

BETEX INDIA LIMITED

CIN: L17119GJ1992PLC018073

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

Contact No: (91-261) 2898595/2898596

Email: corporate@betexindia.com

www.betexindia.com

Date: 30.05.2026

**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 30th day of May, 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. **Saturday, the 30th May, 2026**, inter alia, taken following decision:

- A) Audited Standalone and Consolidated Financial Results for the quarter and year ended 31st March, 2026 along with Statement of Assets and Liabilities and Cash Flow Statement for the financial year ended 31st March, 2026.
- B) Pursuant Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May 2016, the Company hereby declares that M/s. HTKS & Co, Chartered Accountants, Surat, the Statutory Auditors of the Company have issued the Audit Reports on the Audited Standalone and consolidated financial results of the Company for the quarter and year ended 31st March, 2026 with qualified opinion.
- C) M/s. Dhirren R. Dave & Co., Practicing Company Secretaries has been re-appointed as Secretarial Auditor of the Company for the financial year 2026-27.
- D) M/s ARVP & Co., (Firm Registration No. 101482W) Chartered Accountants, Surat, Gujarat has been re-appointed as Internal Auditor of the Company for financial year 2026-27.

The Company has also made necessary arrangements to publish the extracts of the financial results in the newspapers pursuant to the requirements as prescribed under the Listing Regulations.

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

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Company will open after expiry of 48 hours from declaration of audited financial results in public domain.

The Meeting of the Board of Directors commenced at 12:30 P.M. and concluded at 04:45 P.M.

Kindly take the same on your record.

Thanking you,

Yours faithfully,

For, BETEX INDIA LIMITED

PRERNA SHARMA
Company Secretary & Compliance Officer

Encl as above

INDEPENDENT AUDITOR'S REPORT (MODIFIED OPINION) ON THE AUDIT OF THE STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026 OF THE BETEX INDIA LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.

To,
The Board of Directors,
Betex India Limited.

Report on the Audit of the Standalone Financial Results

Qualified Opinion

We have audited the accompanying Standalone Financial Results of **BETEX INDIA LIMITED** ("the Company"), for the quarter and the year ended **31st March, 2026**, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us, except for the possible effect of the matter described in the Basis for Qualified Opinion paragraph, the aforesaid Standalone Financial Results:

- are presented in accordance with the requirements of Regulation 33 of the LODR Regulations; and
- 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 and year ended 31st March, 2026.

Basis for Qualified 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 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 Standalone Financial Results under the provisions of the Companies Act, 2013 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 Standalone Financial Results except for the following:



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Surat

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Udhna Darwaja, Surat - 395002

Valsad

208-209, Centre Point,
Opp. Amit Hospital,
Halar Road, Valsad - 396001

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305, Orbit, Opp. 21st Century,
Mahavir Nagar, NH No. 48,
Vapi - 396191

Guwahati

B3, Kuber Residency,
Bettola College Road,
Guwahati, Assam - 781029

The Company has not obtained an actuarial valuation in respect of its employee benefit obligations as required under Indian Accounting Standard (Ind AS) 19 – Employee Benefits. Consequently, the Company has not recognised a provision for such obligations in the accompanying financial statements. The impact of the same on the Standalone Financial Results for the year ended 31st March, 2026 has not been determined.

Management's and Board of Directors' Responsibilities for the Standalone Financial Results

These quarterly Standalone Financial Results as well as the year-to-date Standalone Financial Results have been prepared on the basis of the financial statements. The Company's Board of Directors are responsible for the preparation of these Standalone 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 applicable Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR 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 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 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 Company's Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility 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 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 made by the management.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations.
- 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 appropriateness of this assumption. 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 Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.



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 Standalone Financial Results include the results for the quarter ended 31st March, 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year which were subjected to limited review by us, as required under the LODR Regulations. Our opinion is not modified in respect of this matter.

**FOR H T K S & CO.,
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO: 111032W**



**CA HARISHANKAR TOSNIWAL
(PARTNER)
MEMBERSHIP NO.: 055043
UDIN: 26055043CXHJNK5783**



**PLACE : SURAT
DATE : 30th MAY, 2026**

BETEX INDIA LIMITED

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

(Rs in Lakh except EPS)

PARTICULARS		FOR THE QUARTER ENDED			FOR THE YEAR ENDED	
A	Date of start of reporting period	01-01-2026	01-01-2025	01-10-2025	01-04-2025	01-04-2024
B	Date of end of reporting period	31-03-2026	31-03-2025	31-12-2025	31-03-2026	31-03-2025
C	Whether results are audited or unaudited	Audited	Audited	Unaudited	Audited	
1	Revenue From Operations					
(a)	Revenue From Operations	2,695.81	2,243.20	2,495.17	10,033.85	9,637.99
(b)	Other Income	(77.39)	30.28	204.01	217.47	97.15
	Total Revenue	2,618.42	2,273.48	2,699.18	10,251.32	9,735.14
2	Expenses					
(a)	Cost of materials consumed	1,134.05	921.33	981.79	3,833.27	3,953.35
(b)	Purchases of stock-in-trade	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(17.02)	(84.04)	40.48	50.34	(85.58)
(d)	Employee benefit expense	1,018.25	754.39	770.52	3,647.80	2,891.47
(e)	Finance costs	48.77	52.42	8.39	67.83	74.89
(f)	Depreciation and amortisation expense	19.83	23.55	24.11	94.09	100.61
(g)	Other Expenses	344.59	678.53	307.69	1,795.64	2,528.81
	Total expenses	2,548.47	2,346.18	2,132.98	9,488.97	9,463.54
3	Profit before exceptional items and tax	69.96	(72.71)	566.20	762.36	271.60
4	Exceptional items	3.82	-	(0.19)	3.63	-
5	Profit before tax	73.78	(72.71)	566.01	765.98	271.60
6	Tax Expense					
	Current tax	(12.70)	(31.75)	168.41	188.39	73.92
	Deferred tax	10.97	34.14	(0.75)	10.97	2.19
	Total tax expenses	(1.73)	2.39	167.66	199.36	76.11
7	Net Profit Loss for the period	75.51	(75.10)	398.35	566.63	195.49
8	Other Comprehensive income/(Expense) for period					

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BETEX INDIA LIMITED

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Standalone Statement of Assets and Liability as on 31st March 2026

		(Rs. In lakhs)	
Particulars	Current year ended	Previous year ended	
Date of start of reporting period	01-04-2025	01-04-2024	
Date of end of reporting period	31-03-2026	31-03-2025	
Whether results are audited or unaudited	Audited		
	Assets		
1	Non-current assets		
	Property, plant and equipment	888.80	798.22
	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	756.76
	Loans , Non - current	-	-
	Other Non current Financial assets	-	-
	Total non-current financial assets	755.27	756.76
	Deferred tax assets (net)	-	-
	Other non-current assets	117.00	112.12
	Total non-current assets	1,767.38	1,667.10
2	Current assets		
	Inventories	92.29	156.74
	Current financial asset		
	Current investments	688.29	571.81
	Trade receivables	1,805.27	1,846.60
	Cash and cash equivalent	74.01	93.51
	Bank balance other than cash and cash equivalents	607.58	576.46

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	Loans, current	873.24	742.28
	Total current financial assets	4,048.39	3,830.65
	Current tax assets (net)	-	-
	Other current assets	495.40	381.81
	Total current assets	4,636.08	4,369.20
3	Non-current assets classified as held for sale	-	-
4	Regulatory deferral account debit balances and related deferred tax Assets	-	-
	Total assets	6,403.45	6,036.31
	Equity and liabilities		
1	Equity		
	Equity Share capital	199.69	199.69
	Other equity	3,907.30	3,210.34
	Total equity	4,106.99	3,410.04
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	74.23	102.41
	Trade payables, non-current	-	-
	Other non-current financial liabilities	-	-
	Total non-current financial liabilities	74.23	102.41
	Provisions, non-current	-	-
	Deferred tax liabilities (net)	17.18	6.21
	Deferred government grants, Non-current	-	-
	Other non-current liabilities	-	-
	Total non-current liabilities	91.41	108.62
	Current liabilities		
	Current financial liabilities		
	Borrowings, current	1,093.45	696.98
	Trade Payables	427.82	1,506.61
	Other current financial liabilities	-	-
	Total current financial liabilities	1,521.28	2,203.60

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	Other current liabilities	495.39	240.13
	Provisions, current	188.39	73.92
	Current tax liabilities (Net)	-	-
	Deferred government grants, Current	-	-
	Total current liabilities	2,205.05	2,517.65
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	2,296.46	2,626.27
	Total equity and liabilities	6,403.45	6,036.31

Date : 30/05/2026

Place: Surat

For Betex India Limited

MANISH
KUMAR
SOMANI

Digital signed by MANISH KUMAR SOMANI
DIN: 00356113, Gujarat
For eSignatures of MANISH KUMAR SOMANI
DIN: 00356113, Gujarat
Date: 2026.05.10 10:11:20 -0530

Manish Somani
Managing Director
DIN: 00356113

BETEX INDIA LIMITED

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STANDALONE CASH FLOW STATEMENT FOR THE QUARTER & YEAR ENDED 31ST MARCH 2026

PARTICULAR		As at March 31, 2026	As at March 31, 2025
		Audited	Audited
(A)	Cash Flow from Operating Activities		
	Net profit before Tax and Extraordinary Items	872.70	271.60
	<u>Adjusted For :</u>		
	Depreciation	94.09	100.61
	Extra ordinary item ((Profit) /loss on sale of Investments)	(15.93)	
	Other Adjustment to reconcile profit	23.62	-
	Operating Profit before Working Capital Charges	974.47	372.21
	<u>Adjusted For :</u>		
	Trade and other receivables	41.33	(402.67)
	Inventories	64.45	(118.77)
	Other Current Assets	(118.47)	(289.46)
	Trade payables & Provisions	(1,078.79)	476.95
	Other Current Liability	255.26	(260.91)
	Provision	114.47	(63.43)
	Cash flow before Extraordinary items	252.71	(286.08)
	Current tax	(188.39)	(73.92)
	Net Cash from Operating Activities	64.33	(360.00)
(B)	Cash Flow from Investing Activities		
	Purchase of Fixed Assets	(194.22)	(67.33)
	Capital Work in Progress	(6.30)	
	Sale of Investments	12.30	(565.61)
	Sales of Fixed Assets	13.17	
	Purchase of Investments	(114.98)	

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	Net Cash used in Investing Activities	(290.03)	(632.94)
(C) Cash Flow from Financing Activities			
	Repayment of Borrowings	(130.96)	233.78
	Proceeds From Borrowings	368.29	447.23
	Net Cash used in Financial Activities	237.33	681.00
NET INCREASE IN CASH & CASH EQUIVALENTS (A)+(B)+(C)			
		11.63	(311.93)
Opening Cash and Cash Equivalents			
		669.97	981.90
Closing Cash and Cash Equivalents			
		681.60	669.97

Date : 30/05/2026

Place: Surat

For Betex India Limited

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KUMAR
SOMANI

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Manish Somani
Managing Director
DIN: 00356113

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NOTES

1	The above standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 30th May'2026.
2	The standalone financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
3	Based on the guiding principles given in 'Ind AS 108 - Operating Segments', the Company's business activity falls within a single operating segment, namely Textiles. Accordingly, no separate segment information has been provided.
4	The figures for the quarter ended March 31,2026 and March 31,2025 are the balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures upto the third quarter ended December 31,2025 and December 31, 2024 respectively.
5	The standalone Statement of Cash flows has been prepared under the Indirect Method as set out in Ind AS 7 on Statement of Cash Flows.
6	Previous periods' figures have been regrouped / rearranged wherever considered necessary.

Date : 30/05/2026

Place: Surat

For Betex India Limited

MANISH
KUMAR
SOMANI

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Manish Somani
Managing Director
DIN: 00356113

INDEPENDENT AUDITOR'S REPORT (MODIFIED OPINION) ON THE AUDIT OF THE CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026 OF THE BETEX INDIA LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.

To,
The Board of Directors,
Betex India Limited.

Report on the Audit of the Consolidated Financial Results

Qualified Opinion

We have audited the accompanying consolidated financial results of **BETEX INDIA LIMITED** ("the Company") and share of net profit after tax of its associate, for the quarter and the year ended **31st March, 2026**, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of unaudited financial information of the associate referred to in the "Other Matters" paragraph below, except for the possible effect of the matter described in the Basis for Qualified Opinion paragraph, the aforesaid consolidated financial results:

- a. Includes the unaudited financial information of the following associate:

Sr. No.	Name of the Company	Relationship
1	Sanjay Polytex Private Limited	Associate (46.39% - Holding)

- b. are presented in accordance with the requirements of Regulation 33 of the LODR Regulations; and
- c. gives 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 consolidated net profit and consolidated other comprehensive income and other financial information for the quarter and year ended 31st March, 2026.



Surat

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Mahavir Nagar, NH No. 48,
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Guwahati

B3, Kuber Residency,
Bettola College Road,
Guwahati, Assam - 781029

Basis for Qualified 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 Annual Consolidated Financial Results* section of our report. We are independent of the Company and its associate, 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 Companies Act, 2013 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 annual consolidated financial results except for the following:

The Holding Company has not obtained an actuarial valuation in respect of its employee benefit obligations as required under Indian Accounting Standard (Ind AS) 19 – Employee Benefits. Consequently, the Company has not recognised a provision for such obligations in the accompanying financial statements. The impact of the same on the consolidated financial results for the year ended 31st March, 2026 has not been determined.

Management’s and Board of Directors’ Responsibilities for the Consolidated Financial Results

These quarterly consolidated financial results as well as the year-to-date annual consolidated financial results have been prepared on the basis of the financial statements of the company and unaudited financial information of associate. The Company’s Board of Directors are responsible for the preparation of these consolidated 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 applicable Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR 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 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 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 Company's and its associate's Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility 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 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 made by the management.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations.
- 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 appropriateness of this assumption. 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 Company 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 Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of the misstatements in the Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated 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 Annual 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 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 consolidated financial results include the results for the quarter ended 31st March, 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year which were subjected to limited review by us, as required under the LODR Regulations.

The accompanying consolidated financial results includes the Company's share of net profit after tax of Rs. 2.39 Lakhs for the quarter and year ended 31st March, 2026 in respect of one associate, based on its unaudited financial information. This unaudited financial information has been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the said associate, is based solely on such unaudited financial information furnished by the Management.

Our opinion on the Annual Consolidated Financial Results is not modified in respect of the above matter.

**FOR H T K S & CO.,
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO: 111032W**

**CA HARISHANKAR TOSNIWAL
(PARTNER)
MEMBERSHIP NO.: 055043
UDIN: 26055043HKMAMN9151**



**PLACE : SURAT
DATE : 30th MAY, 2026**

BETEX INDIA LIMITED

CIN: L17119GJ1992PLC018073

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

Contact No: (91-261) 2898595/2898596

Email: corporate@betexindia.com

www.betexindia.com

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31ST MARCH 2026

PARTICULARS		FOR THE QUARTER ENDED			FOR THE YEAR ENDED	
A	Date of start of reporting period	01-01-2026	01-01-2025	01-10 2025	01-04-2025	01-04-2024
B	Date of end of reporting period	31-03-2026	31-03-2025	31-12-2025	31-03-2026	31-03-2025
C	Whether results are audited or unaudited	Audited	Audited	Unaudited	Audited	
1	Revenue From Operations					
(a)	Revenue From Operations	2,695.81	2,243.20	2,495.17	10,033.85	9,637.99
(b)	Other Income	(77.39)	30.28	204.01	217.47	97.15
	Total Revenue	2,618.42	2,273.48	2,699.18	10,251.32	9,735.14
2	Expenses					
(a)	Cost of materials consumed	1,134.05	921.33	981.79	3,833.27	3,953.35
(b)	Purchases of stock-in-trade	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(17.02)	(84.04)	40.48	50.34	(85.58)
(d)	Employee benefit expense	1,018.25	754.39	770.52	3,647.80	2,891.47
(e)	Finance costs	48.77	52.42	8.39	67.83	74.89
(f)	Depreciation and amortisation expense	19.83	23.55	24.11	94.09	100.61
(g)	Other Expenses	344.59	678.53	307.69	1,795.64	2,528.81
	Total expenses	2,548.47	2,346.18	2,132.98	9,488.97	9,463.54
3	Profit before exceptional items and tax	69.96	(72.71)	566.20	762.36	271.60
4	Exceptional items	3.82	-	(0.19)	3.63	-
5	Profit before tax	73.78	(72.71)	566.01	765.98	271.60
6	Tax Expense					
	Current tax	(12.70)	(31.75)	168.41	188.39	73.92
	Deferred tax	10.97	34.14	(0.75)	10.97	2.19
	Total tax expenses	(1.73)	2.39	167.66	199.36	76.11
7	Net Profit Loss for the period	75.51	(75.10)	398.35	566.63	195.49

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BETEX INDIA LIMITED

CIN: L17119GJ1992PLC018073

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

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8	Other Comprehensive income/(Expense) for period					
	(i) Items that will not be reclassified to profit or loss					
	Equity Instruments through Other Comprehensive Income	106.71	-	-	106.71	-
	Total Other Comprehensive Income for the year (Net of Tax)	106.71	-	-	106.71	-
9	Total Comprehensive Income for the period (7+8)	182.22	(75.10)	398.35	673.34	195.49
10	Share of Profit After Tax of Associate Concern	2.39	-	-	2.39	-
	Total Profit / (Loss) for ther period (9+10)	184.61	(75.10)	398.35	675.73	195.49
11	Details of equity share capital					
	Paid-up equity share capital	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
12	Other Equity (excluding Revaluation Reserves)				3,907.30	3,210.35
13	Earnings per equity share					
	Basic earnings (loss) per share in ₹	5.19	(5.01)	26.56	37.93	13.03
	Diluted earnings (loss) per share in ₹	5.19	(5.01)	26.56	37.93	13.03

Date : 30/05/2026

Place: Surat

For Betex India Limited

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Manish Somani
Managing Director
DIN: 00356113

BETEX INDIA LIMITED

CIN: L17119GJ1992PLC018073

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Consolidated Statement of Assets And Liability As On 31st March 2026			
(₹ In lakhs)			
Particulars	Current year ended	Previous year ended	
Date of start of reporting period	01-04-2025	01-04-2024	
Date of end of reporting period	31-03-2026	31-03-2025	
Whether results are audited or unaudited	Audited		
	Assets		
1	Non-current assets		
	Property, plant and equipment	888.80	798.22
	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	757.66	756.76
	Loans , Non - current	-	-
	Other Non current Financial assets	-	-
	Total non-current financial assets	757.66	756.76
	Deferred tax assets (net)	-	-
	Other non-current assets	117.00	112.12
	Total non-current assets	1,769.77	1,667.10
2	Current assets		
	Inventories	92.29	156.74
	Current financial asset		
	Current investments	688.29	571.81
	Trade receivables	1,805.27	1,846.60
	Cash and cash equivalents	74.01	93.51

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BETEX INDIA LIMITED

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	Bank balance other than cash and cash equivalents	607.58	576.46
	Loans, current	873.24	742.28
	Total current financial assets	4,048.39	3,830.65
	Current tax assets (net)	-	-
	Other current assets	495.40	381.81
	Total current assets	4,636.08	4,369.20
3	Non-current assets classified as held for sale	-	-
4	Regulatory deferral account debit balances and related deferred tax Assets	-	-
	Total assets	6,405.85	6,036.31
	Equity and liabilities		
1	Equity		
	Equity Share capital	199.69	199.69
	Other equity	3,909.69	3,210.34
	Total equity	4,109.39	3,410.04
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	74.23	102.41
	Trade payables, non-current	-	-
	Other non-current financial liabilities	-	-
	Total non-current financial liabilities	74.23	102.41
	Provisions, non-current	-	-
	Deferred tax liabilities (net)	17.18	6.21
	Deferred government grants, Non-current	-	-
	Other non-current liabilities	-	-
	Total non-current liabilities	91.41	108.62
	Current liabilities		
	Current financial liabilities		
	Borrowings, current	1,093.45	696.98
	Trade Payables	427.82	1,506.61
	Other current financial liabilities	-	-

BETEX INDIA LIMITED

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	Total current financial liabilities	1,521.28	2,203.60
	Other current liabilities	495.39	240.13
	Provisions, current	188.39	73.92
	Current tax liabilities (Net)	-	-
	Deferred government grants, Current	-	-
	Total current liabilities	2,205.05	2,517.65
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	2,296.46	2,626.27
	Total equity and liabilities	6,405.85	6,036.31

Date : 30/05/2026

Place: Surat

For Betex India Limited

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Date: 2026.05.30 16:28:18 +05'30'

Manish Somani
Managing Director
DIN: 00356113

BETEX INDIA LIMITED

CIN: L17119GJ1992PLC018073

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

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CONSOLIDATED CASH FLOW STATEMENT FOR THE QUARTER & YEAR ENDED 31ST MARCH 2026

PARTICULAR		As at March 31, 2026	As at March 31, 2025
		Audited	Audited
(A)	Cash Flow from Operating Activities :		
	Net profit before Tax and Extraordinary Items	872.70	271.60
	<u>Adjusted For :</u>		
	Depreciation	94.09	100.61
	Extra ordinary item ((Profit) /loss on sale of Investments)	(15.93)	
	Other Adjustment to reconcile profit	23.62	-
	Income from Associate	(2.39)	
	Operating Profit before Working Capital Charges	972.08	372.21
	<u>Adjusted For :</u>		
	Trade and other receivables	41.33	(402.67)
	Inventories	64.45	(118.77)
	Other Current Assets	(118.47)	(289.46)
	Trade payables & Provisions	(1,078.79)	476.95
	Other Current Liability	255.26	(260.91)
	Provision	114.47	(63.43)
	Cash flow before Extraordinary items	250.32	(286.08)
	Current tax	(188.39)	(73.92)
	Net Cash from Operating Activities	61.94	(360.00)
(B)	Cash Flow from Investing Activities		
	Purchase of Fixed Assets	(194.22)	(67.33)
	Capital Work in Progress	(6.30)	
	Sale of Investments	12.30	(565.61)
	Income From Associate	2.39	
	Sales of Fixed Assets	13.17	

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BETEX INDIA LIMITED

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	Purchase of Investments	(114.98)	
	Net Cash used in Investing Activities	(287.64)	(632.94)
(C) Cash Flow from Financing Activities			
	Repayment of Borrowings	(130.96)	233.78
	Proceeds From Borrowings	368.29	447.23
	Net Cash used in Financial Activities	237.33	681.00
	NET INCREASE IN CASH & CASH EQUIVALENTS (A)+(B)+(C)	11.63	(311.93)
	Opening Cash and Cash Equivalents	669.97	981.90
	Closing Cash and Cash Equivalents	681.59	669.97

For Betex India Limited

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Manish Somani
Managing Director
DIN: 00356113

Date : 30/05/2026

Place: Surat

BETEX INDIA LIMITED

CIN: L17119GJ1992PLC018073

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

Contact No: (91-261) 2898595/2898596

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NOTES	
1	The above consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 30th May'2026.
2	The consolidated financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
3	Based on the guiding principles given in 'Ind AS 108 - Operating Segments', the Company's business activity falls within a single operating segment, namely Textiles. Accordingly, no separate segment information has been provided.
4	The figures for the quarter ended March 31,2026 and March 31,2025 are the balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures upto the third quarter ended December 31,2025 and December 31, 2024 respectively.
5	The Statement of Cash flows has been prepared under the Indirect Method as set out in Ind AS 7 on Statement of Cash Flows.
6	The Consolidated Financial Results includes unaudited share of profit after tax of Rs. 2.39 Lakhs from associate company for the year ended 31st March, 2026.
7	Previous periods' figures have been regrouped / rearranged wherever considered necessary.

Date : 30/05/2026
Place: Surat

For Betex India Limited

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Manish Somani
Managing Director
DIN: 00356113

ANNEXURE -1

**STATEMENT ON IMPACT OF AUDIT QUALIFICATION FOR THE FINANCIAL YEAR ENDED
31ST MARCH, 2026 ON STANDALONE FINANCIAL STATEMENTS**

				(Rs. In Lakhs)
1.	SL No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	10251.32	10251.32
	2.	Total Expenditure	9488.97	9488.97
	3.	Total Comprehensive Net Profit/(Loss)	673.34	673.34
	4.	Earnings Per Share	37.78	37.78
	5.	Total Assets	6403.45	6403.45
	6.	Total Liabilities	6403.45	6403.45
	7.	Net Worth	4106.99	4106.99
	8.	Any other financial item(s)	-	-
2.	<p>Audit Qualification :</p> <p>1. Details of Audit Qualifications :</p> <p>As mentioned in Audit Report : Basis for Qualified opinion</p> <p>a) The Company has not obtained an actuarial valuation for employee benefit obligations as required under Indian Accounting Standard (Ind AS) 19 – Employee Benefits. Accordingly, the provision relating to such employee benefits has not been recognised in the financial results.</p> <p>In the absence of the actuarial valuation, the impact of the above matter on the financial results is not ascertainable.</p> <p>2. Type of Audit Qualification : Qualified Opinion</p> <p>3. Frequency of qualification: a) First Time</p> <p>4. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views :</p> <p>a) Nil</p> <p>5. For Audit Qualification(s) where the impact is not quantified by the auditor:</p> <p>i) Management's estimation on the impact of audit qualification:</p> <p>a) NA</p> <p>(ii) If management is unable to estimate the impact, reasons for the same :</p> <p>The management is in the process of obtaining an actuarial valuation of employee benefit obligations in accordance with Ind AS 19. The accounting impact arising from such valuation, if any, will be recognised in the books upon receipt of the actuarial</p>			

valuation report.

(iii) Auditor's' Comments on :

The Company has not obtained an actuarial valuation in respect of its employee benefit obligations as required under Indian Accounting Standard (Ind AS) 19 – Employee Benefits. Consequently, the Company has not recognised a provision for such obligations in the accompanying financial statements. The impact of the same on the financial results for the year ended 31st March, 2026 has not been determined.

For Betex India Limited

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**Mr. Manish Somani
Managing Director**

Place : Surat

Date : 30.05.2026

Refer our Independent Auditor's Report dated 30th May, 2026 on the Standalone Financial Statements of the Company.

**FOR H T K S & CO.
CHARTERED ACCOUNTANTS**



CA. HARISHANKAR TOSNIWAL PARTNER
FRN : 111032W
M.NO. 055043

Place: Surat

Date : 30.05.2026

ANNEXURE -1

**STATEMENT ON IMPACT OF AUDIT QUALIFICATION FOR THE FINANCIAL YEAR ENDED
31ST MARCH, 2026 ON CONSOLIDATED FINANCIAL STATEMENTS**

(Rs. In Lakhs)				
1.	SL No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	10251.32	10251.32
	2.	Total Expenditure	9488.97	9488.97
	3.	Total Comprehensive Net Profit/(Loss)	675.73	675.73
	4.	Earnings Per Share	37.93	37.93
	5.	Total Assets	6405.85	6405.85
	6.	Total Liabilities	6405.85	6405.85
	7.	Net Worth	4109.39	4109.39
	8.	Any other financial item(s)	-	-
2.	Audit Qualification :			
	5. Details of Audit Qualifications :			
	As mentioned in Audit Report : Basis for Qualified opinion			
	b) The Company has not obtained an actuarial valuation for employee benefit obligations as required under Indian Accounting Standard (Ind AS) 19 – Employee Benefits. Accordingly, the provision relating to such employee benefits has not been recognised in the financial results. In the absence of the actuarial valuation, the impact of the above matter on the financial results is not ascertainable.			
	6. Type of Audit Qualification : Qualified Opinion			
	7. Frequency of qualification: a) First Time			
	8. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views :			
	a) Nil			
	5. For Audit Qualification(s) where the impact is not quantified by the auditor:			
	ii) Management's estimation on the impact of audit qualification:			
	b) NA			
	(ii) If management is unable to estimate the impact, reasons for the same :			
	The management is in the process of obtaining an actuarial valuation of employee benefit obligations in accordance with Ind AS 19. The accounting impact arising from			

such valuation, if any, will be recognised in the books upon receipt of the actuarial valuation report.

(iii) Auditor's' Comments on :

The Company has not obtained an actuarial valuation in respect of its employee benefit obligations as required under Indian Accounting Standard (Ind AS) 19 – Employee Benefits. Consequently, the Company has not recognised a provision for such obligations in the accompanying financial statements. The impact of the same on the financial results for the year ended 31st March, 2026 has not been determined.

For Betex India Limited

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Mr. Manish Somani
Managing Director

Place : Surat

Date : 30.05.2026

Refer our Independent Auditor's Report dated 30th May, 2026 on the Standalone Financial Statements of the Company.

FOR H T K S & CO.
CHARTERED ACCOUNTANTS

CA. HARISHANKAR TOSNIWAL PARTNER
FRN : 111032W
M.NO. 055043



Place: Surat

Date : 30.05.2026