Bhageria Rare Earth Minerals Pvt Ltd

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. in Lakhs Except EPS)

	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
1	**Revenue from operations (Net of GST)**	-	-	-	-	-	-
2	**Other income**	-	0.01	-		-	-
3	**Total Income (1+2)**	**-**	**0.01**	**-**	**-**	**-**	**-**
4	**Expenses**						
	Cost of materials consumed	-		-		-	-
	Purchase of Stock-in-Trade	-		-		-	-
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-		-		-	-
	Employee benefit expense	-		-		-	-
	Finance costs	0.00		-	0.00	-	-
	Depreciation and amortization expense	-		-		-	-
	Other expenses	0.16		-	0.16	-	-
	Total expenses	**0.16**	**-**	**-**	**0.16**	**-**	**-**
5	**Profit before tax (3-4)**	**(0.16)**		**-**	**(0.16)**	**-**	**-**
6	**Tax expense:**	**-**	**-**	**-**	**-**	**-**	**-**
	Current tax	-	-	-			-
	Deferred tax	-	-	-			
	(Excess) / Short Provision for tax	-	-	-			
7	**Profit for the period (5-6)**	**(0.16)**	**-**	**-**	**(0.16)**	**-**	**-**
8	**Other comprehensive income**						
	Items that will not be reclassified to profit or loss						
	i. Remeasurement of the defined benefit plans	-	-	-	-	-	
	ii. Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	
	Total other comprehensive income for the period (net of tax)(i+ii)	**-**	**-**	**-**	**-**	**-**	**-**
9	**Total Comprehensive Income for the period (7+8)**	**(0.16)**	**-**	**-**	**(0.16)**	**-**	**-**
10	**Paid up Capital**						
	Face value of share (Rs.)	10.00	10.00		10.00		
11	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-				
12	**Earnings per equity share (EPS) :**						
	Basic EPS (Rs) (not annualised)	(1.63)	0.00		(1.63)		
	Diluted EPS (Rs) (not annualised)	(1.63)	0.00		(1.63)		
	Face value of share (Rs)	10.00	10.00		10.00		

Bhageria Rare Earth Minerals Pvt Ltd

BALANCE SHEET AS AT SEPTEMBER 30, 2026

	Particulars	As at September 30, 2026
I	**ASSETS**	
	1. Non Current Assets	
	(a) Property, Plant and Equipment	-
	(b) Capital Work-In-Progress	-
	(c) Investment Property	-
	(d) Financial Assets	
	(i) Investments	-
	(ii) Other Financial Assets	-
	(e) Other Current Assets	-
		-
	2. Current Assets	
	(a) Inventories	-
	(b) Financial Assets	
	(i) Investments	-
	(ii) Trade Receivables	-
	(iii) Cash and Cash Equivalents	68,534.00
	(iv) Other Bank Balances other than (iii) above	-
	(v) Loans	-
	(vi) Others	-
	(c) Current Tax Asset (net)	-
	(d) Other Current Assets	25,833.33
		94,367.33
	Branch	-
	Total Assets	**94,367.33**
II	**EQUITY AND LIABILITIES**	
	Equity	
	(a) Equity Share Capital	1,00,000.00
	(b) Other Equity	(16,330.67)
		83,669.33
	LIABILITIES	
	1. Non Current Liabilities	
	(a) Financial Liabilities	
	(i) Borrowings	-
	(b) Provisions	-
	(c) Deferred Tax Liabilities (Net)	-
		-
	2. Current Liabilities	
	(a) Financial Liabilities	
	(i) Borrowings	-
	(ii) Trade Payable	10,698.00
	(iii) Other Financial Liabilities	-
	(b) Other Current Liabilities	-
	(c) Provisions	-
	(d) Current Tax Liabilities (Net)	-
		10,698.00
	Total Equity and Liabilities	**94,367.33**
		-

Bhageria Rare Earth Minerals Pvt Ltd

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED SEPTEMBER 30, 2026

	Particulars	As at September 30, 2026
I	**Revenue**	
	Revenue from Operations	-
	Other Income	-
	Total Income	**-**
II	**Expenses**	
	Cost of materials consumed	-
	Purchase of Stock-in-Trade	-
	Changes in inventories of finished goods, work-in-progress and Stock-in-	-
	Employee Benefits Expenses	-
	Finance Costs	109.00
	Depreciation and Amortization Expenses	-
	Other Expenses	16,221.67
	Total Expenses	**16,330.67**
III	**Profit before tax (I- II)**	(16,330.67)
IV	**Less: Tax Expense:**	
	Current Tax	-
	MAT Credit Entitlement	-
	Deferred Tax	-
	(Excess) / Short Provision for tax	-
	Total Tax Expense	**-**
V	**Profit for the Year (III-IV)**	**(16,330.67)**
VI	**Other Comprehensive Income**	
	Items that will not be reclassified to profit or loss	
	Re-measurement gains/ (losses) on defined benefit obligations	
	Tax Effect on above	
	Other Comprehensive Income for the year, net of tax	**-**
VII	**Total Comprehensive Income for the year (V+VI)**	**(16,330.67)**
VIII	**Earnings Per Equity Share (Face Value Rs.5 Per Share):**	
	Basic and Diluted (Rs.)	

Profit as per Tally P&L	**(16,330.67)**
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Bhageria Rare Earth Minerals Pvt Ltd

STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

Particulars	For the Half Year ended September 30, 2026
	(Unaudited)
A. Cash Flow from Operating Activities	
Net Profit Before Tax	**(16,330.67)**
Adjustments:	
Depreciation and Amortization on Property, Plant and Equipment	
Interest Income	
Net (gains) / loss arising on financial assets measured at FVTPL	
Dividend Income	
Profit on Sale of Current Investment	
Finance Costs (Including Fair Value Change in Financial Instruments)	109.00
Operating cash flows before working capital changes	**(16,221.67)**
Adjustments for Changes in Working Capital	
Decrease/ (Increase) in Inventories	
Decrease/ (Increase) in Trade receivables	
Decrease/ (Increase) in Non-Current Financial Assets - Others	
Decrease/ (Increase) in Financial Assets - Other	
Decrease/ (Increase) in Other Current Assets	(25,833.33)
Increase/ (Decrease) in Trade Payables	10,698.00
Increase/ (Decrease) in Current Financial Liabilities - Other	
Increase/ (Decrease) in Other Current Liabilities	
Increase/ (Decrease) in Non-current Other Financial Liabilities	-
Increase/ (Decrease) in Other Non-current liabilities	-
Increase/ (Decrease) in Provisions	-
Cash generated from operations	**(31,357.00)**
Income taxes paid/(Refund Received)	
Net cash flow from operating activities (A)	**(31,357.00)**
B. Cash Flow from Investing Activities	
Purchase or Construction of Property, Plant and Equipment (including capital work-in-progress and capital advances)	
Proceeds from/ (Investment in) fixed deposits (net)	
Investments in Equity Shares in Subsidiaries	
Interest Received	
Dividend Received	
Sale of Property, Plant and Equipment	
(Investments in) / Proceeds from Current Investments (net)	
Interest Received	
Net cash flow from/ (used in) investing activities (B)	**-**
C. Cash Flow from Financing Activities	
Proceeds from Issue of Share Capital	1,00,000.00
Dividend (Including Corporate Dividend Tax)	
Lease payments and payment of expenses related to lease contracts	
Increase / (Decrease) in Current Borrowings	
Finance Costs (Except Notional Finance Cost)	(109.00)
Net cash flow from financing activities (C)	**99,891.00**
Net cash Increase/(decrease) in cash and cash equivalents (A+B+C)	**68,534.00**
Cash and cash equivalents at the beginning of the year	-
Cash and cash equivalents at the end of the year	68,534.00
Net cash Increase/(decrease) in cash and cash equivalent	**68,534.00**