

BINDAWALA BANIJYA LIMITED

CIN : L67120WB1981PLC033799

PHONE : 033-40030909/9831126063

E-MAIL : info@bindawala.com

WEBSITE : WWW.bindawala.com

REGISTERED OFFICE :

ROOM NO. M-214, 2ND FLOOR,
64A, HEMANTA BASU SARANI,
KOLKATA-700 001

Date: 29.05.2026

To,
The Secretary,
The Calcutta Stock Exchange Limited
7, Lyons Range, Kolkata-700001

Sub: Standalone Audited Financial Results for the Quarter and Year ended 31st March,2026 in compliance with IND AS Rules

Ref: Bindawala Banijya Limited (CSE Scrip Code: 012193)

This is to inform you that a meeting of the Board of Directors of our Company was held on, 29th May, 2026 at the Registered office of the Company which approved and took on record the Standalone Audited Financial Results for the Quarter and Year ended 31st March, 2026. In order to comply with the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing with this letter, Standalone Audited Financial Results for the Quarter and Year ended 31st March, 2026 as per IND-AS Rules along with the "Audit Report" issued by the Statutory Auditors and a declaration to the effect that Auditor's Report on Standalone Audited Financial Results of the Company is with unmodified opinion.

Further to inform you that pursuant to Regulation 30 and Regulation 33 of the Listing Regulations, we attach the Standalone Audited Financial Results for the Quarter and Year ended 31st March, 2026

Start Time of Board Meeting: 11.00 AM

End Time of Board Meeting: 11.30 AM

Kindly take the same on your record & oblige.

For reference our website: <https://www.bindawala.com/>

This is for the information of Members.

Thanking You,
For Bindawala Banijya Limited


Anurag Bindawala
Director
(DIN: 00309635)

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF BINDAWALA BANIJYA LIMITED

Report on the Audit of the Interim Condensed Standalone Financial Statements

Opinion

We have audited the accompanying interim condensed standalone financial statements of **BINDAWALA BANIJYA LIMITED** (the "Company"), which comprise the Condensed Balance Sheet as at March 31, 2026, the interim Condensed Statement of Profit and Loss (including Other Comprehensive Income) for the three months and year ended on that date, the Condensed Statement of Changes in Equity and the Condensed Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as the "interim condensed standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid interim condensed standalone financial statements give a true and fair view in conformity with Indian Accounting Standard 34 - "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 (the "Act"), read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its profit, total comprehensive income for the three months and year ended on that date, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the interim condensed standalone financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Interim Condensed Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the interim condensed standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the interim condensed standalone financial statements.



Management Responsibilities for the Interim Condensed Standalone Financial Statements

The Company's Board of Directors is responsible for the preparation and presentation of these interim condensed standalone financial statements that give a true and fair view of the financial position, financial performance, including total comprehensive income, changes in equity and cash flows of the Company in accordance with Ind AS 34 and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the interim condensed standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the interim condensed standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Interim Condensed Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the interim condensed standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these interim condensed standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the interim condensed standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



KOMANDOOR & CO. LLP

Chartered Accountants



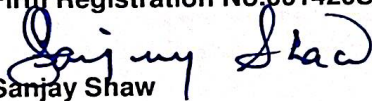
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the interim condensed standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the interim condensed standalone financial statements, including the disclosures, and whether the interim condensed standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the interim condensed standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the interim condensed standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the interim condensed standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For Komandoor & Co LLP
Chartered Accountants
Firm Registration No. 001420S/S200034


Sanjay Shaw

Partner

M No. 305966

UDIN No. 26305966 FPN TTD 1163

Date : 29.05.2026

Place : Kolkata



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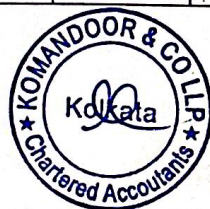
Audited Financial Results for the year Quarter and Year-ended 31st March, 2026

(Rs. in lacs)

S. No.	PARTICULARS	Quarter Ended			Year to date	Year Ended
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Unaudited	Audited	Audited	Audited
1)	Income from Operations					
	(a) Revenue from Operations	78.92	80.39	166.35	304.30	233.65
	(b) Other Income	0.72	0.53	2.92	2.31	3.64
	Total Income	79.64	80.92	169.27	306.61	237.29
2)	Expenses					
	(e) Finance Costs	1.94	5.44	10.70	36.71	26.00
	(a) Purchase of stock-in-trade	55.37	30.01	100.04	155.42	100.52
	(b) Purchase of services (net of returns)	12.43	16.86	35.89	68.42	(0.36)
	(c) Changes in Inventories of stock-in-trade	(7.72)	(0.14)	2.90	(8.04)	0.20
	(d) Employee benefits expenses	0.28	2.70	7.25	6.02	11.92
	(f) Depreciation and amortisation expenses	1.79	1.79	2.15	7.24	8.27
	(g) Other Expenses	5.31	2.46	10.97	24.58	39.40
	(h) Provision for Non Performing Asset	(0.16)	(0.12)	-0.42	0.01	(0.52)
	Total Expenses	69.24	59.00	169.48	290.36	185.43
3)	Profit / (Loss) before exceptional items & tax (1-2)	10.40	21.92	(0.21)	16.25	51.86
4)	Exceptional Items	-	-	-	-	-
5)	Profit / (Loss) before tax (3+4)	10.40	21.92	(0.21)	16.25	51.86
6)	Tax expenses	10.51	0.38	10.82	9.99	10.82
	(a) Current tax	8.00	-	10.74	8.00	10.74
	(b) Tax for earliers years	3.40	0.38	-0.06	2.88	(0.06)
	(c) Deferred tax	(0.89)	-	0.14	(0.89)	0.14
7)	Profit/(Loss) for period from continuing operations (5-6)	(0.11)	21.54	(11.03)	6.26	41.04
8)	Profit/(Loss) from discontinuing operations	-	-	-	-	-
9)	Tax expense of discontinued operations	-	-	-	-	-
10)	Profit / (Loss) from discontinuing operations (after tax) (8-9)	-	-	-	-	-
11)	Profit / (Loss) for the period (7+10)	(0.11)	21.54	(11.03)	6.26	41.04
12)	Other Comprehensive Income	(8.16)	(7.19)	(31.49)	10.16	42.98
A	(i) Items that will not be reclassified to profit or loss	(8.16)	(7.19)	(31.49)	10.16	42.98
	(ii) Tax on items that will not be reclassified to profit or loss	-	-	-	-	-
B	(i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Tax on to items that will be reclassified to profit or loss	-	-	-	-	-
13)	Total Comprehensive Income /(Loss) for period (11+12)	(8.27)	14.35	(42.52)	16.42	84.02
14)	Paid-up Equity Share Capital (FV Rs. 10/- per share)	64.00	64.00	64.00	64.00	64.00
15)	Reserves excluding Revaluation Reserve as per balance sheet of previous accounting year				679.01	662.59
16)	Earnings per share (Face Value of Rs. 10/-each) (not annualised except for 31st March, 2026 & 31st March, 2025) (in Rs.) - Basic and Diluted EPS	(0.02)	3.37	(1.72)	0.98	6.41

For Komandoor & Co LLP
Chartered Accountants
Firm Reg. No. 001420S/S200034

Sanjay Shaw
(Sanjay Shaw)
Partner
M. No. 305966



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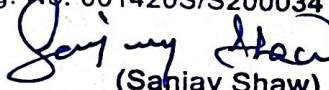
E MAIL : bindawala@vsnl.net, Contact No.

Audited Financial Results for the year Quarter and Year-ended 31st March, 2026

(Rs. in lacs)

Notes:

- 1 The Audited financial results for the year-ended and quarter-ended 31st March 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 29th May 2026. The statement has been prepared in accordance with Indian Accounting Standards (Ind AS) as notified by the Ministry of Corporate Affairs pursuant to Section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015, Companies (Indian Accounting Standards) Amendment Rules, 2016 and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated 5th July 2016.
- 2 The Statutory Auditors of the Company have issued the audit report with unmodified opinion on the above results.
- 3 The Company is in a single Business Segment and therefore Ind AS 108 on "Operating Segments" are considered to constitute one reporting segment.
- 4 The figures for the Quarter ended 31st March 2026 and 31st March 2025 are the balancing figures between audited figures in respect of full financial year and the published year to date figures upto the nine months of the respective financial year on 31st December, 2025 and 31st December, 2024 which were subject to Limited Review.
- 5 Figures for the corresponding previous period / year have been regrouped / rearranged wherever necessary, to make them comparable.

For Komandoor & Co LLP
Chartered Accountants
Firm Reg. No. 001420S/S200034

(Sanjay Shaw)
Partner
M.No. 305966



For and on behalf of the Board

Place : Kolkata

Date : 29/05/2026

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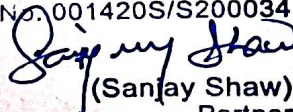
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Audited Financial Results for the year Quarter and Year-ended 31st March, 2026

(In Rs. Lacs)

Particulars	31st March, 2026	31st March, 2025
ASSETS		
Financial Assets		
Cash and cash equivalents	13.74	0.71
Bank Balances other than note 3(a) above	32.13	28.47
Trade Receivable	6.08	34.63
Loans	5.23	133.11
Inventories	32.22	24.37
Investments	270.29	596.05
Other Financial Assets	693.53	-
Non-financial Assets		
Current tax assets (Net)	9.91	16.91
Deferred tax assets (Net)	0.26	-
Property, Plant and Equipment	11.54	17.47
Right of use Assets	116.65	121.62
Investment	0.70	0.70
Other Non-Financial Assets	3.45	7.04
Total Assets	1,195.73	981.08
LIABILITIES AND EQUITY		
LIABILITIES		
Financial Liabilities		
Payables		
Trade Payables		
(i) total outstanding dues of micro & small enterprises	-	-
(ii) total outstanding dues of other creditors	5.38	74.84
Other Payables		
(i) total outstanding dues of micro & small enterprises	-	-
(ii) total outstanding dues of other creditors	0.27	0.51
Borrowings (Other than Debt Securities)	403.00	242.36
Other financial liabilities	28.46	9.86
Non-Financial Liabilities		
Provisions	0.02	0.53
Deferred tax Liabilities (Net)	-	0.49
Other non-financial liabilities	15.59	9.92
EQUITY		
Equity Share capital	64.00	64.00
Other Equity	679.01	578.57
Total Liabilities and Equity	1,195.73	981.08

For Komandoor & Co LLP
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Partner
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Audited Financial Results for the year Quarter and Year-ended 31st March, 2026

(In Rs. Lacs)

Cash Flow Statement for the year ended on 31st March, 2026				
Particulars	31st March, 2026	31st March, 2025		
A. Cash flow from Operating Activities :				
Net profit before tax as per Statement of Profit & Loss	16.25	51.86		
Adjustments for :				
Loss / (Profit) on Sale of Investment	-29.66	-15.99		
Finance Cost	36.13	25.13		
Notional Interest on Rental security deposit	0.58	0.87		
Depreciation	7.24	8.27		
Interest on Fixed Deposits	-2.17	-1.90		
Notional Rent component in security deposit	-0.58	-0.49		
Sundry Balances written back	-0.10	-1.08		
Provision for NPA	0.01	-0.52		
	11.45	14.29		
Operating profit before working capital changes	27.70	66.15		
Increase / (Decrease) in Trade & Other Payables	-27.36	-42.34		
Increase / (Decrease) in Other Financial Liabilities	-34.00	33.94		
Increase / (Decrease) in Other Non Financial Liabilities	0.17	4.33		
(Increase) / Decrease in trade receivables	26.96	1.60		
(Increase) / Decrease in Short Term Loans & Advances	-2.53	130.41		
(Increase) / Decrease in Other Non-Current Assets	4.65	-698.18		
(Increase) / Decrease in Inventories	-8.04	0.20		
(Increase) / Decrease in Other Non Financial Assets	-0.31	-40.46	3.90	-566.14
Cash generated from operations	-12.76	-499.99		
Less: Direct taxes (paid) / refunds including interest (net)	20.15	-5.58		
Net cash generated/(used) from/ in Operating Activities (A)	-32.91	-494.41		
B. Cash Flow from Investing Activities :				
Sale / (Purchase) of Property, Plant & Equipments	-1.11	-3.51		
Realisation from / (Investment in) Fixed Deposits	0.22	0.19		
Sale / (Purchase) of Investment	311.10	113.44	110.12	
Net cash generated/(used) from/ in Investing Activities (B)	310.21	110.12		
C. Cash flow from financing activities :				
Proceeds / (repayment) of short term borrowings	-243.00	403.64		
Increase / (Decrease) in Security Deposit accepted	3.06	-3.67		
Interest paid	-37.18	-2.83		
Net cash generated/(used) from/ in financing activities (C)	-277.12	397.14		
Net increase/(decrease) in cash and cash equivalents (A+B+C)	0.18	12.85		
Cash and cash equivalents -Opening balance	13.56	0.71		
Cash and cash equivalents -Closing balance	13.74	13.56		
CASH AND CASH EQUIVALENTS COMPRISE:				
Cash on hand (As certified by management)	1.32	1.32		
Balance with Banks on Current Accounts	12.42	12.24		
	13.74	13.56		

For Komandoor & Co LLP
Chartered Accountants
Firm Reg. No. 001420S/S200034
(Sanjay Shaw)
Partner
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To

Board of Directors

Bindawala Banijya Limited

CIN: L67120WB1981PLC033799

MD and CFO Certification

We, Bhagwan Das Bindawala, Managing Director and Hima Bindawala, Director & Chief Financial Officer, hereby certify that we have reviewed the Audited Standalone Financial Results of the Company for the quarter and year ended on 31st March 2026 and to the best of our knowledge and belief, the said results:

- (i) Do not contain any false or misleading statements or figures, and
- (ii) Do not omit any material fact, which may make the statements or figures contained therein misleading.

For, Bindawala Banijya Ltd.

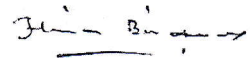


Bhagwan Das Bindawala

Managing Director

DIN: 00342639

For, Bindawala Banijya Ltd.



Hima Bindawala

Director & CFO

Place: Kolkata

Date: 29th May, 2026

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DECLARATION

[Pursuant to Regulation 33(3)(d) of
SEBI (Listing Obligations & Disclosure Requirements) Regulation, 2015]

It is hereby declared and confirmed that Auditor's Report on Standalone Audited Financials Results of the Company for the financial year ended 31st March, 2026 is with unmodified opinion.

This declaration is furnished pursuant to the 2nd proviso to clause (d) of Sub-regulation (3) of Regulation 33 of SEBI (Listing obligations & Disclosures Requirements) Regulation, 2015 as notified on 25th May 2016.

For Bindawala Banijya Ltd.

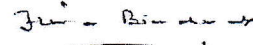


Bhagwan Das Bindawala
DIN:00342639

Place: Kolkata

Date: 29th May, 2026

For Bindawala Banijya Ltd.



Chief Financial Officer