BETEX INDIA LIMITED

CIN: L17119GJ1992PLC018073
REGISTERED OFFICE ADDRESS: 436, GIDC PANDESARA, SURAT-394221, GUJARAT, INDIA
Contact No: +91-9879860890 / 7016033889
Email: corporate@betexindia.com www.betexindia.com

Date: 04.11.2026

To,
Department of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, FORT,
Mumbai: 400 001
Scrip Code: 512477

Sub: Outcome of the Board Meeting held on 04th day of November, 2026

Dear Sir/Madam,

We hereby inform the Stock Exchange that pursuant to the Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company in their Meeting held today i.e. Wednesday, the **04th November, 2026**, inter alia, taken following decision:

A) The Board has considered and approved the Standalone and Consolidated Un-audited Financial Results for the Quarter and Half year ended 30th September, 2026 along with the Statement of assets and liabilities and Cash flow statement for the Half year ended 30th September, 2026 and Limited Review Report issued by the Statutory Auditor of the Company are enclosed herewith.

   The aforesaid financial results were also reviewed by the Audit Committee in its meeting held earlier on November 04th, 2026.

The Meeting of the Board of Directors commenced at 05.00 p.m. and concluded at 05:40 p.m.

Please note that in terms of the SEBI (Prohibition of Insider Trading) Regulations, 2015 as amended from time to time, the trading window for dealing in the securities of the Company will be opened after expiry of 48 hours from declaration of un-audited financial results.

Kindly take the same on your record.

Thanking you,

Yours faithfully,

For, BETEX INDIA LIMITED

PRERNA SHARMA

PRERNA SHARMA
Company Secretary & Compliance Officer

Encl as above

Independent Auditor's Limited Review Report on unaudited Standalone financial results for the Quarter and Half year ended 30th September, 2026 of Betex India Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (As Amended).

To,
The Board of Directors,
Betex India Limited.

1. We have reviewed the accompanying statement of Standalone unaudited financial results ('the Statement') of **Betex India Limited** ("the Company") for the Quarter and Half year ended 30th September, 2026 being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Listing Regulations').

2. This Statement which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS-34), prescribed under section 133 of the Companies Act, 2013 ('the Act'), read with the relevant rules issued thereunder and other accounting principles generally accepted In India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We have conducted our review of the Statement in accordance with the Standard on Review Engagements (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 from material misstatement. A review of interim financial information consists of making Inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

HTKS & CO. SURAT CHARTERED ACCOUNTANTS

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Standalone unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR HTKS & CO.
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO. 111032W

CA HARISHANKAR TOSNIWAL
(PARTNER)
MEMBERSHIP NO.: 055043
UDIN: 26055043ZRGAMC9145

PLACE: SURAT
DATE: 04th NOVEMBER, 2026

BETEX INDIA LIMITED

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER 2026

Statement of Standalone Unaudited Financial Results for the Quarter & Half Year Ended 30th September 2026

(₹ In lakhs)

	Particulars	For the quarter months ended			Half Year Ended		For the Year ended
A	Date of start of reporting period	01-07-2026	01-04-2026	01-07-2025	01-04-2026	01-04-2025	01-04-2025
B	Date of end of reporting period	30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Revenue From Operations**						
(a)	Revenue From Operations	2,820.91	2,284.45	2,729.05	5,105.37	4,842.87	10,033.85
(b)	Other Income	136.98	79.97	48.80	216.95	90.85	217.47
	Total Revenue	2,957.89	2,364.42	2,777.85	5,322.31	4,933.72	10,251.32
2	**Expenses**						
(a)	Cost of materials consumed	1,089.12	1,004.64	874.95	2,093.76	1,717.43	3,833.27
(b)	Purchases of stock-in-trade	-	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	88.65	(33.65)	(37.24)	54.99	26.88	50.34
(d)	Employee benefit expense	1,056.42	904.35	1,105.50	1,960.77	1,859.03	3,647.80
(e)	Finance costs	8.07	6.30	5.81	14.37	10.67	67.83
(f)	Depreciation and amortisation expense	26.77	25.37	20.92	52.14	50.15	94.09
(g)	**Other Expenses**						
(i)	Other Expenses	361.66	394.00	688.19	755.67	1,143.36	1,795.64
	Total other expenses	361.66	394.00	688.19	755.67	1,143.36	1,795.64
	Total expenses	2,630.68	2,301.02	2,658.13	4,931.70	4,807.52	9,488.97
3	Profit before exceptional items and tax	327.21	63.40	119.72	390.61	126.20	762.36
4	Exceptional items	-	-	-	-	-	3.63
5	**Profit before tax**	327.21	63.40	119.72	390.61	126.20	765.99

MANISH KUMAR SOMANI

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6	**Tax Expense**						
	Current tax	28.91	33.09	32.68	61.99	32.68	188.39
	Deferred tax	(18.37)	1.19	(4.57)	(17.18)	0.75	10.97
	Total tax expenses	10.54	34.27	28.11	44.81	33.43	199.36
7	**Net Profit Loss for the period**	316.67	29.13	91.61	345.80	92.77	566.63
8	**Other Comprehensive income/(Expense) for period**						
	(i) Items that will not be reclassified to profit or loss						
	Equity Instruments through Other Comprehensive Income	(40.35)	64.24	-	23.89	-	106.71
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-	-	-	-
	Total Other Comprehensive Income for the year (Net of Tax)	(40.35)	64.24	-	23.89	-	106.71
9	**Total Comprehensive Income for the period (9+10)**	**276.32**	**93.37**	**91.61**	**369.69**	**92.77**	**673.34**
10	**Details of equity share capital**						
	Paid-up equity share capital	150.00	150.00	150.00	150.00	150.00	150.00
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
11	**Other Equity (excluding Revaluation Reserves)**						3,907.30
12	**Earnings per equity share**						
	Basic earnings (loss) per share	21.11	1.94	6.11	23.05	6.18	37.78
	Diluted earnings (loss) per share	21.11	1.94	6.11	23.05	6.18	37.78

For BETEX INDIA LIMITED

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Date: 2026.11.04 17:41:23 +05'30'

MANISH SOMANI
MANAGING DIRECTOR
DIN: 00356113

Date: 04.11.2026
Place: SURAT

BETEX INDIA LIMITED

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Statement of Assets and Liability as at 30th September 2026			(₹ In lakhs)
Particulars		Current year ended	Previous year ended
Date of start of reporting period		01-04-2026	01-04-2025
Date of end of reporting period		30-09-2026	31-03-2026
Whether results are audited or unaudited		Unaudited	Audited
	Assets		
1	**Non-current assets**		
	Property, plant and equipment	1,510.54	888.80
	Capital work-in-progress	-	6.30
	Intangible assets	-	
	Investment property	-	-
	Goodwill	-	-
	Other intangible assets	-	-
	Intangible assets under development	-	-
	Non-current financial assets		
	Non-current investments	755.27	755.27
	Loans , Non - current	-	-
	Other Non current Financial assets	-	-
	Total non-current financial assets	**755.27**	**755.27**
	Deferred tax assets (net)	-	-
	Other non-current assets	183.18	117.00
	Total non-current assets	**2,448.99**	**1,767.38**

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BETEX INDIA LIMITED

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2	**Current assets**		
	Inventories	103.70	92.29
	Current financial asset		
	Current investments	845.92	688.29
	Trade receivables	2,458.88	1,805.27
	Cash and cash equivalents	17.10	74.01
	Bank balance other than cash and cash equivalents	136.53	607.58
	Loans, current	792.95	873.24
	Total current financial assets	**4,251.39**	**4,048.39**
	Current tax assets (net)	-	-
	Other current assets	896.90	495.40
	Total current assets	**5,251.98**	**4,636.08**
3	Non-current assets classified as held for sale	-	-
4	Regulatory deferral account debit balances and related deferred tax Assets	-	-
	Total assets	**7,700.97**	**6,403.45**
	Equity and liabilities		
1	**Equity**		
	Equity Share capital	199.69	199.69
	Other equity	4,276.99	3,907.30
	Total equity	**4,476.68**	**4,106.99**
2	**Liabilities**		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	93.10	74.23
	Trade payables, non-current	-	-

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	Other non-current financial liabilities	-	-
	Total non-current financial liabilities	**93.10**	**74.23**
	Provisions, non-current	-	-
	Deferred tax liabilities (net)	-	17.18
	Deferred government grants, Non-current	-	-
	Other non-current liabilities	-	-
	Total non-current liabilities	**93.10**	**91.41**
	Current liabilities		
	Current financial liabilities		
	Borrowings, current	1,872.49	1,093.45
	Trade Payables	666.48	427.82
	Micro, Small & Medium Enterprises	355.90	203.88
	Other than Micro, Small & Medium Ent.	310.58	223.94
	Other current financial liabilities	-	-
	Total current financial liabilities	**2,538.97**	**1,521.27**

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	Other current liabilities	**341.84**	**495.39**
	Provisions, current	**250.38**	**188.39**
	Current tax liabilities (Net)	-	-
	Deferred government grants, Current	-	-
	Total current liabilities	**3,131.19**	**2,205.05**
3	**Liabilities directly associated with assets in disposal group classified as held for sale**	-	-
4	**Regulatory deferral account credit balances and related deferred tax liability**	-	-
	Total liabilities	**3,224.29**	**2,296.46**
	Total equity and liabilities	**7,700.97**	**6,403.45**

For BETEX INDIA LIMITED

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MANISH SOMANI
MANAGING DIRECTOR
DIN: 00356113

Date: 04.11.2026
Place: SURAT

BETEX INDIA LIMITED

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NOTES	
1	The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the company at its meeting held on 4th November, 2026.
2	The Auditor of the Company has carried out a "Limited Review" of the financial results for the Quarter ended 30th September, 2025 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and has expressed his unqualified Opinion.
3	The Company is operating in Textile Business only therefore, there is only one reportable segment.
4	These above unaudited financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in section 133 of the Companies Act, 2013.
5	Figures of previous period are re-grouped/re-classified wherever necessary to correspond to the figures of the current reporting period.

For BETEX INDIA LIMITED

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MANAGING DIRECTOR
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CASH FLOW STATEMENT ANNEXED TO THE FINANCIAL RESULTS FOR THE HALF-YEAR ENDED 30Th September, 2025		30-09-2026 Unaudited (` in lakhs)	2025-26 Audited (` in lakhs)
(A) Cash Flow from Operating Activities :			
	Net profit beforeTax and Extraordinary Items	**390.61**	**872.70**
	Adjusted For :		
	Depreciation	52.14	94.09
	Interest Paid	14.37	
	Interest Income	-12.70	
	Extra-ordinary item ((Profit) /loss on sale of assets)	-81.36	-15.93
	Other adjustments for non-cash items		23.62
	Operating Profit before Working Capital Charges	**363.06**	**974.47**
	Adjusted For :		
	Trade and other receivables	-653.62	41.33
	Inventories	-11.40	64.45
	Other Current Asst	-279.84	-118.47
	Other Current Liability & Provisions	-135.17	369.73
	Trade payables & Provisions	147.10	-1,078.79
	Cash Generated From Operations	**-569.87**	**252.72**
	Interest Paid on operations	-	
	Cash flow before Extraordinary items	**-569.87**	**252.72**
	Short Provision for taxation (Earlier Year)	-	-
	Current tax	-61.99	-188.39
	Net Cash from Operating Activities	**-631.86**	**64.33**
(B) Cash Flow from Investing Activities			
	Interest Income	12.70	
	Purchase of Fixed Assets	-789.23	-194.22
	Capital Work in Progress		-6.30
	Sales of Fixed Assets	-	13.17

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	(Purchase) / Sales of Investments	- 52.38	- 102.68
	Inc/ Dec In loan Given	149.27	
	Net Cash used in Investing Activities	**- 679.64**	**- 290.03**
(C) Cash Flow from Financing Activities			
	Proceeds/ (Repayment) of Borrowings	797.91	237.33
	Interest Paid on Term Loan	- 14.37	
	Dividend Paid	-	-
	Net Cash used in Financial Activities	**783.54**	**237.33**
NET INCREASE IN CASH & CASH EQUIVALENTS (A)+(B)+(C)		**- 527.96**	**11.63**
Opening Cash and Cash Equivalents		**681.60**	**669.97**
Add: On Amalgamation		**-**	**-**
Closing Cash and Cash Equivalents		**153.64**	**681.60**

For BETEX INDIA LIMITED

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MANISH SOMANI
MANAGING DIRECTOR
DIN: 00356113

Date: 04.11.2026
Place: SURAT

Independent Auditor's Limited Review Report on unaudited Consolidated financial results for the Quarter and Half year ended 30th September, 2026 of Betex India Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (As Amended).

To,
The Board of Directors,
Betex India Limited.

1. We have reviewed the accompanying statement of Consolidated unaudited financial results ('the Statement') of **Betex India Limited** ("the Company") for the Quarter and Half year ended 30th September, 2026 being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Listing Regulations').

2. This Statement which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS-34), prescribed under section 133 of the Companies Act, 2013 ('the Act'), read with the relevant rules issued thereunder and other accounting principles generally accepted In India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We have conducted our review of the Statement in accordance with the Standard on Review Engagements (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 from material misstatement. A review of interim financial information consists of making Inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

HTKS & CO. SURAT CHARTERED ACCOUNTANTS

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Consolidated unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The consolidated unaudited financial results includes the interim financial results of one associate company which has not been reviewed by its auditor, whose interim financial results reflect total revenue of Rs. Nil, total Net Profit after tax of Rs. 1.16 Lakhs and total comprehensive Profit of Rs. 1.16 Lakhs for the quarter and half year ended 30th September, 2026 as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group. Our opinion on the statement is not modified in respect of the above matter.

FOR HTKS & CO.
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO. 111032W





CA HARISHANKAR TOSNIWAL
(PARTNER)
MEMBERSHIP NO.: 055043
UDIN: 26055043EJCVFG8104

PLACE: SURAT
DATE: 04th NOVEMBER, 2026

BETEX INDIA LIMITED

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER 2026

(₹ In lakhs)

	Particulars	For the quarter months ended			Half Year Ended		For the Year ended
A	Date of start of reporting period	01-07-2026	01-04-2026	01-07-2025	01-04-2026	01-04-2025	01-04-2025
B	Date of end of reporting period	30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Revenue From Operations**						
(a)	Revenue From Operations	2,820.91	2,284.45	2,729.05	5,105.37	4,842.87	10,033.85
(b)	Other Income	136.98	79.97	48.80	216.95	90.85	217.47
	Total Revenue	2,957.89	2,364.42	2,777.85	5,322.31	4,933.72	10,251.32
2	**Expenses**						
(a)	Cost of materials consumed	1,089.12	1,004.64	874.95	2,093.76	1,717.43	3,833.27
(b)	Purchases of stock-in-trade	-	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	88.65	(33.65)	(37.24)	54.99	26.88	50.34
(d)	Employee benefit expense	1,056.42	904.35	1,105.50	1,960.77	1,859.03	3,647.80
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(f)	Depreciation and amortisation expense	26.77	25.37	20.92	52.14	50.15	94.09
(g)	**Other Expenses**						
(i)	Other Expenses	361.66	394.00	688.19	755.67	1,143.36	1,795.64
	Total other expenses	361.66	394.00	688.19	755.67	1,143.36	1,795.64
	Total expenses	2,630.68	2,301.02	2,658.13	4,931.70	4,807.52	9,488.97
3	Profit before exceptional items and tax	327.21	63.40	119.72	390.61	126.20	762.36
4	Exceptional items	-	-	-	-	-	3.63
5	**Profit before tax**	327.21	63.40	119.72	390.61	126.20	765.99
6	**Tax Expense**						
	Current tax	28.91	33.09	32.68	61.99	32.68	188.39
	Deferred tax	(18.37)	1.19	(4.57)	(17.18)	0.75	10.97
	Total tax expenses	10.54	34.27	28.11	44.81	33.43	199.36
7	**Net Profit Loss for the period**	316.67	29.13	91.61	345.80	92.77	566.63

MANISH KUMAR SOMANI

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BETEX INDIA LIMITED

CIN: L17119GJ1992PLC018073

REGISTERED OFFICE ADDRESS: 436, GIDC PANDESARA, SURAT-394221, GUJARAT, INDIA

Contact No: +91-9879860890 / 7016033889

Email: corporate@betexindia.com www.betexindia.com

8	**Other Comprehensive income/(Expense) for period**						
	(i) Items that will not be reclassified to profit or loss						
	Equity Instruments through Other Comprehensive Income	(40.35)	64.24	-	23.89	-	106.71
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-	-	-	-
	Total Other Comprehensive Income for the year (Net of Tax)	(40.35)	64.24	-	23.89	-	106.71
9	**Total Comprehensive Income for the period (9+10)**	**276.32**	**93.37**	**91.61**	**369.69**	**92.77**	**673.34**
10	Share of Profit After Tax of Associate Concern	0.63	0.52	-	1.16	-	2.39
	Total Profit / (Loss) for the period (9+10)	**276.96**	**93.89**	**91.61**	**370.84**	**92.77**	**675.73**
11	**Details of equity share capital**						
	Paid-up equity share capital	150.00	150.00	150.00	150.00	150.00	150.00
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
12	**Other Equity (excluding Revaluation Reserves)**						3,909.69
13	**Earnings per equity share**						
	Basic earnings (loss) per share	21.15	1.98	6.11	23.13	6.18	37.93
	Diluted earnings (loss) per share	21.15	1.98	6.11	23.13	6.18	37.93

For BETEX INDIA LIMITED

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Date: 2026.11.04 17:47:41 +05'30'

MANISH SOMANI

MANAGING DIRECTOR

DIN: 00356113

Date: 04.11.2026

Place: SURAT

BETEX INDIA LIMITED

CIN: L17119GJ1992PLC018073
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Statement of Assets and Liability as at 30th September 2026			(₹ In lakhs)
Particulars		Current year ended	Previous year ended
Date of start of reporting period		01-04-2026	01-04-2025
Date of end of reporting period		30-09-2026	31-03-2026
Whether results are audited or unaudited		Unaudited	Audited
	Assets		
1	**Non-current assets**		
	Property, plant and equipment	1,510.54	888.80
	Capital work-in-progress	-	6.30
	Intangible assets	-	-
	Investment property	-	-
	Goodwill	-	-
	Other intangible assets	-	-
	Intangible assets under development	-	-
	Non-current financial assets		
	Non-current investments	758.82	757.66
	Loans , Non - current	-	-
	Other Non current Financial assets	-	-
	Total non-current financial assets	**758.82**	**757.66**
	Deferred tax assets (net)	-	-
	Other non-current assets	183.18	117.00
	Total non-current assets	**2,452.54**	**1,769.77**
2	**Current assets**		
	Inventories	103.70	92.29
	Current financial asset		
	Current investments	845.92	688.29
	Trade receivables	2,458.88	1,805.27
	Cash and cash equivalents	17.10	74.01
	Bank balance other than cash and cash equivalents	136.53	607.58
	Loans, current	792.95	873.24
	Total current financial assets	**4,251.39**	**4,048.39**
	Current tax assets (net)	-	-
	Other current assets	896.90	495.40
	Total current assets	**5,251.98**	**4,636.08**
3	Non-current assets classified as held for sale	-	-
4	Regulatory deferral account debit balances and related deferred tax	-	-
	Total assets	**7,704.52**	**6,405.85**

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BETEX INDIA LIMITED

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	Equity and liabilities		
1	**Equity**		
	Equity Share capital	199.69	199.69
	Other equity	4,280.53	3,909.69
	Total equity	**4,480.23**	**4,109.39**
2	**Liabilities**		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	93.10	74.23
	Trade payables, non-current	-	-
	Other non-current financial liabilities	-	-
	Total non-current financial liabilities	**93.10**	**74.23**
	Provisions, non-current	-	-
	Deferred tax liabilities (net)	-	17.18
	Deferred government grants, Non-current	-	-
	Other non-current liabilities	-	-
	Total non-current liabilities	**93.10**	**91.41**
	Current liabilities		
	Current financial liabilities		
	Borrowings, current	1,872.49	1,093.45
	Trade Payables		
	Micro, Small & Medium Enterprises	355.90	203.88
	Other than Micro, Small & Medium Ent.	310.58	223.94
	Other current financial liabilities	-	-
	Total current financial liabilities	**2,538.97**	**1,521.28**

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Other current liabilities	341.84	495.39
Provisions, current	250.38	188.39
Current tax liabilities (Net)	-	-
Deferred government grants, Current	-	-
Total current liabilities	**3,131.19**	**2,205.05**
Liabilities directly associated with assets in disposal group classified as held for sale	-	-
Regulatory deferral account credit balances and related deferred tax liability	-	-
Total liabilities	**3,224.29**	**2,296.46**
Total equity and liabilities	**7,700.97**	**6,403.45**

For BETEX INDIA LIMITED

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Date: 2026.11.04 17:49:22 +05'30'

MANISH SOMANI

MANAGING DIRECTOR

DIN: 00356113

Date: 04.11.2026

Place: SURAT

BETEX INDIA LIMITED

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NOTES	
1	The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the company at its meeting held on 04th November, 2026.
2	The Auditor of the Company has carried out a "Limited Review" of the financial results for the Quarter ended 30th September, 2026 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and has expressed his unqualified Opinion.
3	The Company is operating in Textile Business only therefore, there is only one reportable segment.
4	These above unaudited financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in section 133 of the Companies Act, 2013.
5	Figures of previous period are re-grouped/re-classified wherever necessary to correspond to the figures of the current reporting period.

For BETEX INDIA LIMITED

MANISH KUMAR SOMANI

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MANISH SOMANI
MANAGING DIRECTOR
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BETEX INDIA LIMITED

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CASH FLOW STATEMENT ANNEXED TO THE FINANCIAL RESULTS FOR THE HALF-YEAR ENDED 30Th September, 2026		30-09-2026 Unaudited (` in lakhs)	2025-26 Audited (` in lakhs)
(A) Cash Flow from Operating Activities :			
	Net profit beforeTax and Extraordinary Items	**391.76**	**875.09**
	Adjusted For :		
	Depreciation	52.14	94.09
	Interest Paid	14.37	-
	Interest Income	-12.70	-
	Extra ordinary item ((Profit) /loss on sale of assets)	-81.36	-15.93
	Other adjustments for non-cash items		23.62
	Operating Profit before Working Capital Charges	**364.22**	**976.87**
	Adjusted For :		
	Trade and other receivables	-653.62	41.33
	Inventories	-11.40	64.45
	Other Current Asst	-279.84	-118.47
	Other Current Liability & Provisions	-135.17	369.73
	Trade payables & Provisions	-147.10	-1,078.79
	Cash Generated From Operations	**-568.71**	**255.12**
	Interest Paid on operations	-	
	Cash flow before Extraordinary items	**-568.71**	**255.12**
	Short Provision for taxation (Earlier Year)	-	-
	Current tax	-61.99	-188.39
	Net Cash from Operating Activities	**-630.70**	**66.73**
(B) Cash Flow from Investing Activities			
	Interest Income	12.70	
	Purchase of Fixed Assets	-789.23	-194.22
	Capital Work in Progress	-	-6.30
	Sales of Fixed Assets	-	13.17
	(Purchase) / Sales of Investments	-52.38	-102.68

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	Proceeds From Investments or Equity Instruments	- 1.16	- 2.39
	Inc/ Dec In loan Given	149.27	-
	Net Cash used in Investing Activities	**- 680.80**	**- 292.42**
(C) Cash Flow from Financing Activities			
	Proceeds/ (Repayment) of Borrowings	797.91	237.33
	Interest Paid on Term Loan	- 14.37	-
	Dividend Paid	-	-
	Net Cash used in Financial Activities	**783.54**	**237.33**
NET INCREASE IN CASH & CASH EQUIVALENTS (A)+(B)+(C)		**- 527.96**	**11.63**
Opening Cash and Cash Equivalents		**681.60**	**669.97**
Add: On Amalgamation		**-**	**-**
Closing Cash and Cash Equivalents		**153.64**	**681.60**

For BETEX INDIA LIMITED

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MANISH SOMANI
MANAGING DIRECTOR
DIN: 00356113

Date: 04.11.2026
Place: SURAT