

REF.: BBL/SECT/

October 30, 2025

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 30<sup>th</sup> September' 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 and half year ended on 30.09.2025, the same have been reviewed Audit Committee Meeting, considered and approved by Board in its meeting held on today 30.10.2025 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 30<sup>th</sup> September' 2025 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 30<sup>th</sup> September 2025.
- 3) Copy of statement of cash flow for quarter and half year ended 30<sup>th</sup> September 2025.
- 4) Copy of Limited Review Report for Quarter and half year ended on 30.09.2025 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**

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



# Banaras Beads Limited

AN EXPORT HOUSE RECOGNISED BY GOVERNMENT OF INDIA

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



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

Regd. & : A-1 & A-5, Industrial Estate,  
Head Office : 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. : 09AACB2252L1ZQ

## Quarterly Integrated Filing (Financials)

### A. Financial Result

STATEMENT OF STAND ALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30TH SEPTEMBER 2025

(Rs in Lacs)

SL. No.	PARTICULARS	For the quarter ended			Year Up to date		Year Ended
		Un Audited 30.09.2025	Un Audited 30.06.2025	Un Audited 30.09.2024	Un Audited 30.09.2025	Un Audited 30.09.2024	Audited 31.03.2025
1	Income						
(a)	Revenue from Operations	504.54	620.84	1155.31	1125.38	1863.01	3156.32
(b)	Other Income	34.10	39.39	51.09	73.49	104.16	199.05
	Total Income	538.64	660.23	1206.40	1198.87	1967.17	3355.37
2	Expenses						
(a)	Cost of materials consumed	304.83	232.48	414.48	537.31	778.14	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	-163.54	-31.84	169.66	-195.38	112.25	-208.43
(d)	Employees benefit expenses	135.68	124.32	153.44	260.00	274.25	568.38
(e)	Finance Costs	18.70	14.95	16.10	33.65	28.45	66.79
(f)	Depreciation & Amortisation of expenses	41.48	36.34	26.23	77.82	52.46	139.37
(g)	Other expenses	196.85	203.99	240.55	400.84	463.77	969.09
	Total Expenses	534.00	580.24	1020.46	1114.24	1709.32	2950.09
3	Profit/(Loss) before exceptional items & Tax (1-2)	4.64	79.99	185.94	84.63	257.85	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)	4.64	79.99	185.94	84.63	257.85	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)	4.64	79.99	185.94	84.63	257.85	405.28
8	Tax Expenses						
(1)	Current Tax	1.00	19.00	47.00	20.00	65.00	99.50
(2)	Deferred Tax	0.00	0.00	0.00	0.00	0.00	-3.03
9	Profit/(Loss) for the period from continuing operation(7-8)	3.64	60.99	138.94	64.63	192.85	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)	3.64	60.99	138.94	64.63	192.85	308.81
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)	3.64	60.99	138.94	64.63	192.85	308.81
16	Earning per equity share (for continuing operation)						
(a)	Basic	0.05	0.92	2.09	0.97	2.91	4.65
(b)	Diluted	0.05	0.92	2.09	0.97	2.91	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	0.05	0.92	2.09	0.97	2.91	4.65
(b)	Diluted	0.05	0.92	2.09	0.97	2.91	4.65

#### Notes:

- The above unaudited Stand Alone Ind AS Financial result for quarter ended on 30.09.2025 were reviewed and recommended by the audit committee and approved by the Board in the meeting held on 30.10.2025.
- During the quarter, no complaint was received from share holders/SEBI/OTHERS. No complaint was pending unresolved as on 30.09.2025.
- 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.
- 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.
- 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.
- 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. Due to this during the quarter turnover and profit decreased. The negotiations with U S based Buyers is going on and hope that incoming period/at the end of year the turnover will be like last year or more .
- Corresponding figures in previous year / period have been regrouped wherever considered necessary.
- There are no subsidiary/associate/joint venture company(ies) and hence only Standalone financials are provided.
- The Result for the quarter ended 30.09.2025 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.

(ASHOK KUMAR GUPTA)

Chairman & Managing Director  
DIN : 00016661

Date: 30.10.2025

Place : VARANASI



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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): **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: 30.10.2025

**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 2025 (Rs. In Lacs)

A.	Assets	30.09.2025	31.03.2025
1	Non-current assets		
	(a) Property, Plant & Equipments	1654.80	1016.65
	(b) Capital work-in-progress	0.00	0.00
	(c) Other Intangible assets	0.41	0.41
	(d) Financial Assets		
	(i) Investments	298.05	298.11
	(ii) Other Financial Assets	405.64	517.43
	(e) Deferred tax assets (net)	4.62	4.62
	(f) Other Non Current Assets	1375.33	1229.62
2	Current assets		
	(a) Inventories	2854.62	2632.73
	(b) Financial Assets		
	(i) Investments	0.00	0.00
	(ii) Trade receivables	424.81	510.36
	(iii) Cash and cash equivalents	30.58	139.57
	(iv) Other Bank Balance	101.63	157.23
	(v) Loans	0.00	0.00
	(vi) Others Advances	141.69	56.69
	(c) Current Tax Assets (Net)	104.09	92.56
	(d) Other current assets	6.09	7.18
	<b>Total</b>	<b>7402.36</b>	<b>6663.16</b>
B	EQUITY AND LIABILITIES	30.09.2025	31.03.2025
1	Equity		
	(a) Equity Share Capital	661.53	661.42
	(b) Other Equity	4988.46	4922.80
2	Liabilities		
	Non-Current Liabilities		
	(a) Financial Liability		
	(i) Borrowings	438.80	0.00
	(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		
	(i) Borrowings	1113.48	858.30
	(ii) Trade payables		
	a) Dues of Micro & Small Enterprises	5.75	7.30
	b) Other Than Micro & Small Enterprises	10.88	4.09
	(iii) Other Financial Liabilities	57.39	58.55
	(b) Other current liabilities	21.85	46.48
	(c) Provisions	53.28	53.28
	<b>Total</b>	<b>7402.36</b>	<b>6663.16</b>

By order of the Board  
For BANARAS BEADS LTD.

(ASHOK KUMAR GUPTA)  
Chairman & Managing Director  
DIN : 00016651

Date: 30.10.2025  
Place : VARANASI



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GSTIN NO. : 09AAACB2252L1ZQ

## Standalone Statement of Cash Flow as on 30th September, 2025

Rs in lac

Particulars	For the Half Year ended 30th September 2025	For the Year ended 31st March 2025
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit / (Loss) before Tax	84.63	405.28
Adjustment For :-		
1 Depreciation	77.82	139.37
2 Finance Expenses	33.64	66.79
3 Interest Income	(19.73)	(88.23)
4 Dividend Income/Share of Profit of Firm	-	(0.21)
5 Rental Income	(51.86)	(102.11)
6 Profit/(Loss) on Sale of Investment/Fixed Assets	-	(0.40)
Operating Profit before change in working capital	124.50	420.48
Adjustment for (increase)/Decrease in Operating Assets:		
1 Inventories	(221.88)	(331.38)
2 Trade Receivables	85.55	157.85
3 Short Term Loans and Advances	(96.53)	359.63
4 Other Non Current Assets	1.09	(2.86)
Adjustment for increase/(Decrease) in Operating Liabilities:		
1 Trade Payables	5.24	(32.84)
2 Other Current Liabilities	(25.79)	25.19
3 Short Term Provisions	-	0.94
Cash Generated from Operation	(127.82)	597.02
Income Tax Paid	(20.00)	(99.75)
NET CASH INFLOW FROM OPERATING ACTIVITIES (A)	(147.82)	497.27
<b>B. CASH FLOW FROM INVESTING ACTIVITIES :</b>		
1 Purchase of Property, Plant and Equipment / CWIP (Net)	(715.08)	(265.40)
2 Net Proceeds from Investment	-	-
From Mutual Funds	-	-
From Others	111.84	(445.85)
3 Interest Received	19.73	88.23
4 Dividend Income/Share of Profit of Firm	-	0.21
5 Rental Income	51.86	102.11
6 Net Gain on Sale of Investment/Fixed Assets	-	0.40
7 Others	(146.60)	(1,193.40)
NET CASH UTILISED IN INVESTING ACTIVITIES (B)	(678.25)	(1,713.70)
<b>C. CASH FLOW FROM FINANCING ACTIVITIES :</b>		
1 Amount Received against Calls in Arrears	1.14	0.99
2 Proceeds / (Repayment) of Long Term Borrowings	438.80	-
3 Proceeds / (Repayment) of Short Term Borrowings	255.17	529.27
4 Finance Expenses	(33.64)	(66.79)
5 Dividend Paid	-	(149.32)
NET CASH UTILISED IN FINANCING ACTIVITIES (C)	661.47	314.15
<b>I Net Increase / (Decrease) in Cash and Cash Equivalent (A+B+C)</b>	(164.60)	(902.28)
<b>II Cash and Cash Equivalent at the beginning of the year</b>	296.80	1,199.08
<b>III Cash and Cash Equivalent at the end of the Reporting Period</b>	132.20	296.80
<b>IV Cash and Cash Equivalent at the end of the Reporting Period</b>		
Balance with Bank	124.93	284.98
Cash in Hand	7.27	11.82
	132.20	296.80

### 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 : 30.10.2025

DIN No. 00016661

**Limited Review Report on Un-Audited Financial Results of Banaras Beads Limited for the quarter and half year ended 30.09.2025 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 six month ended 30<sup>th</sup> September, 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  
(Partner)  
M. No.: 076804  
FRN: 009836C**

Date: 30.10.2025

Place: Varanasi

UDIN: **25076804BMGNJS2713**