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, Chorasi, Gujarat, India, 394210
Website: www.bhatiamobile.com, E mail: csbhatia@bhatiamobile.com, Ph: 9727714477

Date: 02/11/2026

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

Script ID/Code/ISIN	:	BHATIA/ 540956/ INE341Z01025
Subject	:	Outcome of Board Meeting of the Company held on Monday, November 02, 2026 and Unaudited Financial Results for the quarter and half year ended on September 30, 2026
Reference No.	:	Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to the Regulation 30 and 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 we wish to inform you that the Board of Directors at their meeting held on Monday, November 02, 2026 at 11.00 AM 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 Unaudited Financial Results along with Limited Review Report thereon for the quarter and half year ended as on September 30, 2026. Limited Review Report and Financial Results are enclosed herewith.

2. Declared 02nd Interim Dividend of Re. 0.01/- (1%) per equity share having face value of 1/- each for the financial year 2026-27. The said interim dividend shall be paid to the shareholders within stipulated time.

The Board meeting commenced at 11.00 A.M. and concluded at 05:50 P.M.

Kindly take the above information on record and oblige.

Thanking you
Yours Faithfully,

For Bhatia Communications & Retail (India) Limited

CHINTIKABEN HASMUKHBHAI SHAH
Digitally signed by CHINTIKABEN HASMUKHBHAI SHAH
Date: 2026.11.02 18:05:09 +05'30'

Chintikaben Hasmukhbhai Shah
Company Secretary & Compliance Officer
Place: Surat

Encl: a/a

Limited Review Report on Unaudited Quarterly Standalone Financial Results and Standalone Year-to-date Results of Bhatia Communications & Retail (India) Limited

To
The Board of Directors
Bhatia Communications & Retail (India) Limited

We have reviewed the accompanying statement of unaudited financial results of M/s Bhatia Communications & Retail (India) Limited for the period ended 30th September, 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.

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 provide 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 33 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 R Kejriwal & Co
Chartered Accountants

R. KEJRIWAL & CO. SURAT CHARTERED ACCOUNTANTS

Vishal Joshi
Partner
Membership Number: 427019
FRN No.: 133558W
UDIN: 26427019UOFIAK2324

Place: Surat
Date: 02.11.2026

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED ON 30.09.2026

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(6 Months)	Year to date figures for Previous year Ended(6 Months)	Previous accounting year ended
		01/07/2026-30/09/2026	01/04/2026-30/06/2026	01/07/2025-30/09/2025	01/04/2026-30/09/2026	01/04/2025-30/09/2025	31-03-2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
	Revenue from Operations	20,372.33	18,999.84	13,433.70	39,372.17	24,588.16	59,142.50
	Other Income	56.66	68.08	65.03	124.73	129.95	382.03
	Total Income	**20,428.98**	**19,067.92**	**13,498.73**	**39,496.91**	**24,718.10**	**59,524.52**
2	**Expenses:**						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	21,863.76	17,868.79	14,777.89	39,732.55	24,669.14	56,449.26
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(4,109.24)	(1,064.30)	(2,716.04)	(5,173.55)	(2,685.75)	(3,263.10)
	Employee Benefit Expenses	289.01	230.02	215.08	519.03	390.68	829.18
	Finance Costs	88.79	50.99	85.40	139.78	149.15	282.29
	Depreciation / Amortisation and Depletion Expense	142.84	121.29	66.19	264.13	151.30	289.55
	Other Expenses	1,169.24	951.02	596.88	2,120.27	1,092.83	2,670.03
	Total Expenses	**19,444.40**	**18,157.81**	**13,025.40**	**37,602.20**	**23,767.35**	**57,257.21**
3	**Profit before Exceptional items and Tax (1-2)**	**984.59**	**910.12**	**473.33**	**1,894.70**	**950.75**	**2,267.31**
4	Exceptional items	-	-	-	-	-	-
5	**Profit before Tax (3-4)**	**984.59**	**910.12**	**473.33**	**1,894.70**	**950.75**	**2,267.31**
6	Tax Expense:	234.02	228.45	100.65	462.47	219.73	590.90
	(1) Current tax	250.49	244.50	122.12	494.99	244.03	580.44
	(2) Deferred Tax	(16.46)	(16.06)	(21.47)	(32.52)	(24.30)	7.94
	(3) Earlier Year Tax	-	-	0.00	-	0.00	2.52
7	Profit/ (Loss) for the period from Continuing Operations (5-6)	**750.56**	**681.67**	**372.68**	**1,432.23**	**731.02**	**1,676.41**
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)**	**750.56**	**681.67**	**372.68**	**1,432.23**	**731.02**	**1,676.41**
12	Other Comprehensive Income						
	A (i) Items that will not be reclassified to Statement of profit and loss	5.29	5.29	(1.07)	10.59	(2.15)	21.17
	(ii) Income Tax relating to items that will not be reclassified to Statement of profit and loss	(1.33)	(1.33)	0.27	(2.66)	0.54	(5.33)
	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)**	**754.52**	**685.63**	**371.88**	**1,440.15**	**729.41**	**1,692.25**
14	Paid-up Equity Share Capital (F.V. of Rs. 1/- each)	1,406.52	1,406.52	1,301.52	1,406.52	1,301.52	1,406.52
15	Other equity	-	-	-	-	-	11,852.41
16	Earnings Per Equity Share						
	(1) Basic	0.53	0.48	0.29	1.02	0.56	1.31
	(2) Diluted	0.53	0.48	0.26	1.02	0.52	1.31
17	Debt Equity ratio	0.26	0.04	0.27	0.26	0.27	0.03
18	Debt Service Coverage Ratio	8.26	12.91	9.32	16.47	5.84	14.56
19	Interest Service Coverage Ratio	30.82	49.48	15.88	37.58	19.39	19.17

Notes:

1 The above unaudited 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 November 02, 2026. The above results have been subjected to "limited review" by the statutory auditors of the Company. The unaudited standalone financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013.

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 beginning of quarter	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 IND AS 108 and has concluded that it is engaged in a single operating

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 The Company has declared 2nd Interim Dividend of Re. 0.01/ (1%) per fully paid-up equity share having face value of Re. 1/- each.

FOR BHATIA COMMUNICATIONS & RETAIL (INDIA) LIMITED

Sanjeev Harbanslal Bhatia

Chairman & Managing Director
DIN: 02063671

Date : 02.11.2026
Place : SURAT

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STANDLONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30.09.2026

Amounts in Lakh

	Particulars	As at 30th September, 2026 Unaudited	As at 31st March, 2026 Audited
	ASSETS		
(1)	**Non-Current Assets**		
	Property, plant and equipment	2,612.07	2,252.59
	Right of Use Assets	568.23	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	1,209.54	1,248.82
	(iv) Other Financial Assets	2,025.13	1,968.48
	Deferred tax assets (net)	60.82	28.30
	Other Non-current assets	8.20	9.37
	Total Non-Current assets	**6,512.98**	**6,186.39**
(2)	**Current Assets**		
	Inventories	14,801.55	9,628.00
	Financial Assets	-	
	(i)Investments	182.08	-
	(ii) Trade Receivables	1,148.63	830.82
	(iii) Cash and Cash Equivalents	1,674.54	862.75
	(iv) Bank Balances Other than (iii) above	-	-
	(iv) Loans	-	-
	Current Tax Assets (Net)	-	-
	Other Current Assets	3,223.56	2,345.42
	Total Current assets	**21,030.36**	**13,666.99**
	Total Assets	**27,543.35**	**19,853.38**
	EQUITY AND LIABILITIES		
(1)	**Equity**		
	(i) Equity Share capital	1,406.52	1,406.52
	(ii) Other Equity	13,264.44	11,852.41
	(iii) Monery Received against Share Warrant		-
	Total Equity	**14,670.96**	**13,258.93**
(2)	**Liabilities**		
	Non-Current Liabilities		
	Financial Liabilities		
	(i) Borrowings	107.52	150.21
	(ia) Lease Liabilities	520.09	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	50.65	56.04
	Deferred tax liabilities (Net)	-	-
	Other non-current liabilities	6,102.58	3,787.72
	Total non-current liabilities	**6,780.83**	**4,546.61**

	Current liabilities		
	Financial Liabilities		
	(i) Borrowings	3,672.65	191.61
	(ia) Lease Liabilities	98.33	117.00
	(ii) Trade payables	-	
	(A) total outstanding dues of micro enterprises and small enterprises; and	173.52	259.19
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	1,777.79	1,382.96
	(iii) Other financial liabilities (other than those specified in item	1.10	5.04
	Other Current liabilities	30.65	39.37
	Provisions	210.34	4.34
	Current Tax Liabilities (Net)	127.18	48.33
	Total current liabilities	**6,091.56**	**2,047.84**
	Total Liabilities	**12,872.39**	**6,594.45**
	Total Equity and Liabilities	**27,543.35**	**19,853.38**

FOR BHATIA COMMUNICATIONS & RETAIL (INDIA) LIMITED

Sanjeev Harbanslal Bhatia
Chairman & Managing Director
DIN: 02063671

Date : 02.11.2026
Place : SURAT

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Statement of Cash Flow

STANDLONE STATEMENT OF CASH FLOW FOR THE YEAR ENDED SEP 30, 2026

Amount in Lakhs

	PARTICULARS	As at 30th September, 2026 Unaudited	As at 30th September, 2025 Unaudited
[1]	**Cash Flow From Operating Activities**		
	Profit before Tax as per Profit & Loss Account	1,894.70	950.75
	Adjustments for:		
	Add : Expenses/ (Incomes) Not Requiring Cash :		
	Depreciation	264.13	151.30
	Finance Cost	139.78	149.15
	Interest Income	(131.88)	(130.62)
	Unrealised Loss in Equity Instrument	8.16	-
		280.18	169.83
	Cash Flow From Operations Before Changes in Working Capital	**2,174.89**	**1,120.58**
	Adjustments for Working Capital Changes:		
	Decrease/(Increase) in Inventories	(5,173.55)	(2,685.75)
	Decrease/(Increase) in Trade Receivable	(317.82)	(252.10)
	Decrease/(Increase) in Other Current Assets	(878.14)	(105.17)
	Decrease/(Increase) in Other Non Current Assets	1.17	(10.29)
	Decrease/(Increase) in Current Tax Assets	88.12	291.83
	(Decrease)/Increase in Lease Liabilities	(51.21)	697.89
	Decrease/(Increase) in Provision (Non Current)	(5.40)	8.05
	Decrease/(Increase) in Provision (Current)	206.00	151.30
	(Decrease)/Increase in Trade Payable	309.16	49.08
	(Decrease)/Increase in Other Non Current Liability	2,314.85	586.98
	(Decrease)/Increase in Other Current Liability(Financial)	(3.94)	0.08
	(Decrease)/Increase in Other Current Liability	(8.72)	(12.76)
	(Decrease)/Increase in Other Current Tax Liabilites	78.85	50.63
		(3,440.63)	(1,230.22)
	Cash Flow From Operations after Changes in Working Capital	**(1,265.74)**	**(109.64)**
	Other Ajustments		
	Income Tax Paid	(585.77)	(474.93)
	Adjustment due to OCI	10.59	(2.15)
		(575.19)	(477.08)
	Net Cash Generated From Operating activities	**(1,840.93)**	**(586.72)**
[2]	**Cash Flows from Investing Activities**		
	Purchase of Fixed Assets/ROU	(542.00)	(1,494.15)
	Investment in Equity Instrument	(190.24)	-
	Loans & Advances	(17.37)	(137.30)
	Interest Income	131.88	130.62
	Net Cash Generated From Investing activities	**(617.73)**	**(1,500.83)**
[3]	**Cash Flow From Financing activities**		
	Proceeds from/(Repayment of) Borrowings (Long-Term)	(42.69)	144.99
	Proceeds from/(Repayment of) Borrowings (Short-Term)	3,481.04	1,860.31
	Issue of Share Capital	-	50.00
	Increase in Security Premium	-	1,137.50
	Money Received against Share Warrant	-	(296.88)
	Dividend Paid	(28.13)	(25.03)
	Finance Cost	(139.78)	(149.15)
	Net Cash Generated From Financing activities	**3,270.44**	**2,721.74**
[4]	**Net Increse/(Decrease in cash)**	**811.78**	**634.19**
	Cash and Cash Equivalents - Opening Balance	862.75	665.85
[5]	**Cash and Cash Equivalents - Closing Balance**	**1,674.54**	**1,300.04**
	Components of the Cash and Cash Equivalents:		
	Cash on Hand	*544.15*	*280.58*
	With Banks - in form of current accounts	*1,130.38*	*1,019.46*
	With Banks - in form of demand deposits	-	-

FOR BHATIA COMMUNICATIONS & RETAIL (INDIA) LIMITED

Sanjeev Harbanslal Bhatia
Chairman & Managing Director
DIN: 02063671

Date : 02.11.2026
Place : SURAT