UNITEC FIBRES LIMITED

Date: 14th November, 2026

To,
The Manager Listing Department BSE Limited
P.J. Towers, Dalal Street,
Fort, Mumbai-400001

Scrip Code**: 544948** Scrip Id**: UNITEC**

Sub.: Outcome of Board Meeting held on Saturday, 14th November, 2026.

Dear Sir/Madam**,**

Pursuant to the Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 and other applicable provisions, if any, We would like to inform you that the meeting of the Board of Directors of Unitec Fibres Limited held today i.e., Saturday, 14th November, 2026 at Bldg No 8, Flat No 3, Oshiwara Mahda Complex , Andheri (W), Mumbai - 400053 of the Company inter-alia has considered and approved the following businesses:

1. Unaudited financial results for the half year ended September 30, 2026 of the company along with Limited Review Report are enclosed herewith for information and record.

In view of the above, please find enclosed herewith the following:

a. The Un-audited Financial Results of the Company for the half year ended September 30, 2026;

b. Copy of the limited review report by the Statutory auditors on the unaudited financial results for the half year ended September 30, 2026;

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 Friday, 14th November, 2026.

Also please note that on the request of the Independent Director, the Meeting was also conducted through Video Conferencing and other Audio Visual Means.

Also please note that the Board meeting commenced at 2.10 p.m. to conclude at 3.30 p.m.

Kindly take the same on your record.

Thanking you,

Yours faithfully,

For Unitec Fibres Limited

VIRANDER BEHL
Digitally signed by VIRANDER BEHL

Virander Behl
Managing Director
DIN: 01322448

UNITEC FIBRES LIMITED

(Formerly known as Unitec Fibres Private Limited)

CIN : L17120MH2005PLC151224

Statement of Unaudited Financial Results for the half year ended 30 September 2026

(Rs in lakh, unless otherwise stated)

Sr.	Particulars	6 months ended 30.09.2026 (Unaudited)	Preceding 6 months ended 31.03.2026 (Unaudited – refer Note 5)	Corresponding 6 months ended 30.09.2025 (Unaudited)	Year ended 31.03.2026 (Audited)
I	Revenue from operations	12,115.88	11,252.95	11,171.53	22,424.48
II	Other income	32.52	57.71	3.38	61.10
III	**Total income (I + II)**	**12,148.40**	**11,310.66**	**11,174.92**	**22,485.57**
IV	Expenses				
	(a) Cost of materials consumed	8,329.38	6,963.69	7,726.22	14,689.91
	(b) Purchases of stock-in-trade	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	14.44	465.09	(269.76)	195.33
	(d) Employee benefits expense	457.55	447.75	428.10	875.85
	(e) Finance costs	132.26	87.82	78.21	166.03
	(f) Depreciation and amortisation expense	159.46	177.17	172.30	349.47
	(g) Other expenses	2,467.58	2,571.71	2,481.41	5,053.12
	Total expenses (IV)	**11,560.67**	**10,713.24**	**10,616.47**	**21,329.71**
V	**Profit before exceptional and extraordinary items and tax (III – IV)**	**587.73**	**597.42**	**558.44**	**1,155.86**
VI	Exceptional items	-	-	-	-
VII	**Profit before extraordinary items and tax (V – VI)**	**587.73**	**597.42**	**558.44**	**1,155.86**
VIII	Extraordinary items	-	-	-	-
IX	**Profit before tax (VII – VIII)**	**587.73**	**597.42**	**558.44**	**1,155.86**
X	Tax expense				
	(1) Current tax	165.38	209.40	172.30	381.70
	(2) Deferred tax	(5.56)	10.50	(20.15)	(9.65)
	(3) Tax of earlier years	(0.08)	0.05	33.03	33.08
	Total tax expense (X)	**159.74**	**219.96**	**185.18**	**405.14**
XI	**Profit for the period (IX – X)**	**427.99**	**377.46**	**373.26**	**750.73**
XII	Paid-up equity share capital (face value Rs 10 each)	1,441.54	1,050.18	1,050.18	1,050.18
XIII	Reserves excluding revaluation reserve (as per audited balance sheet of the previous year)				5,459.49
XIV	Earnings per equity share of Rs 10 each (not annualised for half years)				
	(1) Basic (Rs)	4.05	3.59	3.55	7.15
	(2) Diluted (Rs)	4.05	3.59	3.55	7.15

Note: Earnings per share for the half years is calculated on the weighted average number of equity shares outstanding during the period and is not annualised.

Refer to the accompanying Notes 1 to 10 to the results.

For and on behalf of the Board of Directors of
UNITEC FIBRES LIMITED

Vijay Behl
Chairman and Whole Time Director
DIN: 01626882

Virander Behl
Managing Director
DIN: 01322448

UNITEC FIBRES LIMITED INDIA

Place: Mumbai
Date: 14 November 2026

UNITEC FIBRES LIMITED

(Formerly known as Unitec Fibres Private Limited)

CIN : L17120MH2005PLC151224

Statement of Assets and Liabilities as at 30 September 2026

(Rs in lakh, unless otherwise stated)

Sr.	Particulars	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
A	**EQUITY AND LIABILITIES**		
1	**Shareholders' funds**		
	(a) Share capital	1,441.54	1,050.18
	(b) Reserves and surplus	8,479.76	5,459.49
	Sub-total – Shareholders' funds	**9,921.29**	**6,509.66**
2	Share application money pending allotment	-	-
3	**Non-current liabilities**		
	(a) Long-term borrowings	8,001.74	5,159.48
	(b) Long-term provisions	70.17	71.37
	Sub-total – Non-current liabilities	**8,071.91**	**5,230.85**
4	**Current liabilities**		
	(a) Short-term borrowings	1,985.42	2,559.74
	(b) Trade payables		
	(i) total outstanding dues of micro enterprises and small enterprises	2,208.46	1,538.00
	(ii) total outstanding dues of creditors other than micro enterprises & small enterprises	662.09	455.24
	(c) Other current liabilities	190.64	83.56
	(d) Short-term provisions	1,173.42	557.96
	Sub-total – Current liabilities	**6,220.03**	**5,194.50**
	TOTAL – EQUITY AND LIABILITIES	**24,213.24**	**16,935.02**
B	**ASSETS**		
1	**Non-current assets**		
	(a) Property, plant and equipment and intangible assets		
	(i) Property, plant and equipment	4,292.36	4,439.01
	(ii) Intangible assets	26.33	0.83
	(iii) Capital work-in-progress	6,668.28	4,492.54
	(iv) Intangible assets under development	-	31.89
	(b) Non-current investments	0.02	0.02
	(c) Deferred tax assets (net)	5.68	0.13
	(d) Long-term loans and advances	964.98	703.15
	(e) Other non-current assets	387.92	68.45
	Sub-total – Non-current assets	**12,345.56**	**9,736.01**
2	**Current assets**		
	(a) Inventories	4,532.79	4,096.84
	(b) Trade receivables	1,979.88	1,393.43
	(c) Cash and cash equivalents	3,457.53	10.48
	(d) Bank balances other than (d) above	153.36	287.58
	(e) Short-term loans and advances	1,744.11	1,410.68
	Sub-total – Current assets	**11,867.68**	**7,199.00**
	TOTAL – ASSETS	**24,213.24**	**16,935.02**

For and on behalf of the Board of Directors of

UNITEC FIBRES LIMITED

Vijay Behl
Chairman and Whole Time Director
DIN: 01626882

Virander Behl
Managing Director
DIN: 01322448

UNITEC FIBRES LIMITED INDIA

Place: Mumbai

Date: 14 November 2026

UNITEC FIBRES LIMITED
(Formerly known as Unitec Fibres Private Limited)
CIN : L17120MH2005PLC151224
Statement of Cash Flows for the half year ended 30 September 2026
(Rs in lakh, unless otherwise stated)

Sr.	Particulars	Half year ended 30.09.2026 (Unaudited)	Year ended 31.03.2026 (Audited)
A	**Cash flow from operating activities**		
	Net profit before tax	587.73	1,155.86
	Adjustments for:		
	Depreciation and amortisation	159.46	349.47
	Finance costs	132.26	166.03
	Interest income	(9.95)	(7.18)
	Dividend income	(0.00)	(0.00)
	(Profit) / loss on sale of assets	(4.41)	-
	Operating profit before working capital changes	**865.07**	**1,664.17**
	Changes in working capital:		
	(Increase) / decrease in trade receivables	(586.45)	311.73
	(Increase) / decrease in inventories	(435.95)	(12.91)
	Increase / (decrease) in trade payables	877.31	(115.27)
	(Increase) / decrease in other current assets	(624.43)	(584.83)
	Increase / (decrease) in other current liabilities and provisions	320.90	(42.22)
	Cash generated from operations	**416.45**	**1,220.66**
	Income tax (net)	(165.30)	(414.78)
	Net cash from operating activities (A)	**251.16**	**805.88**
B	**Cash flow from investing activities**		
	Purchase of property, plant and equipment (net of sale proceeds)	(2,177.74)	(3,988.61)
	Fixed deposits (net)	88.84	(243.38)
	Advances for machinery and project (capital advances)	(261.83)	(702.85)
	Interest received	9.95	7.18
	Dividend received	0.00	-
	Net cash used in investing activities (B)	**(2,340.78)**	**(4,927.65)**
C	**Cash flow from financing activities**		
	Proceeds from issue of share capital	391.36	-
	Securities premium received	3,052.61	-
	IPO expenses paid	(42.98)	(1.85)
	Secured loans – proceeds / (repayment) (net)	1,368.02	2,701.40
	Unsecured loans – proceeds / (repayment) (net)	899.91	1,354.00
	Finance costs paid	(132.26)	(166.03)
	Net cash from financing activities (C)	**5,536.67**	**3,887.53**
	Net increase / (decrease) in cash and cash equivalents (A + B + C)	**3,447.05**	**(234.25)**
	Cash and cash equivalents at the beginning of the period	10.45	244.70
	Cash and cash equivalents at the end of the period	**3,457.50**	**10.45**
	Reconciliation with the balance sheet:		
	Cash and cash equivalents as above	3,457.50	10.45
	Add: Margin money deposit included in cash and cash equivalents in the balance sheet	0.03	0.03
	Cash and cash equivalents as per balance sheet	**3,457.53**	**10.48**

Note: The Statement of Cash Flows for the half year ended 30 September 2026 is presented with comparative figures for the year ended 31 March 2026 (audited). The Company's equity shares were listed on the SME Platform of BSE Limited on 30 September 2026. Before listing, the Company was not required to prepare a cash flow statement for the half year ended 30 September 2025. The figures for the previous period are therefore for the full year and are not comparable with the figures for the current half year. The figures for the year ended 31 March 2026 have been regrouped where necessary.

For and on behalf of the Board of Directors of
UNITEC FIBRES LIMITED

Vijay Behl
Chairman and Whole Time Director
DIN: 01626882

Virander Behl
Managing Director
DIN: 01322448

UNITEC FIBRES LIMITED INDIA

Place: Mumbai
Date: 14 November 2026

UNITEC FIBRES LIMITED
(Formerly known as Unitec Fibres Private Limited)
CIN : L17120MH2005PLC151224
Notes to the Unaudited Financial Results for the half year ended 30 September 2026

1 The above financial results for the half year ended 30 September 2026 have been prepared in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder.

2 The Company has only one business and geographical segment, namely Polyester Staple Fibre and related products, in domestic and export markets. Hence no further disclosures are required under AS 17 on segment reporting.

3 The Company does not have any subsidiary, associate or joint venture. Accordingly, the preparation of consolidated financial results is not applicable.

4 During the half year, the Company completed its Initial Public Offer of 39,16,800 equity shares of Rs 10 each at Rs 88 per share (including a premium of Rs 78 per share), aggregating Rs 3,446.78 lakh. The shares were allotted on 28 September 2026 and listed on the SME Platform of BSE Limited on 30 September 2026. Issue expenses of Rs 460.32 lakh relating to the fresh issue have been adjusted against securities premium as permitted by Section 52 of the Companies Act, 2013.

5 The equity shares of the Company were listed on 30 September 2026. The figures for the half year ended 30 September 2025 and the half year ended 31 March 2026 have been approved by the Board of Directors but have not been reviewed or audited by the statutory auditors. The figures for the half year ended 31 March 2026 are the balancing figures between the audited figures for the year ended 31 March 2026 and the unaudited figures for the half year ended 30 September 2025.

6 Cash and cash equivalents as at 30 September 2026 include Rs 3,443.97 lakh held in the public issue / escrow account with Kotak Mahindra Bank Limited. This amount was not available for use by the Company as at 30 September 2026.

7 Utilisation of IPO proceeds: the following table gives details of the IPO proceeds received and used up to 30 September 2026.

Particulars	**Rs lakh**
Total IPO proceeds as per offer document	3,446.78
Less: IPO proceeds received in October 2026	2.82
IPO proceeds received up to 30.09.2026	**3,443.97**
Less: Amount used up to 30.09.2026	-
Unused IPO proceeds as at 30.09.2026	**3,443.97**

The IPO proceeds received up to 30 September 2026, amounting to Rs 3,443.97 lakh, were held in the public issue / escrow account with Kotak Mahindra Bank Limited and were not available for use by the Company as at 30 September 2026. In October 2026, the balance IPO proceeds of Rs 2.82 lakh were received. Out of the total proceeds, Rs 444.15 lakh was paid towards merchant banker fees and other issue expenses, and Rs 2,990.00 lakh was transferred to the Company's account on 5 and 6 October 2026 and used towards repayment of the term loan availed from Kotak Mahindra Bank Limited, in accordance with the objects stated in the offer document. The balance of Rs 12.64 lakh remained in the public issue account as at 7 October 2026.

8 The financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14 November 2026 and have been subjected to a limited review by the statutory auditors.

9 Previous period figures have been regrouped and/or reclassified, wherever necessary, to make them comparable with the current period figures. In particular: (a) direct expenses such as power, fuel, freight, labour and stores, earlier included in cost of materials consumed, are now shown under other expenses (Rs 2,079.95 lakh for the half year ended 30 September 2025, Rs 2,094.52 lakh for the half year ended 31 March 2026 and Rs 4,174.47 lakh for the year ended 31 March 2026); (b) capital advances of Rs 703.15 lakh as at 31 March 2026 have been regrouped from short-term loans and advances to long-term loans and advances; (c) deferred tax of Rs 0.13 lakh as at 31 March 2026, earlier shown as a negative deferred tax liability, is now shown as a deferred tax asset; and (d) the Statement of Cash Flows for the year ended 31 March 2026 has been regrouped for capital advances and IPO expenses.

10 Interest payable to micro and small enterprises under Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 on delayed payments for the half year ended 30 September 2026 has not been provided in these results. The Company will determine and provide for such interest at the end of the financial year.

For and on behalf of the Board of Directors of
UNITEC FIBRES LIMITED

Vijay Behl
Chairman and Whole Time Director
DIN: 01626882

Virander Behl
Managing Director
DIN: 01322448

UNITEC FIBRES LIMITED INDIA

Place: Mumbai
Date: 14 November 2026

Independent Auditor's Review Report on the Unaudited Financial Results of Unitec Fibres Limited for the half year ended 30 September 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Unitec Fibres Limited
(Formerly known as Unitec Fibres Private Limited)
Mumbai

1. We have reviewed the accompanying statement of unaudited financial results of Unitec Fibres Limited ("the Company") for the half year ended 30 September 2026, together with the Statement of Assets and Liabilities as at that date, the Statement of Cash Flows for the half year then ended and the notes thereon (together, "the Statement"). The Statement is being submitted by the Company under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations"). We have initialled the Statement for identification.

2. The Statement is the responsibility of the Company's Management and has been approved by the Board of Directors at its meeting held on 14 November 2026. It has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder, and other accounting principles generally accepted in India. 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. 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 the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013. Consequently, it 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.

Conclusion

4. Based on our review conducted as stated in paragraph 3 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 AS 25 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matter

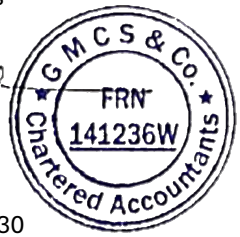
5. The Company's equity shares were listed on the SME Platform of BSE Limited on 30 September 2026. As stated in Note 5 to the Statement, the figures for the corresponding half year ended 30 September 2025 and the preceding half year ended 31 March 2026 have been approved by the Company's Board of Directors but have not been subjected to review or audit by us. The figures for the half year ended 31 March 2026 are the balancing figures between the audited figures for the year ended 31 March 2026 and the unaudited figures for the half year ended 30 September 2025.

6. The figures for the year ended 31 March 2026, including the Statement of Assets and Liabilities as at that date and the Statement of Cash Flows for that year, are based on the financial statements of the Company audited by us, on which we expressed an unmodified opinion vide our report dated 4 September 2026. As

stated in Note 9 to the Statement, these figures have been regrouped and reclassified to conform to the presentation for the current period.

Our conclusion is not modified in respect of these matters.

For GMCS & Co.
Chartered Accountants
FRN: 141236W



CA Rahul Gupta
Partner
Membership No.: 151630
UDIN: 26151630CNAXBT2902

Place: Mumbai
Date: 14 November 2026

UNITEC

UNITEC FIBRES LIMITED

Date: 14th November, 2026

To,
The Manager Listing Department BSE Limited
P.J. Towers, Dalal Street,
Fort, Mumbai-400001

Scrip Code**: 544948** Scrip Id**: UNITEC**

Sub.: Declaration pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam**,**

Pursuant to the provision of Regulation 33 (3) (d) of SEBI (Listing obligations an Disclosure Requirements) Regulations, 2015 as amended by SEBI Notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 read with SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016; we hereby declared that the Statutory Auditors of the Company M/s. GMCS and Co., Chartered Accountants, Mumbai (Firm Registration No. 141236W) have issued the Limited Review Reports with Unmodified Opinion in respect of the Unaudited Financial Results for the half year ended on September 30, 2026.

Kindly take the same on your record.

Thanking you,

Yours faithfully,

For Unitec Fibres Limited

VIRANDER BEHL Digitally signed by VIRANDER BEHL

Virander Behl
Managing Director
DIN: 01322448