

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: 14.11.2025

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 14th day of November, 2025

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 No. **3/2025-26** held today i.e. Friday, the **14th November, 2025**, inter alia, taken following decision:

- A) The Board has considered and approved the Standalone Un-audited Financial Results for the Quarter and Half year ended 30th September, 2025 along with the Statement of assets and liabilities and Cash flow statement for the Half year ended 30th September, 2025 and Limited Review Report issued by the Statutory Auditor of the Company are enclosed herewith.

The aforesaid financial results were also reviewed by the Audit Committee in its meeting held earlier on November 14th, 2025.

The Meeting of the Board of Directors commenced at 03.30 p.m. and concluded at 04:50 p.m.

Kindly take the same on your record.

Thanking you,

Yours faithfully,

For, BETEX INDIA LIMITED

SWATI SOMANI

Company Secretary & Compliance Officer

Encl as above

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER 2025

(₹ In lakhs)							
Particulars		For the quarter months ended (dd-mm-yyyy)			Half Year Ended		For the Year ended
A	Date of start of reporting period	01-07-2025	01-04-2025	01-07-2024	01-04-2025	01-04-2024	01-04-2024
B	Date of end of reporting period	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue From Operations						
(a)	Revenue From Operations	2,729.05	2,113.82	2,847.20	4,842.87	5,135.71	9,637.99
(b)	Other Income	48.80	42.05	27.45	90.85	31.75	76.56
	Total Revenue	2,777.85	2,155.87	2,874.65	4,933.72	5,167.46	9,714.55
2	Expenses						
(a)	Cost of materials consumed	874.95	842.48	1,066.34	1,717.43	2,120.44	3,953.34
(b)	Purchases of stock-in-trade	-	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in- progress and stock-in-trade	(37.24)	64.12	17.35	26.88	10.39	(106.18)
(d)	Employee benefit expense	1,105.50	753.53	908.90	1,859.03	1,529.08	2,891.47
(e)	Finance costs	5.81	4.86	9.72	10.67	12.29	74.89
(f)	Depreciation and amortisation expense	20.92	29.23	31.08	50.15	54.06	100.61
(g)	Other Expenses						
(i)	Other Expenses	688.19	455.17	670.87	1,143.36	1,215.90	2,528.82
	Total other expenses	688.19	455.17	670.87	1,143.36	1,215.90	2,528.82
	Total expenses	2,658.13	2,149.39	2,704.26	4,807.52	4,942.16	9,442.95
3	Profit before exceptional items and tax	119.72	6.48	170.39	126.20	225.30	271.60
4	Exceptional items	-	-	-	-	-	-

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5	Profit before tax	119.72	6.48	170.39	126.20	225.30	271.60
6	Tax Expense						
	Current tax	32.68	-	49.36	32.68	63.08	73.92
	Deferred tax	(4.57)	5.32	(1.00)	0.75	(0.26)	2.19
	Total tax expenses	28.11	5.32	48.36	33.43	62.82	76.11
7	Net Profit Loss for the period	91.61	1.16	122.03	92.77	162.48	195.49
8	Other Comprehensive income/(Expense) for period						
	(i) Items that will not be reclassified to profit or loss						
	Actuarial (loss)/gain on defined benefit obligation		-	-	-	-	
	Total Other Comprehensive Income for the year (Net of Tax)		-	-	-	-	-
9	Total Comprehensive Income for the period (9+10)	91.61	1.16	122.03	92.77	162.48	195.49
10	Details of equity share capital						
	Paid-up equity share capital	150.00	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	10.00
11	Other Equity (excluding Revaluation Reserves)						3,210.35
12	Earnings per equity share						
	Basic earnings (loss) per share	6.11	0.08	8.14	6.18	10.83	13.03
	Diluted earnings (loss) per share	6.11	0.08	8.14	6.18	10.83	13.03

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STATEMENT OF ASSETS AND LIABILITY AS AT 30TH SEPTEMBER 2025

		(₹ In lakhs)	
Particulars		Current year ended (dd-mm-yyyy)	Previous year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025	01-04-2024
Date of end of reporting period		30-09-2025	31-03-2025
Whether results are audited or unaudited		Unaudited	Audited
	Assets		
1	Non-current assets		
	Property, plant and equipment	809.03	798.22
	Capital work-in-progress	-	-
	Intangible assets	-	-
	Investment property	-	-
	Goodwill	-	-
	Other intangible assets	-	-
	Intangible assets under development	-	-
	Non-current financial assets		
	Non-current investments	765.56	762.96
	Loans , Non - current	-	-
	Other Non current Financial assets	-	-
	Total non-current financial assets	765.56	762.96
	Deferred tax assets (net)	-	-
	Other non-current assets	98.69	105.92
	Total non-current assets	1,673.28	1,667.10
2	Current assets		
	Inventories	129.87	177.34
	Current financial asset		
	Current investments	651.04	571.81
	Trade receivables	2,208.89	1,846.60
	Cash and cash equivalents	581.35	669.97
	Bank balance other than cash and cash equivalents	-	-
	Loans, current	584.23	434.72

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	Other current financial assets	767.61	389.11
	Total current financial assets	4,793.12	3,912.21
	Current tax assets (net)	-	-
	Other current assets	-	-
	Total current assets	4,922.99	4,089.55
3	Non-current assets classified as held for sale	-	-
4	Regulatory deferral account debit balances and related deferred tax Assets	-	-
	Total assets	6,596.27	5,756.65
	Equity and liabilities		
1	Equity		
	Equity Share capital	199.69	199.69
	Other equity	3,303.11	3,210.35
	Total equity	3,502.81	3,410.04
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	339.02	117.41
	Trade payables, non-current	-	-
	Other non-current financial liabilities	-	-
	Total non-current financial liabilities	339.02	117.41
	Provisions, non-current	-	-
	Deferred tax liabilities (net)	6.96	6.21
	Deferred government grants, Non-current	-	-
	Other non-current liabilities	-	-
	Total non-current liabilities	345.98	123.62
	Current liabilities		
	Current financial liabilities		
	Borrowings, current	48.39	140.44
	Trade Payables	2,122.28	1,705.16
	Other current financial liabilities	-	-
	Total current financial liabilities	2,170.67	1,845.60
	Other current liabilities		

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		472.41	303.47
	Provisions, current	104.40	73.92
	Current tax liabilities (Net)	-	-
	Deferred government grants, Current	-	-
	Total current liabilities	2,747.48	2,222.99
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	3,093.46	2,346.61
	Total equity and liabilities	6,596.27	5,756.65

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CASH FLOW STATEMENT ANNEXED TO THE FINANCIAL RESULTS FOR THE HALF-YEAR ENDED 30th September, 2025

PARTICULARS	30-09-2025 Unaudited (in lakhs)	2024-25 Audited (in lakhs)
(A) Cash Flow from Operating Activities :		
Net profit before Tax and Extraordinary Items	126.20	271.60
<u>Adjusted For :</u>		
Depreciation	50.15	100.61
Interest Paid	10.67	74.89
Interest Income	-	-
Extra ordinary item ((Profit) /loss on sale of assets)	0.29	4.21
Other adjustments for non-cash items	-	31.23
		-
Operating Profit before Working Capital Charges	186.73	474.13
<u>Adjusted For :</u>		
Trade and other receivables	-	-
	362.29	402.67
Inventories	47.47	139.37
Other Current Asset	-	-
	378.50	306.24
Loans & Advances	-	-
	149.51	203.06
Trade payables & Provisions	616.54	340.56
Cash Generated From Operations	39.56	169.48
Interest Paid on operations	-	-
Cash flow before Extraordinary items	39.56	169.48
Short Provision for taxation (Earlier Year)	-	-
Current tax	-	-
	32.68	-
Net Cash from Operating Activities	72.24	169.48
(B) Cash Flow from Investing Activities		
Interest Income	0.29	4.21
Purchase of Fixed Assets	-	-
	61.66	67.33
Sales of Fixed Assets	0.70	-

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(Purchase) / Sales of Investments	- 81.83	- 571.81
Loss on Sale of Investment	-	- 31.23
Inc/ Dec In loan Given	7.23	353.96
Net Cash used in Investing Activities	- 135.27	- 312.20
(C) Cash Flow from Financing Activities		
Increase/ Decrease In Unsecured Loan	129.56	- 113.22
Inc in Loan	-	18.90
Interest Paid on Term Loan	- 10.67	- 74.89
Dividend Paid	-	-
Net Cash used in Financial Activities	- 118.89	- 169.21
NET INCREASE IN CASH & CASH EQUIVALENTS (A)+(B)+(C)	- 88.62	- 311.93
Opening Cash and Cash Equivalents	669.97	981.90
Add: On Amalgamation	-	-
Closing Cash and Cash Equivalents	581.35	669.97

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Notes:

1. The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the company at its meeting held on 14th November, 2025.
2. The Auditor of the Company has carried out a "Limited Review" of the financial results for the Quarter ended 30th September, 2025 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and has expressed his unqualified Opinion.
3. The Company is operating in Textile Business only therefore, there is only one reportable segment.
4. These above unaudited financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in section 133 of the Companies Act, 2013.
5. Figures of previous period are re-grouped/re-classified wherever necessary to correspond to the figures of the current reporting period.

For BETEX INDIA LIMITED

Place: Surat
Date: 14.11.2025

MANISH SOMANI
MANAGING DIRECTOR
DIN: 00356113

Independent Auditor's Limited Review Report on unaudited financial results for the Quarterly and Year to date ended 30th September, 2025 of 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.
436, GIDC Pandesra,
Surat – 394221
Gujarat, India.

1. We have reviewed the accompanying statement of unaudited financial results of **Betex India Limited** ("the Company") for the quarter ended 30th September, 2025 and year to date results from 01st April, 2025 to 30th September, 2025 being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Listing Regulations').
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 ('the Act'), read with the relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We have 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 from 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 the Standards on Auditing 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.



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Vapi

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Mahavir Nagar, NH No. 48,
Vapi - 396191

Guwahati

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

4. 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 the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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 HTKS & CO.
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO. 111032W**

Yash Kapadia

**CA YASH KAPADIA
(PARTNER)
MEMBERSHIP NO.: 190439**



UDIN: 25190439BMJB004180

**PLACE: SURAT
DATE: 14/11/2025**