

14th February, 2026

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

Scrip Code: 533006
Scrip Name: BIRLACOT

Dear Sir/Madam,

Sub: Outcome of Board Meeting – Pursuant to Regulation 30 & 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (Listing Regulations).

This is to inform in terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 (SEBI LODR Regulation) and with reference to our letter referred above that the Board of Directors of the Company at their meeting held today i.e Saturday, February 14, 2026, considered and approved following;

1. Un-audited Financial Results as required under Regulation 33 of SEBI (LODR) Regulations for the Quarter and Nine Months ended December 31, 2025, together with the Limited Review Report of the Statutory Auditor of the Company, are enclosed herewith for information and record.

Please note that in terms of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, the trading window for dealing in the securities of the Company will open after 48 hours of the results are made public on Saturday, 14th February, 2026.

The meeting was commenced at 07:00 P.M and concluded at 07:15 P.M.

This is for your information and record.

Thanking You,

Yours faithfully
For **Birla Cotsyn (India) Limited**

Gaurav Anand
Company Secretary & Compliance Officer

Encl.: A/a

INDEPENDENT AUDTOR'S REVIEW REPORT ON THE QUARTERLY UNAUDITED STANDALONE INTERIM 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 nine months ended December 31, 2025 ("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: 14-02-2026
Place: Mumbai
UDIN: 26160496HSYZQM5582

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 NINE MONTHS ENDED 31ST DECEMBER, 2025

Rs. In lacs

SN	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
	Income						
I	Revenue From Operations	1,312.39	190.07	-	1,502.46	-	-
II	Other Income	13.32	18.16	-	34.61	-	0.09
III	Total Income (I+II)	1,325.71	208.23	-	1,537.06	-	0.09
IV	Expenses						
	Consumption of raw materials and components	911.37	372.98	-	1,284.35	-	-
	Purchase of stock-in-trade	-	-	-	-	-	-
	Changes in inventories of finished goods, stock-in-trade and semi finished goods	97.89	(274.00)	-	(176.12)	-	-
	Employee benefit expenses	235.08	132.16	-	421.05	-	-
	Finance cost	55.49	55.04	-	165.88	-	-
	Depreciation and amortisation expense	104.08	128.08	142.07	356.58	426.30	562.97
	Other expenses	774.84	260.64	14.83	1,205.54	65.13	384.69
	Total Expenses (IV)	2,178.73	674.89	156.90	3,257.28	491.43	947.66
V	Profit/(Loss) before exceptional items and tax (III - IV)	(853.02)	(466.65)	(156.90)	(1,720.22)	(491.43)	(947.57)
VI	Exceptional Items	-	-	-	-	-	20,529.62
VII	Profit/(Loss) before tax (V - VI)	(853.02)	(466.65)	(156.90)	(1,720.22)	(491.43)	(21,477.19)
VIII	Tax expense:						
	Current tax	-	-	-	-	-	-
	Deferred tax	-	-	-	-	-	-
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	(853.02)	(466.65)	(156.90)	(1,720.22)	(491.43)	(21,477.19)
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)	(853.02)	(466.65)	(156.90)	(1,720.22)	(491.43)	(21,477.19)
XIV	Other Comprehensive Income	-	-	-	-	-	-
XV	Total Comprehensive Income for the Period (XIII+XIV)	(853.02)	(466.65)	(156.90)	(1,720.22)	(491.43)	(21,477.19)
	Paid-up equity share capital (Face value of Rs. 1/- each)	143.40	143.40	26,865.70	143.40	26,865.70	143.40
	Reserves excluding revaluation reserves (as per audited balance sheet)						673.76
XVI	Earnings per equity share						
	Basic and Diluted EPS for the period from Continuing and Discontinued Operations	(5.95)	(3.25)	(0.01)	(12.00)	(0.02)	(149.77)
	Basic and Diluted EPS for the period from Continuing Operations	(5.95)	(3.25)	(0.01)	(12.00)	(0.02)	(149.77)
	Basic and Diluted EPS for the period from Discontinued Operations	-	-	-	-	-	-

NOTES :

- The aforesaid financial results have been reviewed by the Audit committee and approved by the Board of Directors in their meeting held on 14th, February, 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 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) (amendment) Rules 2016.
- 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.
- The Company Operate the single segment namely "Other Textile Product" in accordance with Indian Accounting Standards As.
- The above financial results of the Company for the quarter and nine months ended 31st, December, 2025 are available at the Company's website www.birlacotsyn.com and the website of the stock exchanges i.e. www.bseindia.com.
- Amount of Rs. 392.31 Lacs in other expenses includes loss on sale of old machinery scraps.
- Corresponding figures in previous quarters/ period have been regrouped / rearranged wherever required, to make them comparable.

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

Akhil Jain
Managing Director
DIN: 03296467



Place: Mumbai
Date: 14.02.2026