BANARAS BEADS LIMITED
AN EXPORT HOUSE RECOGNISED BY GOVERNMENT OF INDIA
CIN No. L01131UP1980PLC004984
Manufacturers & Exporters of All kind of Beads, Fashion Jewelry and Accessories.
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

REF.: BBL/SECT/ January 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 (Provisional) for quarter ended on 31st December' 2025 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 ended on 31.12.2025, the same have been reviewed by Audit Committee Meeting, considered and approved by Board in its meeting held on today 29.01.2026 at 11:30 A.M.

Meeting start timing 11:30 A.M. and
Meeting end time 01.05 P.M.

1) Copy Un-audited Financial Results (Provisional) for quarter ended on 31st December' 2025 including part B, C, D and E related with Statement on deviation or variation, outstanding default on loans, related party transactions and Statement on impact of audit qualifications 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 Limited Review Report for Quarter ended on 31.12.2025 issued by 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: 2026.02.02 13:25:22 +05'30'

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

Banaras Beads Limited

AN EXPORT HOUSE RECOGNISED BY GOVERNMENT OF INDIA

CIN No. L01131UP1980PLC004984

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E-mail : info@banarasbead.com
Website : www.banarasbead.com
Fashion Jewelry Website : www.de-lemon.com

Manufacturers & Exporters of : COSTUME JEWELLERY, HANDICRAFTED, GLASS, WOODEN, HORN, CLAY AGATE, BONE, CERAMIC, BRASS, STONE AND ANY OTHER TYPES OF BEADS PENDENTS, BANGLES & EAR-RING ETC.

Quaterly Integrated Filling (Financials)

A. Financial Result

STATEMENT OF STAND ALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2025

(Rs in Lacs)

SL. No.		PARTICULARS	For the quarter ended			Year Up to date		Year Ended
			Un Audited 31.12.2025	Un Audited 30.09.2025	Un Audited 31.12.2024	Un Audited 31.12.2025	Un Audited 31.12.2024	Audited 31.03.2025
1		Income						
	(a)	Revenue from Operations	772.48	504.54	573.60	1897.86	2436.61	3156.32
	(b)	Other Income	42.70	34.10	46.79	116.19	150.95	199.05
		Total Income	815.18	538.64	620.39	2014.05	2587.56	3355.37
2		Expenses						
	(a)	Cost of materials consumed	266.01	304.83	232.07	803.32	1010.21	1414.89
	(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	37.13	-163.54	-165.12	-158.25	-52.87	-208.43
	(d)	Employees benefit expenses	153.92	135.68	126.44	413.92	400.69	568.38
	(e)	Finance Costs	29.66	18.70	17.85	63.31	46.30	66.79
	(f)	Depreciation & Amortisation of expenses	43.44	41.48	50.65	121.26	103.11	139.37
	(g)	Other expeses	207.12	196.85	298.53	607.96	762.30	969.09
		Total Expenses	737.28	534.00	560.42	1851.52	2269.74	2950.09
3		Profit/(Loss) before exceptional items & Tax (1-2)	77.90	4.64	59.97	162.53	317.82	405.28
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)	77.90	4.64	59.97	162.53	317.82	405.28
6		Extra Ordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
7		Profit/(Loss) before Tax (5-6)	77.90	4.64	59.97	162.53	317.82	405.28
8		Tax Expenses						
		(1) Current Tax	20.00	1.00	10.00	40.00	75.00	99.50
		(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00	-3.03
9		Profit/(Loss) for the period from continuning operation(7-8)	57.90	3.64	49.97	122.53	242.82	308.81
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)	57.90	3.64	49.97	122.53	242.82	308.81
14		Other Comprehensiv Income						
	(a)	(i) Items that will not be reclassfied to profit or loss						
		(ii) Income Tax relating to items that will not be reclassfied 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)	57.90	3.64	49.97	122.53	242.82	308.81
16		Earning per equity share (for continuing operation)						
	(a)	Basic	0.87	0.05	0.75	1.85	3.66	4.65
	(b)	Diluted	0.87	0.05	0.75	1.85	3.66	4.65
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	0.87	0.05	0.75	1.85	3.66	4.65
	(b)	Diluted	0.87	0.05	0.75	1.85	3.66	4.65

Notes:

1.The above unaudited Stand Alone Ind AS Financial result for quarter and nine months ended on 31.12.2025 were reviewed and recommended by the audit committee and approved by the Board in the meeting held on 29.01.2026.

2. During the quarter, four complaints were received from share holders/SEBI/OTHERS. No complaint was pending unresolved as on 31.12.2025.

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 appliacble 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.The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four labour codes, viz., the Code on Wages, 2019; the Code on Social Security, 2020; the Industrial Relations Code, 2020; and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "New Labour Codes"). The New Labour, Codes have been made effective from 21, 2025;, however the supporting rules are yet to be notified. In this regard, the Company has conducted an evaluation and does not applicable any significant impact. However, if any potential effect on the financial statement identified, will be accounted further.

7. The U S based Buyers have hold orders due to increased tariff by U S Government, but none of the orders has been cancelled by them. The negotations with U S based Buyers is going on.

8. Corresponding figures in previous year / period have been regrouped wherever considered necessary.

9. There are no subsidiary/associate/joint venture company(ies) and hence only Standalone financials are provided.

10.The Result for the quarter ended 31.12.2025 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.

(SUSHIL KUMAR KANDOI)
(CHAIRMAN/DIRECTOR)
DIN : 0008664771

Date: 29.01.2026
Place : VARANASI

Regd. & Head Office : A-1 & A-5, Industrial Estate, Varanasi - 221106 (INDIA)
Phones : +91 542 2370161 - 164 (4 Lines)
Email : info@banarasbead.com
Website : www.banarasbead.com
Online Website : www.de-lemon.com
CIN No. : L01131UP1980PLC004984
GSTIN NO. : 09AAACB2252L1ZQ

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): **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 that is applicable only for annual filing - 4th quarter): **Not applicable**

Place: Varanasi
Date: 29.01.2026

For Banaras Beads Limited

(Sushil Kumar Kandoi)
Chairman/Director
DIN No. 08664771

G. D. Dubey & Associates
Chartered Accountants

M.213/5, Shiv Prasad Gupta Colony Near Kashi, Gomati Samyut Gramin Bank, Samne Ghat, Lanka, Varanasi-221005, U. P.
Contact No.:0542-2310393, 9415205890
Email:- gddubey@gmail.com

Limited Review Report on Un-Audited Financial Results of Banaras Beads Limited for the quarter and Nine Months ended 31.12.2025 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 nine month ended 31st December, 2025 (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 & Associates
VARANASI
Chartered Accountants

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

Date: 29.01.2026
Place: Varanasi
UDIN: 26076804LGBMUJ1465