12.11.2026

To,
BSE Limited,
P.J Towers, Dalal Street,
Fort Mumbai- 400001

Scrip Code: 533006
Scrip Name: BIRLACOT

Dear Sir/Madam

Sub: Outcome of the Board Meeting held on Thursday, November 11, 2026
Ref: Our Letter dated November 05, 2026

This is to inform in terms of Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 ("SEBI LODR Regulations") and with reference to our letter referred above that the Board of Directors of the Company at their meeting held today i.e Thursday 12th November, 2026 considered and approved the following;

1. Unaudited Financial Result as required under Regulation 33 of SEBI (LODR) Regulations, 2015 for the quarter and half year ended September 30, 2026 along with the Limited Review Report of the Statutory Auditor of the Company.

2. Re-Appointment of M/s. Jain Ronak & Co. Chartered Accountants (Firm Registration No. 144548W) as an Internal Auditor of the Company for the term of One (1) year for the FY 2026-27.

   The details required under Regulation 30 read with Part A of Schedule III of the SEBI (LODR) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 are mentioned below as **Annexure- I**

Enclosed herewith above approved Unaudited Financial Results along with the Limited Review Report for your records and dissemination to the stakeholders. A copy of the same will be uploaded on the Company's website at https://www.birlacotsyn.com

Further, pursuant to Regulation 47 of SEBI LODR Regulations an extract of the aforesaid financial results in the manner prescribed under the SEBI Listing Regulations will be published in relevant newspaper within time stipulated.

The meeting was commenced at 04:30 P.M (IST) and concluded at 05:10 P.M (IST)

You are requested to take the same in your records.

Thanking You,
Yours faithfully,
For, **Birla Cotsyn (India) Limited**

GAURAV ANAND
Digitally signed by GAURAV ANAND
Date: 2026.11.12 17:34:43 +05'30'

Gaurav Anand
Company secretary & Compliance Officer

Place: Mumbai

ANNEXURE-I

The details required under Regulation 30 read with Part A of Schedule III of the SEBI (LODR) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024, the Company hereby discloses the material event as provided in the Schedule III of Listing Regulations:

Particulars	**Details**
Name of the new Statutory Auditors & FRN	M/s. Jain Ronak & Co., Chartered Accountants (FRN No.: 144548W)
Reason for change viz. ~~appointment~~, re-appointment, ~~resignation, removal, death or otherwise;~~	Re-appointment of M/s. Jain Ronak & Co., Chartered Accountants (FRN No.: 144548W), as Internal Auditors of the company approved by the Board of Directors in the Board Meeting November 12, 2026.
Date of ~~appointment & terms of appointment~~/re-appointment	Date of Re-appointment: with effect from November 12, 2026 Term of Re-appointment: To hold office for the period of one year until the conclusion of the ensuing annual general meeting to be conducted for financial year 2026-27.
Brief Profile	M/s. Jain Ronak & Co. Chartered Accountants (Firm Registration No. 144548W), is a Partnership Firm of Chartered Accountants registered with Institute of Chartered Accountant of India (ICAI) having office at 302, I-2, happy Home Complex, Shanti Park, Mira Road East Thane- 401107 Mumbai, Maharashtra. The firm provides a wide range of services which include Audit & Assurance, Taxation and Accounting Advisory. The Firm's Audit and Assurance team has significant experience in audit of various industries.
Disclosure of Relationships between Directors (in case of appointment of Directors)	Not Applicable.

Jain Kothari & Co.
Chartered Accountants

INDEPENDENT AUDTOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REQUIREMENT OF REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

TO,
THE BOARD OF DIRECTORS,
BIRLA COTSYN (INDIA) LIMITED

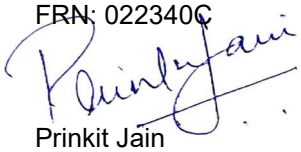
We have reviewed the accompanying statement of Unaudited Standalone financial results of Birla Cotsyn (India) Limited ("the Company") for the quarter and half year ended September 30,2026 ("the Statement") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This statement is the responsibility of the Company's Management and has been approved by the 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, and other accounting policies generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 ("Listing Regulations"). Our responsibility is to issue a report on these financial statements based on our review.

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Jain Kothari & Co.
Chartered Accountants
FRN: 022340C





Prinkit Jain
Partner
M. No. 160496
Date: 12-11-2026
Place: Mumbai
UDIN: 26160496GZFARC6395

BIRLA COTSYN (INDIA) LIMITED

Regd. Office :- 1105, 11th Floor, Regent Chamber, Jamnalal Bajaj Road,
Nariman Point, Mumbai - 400 021.
CIN-L17110MH1941PLC003429
Tel +91 22 22831287
Email : complianceofficer@birlacotsyn.com

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

(₹ In Lacs)

SN	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
	Income						
I	Revenue From Operations	920.05	1,526.61	190.07	2,446.66	190.07	2,988.16
II	Other Income	715.48	73.44	18.16	788.92	21.28	56.34
III	**Total Income (I+II)**	**1,635.53**	**1,600.05**	**208.23**	**3,235.58**	**211.35**	**3,044.50**
IV	**Expenses**						
	Consumption of raw materials and components	680.95	1,065.61	372.98	1,746.55	372.98	2,404.28
	Purchase of stock-in-trade	-		-	-	-	-
	Changes in inventories of finished goods, stock-in-trade and semi finished goods	27.17	83.58	(274.00)	110.75	(274.00)	(222.90)
	Employee benefit expenses	143.34	182.92	132.16	326.26	185.98	633.00
	Finance cost	54.41	58.87	55.04	113.28	110.39	233.84
	Depreciation and amortisation expense	84.48	83.55	128.08	168.03	252.50	445.37
	Other expenses	196.55	315.12	260.64	511.68	430.70	1,467.07
	Total Expenses (IV)	**1,186.89**	**1,789.66**	**674.89**	**2,976.55**	**1,078.55**	**4,960.65**
V	**Profit/(Loss) before exceptional items and tax (III - IV)**	**448.64**	**(189.61)**	**(466.65)**	**259.03**	**(867.20)**	**(1,916.15)**
VI	Exceptional Items			-	-		-
VII	**Profit/(Loss) before tax (V - VI)**	**448.64**	**(189.61)**	**(466.65)**	**259.03**	**(867.20)**	**(1,916.15)**
VIII	**Tax expense:**						
	Current tax	-	-	-		-	-
	Deferred tax						
IX	**Profit/(Loss) for the period from continuing operations (VII-VIII)**	**448.64**	**(189.61)**	**(466.65)**	**259.03**	**(867.20)**	**(1,916.15)**
X	Profit/(Loss) from discontinuing operations						
XI	Tax expense of discontinuing operations	-	-	-		-	-
XII	**Profit/(Loss) from discontinuing operations (after tax) (X-XI)**	**-**	**-**	**-**		**-**	**-**
XIII	**Profit/(Loss) for the period (IX+XII)**	**448.64**	**(189.61)**	**(466.65)**	**259.03**	**(867.20)**	**(1,916.15)**
XIV	Other Comprehensive Income	**-**	**-**	**-**	**-**	**-**	**-**
XV	**Total Comprehensive Income for the Period (XIII+XIV)**	**448.64**	**(189.61)**	**(466.65)**	**259.03**	**(867.20)**	**(1,916.15)**
	Paid-up equity share capital (Face value of Rs. 1/- each)	2,643.41	2,643.41	143.41	2,643.41	143.41	2,643.41
	Reserves excluding revaluation reserves (as per audited balance sheet)	(1,242.39)	(1,242.39)	673.76	(1,242.39)	673.76	(1,242.39)
XVI	**Earnings per equity share**						
	Basic and Diluted EPS for the period from Continuing and Discontinued Operations	0.17	(0.07)	(3.25)	0.10	(6.05)	(0.72)
	Basic and Diluted EPS for the period from Continuing Operations	0.17	(0.07)	(3.25)	0.10	(6.05)	(0.72)
	Basic and Diluted EPS for the period from Discontinued Operations	-	-	-	-	-	-

NOTES :

1. **The aforesaid financial results have been reviewed by the Audit committee and approved by the Board of Directors in their meeting held on 12th November, 2026 . The Statutory Auditor's have carried out a Audit of the above results pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 and furnished their report thereon.**
2. **The financials results of the Company have been prepared in accordance with Indian Accounting standards (Ind AS) notified under the Companies (Indian accounting standards) rules 2015 as amended by the Companies (Indian Accounting standards) (amendement) Rules 2016.**
3. **The format of unaudit quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with requirement SEBI's Circular dated July 5, 2016, Ind As Schedule III (Division II) to the Companies Act, 2013 applicable to the Companies that are required to comply with Ind As.**
4. **The Company Operate the single segment namely "Other Textile Product" in accordance with Indian Accounting Standards As.**
5. **The above financial results of the Company for the quarter and half year ended 30th, September, 2026 are available at the Company's website www.birlactosyn.com and the website of the stock exchanges i.e. www.bseindia.com**
6. **Corresponding figures in previous quarters/ period have been regrouped / rearranged wherever required, to make them comparable.**

For On of Behalf of Board of Directors of
Birla Cotsyn (India) Limited

AKHIL JAIN
Digitally signed by AKHIL JAIN
Date: 2026.11.12 17:18:07 +05'30'

Akhil Jain
Managing Director
DIN: 03296467

Place: Mumbai
Date: 12th November, 2026

BIRLA COTSYN (INDIA) LIMITED
Regd. Office :- 1105, 11th Floor, Regent Chamber, J.B.Marg,
Nariman Point, Mumbai - 400 021.
CIN-L17110MH1941PLC003429
Tel +91 22 22831287
Email : complianceofficer@birlacotsyn.com

Statement of Un-Audited Standalone Assets & Liabilities as on September 30, 2026

(₹ In Lacs)

Sr. No.	Particulars	As at 30th September 2026 Un Audited	As at 31st March 2026 Audited
I	**ASSETS**		
	NON-CURRENT ASSETS		
(a)	Property, plant and equipment	4,918.80	5,337.75
(b)	Capital work-in-progress	-	-
(c)	Intangible assets	-	-
(d)	Intangible assets under development	-	-
(e)	Financial assets		
	(i) Investments	6.75	6.75
	(ii) Other Financial Assests	68.02	57.82
(f)	Other non-current assets	-	-
	Total Non - Current Assets	**4,993.57**	**5,402.32**
	CURRENT ASSETS		
(a)	Inventories	268.36	386.77
(b)	Financial assets		
	(i) Trade receivables	-	-
	(ii) Cash and cash equivalents	1,208.66	699.37
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loans / Advances	21.12	3.28
	(v) Other Financial Assets	-	-
(c)	Other current assets	64.22	252.91
(d)	Current tax assets	-	-
	Total - Current Assets	**1,562.36**	**1,342.32**
	Total Assets	**6,555.93**	**6,744.64**
II	**EQUITY AND LIABILITIES**		
	EQUITY		
(a)	Equity share capital	2,643.41	2,643.41
(b)	Other equity	(733.36)	(992.39)
	Total - Equity	**1,910.06**	**1,651.03**
	LIABILITIES		
A	**Non-Current Liabilities**		
(a)	Financial liabilities		
	(i) Borrowings	2,308.96	2,558.96
	(i) Other Financial Liabilities	-	-
(b)	Provisions	1.54	1.54
(c)	Deferred tax liabilities (Net)	-	-
	Total Non - Current Liabilities	**2,310.50**	**2,560.50**
B	**Current Liabilities**		
(a)	**Financial liabilities**		
	(i) Borrowings	1,634.62	1,240.82
	(ii) Trade payables		
	- MSME Payable	127.14	64.33
	-Other Than MSME Payable	53.08	285.36
	(ii) Total Trade Payable	180.22	349.69
	(iii) Other financial liabilities	-	-
(b)	Other current liabilities	409.35	832.66
(c)	Provisions	111.18	109.93
(d)	Current tax liabilities (Net)	-	-
	Total - Current Liabilities	**2,335.37**	**2,533.11**
	Total Equity and Liabilities	**6,555.93**	**6,744.64**

The aforesaid financial results have been reviewed by the Audit committee and approved by the Board of Directors in their meeting held on 12th November, 2026 . The Statutory Auditor's have carried out a Limited Review of the above results pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 and furnished their report thereon.

The above financial results of the Company for the quarter and half year ended 30th September, 2026 are available at the Company's website www.birlacotsyn.com and the website of the stock exchanges i.e. www.bseindia.com.

For and on behalf of the Board of Directors of
Birla Cotsyn (India) Limited

AKHIL JAIN Digitally signed by AKHIL JAIN Date: 2026.11.12 17:19:57 +05'30'

Mr. Akhil Jain
Managing Director
DIN: 03296467

Place: Mumbai
Date: 12th November, 2026

Standalone Cash Flow Statement for the Half Year ended 30th September, 2026

Rs. In lacs

	Particulars	For the Half Year Ended 30th September , 2026		For the Half Year Ended 30th September, 2025	
	Net Profit before Taxation		259.03		(867.20)
	Adjustments for :				
	Depreciation	168.03		252.50	
	Profit / Loss on assets sold	(45.14)			
	Interest Expense	110.76		57.90	
	Interest Income	(25.75)		(16.92)	
	Dividend Income	-		(0.08)	
	Brokerage / Commission Income	(715.87)			
	Provision of Capital Advances				
	Provision for Doubtful Debtors				
	Write Off				
	Total		(507.98)		293.40
	Operating profit before working capital changes		(248.95)		(573.80)
	Trade Debtors	-		-	
	Inventories	118.40		(403.42)	
	Loans and Advances	(10.19)		(30.28)	
	Other Current Assets	188.69		(137.83)	
	Trade Payables and Provisions	(168.22)		176.34	
	Movement in Other Current Liabilities	(423.31)	(294.64)	(103.85)	(499.04)
	Cash generated from operations		(543.59)		(1,072.84)
	Less: Taxes Paid				
	Net Cash from Operating Activities		**(543.59)**		**(1,072.84)**
B.	**Cash flow from Investing Activities:**				
	Purchase of Fixed Assets	(0.28)		(130.27)	
	Capital work in Progress	-		(303.19)	
	Capital advances	-		-	
	Investments	-		-	
	Interest received	25.75		16.92	
	Other Non Current Asset	-		-	
	Movement in Long Term Loans & Advances	-		-	
	Movement in Short Term Loans & Advances	(17.84)		(4.34)	
	Proceeds from Disposal of Fixed Assets	296.34			
	Net Cash from Investing Activities		**303.97**		**(420.89)**
C.	**Cash flow from Financing Activities**				
	Interest Paid	(110.76)		(57.90)	
	Dividend Received	-		0.08	
	Movement in Borrowings	143.80		1,842.09	
	Brokerage / Commission Received	715.87			
	Movement in Capital / Revaluation Reserve	-		-	
	Movement in Share Capital / Reduction in Capital	-		-	
	Repayment of Customer deposits	-		-	
	Net Cash from Financing Activities		**748.91**		**1,784.27**
	Net Increase in cash and cash equivalents (A+B+C)		**509.29**		**290.54**
	Opening Cash and Cash Equivalents		699.37		735.73
	Closing Cash and Cash Equivalents		1,208.66		1,026.27
	Net Increase in Cash and Cash Equivalents(A+B+C)		**509.29**		**290.54**

For and on behalf of the Board of Directors of
Birla Cotsyn (India) Limited

AKHIL JAIN Digitally signed by AKHIL JAIN Date: 2026.11.12 17:20:18 +05'30'

Akhil Jain
Managing Director
DIN: 03296467

Place: Mumbai
Dated: 12th November, 2026