures in respect of full financial year ended 31.03.2026 and the published year to date figures upto third quarter ended 31.12.2025.

6) With respect to the fire incident that occurred on 17th May, 2022, the insurance claim pertaining to material damage to Block-D of the Dahej Plant is currently under process, and the final claim bill has been submitted to the Insurance Company/Surveyor for further processing. Further, the insurance claim towards Loss of Profit (FLOP) is also under process and will be recognized by the Company on receipt basis.

7) The Company is continued to maintain CARE AA- (AA Minus) for Long Term Facilities and CARE A1+ (A One Plus) for Short Term Facilities.

8) Joint Venture Performance: The Company's Joint Venture, M/s Nissan Bharat Rasayan Private Limited, which is accounted for using the equity method under Ind AS, reported total revenue of ₹58.49 crore and a profit after tax of ₹1.97 crore for the period ended 30th June, 2026. The profit after tax includes a foreign exchange gain of ₹6.64 crore. The Company's share of the Joint Venture's net profit, amounting to ₹0.59 crore, has been recognized in the consolidated Statement of Profit and Loss.

9) During the quarter ended December 31, 2025, the shareholders of the Company had approved the sub-division of the face value of each equity share of the Company from ₹10/- (Rupees Ten only) each to ₹5/- (Rupees Five only) each. Accordingly, every 1 (one) Equity Share of face value of ₹10/- each fully paid-up was sub-divided into 2 (two) equity shares of face value of ₹5/- each fully paid-up and bonus shares issued in the proportion of 1:1, i.e. 1 (One) bonus equity share of 1 each for every 1 (One) fully paid-up equity share held as on the record date, i.e. 12.12.2025. Accordingly, the Company had allotted 83,10,536 equity shares as bonus shares on December 15, 2025. After splitting of shares and issuance of bonus shares, the paid-up equity share capital has increased from ₹4,15,52,680/- to ₹8,31,05,360/-, i.e. ₹ 8,31,05,360/- divided into 1,66,21,072 Equity shares of ₹ 5/- each. As per Ind-AS 33, all shares and per share information in all the financial results reflect the effect of splitting of shares and issuance of bonus shares. Consequent to the issuance of bonus shares and share split, the earnings per share have been restated for the current period as well as for all the comparative periods.

EPS without adjusting Bonus Shares and shares split would have been as under:

Sr. No.	Particulars	Quarter ended			Year ended
		31.03.2026 (Audited)	31.12.2025 (Un-Audited)	31.03.2025 (Audited)	31.03.2026 (Audited)
	Earning per share (of ₹5/- each) [*Not Annualised]				
i)	Basic	89.60 *	91.80 *	23.86 *	350.68
ii)	Diluted	89.60 *	91.80 *	23.86 *	350.68

10) The Company has designated an Email-ID viz. investors.brl@bharatgroup.co.in exclusively for the purpose of registering complaints by investors and for the redressal of investors'

BY ORDER OF THE BOARD
For BHARAT RASAYAN LIMITED

BHARAT RASAYAN LIMITED New Delhi

(S.N.GUPTA)
Chairman & Managing Director
DIN : 00024660

NEW DELHI
AUGUST 13, 2026