



Office : 384-M, Dhabolkar Wadi, 5th Floor, Kalbadevi Rd., Mumbai - 400 002.
Factory : Plot No. B-35, M. I. D. C., Dombivali - 421 203. Tel.: 95-251-2470291 / 2472605.

Binayak Tex
Processors Ltd.
(GOVT. RECOGNISED EXPORT HOUSE)

TEXTILE MANUFACTURERS CIN : L17110MH1983PLC030245
EXPORTER & IMPORTER

Phone : 00-91-22-4054 2222
E-mail : jimtextpl@gmail.com

Date: - 26th May, 2026

To

Bombay Stock Exchange Limited
PJ Tower, Dalal Street,
Fort, Mumbai – 400001

Dear sir,

Subject: Declaration Pursuant to Regulation 52(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI LODR”) for Unmodified Opinion.

DECLARATION FOR UNMODIFIED OPINION

I, Pradipkumar Pacheriwala, Managing Director of Binayak Tex Processors Limited, having its registered office no. 384-M, Dhabolkar Wadi, 5th Floor, Kalbadevi Road, Mumbai – 400002, Maharashtra, hereby declare that the Statutory Auditors of the Company, namely M/s. Sundarlal Desai & Kanodia, Chartered Accountants, have issued audit reports with Unmodified Opinion on audited financial results for the period ended March 31, 2026.

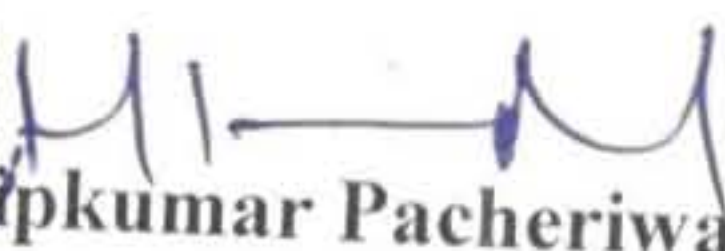
This declaration is issued pursuant to Regulation 52(3) of the SEBI LODR as amended from time to time.

Thanking You,

Yours Faithfully,

For Binayak Tex Processors Limited




Pradipkumar Pacheriwala
Managing Director
(DIN : 00767879)

BINAYAK TEX PROCESSORS LIMITED

CIN : L17110MH1983PLC030245

Registered Office : 384-M, Dhabolkar Wadi, 5th Floor, Kalbadevi Road, Mumbai 400002

Email : binayaktex@rediffmail.com, website : www.binayaktex.com

Date: 25th May 2026

To,
The Corporate Relationship Department
Bombay Stock Exchange Limited
PJ Tower, Dalal Street,
Fort, Mumbai - 400001

Ref : Scrip Code -523054

Sub: Outcome of the Board Meeting held on 25th May 2026

Dear Sir,

This is to inform you that the Company's Board has in its meeting held on 25th May, 2026 transacted the following business:

1. To Approve the audited Financials along with Audit report for quarter and year ended 31st March 2026.
2. Appointment of Sark and Associates LLP as a Secretarial Auditor of the company.
3. To Review the Business Operation of the Company
4. Any other matters with the permission of the chair

The Board Meeting Commenced on 3.00 p.m. and concluded on 4.00 p.m

Kindly take the same on records and acknowledge the receipt.

Thanking you,
For Binayak Tex Processors Limited

Yours faithfully



Tarpan Shah

Company Secretary & Compliance Officer

BINAYAK TEX PROCESSORS LIMITED

Regd. Office : 384-M, Dhabolkar Wadi, 5th Floor, Kalbadevi Road, Mumbai - 400 002

CIN : L17110MH1983PLC030245

1. Audited Financial Results for the quarter & year ended 31st March, 2026

Sr. No.	Particulars	Ind AS Quarter ended 31.03.2026 (Audited)	Preceding 3 months ended 31.12.2025 (Unaudited)	Ind AS Quarter ended 31.03.2025 (Audited)	Previous Year ended on 31.03.2025 (Audited)	Current Year ended 31.03.2026 (Audited)
I.	Revenue from Operations	6,260.94	7,218.84	5,823.39	22,153.03	24,989.29
II.	Other Income	38.97	38.88	40.27	139.07	147.37
III.	Total Revenue (I + II)	6,299.91	7,257.72	5,863.66	22,292.10	25,136.66
IV.	Expenses					
	(a) Cost of materials consumed	3,358.80	3,726.98	3,414.04	13,465.18	13,550.29
	(b) Purchase of stock-in-trade	132.74	37.24	164.00	369.21	224.12
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	270.73	320.50	(284.17)	(599.77)	1,020.61
	(d) Employee benefits expenses	312.58	270.13	295.48	959.35	1,033.10
	(e) Excise Duty					
	(f) Finance Costs	105.09	146.74	131.14	592.65	489.68
	(g) Depreciation and amortisation expenses	130.88	129.92	164.14	493.67	532.11
	(h) Other expenses	1,938.90	2,236.14	1,575.74	6,563.42	7,603.44
	Total expenses (IV)	6,249.72	6,867.65	5,460.37	21,843.71	24,453.35
V.	Profit / (Loss) before exceptional items of tax (III - IV)	50.19	390.07	403.29	448.39	683.31
VI.	Exceptional Items (Refer Note No 6)	119.13	150.00	-	-	269.13
VII.	Profit / (Loss) before tax (V - VI)	(68.94)	240.07	403.29	448.39	414.18
VIII.	Tax Expenses:					
	(a) Current Tax / (Credit)	36.00	80.00	36.00	46.00	167.00
	(b) Deferred Tax / (Credit)	(38.68)	(22.75)	136.97	84.46	(29.20)
	(c) Excess / short provision of last year	28.85	-	39.81	39.81	28.85
IX.	Profit/(Loss) for the period after tax from continuing operations (VII-VIII)	(95.11)	182.82	190.51	278.12	247.53
X.	Profit / (Loss) from discontinuing operations	-	-	-	-	-
XI.	Tax Expense of discontinuing operations	-	-	-	-	-
XII.	Profit / (Loss) from discontinued operations (after tax) (X - XI)	-	-	-	-	-
XIII.	Profit / (Loss) for the period (IX + XII)	(95.11)	182.82	190.51	278.12	247.53
XIV.	Other Comprehensive Income					
	(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	-	-	-	-	-
XV.	Total Comprehensive income for the period (XIII+XIV) (Comprising Profit/(Loss) and OCI)	(95.11)	182.82	190.51	278.12	247.53
XVI.	Paid - up Equity Share Capital (Face Value of Rs. 10/- per share)	71.13	71.13	71.13	71.13	71.13
XVII.	Earnings per share					
	(1) Basic	(13.37)	25.70	26.78	39.10	34.80
	(2) Diluted	(13.37)	25.70	26.78	39.10	34.80



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BINAYAK TEX PROCESSORS LIMITED

1. Statement of Assets and Liabilities

(Rs. in Lakhs)

	<u>Working Note No.</u>	Figures as at the end of current reporting Period 31.03.2026 (Audited)	Figures as at the end of previous reporting Period 31.03.2025 (Audited)
I. ASSETS			
(1) Non-current Assets			
(a) Property, Plant and Equipment	2	7,004.50	7,081.03
(b) Capital work-in-progress	2	319.40	
(c) Other Intangible Assets	2	0.46	0.46
(d) <u>Financial Assets</u>			
i) Investments	3	737.10	737.10
ii) Loans	4	1,063.43	983.75
iii) Other (to be specified)	5	357.23	365.93
(f) Deferred tax assets (net)			
(g) Other non-current assets	6	16.10	
(2) Current Assets			
(a) Inventories	7	2,794.31	3,323.39
(b) <u>Financial Assets</u>			
i) Investments			
ii) Trade receivables	8	6,683.29	5,875.48
iii) Cash and cash equivalents	9	76.78	34.37
iv) Bank balance other than (iii) above	10	572.50	539.80
vi) Others			
(c) Current Tax Assets (Net)	11	21.08	96.42
(d) Other current assets	12	2,205.43	2,452.62
		21,851.61	21,490.35
II. EQUITY AND LIABILITIES			
<u>Equity</u>			
(a) Equity Share Capital	13	71.13	71.13
(b) Other Equity	14	9,772.43	9,524.90
<u>Liabilities</u>			
(1) Non-current Liabilities			
(a) <u>Financial Liabilities</u>			
(i) Borrowings	15	738.17	1,186.17
(b) Deferred tax liabilities (net)	16	715.74	744.94
(c) Long Term Provisions	21	156.19	
(2) Current Liabilities			
(a) <u>Financial Liabilities</u>			
i) Borrowings	17	3,652.03	3,762.18
ii) Trade payables	18		
-Outstanding dues of micro and small enterprises		112.59	211.26
-Outstanding dues of other than C49micro and small enterprises		5,210.59	4,745.06
iii) Other financial liabilities (other than those specified in item (c), to be specified)	19	436.00	492.49
(b) Other current liabilities	20	873.80	752.22
(c) Short Term Provisions	21	112.94	
		21,851.61	21,490.35



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BINAYAK TEX PROCESSORS LIMITED
2. CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 31ST MARCH 2026

PARTICULARS	31st March 2026 Rs. In Lakhs	31st March 2025 Rs. In Lakhs
Cash flows from Operating Activities		
Net profit before taxation, and extraordinary item	414.18	448.40
Adjustments for :-		
Depreciation	532.11	493.67
CSR Provision	-	-
(Profit)/Loss on Sale of Asset	(3.74)	-
Interest Income	(128.63)	(116.26)
Dividend Income	(0.02)	(0.02)
Interest Expenses	453.03	551.11
	852.75	928.50
Operating profit before working capital changes	1,266.93	1,376.90
Adjustments for :-		
(Increase)/Decrease in Other Current Assets	231.10	(45.35)
(Increase)/Decrease in sundry debtors	(807.81)	(213.95)
(Increase)/Decrease in inventories	529.07	(539.27)
(Increase)/Decrease in Provisions	269.13	-
(Increase)/Decrease in Loans & Advances	(79.68)	(73.71)
Increase(Decrease) in Current Liabilities	488.43	853.22
Cash generated from operations	1897.17	1357.84
Income taxes paid	(120.50)	79.20
Net Cash from Operating Activities	1776.67	1437.04
Cash Flow from Investing Activities		
Deposit Given	8.70	(57.88)
Purchase of Assets	(778.01)	(432.34)
Sale of fixed assets	6.78	-
Profit/(Loss) of fixed assets	-	-
Interest Received	128.63	116.26
Dividend Received	0.02	0.02
Net Cash from / used in Investing activities	(633.89)	(373.94)
Cash flow from Financing Activities		
(Repayment) / Proceeds from Long-Term Borrowings	(448.00)	(552.50)
(Repayment) / Proceeds from Short-Term Borrowings	(166.65)	93.79
Interest paid	(453.03)	(551.11)
Deposits Repaid	-	-
Dividends Paid	-	-
Dividend Tax Paid	-	-
Net Cash from / (used) in financing Activities	(1,067.67)	(1,009.81)
Net (decrease)/ increase in Cash and Cash Equivalents	75.11	53.39
Cash and cash equivalents at the beginning of period	574.17	520.78
Cash and cash equivalents at the end of period	649.28	574.17

Notes:-

3.The above financial results have been reviewed by Audit Committee and approved by the Board of Directors at their meetings held on 25th May 2026.

4.The figures of last quarter are balancing figures between audited figures of the full financial year ended on 31st March, 2026 and the unaudited published figures upto 31st December, 2025.

5.The company is engaged in Manufacturing of Textiles

6. Exceptional Items of Continuing Operations for the twelve months ended 31st March, 2026, represent the estimated one-time impact arising on recognition of past service cost relating to increase in liability towards gratuity, primarily due to changes in the definition of wages pursuant to notifications issued by the Ministry of Labour & Employment dated 21st November, 2025, bringing into force the provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "New Labour Codes"). The Company continues to monitor the finalisation of rules by the Central and State Governments and clarifications from the Government on other aspects of the New Labour Codes and will account for such developments, as required.

During the year, the Company adopted actuarial valuation basis for accounting of gratuity liability for the first time, in accordance with the requirements of applicable Accounting Standards, instead of the earlier cash basis method. Accordingly, gratuity liability has been recognized of Rs. 269.13 Lakhs based on actuarial valuation carried out by an independent actuary as at the balance sheet date. The impact arising on first-time adoption of actuarial valuation basis has been recognized in the Statement of Profit and Loss for the year as an exceptional item. This change has been made to present a more appropriate and reliable measurement of employee benefit obligations.

7. Previous period's figures have been regrouped / recast/ reclassified wherever necessary



By Order of the Board
For Binayak Tex Processors Limited,

Managing Director
Mr. Pradipkumar Pachariwala

PLACE : MUMBAI
DATED : 25.05.2026

BINAYAK TEX PROCESSORS LIMITED

Regd. Office : 384-M, Dhabolkar Wadi, 5th Floor, Kalbadevi Road, Mumbai - 400 002

CIN : L17110MH1983PLC030245

Statement of Standalone Unaudited Results for the quarter & year ended 31st March, 2026

(Rs. in Lakhs)

Particulars	Quarter ended 31.03.2026	Quarter ended 31.03.2025
	(Audited)	(Audited)
Total Income from Operations (Net)	6,299.91	5,863.66
Net Profit / (Loss) for the period (before Tax, Exceptional items)	(68.94)	403.29
Net Profit / (Loss) for the period before Tax (after Exceptional items)	(68.94)	403.29
Net Profit / (Loss) for the period after tax (after Exceptional items)	(95.11)	190.51
Equity Share Capital	71.13	71.13
Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet as of 31.03.2026		9,772.43
Earnings Per Share (of Rs.10/- each) (for continuing and discontinued operations) -		
1. Basic	(13.37)	26.78
2. Diluted	(13.37)	26.78

NOTE : The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Bombay Stock Exchange website www.bseindia.com and at Company's website at www.binayaktex.com

Mumbai,
May 25, 2026



(Pradipkumar Pachariwala)
Managing Director

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation ,2015 as amended

**TO BOARD OF DIRECTOR OF
BINAYAK TEX PROCESSORS LIMITED**

Report on the audit of the standalone Financial Statements

Opinion

We have audited the financial statements of **BINAYAK TEX PROCESSORS LIMITED("the Company")**, which comprise the balance sheet as at March 31, 2026, and the statement of profit and loss (including other comprehensive income), statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (Collectively referred to as 'standalone financial statements').

In our opinion and to the best of our information and according to the explanations given to us, the statements

- a. Is presented in accordance with the requirements of the Listing Regulations in this regard; and
- b. Gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the company for the quarter ended March 31, 2026 and for the year ended March 31,2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

During the year, the Company has changed its method of accounting for gratuity liability from cash basis to actuarial valuation basis in accordance with the requirements of applicable Accounting Standards. Accordingly, gratuity liability has been recognized based on actuarial valuation carried out by an independent actuary as at the balance sheet date. The impact of such change has been recognized in the Statement of Profit and Loss for the year as a exceptional item. This change has been made for the first time to present a more appropriate and reliable measurement of employee benefit obligations.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance. In our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements, and in forming our opinion thereon, we have determined that there are no key audit matters to communicate in our report.

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we have required to report that fact. We have nothing to report in this regard.



Responsibility of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone

financial statements that give a true and fair view of the financial position, financial performance (including other comprehensive income), changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards ('Ind AS') specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Boards of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Standards on Auditing ('SAs'), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) of the Act, I am also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we have required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluated the effect of any identified misstatements in the financial statements.
- We communicate with those charged with governance regarding among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
- From the matters communicated with those charged with governance, we determine those matters that were of mist significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure

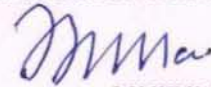


about the matter or when, in extremely rare circumstance, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

- Based on our examination, which included test checks, the Company has used accounting software systems for maintaining its books of account for the financial year ended March 31, 2026 which have the feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software systems. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

UDIN: 26033978JKIEXK9297
PLACE: MUMBAI
DATE: 25th May 2026

FOR SUNDARLAL DESAI & KANODIA,
CHARTERED ACCOUNTANTS



MUKUL B. DESAI
PARTNER

MEMBERSHIP NO: 033978

