Kamadgiri Fashion Ltd

Date: 30th October, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001.

Scrip Code: 514322

Sub: Outcome of Board Meeting held on Friday, 30th October, 2026

Dear Sir/Madam,

In terms of Regulation 30 read with part A of Schedule III of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ("the Listing Regulations"), we wish to inform you that, in their meeting held today i.e. Friday, 30th October, 2026 has inter-alia considered and approved the following:

1. Unaudited Financial Results along with Limited Review Report as submitted by the statutory auditor of the Company for the Second Quarter and Half Year Ended 30th September, 2026.

Accordingly, the Unaudited Financial Results for Second Quarter and Half Year Ended 30th September, 2026 along with Limited Review Report are attached herewith as **"Annexure I".**

The meeting of the Board commenced at 11:00 A.M. and concluded at 2:40 P.M.
Kindly take the above on record.

Thanking You,
Yours Faithfully,

For Kamadgiri Fashion Limited

SIDDHANT SINGH
Digitally signed by SIDDHANT SINGH
Date: 2026.10.30 14:48:35 +05'30'

Siddhant Singh
Company Secretary Cum Compliance Officer

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of Kamadgiri Fashion Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

TO
THE BOARD OF DIRECTORS
KAMADGIRI FASHION LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **KAMADGIRI FASHION LIMITED** ("the Company") for the quarter ended September 30, 2026 ("the Statement") attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulation").

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, ('Ind AS 34') "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation. Our responsibility is to express a conclusion on the Statement based on our review.

3. 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, notified under section 133 of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of 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 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.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations,

including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **D M K H & Co.**
Chartered Accountants
Firm Registration No.: 116886W

ANANT NYATEE
Digitally signed by ANANT NYATEE
Date: 2026.10.30 12:15:33 +05'30'

Anant Nyatee
Partner
Membership No.: 447848
UDIN: 26447848RPHZKN7060
Place: Mumbai
Date: October 30, 2026

Kamadgiri Fashion Limited

STANDALONE STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. in Lakhs)

	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-SEPT-2026	30-JUNE-2026	30-SEPT-2025	30-SEPT-2026	30-SEPT-2025	31-MAR-2026
		UNAUDITED			UNAUDITED		AUDITED
		PART-I					
1	**Income From Operations**						
	a) Income from Operations	4,851.22	3,866.92	4,190.75	8,718.14	7,821.66	15,776.66
	b) Other Income	1.79	28.59	1.19	30.38	6.42	29.80
	Total Income from operations	**4,853.01**	**3,895.51**	**4,191.94**	**8,748.52**	**7,828.08**	**15,806.46**
2	**Expenses**						
	a) Cost of materials consumed	3,023.77	2,106.99	2,396.29	5,130.76	4,224.34	8,531.30
	b) Purchase of Stock-in-trade	1.00	1.26	7.46	2.26	170.90	173.87
	c) Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(278.24)	30.22	61.34	(248.02)	132.70	138.33
	d) Employees benefits expense	339.50	295.99	313.68	635.49	593.32	1,284.87
	e) Finance Costs	54.32	58.76	64.79	113.08	124.12	229.73
	f) Depreciation and amortisation expense	83.85	85.56	81.57	169.41	162.95	328.89
	g) Job Charges	1,066.05	865.15	800.55	1,931.20	1,516.15	3,162.89
	h) Other expenses	441.46	429.24	443.42	870.70	854.46	1,715.09
	Total Expenses	**4,731.72**	**3,873.17**	**4,169.10**	**8,604.89**	**7,778.94**	**15,564.97**
3	**Profit/(Loss) before tax exceptional Items (1-2)**	**121.28**	**22.34**	**22.84**	**143.62**	**49.14**	**241.49**
4	**Exceptional Items**	-	-	-	-	-	-
5	**Profit/(Loss) before Tax (3-4)**	**121.28**	**22.34**	**22.84**	**143.62**	**49.14**	**241.49**
6	**Tax Expense**						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	32.70	6.33	11.04	39.03	17.05	71.85
	Tax adjustment earlier year	-	-	-	-	-	(138.62)
7	**Profit/(Loss) for the period/year (5-6)**	**88.59**	**16.01**	**11.80**	**104.60**	**32.09**	**308.26**
8	**Other Comprehensive Income :**						
	A (i) Items that will not be reclassified to profit or loss	(3.00)	(3.00)	(3.05)	(6.00)	(6.10)	70.09
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.75	0.76	0.76	1.51	1.53	(17.64)
	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						
9	**Total Comprehensive Income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the period) (7+8+9)**	**86.34**	**13.77**	**9.51**	**100.11**	**27.52**	**360.71**
10	Paid-up equity share capital (Face Value Rs. 10/- each)	586.94	586.94	586.94	586.94	586.94	586.94
11	Other Equity (Excluding revaluation reserve)						-
12	Earning per share (of Rs. 10/- each) (not annualised)						
	(a) Basic	1.51	0.27	0.20	1.78	0.55	5.25
	(b) Diluted	1.51	0.27	0.20	1.78	0.55	5.25

KAMADGIRI FASHION LTD. MUMBAI

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Tel.: (+91 22) 6666 2904 I Email: cs@kflindia.com, contact@kflindia.com I www.kflindia.com
CIN: L17120MH1987PLC042424

Works: 42/1 & 43/2, Ganga Devi Road, Umbergaon - 396171, Valsad, Gujarat. Tel.: 7283800209
Email: ksl3@kflindia.com

2 **Notes :**

STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026 (Rs. in Lakh)

	PARTICULARS	Half Year Ended Sep 30, 2026	Half Year Ended Sep 30, 2025
		Audited	
(A)	**CASH FLOWS FROM OPERATING ACTIVITIES**		
	Profit / (Loss) before tax after exceptional items	**143.62**	49.14
	Adjustments for :		
	Depreciation and amortisation expense	**169.41**	162.95
	(Gain) / Loss on sale of Property, Plant and Equipments (Net)	**(2.19)**	-
	Interest income	**(3.33)**	(4.39)
	Finance costs	**113.08**	124.12
	Allowance for Bad and Doubtful Debts	**(0.12)**	(2.04)
		276.85	**280.64**
	Operating Profit before Working Capital changes	**420.47**	**329.78**
	Movement in working capital :		
	(Increase)/Decrease in Inventories	**(1,009.82)**	188.76
	(Increase)/Decrease in Trade Receivable	**(900.87)**	125.45
	Decrease/(Increase) in Loans & Advances	**(4.02)**	2.44
	Decrease in Others Financial Assets	**5.36**	68.13
	(Increase) in Other Current and Non Current Assets	**116.01**	167.15
	Increase/(Decrease) in Trade Payable	**857.02**	(489.10)
	(Decrease) / Increase in Other Current and Non-Current Liabilities	**14.29**	(24.69)
	Increase in Other financial liabilities	**202.15**	60.56
	Increase/(Decrease) in Provisions	**10.51**	8.44
		(709.35)	**107.14**
	Cash generated from operations	**(288.88)**	**436.92**
	Income Tax Paid	-	-
	NET CASH GENERATED FROM OPERATING ACTIVITIES	**(288.88)**	**436.92**
(B)	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Inflow:		
	Sale of Property, Plant and Equipments	**9.05**	4.92
	Proceeds from Business Transfer	-	-
	Proceeds from Business Transfer for Loan Settlement	-	-
	Interest Received/(Paid)	**3.33**	4.39
		12.38	**9.31**
	Outflow:		
	Purchase of Property, Plant and Equipments	**(263.84)**	(46.79)
	Purchase of Intangible Assets	-	-
	NET CASH GENERATED USED IN INVESTING ACTIVITIES	**(251.46)**	**(37.48)**
(C)	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Inflow:		
	Proceeds from Government subsidy	-	124.56
	Proceeds from Short Term Borrowings (Net)	**650.57**	-
	Proceeds from Long Term Borrowings (Net)	**212.58**	-
		863.15	**124.56**
	Outflow:		
	Repayment of Long Term Borrowings	**(83.96)**	(95.94)
	Repayment of Short Term Borrowings	-	(207.00)
	Repayment of bank Borrowings	-	-
	Interest Paid	**(113.08)**	(124.12)
	Payment of Lease Liability	**(121.93)**	(116.31)
		(318.97)	**(543.37)**
	NET CASH USED IN FINANCING ACTIVITIES	**544.18**	**(418.81)**
	Net Increase In Cash And Cash Equivalents (A+B+C)	**3.84**	**(19.38)**
	Opening Balance Of Cash And Cash Equivalents	**5.43**	31.57
	Closing Balance Of Cash And Cash Equivalents	**9.27**	12.19
	Notes to Cash Flow Statements:		
	Cash & Cash Equivalents comprise of:		
	Cash on hand	**5.60**	**3.00**
	Bank Balances with Scheduled Banks:		
	In Current Accounts	**3.67**	**9.19**
	TOTAL	**9.27**	**12.19**

Note 1 : The Cash Flow Statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind-AS 7) - Statement of Cash Flow.

KAMADGIRI FASHION LTD. MUMBAI

Notes :

1. **Standalone Statement of Assets & Liabilities.**

(Rs.in Lakhs)

Particulars	As at 30-Sep-26 Unaudited	As at 30-Sep-25 Unaudited
ASSETS		
1. Non-Current Assets		
Property, Plant and Equipment	1,626.36	1,345.06
Capital work-in-progress	-	34.97
Right of use Assets	280.82	413.13
Investment property	-	-
Intangible Assets	20.83	-
Intangible Assets under development	-	-
Financial Assets	-	-
Other financial assets	193.24	182.56
Deferred tax assets (Net)	96.00	225.33
Income tax assets (Net)	30.53	-
Other non current assets	-	-
Total Non-Current Assets	**2,247.79**	**2,201.05**
2. Current Assets		
Inventories	3,319.60	2,467.50
Financial Assets		
Trade Receivables	2,961.84	2,395.88
Cash and Cash Equivalents	5.60	3.00
Bank Balances other than Cash and Cash Equivalents	3.67	9.19
Loans	5.21	2.50
Other financial assets	0.90	0.56
Investment in Shares	-	-
Other Current Assets	237.58	321.50
Total Current Assets	**6,534.40**	**5,200.13**
Total Assets	**8,782.19**	**7,401.18**
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	586.94	586.94
Other Equity	3,440.51	3,007.23
Total Equity	**4,027.44**	**3,594.17**
Liabilities		
1. Non-Current Liabilities		
Financial Liabilities		
Borrowings	184.21	46.42
Lease Liability	187.50	288.52
Other financial liabilities	-	-
Provisions	100.48	71.84
Total Non-Current Liabilities	**472.19**	**406.78**
2. Current Liabilities		
Financial Liabilities		
Borrowings	1,800.98	1,602.19
Lease Liability	125.88	145.17
Trade Payables		
Total outstanding dues of micro enterprises and small enterprises	1,009.56	8.37
Total outstanding dues of creditors other than micro enterprise and small enterprises	855.65	1,088.91
Other financial liabilities	443.12	460.03
Other Current Liabilities	39.88	6.74
Provisions	7.47	2.94
Current tax liabilities (Net)	-	85.88
Total Current Liabilities	**4,282.55**	**3,400.23**
Total Equity and Liabilities	**8,782.19**	**7,401.18**

3. The above Financial Results for the quarter and half year ended September 30, 2026 have been reviewed and recommended by the Audit Committee and approved by the Board at its meeting held on October 30, 2026 and reviewed by auditors.

4. The Company is engaged only in Textile business and there is no separate reportable segment as per IND AS 108.

5. Previous year's/ period's figures have been regrouped/rearranged wherever considered necessary to make them comparable with current year's

By order of the Board
For Kamadgiri Fashion Limited

Place : Mumbai
Date : October 30, 2026

Managing Director

Regd. Office: 202, 2nd floor, Rajan House, Appa Saheb Marathe Marg, Prabhadevi, Mumbai - 400025.
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KAMADGIRI FASHION LTD. MUMBAI