

07.08.2025

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 held on Thursday, August 07, 2025

Ref: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This is to inform in terms of regulation 30, 33 and other applicable regulations of (Listing Obligations and Disclosure Requirements) Regulation 2015 (“SEBI LODR Regulation”) and with reference to our intimation dated August 04, 2025, we hereby inform you that the Board of Directors (“Board”) Birla Cotsyn (India) Limited (“the Company”) at its meeting held today i.e Thursday, August 07, 2025, inter-alia has:

1. considered and approved the Unaudited (Standalone and Consolidated) Financial Results as required under Regulation 33 of SEBI (LODR) Regulations for the Quarter ended June 30, 2025 along with Limited Review Report of the Statutory Auditor of the Company enclosed as **Annexure A.**
2. considered and approved appointment of M/s. Jain Kothari & Co., Chartered Accountants (FRN No.: 022340C) as the Statutory Auditors of the Company for the term of five consecutive years commencing from the conclusion of the ensuing 83rd AGM till the conclusion of the 88th AGM (to be held in the Calendar Year 2030) subject to the approval of shareholders at the 83rd AGM. The details as required under the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 (“SEBI Circular”) are enclosed herewith as **Annexure B.**
3. considered and approved appointment of M/s. Jain Ronak & Co., Chartered Accountants (FRN No.: 144548W) as the Internal Auditor of the company for the term of one year for the F.Y 2025-26. The details as required under the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 (“SEBI Circular”) are enclosed herewith as **Annexure C.**
4. considered and approved appointment of M/s. Vijay S. Tiwari & Associates, Practicing Company Secretary (Membership No.: ACS- 33084 C.P No.: 12220) a peer reviewed firm (1679/2022) of Practicing Company Secretary as Secretarial Auditors of the Company for a term of five years commencing from Financial Year 2025-26 till Financial Year 2029-30, subject to the approval of the shareholders at the ensuing Annual General Meeting (“AGM”). The details as required under the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 (“SEBI Circular”) are enclosed herewith as **Annexure D.**

The Board Meeting Commenced at 01.00 P.M and concluded at 01.50 P.M.

This is for your information and records.

Thanking You

For **Birla Cotsyn (India) Limited**

Gaurav Anand
Company Secretary & Compliance Officer

Encl.a/a



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 STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2025

Rs. In lacs

SN	Particulars	Quarter Ended			Year Ended
		30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
		Un Audited	Audited	Un Audited	Un Audited
	Income				
I	Revenue From Operations	-	-	-	-
II	Other Income	3.12	0.09	-	0.09
III	Total Income (I+II)	3.12	0.09	-	0.09
IV	Expenses				
	Consumption of raw materials and components	-	-	-	-
	Purchase of stock-in-trade	-	-	-	-
	Changes in inventories of finished goods, stock-in-trade and semi finished goods	-	-	-	-
	Employee benefit expenses	53.82	-	-	-
	Finance cost	55.35	-	-	-
	Depreciation and amortisation expense	124.42	136.77	142.07	562.97
	Other expenses	170.07	319.56	21.64	384.69
	Total Expenses (IV)	403.66	456.33	163.70	947.66
V	Profit/(Loss) before exceptional items and tax (III - IV)	(400.54)	(456.24)	(163.70)	(947.57)
VI	Exceptional Items	-	-	-	20,529.62
VII	Profit/(Loss) before tax (V - VI)	(400.54)	(456.24)	(163.70)	(21,477.19)
VIII	Tax expense:				
	Current tax	-	-	-	-
	Deferred tax	-	-	-	-
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	(400.54)	(456.24)	(163.70)	(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)	(400.54)	(456.24)	(163.70)	(21,477.19)
XIV	Other Comprehensive Income	-	-	-	-
XV	Total Comprehensive Income for the Period (XIII+XIV)	(400.54)	(456.24)	(163.70)	(21,477.19)
	Paid-up equity share capital (Face value of Rs. 1/- each)	143.41	143.41	26,865.70	143.41
	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	(2.79)	(3.18)	(0.01)	(149.76)
	Basic and Diluted EPS for the period from Continuing Operations	(2.79)	(3.18)	(0.01)	(149.76)
	Basic and Diluted EPS for the period from Discontinued Operations	-	-	-	-

NOTES :

- The aforesaid financial results have been reviewed and recommended by the Audit committee and approve the Board of Directors at the meeting held on 7th, August 2025 . The statutory auditors have expressed an unmodified opinion on these results.
- The financials results of the Company have been prepare 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 ended 30th June, 2025 are available at the Company's website www.birlacotsyn.com and the website of the stock exchanges i.e. www.bseindia.com.
- Corresponding figures in previous quarters/ period have been regrouped / rearranged wherever required, to make them comparable.



Place : MUMBAI

Date: 7th August, 2025

PSV Jain & Associates

Chartered Accountants

Office No. 105 Shri Yashwant Shopping Centre
Borivali E Mumbai -66

Email: dularesh.itax@gmail.com

Contact: +91 8976358144

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 ended June 30, 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 **PSV Jain & Associates**
Chartered Accountants
FRN: 131505W



Dularesh Jain
Partner
Membership No. 137264
Place: Mumbai
Date: 07.08.2025
UDIN: 25137264BMICES8224

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 CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2025

Rs. In Lacs

SN	Particulars	Quarter Ended			Year Ended
		30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
		Un Audited	Audited	Un Audited	Un Audited
	Income				
I	Revenue From Operations	-	-	-	-
II	Other Income	3.12	0.09	-	0.09
III	Total Income (I+II)	3.12	0.09	-	0.09
IV	Expenses				
	Consumption of raw materials and components	-	-	-	-
	Purchase of stock-in-trade	-	-	-	-
	Changes in inventories of finished goods, stock-in-trade and semi finished goods	-	-	-	-
	Employee benefit expenses	53.82	-	-	-
	Finance cost	55.35	-	-	-
	Depreciation and amortisation expense	124.42	136.77	142.07	562.97
	Other expenses	170.07	319.56	21.64	384.69
	Total Expenses (IV)	403.66	456.33	163.70	947.66
V	Profit/(Loss) before exceptional items and tax (III - IV)	(400.54)	(456.24)	(163.70)	(947.57)
VI	Exceptional Items	-	-	-	513.91
VII	Profit/(Loss) before tax (V - VI)	(400.54)	(456.24)	(163.70)	(1,461.48)
VIII	Tax expense:				
	Current tax	-	-	-	-
	Deferred tax	-	-	-	-
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	(400.54)	(456.24)	(163.70)	(1,461.48)
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)	(400.54)	(456.24)	(163.70)	(1,461.48)
XIV	Other Comprehensive Income	-	-	-	-
XV	Total Comprehensive Income for the Period (XIII+XIV)	(400.54)	(456.24)	(163.70)	(1,461.48)
	Paid-up equity share capital (Face value of Rs. 1/- each)	143.41	143.41	26,865.70	143.41
	Reserves excluding revaluation reserves (as per audited balance sheet)				22,230.86
XVI	Earnings per equity share				
	Basic and Diluted EPS for the period from Continuing and Discontinued Operations	(2.79)	(3.18)	(0.01)	(10.19)
	Basic and Diluted EPS for the period from Continuing Operations	(2.79)	(3.18)	(0.01)	(10.19)
	Basic and Diluted EPS for the period from Discontinued Operations	-	-	-	-

NOTES :

- The aforesaid financial results have been reviewed and recommended by the Audit committee and approve the Board of Directors at the meeting held on 7th, August 2025. The statutory auditors have expressed an unmodified opinion on these results.
- The financials results of the Company have been prepare 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 ended 30th June, 2025 are available at the Company's website www.birlacotsyn.com and the website of the stock exchanges i.e. www.bseindia.com.
- Corresponding figures in previous quarters/ period have been regrouped / rearranged wherever required, to make them comparable.

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

Mr. Akhil Jain
 Managing Director
 DIN: 03296467

Place : MUMBAI
 Date: 7th August, 2025

PSV Jain & Associates

Chartered Accountants

Office No. 105 Shri Yashwant Shopping Centre
Borivali E Mumbai -66

Email: dularesh.itax@gmail.com

Contact: +91 8976358144

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY UNAUDITED CONSOLIDATED 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 Consolidated financial results of Birla Cotsyn (India) Limited ("the Holding Company") and its subsidiary (the Holding Company and the Subsidiary together referred to as "the Group") for the Quarter ended June 30, 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 Holding Company's Management and has been approved by the Holding 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, 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.

This statement includes the results of the following subsidiaries:

Foreign Subsidiary – Birla Cotsyn (India) Limited FZE

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 PSV Jain & Associates

Chartered Accountants

FRN: 131505W



Dularesh Jain

Partner

Membership No. 137264

Place: Mumbai

Date: 07.08.2025

UDIN: 25137264BMICET7835

Annexure-B

Particulars	Details
Name of the new Statutory Auditors & FRN	M/s. Jain Kothari & Co., Chartered Accountants (FRN No.: 022340C)
Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	<p>Completion of term of PSV Jain & Associates, Chartered Accountants (Firm Registration Number: 131505W) existing Statutory Auditors of the Company, at the conclusion of the ensuing 83rd Annual General Meeting (“AGM”) of the Company.</p> <p>Consequent upon the completion of term of M/s. PSV Jain & Associates, based on the recommendation of the Audit Committee, the Board of Directors has approved the appointment of M/s. Jain Kothari & Co., Chartered Accountants (FRN No.: 022340C), as Statutory Auditors of the Company for five consecutive years commencing from the conclusion of the ensuing 83rd AGM till the conclusion of the 88th AGM (to be held in the calendar year 2030), subject to the approval of the shareholders at the ensuing AGM.</p>
Date of appointment & terms of appointment/ re-appointment	The Board of Directors at its meeting held on August 07, 2025, approved the appointment of M/s. Jain Kothari & Co., Chartered Accountants (FRN No.: 022340C), Statutory Auditors for a term of five consecutive years commencing from the conclusion of the ensuing 83 rd AGM till the conclusion of the 88 th AGM (to be held in the calendar year 2030), subject to the approval of the shareholders at the ensuing AGM.
Brief Profile	<p>M/s. Jain Kothari & Co. Chartered Accountants (Firm Registration No. 022340C), is a Partnership Firm of Chartered Accountants registered with Institute of Chartered Accountant of India (ICAI) having office at 550-551 SM Lodha Complex Udaipur, L2-302, Happy Home Complex, Mira Road East Thane- 401107 Mumbai, Maharashtra.</p> <p>The Firm with an Experience of more than 8 years, M/s. Jain Kothari & Co. provides value added services in the area of audit, assurance, risk assessment, taxation, corporate advisory, valuation and consultation apart from the traditional practice in the above-mentioned area.</p>
Disclosure of Relationships between Directors (in case of appointment of Directors)	Not Applicable.

Annexure-C

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;	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 August 07, 2025.
Date of appointment & terms of appointment/ re-appointment	Date of Appointment: with effect from August 07, 2025 Term of 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 2025-26.
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.

Annexure-D

Particulars	Details
Name of the Secretarial Auditor	Mr. Vijay Kumar Tiwari
Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Appointment of M/s. Vijay S. Tiwari & Associates, Practicing Company Secretaries, as the Secretarial Auditor of the Company, subject to the approval of the members at the ensuing Annual General Meeting of the Company.
Date of appointment & terms of appointment/ re-appointment	The Board of Directors at its meeting held on August 07, 2025, approved the appointment of Mr. Vijay Kumar Tiwari, Practicing Company Secretary, as Secretarial Auditors, for term of five years commencing from Financial Year 2025-26, subject to the approval of the shareholders at the ensuing Annual General Meeting.
Brief Profile	<p>M/s. Vijay S. Tiwari & Associates is leading firm of Practicing Company Secretaries registered with the Institute of Company Secretaries of India and have offering services across a range of disciplines at any location. He is an Associate Member of Institute of Company Secretaries of India having (Membership No. ACS-33084 & C.P No. 12220) Peer Review Certificate (1679/2022).</p> <p>He holds the professional degree of Bachelor's in commerce (B.Com), Master in Finance (MBA), & LLB. He is having vast experience in and exposure in the specialized areas in Corporate Laws such as Companies Act, FEMA, SEBI Regulations with specific reference to SEBI LODR Disclosure, Filing of quarterly, half yearly & Annual disclosures, IPO, Takeover, Drafting and vetting of agreements & practice in NCLT/NCLAT.</p>
Disclosure of Relationships between Directors (in case of appointment of Directors)	Not Applicable.