

<b>General information about company</b>	
Scrip code*	540956
NSE Symbol*	NOTLISTED
MSEI Symbol*	NOTLISTED
ISIN*	INE341Z01025
Name of company	Bhatia Communications & Retail (India) Limited
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	13-02-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	05-02-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Third quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Single segment
Description of single segment	Retail Trading
Start date and time of board meeting	13-02-2026 10:00
End date and time of board meeting	13-02-2026 16:30
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	Yes
No. of times funds raised during the quarter	1
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No There has been no default on Loans and debt securities by the company.

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
Date of start of reporting period		01-10-2025	01-04-2025
Date of end of reporting period		31-12-2025	31-12-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>1</b>	<b>Income</b>		
	Revenue from operations	17545.19	42133.35
	Other income	67.44	197.38
	<b>Total income</b>	<b>17612.63</b>	<b>42330.73</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	15456.82	40125.96
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	392.75	-2292.99
(d)	Employee benefit expense	214.28	604.96
(e)	Finance costs	74.72	223.87
(f)	Depreciation, depletion and amortisation expense	72	223.3
<b>(g)</b>	<b>Other Expenses</b>		
1	Other Expenses	746.26	1839.08
	<b>Total other expenses</b>	<b>746.26</b>	<b>1839.08</b>
	<b>Total expenses</b>	<b>16956.83</b>	<b>40724.18</b>
<b>3</b>	<b>Total profit before exceptional items and tax</b>	<b>655.8</b>	<b>1606.55</b>
4	Exceptional items	0	0
<b>5</b>	<b>Total profit before tax</b>	<b>655.8</b>	<b>1606.55</b>
<b>6</b>	<b>Tax expense</b>		
7	Current tax	144.23	388.26
8	Deferred tax	21.05	-3.26
<b>9</b>	<b>Total tax expenses</b>	<b>165.28</b>	<b>385</b>
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
<b>11</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>490.52</b>	<b>1221.55</b>
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
<b>14</b>	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0</b>	<b>0</b>
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
<b>16</b>	<b>Total profit (loss) for period</b>	<b>490.52</b>	<b>1221.55</b>
17	<a href="#">Other comprehensive income net of taxes</a>	13.58	11.98
<b>18</b>	<b>Total Comprehensive Income for the period</b>	<b>504.1</b>	<b>1233.53</b>
<b>19</b>	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
<b>20</b>	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
<b>21</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital	1301.52	1301.52
	Face value of equity share capital	1	1
22	Reserves excluding revaluation reserve		
<b>23</b>	<b>Earnings per share</b>		
<b>i</b>	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	0.39	0.96
	Diluted earnings (loss) per share from continuing operations	0.36	0.89
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
<b>iii</b>	<b>Earnings per equity share (for continuing and discontinued operations)</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	0.39	0.96

	Diluted earnings (loss) per share from continuing and discontinued operations	0.36	0.89	
24	Debt equity ratio			Textual Information( 1)
25	Debt service coverage ratio			Textual Information( 2)
26	Interest service coverage ratio			Textual Information( 3)
27	<b>Disclosure of notes on financial results</b>	<b>Textual Information(4)</b>		

<b>Text Block</b>	
Textual Information(4)	<p>Notes:</p> <p>1. The above unaudited standalone financial results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations &amp; 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 13, 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.</p> <p>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:</p> <p>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</p> <p>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 segment.</p> <p>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.</p> <p>5. As the company do not have any Holding/Subsidiary/Joint Venture/ Associate concern, no reporting have been made in this regards.</p> <p>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.</p> <p>7. The Government of India notified the four Labour Codes, viz Code on Wages 2019, Codes on Social Security 2020, Industrial Relations Code 2020, and Occupational Safety, Health and Working conditions Code 2020 (Collectively referred to as the New Labour Codes'.) These Codes have been made effective from November 21, 2025. Based on management's assessment and actuarial valuation, there is no material incremental impact on gratuity liability arising from the implementation of the New Labour Codes.</p>

<b>Other Comprehensive Income</b>			
	Date of start of reporting period	01-10-2025	01-04-2025
	Date of end of reporting period	31-12-2025	31-12-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Items that will not be reclassified to Statement of profit and loss	18.15	16.01
	Total Amount of items that will not be reclassified to profit and loss	18.15	16.01
2	Income tax relating to items that will not be reclassified to profit or loss	4.57	4.03
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	13.58	11.98

<b>Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)</b>	
Mode of Fund Raising	Preferential Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	30-09-2025
Amount Raised	890.63
Report filed for Quarter ended	31-12-2025
Monitoring Agency	Not applicable
Monitoring Agency Name, if applicable	
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	
Comments of the Audit Committee after review	
Comments of the auditors, if any	

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1	Meeting working capital requirement of the Company and for expansion of existing business of the Company; General Corporate purpose or such other objects, as the Board may from time to time decides in the best interest of the Company.	NA	890.63	0	890.63	0	The Funds raised by the Company for 50,00,000 warrants converted into equivalent number of equity shares on 30/09/2025, the same has been utilised on 31/12/2025.

<b>Signatory Details</b>	
Name of signatory	Sanjeev Bhatia
Designation of person	Managing Director
Place	Surat
Date	13-02-2026

