

General information about company	
Scrip code*	544226
NSE Symbol*	FIRSTCRY
MSEI Symbol*	NOTLISTED
ISIN*	INE02RE01045
Name of company	Brainbees Solutions Limited
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	14-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	05-11-2025
Description of presentation currency	INR
Level of rounding	Millions
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	14-11-2025 15:30
End date and time of board meeting	14-11-2025 16:10
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results – Ind-AS				
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period		01-07-2025	01-04-2025	
Date of end of reporting period		30-09-2025	30-09-2025	
Whether results are audited or unaudited		Unaudited	Unaudited	
Nature of report standalone or consolidated		Consolidated	Consolidated	
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.			
1	Income			
	Revenue from operations	20990.81	39616.45	
	Other income	382.48	866.56	
	Total income	21373.29	40483.01	
2	Expenses			
(a)	Cost of materials consumed	2578.28	4671.89	
(b)	Purchases of stock-in-trade	11293.45	20251.7	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-582.23	-183.73	
(d)	Employee benefit expense	2034.71	4062.01	
(e)	Finance costs	397.68	800.64	
(f)	Depreciation, depletion and amortisation expense	984.83	1995.46	
(g)	Other Expenses			
1	Other expenses	5045.1	9861.85	
	Total other expenses	5045.1	9861.85	
	Total expenses	21751.82	41459.82	
3	Total profit before exceptional items and tax	-378.53	-976.81	
4	Exceptional items	-34.28	-98.86	
5	Total profit before tax	-412.81	-1075.67	
6	Tax expense			
7	Current tax	94.74	163.98	
8	Deferred tax	-2.12	-69.18	
9	Total tax expenses	92.62	94.8	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	Net Profit Loss for the period from continuing operations	-505.43	-1170.47	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	Net profit (loss) from discontinued operation after tax	0	0	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	Total profit (loss) for period	-505.43	-1170.47	
17	Other comprehensive income net of taxes	8.74	-5.48	
18	Total Comprehensive Income for the period	-496.69	-1175.95	
19	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent	-350.52	-814.81	
	Total profit or loss, attributable to non-controlling interests	-154.91	-355.66	
20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent	-341.36	-819.75	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	-155.33	-356.2	
21	Details of equity share capital			
	Paid-up equity share capital	966.08	966.08	
	Face value of equity share capital	2	2	
22	Reserves excluding revaluation reserve			
23	Earnings per share			

i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	-0.73	-1.69	
	Diluted earnings (loss) per share from continuing operations	-0.73	-1.69	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	-0.73	-1.69	
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.73	-1.69	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Statement of Asset and Liabilities		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Consolidated
	Assets	
1	Non-current assets	
	Property, plant and equipment	6937.84
	Capital work-in-progress	518.53
	Investment property	
	Goodwill	7781.53
	Other intangible assets	11103.27
	Intangible assets under development	0.05
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	50.08
	Trade receivables, non-current	0
	Loans, non-current	0
	Other non-current financial assets	17660.79
	Total non-current financial assets	17710.87
	Deferred tax assets (net)	1908.23
	Other non-current assets	4108.8
	Total non-current assets	50069.12
2	Current assets	
	Inventories	21429.46
	Current financial asset	
	Current investments	0.05
	Trade receivables, current	3877.57
	Cash and cash equivalents	4298.84
	Bank balance other than cash and cash equivalents	6143.03
	Loans, current	1.21
	Other current financial assets	412.6
	Total current financial assets	14733.3
	Current tax assets (net)	0
	Other current assets	4484.6
	Total current assets	40647.36
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	90716.48
	Total current assets	40647.36
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	90716.48
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	966.08
	Other equity	46702.82
	Total equity attributable to owners of parent	47668.9
	Non controlling interest	5096.28
	Total equity	52765.18
2	Liabilities	
	Non-current liabilities	

	Non-current financial liabilities	
	Borrowings, non-current	2188.26
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	Total Trade payable	0
	Other non-current financial liabilities	10224.47
	Total non-current financial liabilities	12412.73
	Provisions, non-current	391.02
	Deferred tax liabilities (net)	2104.32
	Deferred government grants, Non-current	
	Other non-current liabilities	799.13
	Total non-current liabilities	15707.2
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	3755.48
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	1772.75
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	8994.25
	Total Trade payable	10767
	Other current financial liabilities	5205.6
	Total current financial liabilities	19728.08
	Other current liabilities	2384.53
	Provisions, current	85.36
	Current tax liabilities (Net)	46.13
	Deferred government grants, Current	
	Total current liabilities	22244.1
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	37951.3
	Total equity and liabilities	90716.48
	Disclosure of notes on assets and liabilities	Textual Information(1)

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	India multi-channel	13811.31	26176.98
2	International	2356.89	4429.78
3	Globalbees	4928.46	9193.27
4	Others	111.07	242.42
	Total Segment Revenue	21207.73	40042.45
	Less: Inter segment revenue	216.92	426
	Revenue from operations	20990.81	39616.45
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	India multi-channel	581.98	981.82
2	International	-243.86	-506.68
3	Globalbees	-107.09	-315.25
4	Others	27.29	55.36
	Total Profit before tax	258.32	215.25
	i. Finance cost	397.68	800.64
	ii. Other Unallocable Expenditure net off Unallocable income	273.45	490.28
	Profit before tax	-412.81	-1075.67
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	India multi-channel	0	0
2	International	0	0
3	Globalbees	0	0
4	Others	0	0
	Total Segment Asset	0	0
	Un-allocable Assets	0	0
	Net Segment Asset	0	0
4	Segment Liabilities		
	Segment Liabilities		
1	India multi-channel	0	0
2	International	0	0
3	Globalbees	0	0
4	Others	0	0
	Total Segment Liabilities	0	0
	Un-allocable Liabilities	0	0
	Net Segment Liabilities	0	0
	Disclosure of notes on segments		

Other Comprehensive Income			
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Re-measurement of post-employment benefit obligations	-2.38	-3.81
	Total Amount of items that will not be reclassified to profit and loss	-2.38	-3.81
2	Income tax relating to items that will not be reclassified to profit or loss	-0.60	-0.96
3	Amount of items that will be reclassified to profit and loss		
1	Gains and (losses) arising from translating the financial statements of foreign operations	14.05	-3.52
	Total Amount of items that will be reclassified to profit and loss	14.05	-3.52
4	Income tax relating to items that will be reclassified to profit or loss	3.53	-0.89
5	Total Other comprehensive income	8.74	-5.48

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	-1075.67
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	800.64
	Adjustments for decrease (increase) in inventories	-127.92
	Adjustments for decrease (increase) in trade receivables, current	-1092.8
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-909.35
	Adjustments for decrease (increase) in other non-current assets	-426.16
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	164.2
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	1490.49
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	59.49
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	1995.46
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	73.65
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	-52.49
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	-13.06
	Adjustments for dividend income	0
	Adjustments for interest income	551.04
	Adjustments for share-based payments	1182.23
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	-3.52
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	2589.82
	Net cash flows from (used in) operations	1514.15
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	248.44
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	1265.71
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	302
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0

	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	3.76
	Purchase of property, plant and equipment	756.34
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	11.66
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	1
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	962.08
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	1595
	Net cash flows from (used in) investing activities	1489.84
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	4.16
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	411.05
	Repayments of borrowings	0
	Payments of lease liabilities	1260.55
	Dividends paid	0
	Interest paid	285.98
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-37.11
	Net cash flows from (used in) financing activities	-1168.43
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1587.12
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	1587.12
	Cash and cash equivalents cash flow statement at beginning of period	2711.72
	Cash and cash equivalents cash flow statement at end of period	4298.84

