BCPL Railway Infrastructure Limited

November 13, 2026

To	To
The Listing Department BSE Limited, Phiroze Jeejeebhoy Towers, Dalai Street, Mumbai - 400 001 Scrip Code : 542057	The Listing Department National Stock Exchange of India Ltd. Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai – 400 051 Scrip Symbol : BCPL

Dear Sir/Ma'am,

Sub: - Rectification of typographical error in the LR Report of the Consolidated financial results for the quarter and half year ended September 30, 2026

Further to our letter dated 5.11.2026 and the discrepancy noted by the exchange, please find attached the rectified Limited review report from the Statutory Auditors on the Consolidated financial results for the quarter and half year ended September 30, 2026. Due to typographical error in the Consolidated Limited Review Report (LRR) it was mentioned as September 30, 2025, is now rectified and mentioned as 'for Quarter Ended September 30, 2026'. You are requested to take the same in the records.

Yours faithfully,
For BCPL Railway Infrastructure Limited

DEVSHREE SINHA
Digitally signed by DEVSHREE SINHA
Date: 2026.11.13 15:01:01 +05'30'

Devshree Sinha
Company Secretary

L.B. Jha & Co. LLP
CHARTERED ACCOUNTANTS

F2/2, GILLANDER HOUSE
8, NETAJI SUBHAS ROAD
KOLKATA-700 001
TEL : +91-33-2242 5858/4277
FAX : +91-33-2242 0650
E-mail : lbjha@lbjha.com
Website : www.lbjha.com

Ref: SA/B/25R

Limited Review Report

To
The Board of Directors
BCPL Railway Infrastructure Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of BCPL Railway Infrastructure Limited ("the Company"), for the quarter and half year ended September 30, 2026.

2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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.

4. 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 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 L.B. Jha & Co.,LLP
Chartered Accountants
Firm Registration No: 301088E/E300295

L. B. JHA & CO. LLP ★ Chartered Accountants ★

(R. Singh)
Partner
Membership Number: 305423
UDIN: 26305423JWYEUX6980

Place: Kolkata
Date: 05.11.2026

BCPL RAILWAY INFRASTRUCTURE LIMITED

Statement of Unaudited Standalone Financial Results for the Quarter and half-year ended 30th September, 2026

(₹ In Lakhs)

Particulars	Quarter Ended			Year Ended		
	30-Sep-2026	30-Jun-2026	30-Sep-2025	30-Sep-2026	30-Sep-2025	31-Mar-2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
INCOME						
Revenue from Operations	2,156.82	2,546.39	2,357.32	4,703.21	5,088.86	8,162.27
Other Income	108.96	170.29	191.14	279.25	315.03	413.52
TOTAL INCOME	2,265.78	2,716.68	2,548.46	4,982.46	5,403.89	8,575.79
EXPENSES						
Construction and Operating Expenses	1,600.06	2,160.01	1,698.77	3,760.07	3,962.71	6,237.31
Employee Benefit Expenses	167.24	130.78	166.49	298.02	298.91	605.17
Finance Costs	49.72	57.36	72.74	107.08	145.96	307.69
Depreciation and Amortisation	4.75	4.79	5.08	9.54	10.58	16.37
Other Expenses	53.46	82.54	155.60	136.00	276.59	571.97
TOTAL EXPENSES	1,875.23	2,435.48	2,098.68	4,310.71	4,694.75	7,738.51
Profit before Exceptional Items and Tax	390.55	281.20	449.78	671.75	709.14	837.27
Exceptional Items	-	-	-	-	-	-
Profit before Tax	390.55	281.20	449.78	671.75	709.14	837.27
Tax Expense						
Current Tax	97.91	50.07	90.62	147.98	125.82	200.52
Provision relating to earlier years	-	-	-	-	-	27.16
Deferred Tax	0.19	28.08	24.62	28.27	53.01	6.95
Total Tax Expense	98.10	78.15	115.24	176.25	178.83	234.63
Profit After Tax	292.45	203.04	334.54	495.50	530.31	602.65
Other Comprehensive Income						
(i) Items that will not be reclassified to profit or loss						
- Remeasurements of defined benefit obligations		-	-		-	8.48
- Changes in Fair Value of FVTOCI Equity Instruments	-12.80	31.90	34.30	19.10	40.72	(58.25)
(ii) Income Tax relating to these items		-	-		-	-
Total Comprehensive income for the year	279.65	234.95	368.84	514.60	571.03	552.88
Paid-up equity share capital (face value Rs. 10/- each)	1,672.36	1,672.36	1,672.36	1,672.36	1,672.36	1,672.36
Other Equity		-	-		-	8,190.32
Earnings per Equity Share	1.75	1.21	2.00	2.96	3.17	3.60
[Nominal Value per share : Rs. 10/-(Previous Year : Rs. 10/-)]						
- Basic & Diluted	1.75	1.21	2.00	2.96	3.17	3.60

BCPL Railway Infrastructure Limited

BCPL Railway Infrastructure Ltd.

Managing Director

Managing Director
Jayanta Kr Ghosh (DIN:00722445)

BCPL Railway Infrastructure Ltd.

Executive Director & CFO

Executive Director & CFO
Uday Narayan Singh (DIN:00722449)

L. B. JHA & CO. LLP
Chartered Accountants

BCPL Railway Infrastructure Ltd.

Company Secretary

Company Secretary
Devshree Sinha (Mem No. A21786)

Place: Kolkata
Date: 05-11-2026

Notes:

1 The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.

2 The above Unaudited financial results for the quarter and half year ended 30th September, 2026, have been reviewed by the Audit Committee and were approved by the Board of Directors at their respective meeting held on 5th November, 2026

3 The above results for the quarter and half year ended 30th September, 2026 have been reviewed by the Statutory Auditors as required under the SEBI (Listing Obligation and Disclosure Requirements) and Regulations, 2015.

4 Operating Segment as defined under Ind AS 108.

Particulars	Quarter Ended			Year Ended		
	30-Sep-2026	30-Jun-2026	30-Sep-2025	30-Sep-2026	30-Sep-2025	31-Mar-2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
(A) Segment Revenue						
a) Railways Overhead Electrification	2,265.78	2,716.68	2,548.46	4,982.46	5,403.89	8,575.79
b) Merchant Exports	-	-	-	-	-	-
Gross Revenue	2,265.78	2,716.68	2,548.46	4,982.46	5,403.89	8,575.79
(B) Segment Results						
a) Railways Overhead Electrification	442.56	338.56	522.52	781.12	855.10	1,145.99
b) Merchant Exports	(2.31)	-	-	(2.31)	-	(1.02)
	440.25	338.56	522.52	778.81	855.10	1,144.97
Less - i) Finance Cost	49.72	57.36	72.74	107.08	145.96	307.69
ii) Exceptional Items	-	-	-	-	-	-
Profit Before Tax	390.55	281.20	449.78	671.75	709.14	837.28
(C) Segment Assets						
a) Railways Overhead Electrification	13,485.83	14,183.42	13,731.61	13,485.83	13,731.61	13,456.51
b) Merchant Exports	79.75	81.95	82.48	79.75	82.48	82.08
Total Assets	13,565.58	14,265.37	13,814.09	13,565.58	13,814.09	13,538.59
(C) Segment Liabilities						
a) Railways Overhead Electrification	3,355.55	4,167.75	3,930.08	3,355.55	3,930.08	3,675.91
b) Merchant Exports	-	-	-	-	-	-
Total Liabilities	3,355.55	4,167.75	3,930.08	3,355.55	3,930.08	3,675.91

5 Figures pertaining to the previous period/ year have been rearranged/ regrouped, wherever considered necessary, to make them comparable with those of the current period/ year.

6 The above results are also available on the Company's website www.bcril.com and on the stock exchanges website

BCPL Railway Infrastructure Limited
BCPL Railway Infrastructure Ltd.
Managing Director
Managing Director
Jayanta Kr Ghosh (DIN:00722445)

BCPL Railway Infrastructure Ltd.
BCPL Railway Infrastructure Ltd.
Executive Director & CFO
Executive Director & CFO
Uday Narayan Singh (DIN:00722449)

L. B. JHA & CO. LLP
Chartered Accountants

BCPL Railway Infrastructure Ltd.
Company Secretary
Company Secretary
Devshree Sinha (Mem No. A21786)

Place: Kolkata
Date: 05-11-2026

BCPL RAILWAY INFRASTRUCTURE LIMITED

Statement of Unaudited Standalone Financial Results for the Quarter and Period ended 30th September 2026

STATEMENT OF ASSETS AND LIABILITIES (₹ in Lakhs)

Particulars	As at September 30, 2026	As at March 31, 2026
	Unaudited	Audited
ASSETS		
NON-CURRENT ASSETS		
Property, Plant and Equipment	256.10	263.92
Intangible Assets	0.72	0.89
Right of Use Assets	3.39	3.70
Investment Property	173.22	173.22
Financial Assets		
(i) Investments	1,096.81	1,090.60
(ii) Loans	1,737.47	1,666.74
(iii) Other Financial Assets	1,179.98	2,273.76
Deferred tax Assets (Net)	49.58	77.85
Other Non Current Assets	47.60	51.64
Total Non-Current Assets	**4,544.87**	**5,602.32**
CURRENT ASSETS		
Inventories	4,556.57	3,538.83
Financial Assets		
(i) Trade receivables	1,156.41	1,414.00
(ii) Cash and cash equivalents	804.38	556.91
(iii) Bank balances other than(ii) above	573.90	573.90
(iv) Other Financial Assets	1,286.13	1,286.13
Current Tax Assets(Net)	41.33	56.15
Other current assets	601.99	510.35
Total Current Assets	**9,020.71**	**7,936.27**
TOTAL ASSETS	**13,565.58**	**13,538.59**
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	1,672.36	1,672.36
Other Equity	8,537.67	8,190.32
TOTAL EQUITY	**10,210.03**	**9,862.68**
LIABILITIES		
NON-CURRENT LIABILITIES		
Financial Liabilities		
(i) Borrowings	23.01	4.58
(ii) Lease liabilities	1.65	1.76
Provisions	42.76	38.61
Total Non-current Liabilities	**67.42**	**44.95**
CURRENT LIABILITY		
Financial Liabilities		
(i) Borrowings	1,244.26	2,515.91
(ii) Lease liabilities	0.20	0.20
(iii) Trade Payables		
(A) total outstanding dues of micro enterprises	9.74	38.28
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	889.17	602.95
(iv) Other Financial Liabilities	223.37	200.86
Other Current Liabilities	889.06	240.43
Provisions	32.33	32.33
Total Current Liabilities	**3,288.13**	**3,630.96**
Total Liabilities	**3,355.55**	**3,675.91**
TOTAL EQUITY AND LIABILITIES	**13,565.58**	**13,538.59**

BCPL Railway Infrastructure Limited

BCPL Railway Infrastructure Ltd.

Managing Director

Jayanta Kr Ghosh (DIN:00722445)

BCPL Railway Infrastructure Ltd.

Executive Director & CFO

Uday Narayan Singh (DIN:00722449)

L. B. JHA & CO. LLP Chartered Accountants

BCPL Railway Infrastructure Ltd.

Company Secretary

Devshree Sinha (Mem No. A21786)

Place: Kolkata

Date: 05-11-2026

BCPL RAILWAY INFRASTRUCTURE LIMITED

Statement of Un-Audited Standalone Financial Results for the Quarter and Half year ended 30th September 2026.

STATEMENT OF CASH FLOW

(₹ in Lakhs)

	Half -Year Ended 30th September 2026	Half Year Ended 30th September 2025
A. Cash Flow from Operating Activities:		
Net Profit Before Tax	671.74	709.13
Adjustments for:		
CSR Spending	-	-
Notional Cost on Security Deposit	(83.68)	(192.63)
Notional Gain on Investments	(0.50)	-
Dividend Income	(9.82)	-
OCI Impact of Investments	-	-
Interest Paid	95.29	104.98
Depreciation, amortisation and impairment	9.54	10.58
Operating profit before working capital changes	**682.57**	**632.05**
Adjustments for:		
(Increase)/Decrease in trade and other receivables	1;347.43	(366.36)
(Increase)/Decrease in inventories	(1,017.74)	806.15
Increase/(Decrease in Trade and other Payables)	933.00	(1,322.79)
Cash generated from operations	**1,945.26**	**(250.95)**
Direct taxes refund/(paid)-net	(133.17)	(168.19)
Net Cash Flow from operating activities	**1,812.09**	**(419.15)**
B. **Cash Flow from Investing Activities:**		
Purchase of Fixed Assets	(1.24)	(0.71)
Advance to Body Corporate	(70.73)	185.71
Dividend Income	9.82	-
Net Movement in Investments	13.40	(19.59)
Net cash (used in) from investing activities	**(48.75)**	**165.42**
C. **Cash Flow from Financing Activities**		
CSR Spending	-	-
Proceeds from long term borrowings	18.32	(2.56)
(Repayments)/Proceeds from short term borrowings (net)	(1,271.65)	(207.78)
Dividend Paid (Including Dividend Distribution Tax)	(167.24)	(167.24)
Interest Paid	(95.29)	(104.98)
Net cash (used in) from financing activities	**(1,515.86)**	**(482.56)**
Net (decrease)/increase in cash and cash equivalents (A+B+C)	247.48	(736.28)
Cash and cash equivalents at beginning of the year	556.90	760.57
Cash and cash equivalents at end of the year	**804.38**	**24.29**

L. B. JHA & CO. LLP Chartered Accountants

BCPL Railway Infrastructure Ltd.
BCPL Railway Infrastructure Limited
Managing Director
Managing Director
Jayanta Kr Ghosh (DIN:00722445)

BCPL Railway Infrastructure Ltd.
BCPL Railway Infrastructure Ltd.
Executive Director & CFO
Executive Director & CFO
Uday Narayan Singh (DIN:00722449)

BCPL Railway Infrastructure Ltd.
Company Secretary
Company Secretary
Devshree Sinha (Mem No. A21786)

Place: Kolkata
Date: 05-11-2026

L.B. Jha & Co. LLP
CHARTERED ACCOUNTANTS

F2/2, GILLANDER HOUSE
8, NETAJI SUBHAS ROAD
KOLKATA-700 001
TEL : +91-33-2242 5858/4277
FAX : +91-33-2242 0650
E-mail : lbjha@lbjha.com
Website : www.lbjha.com

Ref No.: SA/B/25R

Limited Review Report

To
The Board of Directors
BCPL Railway Infrastructure Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results (the Statement) of **BCPL Railway Infrastructure Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended September 30, 2026 and for the period from April 1, 2026 to September 30, 2026, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



ALSO AT : INDRAPRAKASH BUILDING, 8TH FLOOR, ROOM NO. 816, 21, BARAKHAMBA ROAD, CONNAUGHT PLACE, NEW DELHI-110001 ● Tel : +91-011-2140 0396 ● E-mail : lbjhadel@lbjha.com
7028, 1 AEROCITY, ANDHERI KURLA ROAD, MUMBAI-400 072 ● TEL : +91-022-6666-5295/6666-5296 ● E-mail : lbjhabom@lbjha.com

4. The Statement includes the results of the following entity:

(i)	BCL Bio Energy Private Ltd.	Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 6 below, nothing has come to our attention that causes to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid accounting standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial results of one subsidiary included in the consolidated unaudited financial results, whose interim financial results reflect total assets of Rs. 8587.26 Lakhs as at September 30, 2026 and total revenue of Rs 6348.23 Lakhs and Rs. 11291.72 Lakhs, total net profit/(loss) after tax of Rs. (163.83) Lakhs and Rs 32.16 Lakhs and total comprehensive income/(loss) of Rs (163.83) Lakhs and Rs 32.16 Lakhs for the quarter ended September 30, 2026 and for the period from April 1, 2026 to 30 September, 2026 respectively, and cash flows (net) of Rs. 759.96 Lakhs for the period from April 1, 2026 to September, 2026 as considered in the consolidated unaudited financial results. These financial results have been reviewed by other auditor whose reports have been furnished to us by the Management and our conclusion on these consolidated financial results, in so far as it relates to the amount and disclosures included in respect of these subsidiaries is based solely on the reports of other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matter.

For L.B. Jha & Co. LLP
Chartered Accountants
(Registration Number: 301088E/E300295)

Ranjan Singh

(R Singh)
Partner
(Membership No. 305423)
UDIN: **26305423MCIZSJ7127**

L. B. JHA & CO. LLP * Chartered Accountants *

Place: Kolkata
Date: 05.11.2026

BCPL RAILWAY INFRASTRUCTURE LIMITED

Statement of Unaudited Consolidated Financial Results for the Quarter and Half-year ended 30th September, 2026

(₹ in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-Sep-2026	30-Jun-2026	30-Sep-2025	30-Sep-2026	30-Sep-2025	31-Mar-2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
INCOME						
Revenue from Operations	8,502.81	7,494.35	5,826.36	15,997.16	12,504.91	21,016.96
Other Income	78.23	134.14	191.14	212.37	315.03	335.05
TOTAL INCOME	**8,581.04**	**7,628.49**	**6,017.50**	**16,209.53**	**12,819.94**	**21,352.01**
EXPENSES						
Construction and Operating Expenses	7,551.82	7,091.02	4,467.09	14,642.84	10,811.58	17,402.37
Purchase of Traded Goods	-	1.52	383.67	1.52	69.89	424.51
Changes in inventories of finished goods	286.76	(543.39)	-	(256.63)	-	(53.61)
Employee Benefit Expenses	208.80	171.96	205.72	380.76	371.73	748.27
Finance Costs	187.40	178.69	222.31	366.09	401.74	708.53
Depreciation and Amortisation	55.33	55.36	52.22	110.69	104.98	207.53
Other Expenses	118.49	131.54	288.28	250.03	611.94	985.84
TOTAL EXPENSES	**8,408.60**	**7,086.70**	**5,619.29**	**15,495.30**	**12,371.86**	**20,423.44**
Profit before Exceptional Items and Tax	**172.44**	**541.79**	**398.21**	**714.23**	**448.08**	**928.57**
Exceptional Items	-	-	-		-	-
Profit before Tax	**172.44**	**541.79**	**398.21**	**714.23**	**448.08**	**928.57**
Tax Expense						
Current Tax	97.91	50.07	90.62	147.98	125.82	200.52
Provision relating to earlier years	-	-	-	-	-	27.16
Deferred Tax	(54.09)	92.68	(2.48)	38.59	(40.68)	16.23
Total Tax Expense	**43.82**	**142.75**	**88.14**	**186.57**	**85.14**	**243.91**
Profit After Tax	**128.62**	**399.04**	**310.07**	**527.66**	**362.94**	**684.66**
Other Comprehensive Income/ (loss)						
(i) Items that will not be reclassified to profit or loss						
- Remeasurements of defined benefit obligations	-	-	-	-	-	8.48
- Changes in Fair Value of FVTOCI Equity instruments	(12.80)	31.90	34.30	19.10	40.72	(58.25)
(ii) Income Tax relating to these items		-	-		-	-
Total Comprehensive Income/(loss) for the year	**115.82**	**430.94**	**344.37**	**546.76**	**403.66**	**634.89**
Profit for the period attributable to	**128.62**	**399.04**	**310.07**	**527.66**	**362.94**	**684.66**
Owners of the Parent	208.89	303.02	322.05	511.91	444.94	644.48
Non-Controlling Interest	(80.27)	96.02	(11.98)	15.75	(82.00)	40.18
Total Comprehensive Income/(loss) attributable to:						
Owners of the Parent	196.09	334.92	356.35	531.01	485.66	594.71
Non-Controlling Interest	(80.27)	96.02	(11.98)	15.75	(82.00)	40.18
Paid-up equity share capital (face value Rs. 10/- each)	1,672.36	1,672.36	1,672.36	1,672.36	1,672.36	1,672.36
Other Equity	-	-	-		-	8,056.15
Earnings per Equity Share	1.25	1.81	1.93	3.06	2.66	3.85
[Nominal Value per share : Rs. 10/-(Previous Year : Rs. 10/-)]						
- Basic & Diluted	1.25	1.81	1.93	3.06	2.66	3.85

BCPL Railway Infrastructure Limited
BCPL Railway Infrastructure Ltd.

Managing Director
Jayanta Kr Ghosh (DIN:00722445)
BCPL Railway Infrastructure Ltd.

Company Secretary
Devshree Sinha (Mem No. A21786)

BCPL Railway Infrastructure Ltd.
BCPL Railway Infrastructure Ltd.

Executive Director & CFO
Uday Narayan Singh (DIN:00722449)

L. B. JHA & CO. LLP
Chartered Accountants

Place: Kolkata
Date: 05-11-2026

Notes:

1 The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.

2 The above unaudited financial results for the quarter and half-year ended September 30, 2026, have been reviewed by the Audit Committee and were approved by the Board of Directors at their respective meeting held on November 5th, 2026.

3 The above results for the quarter and half-year ended September 30, 2026, have been reviewed by the Statutory Auditors as required under the SEBI (Listing Obligation and Disclosure Requirements) and Regulations, 2015.

4 Operating Segment as defined under Ind AS 108.

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-Sep-2026	30-Jun-2026	30-Sep-2025	30-Sep-2026	30-Sep-2025	31-Mar-2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
(A) Segment Revenue						
a) Railways Overhead Electrification	2,226.70	2,677.17	2,548.46	4,903.87	5,403.89	8,418.90
b) Merchant Exports	-	-	-	-	-	-
c) Edible Oils	6,354.34	4,951.32	3,469.03	11,305.66	7,416.05	12,933.11
Gross Revenue	8,581.04	7,628.49	6,017.49	16,209.53	12,819.94	21,352.01
(B) Segment Results						
a) Railways Overhead Electrification	403.51	299.04	522.51	702.55	855.10	990.77
b) Merchant Exports	(2.31)	-	-	(2.31)	-	(1.02)
c) Edible Oils	(41.35)	421.43	98.01	380.08	(5.30)	647.35
	359.84	720.48	620.52	1,080.32	849.80	1,637.10
Less - i) Finance Cost	187.40	178.69	222.31	366.09	401.72	708.53
ii) Exceptional Items	-	-	-	-	-	-
Profit Before Tax	172.44	541.79	398.21	714.23	448.08	928.57
(C) Segment Assets						
a) Railways Overhead Electrification	10,943.33	11,676.07	12,307.74	10,943.33	12,307.74	10,984.73
b) Merchant Exports	79.77	81.95	82.48	79.77	82.48	82.08
c) Edible Oils	8,587.26	8,886.47	7,439.49	8,587.26	7,439.49	8,343.06
Total Assets	19,610.36	20,644.49	19,829.70	19,610.36	19,829.70	19,409.87
(D) Segment Liabilities						
a) Railways Overhead Electrification	3,355.55	4,167.74	3,311.22	3,355.55	3,311.22	3,675.89
b) Merchant Exports	-	-	-	-	-	-
c) Edible Oils	5,511.05	5,681.57	6,382.29	5,511.05	6,382.29	5,369.73
Total Liabilities	8,866.60	9,849.31	9,693.51	8,866.60	9,693.51	9,045.62

5 Figures pertaining to the previous period/ year have been rearranged/ regrouped, wherever considered necessary, to make them comparable with those of the current period/ year.

6 The above results are also available on the Company's website www.bcril.com and on the stock exchange websites.

BCPL Railway Infrastructure Limited
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Managing Director
Jayanta Kr Ghosh (DIN:00722445)
BCPL Railway Infrastructure Ltd.
Company Secretary
Devshree Sinha (Mem No. A21786)

BCPL Railway Infrastructure Ltd.
BCPL Railway Infrastructure Ltd.
Executive Director & CFO
Uday Narayan Singh (DIN:00722449)

L. B. JHA & CO. LLP Chartered Accountants

Place: Kolkata
Date: 05-11-2026

BCPL RAILWAY INFRASTRUCTURE LIMITED

Statement of Unaudited Consolidated Financial Results for the Quarter and period ended 30th September 2026.

STATEMENT OF ASSETS AND LIABILITIES (₹ in Lakhs)

Particulars	As at September 30, 2026	As at March 31 2026
	(Unaudited)	(Audited)
ASSETS		
NON-CURRENT ASSETS		
Property, Plant and Equipment	4,584.54	4,583.33
Intangible Assets	2.82	3.24
Right of Use Assets	3.39	5.51
Investment Property	173.22	173.22
Financial Assets		
(i) Investments	322.73	312.76
(ii) Others	1,236.02	2,336.24
Deferred tax Assets (Net)	121.81	160.39
Other Non Current Assets	159.41	229.63
Total Non-Current Assets	**6,603.94**	**7,804.32**
CURRENT ASSETS		
Inventories	6,738.64	5,783.04
Financial Assets		
(i) Trade receivables	1,762.74	2,468.86
(ii) Cash and cash equivalents	1,518.31	582.53
(iii) Bank balances other than(ii) above	574.04	581.66
(iv) Others	1,286.13	1,286.13
Current Tax Asset (Net)	50.42	66.30
Other current assets	1,076.14	837.03
Total Current Assets	**13,006.42**	**11,605.55**
TOTAL ASSETS	**19,610.36**	**19,409.87**
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	1,672.36	1,672.36
Other Equity	8,419.90	8,056.15
	10,092.26	9,728.51
Equity attributable to the equity shareholders of the company		
Non Controlling interests	651.50	635.74
TOTAL EQUITY	**10,743.76**	**10,364.25**
LIABILITIES		
NON-CURRENT LIABILITIES		
Financial Liabilities		
(i) Borrowings	2,610.81	2,215.79
(ii) Lease liabilities	1.65	3.39
Provisions	42.76	38.61
Total Non-current Liabilities	**2,655.22**	**2,257.79**
CURRENT LIABILITY		
Financial Liabilities		
(i) Borrowings	3,667.23	5,178.79
(ii) Lease liabilities	0.20	0.24
(iii) Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	451.67	389.20
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	935.48	708.67
(iv) Other Financial Liabilities	223.37	200.86
Other Current Liabilities	901.09	277.74
Provisions	32.34	32.33
Total Current Liabilities	6,211.38	6,787.83
Total Liabilities	8,866.60	9,045.62
TOTAL EQUITY AND LIABILITIES	**19,610.36**	**19,409.87**

BCPL Railway Infrastructure Limited

BCPL Railway Infrastructure Ltd.

Managing Director

Jayanta Kr Ghosh (DIN:00722445)

BCPL Railway Infrastructure Ltd.

Executive Director & CFO

Uday Narayan Singh (DIN:00722449)

BCPL Railway Infrastructure Ltd.

Company Secretary

Devshree Sinha (Mem No. A21786)

L. B. JHA & CO. LLP Chartered Accountants

Place: Kolkata

Date: 05-11-2026

BCPL RAILWAY INFRASTRUCTURE LIMITED

Statement of Unaudited Consolidated Financial Results for the Quarter and half year ended 30th September, 2026

Statement of Cash Flow

(₹ in Lakhs)

		Half Year ended September 30, 2026	Half Year ended September 30, 2025
A.	Cash Flow from Operating Activities:		
	Net Profit Before Tax	714.23	448.08
	Adjustments for:		
	CSR Spending	-	
	Notional Cost on Security Deposit	(83.70)	(192.65)
	Notional Gain on Investments	(4.25)	-
	Dividend Income	(9.82)	(9.82)
	OCI Impact of Actuarial	-	-
	Interest Paid	354.33	360.79
	Depreciation, amortisation and impairment	110.69	104.98
	Operating profit before working capital changes	1,081.48	711.38
	Adjustments for:		
	(Increase)/Decrease in trade and other receivables	1,728.77	(993.13)
	(Increase)/Decrease in inventories	(955.60)	598.09
	Increase/(Decrease in Trade and other Payables)	941.42	(812.84)
	Cash generated from operations	2,796.07	(496.51)
	Direct taxes refund/(paid)-net	(132.10)	(174.03)
	Net Cash Flow from operating activities	2,663.97	(670.54)
B.	**Cash Flow from Investing Activities:**		
	Purchase of Fixed Assets	(111.52)	(39.07)
	Sale of Fixed Assets	-	-
	Advance for capital expenditure	-	-
	Dividend Income	9.82	9.82
	Sale/(Purchase) of Investments	13.40	(39.59)
	Net cash (used in) from investing activities	(88.30)	(68.84)
C.	**Cash Flow from Financing Activities**		
	CSR Spending	-	-
	Proceeds from long term borrowings	393.29	(558.81)
	(Repayments)/Proceeds from short term borrowings (net)	(1,511.61)	345.74
	Dividend Paid (Including Dividend Distribution Tax)	(167.24)	(167.28)
	Interest Paid	(354.33)	(360.79)
	Net cash generated/(used in) from financing activities	(1,639.89)	(741.12)
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	935.78	(1,480.51)
	Cash and cash equivalents at beginning of the year	582.53	1,979.55
	Cash and cash equivalents at end of the year	1,518.31	499.04

L. B. JHA & CO. LLP Chartered Accountants

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