

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	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	26-05-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	19-05-2025
Description of presentation currency	INR
Level of rounding	Millions
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	26-05-2025 15:30
End date and time of board meeting	26-05-2025 16:40
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	Declaration of unmodified opinion

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		01-01-2025	01-04-2024	
Date of end of reporting period		31-03-2025	31-03-2025	
Whether results are audited or unaudited		Audited	Audited	
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	19303.15	76596.14	
	Other income	484.68	1504.77	
	Total income	19787.83	78100.91	
2	Expenses			
(a)	Cost of materials consumed	2228.95	7317.78	
(b)	Purchases of stock-in-trade	11021.17	45350.07	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1186.78	-4682.12	
(d)	Employee benefit expense	2293.18	7284.38	
(e)	Finance costs	376.35	1583.26	
(f)	Depreciation, depletion and amortisation expense	1075.38	4045.67	
(g)	Other Expenses			
1	Other Expenses	4787.8	19026.29	
	Total other expenses	4787.8	19026.29	
	Total expenses	20596.05	79925.33	
3	Total profit before exceptional items and tax	-808.22	-1824.42	
4	Exceptional items	-367.37	-495.53	
5	Total profit before tax	-1175.59	-2319.95	
6	Tax expense			
7	Current tax	13.35	351.15	
8	Deferred tax	-73.65	-23.03	
9	Total tax expenses	-60.3	328.12	
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	-1115.29	-2648.07	
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	-1115.29	-2648.07	
17	Other comprehensive income net of taxes	17.94	21.56	
18	Total Comprehensive Income for the period	-1097.35	-2626.51	
19	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent	-767.42	-1914.67	
	Total profit or loss, attributable to non-controlling interests	-347.869999999999	-733.399999999991	

20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent	-749.76	-1893.63	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	-347.589999999999	-732.879999999991	
21	Details of equity share capital			
	Paid-up equity share capital	964.93	964.93	
	Face value of equity share capital	2	2	
22	Reserves excluding revaluation reserve		46449.31	
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	-1.6	-4.11	
	Diluted earnings (loss) per share from continuing operations	-1.6	-4.11	
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	-1.6	-4.11	
	Diluted earnings (loss) per share from continuing and discontinued operations	-1.6	-4.11	
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		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
	Assets	
1	Non-current assets	
	Property, plant and equipment	7296.84
	Capital work-in-progress	68.22
	Investment property	0
	Goodwill	7781.54
	Other intangible assets	11536.16
	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	11080.87
	Total non-current financial assets	11130.95
	Deferred tax assets (net)	1878.22
	Other non-current assets	3569.25
	Total non-current assets	43261.23
2	Current assets	
	Inventories	21304.78
	Current financial asset	
	Current investments	0.05
	Trade receivables, current	2825.16
	Cash and cash equivalents	2711.72
	Bank balance other than cash and cash equivalents	14344.01
	Loans, current	0.21
	Other current financial assets	556.41
	Total current financial assets	20437.56
	Current tax assets (net)	0
	Other current assets	3575.06
	Total current assets	45317.4
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	88578.63
	Total current assets	45317.4
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	88578.63

	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	964.93
	Other equity	46449.31
	Total equity attributable to owners of parent	47414.24
	Non controlling interest	5387.84
	Total equity	52802.08
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	2099.89
	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	9944.34
	Total non-current financial liabilities	12044.23
	Provisions, non-current	322.39
	Deferred tax liabilities (net)	2145.34
	Deferred government grants, Non-current	0
	Other non-current liabilities	566.27
	Total non-current liabilities	15078.23
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	3432.8
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	1197.24
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	8079.27
	Total Trade payable	9276.51
	Other current financial liabilities	5338.28
	Total current financial liabilities	18047.59
	Other current liabilities	2557.89
	Provisions, current	76.53
	Current tax liabilities (Net)	16.31
	Deferred government grants, Current	0
	Total current liabilities	20698.32
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	35776.55
	Total equity and liabilities	88578.63
	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		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
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	13373.43	52784.9
2	International	2053.78	8585.52
3	Globalbees	3984.44	15777.02
4	Others	109.02	425.03
	Total Segment Revenue	19520.67	77572.47
	Less: Inter segment revenue	217.52	976.33
	Revenue from operations	19303.15	76596.14
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	India multi-channel	534.01	2332.91
2	International	-354.98	-1583.34
3	Globalbees	-234.88	-791.3
4	Others	28.39	94.26
	Total Profit before tax	-27.46	52.53
	i. Finance cost	376.35	1583.26
	ii. Other Unallocable Expenditure net off Unallocable income	771.78	789.22
	Profit before tax	-1175.59	-2319.95
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		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
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	-4.08	-3.71
	Total Amount of items that will not be reclassified to profit and loss	-4.08	-3.71
2	Income tax relating to items that will not be reclassified to profit or loss	-1.26	-1.32
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	25.97	32.01
	Total Amount of items that will be reclassified to profit and loss	25.97	32.01
4	Income tax relating to items that will be reclassified to profit or loss	5.21	8.06
5	Total Other comprehensive income	17.94	21.56

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
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	-2319.95
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	1583.26
	Adjustments for decrease (increase) in inventories	-5208.39
	Adjustments for decrease (increase) in trade receivables, current	-748.1
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	590.74
	Adjustments for decrease (increase) in other non-current assets	-1305.5
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	46.95
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	197.05
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	800.49
	Adjustments for depreciation and amortisation expense	4045.67
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	89.19
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	75.47
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	26.39
	Adjustments for dividend income	0
	Adjustments for interest income	920.41
	Adjustments for share-based payments	1542.46
	Adjustments for fair value losses (gains)	-1736.53
	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	2735.43
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	1814.17
	Net cash flows from (used in) operations	-505.78
	Dividends received	0
	Interest paid	0
	Interest received	0

	Income taxes paid (refund)	328.67
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	-834.45
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	1576.68
	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	0
	Purchase of property, plant and equipment	2025.52
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	28.89
	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	0
	Cash receipts from repayment of advances and loans made to other parties	360.61
	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	434.13
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-11548.09
	Net cash flows from (used in) investing activities	-14384.44
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	16680.56
	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	1713.48
	Repayments of borrowings	808.01

	Payments of lease liabilities	2189.24
	Dividends paid	0
	Interest paid	579.82
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-503.32
	Net cash flows from (used in) financing activities	14313.65
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-905.24
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	-905.24
	Cash and cash equivalents cash flow statement at beginning of period	3616.96
	Cash and cash equivalents cash flow statement at end of period	2711.72

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Consolidated results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	Walker Chandiok & Co. LLP	Yes	31-05-2025

