BPL Limited
28B/29, KIADB, Industrial Area,
Veerapura Post, Doddaballapura-561203
Bengaluru District, Karnataka, INDIA
Ph.: +91 80255 81343 Email : investor@bpl.in
Website : www.bplpcb.com / www.bpllimited.com
CIN : L28997KL1963PLC002015

2nd Nov 2026

The Manager - Listing, Corporate Relationship Department **Bombay Stock Exchange Ltd** Phiroze Jeejeebhoy Towers Dalal Street Mumbai- 400001 **Scrip code – 500074**	The Manager - Listing **National Stock Exchange of India Ltd.,** Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E) Mumbai – 400 051 **Trading Symbol - BPL**

Subject: Outcome of the Board Meeting under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Para A of Part A of Schedule III of the said Regulations

Dear Sir/Madam,

1. Integrated financial Results for the quarter ended 30TH September 2026, in terms of SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December 2024 read with BSE Circular No. 20250102-1 and NSE Circular No. NSE/CML/2025/02 dated 2nd January 2025.

This is with reference to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Para A of Part A of Schedule III of the said Regulations ("Listing Regulations"), we wish to inform you that the Board of Directors of the Company has at its meeting held today i.e. on Monday, 2nd Nov, 2026, inter-alia approved the following:

1. Un-audited Financial Results for the Second quarter (Q2) ended 30th Sept 2026 (both Standalone and Consolidated) along with Limited Review Report by the Statutory Auditors.

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The said Financial Results Unaudited were recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held. The Limited Review Report was also noted by the Board at the said meeting.

The meeting commenced at 12:00 P.M and concluded at 4:00 P.M.

We request you to kindly take the above on records and acknowledge receipt thereof.

Thanking you,

Very truly yours,

BPL Limited

Divya Bhardwaj
Company Secretary and Compliance Officer

Encl: a/a

BPL Limited

CIN - L28997KL1963PLC002015

Balance Sheet as at 30th September 2026

(INR Lakhs)

	Particulars	Note No	Sep 30, 2026	March 31, 2026
	1	2	3	4
	ASSETS			
(1)	**Non-Current Assets**			
a	Property, Plant and Equipment	1	2,043.13	2,296.58
b	Capital Work-in-progress	2	-	0.00
b	Investment property	3	150.53	153.76
c	Other Intangible Assets	4	36.15	43.49
d	Financial Assets			
	(i) Investments	5	23,967.92	23,967.92
	(ii) Long term Loans and Advances	6	3,134.89	3,134.89
e	Deferred Tax Assets (Net)	7	2,825.99	2,825.99
f	Other non-current assets	8	196.72	196.72
(2)	**Current assets**			
a	Inventories	9	959.62	876.31
b	Financial Assets			
	(i) Trade Receivables	10	2,653.37	2,500.48
	(ii) Cash and Cash Equivalents	11	218.03	103.40
	(iii) Bank Balances other than (ii) above	12	32.07	176.10
	(iv) Other Financial Assets	13	5,822.08	5,822.08
c	Current Tax Assets (Net)	14	1,223.09	1,158.60
d	Other Current Assets	15	11,309.94	11,133.82
	Total Assets		**54,573.52**	**54,390.13**
	EQUITY AND LIABILITIES			
3	**EQUITY**			
a	Equity share capital	16	4,897.67	4,897.67
b	Other equity	17	18,386.01	19,248.61
4	**LIABILITIES**			
	Non-current liabilities			
a	Financial liabilities			
	(i) Long Term Borrowings	18	9,600.00	9,600.00
b	Provisions	19	-	-
	Current liabilities			
a	Financial Liabilities			
	(i) Borrowings	20	957.63	957.22
	(ii) Trade Payables:-	21		
	(A) total outstanding dues of micro enterprises and small enterprises; and		34.50	38.93
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises		1,112.15	1,059.45
	iii) Other financial liabilities	22	19,060.84	18,228.38
b	Other current liabilities	23	524.71	359.88
c	Provisions	24	-	-
	Total Equity and Liabilities		**54,573.52**	**54,390.13**
	Contingent Liabilities and Commitments	25	8,858.40	6,534.34

BPL Limited

CIN - L28997KL1963PLC002015

Statement of Profit and Loss for the period ended 30 September 2026

(INR Lakhs)

	Particulars	Note	Sep 30, 2026	March 31, 2026
	Revenue from operations (gross)			
I	Revenue from Operations	**26**	4,581.54	7,812.43
II	Other Income	**27**	34.10	150.83
III	**Total Income (I+II)**		**4,615.64**	**7,963.26**
IV	**Expenses**			
	Cost of Material Consumed	**28**	3,214.46	4,881.68
	Changes in Inventories of finished goods, Stock in trade and Work in-progress	**29**	(101.66)	(178.26)
	Employee Benefit Expenses	**30**	586.90	1,206.67
	Finance Costs	**31**	74.45	124.84
	Depreciation and Amortisation Expenses	**32**	118.78	242.37
	Other Expenses	**33**	718.94	1,399.06
	Total Expenses (IV)		**4,611.87**	**7,676.36**
V	**Profit/ (Loss) from operations Before Exceptional Items and Tax (III-IV)**		**3.77**	**286.90**
VI	**Exceptional Items**			
	Less: Non-recurring non operating expense		-	-
	Less : Finance Cost (non- operating and non- cash interest expense) EIR* refer note below		**866.37**	**951.58**
VII	**Profit/ (Loss) After Exceptional Items (V- VI)**		**(862.60)**	**(664.68)**
VIII	**Tax Expense :**			
	(1) Current Tax		-	51.38
	(2) MAT Credit Availed		-	(51.38)
	(3) Deferred Tax		-	163.61
	Total		-	**163.61**
IX	**Profit/ (Loss) after tax for the period from continuing operations (VII-VIII)**		**(862.60)**	**(828.29)**
X	Profit/(loss) from discontinued operations		-	-
XI	Tax expense of discontinued operations		-	-
XII	**Profit/(loss) from Discontinued operations (after tax) (X-XI)**		-	-
XIII	Profit/(loss) for the period (IX+XII)		**(862.60)**	**(828.29)**
XIV	**Other Comprehensive Income**			
	A.(i) Items that will not be reclassified to profit or loss		-	-
	(ii) Gain / (Loss) on defined benefit obligations		-	**7.15**
	(iii) Income tax relating to Items that will not be reclassified to profit or loss		-	-
	B. (i) items that will be classified to profit or loss		-	-
	(ii) Income tax relating to Items that will be reclassified to profit or loss		-	-
XV	Total Comprehensive Income for the period (XIII+XIV)Comprising Profit (Loss) and Other.comprehensive Income for the period)		**(862.60)**	**(821.14)**
XVI	Earnings per equity share (for continuing operation):			
	(1) Basic		(1.76)	(1.68)
	(2) Diluted		(1.76)	(1.68)

*Note: Represents non-cash unwinding of interest liability on intercompany borrowing , calculated using the effective interest method under Ind AS 109.

BPL Limited

CIN - L28997KL1963PLC002015

Statement of cashflows for the period ended 30 September 2026

(INR Lakhs)

Particulars	Sep 30, 2026	March 31, 2026
Cash flow from operating activities:		
Profit for the period	(862.60)	(664.68)
Adjustments to reconcile net profit to net cash provided by operating activities:		
Depreciation and Amortization	118.78	242.36
(Profit) / loss on sale / write off of assets	120.32	-
Finance cost	74.45	124.84
Interest income	(1.26)	(1.73)
Dividend income	-	-
Rental income	(29.09)	(55.41)
Non- Recurring non- operating expense	-	-
Non Cash adjustments	-	(156.46)
Non Cash Non- operating adjustments Finance Costs (Unwinding of EIR on Intercorporate Loan)	866.37	951.58
Changes in assets and liabilities		
Decrease / (Increase) in inventories	(83.31)	(348.71)
Decrease / (Increase) in trade receivables	(152.90)	(111.23)
Decrease / (Increase) in financial and other assets	(240.60)	(9,695.16)
(Decrease) / Increase in trade payable	48.28	141.46
(Decrease) / Increase in financial, other liabilities and provisions	997.29	1,000.98
(Decrease) / Increase in other liabilities	-	-
Cash generated from operations	**855.73**	**(8,572.15)**
	-	-
Net cash generated by operating activities	**855.73**	**(8,572.15)**
Cash flow from investing activities:		
Purchase of property, plant and equipment, intangible assets (Net)	145.24	(29.66)
Proceeds from sale of property, plant and equipment	(120.32)	-
Deposits made with / withdrawn from bank accounts	144.04	(145.38)
Interest received	1.26	1.73
Dividend received	-	-
Rental Income	29.09	55.41
Net cash (used in) / from investing activities	**199.30**	**(117.90)**
Cash flow from financing activities:		
Shares issued on exercise of employee stock options	-	-
Payment of dividends	-	-
Finance cost paid	(74.45)	(124.84)
Non Cash operating adjustments Finance Costs (Unwinding of EIR on Intercorporate Loan)	(866.37)	(951.58)
Proceeds from borrowings	0.42	9,751.87
Repayment of Borrowings	-	-
Net cash used in financing activities	**(940.39)**	**8,675.46**
Less: Payment of non-recurring expenses (exceptional)	-	-
Net increase / (decrease) in cash and cash equivalents	114.64	(14.59)
Cash and cash equivalents at the beginning of the year	103.40	118.00
Cash and cash equivalents at the end of the period	**218.03**	**103.40**

BPL Limited.

Regd.Office: BPL Works, Palakkad - 678 007, Kerala. CIN - L28997KL1963PLC002015

E-mail:investor@bpl.in, URL:www.bpllimited.com, Tel: No.+91 80 25589109

Statement of Standalone unaudited Financial Results for Quarter ended and half year ended 30 Sep 2026

Sl. nos	Particulars	For Quarter Ended			For six month Ended		Annual
		30-09-2026 (Unaudited)	30-06-2026 (Unaudited)	30-09-2025 (Unaudited)	30-09-2026 (Unaudited)	30-09-2025 (Unaudited)	31-03-2026 (Audited)
I	REVENUE						
	Revenue from operations	2,442.23	2,139.32	1,983.90	4,581.54	3,931.60	7,812.43
II	Other Income (net)	19.19	14.90	16.27	34.10	53.49	150.83
III	Total Income (I+II)	**2,461.42**	**2,154.22**	**2,000.17**	**4,615.64**	**3,985.10**	**7,963.26**
IV	EXPENSES						
	Cost of material consumed	1,703.57	1,510.90	1,233.46	3,214.46	2,325.47	4,881.68
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(12.30)	(89.36)	16.98	(101.66)	(57.04)	(178.26)
	Employee benefits expense	291.76	295.14	265.43	586.90	526.43	1,206.67
	Finance costs	43.71	30.73	29.74	74.45	68.01	124.84
	Depreciation and amortization expense	58.61	60.17	60.71	118.78	120.56	242.37
	Other expenses	449.55	269.39	413.55	718.94	747.18	1,399.06
	Total Expenses	**2,534.91**	**2,076.97**	**2,019.87**	**4,611.87**	**3,730.61**	**7,676.36**
V	Profit/(loss) from operations before exceptional items and tax (III- IV)	**(73.49)**	**77.25**	**(19.70)**	**3.77**	**254.48**	**286.90**
	Exceptional items (non-recurring cost)	-	-	-	-	-	-
	Less : Finance Cost (non- operating and non-cash interest expense) EIR	435.55	430.82	-	866.37	-	951.58
VI	Profit/(loss) before tax	**(509.04)**	**(353.56)**	**(19.70)**	**(862.60)**	**254.48**	**(664.68)**
VII	Tax Expense						
	(1) Current Tax	-	-		-	44.46	51.38
	(2) MAT Credit Availed	-	-	-	-	(44.46)	(51.38)
	(3) Deferred Tax	-	-	-	-	-	163.61
VIII	Profit (Loss) for the period afetr tax(VI-VII)	**(509.04)**	**(353.56)**	**(19.70)**	**(862.60)**	**254.48**	**(828.29)**
IX	Profit/(loss) for the period	**(509.04)**	**(353.56)**	**(19.70)**	**(862.60)**	**254.48**	**(828.29)**
X	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit or loss	-		-	-		
	(ii) Gains/(losses) on defined benefit obligations	-	-	-	-		7.15
XI	Total Comprehensive Income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(509.04)	(353.56)	(19.70)	(862.60)	254.48	(821.14)
XII	Paid-up equity share capital: (Face value Rs.10 each)	4,897.67	4,897.67	4,897.67	4,897.67	4,897.67	4,897.67
	Earnings per equity share (for continuing operation)						
	(1) Basic	(1.04)	(0.72)	(0.04)	(1.76)	0.52	(1.68)
	(2) Diluted	(1.04)	(0.72)	(0.04)	(1.76)	0.52	(1.68)

NOTES

1. Results reviewed and approved by the Audit Committee have been taken on record by the Board at meetings held on 2 November 2026.

2. Financials have been prepared in compliance with Ind AS under the Companies (Indian Accounting Standards) Rules, 2015, as amended.

3.Reporting format have been modified to align with SEBI circular CIR/CFD/CMD/15/2015 dated 30th November 2015 and 5th July 2016, Ind AS, and Schedule III (Division II) of the Companies Act, 2013.

4. Contingent liabilities as on 30th Sep 2026 stand at ₹88.58 Crores.

5. An unsecured creditor obtained an arbitral award against the Company for a sum of Rs. 27.98 crores together with interest. After successive appeals the company paid a sum of Rs.72 crores to the said creditor in November 2024 and remitted a further sum of Rs.96 crores before the Hon'ble Supreme Court during the course of hearing of the SLP filed by the Company. The said SLP and review petition were dismissed. However, the computation of interest by the creditor is being disputed by the company before an appropriate jurisdiction, and hence the claim cannot be presently quantified

6. The same unsecured creditor has filed for an arbitration petition against the company and others for a loan availed by the company to make the said payment of Rs 96 crores. The proceedings are in progress.

7. ARCIL has lodged a claim on the company with DRT based on a Corporate Guarantee issued on behalf of BPL Display Devices Limited, now in liquidation. The matter is pending before the courts.

8.Preference Shares have become due but have not been redeemed owing to insufficiency of profits, as per Section 55 of the Companies Act, 2013.

9. Interest on the intercompany borrowing amounting to ₹ 8.66 Crore is a non-cash expense that accrues using the effective interest method under Ind AS 109 and is payable only at maturity. It has been added back under Operating Activities and adjusted under financing activities under cash flow statement in line with Ind AS 7.

10.Provisions for Deferred Tax, Current Tax, and Employee Benefit will be made in line with Ind AS 12 and Ind AS 19 for FY 2026–27 at the end of the financial year.

11.Previous period figures have been regrouped / reclassified to conform to current presentation.

For and behalf of the Board of BPL Limited

Ajit G Nambiar

(Chairman & Managing Director)

Place: Bengaluru

Date: 2 Nov 2026

BPL Limited.

Regd.Office: BPL Works, Palakkad - 678 007, Kerala. CIN - L28997KL1963PLC002015

Standalone Segment Wise Revenue, Results, Assets And Liabilities for the period ended 30 Sep 2026

Sl. No	Particulars	For Quarter Ended			For six month Ended		Annual
		30-09-2026 (Unaudited)	30-06-2026 (Unaudited)	30-09-2025 (Unaudited)	30-09-2026 (Unaudited)	30-09-2025 (Unaudited)	31-03-2026 (Audited)
1	**Segment Revenue**						
	(a) PCB	2,149.23	1,845.83	1,580.55	3,995.05	3,013.30	6,186.48
	(b) Brand Licensing Fee	293.00	293.49	403.35	586.49	918.30	1,625.96
	(c) Unallocated	19.19	14.90	16.27	34.10	53.49	150.83
	Total	**2,461.42**	**2,154.22**	**2,000.17**	**4,615.64**	**3,985.10**	**7,963.26**
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue from operations	**2,461.42**	**2,154.22**	**2,000.17**	**4,615.64**	**3,985.10**	**7,963.26**
2	**Segment Results**						
	(a) PCB	96.75	95.45	76.31	192.20	188.00	216.22
	(b) Brand Licensing Fee	(124.42)	8.42	(82.54)	(116.00)	81.00	102.00
	(c) Others unallocated	(2.10)	4.12	16.27	2.02	53.49	93.52
	Total	**(29.77)**	**107.99**	**10.04**	**78.22**	**322.49**	**411.74**
	(Add)/Less:(i) Finance cost	43.71	30.73	29.74	74.45	68.01	124.84
	(Add)/Less:(ii) Finance Cost (non- cash interest expense) EIR	435.55	430.82	0.00	866.37	0.00	951.58
	(iii) Other un-allocable expense net of un-allocable income	-	-	-	-	-	-
	Profit/ (Loss) after exceptional items	**(509.04)**	**(353.56)**	**(19.70)**	**(862.60)**	**254.48**	**(664.68)**
	Less: Tax Expense (net)	-	-	-	-		**163.61**
	Gain / (Loss) on defined benefit obligations			-	-		**7.15**
	Profit/ (Loss) Total comprehensive income	**(509.04)**	**(353.56)**	**(19.70)**	**(862.60)**	**254.48**	**(821.14)**
3	**Segment Assets**						
	(a) PCB	7,479.32	7,281.43	6,885.63	7,479.32	6,885.63	7,095.43
	(b) Brand Licensing Fee	293.00	293.49	475.95	293.00	475.95	368.85
	(c) Unallocated	46,801.20	46,890.55	47,193.68	46,801.20	47,193.68	46,925.85
	Total segment assets	**54,573.52**	**54,465.47**	**54,555.26**	**54,573.52**	**54,555.26**	**54,390.13**
4	**Segment Liabilities**						
	(a) PCB	1,123.24	997.62	733.38	1,123.24	733.38	918.01
	(b) Brand Licensing Fee	0.00	52.83	72.60	0.00	72.60	66.39
	(c) Unallocated	30,166.60	29,622.31	28,527.38	30,166.60	28,527.38	29,259.45
	Total segment liabilities	**31,289.84**	**30,672.76**	**29,333.36**	**31,289.84**	**29,333.36**	**30,243.85**

MKUK & ASSOCIATES
CHARTERED ACCOUNTANTS

Limited Review Report

To the Board of Directors,
BPL Limited.

We have reviewed the accompanying unaudited financial results of BPL Limited (the 'Company") for the period ended 30th September 2026, together with the relevant notes thereon (the 'Statement'), The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015') read with SEBI circular dated March 29, 2019.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors and 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 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.

The 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.

M.K.U.K & ASSOCIATES * BANGALORE * CHARTERED ACCOUNTANTS

3155/A, 2nd Floor, 11th Main, 2nd Stage, Indiranagar, Bengaluru 560038
PH: +9180 25251861, e-mail : manoj@mkuk.in

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with Ind AS and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 read with SEBI circular dated March 29, 2019 including the manner in which it is to be disclosed, or that it contains any material misstatement, except for impact (if any), of matters mentioned in note No. 8 of notes accompanying unaudited financial results.

For MKUK & Associates
Chartered Accountants
Firm Registration Number: 050113S

Manoj Kumar UKN
Partner
Membership No: 091730
UDIN: 26091730IMNCXL3717

Place: Bengaluru
Date: 02 Nov 2026

M.K.U.K & ASSOCIATES ★ BANGALORE ★ CHARTERED ACCOUNTANTS

3155/A, 2nd Floor, 11th Main, 2nd Stage, Indiranagar, Bengaluru 560038
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BPL Limited.
CIN - L28997KL1963PLC002015
Consolidated Balance Sheet as at
September 30, 2026

(INR in Lakhs)

	Particulars	Note No	Sep 30, 2026	March 31, 2026
	1	2	3	4
	ASSETS			
(1)	**Non-Current Assets**			
a	Property, Plant and Equipment	1	3,171.44	3,424.89
b	Capital Work-in-Progress	2	30,820.52	30,820.52
c	Investment property	3	150.53	153.76
d	Other Intangible Assets	4	36.15	43.49
e	Goodwill on consolidation		2,308.70	2,308.70
f	Financial Assets			
	(i) Investments	5	12,427.92	12,427.92
	(ii) Other financial assets	5A	3,134.89	3,134.89
g	Deferred Tax Assets (Net)	6	2,825.99	2,825.99
h	Other non-current assets	7	263.73	263.73
(2)	**Current assets**			
a	Inventories	8	959.62	876.31
b	Financial Assets			
	(i) Trade Receivables	9	2,653.37	2,500.48
	(ii) Cash and Cash Equivalents	10	219.91	108.02
	(iii) Bank Balances other than (ii) above	11	32.07	176.10
	(iv) Other Financial Assets	12	3.57	2.14
c	Current Tax Assets (Net)	13	1,231.06	1,165.67
d	Other Current Assets	14	11,309.94	11,133.82
	Total Assets		**71,549.41**	**71,366.42**
	EQUITY AND LIABILITIES			
3	**EQUITY**			
a	Equity share capital	15	4,897.67	4,897.67
b	Other equity	16	18,335.15	19,203.36
c	Non-Controlling Interest	17	13,430.15	13,435.38
4	**LIABILITIES**			
	Non-current liabilities			
a	Financial liabilities			
	(i) Longterm Borrowings	18	9,600.00	9,600.00
	(ii) Other financial liabilities	19	2,206.73	2,196.73
b	Provisions	20	-	-
	Current liabilities			
a	Financial Liabilities			
	(i) Borrowings	21	957.63	957.22
	(ii) Trade Payables:-	22		
	(A) total outstanding dues of micro enterprises and small		34.50	38.93
	(B) total outstanding dues of creditors other than micro enterprises		2,423.15	2,370.45
	iii) Other financial liabilities	23	19,072.62	18,240.16
b	Other current liabilities	24	591.80	426.53
c	Provisions	25	-	-
	Total Equity and Liabilities		**71,549.41**	**71,366.42**
	Contingent Liabilities and Commitments	26	8,884.01	6,559.95

BPL Limited.
CIN - L28997KL1963PLC002015
Consolidated Statement of Profit and Loss for the period ended
September 30, 2026

(INR in Lakhs)

	Particulars	Note	Sep 30, 2026	March 31, 2026
	Revenue from operations (gross)			
I	Revenue from Operations	27	4,581.54	7,812.43
II	Other Income	28	45.55	177.27
III	**Total Income (I+II)**		**4,627.09**	**7,989.71**
IV	**Expenses**			
	Cost of Material Consumed	29	3,214.46	4,881.68
	Changes in Inventories of finished goods, Stock in trade and work in-progress	30	(101.66)	(178.26)
	Employee Benefit Expenses	31	586.90	1,206.67
	Finance Costs	32	74.46	143.77
	Depreciation and Amortisation Expenses	33	118.78	242.36
	Other Expenses	34	741.05	1,433.28
	Total Expenses (IV)		**4,633.99**	**7,729.52**
V	**Profit/ (Loss) Before Exceptional Items and Tax (III-IV)**		**(6.90)**	**260.19**
VI	**Exceptional Items**			
	Less: Non-recurring non operating expense		-	-
	Less : Finance Cost (non- operating and non- cash interest expense) EIR* refer note below		**866.37**	**951.58**
VII	**Profit/ (Loss) After Exceptional Items (V- VI)**		**(873.27)**	**(691.39)**
VIII	**Tax Expense :** (1) Current Tax (2) MAT Credit Availed (3) Deferred Tax		 - - -	 51.38 (51.38) 163.61
			-	163.61
IX	**Profit/ (Loss) after tax for the period from continuing operations (VI-VII)**		**(873.27)**	**(855.01)**
X	Profit/(loss) from discontinued operations		-	-
XI	Tax expense of discontinued operations		-	-
XII	**Profit/(loss) from Discontinued operations (after tax) (X-XI)**		-	-
XIII	Profit/(loss) for the period (IX+XII)		**(873.27)**	**(855.01)**
XIV	**Other Comprehensive Income** A.(i) Items that will not be reclassified to profit or loss (ii) Gain / (Loss) on defined benefit obligations (iii) Income tax relating to Items that will not be reclassified to profit or loss B. (i) items that will be classified to profit or loss (ii) Income tax relating to Items that will be reclassified to profit or loss		 - - - -	 - 7.15 - -
XV	Total Comprehensive Income for the period (VIII+IX) comprising Profit (Loss) and Other.comprehensive Income for the period)		**(873.27)**	**(847.85)**
XVI	Profit attributable to: Owners of the Company Non-controlling interests		 **(868.04)** **(5.23)**	 **(841.90)** **(13.10)**
XVII	Total Comprehensive Income attributable to Owners of the Company Non-controlling interests		 **(868.04)** **(5.23)**	 **(834.75)** **(13.10)**
XVIII	Earnings per equity share (for continuing operation): (1) Basic (2) Diluted		 (1.78) (1.78)	 (1.73) (1.73)

*Note: Represents non-cash unwinding of interest liability on intercompany borrowing, calculated using the effective interest method under Ind AS 109.

BPL Limited.

CIN - L28997KL1963PLC002015

Consolidated statement of cashflows for the period ended 30th September 2026

(INR Lakhs)

Particulars	Note	Sep 30, 2026	March 31, 2026
Cash flow from operating activities:			
Profit for the period		(873.27)	(691.39)
Adjustments to reconcile net profit to net cash provided by operating activities:			
Depreciation and Amortization		118.78	242.36
(Profit) / loss on sale / write off of assets		120.32	-
Finance cost		74.46	143.77
Interest income		(1.26)	(1.73)
Dividend income		-	-
Rental income		(39.13)	(81.86)
Non- Recurring non- operating expenses		-	-
Non Cash adjustments		-	(156.46)
Non Cash Non- operating adjustments Finance Costs (Unwinding of EIR on Intercorporate Loan)		866.37	951.58
Changes in assets and liabilities			
Decrease / (Increase) in Inventories		(83.31)	(348.71)
Decrease / (Increase) in Trade receivables		(152.90)	(111.23)
Decrease / (Increase) in financial and other assets.		(243.11)	(9,698.20)
(Decrease) / Increase in Trade payable		48.28	141.46
(Decrease) / Increase in other liabilities		-	-
(Decrease) / Increase in financial and other liabilities Provisions		1,007.73	1,031.68
Cash generated from operations		**842.96**	**(8,578.70)**
		-	-
Net cash generated by operating activities		**842.96**	**(8,578.70)**
Cash flow from investing activities:			
Purchase of propeny, plant and equipment, intangible assets (Net)		145.24	(29.66)
Proceeds from sale of property, plant and equipment		(120.32)	-
Bank balances not considered as Cash and cash equivalents		144.04	(145.38)
Interest received		1.26	1.73
Dividend received from subsidiary		-	-
Rental Income		39.13	81.86
Net cash (used in) / from investing activities		**209.34**	**(91.45)**
Cash flow from financing activities:			
Shares issued on exercise of employee stock options		-	-
Changes in non-controlling interest		-	-
Payment of dividends		-	-
Finance cost paid		(74.46)	(143.77)
Non Cash operating adjustments Finance Costs (Unwinding of EIR on Intercorporate Loan)		(866.37)	(951.58)
Proceeds from borrowings		0.41	9,751.86
Repayment of Borrowings		-	-
Net cash used in financing activities		**(940.41)**	**8,656.51**
Less: Payment of non-recurring items (exceptional)		-	-
Net increase / (decrease) in cash and cash equivalents		111.90	(13.65)
Cash and cash equivalents at the beginning of the year		108.02	121.68
Cash and cash equivalents at the end of the period		**219.91**	**108.02**

BPL Limited.
Regd.Office: BPL Works, Palakkad - 678 007, Kerala. CIN - L28997KL1963PLC002015
E-mail:investor@bpl.in, URL:www.bpllimited.com, Tel: No.+91 80 25589109

Statement of consolidated unaudited Financial Results for the Quarter ended and half year ended 30 September 2026

INR in Lakhs

Sl. nos	Particulars	For Quarter Ended			For six month Ended		Annual
		30-09-2026 (Unaudited)	30-06-2026 (Unaudited)	30-09-2025 (Unaudited)	30-09-2026 (Unaudited)	30-09-2025 (Unaudited)	31-03-2026 (Audited)
I	REVENUE						
	Revenue from operations	2,442.23	2,139.32	1,983.90	4,581.54	3,931.60	7,812.43
II	Other Income (net)	23.10	22.45	22.88	45.55	66.58	177.27
III	**Total Income (I+II)**	**2,465.33**	**2,161.76**	**2,006.78**	**4,627.09**	**3,998.19**	**7,989.71**
IV	EXPENSES						
	Cost of material consumed	1,703.57	1,510.90	1,233.46	3,214.46	2,325.47	4,881.68
	Changes in inventories of finished goods, Stock-in -Trade and work-in-	(12.30)	(89.36)	16.98	(101.66)	(57.04)	(178.26)
	Employee benefits expense	291.76	295.14	265.43	586.90	526.43	1,206.67
	Finance costs	43.72	30.73	29.74	74.46	68.01	143.77
	Depreciation and amortization expense	58.61	60.17	60.71	118.78	120.56	242.36
	Other expenses	463.43	277.61	419.28	741.05	760.27	1,433.28
	Total Expenses	**2,548.80**	**2,085.19**	**2,025.60**	**4,633.99**	**3,743.70**	**7,729.52**
V	Profit/(loss) before exceptional items and tax (III- IV)	**(83.47)**	**76.57**	**(18.81)**	**(6.90)**	**254.48**	**260.19**
	Exceptional items (non-recurring cost)	-	-	-			
	Less : Finance Cost (non- operating and non- cash interest expense) EIR	435.55	430.82	-	866.37	-	951.58
VI	Profit/(loss) before tax	**(519.02)**	**(354.25)**	**(18.81)**	**(873.27)**	**254.48**	**(691.39)**
VII	Tax Expense:						
	(1) Current Tax	-	-	-	-	44.46	51.38
	(2) MAT Credit Availed	-	-	-	-	(44.46)	(51.38)
	(3) Deferred Tax	-	-	-		-	163.61
VIII	Profit (Loss) for the period from continuing operations (VI-VII)	**(519.02)**	**(354.25)**	**(18.81)**	**(873.27)**	**254.48**	**(855.01)**
IX	Profit/(loss) for the period	**(519.02)**	**(354.25)**	**(18.81)**	**(873.27)**	**254.48**	**(855.01)**
X	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss						
	(ii) Gains/(losses) on defined benefit obligations	-	-	-	-	-	7.15
XI	Total Comprehensive Income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the period)	**(519.02)**	**(354.25)**	**(18.81)**	**(873.27)**	**254.48**	**(847.85)**
XII	Paid-up equity share capital: (Face value Rs.10 each)	4,897.67	4,897.67	4,897.67	4,897.67	4,897.67	4,897.67
	Earnings per equity share (for continuing operation):						
	(1) Basic	(1.06)	(0.72)	(0.04)	(1.78)	0.52	(1.73)
	(2) Diluted	(1.06)	(0.72)	(0.04)	(1.78)	0.52	(1.73)

NOTES

1. Results reviewed and approved by the Audit Committee have been taken on record by the Board at meetings held on 2 November 2026.

2. Financials have been prepared in compliance with Ind AS under the Companies (Indian Accounting Standards) Rules, 2015, as amended.

3. Reporting format have been modified to align with SEBI circular CIR/CFD/CMD/15/2015 dated 30th November 2015 and 5th July 2016, Ind AS, and Schedule III (Division II) of the Companies Act, 2013.

4. Contingent liabilities as on 30 September 2026 stand at 88.84 Crores.

5. An unsecured creditor obtained an arbitral award against the Company for a sum of Rs. 27.98 crores together with interest. After successive appeals the company paid a sum of Rs.72 crores to the said creditor in November 2024 and remitted a further sum of Rs.96 crores before the Hon'ble Supreme Court during the course of hearing of the SLP filed by the Company. The said SLP and review petition were dismissed. However, the computation of interest by the creditor is being disputed by the company before an appropriate jurisdiction, and hence the claim cannot be presently quantified.

6. The same unsecured creditor has filed for an arbitration petition against the company and others for a loan availed by the company to make the said payment of Rs 96 crores. The proceedings are in progress.

7. ARCIL has lodged a claim on the company with DRT based on a Corporate Guarantee issued on behalf of BPL Display Devices Limited, now in liquidation. The matter is pending before the courts.

8. Preference Shares have become due but have not been redeemed owing to insufficiency of profits, as per Section 55 of the Companies Act, 2013.

9. Interest on the intercompany borrowing amounting to ₹ 8.66 Crore is a non-cash expense that accrues using the effective interest method under Ind AS 109 and is payable only at maturity. It has been added back under Operating Activities and adjusted under financing activities under cash flow statement in line with Ind AS 7.

10. Ramagundam Power Generation Private limited (formerly known as BPL Power Projects (AP) Pvt Ltd (BPPL)) is one of the subsidiaries of the company. The company has underlying assets which are available. Though the subsidiary is to yet to commence commercial operations, the management is of the opinion that the company is a going concern.

11. Provisions for Deferred Tax, Current Tax, and Employee Benefit will be made in line with Ind AS 12 and Ind AS 19 for FY 2026–27 at the end of the financial year.

12.Previous period figures have been regrouped / reclassified to conform to current presentation.

For and behalf of the Board of BPL Limited

Ajit G Nambiar

(Chairman & Managing Director)

Place: Bengaluru

Date: 2 Nov 2026

BPL Limited.

Regd.Office: BPL Works, Palakkad - 678 007, Kerala. CIN - L28997KL1963PLC002015

Consolidated Segment Wise Revenue, Results, Assets And Liabilities for the period ended 30 September 2026

INR in Lakhs

Sl. No.	Particulars	For Quarter Ended			For six month Ended		Annual
		30-09-2026 (Unaudited)	30-06-2026 (Unaudited)	30-09-2025 (Unaudited)	30-09-2026 (Unaudited)	30-09-2025 (Unaudited)	31-03-2026 (Audited)
1	**Segment Revenue**						
	(a) PCB	2,149.23	1,845.83	1,580.55	3,995.05	3,013.30	6,186.48
	(b) Brand Licensing Fee	293.00	293.49	403.35	586.49	918.30	1,625.96
	(c) Power Generation	-	-	-	-	-	-
	(d) Unallocated	23.10	22.45	22.88	45.55	66.58	177.27
	Total	**2,465.33**	**2,161.76**	**2,006.78**	**4,627.09**	**3,998.19**	**7,989.71**
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Revenue from operations	**2,465.33**	**2,161.76**	**2,006.78**	**4,627.09**	**3,998.19**	**7,989.71**
2	**Segment Results**						
	(a) PCB	96.75	95.45	76.31	192.20	188.00	216.22
	(b) Brand Licensing Fee	(417.42)	8.42	(82.54)	(409.00)	81.00	102.00
	(c) others (unallocated)	(2.10)	4.12	16.27	2.02	53.50	93.52
	(d) Power Generation	(9.98)	(0.69)	0.89	(10.67)	(0.00)	(7.77)
	Total	**(332.75)**	**107.30**	**10.93**	**(225.45)**	**322.50**	**403.97**
	(Add)/Less (i) Finance cost	43.72	30.73	29.74	74.46	68.01	143.77
	(Add)/Less:(ii) Finance Cost (non- cash interest expense) EIR	435.55	430.82	-	866.37	-	951.58
	(iii) Other un-allocable expense net of un-allocable income	-		-	-	-	-
	Profit/ (Loss) after finance cost	**(812.02)**	**(354.25)**	**(18.80)**	**(1,166.27)**	**254.48**	**(691.39)**
	Less: Tax Expense (net)	-	-	-	-	-	**163.61**
	Gain / (Loss) on defined benefit obligations	-	-	-	-	-	**7.15**
	Profit/ (Loss) Total comprehensive income	**(812.02)**	**(354.25)**	**(18.80)**	**(1,166.27)**	**254.48**	**(847.85)**
3	**Segment Assets**						
	(a) PCB	7,479.32	7,281.43	6,885.63	7,479.32	6,885.63	7,095.43
	(b) Brand Licensing Fee	293.00	293.49	475.95	293.00	475.95	368.85
	(c) Power Generation	33,756.11	33,852.23	32,027.81	33,756.11	32,027.81	33,869.31
	(d) Unallocated	30,020.98	30,012.70	32,140.30	30,020.98	32,140.30	30,032.83
	Total segment assets	**71,549.41**	**71,439.85**	**71,529.69**	**71,549.41**	**71,529.69**	**71,366.42**
4	**Segment Liabilities**						
	(a) PCB	1,123.24	997.62	733.38	1,123.24	733.38	918.01
	(b) Brand Licensing Fee	-	52.83	72.60	-	72.60	66.39
	(c) Power Generation	2,010.58	1,998.47	1,588.74	2,010.58	1,588.74	2,007.01
	(d) Unallocated	31,752.62	31,208.78	30,496.23	31,752.62	30,496.23	30,838.61
	Total segment liabilities	**34,886.44**	**34,257.70**	**32,890.95**	**34,886.44**	**32,890.95**	**33,830.02**

MKUK & ASSOCIATES
CHARTERED ACCOUNTANTS

Limited Review Report

To the Board of Directors,
BPL Limited.

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **BPL Limited** ("the Parent") and its subsidiary **Bharat Energy Ventures Limited** (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates for the quarter ended 30th September, 2026 and for the period from 1st July 2026 to 30th September, 2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended September 30, 2025, and the corresponding period from July 2025 to September 2025 as reported in these financial results have been approved by the Parent's Board of Directors.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors and 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 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

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.

M.K.U.K & ASSOCIATES ★ BANGALORE ★ CHARTERED ACCOUNTANTS

3155/A, 2nd Floor, 11th Main, 2nd Stage, Indiranagar, Bengaluru 560038 +9180 25251861

The Statement includes the results of the following entities: **BPL Limited, Bharat Energy Ventures Pvt Limited and Ramagundam Power Generation Pvt Ltd.**

Based on our review conducted and procedure performed as above and based on the consideration of the limited review report of the subsidiary by other auditor, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in AS 25, prescribed under Section 133 of the Companies Act,2013 read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulations including the manner in which it is to be disclosed, except for the disclosures as stated in Note No 8 & 10 as at 30th September, 2026

The consolidated unaudited financial results also include the Group's share of net profit/(loss) after tax of Rs. (10.67) Lakhs and Rs. (0.002) Lakhs and total comprehensive income of Rs. (873.27) Lakhs and Rs. 254.48 Lakhs for the period ended 30th September 2026 and for the period from April 2025 to 30th September 2025 respectively, as considered in the consolidated unaudited financial results, in respect of the subsidiary (Bharat Energy Ventures Pvt Limited), based on their interim financial statements/ financial information/ financial results which have not been reviewed/audited by their auditors. According to the information and explanations given to us by the Management, these interim financial statements / financial information / financial results are not material to the Group.

For MKUK & Associates
Chartered Accountants
Firm Registration Number: 050113S

Manoj Kumar UKN
Partner
Membership No: 091730
UDIN: 26091730DJZVTW5367

Place: Bengaluru
Date: 02 Nov 2026

M.K.U.K & ASSOCIATES ★ BANGALORE ★ CHARTERED ACCOUNTANTS

BPL LIMITED

Regd. Office: BPL Works, Palakkad 678 007, Kerala. CIN:L28997KL1963PLC002015

E-mail:investor@bpl.in, URL:www.bpllimited.com, Tel: No.+91 80 25589109

Statement of unaudited Standalone results for the quarter ended 30 Sep 2026

		For Quarter Ended			For six month Ended		Annual
S.No.	Particulars	30-09-2026 (Unaudited)	30-06-2026 (Unaudited)	30-09-2025 (Unaudited)	30-09-2026 (Unaudited)	30-09-2025 (Unaudited)	31-03-2026 (Audited)
1.	Total Income from Operations	2,461.42	2,154.22	2,000.17	4,615.64	3,985.10	7,963.26
2.	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	(73.49)	77.25	(19.70)	3.77	254.48	286.90
3.	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items#)	(509.04)	(353.56)	(19.70)	(862.60)	254.48	(664.68)
4.	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items#)	(509.04)	(353.56)	(19.70)	(862.60)	254.48	(828.29)
5.	Total Comprehensive Income for the period [Comprising Profit/ (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(509.04)	(353.56)	(19.70)	(862.60)	254.48	(821.14)
6.	Paid up Equity Share Capital	4,897.67	4,897.67	4,897.67	4,897.67	4,897.67	4,897.67
7.	Reserves (Excluding Revaluation Reserve)	18,386.01	18,895.04	20,324.23	18,386.01	20,324.23	19,248.61
8.	Securities Premium Account	9.64	9.64	9.64	9.64	9.64	9.64
9.	Net worth	23,283.68	23,792.72	25,221.90	23,283.68	25,221.90	24,146.28
10.	Paid up Debt Capital / Outstanding Debt ##	27,516.31	27,552.53	18,003.99	27,516.31	18,003.99	17,915.90
11.	Outstanding Redeemable Preference Shares	16,958.68	16,958.68	16,958.68	16,958.68	16,958.68	16,958.68
12.	Debt Equity Ratio	0.45	0.45	0.42	0.45	0.42	0.44
13.	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations) -						
	1. Basic:	(1.04)	(0.72)	(0.04)	(1.76)	0.52	(1.68)
	2. Diluted:	(1.04)	(0.72)	(0.04)	(1.76)	0.52	(1.68)
14.	Capital Redemption Reserve	5,333.00	5,333.00	5,333.00	5,333.00	5,333.00	5,333.00
15.	Debenture Redemption Reserve	-	-			-	-
16.	Debt Service Coverage Ratio	0.02	0.02	0.04	0.02	0.04	0.03
17.	Interest Service Coverage Ratio	0.21	0.36	5.30	0.21	5.30	0.61

 # - Exceptional and or Extraordinary items adjusted in the Statement of Profit and Loss in accordance with Ind AS Rules, wherever applicable.

Refer Sl No.10 to the financial result, above, which indicates the Outstanding Debt position the amount includes Outstanding Redeemable Preference Shares as per Sl No.11

Notes:

a) The above is an extract of the detailed format of quarterly financial results filed with the Stock Exchanges under Regulation 52 of the LODR Regulations. The full format of the quarterly financial results is available on the websites of the Stock Exchanges and the listed entity.

b) For the other line items referred in regulation 52 (4) of the LODR Regulations, pertinent disclosures have been made to the National Stock exchange and Bombay Stock Exchange and can be accessed on the URL (www.bseindia.com, www.nseindia.com)

c) There is no impact on net profit/ loss, total comprehensive income or any other relevant financial item due to changes in accounting policies.

For BPL Limited

Sd -

Ajit G Nimbiar

Chairman & Managing Director

Place: Bangalore

Date: 02-Nov-26

BPL LIMITED

Regd. Office: BPL Works, Palakkad 678 007, Kerala. CIN:L28997KL1963PLC002015

E-mail:investor@bpl.in, URL:www.bpllimited.com, Tel: No.+91 80 25589109

Statement of Consolidated unaudited results for the quarter ended 30 Sep 2026

		For the Quarter Ended			For six month Ended		
S. No.	**Particulars**	**30-Sep-26**	**30-Jun-26**	**30-Sep-25**	**30-Sep-26**	**30-Sep-25**	**31-Mar-26**
		(Unaudited)	**(Unaudited)**	**(Unaudited)**	**(Unaudited)**	**(Unaudited)**	**(Audited)**
1.	Total Income from Operations	2,465.33	2,161.76	2,006.78	4,627.09	3,998.19	7,989.71
2.	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	(83.47)	76.57	(18.81)	(6.90)	254.48	260.19
3.	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items#)	(519.02)	(354.25)	(18.81)	(873.27)	254.48	(691.39)
4.	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items#)	(519.02)	(354.25)	(18.81)	(873.27)	254.48	(855.01)
5.	Total Comprehensive Income for the period [Comprising Profit/ (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(519.02)	(354.25)	(18.81)	(873.27)	254.48	(847.85)
6.	Paid up Equity Share Capital	4,897.67	4,897.67	4,897.67	4,897.67	4,897.67	4,897.67
7.	Reserves (excluding Revaluation Reserve)	18,335.15	18,849.45	20,292.59	18,335.15	20,292.59	19,203.36
8.	Securities Premium Account	9.64	9.64	9.64	9.64	9.64	9.64
9.	Net worth	36,662.97	37,182.16	38,638.74	36,662.97	38,638.74	37,536.41
10.	Paid up Debt Capital / Outstanding Debt	19,072.62	18,645.15	17,225.60	19,072.62	17,225.60	18,240.16
11.	Outstanding Redeemable Preference Shares	16,958.68	16,958.68	16,958.68	16,958.68	16,958.68	16,958.68
12.	Debt Equity Ratio	0.29	0.28	0.28	0.29	0.28	0.28
13.	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations) -						
	1. Basic:	(1.06)	(0.72)	(0.04)	(1.78)	0.52	(1.73)
	2. Diluted:	(1.06)	(0.72)	(0.04)	(1.78)	0.52	(1.73)
14.	Capital Redemption Reserve	5,333.00	5,333.00	5,333.00	5,333.00	5,333.00	5,333.00
15.	Debenture Redemption Reserve	-	-				
16.	Debt Service Coverage Ratio	0.01	0.03	0.04	0.01	0.04	0.03
17.	Interest Service Coverage Ratio	0.20	0.36	5.30	0.20	5.30	0.61

 # - Exceptional and/or Extraordinary items adjusted in the Statement of Profit and Loss in accordance with Ind AS Rules, wherever applicable.

Notes:

a) The above is an extract of the detailed format of quarterly financial results filed with the Stock Exchanges under Regulation 52 of the LODR Regulations. The full format of the quarterly financial results is available on the websites of the Stock Exchanges and the listed entity.

b) For the other line items referred in regulation 52 (4) of the LODR Regulations, pertinent disclosures have been made to the National Stock exchange and Bombay Stock Exchange and can be accessed on the URL (www.bseindia.com, www.nseindia.com)

c) There is no impact on net profit/ loss, total comprehensive income or any other relevant financial item due to changes in accounting policies to be disclosed by means of a footnote.

For BPL Limited

Sd/-

Ajit G Nimbiar

Chairman & Managing Director

Place: Bangalore

Date: *02-Nov-2026*