

**BHATIA COMMUNICATIONS & RETAIL (INDIA) LIMITED****CIN:** L32109GJ2008PLC053336**Regd. Off:** 132, Dr. Ambedkar Shopping Centre, Ring Road, Surat-395002**Website:** www.bhatiamobile.com, **E mail:** csbhatia@bhatiamobile.com, **Ph:** 9727714477**BHATIA'S®**  
The mobile one stop shop

Date: 14/02/2025

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

Script ID/Code/ISIN : BHATIA/ 540956/ INE341Z01025  
Subject : Integrated Filing (Financial) for the quarter and nine months ended on December 31, 2024

Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended on December 31, 2024.

Kindly take the above information on record and oblige.

Thanking you.  
Yours Faithfully,  
For **Bhatia Communications & Retail (India) Limited**

**SANJEEV HARBANSLAL BHATIA**  
**Managing Director**  
**DIN: 02063671**

Encl: a/a

## A. FINANCIAL RESULTS

### R P R & Co.

Chartered Accountants

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

Email: [rpr@rprandco.com](mailto:rpr@rprandco.com), Ph: 0261-3591630

#### 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 31<sup>st</sup> December, 2024.

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 RPR & CO  
Chartered Accountants

*Raunaq Kankaria*  
Raunaq Kankaria  
Partner

Membership Number: 138361

FRN No.: 131964W

UDIN: 2513861B7G&BRD3280



Place: Surat  
Date: 14.02.2025



**BHATIA COMMUNICATIONS & RETAIL (INDIA) LIMITED**  
CIN- L32109GJ2008PLC053336

Registered Office: 132, Dr. Ambedkar Shopping Centre, Ring Road, Surat - 395002  
Website: www.bhatiamobile.com, mail: info@bhatiamobile.com, Ph: 0261-2349892

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULT FOR THE QUARTER AND NINE MONTHS ENDED 31.12.2024**

Amounts in Lakhs, except per share data and ratios

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 (9 Months)	Year to date figures for Previous year Ended (9 Months)	Previous accounting year ended
		01/10/2024-31/12/2024 Unaudited	01/07/2024-30/09/2024 Unaudited	01/10/2023-31/12/2023 Unaudited	01/04/2024-31/12/2024 Unaudited	01/04/2023-31/12/2023 Unaudited	31-03-2024 Audited
1	<b>Income</b>						
	Revenue from Operations	12,680.650	10,732.223	11,678.528	33,894.729	31,988.120	41,379.386
	Other Income	52.977	37.555	22.213	124.674	119.220	160.644
	<b>Total Income</b>	<b>12,733.627</b>	<b>10,769.778</b>	<b>11,700.741</b>	<b>34,019.403</b>	<b>32,107.340</b>	<b>41,540.029</b>
2	<b>Expenses:</b>						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	10,295.925	10,907.781	10,636.816	30,616.163	29,953.368	38,281.288
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	1,033.581	(1,343.654)	(3.386)	(436.960)	(778.857)	(676.149)
	Employee Benefit Expenses	228.763	205.953	142.524	607.207	338.810	489.058
	Finance Costs	67.562	37.555	55.851	151.186	117.633	160.969
	Depreciation / Amortisation and Depletion Expense	48.112	45.454	37.760	136.379	107.066	145.388
	Other Expenses	588.079	425.881	498.552	1,511.707	1,236.237	1,601.396
	<b>Total Expenses</b>	<b>12,262.021</b>	<b>10,278.970</b>	<b>11,368.117</b>	<b>32,585.682</b>	<b>30,974.256</b>	<b>40,001.951</b>
3	<b>Profit before Exceptional items and Tax (1-2)</b>	<b>471.606</b>	<b>490.808</b>	<b>332.624</b>	<b>1,433.721</b>	<b>1,133.084</b>	<b>1,538.078</b>
4	<b>Exceptional items</b>	-	-	-	-	-	-
5	<b>Profit before Tax (3-4)</b>	<b>471.606</b>	<b>490.808</b>	<b>332.624</b>	<b>1,433.721</b>	<b>1,133.084</b>	<b>1,538.078</b>
6	<b>Tax Expense: (Total)</b>	<b>113.340</b>	<b>125.060</b>	<b>83.882</b>	<b>345.142</b>	<b>279.519</b>	<b>386.331</b>
	(i) Current tax	121.646	126.331	85.974	369.498	291.353	397.950
	(ii) Deferred Tax	(0.844)	(1.271)	(2.061)	(16.894)	(14.220)	(14.500)
	(iii) Earlier Year Tax	(7.462)	-	(0.031)	(7.462)	2.385	2.880
7	<b>Profit/ (Loss) for the period from Continuing Operations (5-6)</b>	<b>358.266</b>	<b>365.748</b>	<b>248.742</b>	<b>1,088.579</b>	<b>853.565</b>	<b>1,151.747</b>
8	<b>Profit/Loss from Discontinuing Operations</b>	-	-	-	-	-	-
9	<b>Tax Expense of Discontinuing Operations</b>	-	-	-	-	-	-
10	<b>Profit/ (Loss) from Discontinuing Operations (after Tax) (8-9)</b>	-	-	-	-	-	-
11	<b>Profit for the period (7+10)</b>	<b>358.266</b>	<b>365.748</b>	<b>248.742</b>	<b>1,088.579</b>	<b>853.565</b>	<b>1,151.747</b>
12	<b>Other Comprehensive Income</b>						
	A (i) Items that will not be reclassified to Statement of profit and loss	0.130	0.130	0.734	0.390	2.202	0.521
	(ii) Income Tax relating to items that will not be reclassified to Statement of profit and loss	(0.033)	(0.033)	(0.185)	(0.098)	(0.554)	(0.131)
	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	<b>Total comprehensive income for the year (11+12)</b>	<b>358.363</b>	<b>365.845</b>	<b>249.292</b>	<b>1,088.871</b>	<b>855.212</b>	<b>1,152.137</b>
14	<b>Paid-up Equity Share Capital (F.V. of Re 1/- each)</b>	<b>1,251.520</b>	<b>1,251.520</b>	<b>1,251.520</b>	<b>1,251.520</b>	<b>1,251.520</b>	<b>1,251.520</b>
15	<b>Other equity</b>	-	-	-	-	-	<b>5,356.534</b>
16	<b>Earnings Per Equity Share</b>						
	(1) Basic	0.286	0.292	0.199	0.870	0.682	0.920
	(2) Diluted	0.286	0.292	0.199	0.870	0.682	0.920
17	<b>Debt Equity Ratio</b>	<b>0.250</b>	<b>0.195</b>	<b>0.351</b>	<b>0.250</b>	<b>0.351</b>	<b>0.320</b>
18	<b>Debt Service Coverage Ratio</b>	<b>15.007</b>	<b>21.234</b>	<b>5.746</b>	<b>25.293</b>	<b>11.901</b>	<b>13.453</b>
19	<b>Interest Service Coverage Ratio</b>	<b>19.000</b>	<b>41.233</b>	<b>9.946</b>	<b>27.533</b>	<b>15.729</b>	<b>16.039</b>

**Notes:**

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 February 14, 2025. 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.



*[Handwritten signature]*

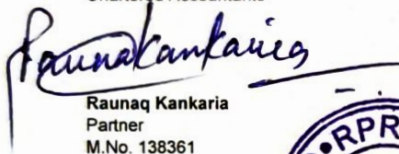
- 2 Pursuant to the Regulations 13(3) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, we are enclosing herewith the details regarding investor's complaints:

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 IndAS 108 and has concluded that it is engaged in a single operating segment.
- 4 Figures pertaining to the previous years/period have been regrouped/rearranged, reclassified and restated wherever considered necessary, to make them comparable with those of current year/period.
- 5 As the company do not have any Holding/Subsidiary/Joint Venture/ Associate concern, no reporting have been made in this regards.
- 6 The Company has declared 3rd Interim Dividend of Re. 0.01/ (1%) per fully paid-up equity share having face value of Re. 1/- each.

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

FOR BHATIA COMMUNICATIONS & RETAIL (INDIA) LIMITED

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

Date : 14.02.2025  
Place : SURAT



  
Sanjeev Harbanslal Bhatia  
Chairman & Managing Director  
DIN: 02063671

  
Kaushik Haribhai Vegad  
Company Secretary

  
Nikhil Harbanslal Bhatia  
Whole Time Director  
DIN: 02063706

  
Ravindra Sojal  
C.F.O.

- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – Not Applicable, as no funds raised during the quarter.**
- C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES – Not Applicable, No default**
- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – Not 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) (applicable only for Annual Filing i.e., 4th quarter) - Not Applicable**