

# **BIRLA TRANSASIA CARPETS LIMITED**

CIN: L17222UP1972PLC004772/ Email Id: [btcl.birlagroup@gmail.com](mailto:btcl.birlagroup@gmail.com)/Phone No:22851034  
Reg Off: 3A/246A, Flat No 2, Azad Nagar, Kanpur Nagar, Kanpur, Arya Nagar (Kanpur Nagar), Kanpur  
Nagar, Arya Nagar, Uttar Pradesh: 208002

---

**CERTIFIED TRUE COPY OF THE RESOLUTION PASSED AT THE MEETING OF THE BOARD OF DIRECTORS OF BIRLA TRANSASIA CARPETS LIMITED HELD ON FRIDAY, 22<sup>ND</sup> DAY OF MAY, 2026 AT THE REGISTERED OFFICE OF THE COMPANY SITUAED AT 3A/246A, FLAT NO 2, AZAD NAGAR, KANPUR NAGAR, KANPUR, ARYA NAGAR (KANPUR NAGAR), KANPUR NAGAR, ARYA NAGAR, UTTAR PRADESH: 208002AT 11:00 A.M.**

---

“RESOLVED THAT pursuant to the Regulation 33(2)(b) of SEBI (Listing Obligations and Disclosure Requirement) 2015 and other applicable provisions of Companies Act, 2013, SEBI(Listing Obligations and Disclosure Requirement) 2015 read with Rules thereunder (including any statutory modifications or re-enactment thereof, for the time being in force), consent of the Board be and is hereby accorded to authorize Mr. Arun Kumar Singhi, Director of the Company to sign quarterly financial Results for the quarter ended 31<sup>st</sup> March,2026 of the Company.

**RESOLVED FURTHER THAT** Mr. Arun Kumar Singhi, Director of the Company, be and is hereby authorized to do all such acts, deeds and things as may be necessary to give effect to aforementioned resolution.

**CERTIFIED TRUE COPY**

**For and on Behalf of  
BIRLA TRANSASIA CARPETS LIMITED**

Manish  
Bhargan Rane

Digitally signed by  
Manish Bhargan Rane  
Date: 2026.05.22  
14:11:09 +05'30'

.....  
**MANISH BHARGAN RANE  
DIRECTOR  
DIN: 02241561**

# BIRLA TRANSASIA CARPETS LIMITED

CIN: L17222UP1972PLC004772/ Email Id: [btcl.birlagroup@gmail.com](mailto:btcl.birlagroup@gmail.com)/Phone No:22851034  
Reg Off: 3A/246A, Flat No 2, Azad Nagar, Kanpur Nagar, Kanpur, Arya Nagar (Kanpur Nagar), Kanpur  
Nagar, Arya Nagar, Uttar Pradesh: 208002

---

To,  
Department of Corporate Services,  
**BSE Limited,**  
Floor 25, P.J. Towers,  
Dalal Street,  
Mumbai-400 001

Date: 22<sup>nd</sup> May, 2026

**Scrip Code: 503823**

**Sub: Outcome of the Board Meeting held on 22<sup>nd</sup> May, 2026.**

Pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held today considered and approved, inter alia, the following:

1. Statement of Standalone Audited Financial Results along with Statutory Auditor's Report of the Company as per Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for the quarter ended 31<sup>st</sup> March, 2026.

The Board Meeting commenced at 01.00 p.m. and concluded at 02.05 p.m.

Kindly take the same on your records & oblige.

Thanking you,

Yours faithfully,

**FOR BIRLA TRANSASIA CARPETS LIMITED**

ARUN KUMAR SINGHI  
Digitally signed by  
ARUN KUMAR SINGHI  
Date: 2026.05.22  
14:13:29 +05'30'

.....  
**ARUN KUMAR SINGHI**  
**DIRECTOR**  
**DIN: 00309207**



# **JOSHI CHHADVA & CO LLP**

## **CHARTERED ACCOUNTANTS**

**Independent Auditor' Report on Quarterly and year to date audited Financial Results of Limited pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. as amended**

**TO THE BOARD OF DIRECTORS OF BIRLA TRANSASIA CARPETS LIMITED**

### **Report on the Audit of the Standalone Financial Statements**

#### **Opinion**

We have audited the accompanying financial statements of **BIRLA TRANSASIA CARPETS LIMITED** ("the Company"), for the quarter and year ended 31 March 2026, attached herewith, being submitted by the company pursuant to the requirement of regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended (Listing Regulations).

In our opinion to the best of information and according to explanations given to us the aforesaid financial results read with note therein.

- a. are presented in accordance with the requirements of regulations 33 of the listing regulations in these regards' and
- b. give a true and fair view in conformity with the regulation and measurements principal laid down in the applicable Indian Accounting Standard, and other accounting principal accepted in India specified under section 133 of the Act, of the state of affairs (financial position) of the company as at 31<sup>st</sup> March 2026, and its profit and loss A/c (financial performance including other comprehensive Income), its cash flow.

#### **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 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the 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 we have obtained, is sufficient and appropriate to provide a basis for our opinion on the financial results.

#### **Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

### **Management's Responsibility for the Financial Statements**

The Company's Board of Directors is responsible for the matters in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of state of affairs (financial position), Profit or loss (financial Performance including other comprehensive income), change in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards ('Ind AS') the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the 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 the 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 Company's Management and the Board of Directors are responsible for overseeing the company's financial reporting process.

### **Auditor's Responsibility**

Our objectives are to obtain reasonable assurance about whether the 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 financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the 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 through a separate report on the complete set of financial statements 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 in the financial results 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 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 disclosure in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusion is 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 presentations, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transaction and events in a manner that achieves fair presentations.
- Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement 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 Statement.

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 Matter**

The financial results include the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year 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.

**<<This space is kept blank intentionally>>**

As per our Report of even date

For Joshi Chhadva & Co. LLP  
Chartered Accountants  
Firm Registration No. W100840



CA Vyankatesh G. Joshi  
Place: Mumbai  
Date: 22-05-2026  
Membership No. 600451  
UDIN: 26600451WEJALE9908



**BIRLA TRANSASIA CARPETS LIMITED**

CIN L17222UP1972PLC004772

Registered Office : 3A/246A, FLAT NO 2, AZAD NAGAR, KANPUR NAGAR, KANPUR, ARYA NAGAR, UTTAR PRADESH: 208002

**Standalone Statement Of Audited Financial Results For The Quarter & Year Ended 31st March 2026**

Sr. No.	Particulars	₹ In Lakhs				
		Quarter ended on			Year ended	
		31.03.2026 (Audited)	31.12.2025 (Refer to Note 6)	31.03.2025 (Unaudited)	31.03.2026 (Refer to Note 6)	31.03.2025 (Audited)
<b>1</b>	<b>Revenue from Operations</b>					
(a)	Other Operating Income	-	-	-	-	-
(b)	Other Income	-	-	-	-	-
	<b>Total Income (a+b)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2</b>	<b>Expenditure</b>					
(a)	Employees benefits expenses	-	-	-	-	-
(b)	Finance Costs	-	-	-	-	-
(c)	Depreciation, Amortization & Depletion Expenses	-	-	-	-	-
(d)	Other Expenses	85.99	3.17	0.20	96.89	0.20
	<b>Total Expenditure (a to d)</b>	<b>85.99</b>	<b>3.17</b>	<b>0.20</b>	<b>96.89</b>	<b>0.20</b>
<b>3</b>	<b>Profit / (Loss) before exceptional items and tax(1-2)</b>	<b>(85.99)</b>	<b>(3.17)</b>	<b>(0.20)</b>	<b>(96.89)</b>	<b>(0.20)</b>
<b>4</b>	<b>Exceptional items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>5</b>	<b>Profit / (Loss) after exceptional items and tax (3-4)</b>	<b>(85.99)</b>	<b>(3.17)</b>	<b>(0.20)</b>	<b>(96.89)</b>	<b>(0.20)</b>
<b>6</b>	<b>Tax Expense:</b>					
(a)	Current Tax	-	-	-	-	-
(b)	Deferred Tax	-	-	-	-	-
(c)	Earlier year Tax Adjustments	-	-	-	-	-
<b>7</b>	<b>Profit / (Loss) for the period (5-6)</b>	<b>(85.99)</b>	<b>(3.17)</b>	<b>(0.20)</b>	<b>(96.89)</b>	<b>(0.20)</b>
<b>8</b>	<b>Profit/(Loss) from discontinued operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>9</b>	<b>Tax expenses of discontinuing operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>10</b>	<b>Net profit (loss) from discontinued operation after tax (8-9)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>11</b>	<b>Profit/ (Loss) for the period (7+10)</b>	<b>(85.99)</b>	<b>(3.17)</b>	<b>(0.20)</b>	<b>(96.89)</b>	<b>(0.20)</b>
<b>12</b>	<b>Other Comprehensive Income</b>					
(a)	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to	-	-	-	-	-
(b)	(i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to pro	-	-	-	-	-
	<b>Total other comprehensive income net of taxes</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>13</b>	<b>Total Comprehensive Income for the period/year (7+12)</b>					
	<b>Comprising Profit (Loss) and Other comprehensive Income</b>	<b>(85.99)</b>	<b>(3.17)</b>	<b>(0.20)</b>	<b>(96.89)</b>	<b>(0.20)</b>
<b>14</b>	<b>Paid up Equity Share Capital (face value Rs.10 each, fully paid)</b>	<b>283.50</b>	<b>283.50</b>	<b>283.50</b>	<b>283.50</b>	<b>283.50</b>
<b>15</b>	<b>Other Equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Earning per equity share of Rs.2/- each</b>					
(1)	Basic	(0.61)	(0.02)	(0.00)	(0.68)	(0.00)
(2)	Diluted	(0.61)	(0.02)	(0.00)	(0.68)	(0.00)

See accompanying note to the financial results:

Statement of Assets and Liabilities (Standalone- Ind AS compliant) for the year ended March 31, 2026

Particulars	March 31, 2026	March 31, 2025
	(Audited)	(Audited)
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment		
Financial Assets		
(i) Loan	93.36	93.36
(ii) Other	12.70	11.70
Other Non Current Assets	13.88	13.88
<b>Total Non Current Assets</b>	<b>119.94</b>	<b>118.94</b>
Deferred Tax Assets	-	-
<b>Current Assets</b>		
Trade receivables	35.61	35.61
Cash and cash equivalents	1.52	1.52
Other Current Assets	74.27	74.27
<b>Total</b>	<b>111.40</b>	<b>111.40</b>
<b>TOTAL ASSETS</b>	<b>231.34</b>	<b>230.34</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	283.50	283.50
Other Equity	(3,082.22)	(2,985.33)
<b>Total</b>	<b>(2,798.72)</b>	<b>(2,701.82)</b>
<b>LIABILITIES</b>		
<b>Non-current Liabilities</b>		
(a)Provisons	10.69	10.69
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
<b>Financial liabilities</b>		
Borrowings	2,407.50	2,407.50
Trade Payable	262.90	165.01
Other Financial Liabilities	-	-
Other Current Liabilities	348.98	348.98
<b>Total</b>	<b>3,030.06</b>	<b>2,932.17</b>
<b>Total Equity and Liabilities</b>	<b>231.34</b>	<b>230.34</b>

Particulars	March 31, 2026	March 31, 2025
	Amount (Rs.)	Amount (Rs.)
<b>Cash Flow From Operating Activities</b>		
Net Profit / (Loss) Before Taxation & Extra Ordinary Item	(96.89)	(0.20)
<b>Adjustment For</b>		
Finance Cost	-	-
<b>Operating Profit Before Working Capital Changes</b>	<b>(96.89)</b>	<b>(0.20)</b>
<b>Adjustment for:</b>		
(Increase)/Decrease in Trade Receivable	-	-
(Increase)/Decrease in Short Term Loans & Advance	-	-
(Increase)/Decrease in Other Current Assets	-	-
(Decrease) / Increase in Borrowings	-	-
(Decrease) / Increase in Trade Payables	97.89	-
(Decrease) / Increase in Other current Liabilities	-	0.20
<b>Sub Total of working capital adjustments</b>	<b>97.89</b>	<b>0.20</b>
<b>Cash Generation From Operations</b>	<b>1.00</b>	<b>(0.00)</b>
Prior year tax adjustments	-	-
<b>Net Cash From Operating Activities</b>	<b>1.00</b>	<b>(0.00)</b>
<b>Cash Flow From Investing Activities</b>		
Interest Received	-	-
Purchase of Fixed Assets	-	-
Other Non Current Financial Asset	-1.00	-
Long Term Loans	-	-
<b>Net cash from / (In used) in investing activities(B)</b>	<b>(1.00)</b>	<b>-</b>
<b>Cash Flow From Financial Activites</b>		
Finance Cost	-	-
Proceeds from Share Capital	-	-
<b>Net Cash flow from Financing Activities (C)</b>	<b>-</b>	<b>-</b>
<b>Net Increase in Cash and Cash Equivalent (A+B+C)</b>	<b>0.00</b>	<b>(0.00)</b>
Cash & Cash Equivalent at the beginning of the year	<b>1.52</b>	<b>1.52</b>
Cash & Cash Equivalent at the end of the year	<b>1.52</b>	<b>1.52</b>
<b>Components of Cash and Cash equivalent</b>		
Cash on Hand	-	-
With Banks-		
On current account	1.52	1.52
On deposit account	-	-
<b>Total Cash and Cash Equivalent</b>	<b>1.52</b>	<b>1.52</b>

**Notes :**

- 1 The Statement of financial result has been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and the recognised accounting practices and policies to the extent applicable.
- 2 The above statement of financial results has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 22/05/2026.
- 3 The company operates mainly one segment, accordingly there are no separate reportable segment as per Ind AS-108- Operating Segment.
- 4 Previous period's figures have been reclassified, wherever necessary, to correspond with those of the current period.
- 5 Investors can view the Financial Results of the Company at the Company's website [www.btclbybg.com](http://www.btclbybg.com) or at the websites of BSE([www.bseindia.com](http://www.bseindia.com)).
- 6 The figures for the quarter ended March 31, 2026 and March 31, 2025 in each of the financial years are the balancing figures in respect of the half year end and the year to date figures upto the end of the first quarter of the respective financial year.

For and On behalf of Board  
For BIRLA TRANSASIA CARPETS LIMITED

ARUN  
KUMAR  
SINGHI

Digitally signed by  
ARUN KUMAR SINGHI  
Date: 2026.05.22  
14:17:41 +05:30'

**Arun Kumar Singhi**  
Director  
DIN: 00309207

Place: Mumbai  
Date: 22/05/2026