BIRLA TRANSASIA CARPETS LIMITED

CIN: L17222UP1972PLC004772/ Email Id: 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: 05th November, 2026

Scrip Code: 503823

Sub: Outcome of the Board Meeting held on 05th November, 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 Un-audited Financial Results along with Limited Review Report of the Company as per Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for the quarter ended 30th September, 2026.

The Board Meeting commenced at 12.00 Noon. and concluded at 01.35 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: 2026.11.05 13:40:25 +05'30'

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ARUN KUMAR SINGHI
DIRECTOR
DIN: 00309207

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF UNAUDITED QUARTERLY STANDALONE FINANCIAL RESULTS AND YEAR-TO-DATE FINANCIAL RESULTS OF THE COMPANY

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

TO,
THE BOARD OF DIRECTORS OF
BIRLA TRANSASIA CARPETS LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial Results of BIRLA TRANSASIA CARPETS LIMITED ("the Company") for the quarter and half year ended 30th September, 2026 and year-to-date results for the period from 1st April, 2026 to 30th September, 2026 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of 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 Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 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.

4. The financial results for the quarter ended 30th June, 2026, included in the Statement for the half year ended 30th September, 2026, were reviewed by the predecessor auditor, who had expressed an unmodified conclusion on the said financial results vide their Limited Review Report dated 13th August 2026. Our conclusion on the Statement is not modified in respect of this matter.

5. Based on our review conducted as above and based on the consideration of the Limited Review Report of the other auditor referred to in paragraph 4 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms 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 C P C & Co.
Chartered Accountants
Firm Registration No.: 137435W

Chintan Bhadreshbhai Mehta
Digitally signed by Chintan Bhadreshbhai Mehta

CA Chintan B. Mehta
Partner
Membership No.: 153606
UDIN: 26153606VZUEZI8573
Place: Mumbai
Date: 05/11/2026

BIRLA TRANSASIA CARPETS LIMITED
CIN L17222UP1972PLC004772
Registered Office : 3A/246A, FLAT NO 2, AZAD NAGAR, KANPUR NAGAR, KANPUR, Arya Nagar, Uttar Pradesh: 208002

(₹ in Lakhs)

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

Sr. No.	Particulars	Quarter ended on			Half Year Ended on		Year ended on
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Revenue from Operations**						
(a)	Other Operating Income	-	-	-	-		-
(b)	Other Income	-	-	-	-		-
	Total Income (a+b)	**-**	**-**	**-**	**-**		**-**
2	**Expenditure**	**-**	**-**	**-**	**-**		**-**
a	Cost of goods sold	-	-	-	-		-
b	Employees benefits expenses	1.80	-	-	1.80	-	-
c	Finance Costs	-	-	-	-	-	-
d	Depreciation, Amortization & Depletion Expenses	-	-	-	-	-	-
e	Other Expenses	2.16	3.72	2.91	5.88	7.73	96.89
	Total Expenditure (a to d)	**3.96**	**3.72**	**2.91**	**7.68**	**7.73**	**96.89**
3	**Profit / (Loss) before exceptional items and tax(1-2)**	**(3.96)**	**(3.72)**	**(2.91)**	**(7.68)**	**(7.73)**	**(96.89)**
4	Exceptional items / Extraordinary Items	-	-	-	-	-	-
5	**Profit / (Loss) after exceptional items and tax (3-4)**	**(3.96)**	**(3.72)**	**(2.91)**	**(7.68)**	**(7.73)**	**(96.89)**
6	**Tax Expense:**	**-**	**-**	**-**	**-**	**-**	**-**
(a)	Current Tax		-	-	-	-	
(b)	Deferred Tax	-	-	-	-	-	-
(c)	Earlier year Tax Adjustments	-	-	-	-	-	-
7	**Profit / (Loss) for the period (5-6)**	**(3.96)**	**(3.72)**	**(2.91)**	**(7.68)**	**(7.73)**	**(96.89)**
8	**Profit/(Loss) from discontinued operations**		-	-	-	-	-
9	Tax expenses of discontinuing operations		**-**	**-**	**-**	**-**	**-**
10	**Net profit (loss) from discontinued operation after tax (8-9)**		-	-	-	-	-
11	**Profit/ (Loss) for the period (7+10)**	**(3.96)**	**(3.72)**	**(2.91)**	**(7.68)**	**(7.73)**	**(96.89)**
12	Other Comprehensive Income		-	-	-		
(a)	(i) Items that will not be reclassified to profit or loss		-	-	-		
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-	-		
(b)	(i) Items that will be reclassified to profit or loss		-	-	-		
	(ii) Income tax relating to items that will be reclassified to profit or loss		-	-	-		-
	Total other comprehensive income net of taxes		-	-	-		-
13	**Total Comprehensive Income for the period/year (7+12) Comprising Profit (Loss) and Other comprehensive Income for the period**	(3.96)	(3.72)	(2.91)	(7.68)	(7.73)	(96.89)
14	**Paid up Equity Share Capital (face value Rs.10 each, fully paid)**	**283.50**	**283.50**	**283.50**	**283.50**	**283.50**	**283.50**
15	**Other Equity**						
	Earning per equity share of Rs.10/- each						
	(1) Basic	(0.14)	(0.13)	(0.10)	(0.27)	(0.27)	(3.42)
	(2) Diluted	(0.14)	(0.13)	(0.10)	(0.27)	(0.27)	(3.42)
See accompanying note to the financial results:							

Statement of Assets and Liabilities (Standalone- Ind AS compliant) for the half year ended September 30, 2026

Particulars	September 30, 2026 (Unaudited)	March 31, 2026 (Audited)
ASSETS		
Non-Current Assets		
Property, Plant and Equipment		
Loans & Advances	106.06	106.06
Other Non Current Assets	13.88	13.88
Total Non Current Assets	**119.94**	**119.94**
Deferred Tax Assets	-	-
Current Assets		
Trade receivables	35.61	35.61
Cash and cash equivalents	1.52	1.52
Other Current Assets	74.27	74.27
Total	**111.40**	**111.40**
TOTAL ASSETS	**231.34**	**231.34**
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	283.50	283.50
Other Equity	(3,089.90)	(3,082.22)
Total	**(2,806.40)**	**(2,798.72)**
LIABILITIES		
Non-current Liabilities		
(a)Provisons	10.69	10.69
LIABILITIES		
Current Liabilities		
Financial liabilities		
Borrowings	2,407.50	2,407.50
Trade Payable	270.58	262.90
Other Financial Liabilities	-	-
Other Current Liabilities	348.98	348.98
Total	**3,037.74**	**3,030.06**
Total Equity and Liabilities	**231.34**	**231.34**

Statement of cash flows for the half year ended September 30, 2026

Particulars	September 30, 2026 Amount (Rs.)	March 31, 2026 Amount (Rs.)
Cash Flow From Operating Activities		
Net Profit /(Loss) Before Taxation & Extra Ordinary Item	(7.68)	(96.89)
Adjustment For		
Finance Cost	-	
Operating Profit Before Working Capital Changes	**(7.68)**	**(96.89)**
Adjustment for:		
(Increase)/Decrease in Trade Receivable	0.00	-
Increase/(Decrease) in Trade Payables	7.68	97.89
(Increase)/Decrease in Short Term Loans & Advance	-	(1.00)
(Increase)/Decrease in Other Current Assets	-	-
(Decrease) / Increase in Borrowings	-	-
(Decrease) / Increase in Other Financial Liabilities	-	-
(Decrease) / Increase in Other current Liabilities	-	-
Sub Total of working capital adjustments	**7.68**	**96.89**
Cash Generation From Operations	**0.00**	**-**
Prior year tax adjsutements	-	-
Net Cash From Operating Activities	**0.00**	**-**
Cash Flow From Investing Activities		
Interest Received	-	-
Purchase of Fixed Assets	-	-
Long Term Loans		
Net cash from /(in used) in investing activities(B)	**-**	**-**
Cash Flow From Financial Activites		
Finance Cost	-	-
Proceeds from Share Capital		-
Net Cash flow from Financing Activities ('C)	**-**	**-**
Net Increase in Cash and Cash Equivalent (A+B+C)	**0.00**	**-**
Cash & Cash Equivalent at the beginning of the year	**1.52**	**1.52**
Cash & Cash Equivalent at the end of the year	**1.52**	**1.52**
Components of Cash and Cash equivalent		
Cash on Hand	-	-
With Banks-		
On current account	1.52	1.52
On deposit account	-	-
Total Cash and Cash Equivalent	**1.52**	**1.52**

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
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 05th November,2026.
3 The company operates mainly in the business of lending finance, 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.btclybg.com or at the websites of BSE(www.bseindia.com).
6 The figures for the second quarter 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: 2026.11.05 13:41:07 +05'30'

Arun Kumar Singhi
Director
DIN: 00309207

Place: Mumbai
Date: 05/11/2026