



BINNY LIMITED

Estd 1799

CIN No. : L 17111TN1969PLC005736

31-07-2026

To,
The Manager,
The Department of Corporate Services,
BSE Limited, Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai — 400 001

Dear Sir/ Madam,

Sub: Outcome of Board meeting held today i.e. on July 31,2026, in terms of second proviso to Regulation 30(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: Our Letter dated: July 17,2026

Scrip Code: 514215

Further to our letter dated July 17,2026, we wish to inform you that, the Board of Directors at their meeting held today, (31st July,2026) considered and approved the following business:-

1. Audited Financial Results for the quarter and year ended 31st March,2026 with Declaration Pursuant to Regulation 33(3)(d) of the SEBI (LODR), Regulations, 2015 with the Independent Auditor's Report (attached herewith).
2. Convening the 57th Annual General Meeting (AGM) of the Company on Monday, 07th Day of September,2026 at 12:00 Noon I.S.T through Video Conferencing/other Audio-Visual Means.
3. Fixing Book Closure from Saturday 05th September, 2026 till Monday, 07th September, 2026 (both days inclusive) for the purpose of 57th Annual General Meeting of the Company.
4. Approval of the Notice of the 57th AGM and the proposed resolutions therein, for the year ended March 31, 2026.
5. Director's report, Corporate Governance Report along with Management Discussion and Analysis Report for the year ended March 31, 2026.
6. Appointment of **RLS & Associates**, represented by its Proprietor Mr.Rajiblochan Sarangi, Company Secretary in Practice, as Secretarial Auditor of the Company for a period of 5 Years subject to approval of the shareholders in the 57th Annual General Meeting.
7. Appointment of Mr. P. Sriram, Practicing Company Secretary (Membership No. 4862 & COP No. 3310) Partner, SPNP & Associates, to act as Scrutiniser for the 57th AGM for the Financial Year 2025-26 through Remote E-Voting.
8. To Convene a Board Meeting on 12th August 2026 to consider and approve the Unaudited Financial Results for the Quarter ending 30th June 2026.

For BINNY LIMITED

Regd. Office :

No.1, Cooks Road, Perambur, Chennai - 600 012. Tel No.: 044-2662 1053, e-mail : binnyhnd@binnyltd.in
GSTIN : 33AAACB2529G1Z6 Website : www.binnyltd.in

Whole Time Director





BINNY LIMITED

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9. The Board discussed and noted that main reason for suspension of trading of the Companies Securities on Bombay Stock Exchange (BSE) is non-filing of upto date Audited Financials of the Company. It also noted that with adoption of Audited Financials for the Financial Year 2025-26 today and a Board Meeting has also been called for on 12th August 2026 for consideration and approval of Unaudited Financial for the Quarter ending 30th June 2026, the same is being complied with.
10. To appoint a consultant to coordinate with Bombay Stock Exchange (BSE) and the Company for revocation of the suspension of trading of Securities of the Company with a aim to complete the revocation of process before 31st October 2026.

The details as required under Regulation 30 read with Para A (7) of Part A of Schedule III of the Listing Regulations and in terms of SEBI Master Circular No. HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 dated 30th January, 2026 is enclosed as Annexure-A

The Meeting commenced at 03:30 PM and concluded at 07:20 PM

The exchange is requested to take it on record.

Thanking you,

Yours faithfully,

For **BINNY LIMITED**

Sathyanarayanan Balakrishnan
Whole Time Director
DIN: 06620068



Regd. Office :

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ANNEXURE-A

The details as required under Regulation 30 read with Para A (7) of Part A of Schedule III of the Listing Regulations and in terms of SEBI Master Circular No. HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 dated 30th January, 2026.

APPOINTMENT OF RLS & ASSOCIATES, PRACTICING COMPANY SECRETARIES REPRESENTED BY ITS PROPRIETOR MR. RAJIB LOCHAN SARANGI, PRACTISING COMPANY SECRETARY (M.NO. A20312, CP NO.17498 AS SECRETARIAL AUDITOR OF THE COMPANY

Sr.no.	Particulars	Details
1.	Reason for change Viz.appointment, reappointment, resignation, removal, death or otherwise;	Mr. Rajib Lochan Sarangi, Practising Company Secretary(RLS & ASSOCIATES, PRACTICING COMPANY SECRETARIES) (M No. A20312, CP NO. 17498) and Peer Review No. 2491/2022 has been recommended by the Board to be appointed as the Secretarial Auditors of the Company, for the approval of the Members at the ensuing AGM.
2.	Date of appointment/ re-appointment/ cessation (as applicable) & Term of appointment / re-appointment;	The Board at its meeting held today i.e. 31 st July,2026 has approved the appointment of Shri. Rajib Lochan Sarangi, Practising Company Secretary (RLS & ASSOCIATES, PRACTICING COMPANY SECRETARIES) as Secretarial Auditor, for a period of 5 Years commencing from FY 2025-26 to 2029-30, subject to approval of the shareholders at the forthcoming Annual General Meeting.
3.	Brief Profile	Mr. Rajib Lochan Sarangi, Practising Company Secretary (RLS & ASSOCIATES, PRACTICING COMPANY SECRETARIES),with deep domain expertise in Corporate Laws, SEBI regulations, Insolvency & Bankruptcy Code, and Compliance Management, the firm is well-equipped to carry out a comprehensive Secretarial Audit in accordance with the provisions of Section 204 of the Companies Act, 2013.
4.	Disclosure of relationships between directors (in case of appointment of a Director)	Not Applicable

For BINNY LIMITED

Whole Time Director



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Independent Auditor's Report on Audit of the Annual Standalone Financial Results of Binny Limited pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Binny Limited

Report on the Audit of Standalone Financial Results

Qualified Opinion

We have audited the accompanying Standalone quarterly Financial Results of Binny Limited ('the Company') for the quarter ended March 31, 2026 and the year to date results for the period from April 1, 2025 to March 31, 2026 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- ii. give a true and fair view, except for the matters specified in Basis for Qualified Opinion paragraph, in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended March 31, 2026 (date of the quarter end) as well as the year to date results for the period from April 1, 2025 to March 31, 2026.

Basis for Qualified Opinion

1. The Company has advanced in the earlier years ₹ 2,918.05 Lakhs to RRB Energy Limited in respect of which the company has not provided us with sufficient appropriate audit evidence supporting the recoverability of the amount. Further no confirmation of balance has been provided to us. No impairment has been considered in these accompanying standalone financial results. However, The company has filed before the Hon'ble National Company Law Tribunal (NCLT), New Delhi, seeking initiation of insolvency proceedings against the said party.
2. With respect to Sale Agreement between the Company and M/s Sanklecha Infra Projects Private Ltd, the company has not recognised revenue in the earlier financial years in accordance with provisions of Ind AS 115. As per the Sale Agreement between the Company and M/s Sanklecha Infra Projects Private Ltd, possession of the land was handed over to the said party on the basis of registered power of attorney and

the latter completed the construction activities whereby a sum of ₹ 1,912 lakhs is receivable on account of the same. Further the value of inventory includes the sum relating to the cost of this land which is not ascertainable. In view of the above, we are unable to comment on the completeness and appropriateness of the recognition of revenue, compliance with provisions of Indian Accounting Standard 115. Further no confirmation of balance has been made available to us, hence we are unable to comment on the correctness and recoverability of the receivable balance in the accompanying standalone financial results.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143 (10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our qualified opinion on the standalone financial results.

Management's Responsibilities for the Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and the accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

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 Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are 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.

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

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 standalone financial results. 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 standalone financial results, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- 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 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 financial results 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 standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial results may be influenced. We consider quantitative materiality and qualitative factors in

- planning the scope of our audit work and in evaluating the results of our work; and
- to evaluate the effect of any identified misstatements in the standalone financial results.

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

The figures for the quarter ended March 31, 2026 and the corresponding quarter of the previous year as reported in the accompanying Statement are balancing figures between the audited figures for the full financial year and the published year to date figures up to the end of the third quarter of the relevant financial year. The figures up to the end of the third quarter were subject to limited review only and not subjected to audit.

For Venkatesh & Co.,

Chartered Accountants

FRN : 004636S



CA Desikan G

Partner

M No : 219101

UDIN : 26219101SIJNWB1313

Chennai., 31 July, 2026

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results – (Standalone)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31st March 2026 [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

(Amount in INR Lakhs)

I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Audited Figures (as reported after adjusting for qualifications)
	1	Turnover / Total income	7,038.51	8,950.51
	2	Total Expenditure	1,933.74	4,851.79
	3	Net Profit/(loss) before exceptional items	5,104.77	4,098.72
	4	Exceptional items	-	-
	5	Net Profit/(loss)	5,104.77	4,098.72
	6	Earnings Per Share	16.13	16.05
	7	Total Assets	84,600.80	84,600.80
	8	Total Liabilities	36,196.98	36,196.98
	9	Net Worth	48,403.83	48,403.83
	10	Any other financial item(s) (as felt appropriate by the management)		

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results – (Standalone)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31st March 2026 [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

II Audit Qualification (each audit qualification separately):

A. Recoverability of advances

1. Details of Audit Qualification:

The Company has advanced in the earlier years ₹ 2,918.05 Lakhs to RRB Energy Limited in respect of which the company has not provided us with sufficient appropriate audit evidence supporting the recoverability of the amount. Further no confirmation of balance has been provided to us. No impairment has been considered in these accompanying standalone financial results. However, The company as filed before the Hon'ble National Company Law Tribunal (NCLT), New Delhi, seeking initiation of insolvency proceedings against the said party.

2. Type of Audit Qualification: Qualified Opinion

3. Frequency of qualification: Third time

4. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:

The Company has already initiated legal action under the Insolvency and Bankruptcy Code (IBC) for recovery of ₹2,918.05 lakhs along with simple interest at 24% per annum, aggregating to ₹6,061.05 lakhs. M/s RRB has issued a confirmation of balance for the principal amount by its letter dated 17th July 2021. Although the confirmation letter has crossed the limitation period, M/s RRB has consistently disclosed this liability to M/s Binny Limited in its audited financial statements, including for the year ended 31.03.2025. Such disclosures constitute a legal acknowledgment of debt and provide sufficient evidence in the on-going legal proceedings.

Consequently, the Company filed an application under Section 9 of the Insolvency and Bankruptcy Code, 2016 before the Hon'ble National Company Law Tribunal (NCLT), New Delhi, bearing Diary number/Year 0710102011012026, and seeking initiation of insolvency proceedings against M/s RRB Energy Limited.

The Application filed by the company came up for hearing on 19.02.2026. The matter was argued. After the hearing the Tribunal admitted the application and fixed the next date of hearing on 19.08.2026.

5. For Audit Qualification(s) where the impact is not quantified by the auditor: NA

i. Management's estimation on the impact of audit qualification: NA

ii. If management is unable to estimate the impact, reasons for the same: NA

iii. Auditors' Comments on (i) or (ii) above: NA

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results – (Standalone)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31st March 2026 [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

B. Non recognition of revenue

1. Details of Audit Qualification:

With respect to Sale Agreement between the Company and M/s Sanklecha Infra Projects Private Ltd, the company has not recognised revenue in the earlier financial years in accordance with provisions of Ind AS 115. As per the Sale Agreement between the Company and M/s Sanklecha Infra Projects Private Ltd, possession of the land was handed over to the said party on the basis of registered power of attorney and the latter completed the construction activities whereby a sum of ₹ 1,912 lakhs is receivable on account of the same. Further the value of inventory includes the sum relating to the cost of this land which is not ascertainable. In view of the above, we are unable to comment on the completeness and appropriateness of the recognition of revenue, compliance with provisions of Indian Accounting Standard 115. Further no confirmation of balance has been made available to us, hence we are unable to comment on the correctness and recoverability of the receivable balance in the accompanying standalone financial results.

2. Type of Audit Qualification: Qualified Opinion

3. Frequency of qualification: Third time

4. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:

M/s Sanklecha Infra projects Private Limited has obligation to pay the balance consideration of Rs. 1,912.00 lakhs and accordingly the revenue has not been recognised as per the provisions of Indian Accounting Standards 115. The Management wish to state that immediately upon the receipt of balance consideration of Rs. 1,912.00 lakhs, the sale deed will be executed and the revenue will be recognised.

5. For Audit Qualification(s) where the impact is not quantified by the auditor: NA

i. Management's estimation on the impact of audit qualification: NA

ii. If management is unable to estimate the impact, reasons for the same: NA

iii. Auditors' Comments on (i) or (ii) above: NA

III Signatories:

Whole Time Director

CFO

Statutory Auditor



BINNY LIMITED

CIN : L17111TN1969PLC005736

Regd. Office: No.1, Cooks Road, Perambur, Chennai 600 012

Website: www.binnylimited.in ; email: binny@binnyltd.in; T: 044 - 2662 1053.

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2026

(INR in Lakhs)

S No.	Particulars	Quarter Ended			Year Ended	Year Ended
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	(a) Revenue from operations	2,258.82	1,908.34	4,312.33	6,550.86	8,298.91
	(b) Other Income	336.22	0.08	18.73	487.64	334.22
	Total Income	2,595.05	1,908.42	4,331.06	7,038.51	8,633.14
2	Expenses					
	(a) Changes in inventories of finished goods, work-in-progress and stock-in-trade	257.86	213.93	1,169.69	767.23	1,662.49
	(b) Employee benefits expense	18.25	15.90	-69.21	54.94	175.94
	(c) Finance Costs	4.91	0.48	2.40	7.10	11.36
	(d) Depreciation and amortisation expense	7.92	7.73	11.29	32.30	56.72
	(e) Other expenses	777.22	78.48	11.98	1,072.17	694.71
	Total expenses	1,066.16	316.52	1,126.15	1,933.74	2,601.23
3	Profit/(loss) before exceptional items (1 - 2)	1,528.89	1,591.90	3,204.91	5,104.77	6,031.90
4	Exceptional Items	-	-	-	-	-
5	Profit/(loss) before tax (3 - 4)	1,528.89	1,591.90	3,204.91	5,104.77	6,031.90
6	Tax Expense/(Benefit)					
	Current Tax	368.22	426.69	1,073.18	1,237.21	1,507.41
	Current Tax pertaining to previous year	0.00	-	-	157.90	-
	Deferred Tax	84.75	10.42	-879.69	109.89	-127.42
7	Profit/(loss) for the period (5 - 6)	1,075.91	1,154.79	3,011.42	3,599.76	4,651.91
	Other comprehensive income (OCI)	25.90	-	8.08	24.68	8.08
8	Total Other comprehensive income	25.90	-	8.08	24.68	8.08
9	Total comprehensive income for the period (7+8)	1,101.81	1,154.79	3,019.50	3,624.44	4,659.99
10	Paid-up equity share capital (Face value Rs. 5/- each)	1,115.97	1,115.97	1,115.97	1,115.97	1,115.97
11	Earnings per share (of Rs 5/- each) (not annualised):					
	(a) Basic (Rs.)	4.82	5.17	13.49	16.13	20.84
	(b) Diluted (Rs.)	4.82	5.17	13.49	16.13	20.84
	See accompanying notes to the financial results					

For BINNY LIMITED

Whole Time Director



Binny Limited

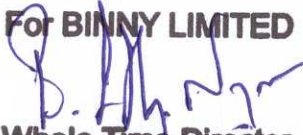
CIN : L17111TN1969PLC005736

No.1, Cooks Road, Perambur, Chennai - 600 012

Balance Sheet as at 31st March, 2026

(In ₹ lakhs)

Particulars	Note	Year ended March 31st	Year ended March 31st
		2026	2025
ASSETS			
1. Non-current assets			
(a) Property, plant and equipment	2.1	143.73	182.12
(b) Right-of-use assets	2.2	-	-
(c) Financial assets			
(i) Investments	2.3	0.45	0.45
(ii) Other financial assets	2.6	631.12	631.12
(e) Deferred tax asset (net)	2.24	1,315.57	1,421.48
(f) Other non current assets	2.7	2,774.99	2,225.83
2. Current assets			
(a) Inventories	2.4	75,008.98	60,259.06
(b) Financial assets			
(i) Investments	2.3	1.39	1.38
(ii) Cash and cash equivalents	2.5	56.23	52.98
(ii) Other financial assets	2.6	14.52	25.03
(c) Current tax assets (net)	2.15	601.83	1,075.11
(d) Other Current assets	2.7	4,051.99	15,438.02
Total assets		84,600.80	81,312.56

For BINNY LIMITED

Whole Time Director



Binny Limited

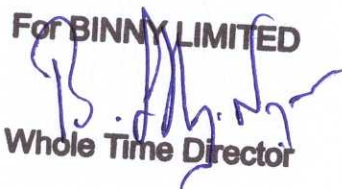
CIN : L17111TN1969PLC005736

No.1, Cooks Road, Perambur, Chennai - 600 012

Balance Sheet as at 31st March, 2026

(In ₹ lakhs)

Particulars	Note	Year ended March 31st	Year ended March 31st
		2026	2025
EQUITY AND LIABILITIES			
1. Equity			
(a) Equity share capital	2.10	1,115.97	1,115.97
(b) Other equity		47,287.86	43,663.42
Total equity		48,403.83	44,779.39
2. Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	2.11	-	3.67
(ia) Lease liability	2.2	-	-
(ii) Other financial liabilities	2.12	390.00	450.00
(b) Provisions	2.13	4.27	30.08
3. Current liabilities			
(a) Financial liabilities			
(i) Borrowings	2.11	5.14	374.95
(ia) Lease liability	2.2	-	-
(ii) Other financial liabilities	2.12	389.62	455.57
(b) Other current liabilities	2.14	29,150.32	27,744.12
(c) Provisions	2.13	35.80	36.28
(d) Current Tax liabilities	2.15	6,221.82	7,438.50
Total equity and liabilities		84,600.80	81,312.56

For BINNY LIMITED

Whole Time Director



Binny Limited

CIN : L17111TN1969PLC005736

No.1, Cooks Road, Perambur, Chennai - 600 012

Statement of Profit and Loss for the Year ended 31st March, 2026

(In ₹ lakhs, except equity share and per equity share data)

Particulars	Note	Year ended March 31st	Year ended March 31st
		2026	2025
Revenue from operations	2.16	6,550.86	8,298.91
Other income	2.17	487.64	334.22
Total income		7,038.51	8,633.14
Expenses			
Purchases of Stock in Trade	2.18	15,517.15	-
Changes in inventories of stock in trade	2.19	(14,749.91)	1,662.49
Employee benefits expense	2.20	54.94	175.94
Finance costs	2.21	7.10	11.36
Depreciation and amortisation expense	2.1	32.30	56.72
Other expenses	2.22	1,072.17	694.71
Total expenses		1,933.74	2,601.23
Profit / (Loss) before tax		5,104.77	6,031.90
Tax Expense:			
Current Tax	2.24	(1,237.21)	(1,507.41)
Prior Period Tax	2.24	(157.90)	-
Deferred Tax	2.24	(109.89)	127.42
Profit / (Loss) for the year		3,599.76	4,651.91

For BINNY LIMITED

Whole Time Director



Binny Limited

CIN : L17111TN1969PLC005736

No.1, Cooks Road, Perambur, Chennai - 600 012

Statement of Profit and Loss for the Year ended 31st March, 2026

(In ₹ lakhs, except equity share and per equity share data)

Particulars	Note	Year ended March 31st	Year ended March 31st
		2026	2025
Other Comprehensive Income			
Items that will not be reclassified subsequently to profit or loss			
Remeasurement of the net defined benefit liability / asset, net		20.69	4.84
Income tax relating to items that will not be reclassified to profit or loss			
Remeasurement of the net defined benefit liability / asset, net		3.99	3.24
Total other comprehensive income / (loss), net of tax		24.68	8.08
Total comprehensive income / (loss) for the year		3,624.44	4,659.99
Earnings per equity share			
Equity shares of par value ₹5/- each			
Basic (in ₹ per share)	2.23	16.13	20.84
Diluted (in ₹ per share)	2.23	16.13	20.84
Weighted average equity shares used in computing earnings per equity share			
Basic (in shares)	2.23	2,23,19,410	2,23,19,410
Diluted (in shares)	2.23	2,23,19,410	2,23,19,410

For BINNY LIMITED

Whole Time Director



Binny Limited

CIN : L17111TN1969PLC005736

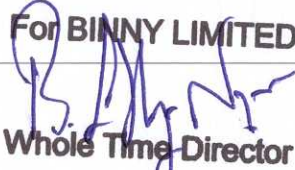
No.1, Cooks Road, Perambur, Chennai - 600 012

Statement of Cash flows**Accounting Policy**

Cash flows are reported using the indirect method, whereby profit for the year is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated. The Company considers all highly liquid investments that are readily convertible to known amounts of cash to be cash equivalents.

(In ₹ lakhs)

Particulars	Year ended March 31st	Year ended March 31st
	2026	2025
Cash flow from operating activities:		
Profit before tax for the year	5,104.77	6,031.90
Adjustments to reconcile net profit to net cash provided by operating activities :		
Depreciation and Amortisation	32.30	56.72
Remeasurement losses recognised in other comprehensive income	20.69	4.84
Impairment loss recognized / (reversed) under expected credit loss model	-	250.98
Fair Value changes of investments	(0.01)	(0.10)
Gain / Loss on Sale of Assets	(147.60)	(298.83)
Finance cost	7.10	11.36
Interest income	4.08	(2.28)
Changes in assets and liabilities		
Other financial assets, and other current assets	10,847.37	281.26
Inventories	(14,749.91)	1,662.49
Other financial liabilities, other liabilities and provisions	1,253.96	(8,760.35)
Cash generated from operations	2,372.74	(762.01)
Adjustments for Income taxes	(2,138.52)	(0.56)
Net cash generated by operating activities	234.22	(762.58)
Cash flow from investing activities:		
Expenditure on property, plant and equipment	(11.81)	-
Proceeds on sale of property, plant and equipment	165.51	30.20
Interest received	(4.08)	2.28
Proceeds on sale of investments	-	302.50
Net cash used in investing activities	149.62	334.98

For BINNY LIMITED

 Whole Time Director



Binny Limited

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No.1, Cooks Road, Perambur, Chennai - 600 012

Statement of Cash flows

Cash flow from financing activities:

(Repayment) / Proceeds from borrowings	(373.48)	324.69
Lease liabilities	-	(50.83)
Payment of interest	(7.10)	(11.36)
Net cash used in financing activities	(380.58)	262.50
Net increase / (decrease) in cash and cash equivalents	3.26	(165.10)
Cash and cash equivalents at the beginning of the year	52.98	218.08
Cash and cash equivalents at the end of the year	56.23	52.98

Components of cash and cash equivalents (refer note 2.5)

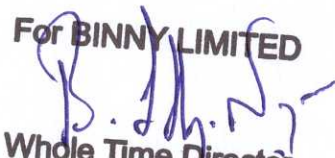
(In ₹ lakhs)

Particulars	Year ended March 31st	Year ended March 31st
	2026	2025
Balances with banks:		
In Current an deposit accounts	56.16	52.71
Cash on hand	0.08	0.27
Cash and cash equivalents at the end of the year	56.23	52.98

Reconciliation of movements of liabilities to cash flows arising from financing activities

(In ₹ lakhs)

Particulars	Year ended March 31st	Year ended March 31st
	2026	2025
Balance as at the beginning	378.62	53.93
Changes from financing cash flows		
Proceeds from/ (repayment) of loans and borrowings, net	(373.48)	324.69
Balance as at the end	5.14	378.62

For BINNY LIMITED

 Whole Time Director



Notes:

1. The Financial results for the Quarter and Year ended 31st March 2026 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 31-July-2026.
2. The company operates only one segment viz. Real Estate Business.
3. Revenue from Operations:

The Revenue from Operations consist of the revenue recognised under Second Amended and Reinstated Joint Development Agreement dated 06-08-2025 includes Rs. 6,550.86 Lakhs.

The settlement under the aforesaid Joint Development Agreement was arrived at through a Special Committee appointed by the Board of the Company. The Special committee was headed by Hon'ble Retired Justice Bhaskar. The said Committee appointed two independent valuers to carry out a comprehensive valuation exercise. The valuers examined the entire development area of the project and bifurcated the settlement into two components, namely:

- a. Up to 53.18 lakh sq. ft. of saleable area will be settled through a lump sum payment, after adjusting all prior payments made under the original JDA. (Phase I)
- b. The balance saleable area, out of a total contemplated 120 lakh sq. ft. (including Premium FSI) will be developed under an Area sharing model. (Phase II)

With respect to the Phase-I development, M/s. SPR Construction Pvt Ltd, the developer will settle to the company a further sum of Rs. 30,000 lakhs in addition to Rs. 62,351.95 lakhs as company's share. The settlement figures have been arrived at the valuation by discounting the future cash flows to their present value using the Discounted Cash Flow (DCF) method.

4. Status of Implementation of Settlement Scheme entered into with M/s. Mohan Breweries and Distilleries Limited (MBDL), as approved by public shareholders on 09.10.2021.

- a). Windmill Land of 850 Acres.

Out of 850 Acres of Windmill land taken over by the company from MBDL for a consideration of Rs. 27 Crores, 800 Acres of Land have already been sold for a sum of Rs. 31 Crores and the amounts have been received in the company's Bank Accounts. Balance 50 Acres of Land is under sale and the amount will be realised.

- b). Chengalpet Land of 112.72 Acres.

For BINNY LIMITED

Whole Time Director



As per the directions of the Securities Appellate Tribunal (SAT), to compile with the SEBI Order dated 31.07.2024, Sale Deed have been executed for the entire lands for a consideration of Rs. 22,205.67 Lakhs.

c). Valasaravakkam Land of 12.43 Acres.

In respect of the 12.43 acres of land at Valasaravakkam, taken over by the Company from M/s Mohan Breweries and Distilleries Limited (MBDL) for a consideration of Rs. 26,500 Lakhs under the Scheme of Settlement, the Company wanted to develop it into a residential complex on Joint Development model (JDA) instead of monetizing it as selling as land. For the same the company has entered into the Joint Development Agreement (JDA) with M/s. Osian Construction Pvt Ltd, Chennai with due approval the Board of Directors and Shareholders. The revenue from the project is estimated at Rs. 1486 Crores of which the company's share works out about Rs. 693 Crores.

d). Advances to Unrelated Vendors Rs. 28,530 Lakhs.

As per the Settlement Scheme approved by the public shareholders on 09.10.2021, these advances were transferred / assigned in favour of MBDL and was adjusted by the company towards the amounts to MBDL in respect of the following.

i). Redemption of 9% Preference share capital issued to MBDL – Rs. 11,722.00 Lakhs.

ii). Arrears of Cumulative dividend payable on the above up to 30.06.2021 to MBDL – Rs. 15,141.00 Lakhs.

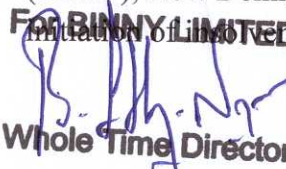
Necessary entries have already been passed and these advances were shown as squared / recovered in Binny's Books and disclosed in the Audited Financials for the year ended 31.03.2022 (Note No. 15 in Page No. 68).

Thus, as per the company's opinion, the settlement scheme stands fully implemented / complied.

Necessary affidavit has been filed by the company before SAT and the hearing is in progress.

5. The Company has already initiated legal action under the Insolvency and Bankruptcy Code (IBC) for recovery of ₹2,918.05 lakhs along with simple interest at 24% per annum, aggregating to ₹6,061.05 lakhs. M/s RRB has issued a confirmation of balance for the principal amount by its letter dated 17th July 2021. Although the confirmation letter has crossed the limitation period, M/s RRB has consistently disclosed this liability to M/s Binny Limited in its audited financial statements, including for the year ended 31.03.2025. Such disclosures constitute a legal acknowledgment of debt and provide sufficient evidence in the on-going legal proceedings.

Consequently, the Company filed an application under Section 9 of the Insolvency and Bankruptcy Code, 2016 before the Hon'ble National Company Law Tribunal (NCLT), New Delhi, bearing Diary number/Year 0710102011012026, and seeking initiation of Insolvency proceedings against M/s RRB Energy Limited.

FOR BINNY LIMITED

Whole Time Director



The Application filed by the company came up for hearing on 19.02.2026. The matter was argued. After the hearing the Tribunal admitted the application and fixed the next date of hearing on 19.08.2026.

6. M/s Sanklecha Infra projects Private Limited has obligation to pay the balance consideration of Rs. 1,912.00 lakhs and accordingly the revenue has not been recognised as per the provisions of Indian Accounting Standards 115. The Management wish to state that immediately upon the receipt of balance consideration of Rs. 1,912.00 lakhs, the sale deed will be executed and the revenue will be recognised.
7. Previous period's figures have been regrouped/recast, wherever necessary, to conform to the classification on the current period's classification.

Place: Chennai
Date: 31-July-2026

For Binny Limited


Sathya Narayanan Balakrishnan
Whole Time Director

