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CIN: L99999MH1863PLC000002



THE BOMBAY BURMAH TRADING CORPORATION LIMITED

REGD. OFFICE : 9, WALLACE STREET, FORT,
MUMBAI 400 001, INDIA.

13th May, 2026

The Secretary
BSE Ltd.,
Phiroze Jeejeebhoy Towers,
Dalal Street,
MUMBAI 400 001.
Scrip Code: 501425

The Manager – Listing Department,
National Stock Exchange of India Ltd.,
Exchange Plaza, 5th Floor,
Plot No.C/1, 'G' Block,
Bandra-Kurla Complex,
Bandra (E),
MUMBAI 400 051.
Scrip Code: BBTC

Dear Sir(s)/Madam(s),

Sub: Outcome of Board Meeting held on 13th May, 2026

Ref: Regulation 30, 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015

This is to inform you that the Board of Directors of the Corporation at its meeting held today, i.e. 13th May, 2026 have inter-alia:

1. Approved the Audited Financial Results (Standalone and Consolidated) of the Corporation for the quarter and year ended 31st March, 2026.

A copy of Audited Financial Results (Standalone and Consolidated) along with the reports of the Statutory Auditors of the Corporation on the Standalone & Consolidated Financial Results are enclosed herewith.

Pursuant to the provisions of Regulation 33(3)(d) of the SEBI (LODR) Regulations 2015, it is hereby declared that the Statutory Auditors of the Corporation have issued the Auditors Report with unmodified opinion(s) on the Standalone and on Consolidated Financial Results for the quarter and year ended 31st March, 2026.

Further, pursuant to Regulation 47(1)(b) of the SEBI (LODR) Regulations 2015, the Corporation would be publishing extract of Audited Standalone & Consolidated Financial Results for the quarter and year ended 31st March, 2026.

2. The Board of Directors has deliberated on the final dividend for FY 2025-26 and decided not to declare any final dividend. The Corporation has already declared an interim Dividend Rs. 17 per share in February 2026 for FY 2025-26.

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3. Approved the date of convening the 161st Annual General Meeting (AGM) of the members of the Corporation on Thursday, 13th August, 2026 through video conference/other audio-visual means in accordance with the relevant circulars issued by Ministry of Corporate Affairs and SEBI and the record date for determining names of members entitled to attend and vote at the AGM is fixed at Thursday, 6th August, 2026.

The meeting of the Board of Directors commenced at 3:00 p.m. and concluded at 5:19 p.m.

Kindly take the same on record.

Thanking You,

Yours faithfully,
For The Bombay Burmah Trading Corporation Limited

Gandhali Upadhye
Company Secretary & Compliance Officer
Encl. as above:

Independent Auditor's Report on Standalone Annual Financial Results of the Company pursuant to the Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of The Bombay Burmah Trading Corporation Limited

Opinion

1. We have audited the accompanying standalone annual financial results (the 'Statement') of **The Bombay Burmah Trading Corporation Limited** (the 'Company') for the year ended 31 March 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations') including SEBI Master Circular SEBI/HO/DDHS/DDHS-PoD/P/CIR/2025/0000000137 dated 15 October 2025.
2. In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the report of the branch auditors as referred to in paragraph 11 below, the Statement:
 - (i) presents standalone financial results in accordance with the requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the Listing Regulations; and
 - (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 (the 'Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing 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 Statement 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 (the 'ICAI') together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us together with the audit evidence obtained by the branch auditors, in terms of their reports referred to in paragraph 11 of the Other Matter section below, is sufficient and appropriate to provide a basis for our opinion.

The Bombay Burmah Trading Corporation Limited
Independent Auditor's Report on Standalone Annual Financial Results of the Company Pursuant to the Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Responsibilities of Management and Those Charged with Governance for the Statement

4. This Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the Ind AS specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, and in compliance with Regulation 33 and Regulation 52 read with Regulation 63 of the Listing Regulations including SEBI Master Circular SEBI/HO/DDHS/DDHS-PoD/P/CIR/2025/0000000137 dated 15 October 2025. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.
5. In preparing the Statement, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing, specified under section 143(10) of the Act, 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 this Statement.
8. As part of an audit in accordance with the Standards on Auditing, specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Statement, 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;
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place an adequate internal financial controls with reference to standalone financial statements and the operating effectiveness of such controls;
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;

The Bombay Burmah Trading Corporation Limited
Independent Auditor's Report on Standalone Annual Financial Results of the Company Pursuant to the Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

- Conclude on the appropriateness of the Board of Directors' 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 Statement 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation; and
 - Obtain sufficient appropriate audit evidence regarding the business activities and financial information of the Company which includes financial information of its branch to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of the Company and such branch included in the Statement, of which we are the independent auditors. For the other branch included in the Statement, which have been audited by the branch auditors, such branch auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.
9. 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.
10. 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.

Other Matters

11. We did not audit the financial information of a branch included in the Statement, whose financial information reflects total assets of ₹ Nil as at 31 March 2026, and total revenues of ₹ Nil, total net profit after tax of ₹ 2.37 crores, and total comprehensive income of ₹ 2.37 crores, and net cash outflows of ₹ 0.28 crores for the year then ended, as considered in the Statement. The financial information has been audited by the branch auditors, whose report have been furnished to us by the management, and our opinion, in so far as it relates to the amounts and disclosures included in respect of this branch, is based solely on the audit report of such branch auditors.

Further, this branch is, located outside India whose financial information have been prepared in accordance with accounting principles generally accepted within its country and which have been audited by branch auditors under generally accepted auditing standards applicable within its country. The Company's management has converted the financial information of such branch from accounting principles generally accepted within its country to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Company's management. Our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this branch is based on the audit report of branch auditors, and the conversion adjustments prepared by the management of the Company and audited by us.

Our opinion is not modified in respect of the above matter with respect to our reliance on the work done by and the report of the branch auditors.

The Bombay Burmah Trading Corporation Limited
Independent Auditor's Report on Standalone Annual Financial Results of the Company Pursuant to the Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

12. The Statement includes the standalone financial results for the quarter ended 31 March 2026, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us.

For Walker Chandio & Co LLP
Chartered Accountants
Firm Registration No.: 001076N/N500013

Adi P. Sethna
Partner
Membership No. 108840

UDIN: 26108840PRAQWP6251

Place: Mumbai
Date: 13 May 2026



THE BOMBAY BURMAH TRADING CORPORATION LIMITED

Registered Office : Commercial Union House, 9, Wallace Street, Fort, Mumbai 400 001.

Telephone No. : 022-2219 7101 Website : www.bbtcl.com

Email : investorservices@bbtcl.com

Corporate Identification Number (CIN) : L99999MH1863PLC000002

Part I - Statement of standalone financial results for the quarter and year ended 31 March 2026

(₹ in crores unless otherwise stated)

Sr. No.	Particulars	Quarter ended			Year ended	
		31/03/2026	31/12/2025	31/03/2025	31/03/2026	31/03/2025
		(Unaudited) Refer Note 9	(Unaudited)	(Unaudited) Refer Note 9	(Audited)	(Audited)
1	Revenue from operations					
	a) Sale of products	71.00	71.00	61.90	291.59	271.44
	b) Other operating income	0.74	1.38	1.06	4.22	3.67
	Total revenue from operations	71.74	72.38	62.96	295.81	275.11
	c) Other income (refer note 4)	3.33	121.79	2.31	131.46	197.33
	Total income	75.07	194.17	65.27	427.27	472.44
2	Expenses					
	a) Cost of materials consumed	32.97	43.96	35.99	150.94	142.81
	b) Purchase of stock-in-trade	1.26	1.96	0.93	5.26	4.27
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	6.20	(3.38)	(1.70)	9.50	(2.00)
	d) Employee benefits expense	17.80	19.21	18.51	74.72	84.23
	e) Finance costs	4.85	5.98	8.85	24.61	33.02
	f) Depreciation and amortisation expense	1.82	1.88	1.70	7.62	6.72
	g) Other expenses	15.01	22.04	21.66	79.70	85.61
	Total expenses	79.91	91.65	85.94	352.35	354.66
3	(Loss)/profit before exceptional items and tax (1-2)	(4.84)	102.52	(20.67)	74.92	117.78
4	Exceptional items - gain (net) (refer note 5)	87.69	-	57.58	136.30	11.21
5	Profit before tax (3+4)	82.85	102.52	36.91	211.22	128.99
6	Tax expenses					
	(a) Current tax	0.62	-	7.22	0.62	7.22
	(b) Tax relating to earlier year	-	-	-	-	0.32
	(c) Deferred tax	-	-	2.21	-	2.21
	Total tax expenses	0.62	-	9.43	0.62	9.75
7	Profit after tax (5-6)	82.23	102.52	27.48	210.60	119.24
8	Other comprehensive (loss)/Income for the period / year					
	a) Items that will not be reclassified subsequently to profit or loss	(1.12)	-	(0.45)	(0.79)	1.94
	b) Items that will be reclassified subsequently to profit or loss	0.41	0.30	0.22	1.52	0.49
		(0.71)	0.30	(0.23)	0.73	2.43
9	Total Comprehensive Income for the period / year (7+8)	81.52	102.82	27.25	211.33	121.67
10	Paid-up equity share capital (face value of ₹ 2 each)	13.95	13.95	13.95	13.95	13.95
11	Other equity				269.11	175.05
12	Earnings per equity share (of ₹2 each) [not annualised except for the year end] :					
	a) Basic (in ₹)	11.79	14.69	3.94	30.18	17.09
	b) Diluted (in ₹)	11.79	14.69	3.94	30.18	17.09
13	Ratios (refer note 7)					
	a) Debt equity ratio (in times)	0.73	0.64	1.71	0.73	1.71
	b) Debt service coverage ratio (in times)	0.38	18.46	(0.80)	3.46	3.21
	c) Interest service coverage ratio (in times)	0.38	18.46	(1.14)	4.35	4.77
	d) Current ratio (in times)	0.66	0.84	0.44	0.66	0.44
	e) Long term debt to working capital (in times)	(0.08)	(0.19)	(0.37)	(0.08)	(0.37)
	f) Current liability ratio (in %)	93.73%	93.86%	95.35%	93.73%	95.35%
	g) Total debt to total assets (in %)	34.95%	33.36%	52.47%	34.95%	52.47%
	h) Debtors turnover (in times)	5.69	5.62	4.29	5.61	4.96
	i) Inventory turnover (in times)	2.78	2.86	2.37	2.84	2.48
	j) Operating margin (in %)	(2.09%)	(15.76%)	(19.74%)	(8.22%)	(14.47%)
	k) Net profit margin (in %)	114.62%	141.64%	43.65%	71.19%	43.34%
	l) Bad debt to trade receivable ratio (in %)	0.00%	0.00%	0.00%	0.00%	0.00%
	m) Outstanding redeemable preference shares	Nil	Nil	Nil	Nil	Nil
	n) Capital redemption reserve	Nil	Nil	Nil	Nil	Nil
	o) Debenture redemption reserve	Nil	Nil	Nil	Nil	Nil
	p) Net worth	283.06	320.15	189.00	283.06	189.00

Part II - Standalone balance sheet

(₹ in crores)

Sr. No.	Particulars	As at	As at
		31/03/2026	31/03/2025
		(Audited)	(Audited)
(A)	Assets		
(1)	Non-current assets		
	(a) Property, plant and equipment	59.27	71.30
	(b) Capital work-in-progress	3.40	0.78
	(c) Intangible assets	0.41	0.77
	(d) Financial assets		
	(i) Investment in subsidiaries and associates	310.15	347.60
	(ii) Investments (others)	4.72	4.24
	(iii) Loans	0.26	0.42
	(iv) Other financial assets	2.91	8.03
	(e) Income tax assets (net)	3.70	1.39
	(f) Other non-current assets	16.63	1.75
	Total non-current assets	401.45	436.28
(2)	Current assets		
	(a) Inventories	55.14	61.48
	(b) Biological assets other than bearer plants	0.95	1.78
	(c) Financial assets		
	(i) Trade receivables	51.81	53.66
	(ii) Cash and cash equivalents	62.06	11.98
	(iii) Bank balances other than cash and cash equivalents	2.55	14.75
	(iv) Loans	0.20	0.36
	(v) Other financial assets	7.39	5.44
	(d) Other current assets	11.93	30.81
	Total current assets	192.03	180.26
	Assets classified as held for sale (refer note 6)	0.48	0.48
	Total assets	593.96	617.02
(B)	Equity and Liabilities		
(1)	Equity		
	(a) Equity share capital	13.95	13.95
	(b) Other equity	269.11	175.05
	Total equity	283.06	189.00
(2)	Liabilities		
(2.1)	Non-current liabilities		
	(a) Financial liabilities		
	(i) Lease liabilities	8.11	9.95
	(b) Provisions	11.37	9.96
	Total non-current liabilities	19.48	19.91
(2.2)	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	197.61	312.10
	(ii) Lease liabilities	1.85	1.70
	(iii) Trade payables		
	(a) Total outstanding dues of micro enterprises and small enterprises	8.14	3.50
	(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	31.25	38.89
	(iv) Other financial liabilities	10.19	12.91
	(b) Other current liabilities	3.50	8.13
	(c) Provisions	23.88	24.29
	(d) Current tax liabilities (net)	-	5.16
	Total current liabilities	276.42	406.68
	Liabilities directly associated with assets held for sale (refer note 6)	15.00	1.43
	Total liabilities	310.90	428.02
	Total equity and liabilities	593.96	617.02

Part III - Standalone statement of cash flows

(₹ in crores)

Sr. No.	Particulars	Year ended	
		31/03/2026	31/03/2025
		(Audited)	(Audited)
(A)	Cash flows from operating activities		
	Profit before tax	211.22	128.99
	Adjustments for:		
	Depreciation and amortisation expense	7.62	6.72
	Gain on sale of investments in associate company classified as exceptional item	(45.48)	-
	Loss on derecognition of property, plant and equipment classified as exceptional item	-	8.29
	Property, plant and equipment written off *	0.02	0.00
	Allowance for impairment of trade and other receivables	1.84	2.03
	Gain on sale of property, plant and equipment (net)	(1.09)	(2.61)
	Gain on sale of property, plant and equipment classified as exceptional item	(90.82)	(62.31)
	Gain on sale of investment property	-	(1.23)
	Provision for gratuity and compensated absences	3.55	4.15
	Unrealised gain on foreign currency balance	(0.46)	(0.04)
	Net gain on foreign currency translation	1.52	0.49
	Net loss/(gain) in fair value of biological assets other than bearer plants	0.74	(0.72)
	Sundry balances written off	0.03	0.43
	(Reversal)/provision of allowance for impairment on investment in associates/subsidiary (net)	(0.02)	0.16
	Liabilities / provisions no longer required written back	(1.44)	(2.89)
	Finance costs	24.61	33.02
	Interest income	(1.21)	(1.19)
	Dividend income	(126.43)	(186.93)
	Rental income	(0.07)	(0.08)
	Operating cash flow before working capital changes	(15.87)	(73.72)
	Changes in working capital:		
	Inventories	6.34	(5.80)
	Trade and other receivables	10.82	(18.30)
	Trade and other payables	(9.05)	12.23
	Operating cash flow after working capital changes	(7.76)	(85.59)
	Income taxes paid (net)	(7.02)	(6.59)
	Net cash used in operating activities	(14.78)	(92.18)
(B)	Cash flows from investing activities		
	Purchase of property, plant and equipment, capital work in progress and other intangible assets (including movement of capital advances and capital creditors)	(5.36)	(4.39)
	Proceeds from sale of property, plant and equipment	99.38	67.21
	Proceeds from assets held for sale	15.00	-
	Proceeds from sale of investment property	-	1.30
	Investments made in equity shares of subsidiary/associate companies	(1.40)	(0.36)
	Proceeds from sale of investments	84.48	0.10
	Interest received	1.18	1.21
	Dividend received	126.43	186.93
	Rental income	0.07	0.08
	Proceeds from/(investments in) deposits placed with banks	7.88	(7.50)
	Net cash generated from investing activities	327.66	244.58
(C)	Cash flows from financing activities		
	Repayment of long term borrowings	(6.32)	(66.29)
	Short term borrowings availed	263.71	250.63
	Short term borrowings repaid	(271.87)	(60.97)
	Inter-corporate deposits taken	-	100.00
	Inter-corporate deposits repaid	(100.00)	(260.00)
	Payment of lease liabilities (principal)	(1.69)	(0.54)
	Interest payment of lease liabilities	(0.97)	(0.24)
	Payment of finance cost	(25.67)	(35.97)
	Payment of dividend (including unclaimed dividend and payment made to Investor Education and Protection Fund)	(120.13)	(127.13)
	Net cash used in financing activities	(262.94)	(200.51)
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	49.94	(48.11)
	Cash and cash equivalents at the beginning of the year	11.98	60.13
	Unrealised gain/(loss) on foreign currency cash and cash equivalents	0.14	(0.04)
	Cash and cash equivalents at the end of the period	62.06	11.98

Notes to statement of cash flows

Cash and cash equivalents comprise of the following:

	As at 31 March 2026	As at 31 March 2025
Cash on hand *	0.00	0.01
Balances with banks:		
In current accounts	5.72	3.93
In Exchange Earners' Foreign Currency ('EEFC') accounts	0.65	2.61
In foreign bank accounts held by foreign branches	0.21	0.39
In deposit accounts held by foreign branches	5.48	4.92
In deposit accounts	50.00	0.12
Total cash and cash equivalents	62.06	11.98

Note: The standalone statement of cash flows has been prepared under the indirect method as set out in Ind AS 7 'Statement of Cash flows'

* represents amount less than ₹ 1,00,000

Notes (Part I to III) :

- The standalone financial results (the 'Statement') for the quarter and year ended 31 March 2026 of The Bombay Burmah Trading Corporation Limited (the 'Corporation') have been reviewed and recommended by the Audit Committee to the Board of Directors ('Board') and approved by the Board at their respective meetings held on 13 May 2026.
- The Statement has been prepared in accordance with the recognition and measurement principles laid down under Indian Accounting Standard (Ind AS), prescribed under Section 133 of the Companies Act, 2013 (the 'Act') and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 (as amended).
- The Statement and audit report of statutory auditors of the Corporation are filed with the National Stock Exchange of India Limited ('NSE') and BSE Limited ('BSE') and are also available on the Corporation's website.
- Other income for the year ended 31 March 2026 and 31 March 2025 includes dividend of ₹ 122.81 crores and ₹ 182.21 respectively, received from the subsidiaries of the Corporation.
- The Corporation has recognised an exceptional gain (net) as per following details -

(₹ In crores)

Particulars	Quarter ended			Year ended	
	31/03/2026	31/12/2025	31/03/2025	31/03/2026	31/03/2025
	(Unaudited) Refer Note 9	(Unaudited)	(Unaudited) Refer Note 9	(Audited)	(Audited)
Exceptional loss on derecognition of property, plant and equipment at Singampatti group *	-	-	-	-	(8.29)
Exceptional loss on compensation under voluntary retirement scheme (VRS) and ex-gratia at Singampatti group *	-	-	-	-	(16.63)
Lease rental arrears **	-	-	-	-	(26.18)
Gain on sale of property, plant and equipment ***	87.69	-	57.58	90.82	62.31
Gain on sale of investments in associate company #	-	-	-	45.48	-
Net exceptional profit	87.69	-	57.58	136.30	11.21

* On cessation of plantation operation at Singampatti group of Tea Estates as approved by the Board of Directors on 29 May 2024.

** The Corporation had received an order dated 30 October 2024 from the Collector's office demanding lease rental arrears for the period 1999 to 2018 amounting to ₹ 19.56 crores relating to Kanjurmarg Property which has been paid on 19 November 2024. The Corporation has also created a provision of ₹ 6.62 crores for the period January 2019 to March 2024 (classified as an exceptional item).

*** The Corporation has recognised the exceptional profit on sale of property, plant and equipment situated at Nilgiris and Kanyakumari District Tamil Nadu, Hekulo Estate and Marvera Estate, Tanzania which were classified as assets held for sale in previous period/year along with other property, plant and equipment (also refer note 6 below).

The Corporation has recognised an exceptional gain on the transfer of equity shares held in The Bombay Dyeing and Manufacturing Company Limited (an associate company) to Baymanco Investments Limited (a wholly owned step-down subsidiary) on 03 June 2025. On account of this transaction, there is no change in total group holding and the investee continues to be classified as an associate company.

- On 10 November 2023, the Board of Directors had approved the divestment of assets related to Tea Plantations at Tanzania. Accordingly, assets of Marvera estate have been sold during the quarter ended 30 September 2025 at a gain of ₹ 3.13 crores and Hekulo estate during quarter and year ended 31 March 2025 at a gain of ₹ 4.07 crores. This gain is disclosed under exceptional item of the standalone financial results.

Further, on 26 March 2026, the Board of Directors had approved the divestment of assets related to Tea Plantations at Nilgiris District Tamil Nadu (hereinafter referred to as "Dunsandle estate") which are to be executed in phase manner. Accordingly, as part of first phase, significant assets of Dunsandle estate have been sold during the quarter and year ended 31 March 2026 at a gain of ₹ 87.69 crores, which are recorded as exceptional item in the standalone financial results. The corporation has received an advance amounting ₹ 15 crores (classified as "Liabilities for asset held for sale") towards the remaining assets to be sold in second phase which are currently classified as assets held for sale as at 31 March 2026 as these assets meet the criteria laid down under Indian Accounting Standard 105, "Non-current Assets Held for Sale and Discontinued Operations". There is no requirement to recognise impairment loss as the estimated fair values of these assets are higher than their carrying value.

- The Corporation has outstanding listed commercial papers during year ended 31 March 2026, accordingly the ratios are presented in compliance with Regulation 52 read with Regulation 63 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 (as amended). Formulae for computation of ratios are as follows -

(a) Debt equity ratio = Debt / Net worth

[Debt: Non-current borrowings + current borrowings + lease liabilities]

[Net worth: Paid-up equity share capital + other equity]

(b) Debt service coverage ratio = Earnings before finance cost, depreciation and amortisation expense, exceptional items and tax (EBITDA) / (Finance cost + Principal repayment made of long-term debt for the period/year)

(c) Interest service coverage ratio = EBITDA / Finance cost

(d) Current ratio = Current assets / Current liabilities

(e) Long term debt to working capital = Long term debt / Net working capital

[Long term debt: Non-current borrowings + current maturity of long term debt + non-current lease liabilities]

[Net working capital: Current assets - Current liabilities (including current maturities of long term debt)]

(f) Current liability ratio = Current liabilities / Total liabilities

(g) Total debt to total assets = [Non-current borrowings + current borrowings + lease liabilities] / Total assets

(h) Debtors turnover = Annualised revenue from operations / Average trade receivables

(i) Inventory turnover = Annualised cost of goods sold / Average inventory

[Cost of goods sold: Cost of material consumed + Purchases of stock-in-trade + Changes in inventories of finished goods, stock-in-trade and work-in-progress]

(j) Operating margin = [EBITDA - Other income] / Revenue from operations

(k) Net profit margin = Profit after tax / Revenue from operations

(l) Bad debt to accounts receivable ratio = Bad debts / Average trade receivables

- The Board of Directors of the corporation has declared an interim dividend of ₹ 17 (850%) per share on face value of ₹ 2 each at the board meeting held at 13 February 2026.

- The figures of the quarter ended 31 March 2026 and 31 March 2025 are the balancing figures between audited figures in respect of the full financial year and the published unaudited year to date figures up to third quarter of the respective financial years which have been subjected to a limited review by the statutory auditors.

- The Government of India has consolidated multiple existing labour legislations into a unified framework comprising four Labour Codes, collectively referred to as the 'New Labour Codes' and notified these with effect from 21 November 2025. Based on the information and guidance currently available, the Corporation has assessed the impact of these changes on gratuity and leave entitlement provisioning and determined that the impact arising from the revised definition of wages on employee benefit expenses is nominal. The Corporation continues to monitor the developments relating to the implementation of the New Labour Codes and will review the estimates based on notification of final rules.

- The Corporation has opted to present data related to its segments in the consolidated financial results, in accordance with Ind AS 108 "Operating Segments". No disclosures regarding segments are therefore presented in these standalone financial results.

- The figures for the previous year/period have been regrouped/recast/rearranged to render them comparable with the figures of the current period/year.

On behalf of the Board of
The Bombay Burmah Trading Corporation Limited

Walker Chandio & Co LLP

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Building Commerz III,
International Business Park,
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Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of The Bombay Burmah Trading Corporation Limited

Opinion

1. We have audited the accompanying consolidated annual financial results (the 'Statement') of **The Bombay Burmah Trading Corporation Limited** (the 'Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as the 'Group'), its associates and joint venture for the year ended 31 March 2026, attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'), including SEBI Master Circular SEBI/HO/DDHS/DDHS-PoD/P/CIR/2025/0000000137 dated 15 October 2025.
2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of other auditors on separate / consolidated audited financial statements of the subsidiaries, associates and joint venture, as referred to in paragraph 12 below, the Statement:
 - (i) includes the annual financial results of the entities listed in Annexure 1;
 - (ii) presents consolidated financial results in accordance with the requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the Listing Regulations; and
 - (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the consolidated net profit after tax and other comprehensive income and other financial information of the Group, its associates and joint venture, for the year ended 31 March 2026.

The Bombay Burmah Trading Corporation Limited

Independent Auditor's Report on Consolidated Annual Financial Results of the Company pursuant to the Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing 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 Statement section of our report. We are independent of the Group, its associates and joint venture, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the 'ICAI') together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Act, and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us together with the audit evidence obtained by the other auditors in terms of their reports referred to in paragraph 12 of the Other Matter section below, is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Statement

4. The Statement has been prepared on the basis of the consolidated annual financial statements and has been approved by the Holding Company's Board of Directors. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit and other comprehensive income, and other financial information of the Group including its associates and joint venture in accordance with the Ind AS prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 read with Regulation 63 of the Listing Regulations including SEBI Master Circular SEBI/HO/DDHS/DDHS-PoD/P/CIR/2025/000000137 dated 15 October 2025. The Holding Company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the Statement. Further, in terms of the provisions of the Act, the respective Board of Directors of the companies included in the Group and its associates and joint venture, covered under the Act, are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the Group, and its associates and joint venture, 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 financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.
5. In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its associates and joint venture, are responsible for assessing the ability of the respective entities in this Group and of its associates and joint venture, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
6. Those respective Board of Directors are also responsible for overseeing the financial reporting process of the companies included in the Group and of its associates and joint venture.

The Bombay Burmah Trading Corporation Limited

Independent Auditor's Report on Consolidated Annual Financial Results of the Company pursuant to the Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing specified under section 143(10) of the Act 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 this Statement.
8. As part of an audit in accordance with the Standards on Auditing specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Statement, 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;
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls;
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;
 - Conclude on the appropriateness of Board of Directors 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 ability of the Group and its associates and joint venture, 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 Statement 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 Group and its associates and joint venture to cease to continue as a going concern;
 - Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation; and
 - Obtain sufficient appropriate audit evidence regarding the financial results/ financial information/ financial statements of the entities or business activities within the Group, and its associates and joint venture, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors. For the other entities included in the Statement, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

The Bombay Burmah Trading Corporation Limited

Independent Auditor's Report on Consolidated Annual Financial Results of the Company pursuant to the Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

9. We communicate with those charged with governance of the Holding Company and such other entities included in the Statement, of which we are the independent auditors, 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.
10. 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.
11. We also performed procedures in accordance with circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matters

12. We did not audit the annual standalone/consolidated financial statements/ financial information of twenty four subsidiaries included in the Statement, and a branch included in the audited standalone annual financial results out of all the entities included in the Group, whose financial information (before inter-company eliminations) reflects total assets of ₹ 8,519.17 crores as at 31 March 2026, total revenues of ₹ 2,958.78 crores, total net profit after tax of ₹ 1,675.25 crores, total comprehensive income of ₹ 1,588.67 crores, and net cash inflows of ₹ 299.02 crores for the year ended on that date, as considered in the respective audited annual standalone/consolidated financial statements of the entities included in the Group. The Statement also includes the Group's share of net profit after tax of ₹ 16.37 crores and total comprehensive income of ₹ 31.20 crores for the year ended 31 March 2026, in respect of twelve associates, whose annual standalone/consolidated financial statements/ financial information/ financial results have not been audited by us. These annual financial statements/ financial information have been audited by other auditors and branch auditor whose audit reports have been furnished to us and to other auditors by their respective management, and our opinion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, branch and associates is based solely on the audit reports of such other auditors and branch auditor, and the procedures performed by us as stated in paragraph 11 above.

Further, of these subsidiaries, associates and branch, twenty subsidiaries and a branch are located outside India, whose annual standalone/consolidated financial statements/ financial information have been prepared in accordance with accounting principles generally accepted in their respective countries, and which have been audited by other auditors and branch auditor under generally accepted auditing standards applicable in their respective countries. The Holding Company's management has converted the financial statements / financial information of such subsidiaries and branch from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding Company's management. Our opinion, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, associates and branch, is based on the audit report of other auditors and branch auditors, and the conversion adjustments prepared by the management of the Holding Company and audited by us.

Our opinion is not modified in respect of these matters with respect to our reliance on the work done by and the reports of the other auditors and branch auditor.

The Bombay Burmah Trading Corporation Limited

Independent Auditor's Report on Consolidated Annual Financial Results of the Company pursuant to the Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

13. The Statement includes the annual financial information of two subsidiaries which have not been audited, whose annual standalone/ consolidated financial information reflect total assets of ₹ 0.21 crores as at 31 March 2026, total revenues of ₹ Nil, total net loss of ₹ 0.33 crores, total comprehensive loss of ₹ 0.33 crores for the year ended 31 March 2026, and net cash inflows of ₹ 0.20 crores for the year then ended, as considered in the Statement. The Statement also includes the Group's share of net profit after tax of ₹ 0.48 crores, and total comprehensive income of ₹ 0.48 crores for the year ended 31 March 2026, in respect of four associates, based on their annual financial information, which have not been audited by their auditors. These financial information have been furnished to us by the Holding Company's management. Our opinion, in so far as it relates to the amounts and disclosures included in respect of aforesaid subsidiaries and associates, is based solely on such unaudited financial information. In our opinion, and according to the information and explanations given to us by the management, this financial information are not material to the Group.

Our opinion is not modified in respect of these matters with respect to our reliance on the financial information certified by the Holding Company's management.

14. The Statement includes the consolidated financial results for the quarter ended 31 March 2026, being the balancing figures between the audited consolidated figures in respect of the full financial year and the published unaudited year-to-date consolidated figures up to the third quarter of the current financial year, which were subjected to a limited review by us.

For Walker Chandiook & Co LLP

Chartered Accountants

Firm Registration No.: 001076N/N500013

Adi P. Sethna

Partner

Membership No. 108840

UDIN: 26108840SJHEXR7391

Place: Mumbai

Date: 13 May 2026

The Bombay Burmah Trading Corporation Limited

Independent Auditor's Report on Consolidated Annual Financial Results of the Company pursuant to the Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Annexure 1

List of entities included in the Statement (in addition to the Holding Company)

Sr. No.	Subsidiary companies
1	Afco Industrial and Chemicals Limited
2	DPI Products and Services Limited
3	Sea Wind Investment and Trading Company Limited
4	Leila Lands Senderian Berhad
5	Subham Viniyog Private Limited
6	Naira Holdings Limited
7	Island Horti-Tech Holdings Pte. Limited
8	Leila Lands Limited
9	Restpoint Investments Limited
10	Baymanco Investments Limited
11	Island Landscape and Nursery Pte. Limited
12	Restpoint Investments Mauritius Limited (w.e.f. 26 December 2024)
13	Associated Biscuit Investments Mauritius Limited (w.e.f. 26 December 2024)
14	ABI Holdings Limited
15	Britannia Brands Limited
16	Associated Biscuits International Limited
17	Dowbiggin Enterprises Pte. Limited
18	Nacupa Enterprises Pte. Limited
19	Spargo Enterprises Pte. Limited
20	Valletort Enterprises Pte. Limited
21	Bannatyne Enterprises Pte. Limited
22	Britannia Industries Limited
23	Boribunder Finance & Investments Private Limited
24	Flora Investments Company Private Limited
25	Gilt Edge Finance & Investments Private Limited
26	Ganges Valley Foods Private Limited
27	International Bakery Products Limited
28	J. B. Mangharam Foods Private Limited
29	Manna Foods Private Limited
30	Sunrise Biscuit Company Private Limited
31	Britannia and Associates (Mauritius) Private Limited
32	Britannia and Associates (Dubai) Private Company Limited
33	Al Sallan Food Industries Company SAOC
34	Strategic Food International Company LLC
35	Strategic Brands Holding Company Limited
36	Britannia Dairy Holdings Private Limited
37	Britchip Foods Limited
38	Britannia Nepal Private Limited
39	Britannia Bangladesh Private Limited
40	Britannia Egypt LLC
41	Strategic Foods Uganda Limited
42	Kenafri Biscuits Limited
43	Vasana Agrex and Herbs Private Limited
44	Snacko Bisc Private Limited
45	Catalyst Britannia Brands Limited

The Bombay Burmah Trading Corporation Limited

Independent Auditor's Report on Consolidated Annual Financial Results of the Company pursuant to the Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Annexure 1 (Continued)

46	Britannia Employees General Welfare Association Private Limited (#)
47	Britannia Employees Medical Welfare Association Private Limited (#)
48	Britannia Employees Educational Welfare Association Private Limited (#)

(#) Limited by guarantee

Sr. No.	Associates
1	Lotus Viniyog Private Limited
2	Lima Investment and Trading Company Private Limited
3	Cincinnati Investment and Trading Company Private Limited
4	Roshnara Investment and Trading Company Private Limited
5	The Bombay Dyeing and Manufacturing Company Limited
6	Shadhak Investments and Trading Private Limited
7	MSIL Investments Private Limited
8	Medical Micro Technology Limited
9	Harvard Plantations Limited
10	Placid Plantations Limited
11	Naporel Investments Limited (previously known as National Peroxide Limited)
12	National Peroxide Limited (previously known as NPL Chemicals Limited)
13	Nalanda Biscuits Company Limited
14	Sunandaram Foods Private Limited
15	The Bombay Burmah Trading Employees Welfare Company Limited
16	Fairsun Solar Private Limited

Sr. No.	Joint venture
1	Britannia Bel Foods Private Limited (formerly known as Britannia Dairy Private Limited)

Sr. No.	Foreign branches
1	The Bombay Burmah Trading Corporation Limited -Tanzania Branch (till 31 March 2026)
2	The Bombay Burmah Trading Corporation Limited - Johar Bahru Branch



THE BOMBAY BURMAH TRADING CORPORATION LIMITED

Registered Office : Commercial Union House, 9, Wallace Street, Fort, Mumbai 400 001.

Telephone No. : 022-2219 7101 Website : www.bbtcl.com

Email : investorservices@bbtcl.com

Corporate Identification Number (CIN) : L99999MH1863PLC000002

Part I - Statement of consolidated financial results for the quarter and year ended 31. March 2026

(₹ in crores unless otherwise stated)

Sr. No.	Particulars	Quarter ended			Year ended	
		31/03/2026	31/12/2025	31/03/2025	31/03/2026	31/03/2025
		(Unaudited) (refer note 10)	(Unaudited)	(Unaudited) (refer note 10)	(Audited)	(Audited)
1	Revenue from operations					
	a) Sale of products and services	4,785.34	4,979.09	4,461.14	19,241.05	17,886.69
	b) Other operating income	32.65	86.80	57.68	297.57	411.32
	Total revenue from operations	4,817.99	5,065.89	4,518.82	19,538.62	18,298.01
	c) Other income	86.34	74.75	48.78	314.82	269.10
	Total income	4,904.33	5,140.64	4,567.60	19,853.44	18,567.11
2	Expenses					
	a) Cost of materials consumed	2,523.59	2,706.94	2,475.62	10,502.57	10,002.26
	b) Purchase of stock-in-trade	212.68	213.04	210.16	821.81	824.03
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	40.52	(54.52)	7.12	(12.61)	(66.35)
	d) Employee benefits expense (Refer note 8)	211.02	241.66	189.86	932.09	816.19
	e) Finance costs	23.56	39.30	39.11	137.69	158.36
	f) Depreciation and amortisation expense	89.07	88.32	84.28	351.92	326.50
	g) Other expenses	997.59	1,008.80	833.77	3,849.35	3,586.28
	Total expenses	4,098.03	4,243.54	3,839.92	16,582.82	15,647.27
3	Profit before share of net (loss) / profit of investments accounted for using equity method, exceptional items and tax [1-2]	806.30	897.10	727.68	3,270.62	2,919.84
4	Share of net (loss) / profit of associates / joint venture accounted for using the equity method	(5.48)	(7.11)	1.12	(13.77)	148.82
5	Profit before exceptional items and tax [3+4]	800.82	889.99	728.80	3,256.85	3,068.66
6	Exceptional items - gain / (loss) (net) (refer notes 6 and 7)	87.70	3.25	59.22	94.08	(11.94)
7	Profit before tax [5+6]	888.52	893.24	788.02	3,350.93	3,056.72
8	Tax expense / (credit)					
	a) Current tax	96.90	246.37	191.77	858.82	847.79
	b) Tax relating to earlier period/year	(0.04)	0.05	0.32	(0.54)	0.32
	c) Deferred tax	10.86	(8.00)	11.15	(6.60)	9.25
	Total tax expenses	107.72	238.42	203.24	851.68	857.36
9	Profit after tax (7-8)	780.80	654.82	584.78	2,499.25	2,199.36
10	Other comprehensive Income/(loss) for the period / year (net of tax) (including share of other comprehensive income / (loss) of associates)					
	a) Items that will not be subsequently reclassified to profit or loss	(11.99)	15.10	(8.31)	50.72	(27.06)
	Income tax relating to items that will not be subsequently reclassified to profit or loss	0.18	-	(1.56)	0.16	(0.05)
	b) Items that will be subsequently reclassified to profit or loss	108.59	37.95	3.13	245.92	38.18
		96.78	53.05	(6.74)	296.80	11.07
11	Total comprehensive income for the period / year (net of tax) [9+10]	877.58	707.87	578.04	2,796.05	2,210.43
12	Profit is attributable to					
	a) Owners of the corporation	443.96	316.33	308.65	1,242.67	1,122.63
	b) Non controlling interests	336.84	338.49	276.13	1,256.58	1,076.73
		780.80	654.82	584.78	2,499.25	2,199.36
13	Other comprehensive income is attributable to					
	a) Owners of the Corporation	91.44	51.02	(5.13)	284.80	7.77
	b) Non controlling interests	5.34	2.03	(1.61)	12.00	3.30
		96.78	53.05	(6.74)	296.80	11.07
14	Total comprehensive income is attributable to					
	a) Owners of the Corporation	535.40	367.35	303.52	1,527.47	1,130.40
	b) Non controlling interests	342.18	340.52	274.52	1,268.58	1,080.03
		877.58	707.87	578.04	2,796.05	2,210.43
15	Paid-up equity share capital (face value of ₹ 2 each)	13.95	13.95	13.95	13.95	13.95
16	Other equity (including non-controlling interest)				9,584.26	7,798.94
17	Earnings per equity share (of ₹2 each) [not annualised except for the year end] :					
	a) Basic (in ₹)	63.63	45.34	44.24	178.10	160.90
	b) Diluted (in ₹)	63.63	45.34	44.24	178.10	160.90

Part II - Consolidated segment wise revenue, results, assets, liabilities and capital employed
(₹ in crores, unless otherwise stated)

Sr. No.	Particulars	Quarter ended			Year ended	
		31/03/2026	31/12/2025	31/03/2025	31/03/2026	31/03/2025
		(Unaudited) (refer note 10)	(Unaudited)	(Unaudited) (refer note 10)	(Audited)	(Audited)
1	Segment revenue					
	a) Plantations (Tea)	14.85	16.74	17.09	69.24	68.73
	b) Auto electrical components	49.02	46.40	39.22	192.12	174.60
	c) Investments	116.18	185.21	40.61	1,320.46	1,263.30
	d) Healthcare	9.34	9.59	8.55	37.72	34.86
	e) Horticulture	27.51	24.80	25.10	94.88	86.68
	f) Food-bakery and dairy products	4,680.34	4,985.47	4,462.83	19,162.78	18,034.45
	g) Others*	1.96	0.30	(3.51)	2.94	1.42
	h) Unallocated	(0.56)	0.65	3.49	0.95	5.08
	Total	4,898.64	5,269.16	4,593.38	20,881.09	19,669.12
	Less : Inter segment revenue	5.69	(128.52)	(25.78)	(1,027.65)	(1,102.01)
	Net total income	4,904.33	5,140.64	4,567.60	19,853.44	18,567.11
2	Segment results (excluding exceptional items)					
	a) Plantations (Tea)	(2.95)	(5.07)	(2.14)	(14.26)	(23.93)
	b) Auto electrical components	2.87	0.51	(1.71)	7.48	7.63
	c) Investments	99.25	33.32	18.95	210.08	135.68
	d) Healthcare	1.52	1.29	0.91	6.10	5.20
	e) Horticulture	3.83	3.21	1.87	5.87	10.83
	f) Food-bakery and dairy products	729.06	911.15	757.36	3,218.79	2,968.10
	g) Others*	(0.02)	(0.23)	(1.86)	(0.36)	(0.48)
	h) Unallocated	(3.70)	(7.78)	(6.59)	(25.39)	(24.83)
	Total	829.86	936.40	766.79	3,408.31	3,078.20
	Less : Finance cost	(23.56)	(39.30)	(39.11)	(137.69)	(158.36)
	Add : Share of net (loss) / profit of associates / joint venture accounted for using the equity method	(5.48)	(7.11)	1.12	(13.77)	148.82
	Add/(less) : Exceptional items - gain / (loss) (net) (refer notes 6 and 7)	87.70	3.25	59.22	94.08	(11.94)
	Total profit before tax	888.52	893.24	788.02	3,350.93	3,056.72
3	Segment assets					
	a) Plantations (Tea)	53.02	60.86	68.96	53.02	68.96
	b) Auto electrical components	131.34	136.04	135.59	131.34	135.59
	c) Investments	8,065.95	7,353.59	6,383.36	8,065.95	6,383.36
	d) Healthcare	9.71	12.82	12.03	9.71	12.03
	e) Horticulture	193.65	178.18	165.54	193.65	165.54
	f) Food-bakery and dairy products	5,844.83	6,098.54	5,809.98	5,844.83	5,809.98
	g) Others*	20.98	22.99	19.72	20.98	19.72
	h) Unallocated	219.20	203.27	128.29	219.20	128.29
	Total assets	14,538.68	14,066.29	12,723.47	14,538.68	12,723.47
4	Segment liabilities					
	a) Plantations (Tea)	42.03	26.17	26.87	42.03	26.87
	b) Auto electrical components	40.30	43.15	41.87	40.30	41.87
	c) Investments	10.05	-	98.79	10.05	98.79
	d) Healthcare	4.08	3.79	3.39	4.08	3.39
	e) Horticulture	18.91	18.06	21.51	18.91	21.51
	f) Food-bakery and dairy products	4,511.72	4,765.58	4,332.22	4,511.72	4,332.22
	g) Others*	10.65	8.98	8.51	10.65	8.51
	h) Unallocated	302.73	361.32	377.42	302.73	377.42
	Total liabilities	4,940.47	5,227.05	4,910.58	4,940.47	4,910.58
5	Capital employed (Segment assets less segment liabilities)					
	a) Plantations (Tea)	10.99	34.69	42.09	10.99	42.09
	b) Auto electrical components	91.04	92.89	93.72	91.04	93.72
	c) Investments	8,055.90	7,353.59	6,284.57	8,055.90	6,284.57
	d) Healthcare	5.63	9.03	8.64	5.63	8.64
	e) Horticulture	174.74	160.12	144.03	174.74	144.03
	f) Food-bakery and dairy products	1,333.11	1,332.96	1,477.76	1,333.11	1,477.76
	g) Others*	10.33	14.01	11.21	10.33	11.21
	h) Unallocated	(83.53)	(158.05)	(249.13)	(83.53)	(249.13)
	Total capital employed	9,598.21	8,839.24	7,812.89	9,598.21	7,812.89

* Others include real estate.

Part III - Consolidated Balance sheet

(₹ in crores)

Sr. No.	Particulars	As at 31/03/2026 (Audited)	As at 31/03/2025 (Audited)
(A)	Assets		
(1)	Non-current assets		
	a) Property, plant and equipment	2,756.55	2,829.79
	b) Capital work-in-progress	42.44	89.98
	c) Investment properties	27.90	28.90
	d) Goodwill	1,023.41	1,012.24
	e) Other intangible assets	5.99	8.82
	f) Equity accounted investees	2,090.53	2,097.63
	g) Financial assets		
	(i) Investments	3,021.24	2,119.76
	(ii) Loans	25.26	25.42
	(iii) Other financial assets	33.91	36.23
	h) Deferred tax assets (net)	43.02	36.59
	i) Income tax assets (net)	73.35	47.99
	j) Other non-current assets	42.39	44.02
	Total non-current assets	9,185.99	8,377.37
(2)	Current assets		
	a) Inventories	1,407.74	1,304.00
	b) Biological assets other than bearer plants	0.95	1.78
	c) Financial assets		
	(i) Investments	1,639.65	1,115.11
	(ii) Trade receivables	538.37	515.30
	(iii) Cash and cash equivalents	704.06	341.17
	(iv) Bank balances other than cash and cash equivalent	138.75	201.63
	(v) Loans	76.20	61.36
	(vi) Other financial assets	687.10	645.90
	d) Other current assets	159.39	159.37
	Total current assets	5,352.21	4,345.62
	Assets held for sale (refer note 7)	0.48	0.48
	Total assets	14,538.68	12,723.47
(B)	Equity and Liabilities		
(1)	Equity		
	a) Equity share capital	13.95	13.95
	b) Other equity	7,028.03	5,617.80
	Equity attributable to shareholders of the parent	7,041.98	5,631.75
	Non controlling interest	2,556.23	2,181.14
	Total equity	9,598.21	7,812.89
(2)	Liabilities		
	(2.1) Non-current liabilities		
	a) Financial liabilities		
	(i) Borrowings	286.11	712.94
	(ii) Lease liabilities	27.86	30.87
	(iii) Other financial liabilities	72.95	72.21
	b) Provisions	47.45	42.56
	c) Deferred tax liabilities (net)	2.53	2.73
	Total non-current liabilities	436.90	861.31
	(2.2) Current liabilities		
	a) Financial liabilities		
	(i) Borrowings	1,269.58	824.67
	(ii) Lease liabilities	6.88	6.01
	(iii) Trade payables		
	(a) Total outstanding dues of micro enterprises and small enterprises	30.34	31.33
	(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,909.91	1,769.00
	(iv) Other financial liabilities	453.26	442.72
	b) Other current liabilities	92.42	202.84
	c) Provisions	641.24	640.30
	d) Current tax liabilities (net)	84.94	130.97
	Total current liabilities	4,488.57	4,047.84
	Liabilities directly associated with assets held for sale (refer note 7)	15.00	1.43
	Total liabilities	4,940.47	4,910.58
	Total equity and liabilities	14,538.68	12,723.47

Part IV - Consolidated statement of cash flows

(₹ in crores)

Sr. No.	Particulars	For the year ended 31 March 2026 (Audited)	For the year ended 31 March 2025 (Audited)
(A)	Cash flows from operating activities		
	Profit before share of net (loss) /profit of investments accounted for using equity method and tax and after exceptional items	3,364.70	2,907.90
	Adjustments for:		
	Depreciation and amortisation expense	351.92	326.50
	Property, plant and equipment written off	0.02	-
	Allowance for impairment of trade receivables	2.94	3.14
	Gain on sale of property, plant and equipment classified as exceptional item	(94.08)	(55.66)
	Net gain on financial asset measured at fair value through profit and loss	(54.48)	(81.35)
	Net gain on sale of property, plant and equipment	(2.14)	(3.89)
	Net gain on sale of investment property	-	(1.23)
	Impairment /(reversal) of investment in equity accounted investees	9.08	(0.42)
	Net loss/(gain) in fair value of biological assets other than bearer plants	0.74	(0.72)
	Rent income	(0.09)	(0.09)
	Sundry balances written off	0.03	0.43
	Interest income	(219.18)	(150.21)
	Dividend income	(26.20)	(16.25)
	Finance costs	137.69	158.36
	Liabilities / provisions no longer required written back	(1.44)	(2.96)
	Operating cash flow before working capital changes	3,469.51	3,083.55
	Changes in working capital:		
	Inventories	(103.65)	(60.68)
	Trade and other receivables	(71.07)	(159.74)
	Trade and other payables	52.78	170.72
	Operating cash flow after working capital changes before tax	3,347.57	3,033.85
	Income tax paid (net of refunds)	(930.07)	(794.72)
	Net cash generated from operating activities	2,417.50	2,239.13
(B)	Cash flows from investing activities		
	Purchase of property, plant and equipment and intangible assets	(232.78)	(331.99)
	Proceeds from assets held for sale	15.00	-
	Purchase of investment property	-	(0.12)
	Purchase of investments (net)	(1,335.80)	(846.37)
	Inter-corporate deposits placed	(115.00)	(75.00)
	Inter-corporate deposits received back	100.00	200.06
	Proceeds from sale of property, plant and equipment and assets held for sale	101.51	71.84
	Investment in equity shares of associate companies	(1.03)	(2.03)
	Proceeds from/(investments in) deposits placed with banks (net)	54.17	(92.47)
	Rent income	0.09	0.09
	Interest received	200.77	157.68
	Dividend received	26.20	16.25
	Net cash used in investing activities	(1,186.87)	(902.06)
(C)	Cash flows used in financing activities		
	Payment of lease liabilities principal	(4.20)	(3.81)
	Interest on lease liabilities	(1.81)	(1.43)
	Repayment of long term borrowings	(204.30)	(214.82)
	Proceeds from short term borrowings (net)	323.61	219.90
	Interest paid on borrowings	(133.26)	(187.72)
	Inter-corporate deposits (repaid) / taken (net)	(100.49)	100.00
	Repayment of bonus debentures	(0.30)	(698.52)
	Contribution from non controlling interest	-	1.56
	Payment of dividend (including unclaimed dividend and payment made to Investor Education and Protection Fund)	(1,011.05)	(996.65)
	Net cash used in financing activities	(1,131.80)	(1,781.49)
	Net gain on foreign currency translations	248.43	38.39
	Net increase/(decrease) in cash and cash equivalents	347.26	(406.03)
	Cash and cash equivalents at the beginning of the year (net of bank overdraft)	333.62	742.31
	Unrealised gain/(loss) on foreign currency cash and cash equivalents	16.03	(2.66)
	Cash and cash equivalents at end of the year (net of bank overdraft)	696.91	333.62
	Cash and cash equivalents	704.06	341.17
	Bank overdraft	(7.15)	(7.55)
	Cash and cash equivalents at end of the year (net of bank overdraft)	696.91	333.62

Notes to statement of cash flows

(₹ in crores)

Particulars	As at 31 March 2026	As at 31 March 2025
Cash and cash equivalents comprise of the following:		
Cash on hand	0.12	0.13
Balances with banks:		
In current accounts	397.68	177.94
In Exchange Earners' Foreign Currency ('EEFC') accounts	0.65	2.87
In foreign bank accounts held by foreign branches	0.21	0.13
In deposit accounts held by foreign branches	5.48	4.92
In deposit accounts	299.92	155.18
Total cash and cash equivalents	704.06	341.17

Note: The consolidated statement of cash flows has been prepared under the indirect method as set out in Ind AS 7 'Statement of Cash flows'

Notes (Part I to IV):

- The consolidated financial results (the 'Statement') for the quarter and year ended 31 March 2026 of The Bombay Burmah Trading Corporation Limited have been reviewed and recommended by the Audit Committee to the Board of Directors ('Board') and approved by the Board at their respective meetings held on 13 May 2026.
- The Statement of The Bombay Burmah Trading Corporation Limited (the 'Corporation' / the 'Holding Company' / the 'Company' / 'BBTCL'), its subsidiaries (Holding company and its subsidiaries together referred to as the 'Group'), its associates and joint venture have been prepared in accordance with the recognition and measurement principles laid down under Indian Accounting Standard (Ind AS), prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 (as amended).
- The Statement and audit report of statutory auditors of the Corporation are filed with the National Stock Exchange of India Limited ('NSE') and BSE Limited ('BSE') and are also available on the Corporation's website.
- The Securities and Exchange Board of India (SEBI) passed an order dated 21 October 2022 ('SEBI order'). The SEBI order made certain observations inter alia on alleged inflation of revenue and profits by Bombay Dyeing and Manufacturing Company Ltd ('BDMC'), an associate of the Corporation, in financial statements for the period from FY 2011-2012 to 2017-2018 and non-disclosure of material transaction, based on SEBI's interpretation of Memorandum of Understandings executed by BDMC with Scal Services Limited. The SEBI order, imposed a penalty of ₹ 2.25 crores on BDMC, restraining BDMC from accessing securities market for a period of 2 years, imposed penalties and restrictions on three of its present directors from accessing / being associated with securities market, including being a Director and Key Managerial Personnel of any listed entity, for a period of one year. The SEBI Order, however, categorically recorded that there was no diversion, misutilisation or siphoning of assets, and no unfair gain or loss arising from the alleged violation.

BDMC had filed an appeal with Securities Appellate Tribunal (SAT) against the aforesaid SEBI Order and obtained a stay on operation of the said Order on 10 November 2022. Subsequently, on 16 January 2026, the SAT, by majority decision, set aside the SEBI Order. SEBI has since challenged the SAT Order before the Hon'ble Supreme Court, and the matter is currently at the admission stage.

BDMC maintains that the financial statements from FY 2011-2012 to FY 2017-2018 were validly prepared, reviewed by the Audit Committee, approved by its Board, reported without any qualification by the Statutory Auditors and adopted by the Shareholders in each of the relevant years, and all transactions were entirely legitimate and in compliance with law and applicable Accounting Standards.

- The Corporation has outstanding listed commercial papers during quarter and year ended 31 March 2026, accordingly the ratios on consolidated basis are presented in compliance with Regulation 52 read with Regulation 63 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 (as amended).

Particulars	Quarter ended			Year ended	
	31/03/2026	31/12/2025	31/03/2025	31/03/2026	31/03/2025
	(Unaudited) (refer note 10)	(Unaudited)	(Unaudited) (refer note 10)	(Audited)	(Audited)
a) Debt equity ratio (in times)	0.17	0.20	0.20	0.17	0.20
b) Debt service coverage ratio (in times)	9.83	15.51	7.53	11.15	3.47
c) Interest service coverage ratio (in times)	38.77	25.89	21.83	27.21	22.44
d) Current ratio (in times)	1.19	1.11	1.07	1.19	1.07
e) Long term debt to working capital (in times)	0.87	1.69	3.40	0.87	3.40
f) Current liability ratio (in %)	91.16%	85.82%	82.46%	91.16%	82.46%
g) Total debt to total assets (in %)	10.94%	12.56%	12.37%	10.94%	12.37%
h) Debtors turnover (in times)	34.76	35.68	33.26	37.09	37.43
i) Inventory turnover (in times)	7.70	6.13	8.05	8.34	8.45
j) Operating margin (in %)	17.17%	18.61%	17.76%	17.56%	17.95%
k) Net profit margin (in %)	16.21%	12.93%	12.94%	12.79%	12.02%
l) Bad debt to trade receivable ratio (in %)	0.08%	0.06%	0.41%	0.15%	0.64%
m) Outstanding redeemable preference shares	Nil	Nil	Nil	Nil	Nil
n) Capital redemption reserve	2.02	2.02	2.02	2.02	2.02
o) Debenture redemption reserve	0.15	0.15	0.15	0.15	0.15
p) Net worth (including non controlling interest)	9,598.21	8,839.24	7,812.89	9,598.21	7,812.89

Formulae for computation of ratios are as follows -

(a) Debt equity ratio = Debt / Net worth

[Debt: Non-current borrowings + current borrowings + lease liabilities]

[Net worth: Paid-up equity share capital + other equity]

(b) Debt service coverage ratio = Earnings before finance cost, depreciation and amortisation expense, exceptional items and tax ('EBITDA') / (Finance cost + Principal repayment made of long-term debt and lease liabilities for the period/year)

(c) Interest service coverage ratio = EBITDA / Finance cost

(d) Current ratio = Current assets / Current liabilities

(e) Long term debt to working capital = Long term debt / Net working capital

[Long term debt: Non-current borrowings + current maturity of long term debt + non-current lease liabilities]

[Net working capital: Current assets - Current liabilities (including current maturities of long term debt)]

(f) Current liability ratio = Current liabilities / Total liabilities

(g) Total debt to total assets = [Non-current borrowings + current borrowings + lease liabilities] / Total assets

(h) Debtors turnover = Annualised revenue from operations / Average trade receivables

(i) Inventory turnover = Annualised cost of goods sold / Average inventory

[Cost of goods sold: Cost of material consumed + Purchases of stock-in-trade + Changes in inventories of finished goods, stock-in-trade and work-in-progress]

(j) Operating margin = [EBITDA - Other income] / Revenue from operations

(k) Net profit margin = Profit after tax / Revenue from operations

(l) Bad debt to trade receivable ratio = Bad debts / Average trade receivables

6 Exceptional items - gain / (loss) (net) include:

Particulars	Quarter ended			Year ended	
	31/03/2026	31/12/2025	31/03/2025	31/03/2026	31/03/2025
	(Unaudited) (refer note 10)	(Unaudited)	(Unaudited) (refer note 10)	(Audited)	(Audited)
Voluntary Retirement Cost in Britannia Industries Limited *	-	-	-	-	(24.79)
Exceptional loss on compensation under voluntary retirement scheme (VRS) and ex-gratia at Singampatti group **	-	-	-	-	(16.63)
Exceptional loss on derecognition of property, plant and equipment at Singampatti group **	-	-	-	-	(8.29)
Gain on sale of property, plant and equipment ^	87.70	3.25	59.22	94.08	63.95
Lease rental arrears ***	-	-	-	-	(26.18)
Exceptional items gain/(loss) (net)	87.70	3.25	59.22	94.08	(11.94)

* Exceptional item for the year ended 31 March 2025 include cost incurred of ₹ 18.51 crores towards own workers with respect to Voluntary Retirement Scheme of the subsidiary, Britannia Industries Limited ("BIL") in one of its factories. In addition, cost was incurred by the subsidiary towards contract labourers of the said factory of ₹ 6.28 crores for the year ended 31 March 2025. This gain is disclosed under exceptional item of the consolidated financial results.

** On cessation of plantation operation at Singampatti group of Tea Estates as approved by the Board of Directors of the Holding Company on 29 May 2024. This pertains to "Plantation-Tea" segment.

*** The Holding Company had received an order dated 30 October 2024 from the Collector's office demanding lease rental arrears for the period 1999 to 2018 amounting to ₹ 19.56 crores relating to Kanjurmarg Property which was paid on 19 November 2024. The Holding Company had recorded a provision of ₹ 6.62 crores for the period January 2019 to March 2024 (classified as an exceptional item). This pertains to the "Other" segment.

^ The Holding Company had recognised the exceptional profit on sale of property, plant and equipment situated at Nilgiris and Kanyakumari District Tamil Nadu, Hekulo Estate and Marvera Estate, Tanzania which were classified as assets held for sale in previous period/year along with other property, plant and equipment (also refer note 7 below). The same pertains to "Plantations - Tea" segment. In addition it includes profit on sale of property, plant and equipment of ₹ 3.25 crores of one of the subsidiary during the quarter ended 31 December 2025. The said exposure pertains to "Other" segment.

7 On 10 November 2023, the Board of Directors of the Holding Company had approved the divestment of assets related to Tea Plantations at Tanzania. Accordingly, assets of Marvera estate have been sold during the quarter ended 30 September 2025 at a gain of ₹ 3.13 crores and Hekulo estate during quarter and year ended 31 March 2025 at a gain of ₹ 4.07 crores. This gain is disclosed under exceptional item of the consolidated financial results.

Further, on 26 March 2026, the Board of Directors had approved the divestment of assets related to Tea Plantations at Nilgiris District Tamil Nadu (hereinafter referred to as "Dunsandle estate") which are to be executed in phase manner. Accordingly, as part of first phase, significant assets of Dunsandle estate have been sold during the quarter and year ended 31 March 2026 at a gain of ₹ 87.70 crores, which are disclosed under exceptional item of the consolidated financial results. The corporation has received an advance amounting ₹ 15.00 crores (classified as "Liabilities for asset held for sale") towards the remaining assets to be sold in second phase which are currently classified as assets held for sale as at 31 March 2026 as these assets meet the criteria laid down under Indian Accounting Standard 105, "Non-current Assets Held for Sale and Discontinued Operations". There is no requirement to recognise impairment loss as the estimated fair values of these assets are higher than their carrying value.

8 The Government of India has consolidated multiple existing labour legislations into a unified framework comprising four Labour Codes, collectively referred to as the 'New Labour Codes' and notified these with effect from 21 November 2025. Based on the information and guidance currently available, the Group has assessed the impact of these changes on gratuity and leave entitlement provisioning and determined that at Holding Company level, the impact arising from the revised definition of wages on employee benefit expenses is nominal. In addition, one of the subsidiary Britannia Industries Limited ("BIL") has recognised (as past service cost) an amount of ₹ 48.56 crores during the quarter ended 31 December 2025 and year ended 31 March 2026 towards increase in liability of gratuity and leave entitlements. The Group continues to monitor the developments relating to the implementation of the New Labour Codes and will review the estimates based on notification of final rules.

9 The Board of Directors of the Holding Company had declared a interim dividend of ₹ 17 (850%) per share on face value of ₹ 2 each at the board meeting held at 13 February 2026.

10 The figures of the quarter ended 31 March 2026 and 31 March 2025 are the balancing figures between audited figures in respect of the full financial year and the published unaudited year to date figures up to third quarter of the respective financial years which have been subjected to a limited review by the statutory auditors.

11 The standalone financial results of the Corporation for the quarter and year ended 31 March 2026 can be viewed on the website of the Corporation, NSE and BSE at www.bbtcl.com, www.nseindia.com and www.bseindia.com, respectively. Information of standalone financial results of the Corporation in terms of Regulation 47(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is as under:

Particulars	Quarter ended			Year ended	
	31/03/2026	31/12/2025	31/03/2025	31/03/2026	31/03/2025
	(Unaudited) (refer note 10)	(Unaudited)	(Unaudited) (refer note 10)	(Audited)	(Audited)
Total revenue from operations	71.74	72.38	62.96	295.81	275.11
Profit before tax for the period / year	82.85	102.52	36.91	211.22	128.99
Profit for the period / year	82.23	102.52	27.48	210.60	119.24
Total Comprehensive income for the period / year	81.52	102.82	27.25	211.33	121.67

12 The figures for the previous period/year have been regrouped/recast/rearranged to render them comparable with the figures of the current period/ year.

On behalf of the Board of
The Bombay Burmah Trading Corporation Limited

Mumbai
13 May 2026

Ness Wadia
Managing Director