



BANARAS BEADS LIMITED

AN EXPORT HOUSE RECOGNISED BY GOVERNMENT OF INDIA
CIN No. L01131UP1980PLC004984

AN ISO
CERTIFIED
COMPANY

Regd. & Head Office	: A-1, Industrial Estate, Varanasi - 221106 (INDIA)
Phones	: +91-542-2370161-4 (4 Lines)
Fax	: +91-542-2370165, 2370214
E-mail	: rksingh@banarasbead.com investor@bblinvestor.com
Website	: www.banarasbead.com

Manufacturers & Exporters of All kind of Beads, Fashion Jewelry and Accessories.

REF.: BBL/SECT/

October 29, 2026

To,
The BSE Limited
Department of Corporate Services,
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai - 400001

The National Stock Exchange Of (I) Ltd.,
Exchange Plaza, 5th Floor,
Plot No. C/1, G-Block,
Bandra-Kurla Complex, Bandra (E)
Mumbai - 400 051

Sub.: Un- Audited Financial Results for quarter and half year ended on 30th September' 2026 in compliance of Regulation 33 of Securities and Exchange Board of India (Listing obligations and Disclosure requirements) Regulations, 2015.

Dear Sir,

Please find enclosed herewith following documents in compliance of Regulation 33 of SEBI (Listing Obligations and Disclosure requirements) Regulation, 2015, for quarter and half year ended on 30.09.2026, the same have been reviewed Audit Committee Meeting, considered and approved by Board in its meeting held on today 29.10.2026 at 11:30 P.M.

Meeting start timing 11:30 A.M. and
Meeting end time 1.25 P.M.

- 1) Copy of integrated Un-audited Financial Results (Provisional) for quarter and half year ended on 30th September' 2026 in compliance of Regulation 33 of Securities and Exchange Board of India (Listing obligations and Disclosure requirements) Regulations 2015, after publication we will send copy of the same to you.
- 2) Copy of statement of assets and liability for quarter and half year ended 30th September 2026.
- 3) Copy of statement of cash flow for quarter and half year ended 30th September 2026.
- 4) Copy of Limited Review Report for Quarter and half year ended on 30.09.2026 obtained from Statutory Auditors of the Company. However, the Auditors have not made qualification/ adverse remark in their report.

Kindly take the above documents on the records and acknowledge the receipt of the same.

Thanking you,
Yours faithfully,
For **BANARAS BEADS LIMITED**

RAMESH
KUMAR
SINGH

Digitally signed by
RAMESH KUMAR
SINGH
Date: 2026.10.29
13:32:08 +05'30'

(R.K. Singh)
Company Secretary
FCS-4071
Encl.: As above



Banaras Beads Limited

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" QUALITY, SOCIAL, ENVIRONMENT, HEALTH - SAFETY & SECURITY COMPLIANCE COMPANY"



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CIN No. : L01131UP1980PLC004984
GSTIN NO. : 09AAACB2252L1ZQ

Manufacturers & Exporters of : All Kind of Beads, Handicrafts, Fashion Jewellery & Accessories

A. Financial Result

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2026

(Rs in Lacs)

SL. No.	PARTICULARS	For the quarter ended			Year Up to date		Year Ended
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
1	Income						
	(a) Revenue from Operations	1568.11	905.84	504.54	2473.95	1125.38	2548.68
	(b) Other Income	33.78	30.28	34.10	64.06	73.49	162.24
	Total Income	1601.89	936.12	538.64	2538.01	1198.87	2710.92
2	Expenses						
	(a) Cost of materials consumed	769.15	715.18	304.83	1484.33	537.31	1202.22
	(b) Purchases of Stock in Trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished good, work in progress and stock in trade	-21.50	-435.00	-163.54	-456.50	-195.38	-512.39
	(d) Employees benefit expenses	158.26	150.60	135.68	308.86	260.00	590.49
	(e) Finance Costs	51.35	34.36	18.70	85.71	33.65	180.07
	(f) Depreciation & Amortisation of expenses	34.80	35.44	41.48	70.24	77.82	157.40
	(g) Other expenses	479.15	338.56	196.85	817.71	400.84	866.86
	Total Expenses	1471.21	839.14	534.00	2310.35	1114.24	2484.65
3	Profit/(Loss) before exceptional items & Tax (1-2)	130.68	96.98	4.64	227.66	84.63	226.27
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit/(loss) before Extra Ordinary Items & Tax (3-4)	130.68	96.98	4.64	227.66	84.63	226.27
6	Extra Ordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) before Tax (5-6)	130.68	96.98	4.64	227.66	84.63	226.27
8	Tax Expenses						
	(1) Current Tax	30.50	25.00	1.00	55.50	20.00	55.50
	(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00	-6.69
9	Profit/(Loss) for the period from continuing operation(7-8)	100.18	71.98	3.64	172.16	64.63	177.46
10	Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
11	Tax expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
12	Profit/(loss) from discontinued operations (after tax) (10-11)	0.00	0.00	0.00	0.00	0.00	0.00
13	Profit (Loss) for the period (9+12)	100.18	71.98	3.64	172.16	64.63	177.46
14	Other Comprehensive Income						
	(a) (i) Items that will not be reclassified to profit or loss						
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(b) (i) Items that will be reclassified to profit or loss						
	(ii) Income tax relating to items that will be reclassified to profit or loss.						
15	Total Comprehensive Income for the period (Comprehensive Profit (Loss) and Other Comprehensive Income for the period)	100.18	71.98	3.64	172.16	64.63	177.46
16	Earning per equity share (for continuing operation)						
	(a) Basic	1.52	1.08	0.05	2.61	0.97	2.69
	(b) Diluted	1.52	1.08	0.05	2.61	0.97	2.69
17	Earning per equity share (for discontinuing operation)						
	(a) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
18	Earning per equity share (for discontinued & continuing operation)						
	(a) Basic	1.52	1.08	0.05	2.61	0.97	2.69
	(b) Diluted	1.52	1.08	0.05	2.61	0.97	2.69



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CIN No.	: L01131UP1980PLC004984
GSTIN NO.	: 09AAACB2252L1ZQ

Notes:

1. The above unaudited Stand Alone Ind AS Financial result for quarter ended on 30.09.2026 were reviewed and recommended by the audit committee and approved by the Board in the meeting held on 29.10.2026.
2. During the quarter, no complaint was received from share holders/SEBI/OTHERS. No complaint was pending unresolved as on 30.09.2026.
3. The company's main business is export of Glass beads, Handicrafts and other related items. All those items come in one segment. The main commercial activities of the company is at Varanasi, hence segmentwise reporting as applicable under IND AS 108 is not applicable.
4. The statutory auditors of the company have carried out limited review report of the above results as required under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.
5. The above results were 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.
6. Advance given to purchase the property at Gurugram, Hariyana was disclosed as Long Term Advances under non current assets upto previous Financial Year. The possession of the property is received during the current reporting year and the same is disclosed as Investment property.
7. Corresponding figures in previous year / period have been regrouped wherever considered necessary.
8. There are no subsidiary/associate/joint venture company(ies) and hence only Standalone financials are provided.
9. The Result for the quarter ended 30.09.2026 are available on the Bombay Stock Exchange website (URL:www.bseindia.com/corporates), the National Stock Exchange website (URL:www.nseindia.com/corporate) and on the Company's website (URL:www.bblinvestor.com).

By order of the Board

For BANARAS BEADS LTD.

(ASHOK KUMAR GUPTA)

Chairman & Managing Director

DIN : 00016661

Date: 29.10.2026

Place : VARANASI



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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 and debt securities: **Not applicable.**

No.	Particulars	(Rs. lakhs)
1	Loans I revolving facilities like cash credit from banks I financial institutions	0
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
2	Unlisted debt securities that is NCDs and NCRPS	0
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
3	Total financial indebtedness of the listed entity including short-term and long-term debt	0

D. Format for disclosure of related party transactions (applicable only for half-yearly filing that is 2nd and 4th quarter): **applicable**

E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along with annual audited financial results (standalone and consolidated separately that is applicable only for annual filing - 4th quarter): **Not applicable**

Place: Varanasi
Date: 29.10.2026

For Banaras Beads Limited

(Ashok Kumar Gupta)
Chairman & Managing Director
DIN No. 00016661



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STATEMENT OF STANDALONE ASSETS & LIABILITIES UNDER REGULATION 33 OF LODR AS ON 30TH SEPTEMBER '2026 (Rs. In Lacs)

	30.09.2026	31.03.2026
A.		
Assets		
1 Non-current assets	1616.62	1664.58
(a) Property, Plant & Equipments	0.00	0.00
(b) Capital work-in-progress	1337.89	0.00
(c) Investment Properties	0.41	0.41
(d) Other Intangible assets		
(e) Financial Assets	298.76	298.05
(i) Investments	14.31	16.14
(ii) Other Financial Assets	11.31	11.31
(f) Deferred tax assets (net)	8.55	1374.44
(g) Other Non Current Assets		
2 Current assets	3672.45	3150.89
(a) Inventories		
(b) Financial Assets	0.00	0.00
(i) Investments	881.64	828.13
(ii) Trade receivables	66.80	38.55
(iii) Cash and cash equivalents	164.74	509.60
(iv) Other Bank Balance	0.00	0.00
(v) Loans	191.35	56.17
(vi) Others Advances	151.77	90.10
(c) Current Tax Assets (Net)	18.14	15.43
(d) Other current assets	8434.74	8053.80
Total		
	30.09.2026	31.03.2026
B.		
EQUITY AND LIABILITIES		
1 Equity	659.75	659.75
(a) Equity Share Capital	5276.23	5104.92
(b) Other Equity		
2 Liabilities		
Non-Current Liabilities		
(a) Financial Liability	733.80	484.72
(i) Borrowings		
(ii) Trade Payables		
(iii) Other Financial Liabilities		
(b) Provisions		
(c) Deferred tax liabilities (Net)	0.00	0.00
(d) Other non current liabilities	50.94	50.94
3 Current Liabilities		
(a) Financial Liabilities	1399.51	1568.19
(i) Borrowings		
(ii) Trade payables	3.43	12.82
a) Dues of Micro & Small Enterprises	85.07	35.97
b) Other Than Micro & Small Enterprises	73.38	48.13
(iii) Other Financial Liabilities	68.83	34.56
(b) Other current liabilities	83.80	53.80
(c) Provisions	8434.74	8053.80
Total		

By order of the Board
For BANARAS BEADS LTD.

(ASHOK KUMAR GUPTA)
Chairman & Managing Director
DIN : 00016661

Date: 29.10.2026
Place : VARANASI



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Standalone Statement of Cash Flow as on 30th September-2026

Rs In lac

Particulars	For the Half Year ended 30th Sept. 2026	For the Year ended 31st March 2026
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit / (Loss) before Tax	227.66	226.27
Adjustment For :-		
1 Depreciation	70.24	157.40
2 Finance Expenses	85.71	180.07
3 Interest Income	(2.96)	(40.64)
4 Dividend Income/Share of Profit of Firm	(0.70)	(0.23)
5 Rental Income	(58.70)	(110.56)
6 Profit/(Loss) on Sale of Investment/Fixed Assets	-	-
Operating Profit before change in working capital	321.25	412.31
Adjustment for (increase)/Decrease in Operating Assets:		
1 Inventories	(521.56)	(518.16)
2 Trade Receivables	(53.51)	(317.77)
3 Short Term Loans and Advances	(196.85)	2.98
4 Other Non Current Assets	(2.71)	(8.25)
Adjustment for increase/(Decrease) in Operating Liabilities:		
1 Trade Payables	39.72	37.39
2 Other Current Liabilities	59.52	(22.34)
3 Short Term Provisions	30.00	0.52
Cash Generated from Operation	(324.14)	(413.31)
Income Tax Paid	(56.36)	(54.29)
NET CASH INFLOW FROM OPERATING ACTIVITIES (A)	(380.50)	(467.60)
B CASH FLOW FROM INVESTING ACTIVITIES :		
1 Purchase of Property, Plant and Equipment / CWIP (Net)	(21.40)	(803.55)
2 Net Proceeds from Investment	-	-
From Mutual Funds	1.13	501.34
From Others	2.96	40.64
3 Interest Received	0.70	0.23
4 Dividend Income/Share of Profit of Firm	58.70	110.56
5 Rental Income	-	-
6 Net Gain on Sale of Investment/Fixed Assets	27.11	(146.60)
7 Others	69.20	(297.37)
NET CASH UTILISED IN INVESTING ACTIVITIES (B)		
C CASH FLOW FROM FINANCING ACTIVITIES :		
1 Amount Received against Calls in Arrears	-	1.78
2 Proceeds / (Repayment) of Long Term Borrowings	249.08	484.72
3 Proceeds / (Repayment) of Short Term Borrowings	(168.68)	709.89
4 Finance Expenses	(85.71)	(180.07)
5 Dividend Paid	-	-
NET CASH UTILISED IN FINANCING ACTIVITIES (C)	(5.31)	1,016.32
I Net Increase / (Decrease) in Cash and Cash Equivalent (A+B+C)	(316.61)	251.35
II Cash and Cash Equivalent at the beginning of the year	548.15	296.80
III Cash and Cash Equivalent at the end of the Reporting Period	231.54	548.15
IV Cash and Cash Equivalent at the end of the Reporting Period		
Balance with Bank	225.97	535.26
Cheque on hand	-	5.42
Cash in Hand	5.57	7.47
	231.54	548.15

Notes:

1. Statement of cash flows has been prepared under the indirect method as set out in the Ind AS-7 "Statement of Cash Flows" as specified in the Companies (Indian Accounting standards) Rules 2015.

2. Previous year figures have been regrouped/ reclassified where ever applicable.

For BANARAS BEADS LTD.

(Ashok Kumar Gupta)
Chairman & Managing Director
Place: Varanasi
Date: 29.10.2026

DIN No. 00016661

Limited Review Report on Un-Audited Financial Results of Banaras Beads Limited for the quarter and half year ended 30.09.2026 under Regulation 33 of SEBI (LODR), Regulations, 2015.

To,
The Board of Directors of
Banaras Beads Limited

We have reviewed the accompanying statement of standalone un-audited Ind AS financial results (the statements') of Banaras Beads Limited. ('the company') (CIN No. L01131UP1980PLC004984) for the quarter and six month ended 30th September 2026 (the statement) attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (LODR) Regulation, 2015 (the distinct regulations), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 (the 'Circular').

The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS) 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by Independent Auditor of Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus 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 standalone financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified 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 the Listing Regulations, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For G D Dubey & Associates
Chartered Accountants**



**G.D. Dubey
(Partner)
M. No.: 076804
FRN: 009836C**

Date: 29.10.2026
Place: Varanasi
UDIN: 26076804RWJDOG7975