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

Statement of Financial Results for the year ended March 31, 2025

(₹ In Lakhs)

Particulars	Half Year Ended			Year Ended	
	March 31, 2025	September 30, 2024	March 31, 2024	March 31, 2025	March 31, 2024
	AUDITED	UNAUDITED	AUDITED	AUDITED	AUDITED
I Revenue from Operations	2,445.48	1,897.51	2,164.03	4,342.99	3,461.68
II Other Income	40.71	55.35	37.39	96.06	62.27
III Total Income	**2,486.19**	**1,952.86**	**2,201.42**	**4,439.05**	**3,523.95**
IV EXPENSES					
Purchase of Stock-in-trade	2,017.21	1,561.54	1,525.97	3,578.75	2,404.58
Changes in Inventories of Stock-in-trade	(150.43)	(275.80)	(27.87)	(426.22)	(62.63)
Employee Benefit Expenses	284.87	241.14	225.92	526.00	464.25
Finance Costs	15.13	19.10	30.80	34.23	54.26
Depreciation and Amortization Expenses	83.64	129.37	86.65	213.01	111.77
Other Expenses	149.51	136.75	184.33	286.26	250.02
Total Expenses (IV)	**2,399.94**	**1,812.10**	**2,025.80**	**4,212.04**	**3,222.25**
V Profit before tax	**86.25**	**140.76**	**175.62**	**227.01**	**301.70**
VI Tax expense :					
(i) Current tax	30.64	39.22	40.24	69.87	68.74
(ii) Deferred tax	(10.40)	(1.85)	6.74	(12.25)	8.66
(iii) Earlier Year Taxation	(0.66)	-	3.06	(0.66)	3.06
Total Tax Expense (VI)	**19.59**	**37.38**	**50.04**	**56.96**	**80.46**
VII Profit/Loss for the period	**66.66**	**103.39**	**125.58**	**170.05**	**221.24**
VIII Earnings Per Equity Share (Face Value Rs. 10/- per Share)					
(i) Basic and Diluted (Rs.)	**0.97**	**1.51**	**3.25**	**2.48**	**5.73**
(*) EPS is not annualised for the half year ended March 31, 2025, March 31, 2024 & September 30, 2024.					

BENCHMARK COMPUTER SOLUTIONS LIMITED MUMBAI 400 053

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 23th May, 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 Notificatin 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 Unaudited year to date figures upto half year ended 30 September 2024.

5 We refer to comment in the Emphasis of Matter paragraph of the Limited Review Report dated November 14, 2024. 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 has completed its initial Public Offer (IPO) and had received an amount of INR 1,067.50 Lakh (net off IPO expenses of INR 156.14 Lakh) from proceed out of fresh issue of equity shares. The Utilisation of net IPO proceeds is summarised as below :

(₹ In Lakhs)

Objects of the issue	Amount Proposed to be used	Utilised upto Mar 31, 2025	Un-utilised upto Mar 31, 2025
Capital expenditure	390.00	390.00	-
Working Capital Requirement	380.00	380.00	-
General Corporate Purpose	297.50	286.37	11.13
Total	**1,067.50**	**1,056.37**	**11.13**

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 whereever necessary.

For Benchmark Computer Solutions Limited

BENCHMARK COMPUTER SOLUTIONS LIMITED MUMBAI 400 053

Hmsanis

Hemant Sanil
Managing Director
DIN: 01245532

Place: Mumbai
Date: May 23, 2025

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

Statement of Assets & Liabilities As at March 31st, 2025

(₹ In Lakhs)

Sr. No.	Particulars	As at March 31, 2025 AUDITED	As at March 31, 2024 AUDITED
I	**EQUITY AND LIABILITIES**		
1	**Shareholders Funds**		
	Share Capital	686.40	686.40
	Reserves & Surplus	2,021.83	1,851.78
		2,708.23	**2,538.18**
2	**Non Current Liabilities**		
	Long Term Borrowings	157.26	274.86
	Deferred Tax Liability (Net)	-	4.59
	Long Term Provisions	39.77	34.13
		197.03	**313.58**
3	**Current Liabilities**		
	Short Term Borrowings	446.96	290.30
	Trade Payables		
	(i) Total outstanding dues of micro enterprises and small enterprises,	116.12	152.13
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	519.61	762.86
	Other Current Liabilities	168.31	155.99
	Short Term Provisions	12.44	19.32
		1,263.44	**1,380.60**
	TOTAL	**4,168.70**	**4,232.36**
II	**ASSETS**		
1	**Non Current Assets**		
	Property, Plant & Equipments & Intangible Assets		
	(i) Property, Plant & Assets	393.34	809.20
	(ii) Intangible Assets	148.17	-
	(iii) Intangible Assets under development	-	118.64
	Non Current Investments	378.06	180.81
	Deferred Tax Assets (Net)	7.66	-
	Other Non Current Assets	38.25	30.28
		965.48	**1,138.93**
2	**Current Assets**		
	Inventories	527.19	100.97
	Trade Receivables	721.50	737.34
	Cash and Cash Equivalents	1,719.50	2,049.26
	Short Term Loans & Advances	32.61	29.99
	Other Current Assets	202.42	175.87
		3,203.22	**3,093.43**
	TOTAL	**4,168.70**	**4,232.36**

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

For Benchmark Computer Solutions Limited

Hemsanil

Hemant Sanil
Managing Director
DIN: 01245532

BENCHMARK COMPUTER SOLUTIONS LIMITED MUMBAI 400 053

Place: Mumbai
Date: May 23, 2025

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

Cash Flow Statement for the year ended March 31, 2025

(₹ In Lakhs)

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
	AUDITED	AUDITED
Cash Flow From Operating Activities:		
Net Profit Before Tax	227.01	301.70
Adjustments for:		
Depreciation & Amortisation Expense	213.01	111.77
Finance Cost	34.23	54.26
Interest Income	(75.50)	(56.50)
Dividend Income	(1.06)	(2.37)
Net Gain/Loss on Sale of Investments	(1.42)	(3.29)
Operating Profit Before Working Capital Changes	**396.27**	**405.57**
Adjusted for Changes in Working Capital		
Increase / (Decrease) in Other Current Liablities	12.33	52.05
(Increase) / Decrease in Inventories	(426.22)	(62.63)
(Increase) / Decrease in Short Term Loans & Advances	(29.17)	(120.38)
(Increase) / Decrease in Trade Receivables	15.85	(15.98)
Increase / (Decrease) in Trade Payable	(279.25)	450.61
(Increase) / Decrease in Other Non Current Assets	(7.97)	(0.13)
Increase / (Decrease) in Short & Long Term Provisions	(1.25)	14.67
Cash Generated From Operations	**(319.42)**	**723.78**
Net Income Tax Paid (Net of Refunds received)	(69.21)	(71.81)
Net Cash Flow from/(used in) Operating Activities:	**(388.64)**	**651.96**
Cash Flow From Investing Activities:		
Acquisition of Property, Plant & Equipments and Intangible Assets	173.32	(732.00)
Bank Deposits (Placed)/Matured	408.09	(431.42)
Addition to Investments	(195.84)	(19.61)
Interest Income	75.50	56.50
Dividend Income	1.06	2.37
Net Cash Flow from/(used in) Investing Activities:	**462.14**	**(1,124.16)**
Cash Flow from Financing Activities:		
Proceeds from Borrowings (Net)	39.05	12.10
Proceeds from Issue of Share Capital [IPO]	-	185.40
Securities Premium on Issue of Share Capital -Net	-	842.49
Interest Expenses	(34.23)	(54.26)
Net Cash Flow from/(used in) Financing Activities:	**4.82**	**985.73**
Net Increase/(Decrease) in Cash & Cash Equivalents	78.32	513.53
Cash & Cash Equivalents as at Beginning of the Year	888.79	375.26
Cash & Cash Equivalents as at End of the Year	**967.11**	**888.79**

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

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Cash on Hand	10.15	6.25
Balance With Banks		
In Current accounts	956.96	882.54
	967.11	**888.79**

Notes :

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

2. The Company has used Indirect method for preparation of Cash flow statement in accordance with Accounting Standard-3.

For Benchmark Computer Solutions Limited

BENCHMARK COMPUTER SOLUTIONS LIMITED MUMBAI 400 053

Hemant Sanil
Managing Director
DIN: 01245532

Place : Mumbai
Date: May 23, 2025