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

12th August 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 June 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 Wednesday, 12th August, 2026, inter-alia approved the following:

1. Un-audited Financial Results for the First Quarter (Q1) ended 30th June 2026 (both Standalone and Consolidated) along with Limited Review Report by the Statutory Auditors.
2. Notice convening 62nd Annual General Meeting (AGM) of the company through Video Conferencing or Other Audio-Visual Means (VC/OAVM)
3. Board's Report for the FY 2025-26

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4. Appointment of Mr. P. Sivarajan, Practicing Chartered Accountant as a Scrutinizer for e- voting for AGM 2026.
5. Secretarial Audit Report for FY 2025-26 issued by Mr. Madhwesh, PCS and a secretarial Auditor of the Company.

The said Unaudited Financial Results 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 02.00 P.M and concluded at 4.30 P.M.

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

Thank you,

Very truly yours,

BPL Limited

Divya Bhardwaj
Company Secretary and Compliance Officer

Encl: a/a

BPL Limited.
CIN - L28997KL1963PLC002015
Consolidated Balance Sheet as at
June 30, 2026

(INR in Lakhs)

	Particulars	Note No	June 30, 2026	March 31, 2026
	1	2	3	4
	ASSETS			
(1)	**Non-Current Assets**			
a	Property, Plant and Equipment	1	3,370.03	3,424.89
b	Capital Work-in-Progress	2	30,820.52	30,820.52
c	Investment property	3	152.14	153.76
d	Other Intangible Assets	4	39.88	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	1,021.92	876.31
b	Financial Assets			
	(i) Trade Receivables	9	2,393.45	2,500.48
	(ii) Cash and Cash Equivalents	10	158.77	108.02
	(iii) Bank Balances other than (ii) above	11	151.73	176.10
	(iv) Other Financial Assets	12	2.36	2.14
c	Current Tax Assets (Net)	13	1,207.88	1,165.67
d	Other Current Assets	14	11,159.94	11,133.82
	Total Assets		**71,439.85**	**71,366.42**
	EQUITY AND LIABILITIES			
3	**EQUITY**			
a	Equity share capital	15	4,897.67	4,897.67
b	Other equity	16	18,849.45	19,203.36
c	Non-Controlling Interest	17	13,435.04	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	2,196.73	2,196.73
b	Provisions	20	-	-
	Current liabilities			
a	Financial Liabilities			
	(i) Borrowings	21	993.85	957.22
	(ii) Trade Payables:-	22		
	(A) total outstanding dues of micro enterprises and small		25.45	38.93
	(B) total outstanding dues of creditors other than micro enterprises		2,371.21	2,370.45
	iii) Other financial liabilities	23	18,645.15	18,240.16
b	Other current liabilities	24	425.31	426.53
c	Provisions	25	-	-
	Total Equity and Liabilities		**71,439.85**	**71,366.42**
	Contingent Liabilities and Commitments	26	6,572.56	6,559.95

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

(INR in Lakhs)

	Particulars	Note	June 30, 2026	March 31, 2026
	Revenue from operations (gross)			
I	Revenue from Operations	27	2,139.32	7,812.43
II	Other Income	28	22.45	177.27
III	**Total Income (I+II)**		**2,161.76**	**7,989.71**
IV	**Expenses**			
	Cost of Material Consumed	29	1,510.90	4,881.68
	Changes in Inventories of finished goods, Stock in trade and work in-progress	30	(89.36)	(178.26)
	Employee Benefit Expenses	31	295.14	1,206.67
	Finance Costs	32	30.73	143.77
	Depreciation and Amortisation Expenses	33	60.17	242.36
	Other Expenses	34	277.61	1,433.28
	Total Expenses (IV)		**2,085.19**	**7,729.52**
V	**Profit/ (Loss) Before Exceptional Items and Tax (III-IV)**		**76.57**	**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		**430.82**	**951.58**
VII	**Profit/ (Loss) After Exceptional Items (V- VI)**		**(354.25)**	**(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)**		**(354.25)**	**(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)		**(354.25)**	**(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)		**(354.25)**	**(847.85)**
XVI	Profit attributable to: Owners of the Company Non-controlling interests		 **(353.91)** **(0.34)**	 **(841.90)** **(13.10)**
XVII	Total Comprehensive Income attributable to Owners of the Company Non-controlling interests		 **(353.91)** **(0.34)**	 **(834.75)** **(13.10)**
XVIII	Earnings per equity share (for continuing operation): (1) Basic (2) Diluted		 (0.72) (0.72)	 (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 31st March 2026

(INR Lakhs)

Particulars	Note	June 30, 2026	March 31, 2026
Cash flow from operating activities:			
Profit for the period		(354.25)	(691.39)
Adjustments to reconcile net profit to net cash provided by operating activities:			
Depreciation and Amortization		60.17	242.36
(Profit) / loss on sale / write off of assets		-	-
Finance cost		30.73	143.77
Interest income		(0.88)	(1.73)
Dividend income		-	-
Rental income		(20.64)	(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)		430.82	951.58
Changes in assets and liabilities			
Decrease / (Increase) in Inventories		(145.61)	(348.71)
Decrease / (Increase) in Trade receivables		107.03	(111.23)
Decrease / (Increase) in financial and other assets.		(68.55)	(9,698.20)
(Decrease) / Increase in Trade payable		(12.72)	141.46
(Decrease) / Increase in other liabilities		-	-
(Decrease) / Increase in financial and other liabilities Provisions		403.76	1,031.68
Cash generated from operations		**429.86**	**(8,578.70)**
		-	-
Net cash generated by operating activities		**429.86**	**(8,578.70)**
Cash flow from investing activities:			
Purchase of propeny, plant and equipment, intangible assets (Net)		(0.08)	(29.66)
Proceeds from sale of property, plant and equipment		-	-
Bank balances not considered as Cash and cash equivalents		24.37	(145.38)
Interest received		0.88	1.73
Dividend received from subsidiary		-	-
Rental Income		20.64	81.86
Net cash (used in) / from investing activities		**45.81**	**(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		(30.73)	(143.77)
Non Cash operating adjustments Finance Costs (Unwinding of EIR on Intercorporate Loan)		(430.82)	(951.58)
Proceeds from borrowings		36.63	9,751.86
Repayment of Borrowings		-	-
Net cash used in financing activities		**(424.92)**	**8,656.51**
Less: Payment of non-recurring items (exceptional)		-	-
Net increase / (decrease) in cash and cash equivalents		50.75	(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		**158.77**	**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 audited Financial Results for the quarter ended 30 June 2026

INR in Lakhs

Sl. nos	Particulars	For Quarter Ended			
		30-06-2026 (Unaudited)	31-03-2026 (Audited)	30-06-2025 (Unaudited)	31-03-2026 (Audited)
I	REVENUE				
	Revenue from operations* (Refer Note No. 7)	2,139.32	1,961.69	1,947.70	7,812.43
II	Other Income (net)	22.45	46.36	43.71	177.27
III	**Total Income (I+II)**	**2,161.76**	**2,008.05**	**1,991.41**	**7,989.71**
IV	EXPENSES				
	Cost of material consumed	1,510.90	1,329.36	1,092.01	4,881.68
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(89.36)	(67.50)	(74.02)	(178.26)
	Employee benefits expense	295.14	329.73	261.00	1,206.67
	Finance costs	30.73	45.83	38.28	143.77
	Depreciation and amortization expense	60.17	60.16	59.85	242.36
	Other expenses	277.61	322.22	340.99	1,433.28
	Total Expenses	**2,085.19**	**2,019.81**	**1,718.11**	**7,729.52**
V	Profit/(loss) before exceptional items and tax (III-IV)	**76.57**	**(11.75)**	**273.30**	**260.19**
	Exceptional items (non-recurring cost)	-	-		
	Less : Finance Cost (non- operating and non- cash interest expense) EIR	430.82	951.58	-	951.58
VI	Profit/(loss) before tax	**(354.25)**	**(963.34)**	**273.30**	**(691.39)**
VII	Tax Expense:				
	(1) Current Tax	-	4.06	47.90	51.38
	(2) MAT Credit Availed	-	(4.06)	(47.90)	(51.38)
	(3) Deferred Tax	-	163.61	-	163.61
VIII	Profit (Loss) for the period from continuing operations (VI-VII)	**(354.25)**	**(1,126.95)**	**273.30**	**(855.01)**
IX	Profit/(loss) for the period	**(354.25)**	**(1,126.95)**	**273.30**	**(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		7.15
XI	Total Comprehensive Income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the period)	**(354.25)**	**(1,119.80)**	**273.30**	**(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
	Earnings per equity share (for continuing operation):				
	(1) Basic	(0.72)	(2.29)	0.56	(1.73)
	(2) Diluted	(0.72)	(2.29)	0.56	(1.73)

NOTES

1. Results reviewed and approved by the Audit Committee held on 6th August 2026 have been taken on record by the Board at meetings on 12th August 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 June 2026 stand at ₹65.73 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 was dismissed in December 2025, and the review petition filed against the order of discussed was not admitted. 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 creditor had filed an application under Section 9 of the Insolvency and Bankruptcy Code, 2016 before the National Company Law Tribunal (NCLT), Kochi, for commencement of insolvency resolution process against the company The said application has been dismissed.

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 for orders.

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.Ramangundam 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.

10. Interest on the intercompany borrowing amounting to ₹ 4.31 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.

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: 12 Aug 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 June 2026

INR in Lakhs

Sl. No.	Particulars	For Quarter Ended			
		30-06-2026 (Unaudited)	31-03-2026 (Audited)	30-06-2025 (Unaudited)	31-03-2026 (Audited)
1	**Segment Revenue**				
	(a) PCB	1,845.83	1,592.84	1,432.75	6,186.48
	(b) Brand Licensing Fee	293.49	368.85	514.95	1,625.96
	(c) Power Generation	-	-	-	-
	(d) Unallocated	22.45	46.36	43.71	177.27
	Total	**2,161.76**	**2,008.05**	**1,991.41**	**7,989.71**
	Less: Inter Segment Revenue	-	-	-	-
	Revenue from operations	**2,161.76**	**2,008.05**	**1,991.41**	**7,989.71**
2	**Segment Results**				
	(a) PCB	95.45	12.22	111.69	216.22
	(b) Brand Licensing Fee	8.42	29.00	163.54	102.00
	(c) others (unallocated)	4.12	1.74	37.23	93.52
	(d) Power Generation	(0.69)	(8.90)	(0.89)	(7.77)
	Total	**107.30**	**34.06**	**311.56**	**403.97**
	(Add)/Less:(i) Finance cost	30.73	45.83	38.28	143.77
	(Add)/Less:(ii) Finance Cost (non- cash interest expense) EIR	430.82	951.58	-	951.58
	(iii) Other un-allocable expense net of un-allocable income	-		-	-
	Profit/ (Loss) after finance cost	**(354.25)**	**(963.35)**	**273.29**	**(691.39)**
	Less: Tax Expense (net)	-	**163.61**	-	**163.61**
	Gain / (Loss) on defined benefit obligations	-	**7.15**	-	**7.15**
	Profit/ (Loss) Total comprehensive income	**(354.25)**	**(1,119.81)**	**273.29**	**(847.85)**
3	**Segment Assets**				
	(a) PCB	7,281.43	7,095.43	6,567.02	7,095.43
	(b) Brand Licensing Fee	293.49	368.85	607.64	368.85
	(c) Power Generation	33,852.23	33,869.31	33,700.19	33,869.31
	(d) Unallocated	30,012.70	30,032.83	20,972.98	30,032.83
	Total segment assets	**71,439.85**	**71,366.42**	**61,847.83**	**71,366.42**
4	**Segment Liabilities**				
	(a) PCB	997.62	918.01	866.93	918.01
	(b) Brand Licensing Fee	52.83	66.39	92.69	66.39
	(c) Power Generation	1,998.47	2,007.01	1,957.02	2,007.01
	(d) Unallocated	31,208.78	30,838.61	20,273.64	30,838.61
	Total segment liabilities	**34,257.70**	**33,830.02**	**23,190.28**	**33,830.02**

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 June , 2026 and for the period from 1st April 2026 to 30th June, 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 June 30, 2025, and the corresponding period from April 2025 to June 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

The Statement includes the results of the following entities: **BPL Limited and Bharat Energy Ventures Pvt Limited**

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 June, 2026

The consolidated unaudited financial results also include the Group's share of net profit/(loss) after tax of Rs. (0.69) Lakhs and Rs. (0.88) Lakhs and total comprehensive income of Rs. (354.25) Lakhs and Rs.273.30 Lakhs for the period ended 30th June 2026 and for the period from April 2025 to 30th June 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
(FRN: 050113S)

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

MANOJ KUMAR UKN
(M NO:091730)
PARTNER

Place: Bangalore
Date: 12/08/2026
UDIN NO: 26091730FEWJQU8664

BPL Limited
CIN - L28997KL1963PLC002015
Balance Sheet as at 30th June 2026

(INR Lakhs)

	Particulars	Note No	June 30, 2026	March 31, 2026
	1	2	3	4
	ASSETS			
(1)	**Non-Current Assets**			
a	Property, Plant and Equipment	1	2,241.72	2,296.58
b	Capital Work-in-progress	2	-	0.00
b	Investment property	3	152.14	153.76
c	Other Intangible Assets	4	39.88	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	1,021.92	876.31
b				
	Financial Assets			
	(i) Trade Receivables	10	2,393.45	2,500.48
	(ii) Cash and Cash Equivalents	11	156.95	103.40
	(iii) Bank Balances other than (ii) above	12	151.73	176.10
	(iv) Other Financial Assets	13	5,822.08	5,822.08
c	Current Tax Assets (Net)	14	1,200.14	1,158.60
d	Other Current Assets	15	11,159.94	11,133.82
	Total Assets		**54,465.47**	**54,390.13**
	EQUITY AND LIABILITIES			
3	**EQUITY**			
a	Equity share capital	16	4,897.67	4,897.67
b	Other equity	17	18,895.04	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	993.85	957.22
	(ii) Trade Payables:-	21		
	(A) total outstanding dues of micro enterprises and small enterprises; and		25.45	38.93
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises		1,060.21	1,059.45
	iii) Other financial liabilities	22	18,633.37	18,228.38
b	Other current liabilities	23	359.88	359.88
c	Provisions	24	-	-
	Total Equity and Liabilities		**54,465.47**	**54,390.13**
	Contingent Liabilities and Commitments	25	6,546.95	6,534.34

BPL Limited
CIN - L28997KL1963PLC002015
Statement of Profit and Loss for the period ended 30 June 2026

(INR Lakhs)

	Particulars	Note	June 30, 2026	March 31, 2026
	Revenue from operations (gross)			
I	Revenue from Operations	26	2,139.32	7,812.43
II	Other Income	27	14.90	150.83
III	**Total Income (I+II)**		**2,154.22**	**7,963.26**
IV	**Expenses**			
	Cost of Material Consumed	28	1,510.90	4,881.68
	Changes in Inventories of finished goods, Stock in trade and Work in-progress	29	(89.36)	(178.26)
	Employee Benefit Expenses	30	295.14	1,206.67
	Finance Costs	31	30.73	124.84
	Depreciation and Amortisation Expenses	32	60.17	242.37
	Other Expenses	33	269.39	1,399.06
	Total Expenses (IV)		**2,076.97**	**7,676.36**
V	**Profit/ (Loss) from operations Before Exceptional Items and Tax (III-IV)**		**77.25**	**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		**430.82**	**951.58**
VII	**Profit/ (Loss) After Exceptional Items (V- VI)**		**(353.56)**	**(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)**		**(353.56)**	**(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)		**(353.56)**	**(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)		**(353.56)**	**(821.14)**
XVI	Earnings per equity share (for continuing operation):			
	(1) Basic		(0.72)	(1.68)
	(2) Diluted		(0.72)	(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 June 2026

(INR Lakhs)

Particulars	June 30, 2026	March 31, 2026
Cash flow from operating activities:		
Profit for the period	(353.56)	(664.68)
Adjustments to reconcile net profit to net cash provided by operating activities:		
Depreciation and Amortization	60.17	242.36
(Profit) / loss on sale / write off of assets	-	-
Finance cost	30.73	124.84
Interest income	(0.88)	(1.73)
Dividend income	-	-
Rental income	(13.96)	(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)	430.82	951.58
Changes in assets and liabilities		
Decrease / (Increase) in inventories	(145.61)	(348.71)
Decrease / (Increase) in trade receivables	107.03	(111.23)
Decrease / (Increase) in financial and other assets.	(67.66)	(9,695.16)
(Decrease) / Increase in trade payable	(12.72)	141.46
(Decrease) / Increase in financial, other liabilities and provisions	404.99	1,000.98
(Decrease) / Increase in other liabilities	-	-
Cash generated from operations	**439.33**	**(8,572.15)**
	-	-
Net cash generated by operating activities	**439.33**	**(8,572.15)**
Cash flow from investing activities:		
Purchase of property, plant and equipment, intangible assets (Net)	(0.08)	(29.66)
Proceeds from sale of property, plant and equipment	-	-
Deposits made with / withdrawn from bank accounts	24.37	(145.38)
Interest received	0.88	1.73
Dividend received	-	-
Rental Income	13.96	55.41
Net cash (used in) / from investing activities	**39.13**	**(117.90)**
Cash flow from financing activities:		
Shares issued on exercise of employee stock options	-	-
Payment of dividends	-	-
Finance cost paid	(30.73)	(124.84)
Non Cash operating adjustments Finance Costs (Unwinding of EIR on Intercorporate Loan)	(430.82)	(951.58)
Proceeds from borrowings	36.64	9,751.87
Repayment of Borrowings	-	-
Net cash used in financing activities	**(424.91)**	**8,675.46**
Less: Payment of non-recurring expenses (exceptional)	-	-
Net increase / (decrease) in cash and cash equivalents	53.56	(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	**156.95**	**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 audited Financial Results for Quarte ended 30 June 2026

Sl. nos	Particulars	For Quarter Ended			
		30-06-2026 (Unaudited)	31-03-2026 (Audited)	30-06-2025 (Unaudited)	31-03-2025 (Audited)
I	REVENUE				
	Revenue from operations	2,139.32	1,961.69	1,947.70	7,812.43
II	Other Income (net)	14.90	39.69	37.23	150.83
III	Total Income (I+II)	**2,154.22**	**2,001.38**	**1,984.93**	**7,963.26**
IV	EXPENSES				
	Cost of material consumed	1,510.90	1,329.36	1,092.01	4,881.68
	Changes in inventories of finished goods, Stock-in - Trade and work-in-progress	(89.36)	(67.50)	(74.02)	(178.26)
	Employee benefits expense	295.14	329.73	261.00	1,206.67
	Finance costs	30.73	26.90	38.27	124.84
	Depreciation and amortization expense	60.17	60.16	59.85	242.37
	Other expenses	269.39	306.66	333.63	1,399.06
	Total Expenses	**2,076.97**	**1,985.32**	**1,710.75**	**7,676.36**
V	Profit/(loss) from operations before exceptional items and tax (III- IV)	**77.25**	**16.06**	**274.18**	**286.90**
	Exceptional items (non-recurring cost)	**0.00**	**0.00**	**0.00**	**0.00**
	Less : Finance Cost (non- operating and non- cash interest expense) EIR	430.82	951.58		951.58
VI	Profit/(loss) before tax	**(353.56)**	**(935.52)**	**274.18**	**(664.68)**
VII	Tax Expense:				
	(1) Current Tax	-	4.06	47.90	51.38
	(2) MAT Credit Availed	-	(4.06)	(47.90)	(51.38)
	(3) Deferred Tax	-	163.61	-	163.61
VIII	Profit (Loss) for the period afetr tax(VI-VII)	**(353.56)**	**(1,099.14)**	**274.18**	**(828.29)**
IX	Profit/(loss) for the period	**(353.56)**	**(1,099.14)**	**274.18**	**(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	-	7.15
XI	Total Comprehensive Income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(353.56)	(1,091.98)	274.18	(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
	Earnings per equity share (for continuing operation):				
	(1) Basic	(0.72)	(2.23)	0.56	(1.68)
	(2) Diluted	(0.72)	(2.23)	0.56	(1.68)

NOTES

1. Results reviewed and approved by the Audit Committee held on 6th August 2026 have been taken on record by the Board at meetings on 12th August 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 June 2026 stand at ₹65.47 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 was dismissed in December 2025, and the review petition filed against the order of discussed was not admitted. 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 creditor had filed an application under Section 9 of the Insolvency and Bankruptcy Code, 2016 before the National Company Law Tribunal (NCLT), Kochi, for commencement of insolvency resolution process against the company The said application has been dismissed.

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 for orders.

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 ₹ 4.31 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: 12 Aug 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 June 2026

Sl. No	Particulars	For Quarter Ended			For the year Ended
		30-06-2026 (Unaudited)	31-03-2026 (Audited)	30-06-2025 (Unaudited)	31-03-2026 (Audited)
1	**Segment Revenue**				
	(a) PCB	1,845.83	1,592.84	1,432.75	6,186.48
	(b) Brand Licensing Fee* (Refer Note No. 7)	293.49	368.85	514.95	1,625.96
	(c) Unallocated	14.90	39.69	37.23	150.83
	Total	**2,154.22**	**2,001.38**	**1,984.93**	**7,963.26**
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00
	Revenue from operations	**2,154.22**	**2,001.38**	**1,984.93**	**7,963.26**
2	**Segment Results**				
	(a) PCB	95.45	12.22	111.69	216.22
	(b) Brand Licensing Fee	8.42	29.00	163.54	102.00
	(c) Others unallocated	4.12	1.74	37.23	93.52
	Total	**107.99**	**42.96**	**312.45**	**411.74**
	(Add)/Less:(i) Finance cost	30.73	26.90	38.27	124.84
	(Add)/Less:(ii) Finance Cost (non- cash interest expense) EIR	430.82	951.58	0.00	951.58
	(iii) Other un-allocable expense net of un-allocable income	-	-	-	-
	Profit/ (Loss) after exceptional items	**(353.56)**	**(935.53)**	**274.18**	**(664.68)**
	Less: Tax Expense (net)	-	**(163.61)**	-	**163.61**
	Gain / (Loss) on defined benefit obligations		**7.15**	-	**7.15**
	Profit/ (Loss) Total comprehensive income	**(353.56)**	**(1,091.98)**	**274.18**	**(821.14)**
3	**Segment Assets**				
	(a) PCB	7,281.43	7,095.43	6,567.02	7,095.43
	(b) Brand Licensing Fee	293.49	368.85	607.64	368.85
	(c) Unallocated	46,890.55	46,925.85	37,700.19	46,925.85
	Total segment assets	**54,465.47**	**54,390.13**	**44,874.86**	**54,390.13**
4	**Segment Liabilities**				
	(a) PCB	997.62	918.01	866.93	918.01
	(b) Brand Licensing Fee	52.83	66.39	92.69	66.39
	(c) Unallocated	29,622.31	29,259.45	18,673.64	29,259.45
	Total segment liabilities	**30,672.76**	**30,243.85**	**19,633.26**	**30,243.85**

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 June, 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.

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.

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

For MKUK & ASSOCIATES
Chartered Accountants
(FRN: 050113S)

MANOJ KUMAR UKN
(M NO:091730)
PARTNER

Place: Bangalore
Date: 12/08/2026
UDIN NO: 26091730RZOEYC8410