

BHARAT EKANSH LIMITED

REGD. OFF.: Innov 8, 211 Okhla Industrial Estate, Phase-III, New Delhi-110020, India

CIN: L74899DL1985PLC020973, Ph.No.9355777335-36

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Statement of Standalone Audited Financial Results for the Quarter and Year ended 31 March 2026

Particulars	Standalone (Rs. in Thousands) Except EPS				
	Quarter Ended			Year Ended	
	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
	Audited	Unaudited	Audited	Audited	Audited
INCOME					
Revenue from Operations	2,716.53	791.02	490.68	5,261.38	3,570.75
Other Income	367.97	654.91	1,018.94	1,188.38	1,536.05
Total	3,084.50	1,445.93	1,509.62	6,449.76	5,106.80
EXPENSES					
Purchases -Building Material	2,434.62	707.71	431.71	4,816.19	3,196.80
Financial Cost	0.44	0.12	0.41	0.73	0.79
Employee Benefits Expense	258.18	260.02	189.99	913.70	752.86
Depreciation and amortization expense	95.65	-	4.81	95.65	61.21
Other Expenses	89.37	49.28	77.05	298.53	347.15
Total	2,878.26	1,017.13	703.97	6,124.80	4,358.81
Profit/(loss) before tax	206.24	428.80	805.65	324.96	747.99
Tax expense:					
Current Tax	64.19	-	232.09	64.19	232.09
Deferred Tax	-	-	-	-	-
	64.19	-	232.09	64.19	232.09
Profit (Loss) for the period	142.05	428.80	573.56	260.77	515.90
Other Comprehensive Income					
Items that will be reclassified to profit or loss	-	-	-	-	-
Items that will not be reclassified to profit or loss	-	-	-	-	-
Total Comprehensive Income for the period (Comprising Profit/ (Loss) and Other Comprehensive Income for the period)	142.05	428.80	573.56	260.77	515.90
Earnings per equity share (Face value of Rs 10/- each)					
Basic	0.03	0.09	0.11	0.05	0.10
Diluted	0.03	0.09	0.11	0.05	0.10

BHARAT EKANSH LIMITED
Standalone Audited Balance Sheet for the Year ended 31 March 2026

Rupees in Thousands

Particulars	Notes	Figures as at the end of current Reporting Period	Figures as at the end of previous Reporting Period
ASSETS			
(1) Financial Assets			
(a) Cash and Cash Equivalents	3	21,489.97	21,761.11
(b) Bank Balance other than (a) above		-	-
(c) Derivate Financial Instrumrnts		-	-
(d) Receivables		-	-
(I) Trade Receivables	4	7,589.46	4,678.30
(II) Other Receivables		-	-
(e) Loans & Advances	5	2,323.19	3,947.91
(f) Investments	6	2,425.00	2,425.00
(g) Other Financial Assets		-	-
(2) Non Financial Assets			
(a) Inventories		-	-
(b) Current Tax Assets (net)		-	-
(c) Deferred Tax Assets (net)		-	-
(d) Investment Property	7	33,060.00	33,060.00
(e) Property, Plant and Equipment	8	1,803.51	1,899.16
(f) Other Non Financial Assets	9	334.40	334.40
TOTAL		69,025.53	68,105.88
LIABILITIES AND EQUITY			
(1) Financial Liabilities			
(a) Derivative Financial Instruments		-	-
(b) Payables			
(I) Trade Payables	10	768.57	2.22
(II) Other Payables		-	-
(c) Borrowings other than Debt Securities	11	-	-
(d) Deposits		-	-
(2) Non Financial Liabilities			
(a) Current Tax Liabilities (Net)	12	64.19	232.09
(b) Provisions	13	50.00	55.00
(c) Deferred Tax Liabilites (Net)		-	-
(d) Other Non Financial Liabilites	14	133.60	68.16
(3) Equity			
(a) Equity Share capital	15	50,000.21	50,000.21
(b) Other Equity	16	18,008.96	17,748.20
TOTAL		69,025.53	68,105.88

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Standalone Audited Statement of Cash Flow for the Year ended 31 March 2026

(Rupees in Thousands)

	Particulars	Figures as at the end of current Reporting Period	Figures as at the end of previous Reporting Period
A.	<u>CASH FLOW FROM OPERATING ACTIVITIES :</u>		
	Net Profit/(Loss) before tax & exceptional items.	324.96	747.99
	<u>Adjustment for :</u>		
	Interest Income	-1,131.75	-1,535.30
	Interest Paid	-	0.06
	Profit on Sales of Fixed Assets	-	-
	Provision for Standard Assets	-	-
	Depreciation on property plant equipment	95.65	61.21
	Operating Profit/(Loss) before working Capital Changes	-711.14	-726.04
	<u>Adjustment for changes in :</u>		
	(Decrease)/Increase in Provisions	-172.90	171.67
	(Decrease)/Increase in Trade payables	766.35	2.22
	Decrease/(Increase) in Other Non Financial Liabilities	65.44	-20.16
	(Decrease)/ Increase in Other Financial Liabilities	-	-
	(Decrease)/ Increase in Other Current Liabilities	-	-
	Decrease/(Increase) in Non Current Financial Assets	-	-33,388.90
	(Increase)/ Decrease in Inventory	-	-
	(Increase)/ Decrease in Trade receivable	-2,911.17	299.52
	(Increase)/ Decrease in Other current Assets	1,624.72	-1,777.95
	Net Cash from Operating Activities before Income Tax	-1,338.70	-35,439.64
	Direct taxes paid (net of refund)	-64.19	-232.09
	Net cash from operating activities	-1,402.89	-35,671.73
B.	<u>CASH FLOW FROM INVESTING ACTIVITIES :</u>		
	Purchase of property, plant & equipment	-	-1,948.35
	Sale of Investment	-	-
	Sale of property, plant & equipment	-	-
	Interest Income	1,131.75	1,535.30
	Net cash used in Investing activities*	1,131.75	-413.05
C.	<u>CASH FLOW FROM FINANCING ACTIVITIES :</u>		
	Payment of Long Term Borrowings	-	-
	Proceeds from Issue of Shares	-	-
	Short Term Borrowings	-	-
	Payment of long Term Loan & Advances	-	-
	Interest Paid	-	-0.06
	Net Cash Flow From Finacing Activities	-	-0.06
	Net Changes in Cash and Cash equivalents during the year	-271.14	-36,084.84
	Cash and Cash equivalents at the beginning of the year	21,761.11	57,845.95
	Cash and Cash equivalents at the end of the year	21,489.97	21,761.11
	Net Increase/ (Decrease)	-271.14	-36,084.84