

**13<sup>th</sup> November, 2025**

**To,**  
The General Manager,  
Listing department  
**Bombay Stock Exchange,**  
Phiroze Jeejeebhoy Towers, Dalal St,  
Kala Ghoda, Fort, Mumbai,  
Maharashtra - 400001.

**Script Code- 544052**

**Sub: Outcome of Board Meeting held on 13<sup>th</sup> November, 2025.**

**Ref. Intimation under Regulations 30, 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").**

Dear Sir/Madam,

Pursuant to the provisions of Regulations 30, 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"), this is to inform you that the Board of Directors of the Company at their meeting duly held today i.e. 13<sup>th</sup> November, 2025 at the registered office of the company, have, inter alia, Approved and adopted:

1. The Un-Audited Standalone Financial Results for the half year ended 30<sup>th</sup> September, 2025 as recommended by the Audit Committee duly issued by the statutory auditor of the Company;
2. Limited Review report on Standalone Financial Results for the half year ended 30<sup>th</sup> September, 2025, duly issued by the statutory auditor of the Company; and
3. Declaration that the report of Auditor is with unmodified opinion with respect to Un-Audited Financial Results for the Half year ended 30<sup>th</sup> September, 2025;

In view of the above, please find enclosed herewith the following:

1. Un-Audited Standalone Financial Results for Half-year ended as on 30th September, 2025, along with the Limited Review Report on Standalone Financial Results for the half year ended 30<sup>th</sup> September, 2025,
2. Declaration of unmodified opinion for the Half-year ended as on 30th September, 2025.

The results will be published in the newspapers in terms of Regulation 47(1) (b) of SEBI (LODR) Regulations, 2015 in due course.

A copy of the said results along with the Auditors' Report will be made available on the website of the Company i.e. <https://www.benchmarksolution.com/>

Further, please note that the trading Window for trading/ dealing in securities of the Company, which is closed till 15<sup>th</sup> November, 2025, i.e., after 48 hours of declaration of the Un- Audited financial results of the Company for the half year ended 30<sup>th</sup> September, 2025.

The Meeting commenced at 04:15 P.M. and concluded at 4:50 P.M.

You are requested to take the same on your record and acknowledge the receipt.

Thanking You,

Yours faithfully,

**For Benchmark Computer Solutions Limited**

**HEMANT** Digitally signed by  
HEMANT SANIL  
**SANIL** Date: 2025.11.13  
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**Mr. Hemant Muddanna Sanil**  
**DIN: 01245532**  
**Managing Director**

**Encl: As above**

**Reviewer's Report on Unaudited Half Yearly Financial Results of the Benchmark Computer Solutions Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To

Board of Directors

Benchmark Computer Solutions Limited

We have reviewed the accompanying Statement of Un-Audited Financial Results of Benchmark Computer Solutions Limited ("The Company") for the half year ended September 30, 2025 ("the Statement"), being submitted by the Company pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015") with stock exchange. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on this Statement based on our review.

The preparation of the statement in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" prescribed under section 133 of the companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles and generally accepted in India, read with the circular is the responsibility of the company's management and has been approved by the Board of Director of the Company. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. This review is limited primarily to enquiries from company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with Accounting Standards specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the Circular including the manner in which it is to be disclosed, or that it contains any material misstatement.

Thanking You,

For Valawat & Associates

Chartered Accountants

FRN: 003623C

CA Priyansh Valawat

Partner

M.No.: 434660

Date: 13.11.2025

Place: Mumbai

UDIN: 25434660BMGX8909





**Benchmark Computer Solutions Limited**  
[CIN:L72000MH2002PLC137752]

UNIT NO 2, 2ND FLR, JYOTI WIRE HOUSE, PLOT NO 23A SHAH INDL. ESTATE, VEERA DESAI ROAD, ANDHERI (W), MUMBAI  
MAHARASHTRA, INDIA, 400053

**Unaudited Statement of Assets & Liabilities as at September 30, 2025**

(₹ In Lakhs)

Sr. No.	Particulars	As at 30 September 2025	As at March 31, 2025
		UNAUDITED	AUDITED
<b>I</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholders Funds</b>		
	Share Capital	686.40	686.40
	Reserves & Surplus	2,173.33	2,021.83
		<b>2,859.73</b>	<b>2,708.23</b>
<b>2</b>	<b>Non Current Liabilities</b>		
	Long Term Borrowings	81.21	157.26
	Deferred Tax Liability (Net)	10.31	-
	Long Term Provisions	39.79	39.77
		<b>131.31</b>	<b>197.03</b>
<b>3</b>	<b>Current Liabilities</b>		
	Short Term Borrowings	87.22	446.96
	Trade Payables		
	(i) Total outstanding dues of micro enterprises and small enterprises, and;	134.98	116.12
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,412.64	519.61
	Other Current Liabilities	196.82	168.31
	Short Term Provisions	10.68	12.44
		<b>1,842.34</b>	<b>1,263.44</b>
	<b>TOTAL</b>	<b>4,833.38</b>	<b>4,168.70</b>
<b>II</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non Current Assets</b>		
	Property, Plant & Equipments & Intangible Assets		
	(i) Property, Plant & Assets	354.83	393.34
	(ii) Intangible Assets	157.68	148.17
	(iii) Intangible Assets under development	21.87	-
	Non Current Investments	494.06	378.06
	Deferred Tax Assets (Net)	-	7.66
	Other Non Current Assets	10.64	38.25
		<b>1,039.08</b>	<b>965.48</b>
<b>2</b>	<b>Current Assets</b>		
	Inventories	545.75	527.19
	Trade Receivables	1,356.47	721.50
	Cash and Cash Equivalents	1,644.87	1,719.50
	Short Term Loans & Advances	32.96	32.61
	Other Current Assets	214.25	202.42
		<b>3,794.29</b>	<b>3,203.22</b>
	<b>TOTAL</b>	<b>4,833.38</b>	<b>4,168.70</b>

Figures of the previous period / year have been rearranged / reclassified, where necessary, to correspond with current period presentation

Place: Mumbai  
Date: 13.11.2025



For Benchmark Computer Solutions Limited

*Hemant Sanil*  
Hemant Sanil  
Managing Director  
DIN: 01245532



**Benchmark Computer Solutions Limited****[CIN:L72000MH2002PLC137752]**UNIT NO 2, 2ND FLR, JYOTI WIRE HOUSE, PLOT NO 23A SHAIH INDL. ESTATE, VEERA DESAI ROAD, ANDHERI (W), MUMBAI  
MAHARASHTRA, INDIA, 400053**Statement of Unaudited Financial Results for the year ended September 30, 2025****(₹ In Lakhs)**

Particulars	Half Year Ended			Year Ended
	September 30, 2025	March 31, 2025	September 30, 2024	March 31, 2025
	UNAUDITED	AUDITED	AUDITED	AUDITED
I Revenue from Operations	2,863.39	2,445.48	1,897.51	4,342.99
II Other Income	46.80	40.71	55.35	96.06
III Total Income	2,910.18	2,486.19	1,952.86	4,439.05
IV EXPENSES				
Cost of Operations	2,198.39	2,017.21	1,561.54	3,578.75
Changes in Inventories of Stock-in-trade	(18.56)	(150.43)	(275.80)	(426.22)
Employee Benefit Expenses	233.95	284.87	241.14	526.00
Finance Costs	10.81	15.13	19.10	34.23
Depreciation and Amortization Expenses	70.73	83.64	129.37	213.01
Other Expenses	220.01	149.51	136.75	286.26
Total Expenses (IV)	2,715.33	2,399.94	1,812.10	4,212.04
V Profit before tax	194.86	86.25	140.76	227.01
VI Tax expense :				
(i) Current tax	25.38	30.64	39.22	69.87
(ii) Deferred tax	17.97	(10.40)	(1.85)	(12.25)
(iii) Earlier Year Taxation	-	(0.66)	-	(0.66)
Total Tax Expense (VI)	43.35	19.59	37.38	56.96
VII Profit/Loss for the period	151.50	66.66	103.39	170.05
VIII Earnings Per Equity Share (Face Value Rs. 10/- per Share)	2.21	0.97	1.51	2.48
(i) Basic and Diluted (Rs.)				
(*) EPS is not annualised for the half year ended September 30, 2024, March 31, 2025 & September 30, 2025.				

*Ansari*



**Notes on Standalone Financial Results:**

- 1 The above results which are published in accordance with Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations") have been approved by the Board of Directors as their respective meeting held on 13th November, 2025. The Financial results have been prepared in accordance with the Accounting Standards ("AS") as prescribed under section, 133 of the Companies Act, 2013 read with rule 7 of companies (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.
- 2 As per Ministry of Corporate Affairs Notification dated February 16, 2015. Companies whose securities are listed on SME Platform as referred to in Chapter XB of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of Ind AS.
- 3 The balance appearing under the Trade Receivables, Trade Payables, Loans & Advances, Other Current Assets and Liabilities are subject to confirmation and reconciliation and consequent adjustments, if any, will be accounted for in the year of confirmation and / or reconciliation.
- 4 The Figures for half year ending 31 March 2025 are balancing figures between audited figures in respect of full financial year ended 31 March, 2025 and the Audited year to date figures upto half year ended 30 September 2024.
- 5 The amount receivable from M/s. Vardhan SK Healthcare Private Limited Rs. 1.03 Crore is significantly secured by a security deposit Rs. 1 Crore provided by the said party. This security deposit is yet to be forfeited against the outstanding receivable. The company has issued legal notices to M/s. Vardhan SK Healthcare Private Limited for the recovery of the amount due.
- 6 The Company successfully completed its Initial Public Offering (IPO), raising INR 1,067.50 lakh (net of IPO expenses amounting to INR 156.14 lakh) through a fresh issue of equity shares. The IPO proceeds have been fully utilised for the purposes specified in the offer document, and as of 30th September 2025, no unutilised funds remain.
- 7 The Company has identified following segments as reportable segment as per Accounting standard 17
- i) IT infrastructure solutions
  - ii) Software and web based Application development services
  - iii) Application management service (AMS)
  - iv) Leasing of services
- 8 There were no investor complaints received during the period under review.
- 9 There were no exceptional and Extra-Ordinary items for the reporting period.
- 10 The figures for the corresponding previous period have been regrouped / reclassified wherever necessary.

Place: Mumbai  
Date: 13.11.2025



For Benchmark Computer Solutions Limited

  
Hemant Sanil  
Managing Director  
DIN: 01245532



# Benchmark Computer Solutions Limited

[CIN:L72000MH2002PLC137752]

UNIT NO 2, 2ND FLR, JYOTI WIRE HOUSE, PLOT NO 23A SHAH INDL. ESTATE, VEERA DESAI ROAD, ANDHERI (W),  
MUMBAI MAHARASHTRA, INDIA, 400053

Unaudited Cash Flow Statement for the period ended September 30, 2025

(₹ In Lakhs)

Particulars	Year ended 30th September, 2025	Year ended 31st March, 2025
	UNAUDITED	AUDITED
<b>Cash Flow From Operating Activities:</b>		
Net Profit Before Tax	194.86	227.01
<b>Adjustments for:</b>		
Depreciation & Amortisation Expense	70.73	213.01
Finance Cost	10.81	34.23
Interest Income	(40.96)	(75.50)
Dividend Income	(0.67)	(1.06)
Net Gain/Loss on Sale of Investments	(4.84)	(1.42)
<b>Operating Profit Before Working Capital Changes</b>	<b>229.92</b>	<b>396.27</b>
Adjusted for Changes in Working Capital		
Increase / (Decrease) in Other Current Liabilities	28.51	12.33
(Increase) / Decrease in Inventories	(18.56)	(426.22)
(Increase) / Decrease in Short Term Loans & Advances	(12.18)	(29.17)
(Increase) / Decrease in Trade Receivables	(634.97)	15.85
Increase / (Decrease) in Trade Payable	911.88	(279.25)
(Increase) / Decrease in Other Non Current Assets	27.61	(7.97)
Increase / (Decrease) in Short & Long Term Provisions	(1.74)	(1.25)
<b>Cash Generated From Operations</b>	<b>530.46</b>	<b>(319.42)</b>
Net Income Tax Paid (Net of Refunds received)	(25.38)	(69.21)
<b>Net Cash Flow from/(used in) Operating Activities:</b>	<b>505.08</b>	<b>(388.64)</b>
<b>Cash Flow From Investing Activities:</b>		
Acquisition of Property, Plant & Equipments and Intangible Assets	(63.60)	173.32
Net Bank Deposits (Placed)/Matured	(765.62)	408.09
Net Addition to Investments	(111.15)	(195.84)
Interest Income	40.96	75.50
Dividend Income	0.67	1.06
<b>Net Cash Flow from/(used in) Investing Activities:</b>	<b>(898.74)</b>	<b>462.14</b>
<b>Cash Flow from Financing Activities:</b>		
Proceeds from Borrowings (Net)	(435.78)	39.05
Finance Cost	(10.81)	(34.23)
<b>Net Cash Flow from/(used in) Financing Activities:</b>	<b>(446.59)</b>	<b>4.82</b>
Net Increase/(Decrease) in Cash & Cash Equivalents	(840.25)	78.32
Cash & Cash Equivalents as at Beginning of the Year	967.11	888.79
Cash & Cash Equivalents as at End of the Year	<b>126.86</b>	<b>967.11</b>

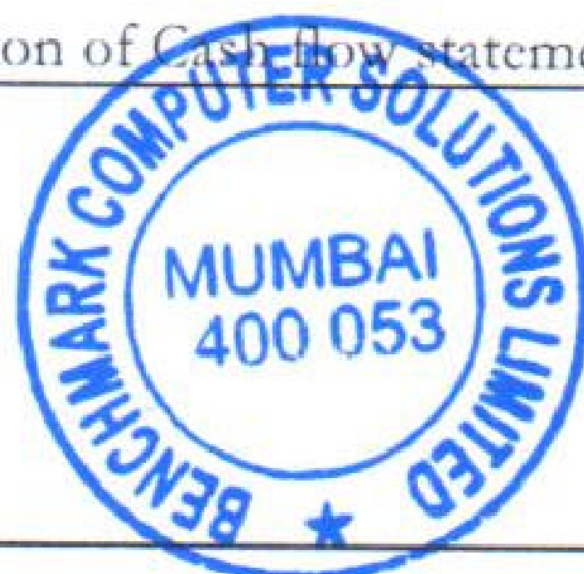
Cash & Cash Equivalents at the end of the year consists of Cash on Hand and Balances with Banks are as follows:

Particulars	Year ended 30th September, 2025	Year ended 31st March, 2025
Cash on Hand	5.61	10.15
Balance With Banks		
In Current accounts	121.25	956.96
	<b>126.86</b>	<b>967.11</b>

**Notes :**

- Figures of the previous period / year have been rearranged / reclassified wherever necessary, to correspond with current period presentation
- The Company has used Indirect method for preparation of Cash flow statement in accordance with Accounting Standard-3.

Place : Mumbai  
Date: 13.11.2025



For Benchmark Computer Solutions Limited

*Hemant Sanil*  
Hemant Sanil  
Managing Director  
DIN: 01245532



**13th November, 2025**

**To,**  
The General Manager,  
Listing department  
**Bombay Stock Exchange,**  
Phiroze Jeejeebhoy Towers, Dalal St,  
Kala Ghoda, Fort, Mumbai,  
Maharashtra - 400001.

**Scrip ID: 544052**

**Sub: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.**

Dear Sir/Madam,

Pursuant to the Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 SEBI Notification No. SEBI / LAD-NRO / GN / 2016-17 / 001 dated May 25, 2016 read with SEBI Circular No. CIR/ CFD / CMD / 56 / 2016 dated May 27, 2016 we, Benchmark Computer Solutions Limited do hereby declare and confirm that the Statutory Auditors of the Company, M/s. Valawat & Associates, Chartered Accountants (Firm Registration No. 003623C), have issued the Audit Report with Unmodified Opinion in respect of the Standalone Financial Results for the half year ended 30<sup>th</sup> September, 2025.

This declaration is being made pursuant to the regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended vide Circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take this declaration on record.

Thanking You,

Yours faithfully,

**For Benchmark Computer Solutions Limited**

**HEMANT** Digitally signed by  
**SANIL** HEMANT SANIL  
Date: 2025.11.13  
17:04:27 +05'30'

**Mr. Hemant Muddanna Sanil**  
**DIN: 01245532**  
**Managing Director**

**Encl: As above**