BHARATAM VENTURES LIMITED

(Formerly known as PET PLASTICS LIMITED)
1301,13th Floor, Signature Business Park,
Commercial Premises CHSL, Postal Colony,
Near Fine Arts Society, Chembur, Mumbai,
Pin Code – 400071, Maharashtra, India

Contact No – +91 82370 27000
Email Id – connect@bharatamventures.com
Website – www.petplasticslimited.com
CIN – L66190MH1985PLC037217

To **Date: 28/05/2026**

The Manager,
Department of Corporate Services
BSE Limited.
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai - 400001.

Scrip Code -: 524046
Scrip Name-: PETPLST

Dear Sir / Madam,

Sub. -: Outcome of board meeting held on Thursday, 28th May, 2026.

Pursuant to 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with schedule III of the said regulations, we inform you that the Board of Directors of the company at its meeting held today, i.e. Thursday, 28th May, 2026, inter alia, has approved:

1. To consider and approved the audited standalone and consolidated financial results and statement of the company for the quarter and year ended March 31, 2026 respectively together with Auditor's report thereon.

2. Declaration pursuant to regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 is enclosed as **Annexure I**

3. To consider and approved the appointment of CA Rushikesh A Kakade (Membership No: 614352), partner of M/s. KPLK and Company, Chartered Accountants (FRN: 159616W) as internal auditor of the Company for FY 2026-27, which is approved and recommended by the Audit Committee.

   The details as required under Regulation 30 of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, SEBI Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD2/CIR/P/2024/185 dated December 31, 2024 is enclosed as **Annexure II.**

4. To consider and approved the acquisition of 99.9987% equity stake in M/s. Penganga Sakhar Karkhana Private Limited ("Target Company")

   The details as required under Regulation 30 read with Schedule III of the SEBI LODR Regulations and SEBI Circular bearing reference no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are enclosed herewith as **Annexure III.**

5. To consider and approved the appointment of Mr. Rahul Chandratre (DIN: 02653975) as an Additional Director designated as Non-Executive Director of the company with effect from 28th May, 2026, subject to approval of shareholders, wherever applicable.

   The details required under Regulation 30 read with Schedule III of the SEBI (LODR) Regulations, 2015 and SEBI Circular dated July 13, 2023 are enclosed as **Annexure IV**.

We further inform you that the Board Meeting commenced at 12:00 P.M. today and concluded at 07:00 P.M

This is for your information and records. Kindly acknowledge the receipt.

Thanking you,

Yours Faithfully,

For Bharatam Ventures Limited
(Formerly known as Pet Plastics Limited)

ABHINATH
MANIKRAO SHINDE

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Abhinath Shinde
Managing Director
DIN: 07076684

Place: Mumbai

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ANNEXURE I

Date: 28/05/2026

To,
The Listing Department,
Bombay Stock Exchange Limited
Phiroz Jeejeebhoy Tower,
Dalal Street, Mumbai-400023

Sub: Declaration of Unmodified Audit Report pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024:

Ref: BSE Script Code 524046, ISIN: INE704F01018

1. We hereby declare that Statutory Auditors of the Company, have issued their Audit Report dated May 28, 2026 with unmodified opinion on the Audited Financial Results (Standalone & Consolidated) of the Company for the quarter and financial year ended March 31, 2026.

2. This Declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide Notification No. SEBI/LADNRO/GN/2016-17/001 dated May 25, 2016.

We request you to take the above information on record.

Tahnking You,

Yours faithfully

For Bharatam Ventures Limited
(Formerly known as Pet Plastics Limited)

ABHINATH
MANIKRAO SHINDE

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serialNumber=9f75c955232ef8ae8a7131ace085e51a9b156a8a2e8c5e428bee34918bbdcd42, cn=ABHINATH MANIKRAO SHINDE
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Abhinath Shinde
Managing Director
DIN: 07076684

Place: Mumbai

Annexure II

The disclosure pursuant to regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with SEBI circular no. CIR/CFD/CMD/4/2015 dated 9th September, 2015 is provided below:

Brief Profile of Internal Auditor of the Company

Sr. No.	Particulars	Details
1	Name of the Internal Auditor	CA Rushikesh A Kakade, Partner (Membership No.: 614352) KPLK and Company, Chartered Accountants, FRN: 159616W
2	Address	Office No. 13, 1st Floor, B Wing, City Vista Building, Kharadi, Pune – 411014
3	PAN	ABAFK8404D
4	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment
5	Designation	Internal Auditor
6	Brief Profile	KPLK and Company is a dynamic and progressive Chartered Accountants firm consisting of a team of young professionals having experience in the field of Direct and Indirect Taxes. The team comprises highly knowledgeable and experienced professionals specializing in a wide spectrum of quality services.
7	Relationships between directors inter-se	None to disclose.

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ANNEXURE – III

Details required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular dated July 13, 2023

Sr. No.	Particulars	Details
a)	Name of the target entity, details in brief such as size, turnover etc.	Penganga Sakhar Karkhana Private Limited ("Target Company") is a private limited company incorporated under the Companies Act, 2013 having CIN: U01110MH2021PTC367537 and registered office at Plot No. 78, F-1 Sector, Manobal, N-4, CIDCO, Aurangabad – 431001. The Target Company is engaged in sugar and allied agro business activities. The turnover of the Target Company for FY 2025-26 was approximately Rs. 8,352.89 Lakhs.
b)	Whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arm's length"	The proposed acquisition does not fall within the ambit of related party transactions and none of the promoter/promoter group/group companies have any interest in the Target Company. The transaction is being undertaken on an arm's length basis.
c)	Industry to which the entity being acquired belongs	Sugar manufacturing and allied agro-processing industry.
d)	Objects and impact of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity)	The acquisition is proposed as a strategic investment for expansion into sugar and allied agro-processing business and to strengthen the Company's business portfolio. The acquisition is expected to provide long-term business opportunities and operational synergies.
e)	Brief details of any governmental or regulatory approvals required for the acquisition	No governmental or regulatory approvals are required for the acquisition except such statutory approvals, if any, as may be required in the ordinary course of business.
f)	Indicative time period for completion of the acquisition	The acquisition is expected to be completed within 30 days from execution of the Share Purchase

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Sr. No.	Particulars	Details
		Agreement dated 27th May 2026, subject to completion of customary closing conditions.
g)	Consideration - whether cash consideration or share swap or any other form and details of the same	Cash consideration. The purchase consideration shall be paid by cheque to the respective sellers.
h)	Cost of acquisition and/or the price at which the shares are acquired	The Company shall acquire 1,49,998 equity shares at a price of Rs. 120/- per equity share aggregating to Rs. 1,79,99,760/- (Rupees One Crore Seventy-Nine Lakhs Ninety-Nine Thousand Seven Hundred Sixty Only).
i)	Percentage of shareholding / control acquired and / or number of shares acquired	The Company shall acquire 1,49,998 equity shares representing 99.9987% of the paid-up equity share capital of the Target Company. Consequent upon completion of acquisition, the Target Company shall become a subsidiary of the Company.
j)	Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief)	Penganga Sakhar Karkhana Private Limited was incorporated under the Companies Act, 2013 and is engaged in sugar and allied agro-processing activities in India. The Company primarily operates in India. Turnover details are as follows: FY 2025-26 – Rs. 8,352.89 Lakhs FY 2024-25 – Rs. 3,368.57 Lakhs FY 2023-24 – Rs. 1,404 Lakhs.

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ANNEXURE – IV

Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular dated July 13, 2023

Sr. No.	Particulars	Details
1	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment of Mr. Rahul Chandrashekhar Chandratre (DIN: 02653975) as an Additional Director of the Company.
2	Date of appointment/re-appointment & term of appointment	Appointed with effect from 28/05/2026. Mr. Rahul Chandrashekhar Chandratre shall hold office as an Additional Director up to the date of ensuing Annual General Meeting or the last date on which AGM should have been held, whichever is earlier.
3	DIN	02653975
4	Brief Profile	Mr. Rahul Chandrashekhar Chandratre is an MBA in Finance from Sikkim Professional University completed in August 2022. He possesses knowledge in finance and business management and has interest in creative and business-oriented activities.
5	Date of Birth	09/12/1985
6	Nationality	Indian
7	Address	16/A, Room No. 9, Ground Floor, J.S.S Road, Thakurdwar, Kalbadevi, Mumbai – 400002.
8	Email ID	rc6075@gmail.com
9	Disclosure of relationships between directors inter-se	Mr. Rahul Chandrashekhar Chandratre is not related to any Director of the Company.
10	Information as required pursuant to BSE Circular with ref. no. LIST/COMP/14/2018-19 and NSE Circular with ref. no. NSE/CML/2018/24 dated June 20, 2018	Mr. Rahul Chandrashekhar Chandratre is not debarred from holding office of a Director by virtue of any order passed by SEBI or any other authority.

Independent Auditor's Report on Quarterly and year-to-date the Annual Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of
BHARATAM VENTURES LIMITED
(Formerly known as Pet Plastics Limited)

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of standalone financial results of **Bharatam Ventures Limited** (the "Company") for the quarter ended 31st March 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

i. is presented in accordance with the requirements of the Listing Regulations in this regard; and

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian 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 and for the year ended 31 March 2026

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("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 statements 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 is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These standalone financial results have been prepared on the basis of the standalone financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual 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 Management and 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 is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone 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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to 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 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 standalone 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 Statement represents 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, make it probable that the economic decisions of a reasonably knowledge user of standalone financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) 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.

Other Matters

The statement includes the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us as required under the listing Regulations.

The statement also includes the results for the quarter ended March 2025 being the balancing figures between the audited figures in respect of full financial year and the published unaudited year to date figures up to the third quarter of the previous financial year which were subject to limited review by predecessor auditor.

For N K Mittal & Associates
Chartered Accountants
Firm Registration Number: 113281W

CA (Dr.) N K Mittal
(Partner)
Membership Number: 046785
UDIN: 26046785QTWUTS4293

Place: Mumbai
Date: 27th May, 2026

BHARATAM VENTURES LIMITED

(Formerly known as Pet Plastic Limited)

CIN: L66190MH1985PLC037217

Registered Office : Office No 1301, 13th Floor, Signature Business Park, Commercial Premises CHSL, Postal Colony, Chembur, Mumbai - 400071

Email id: connect@bharatamventures.com , Web:www.bharatamventures.com

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

Sr. No.	Particulars	Quarter ended			Year ended (Audited)	
		31 March 2026	31 Dec 2025	31 March 2025	31 March 2026	31 March 2025
		Audited	(Unaudited)	Audited	(Audited)	(Audited)
I	**INCOME**					
a.	Revenue from operations	2,141.99	0.94	61.31	2,371.98	430.12
b.	Other income	0.91	0.01	39.97	42.09	53.11
	Total income	**2,142.90**	**0.95**	**101.28**	**2,414.07**	**483.23**
II	**EXPENSES**					
a.	Cost of raw materials consumed	-	-	-	-	-
b.	Purchases of Stock-in-trade	2,374.56	-	95.08	2,458.59	453.54
c.	Changes in inventories of finished goods and goods-in-process	(1.25)	-	(40.31)	176.96	(40.31)
d.	Employee benefit expense	105.78	92.12	9.92	208.25	29.21
e.	Finance costs	14.28	1.29	-	15.56	-
f.	Depreciation and amortization expense	0.13	0.05	0.05	0.27	0.19
g.	Other expenses	103.14	12.25	5.16	131.77	20.37
	Total expenses	**2,596.64**	**105.70**	**69.90**	**2,991.40**	**463.00**
III	**Profit/(Loss) before exceptional items and tax (I - II)**	**(453.74)**	**(104.75)**	**31.38**	**(577.33)**	**20.23**
IV	Exceptional Items	825.52			825.52	
V	**Profit/(Loss) before tax for the period (III - IV)**	**(1,279.26)**	**(104.75)**	**31.38**	**(1,402.85)**	**20.23**
VI	**Income tax expense**					
a.	Current tax	-	-	5.26	-	5.26
b.	Deferred tax	0.68	-	0.44	0.68	0.44
	Income Tax earlier years	5.18			5.18	
	Total tax expense	**5.86**	**-**	**5.70**	**5.86**	**5.70**
VII	**Profit/(Loss) for the period (V - VI)**	**(1,273.40)**	**(104.75)**	**25.68**	**(1,396.99)**	**14.53**
VIII	**Other comprehensive income**					
	Items that will not be reclassified to profit or loss					
a.	Remeasurements of post employment benefit obligations	-	-	-	-	-
b.	Income tax effect on above	-	-	-	-	-
	Other comprehensive income for the period (net of tax)	**-**	**-**	**-**	**-**	**-**
IX	**Total comprehensive income for the period (VII+ VIII)**	**(1,273.40)**	**(104.75)**	**25.68**	**(1,396.99)**	**14.53**
X	**Paid up equity share capital (Face value of ₹ 10/- each)**	50.00	50.00	50.00	50.00	50.00
XI	**Other equity**	-	-	-	(12.44)	1,385.25
XII	**Earnings per share (not annualised for quarter and half year)**					
	Basic (₹)	(254.68)	(20.95)	5.14	(279.40)	2.91
	Diluted (₹)	(254.68)	(20.95)	5.14	(279.40)	2.91

For and on behalf of the Board of Directors of Bharatam Ventures Limited (Formerly known as Pet Plastics Limited)

ABHINATH MANIKRAO SHINDE

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Date: 2026.05.27 18:02:26 +05'30'

Place: Mumbai
Date: 27th May 2026

Abhinath Shinde
Managing Director
[DIN:07076684]

BHARATAM VENTURES LIMITED
(Formerly known as Pet Plastic Limited)
[CIN:L66190MH1985PLC037217]
Balance Sheet as at 31 March 2026

(All Amount in ₹ Lakhs, unless otherwise stated)

Particular	As at 31 March 2026	As at 31 March 2025
Assets		
Non - Current Assets		
Property, Plant and Equipment	1.36	0.40
Financial Assets		
(i) Investments	5.67	152.65
(ii) Others	19.73	2.32
Deffered Tax Assets (Net)	0.68	-
Total Non Current Assets	**27.44**	**155.37**
Current Assets		
Inventories	100.63	277.59
Financial Assets		
(i) Trade Receivables	412.27	7.58
(ii) Cash and Cash Equivalents	25.50	65.60
(iii) Other Current Financial Assets	468.24	-
Other Current Assets	25.00	14.87
Current Tax (Net)	17.99	1.89
Assets Classified as Held For Sale	-	1,153.75
Total Current Assets	**1,049.63**	**1,521.28**
Total Assets	**1,077.07**	**1,676.64**
Equity and Liabilities		
Equity :		
Equity Share Capital	50.00	50.00
Other Equity	(11.74)	1,385.25
Total Equity	38.26	1,435.25
Liabilities		
Non Current Liabilities		
Financial liabilities		
(i) Borrowings	736.80	10.32
(ii) Other financial liabilities	-	-
Provisions - Employee	2.76	-
Deferred Tax Liabilities (Net)	-	-
Other Non Current Liabilities	-	-
	739.56	**10.32**
Current Liabilities		
Financial Liabilities		
(i) Trade payables	253.54	10.07
(iii) Other financial liabilities	34.70	220.78
Other Current Liabilities	11.03	0.23
Provision - Employee	0.01	-
Current Tax Liability (Net)	-	-
Total Current liabilities	**299.27**	**231.08**
Total Liabilities	**1,038.83**	**241.40**
Total Equity and Liabilities	**1,077.07**	**1,676.64**

For and on behalf of the Board of Directors of Bharatam Ventures Limited (Formerly known as Pet Plastics Limited)

ABHINATH
MANIKRAO
SHINDE

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Date: 2026.05.27 18:03:00 +05'30'

Place: Mumbai
Date: 27th May 2026

Abhinath Shinde
Managing Director
[DIN:07076684]

BHARATAM VENTURES LIMITED
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[CIN:L66190MH1985PLC037217]
Cash Flow Statement for the year ended 31 March 2026

(All Amount in ₹ Lakhs, unless otherwise stated)

	Particular		Year ended 31 March 2026	Year ended 31 March 2025
A	**Cash Flows From Operating Activities**			
	Net Profit Before Tax as per Statement of Profit and Loss		**(1,402.84)**	**20.23**
	Adjustments For:			
	Depreciation and Amortization Expenses		0.27	0.19
	Finance Cost		15.56	-
	Interest received from banks		(0.58)	(40.95)
	Interest Income		-	(0.05)
	Income Tax Earlier Year		5.18	(0.44)
	Exceptional Item		-	-
	Fixed Assets Written Off		-	-
	`		**(1,382.41)**	**(21.02)**
	Adjustments For:			
	(Increase)/ Decrease in Inventories		**176.96**	(40.31)
	(Increase)/ Decrease in Trade receivables		**(404.69)**	(2.44)
	(Increase)/ Decrease in Other Current Financial Assets		**(468.24)**	0.37
	Increase/ (Decrease) in Trade payables		**243.48**	(17.92)
	Increase/ (Decrease) in Assets held for sale		**1,153.75**	272.62
	Increase/ (Decrease) in Other Current Assets		**(26.23)**	-
	Increase/ (Decrease) in Other Non-Current Assets		**(17.41)**	-
	Increase/ (Decrease) in provisions		**2.76**	6.59
	Increase/ (Decrease) in Other Financial liabilities		**(186.08)**	-
	Increase/ (Decrease) in Other liabilities		**10.79**	(149.38)
	Cash Generated From Operations		**(897.32)**	**48.51**
	Less : Income Tax Paid (net of refunds)		-	5.26
	Net Cash Generated from / (Used in) Operations	**(A)**	**(897.32)**	**43.25**
B	**Cash Flows From Investing Activities**			
	Purchase of property, plant and equipment and other intangible assets		(1.24)	-
	Sale of property, plant and equipment and other intangible assets		146.98	-
			-	-
	Net Cash Generated from Investing Activities	**(B)**	**145.75**	**-**
C	**Cash Flows From Financing Activities**			
	Proceeds from Borrowing		**726.45**	(32.21)
	Finance Costs		**(15.56)**	-
	Interest received		**0.58**	41.00
	Net Cash Generated from Financing Activities	**(C)**	**711.47**	**8.79**
	Net Increase / (decrease) in Cash & Cash Equivalents	**(A+ B+ C)**	**(40.10)**	**52.04**
	Cash and Cash Equivalents at Beginning of the year		**65.60**	**13.56**
	Cash and Cash Equivalents at end of the year (refer note 6)		**25.50**	**65.60**
	Reconciliation of cash and cash equivalents as per the cash flow statement:			
	Cash and cash equivalents as per above comprise of the following:			
	Balances with banks in current accounts		20.28	60.38
	Cash on hand		5.22	5.22
	Balances per statement of cash flows		**25.50**	**65.60**

Note:

1) The above cash flow statement has been prepared under the "Indirect Method" as per Indian Accounting Standard (Ind-AS) 7.
2) Figures in brackets indicate cash outflow and without brackets indicate cash inflow.

For and on behalf of the Board of Directors of Bharatam Ventures Limited (Formerly known as Pet Plastics Limited)

ABHINATH MANIKRAO SHINDE

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Date: 2026.05.27 18:03:39 +05'30'

Place: Mumbai
Date: 27th May 2026

Abhinath Shinde
Managing Director
[DIN:07076684]

BHARATAM VENTURES LIMITED
(Formerly known as Pet Plastic Limited)
CIN: L66190MH1985PLC037217

Registered Office : Office No 1301, 13th Floor, Signature Business Park, Commercial Premises CHSL, Postal Colony, Chembur, Mumbai - 400071
Email id: connect@bharatamventures.com , Web:www.bharatamventures.com

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

Notes:

1 The above Standalone Financial Results of the Company have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 27, 2026. The Statutory Auditors have carried out audit of the standalone Financial Results for the year ended March 31 ,2026, and have issued an unmodified opinion on the same.

2 The Audited Standalone Financial Results of the Company have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS") as prescribed under section 133 of the Companies Act 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended and SEBI Circular No.CIR/CFD/CMD 1/44/2019 dated March 29, 2019.

3 Loss on sale of investment in subsidiary and loss on transfer/disposal of factoring division have been disclosed under 'Exceptional Items', considering their non-recurring nature and material impact

4 The Company is engaged in financial services, trading and other allied business activites in line with its amended object clause. The Company operates in a single reportable segment as per Ind AS 108-Operating Segments.

5 The figures for the quarter ended March 31, 2026 and March 31, 2025 are balancing figures between the figures for the audited financial year and year to date unaudited figures up to the third quarter of the respective financial year. The figures up to the third quarter of the current financial year has been reviewed by auditors.

6 Statement of Assets and Liabilities along with Cash Flow Statement as on 31st March 2026 is enclosed herewith.

7 The previous periods/year's numbers have been regrouped/ rearranged wherever necessary to confirm the current period/year presentation

For and on behalf of the Board of Director of
BHARATAM VENTURES LIMITED
(Formerly known as Pet Plastic Limited)

ABHINATH
MANIKRAO
SHINDE

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serialNumber=9f75c955232ef8ae8a7131ace085e51a9b156a8a2e8c5e428bee34918bbdcd42, cn=ABHINATH MANIKRAO SHINDE
Date: 2026.05.27 18:04:21 +05'30'

ABHINATH SHINDE
Managing Director
(DIN: 07076684)

Place : Mumbai
Date : May 27, 2026

Additional Disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter corporate deposits, advances or investment made or given by the listed entity/subsidiary. These details need to disclosed only once, during the reporting period when such transaction was

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the loans, inter-corporate deposits, advances or investments					
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	Notes
1	Bharatam Ventures Limited	AAACP3011D	Abhinath Manikrao Shinde	BQYPS1557B	Director	Unsecured Loan taken	NA	100000	Approved	100000	01-09-2025	100000	0	100000					Loan	NA	1 Year	Unsecured	For opening current Bank account	
2	Bharatam Ventures Limited	AAACP3011D	Vyenkatesh Goldcare Private Limited	AAKCG1924A	Common Shareholder	Unsecured Loan taken	NA	30000000	Approved	30000000	06-11-2025	18794821	0	18794821					Loan	12	1 Year	Unsecured	For day to day transactions	
3	Bharatam Ventures Limited	AAACP3011D	Vyenkatesh Goldcare Private Limited	AAKCG1924A	Common Shareholder	Sale of Service	NA	20000000	Approved	20000000	01-03-2026	17496000	0	17496000										
4	Bharatam Ventures Limited	AAACP3011D	Vyenkatesh Global Ventures Private Limited	AAVCS4001P	Common Shareholder	Unsecured Loan taken	NA	60000000	Approved	60000000	20-01-2026	40137588	0	40137588					Loan	12	1 Year	Unsecured	For day to day transactions	
5	Bharatam Ventures Limited	AAACP3011D	Bharatam Finotech Private Limited	AAMCB9209K	Common Shareholder	Unsecured Loan taken	NA	5000000	Approved	5000000	01-01-2026	1515290	0	1365290					Loan	12	1 Year	Unsecured	For day to day transactions	
6	Bharatam Ventures Limited	AAACP3011D	Vijay Thakkar	BBRPT4565Q	Sitting Fees	Sitting Fees	NA	95000	Approved	95000	01-04-2025	95000	0	18000										
7	Bharatam Ventures Limited	AAACP3011D	Harshad Patel	BWPPP2387H	Sitting Fees	Sitting Fees	NA	86400	Approved	86400	01-04-2025	86400	0	36000										

For and on behalf of the Board of Director of
BHARATAM VENTURES LIMITED
(Formerly known as Pet Plastic Limited)

ABHINATH
MANIKRAO SHINDE

ABHINATH SHINDE
Managing Director
(DIN: 07076684)

Place : Mumbai

Office No. 620, 6th Floor, Pearl Plaza, Opp. Andheri Railway Station, Andheri (West), Mumbai – 400 058.
Tel : (+91) 98926 40589 / (+91) 98924 12486 | Email : nkm@nkmittal.com / nkmittalandassociates@gmail.com | www.nkmittal.com
CA (Dr.) N. K. Mittal M.Com., FCA, L.L.B., e-M.B.A., Ph.D. CA Ankush Mittal B.Com., FCA, ACS, Grad CWA, L.L.B.

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

To,

The Board of Directors of
BHARATAM VENTURES LIMITED
(Formerly known as Pet Plastics Limited)

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of consolidated financial results of Bharatam Ventures Limited (the "Holding Company") and its subsidiary company (the Holding Company and its subsidiary together referred to as the "Group") for the quarter and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (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, the Statement:

i. includes the results of the following entities:

Entity	Name
Holding Company	Bharatam Ventures Limited (formerly known as Pet Plastics Limited)
Subsidiary Company	Exuberant Systems Private Limited (consolidated from September 30, 2025 up to March 31, 2026, being the date of disposal)

ii. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, as amended, and other accounting principles generally accepted in India, of the consolidated net loss, total comprehensive loss and other financial information of the Group for the quarter and for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group 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 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 is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

These consolidated financial results have been prepared on the basis of the audited consolidated financial statements.

The Holding Company's Management and Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the consolidated net loss, consolidated total comprehensive loss and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act, as amended, and other 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 the assets of the Group 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 accuracy and completeness of the accounting records relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial results, the Management and the Board of Directors are responsible for assessing the Group'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 Group or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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 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 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 Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 Group'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 consolidated 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 Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the consolidated financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial results may be influenced. We consider quantitative materiality and qualitative factors in planning the scope of our audit work, evaluating the results of our work and evaluating the effect of any identified misstatements in the consolidated 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 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

The Statement includes the financial results of the subsidiary company from the date of acquisition of control up to the date of disposal of control during the year. The loss attributable to non-controlling interest has been separately disclosed in the Statement.

The Statement includes the results for the quarter ended March 31, 2026, being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us, as required under the Listing Regulations.

The figures for the quarter ended March 31, 2025 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the previous financial year, which were subject to limited review by previous auditor.

Our opinion is not modified in respect of the above matters.

For N K Mittal & Associates
Chartered Accountants
Firm Registration No.: 113281W

CA N. K. Mittal
Partner
Membership No.: 046785
UDIN: 26046785OEXPGI9161

N. K. Mittal & Associates
MUMBAI
F.R. No: 113281W
Chartered Accountants

Place: Mumbai
Date: 27th May, 2026

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

Sr. No.	Particulars	Quarter ended			Year ended (Audited)	
		31 March 2026	31 December 2025	31 March 2025	31 March 2026	31 March 2025
		Audited	Un Audited	Audited		
I	**INCOME**					
a.	Revenue from operations	2,106.91	1.97	61.31	2,379.09	430.12
b.	Other income	36.48	0.01	39.96	42.64	53.10
	Total income	**2,143.38**	**1.98**	**101.27**	**2,421.72**	**483.22**
II	**EXPENSES**					
a.	Purchases of Stock-in-trade	2,193.93	-	95.08	2,458.59	453.54
b.	Changes in inventories of finished goods and goods-in-process	176.96	-	(40.31)	176.96	(40.31)
c.	Employee benefit expense	106.19	92.92	9.92	208.25	29.21
d.	Finance costs	40.25	28.05	-	139.72	-
e.	Depreciation and amortization expense	2.21	0.90	0.05	4.91	0.19
f.	Other expenses	107.42	14.47	5.02	169.73	24.17
	Total expenses	**2,626.96**	**136.35**	**69.76**	**3,158.16**	**466.79**
III	**Profit/(Loss) before exceptional items and tax (I - II)**	**(483.58)**	**(134.37)**	**31.51**	**(736.44)**	**16.43**
IV	Exceptional Items	721.21	-	-	721.21	-
a.	**Share of Profit/(Loss) of associate concern**	(3.33)	(0.88)	-	-	-
V	**Profit/(Loss) before tax for the period (III - IV)**	**(1,201.46)**	**(135.25)**	**31.51**	**(1,457.65)**	**16.43**
VI	**Income tax expense**					
a.	Current tax	(5.18)	-	5.26	(5.18)	5.26
b.	Deferred tax	(0.45)	-	1.74	(0.45)	1.74
	Total tax expense	**(5.63)**	**-**	**7.00**	**(5.63)**	**7.00**
VII	**Profit/(Loss) for the period (V - VI)**	**(1,195.83)**	**(135.25)**	**24.51**	**(1,452.02)**	**9.43**
VIII	**Other comprehensive income**					
	Items that will not be reclassified to profit or loss					
a.	Remeasurements of post employment benefit obligations	-	-	-	-	-
b.	Income tax effect on above	-	-	-	-	-
	Other comprehensive income for the period (net of tax)	**-**	**-**	**-**	**-**	**-**
IX	**Total comprehensive income for the period (VII+ VIII)**	**(1,195.83)**	**(135.25)**	**24.51**	**(1,452.02)**	**9.43**
a	**Net profit attributable to:**					
	Owners of the Holding Company Profit/ (Loss)	**(1,181.99)**	**(121.61)**	**-**	**(1,378.61)**	**-**
	Non- Controlling Interest Profit/ (Loss)	**(13.84)**	**(13.64)**	**-**	**(73.41)**	**-**
b	**Total Comprehensive Income attributable to:**					
	Owners of the Holding Company	**(1,181.99)**	**(121.61)**	**-**	**(1,378.61)**	**-**
	Non- Controlling Interest	**(13.84)**	**(13.64)**	**-**	**(73.40)**	**-**
X	**Paid up equity share capital (Face value of ₹ 10/- each)**	50.00	50.00	50.00	50.00	50.00
XI	**Other equity**	-	-	-	#REF!	1,366.87
XII	**Earnings per share (not annualised for quarter and half year)**					
	Basic (₹)	(239.17)	(27.05)	4.90	(290.40)	1.89
	Diluted (₹)	(239.17)	(27.05)	4.90	(290.40)	1.89

For and on behalf of the Board of directors of Bharatam Ventures Limited (Formerly known as Pet Plastics Limited)

ABHINATH MANIKRAO SHINDE

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Abhinath Shinde
Managing Director
DIN: 07076684
Place: Mumbai
Date: 27/05/2026

BHARATAM VENTURES LIMITED
[CIN:L25200MH1985PLC037217]
Consolidated Balance Sheet as at 31 March 2026

(All Amount in ₹ Lakhs, unless otherwise stated)

Particular	As at 31 March 2026	As at 31 March 2025
Assets		
Non - Current Assets		
Property, Plant and Equipment	1.36	0.40
Financial Assets		
(i) Investments	5.67	134.28
(i) Others	19.73	2.32
Deffered Tax Assets (Net)	0.68	-
Total Non Current Assets	**27.44**	**137.00**
Current Assets		
Inventories	100.63	277.59
Financial Assets		
(i) Trade Receivables	412.27	7.58
(ii) Cash and Cash Equivalents	25.50	65.60
(iv) Other Current Financial Assets	468.24	-
Other Current Assets	25.00	14.87
Current Tax (Net)	17.99	1.89
Assets Classified as Held for Sale	-	1,153.75
	1,049.63	**1,521.28**
Total Assets	**1,077.07**	**1,658.27**
Equity and Liabilities		
Equity :		
Equity Share Capital	50.00	50.00
Other Equity	(11.74)	1,366.87
Total Equity	**38.26**	**1,416.87**
Non Controlling Interest		**-**
Liabilities		
Non Current Liabilities		
Financial liabilities		
(i) Borrowings	736.80	10.32
Provisions - Employee	2.76	**-**
Deferred Tax Liabilities (Net)	-	**-**
Other Non Current Liabilities	-	**-**
Total Non Current Liabilities	**739.56**	**10.32**
Current Liabilities		
Financial Liabilities		
(i) Trade payables	253.54	10.07
(iii) Other financial liabilities	34.70	220.78
Other Current Liabilities	11.03	0.23
Short Term Provision	0.01	-
Current Tax Liability (Net)	-	-
Total Current liabilities	**299.27**	**231.08**
Total Liabilities	**1,038.83**	**241.40**
Total Equity and Liabilities	**1,077.07**	**1,658.27**

For and on behalf of the Board of Directors of Bharatam Ventures Limited (Formerly known as Pet Plastics Limited)

ABHINATH MANIKRAO SHINDE

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Date: 2026.05.27 18:06:57 +05'30'

Place: Mumbai
Date: 27th May 2026

Abhinath Shinde
Managing Director
[DIN:07076684]

BHARATAM VENTURES LIMITED
[CIN:L25200MH1985PLC037217]
Cash Flow Statement for the year ended 31 March 2026

(All Amount in ₹ Lakhs, unless otherwise stated)

	Particular		Year ended 31 March 2026	Year ended 31 March 2025
A	**Cash Flows From Operating Activities**			
	Net Profit Before Tax as per Statement of Profit and Loss		**(1,378.61)**	**16.43**
	Adjustments For:			
	Depreciation and Amortization Expenses		4.91	0.19
	Finance Cost		-	-
	Interest received from banks		(0.05)	(0.05)
	Interest Income		(0.45)	(40.95)
	Income Tax Earlier Year		(5.63)	(1.74)
	Exceptional Item			-
	Operating Profit before Working Capital Changes		**(1,379.83)**	**(26.12)**
	Adjustments For:			
	(Increase)/ Decrease in Inventories		176.96	(40.31)
	(Increase)/ Decrease in Trade receivables		(404.69)	(2.44)
	(Increase)/ Decrease in Other Current Assets		(26.91)	0.37
	Increase/ (Decrease) in Trade payables		243.47	(17.93)
	Increase/ (Decrease) in Assets held for sale		1,153.75	272.62
	Increase/ (Decrease) in Other Current Assets		(17.41)	-
	Increase/ (Decrease) in Other Current financial Assets		(468.24)	-
	Increase/ (Decrease) in provisions		2.76	7.88
	Increase/ (Decrease) in Current liabilities		10.80	-
	Increase/ (Decrease) in Other financial liabilities		(186.08)	(149.38)
	Cash Generated From Operations		**(895.42)**	**44.69**
	Less : Income Tax Paid (net of refunds)		(0.69)	5.26
	Net Cash Generated from / (Used in) Operations	**(A)**	**(894.73)**	**39.44**
B	**Cash Flows From Investing Activities**			
	Purchase of property, plant and equipment and other intangible assets		(0.96)	-
	Change in Investment		128.61	3.80
	Net Cash Generated from Investing Activities	**(B)**	**127.65**	**3.80**
C	**Cash Flows From Financing Activities**			
	Proceeds from Borrowing		726.48	(32.20)
	Finance Costs		-	-
	Interest received		0.50	41.00
	Net Cash Generated from Financing Activities	**(C)**	**726.98**	**8.80**
	Net Increase / (decrease) in Cash & Cash Equivalents	**(A+B+**	**(40.10)**	**52.04**
	Cash and Cash Equivalents at Beginning of the year		**65.60**	**13.56**
	Cash and Cash Equivalents at end of the year (refer note 6)		**25.50**	**65.60**
	Reconciliation of cash and cash equivalents as per the cash flow statement:			
	Cash and cash equivalents as per above comprise of the following:			
	Balances with banks in current accounts		20.28	60.38
	Cash on hand		5.22	5.22
	Balances per statement of cash flows		**25.50**	**65.60**

Note:

1) The above cash flow statement has been prepared under the "Indirect Method" as per Indian Accounting Standard (Ind-AS) 7.

2) Figures in brackets indicate cash outflow and without brackets indicate cash inflow.

For and on behalf of the Board of Directors of Bharatam Ventures Limited (Formerly known as Pet Plastics Limited)

ABHINATH MANIKRAO SHINDE

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Date: 2026.05.27 18:07:50 +05'30'

Place: Mumbai
Date: 27th May 2026

Abhinath Shinde
Managing Director
[DIN:07076684]

BHARATAM VENTURES LIMITED
(Formerly known as Pet Plastic Limited)
CIN: L66190MH1985PLC037217
Registered Office : Office No 1301, 13th Floor, Signature Business Park, Commercial Premises CHSL, Postal Colony, Chembur, Mumbai - 400071
Email id: connect@bharatamventures.com , Web:www.bharatamventures.com

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

Notes:

1 The above Consolidated Financial Results of the Company have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 27, 2026. The Statutory Auditors have carried out audit of the Consolidated Financial Results for the year ended March 31 ,2026, and have issued an unmodified opinion on the same.

2 The Audited Consolidated Financial Results of the Company have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS") as prescribed under section 133 of the Companies Act 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended and SEBI Circular No.CIR/CFD/CMD 1/44/2019 dated March 29, 2019.

3 The Company is engaged in financial services, trading and other allied business activites in line with its amended object clause. The Company operates in a single reportable segment as per Ind AS 108-Operating Segments.

4 During the year, the Company acquired control over a subsidiary on September 30, 2025 and disposed of the same on March 31, 2026. Accordingly, the financial results of the subsidiary have been consolidated from the date of acquisition up to the date of disposal. The loss attributable to Non-Controlling Interest has been separately disclosed in the consolidated financial results

5 During the year, the Company's investment in an associate ceased to qualify as an associate due to reduction in holding and absence of significant influence. Accordingly, equity accounting has been discontinued and the retained investment has been classified as a financial asset.

6 Loss on disposal of subsidiary/investment and loss on transfer/disposal of factoring business/division have been disclosed under "Exceptional Items" after necessary consolidation adjustments, considering their non-recurring nature and material impact

7 The figures for the quarter ended March 31, 2026 and March 31, 2025 are balancing figures between the figures for the audited financial year and year to date unaudited figures up to the third quarter of the respective financial year. The figures up to the third quarter of the current financial year has been reviewed by auditors.

8 Statement of Assets and Liabilities along with Cash Flow Statement as on 31st March 2026 is enclosed herewith.

9 The previous periods/year's numbers have been regrouped/ rearranged wherever necessary to confirm the current period/year presentation

For and on behalf of the Board of Director of
BHARATAM VENTURES LIMITED
(Formerly known as Pet Plastic Limited)

ABHINATH
MANIKRAO
SHINDE

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cn=ABHINATH MANIKRAO SHINDE
Date: 2026.05.27 18:08:46 +05'30'

ABHINATH SHINDE
Managing Director
(DIN: 07076684)
Place : Mumbai
Date : May 27, 2026