GST NO: 33AACCJ7046E1ZU

GARMENT MANTRA LIFESTYLE LIMITED

(CIN: L18101TZ2011PLC017586)

12.11.2026

To

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001.

BSE Script Code: 539216

Dear Sir/Madam

Sub: Outcome of the Board Meeting held on 12th November 2026

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligation and Disclosure Requirement), Regulations, 2015, we hereby inform you that the Board of Directors in the meeting held on 12th November, 2026 has inter-alia approved the following:

i. Unaudited financial results (Standalone and Consolidated) for the quarter and half-year ended 30th September 2026.
ii. Limited review report of auditors on standalone and consolidated results for the quarter and half-year ended 30th September 2026.

The unaudited financial results and limited review report for the quarter and half-year ended 30th September 2026 are enclosed herewith. The extract of the financial results will be available on the website of the company viz. www.garmentmantra.com and on the stock exchange website www.bseindia.com. Also kindly note that the trading window of the company for designated persons shall remain closed till 14th November, 2026.

The meeting commenced at 2:50 p.m. and concluded at 3:40 p.m.

Thanking you,
Yours faithfully
For Garment Mantra Lifestyle Limited

LAKSHMI PRIYA

Digitally signed by LAKSHMI PRIYA
DN: c=IN, postalCode=641108, st=TAMIL NADU, street=818A,B MAZHILAGAM ,ARCHANA GARDEN 1ST CROSS ,COIMBATORE,INDIRA COLONY, KANUVAI ,641108, l=COIMBATORE, o=Personal, serialNumber=9ea7afaef124d4350e9c02684cc41d8298f0e911d148721536359 5c59101211d, pseudonym=9d054eb43f664934a100dc82d85dfc79, 2.5.4.20=62377eedcaf526f69d2f0e65d1a97a422a4fa08944371fc07551a0f44b69c292, email=LAKSHMIPRIYA.MAHI@GMAIL.COM, cn=LAKSHMI PRIYA
Date: 2026.11.12 15:49:21 +05'30'

K Lakshmi Priya
Company Secretary
Membership No: A36135

GARMENT MANTRA LIFESTYLE LIMITED TIRUPUR

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Balaji & Thulasiraman
CHARTERED ACCOUNTANTS

LIMITED REVIEW REPORT ON SECOND QUARTER ENDED AND HALF YEAR ENDED SEPTEMBER 30, 2026, UNAUDITED STANDALONE FINANCIAL RESULTS OF GARMENT MANTRA LIFESTYLE LIMITED PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS & DISCLOUSURE REQUIREMENTS) REGULATION 2015

To,
The Board of Directors,
Garment Mantra Lifestyle Limited
Tirupur

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("The Statement") of **Garment Mantra Lifestyle Limited** ("The Company") for the second quarter ended and half year ended September 30, 2026, being submitted by the company to the stock exchange viz. BSE pursuant to the requirement of regulation 33 of the SEBI (listing Obligations and Disclosure requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the company's management and approved by the Company's Board of Director, has been prepared in accordance with the recognition and measurement principals laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34"), Prescribed under Section 133 of the companies Act, 2013 read with relevant rules issued thereunder and other accounting principal generally accepted in India. 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 Engagement (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', Issued by the Institute of Charted Accountants of India (ICAI). A review of interim financial information consists of making Inquiries, primarily of the company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope then an audit conducted in accordance with standards on Auditing Specified under section 143(10) of the companies Act 2013 and consequently dose not enable as to obtain assurance that we could become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

BALAJI & THULASIRAMAN TIRUPUR CHARTERED ACCOUNTANTS

No. 14, Anna Nagar Extn., K.P.N. Colony 3rd Street, TIRUPUR - 641 601.
Mobile No. : 73730 74010, 76018 28548 E-mail : balthulca@gmail.com

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that casual us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclose in terms of regulation 33 of the SEBI amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For BALAJI AND THULASIRAMAN
Chartered Accountants
FRN: - 007262S

S.Balaji
Partner
M. No – 202992

Date – 12-11-2026
Place - Tirupur
UDIN No 26202992TRIXVL8589

GST NO: 33AACCJ7046E1ZU

GARMENT MANTRA LIFESTYLE LIMITED

(CIN: L18101TZ2011PLC017586)

GARMENT MANTRA LIFESTYLE LIMITED
(CIN : L18101TZ2011PLC017586)
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMEBER, 2026

(Rs. in lakhs)

Sr. No.	Particulars	Quarter Ended			Year To Date		Year to Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from Operations	2,898.09	2,013.39	3,346.72	4,911.47	5,464.72	10,536.01
	(b) Other Income	124.54	135.59	150.33	260.13	190.76	393.38
	Total Income (a+b)	3,022.63	2,148.97	3,497.04	5,171.60	5,655.48	10,929.39
2	Expenses						
	(a) Cost of materials consumed	3,406.28	2,061.11	3,404.21	5,467.39	5,493.22	10,173.08
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-599.95	-189.38	-365.73	-789.34	-540.29	-178.35
	(c) Employee benefits expense	32.64	36.49	36.59	69.13	68.67	150.54
	(d) Finance costs	7.40	18.48	17.67	25.88	31.58	59.55
	(e) Depreciation and amortisation expense	12.97	14.02	25.83	27.00	52.76	68.84
	(f) Other expenses	135.86	76.02	102.36	211.87	196.62	396.12
	Total expenses	2,995.20	2,016.74	3,220.93	5,011.93	5,302.56	10,669.76
3	Profit/(Loss) before exceptional items and tax (1-2)	27.43	132.23	276.11	159.67	352.92	259.62
4	Exceptional items	-	-	-	-	195.11	195.11
5	Profit/(Loss) before tax	27.43	132.23	276.11	159.67	548.03	454.73
6	Tax Expenses						
	- Current tax	12.42	29.09	71.79	41.51	142.49	137.34
	- Deferred tax	-	-	-	-	-	4.57
	-Short Provision for Income Tax of Earlier Year	-	-	-	-	-	0.39
	Total Tax Expenses	12.42	29.09	71.79	41.51	142.49	142.30
7	Net Profit/(Loss) for the period from Continuing Operations (5-6)	15.01	103.14	204.32	118.15	405.54	312.43
8	Profit/(Loss) from discontinuing operation after tax	-	-	-	-	-	-
9	Profit/ (Loss) for the period	15.01	103.14	204.32	118.15	405.54	312.43
10	Other Comprehensive Income						
	A (i) Amount of Items that will not be reclassified to profit or loss	-	-	-	-	-	269.95
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B (i) Amount of Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income Net of taxes	-	-	-	-	-	269.95
11	Total Comprehensive Income for the period (9+10)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	15.01	103.14	204.32	118.15	405.54	582.38
12	Details of Equity Share capital						
	Paid Up Share Capital	5,782.10	5782.10	3920.00	5782.10	3920.00	5138.45
	Face value of Equity Share Capital	1.00	1.00	1.00	1.00	1.00	1.00
13	Reserves Excluding Revaluation reserve						
14	Weighted average number of shares	561269561	544142930	279528393	561269561	279528393	375668680
15	Earning per share(of Rs. 10/- each)(not annualised):						
	(a) Basic EPS	0.00	0.02	0.07	0.02	0.15	0.08
	(b) Diluted EPS	0.00	0.02	0.07	0.02	0.15	0.08

Notes of Standalone Financial Statements:-

1 The above Standalone Unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th November, 2026. The Statutory Auditors have carried out the limited audit review for the quarter and half year ended 30th September, 2026 and issued unmodified report thereon. These results are available on the Company's Website.

2 The statement is as per Regulation 33 of the Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

3 The company is predominantly engaged in the business of manufacturing, selling and distribution of fabrics, hosiery garments and providing of related services. Thus there are no separate reportable operating segments in accordance with Ind AS 108 - Operating Segments.

4 During the period ended 30th September, 2026, the Company allotted 7461117 partly paid-up rights equity shares of face value Re. 1 each pursuant to its Rights Issue, on receipt of final call money of Rs. 0.90 per share, which included a premium of Rs 0.15 per share on 21st May, 2026. The paid-up share capital increased to the extent of the amount received on final call.

5 During the period ended 30th September, 2026, the Company allotted 126288840 partly paid-up rights equity shares of face value Re. 1 each pursuant to its Rights Issue, on receipt of final call

6 During the period ended 30th September, 2026, on approval of the Rights Issue Committee at its meeting held on June 17, 2026, the Company forfeited 1,40,55,863 partly paid-up equity shares consequent to non-payment of the respective call monies by the concerned shareholders. The aforesaid forfeiture comprises 1,06,10,087 equity shares on which Rs. 0.30 per share had been received (Rs. 0.25 towards face value and Rs. 0.05 towards securities premium) and 34,45,776 equity shares on which Rs. 0.60 per share had been received (Rs. 0.50 towards face value and Rs. 0.10 towards securities premium)

4 The Figures for the previous period/year have been regrouped/reclassified, wherever necessary to confirm to current period/year classification.

5 There are no Investors Complaints pending as on 30th September, 2026.

6 The company has adopted the practice to fair value its unquoted investments in subsidiaries at year end only.

For and on the behalf of Board of Directors
GARMENT MANTRA LIFESTYLE LIMITED

Prem Agg

PREM AGGARWAL
Managing Director
DIN :02050297

GARMENT MANTRA LIFESTYLE LIMITED TIRUPUR

Place: Tirupur
Date: 12/11/2026

Registered & Admin Office: No.15, Murthy's Plaza Complax, Kariya Gounder Street, Khaderpet, Tirupur - 641 601.
Factory: Unit No : 22, Nethaji Apparel Park, Eettiveerampalayam, New Tirupur - 641 666.
Tel No : +91 0421 - 4333896
E-mail : accounts@junctionfabrics.in **Website:** www.garmentmantra.com

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GARMENT MANTRA LIFESTYLE LIMITED
(CIN : L18101TZ2011PLC017586)

STANDALONE STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Rs. in Lakhs)

Sr. No.	Particulars	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
A	**Assets**		
1	**Non - Current Assets**		
	(a) Property, Plant and Equipment	74.30	50.39
	(b) Right of use of Assets	21.01	60.92
	(c) Financial Assets		
	- Non Current Investments	1,773.93	1,773.93
	- Loans and Advance, Non- Current	1,478.54	2,124.72
	Total Non - Current Assets	**3,347.77**	**4,009.96**
2	**Current Assets**		
	(a) Inventories	4,245.28	3,460.18
	(b) Financial Assets		
	- Trade receivables- Current	2,692.84	1,682.59
	- Cash and cash equivalents	61.29	9.35
	- Loans and Advance, Current	1,421.53	204.43
	- Other Current Financial assets	0.42	0.52
	(c) Other Current Assets	365.55	215.44
	Total Current Assets	**8,786.90**	**5,572.51**
	Total Assets	**12,134.67**	**9,582.47**

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GARMENT MANTRA LIFESTYLE LIMITED

(CIN: L18101TZ2011PLC017586)

B	**Equity and liabilities**		
1	**Equity**		
	Equity attributable to owners of parent		
	(a) Equity Share Capital	5,782.10	5,138.45
	(b) Other Equity	3,555.56	3,256.16
	c) Money Received against share warants	-	-
	Total Equity	**9,337.66**	**8,394.61**
2	**Liabilities**		
	Non- Current Liabilities		
	(a) Financial Liabilities		
	- Borrowings, Non- Current	-	-
	- Lease liabilities	0.30	7.50
	(b) Provisions, Non -Current	8.26	8.26
	(c) Deferred tax liabilities (net)	5.46	5.46
	Total Non- Current Liabilities	**14.01**	**21.22**
	Current Liabilities		
	(a) Financial Liabilities		
	- Borrowings, Current	966.39	617.96
	- Trade Payables, Current		
	i) Total outstanding dues of micro enterprises and small enterprises	1,395.34	41.50
	ii) Total outstanding dues of creditors other than micro enterprise and small enterprise	39.89	194.01
	- Lease liabilities	21.89	55.32
	(b) Other current liabilities	125.90	97.54
	(e) Provisions	233.59	160.31
	Total Current liabilities	**2,783.00**	**1,166.63**
	Total Equity and Liabilities	**12,134.67**	**9,582.47**

For and on the behalf of Board of Directors

Prem Agg

PREM AGGARWAL
Managing Director
DIN : 02050297

Place: Tirupur
Date: 12/11/2026

GARMENT MANTRA LIFESTYLE LIMITED TIRUPUR

Registered & Admin Office: No.15, Murthy's Plaza Complax, Kariya Gounder Street, Khaderpet, Tirupur - 641 601.
Factory: Unit No : 22, Nethaji Apparel Park, Eettiveerampalayam, New Tirupur - 641 666.
Tel No : +91 0421 - 4333896
E-mail : accounts@junctionfabrics.in **Website:** www.garmentmantra.com

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GARMENT MANTRA LIFESTYLE LIMITED

(CIN: L18101TZ2011PLC017586)

GARMENT MANTRA LIFESTYLE LIMITED

(CIN : L18101TZ2011PLC017586)

STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2026

(Rs. in Lakhs)

Particulars	30-09-2026		31-03-2026	
	(Unaudited)		(Audited)	
Cash flow from operating activities				
Profit/(Loss) before exceptional items and tax		159.67		454.73
Discontinued operations		-		-
Profit before income tax including discontinued operations		159.67		454.73
Adjustments for				
IT Refund recevied after assessment adjust with reserve	-		-15.15	
Depreciation and amortisation expense	27.00		68.84	
Provision for Gratuity	-		4.05	
Profit on sale of fixed assets	-		-180.71	
Interest Income	-110.11		-74.77	
Provision for Impairment Loss on Debtors	-		4.36	
Finance Cost	25.88	-57.23	59.55	-133.84
Operating Profit before Working Capital Changes		102.43		320.89
(Increase)/Decrease in trade receivables	-1,010.24		-865.35	
(Increase)/Decrease in inventories	-785.11		72.19	
(Increase)/decrease in other current financial assets	0.10			
(Increase)/decrease in other current assets	-150.11		-79.95	
(Increase)/decrease in Short Term Loan and Advance	-1,217.09		-169.59	
(Increase)/decrease in Long Term Loan and Advance	646.18		-2,061.51	
Increase/ (Decrease) in Lease liabilities	-40.63		12.02	
Increase/ (Decrease) in trade payables	1,199.72		-479.03	
Increase/(decrease) in provision (current and non current)	73.28		63.47	
Increase/(decrease) in other current liabilities	28.36		34.00	
Cash generated from operations		-1,255.53		-3,473.76
Less Income taxes paid / Payable		41.51		137.73
Net cash inflow from operating activities		-1,194.61		-3,290.59
Cash flows from investing activities				
(Increase)/Decrease in investments	-		35.10	
(Increase)/Decrease in Property, Plant & Equipment	-29.31		198.21	
(Increase)/Decrease in Right of use of assets	18.32		-11.69	
Profit/(Loss) on Sale of Fixed Assets	-		180.71	
Interest income	110.11		74.77	
Deposit Given/(Released)	-		-0.35	
Net cash used in investing activities		99.12		476.74
Cash flow from financing activities				
Proceeds from issues of shares	643.65		3,130.77	
Increase/ (Decrease) Security Premium on Share Issued	128.73		490.45	
Increase/ (Decrease) in Capital Reserve	52.50		-	
Increase/ (Decrease) long Term Borrowing	-		-505.46	
Increase/ (Decrease) in short Term borrowings	348.43		-240.15	
Interest paid	-25.88		-59.55	
Net cash from financing activities		1,147.44		2,816.06
		51.94		2.22
Cash and cash equivalents at the beginning of the year		9.35		7.13
Cash and cash equivalents at end of the year		**61.29**		**9.35**

For and on the behalf of Board of Directors

Prem Agl

PREM AGGARWAL
Managing director
DIN : 02050297

Place: Tirupur
Date: 12/11/2026

GARMENT MANTRA LIFESTYLE LIMITED TIRUPUR

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Balaji & Thulasiraman
CHARTERED ACCOUNTANTS

LIMITED REVIEW REPORT ON SECOND QUARTER ENDED AND HALF YEAR ENDED SEPTEMBER 30, 2026, UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF GARMENT MANTRA LIFESTYLE LIMITED PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS & DISCLOUSURE REQUIREMENTS) REGULATION 2015

To,
The Board of Directors,
Garment Mantra Lifestyle Limited
Tirupar

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results ("The Statement") of **Garment Mantra Lifestyle Limited** ("The Company") comprising its subsidiary for the second quarter ended and half year ended September 30, 2026 being submitted by the company to the stock exchange viz. BSE pursuant to the requirement of regulation 33 of the SEBI (listing Obligations and Disclosure requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the company's management and approved by the Company's Board of Director, has been Prepared in accordance with the recognition and measurement principals laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34"), Prescribed under Section 133 of the companies Act, 2013 read with relevant rules issued thereunder and other accounting principal generally accepted in India. 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 Engagement (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', Issued by the Institute of Charted Accountants of India (ICAI). A review of interim financial information consists of making Inquiries, primarily of the company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope then an audit conducted in accordance with standards on Auditing Specified under section 143(10) of the companies Act 2013 and consequently dose not enable as to obtain assurance that we could become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

No. 14, Anna Nagar Extn., K.P.N. Colony 3rd Street, TIRUPUR - 641 601.
Mobile No. : 73730 74010, 76018 28548 E-mail : balthulca@gmail.com

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that casual us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclose in terms of regulation 33 of the SEBI amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The Statement includes the results of following entities:
   - Jannat Fabrics and Apparels Private Limited
   - Twenty Twenty Trading LLP

6. This Statement includes the interim financial results and other information of 2 subsidiary entities whose interim financial results/information reflects Rs 63.95 Lakhs Net Profit for the Quarter ended on 30th September 2026. 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 result prepared in accordance with applicable accounting standard and other recognized accounting practices and other accounting policies has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 as amended by SEBI, including the manner in which it is to be discloser, or that it contains any material misstatement.

For BALAJI AND THULASIRAMAN
Chartered Accountants
FRN: - 007262S

S.Balaji
Partner
M. No – 202992

BALAJI & THULASIRAMAN * CHARTERED ACCOUNTANTS * TIRUPUR

Date – 12-11-2026
Place - Tirupur
UDIN No 26202992PSSDDC6712

GST NO: 33AACCJ7046E1ZU

GARMENT MANTRA LIFESTYLE LIMITED

(CIN: L18101TZ2011PLC017586)

GARMENT MANTRA LIFESTYLE LIMITED
(CIN : L18101TZ2011PLC017586)

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMEBER, 2026

(Rs. in lakhs except EPS)

Sr. No.	Particulars	Quarter Ended			Year To Date		Year to Ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1	**Income**						
	(a) Revenue from Operations	8560.28	6197.24	6501.80	14757.52	10217.91	26202.36
	(b) Other Income	333.49	497.17	287.01	830.66	362.94	794.40
	Total Income (a+b)	**8893.77**	**6694.41**	**6788.81**	**15588.18**	**10580.84**	**26996.76**
2	**Expenses**						
	(a) Cost of materials consumed	8544.94	5868.29	6880.07	14413.23	10699.49	26847.75
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(150.90)	119.45	(1003.16)	(31.45)	(1583.94)	(1659.29)
	(c) Employee benefits expense	75.98	76.49	80.21	152.47	151.69	329.80
	(d) Finance costs	43.77	62.53	89.73	106.30	139.92	223.38
	(e) Depreciation and amortisation expense	17.90	19.52	32.24	37.43	65.57	91.04
	(f) Other expenses	252.65	190.42	352.40	443.07	611.69	708.39
	Total expenses	**8784.34**	**6336.70**	**6431.50**	**15121.04**	**10084.43**	**26541.07**
3	**Profit/(Loss) before exceptional items and tax (1-2)**	109.44	357.71	357.31	467.14	496.42	455.69
4	Exceptional items						
	i) Profit on sale of Fixed Asset	-	-	-	-	195.11	195.11
5	**Profit/(Loss) before tax**	**109.44**	**357.71**	**357.31**	**467.14**	**691.53**	**650.80**
6	**Tax Expenses**						
	- Current tax	30.46	78.70	92.89	109.16	179.80	197.50
	- Deffered tax	-	-	-	-	-	5.24
	-Short Provision for Income Tax of Earlier Year	-	-	-	-	-	0.57
	Total Tax Expenses	**30.46**	**78.70**	**92.89**	**109.16**	**179.80**	**203.31**
7	**Net Profit/(Loss) for the period from Countinuing Operations (5-6)**	**78.98**	**279.01**	**264.42**	**357.99**	**511.73**	**447.49**
8	Profit/(Loss) from discountinuing operation after tax	-	-	-	-	-	-
9	**Profit/ (Loss) for the period**	**78.98**	**279.01**	**264.42**	**357.99**	**511.73**	**447.49**
10	**Other Comprehensive Income**						
	A (i) Amount of Items that will not be reclassified to profit or loss	-	-	-	-	-	22.39
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B (i) Amount of Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income Net of taxes	-	-	-			22.39
11	Total Comprehensive Income for the period (9+10)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	**78.98**	**279.01**	**264.42**	**357.99**	**511.73**	**469.88**
12	**Profit/ (loss) attributable to**						
	- Owners of the Company	78.98	279.01	511.73	357.99	511.73	470.13
	-Non-controlling interest	-	-	-	-	-	(0.25)
	- Pre Acquisition Profits	-	-	-	-	-	-
13	**Details of Equity Share capital**						
	Paid Up Share Capital	5782.10	5782.10	3920.00	5782.10	3920.00	5138.45
	Face value of Equity Share Capital	1.00	1.00	1.00	1.00	1.00	1.00
14	Reserves Excluding Revalution reserve						
15	Weighted average number of shares	561269561	544142930	279528393	561269561	279528393	375668680
16	Earning per share(of Rs. 10/- each) (not annualised):						
	(a) Basic EPS	0.01	0.05	0.18	0.06	0.18	0.13
	(b) Diluted EPS	0.01	0.05	0.18	0.06	0.18	0.13

Notes of Consolidated Financial Statements:-

1 The above Consolidated Unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th November, 2026. The Statutory Auditors have carried out the limited audit review for the quarter and half year ended 30th September, 2026 and issued unmodified report thereon. These results are available on the Company's Website.

2 The statement is as per Regulation 33 of the Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

3 The company is predominantly engaged in the business of manufacturing, selling and distribution of fabrics, hosiery garments and providing of related services. Thus there are no separate reportable operating segments in accordance with Ind AS 108 - Operating Segments.

4 During the period ended 30th September, 2026, the Company allotted 7461117 partly paid-up rights equity shares of face value Re. 1 each pursuant to its Rights Issue, on receipt of final call money of Rs. 0.90 per share, which included a premium of Rs 0.15 per share on 21st May, 2026. The paid-up share capital increased to the extent of the amount received on final call.

5 During the period ended 30th September, 2026, the Company allotted 126288840 partly paid-up rights equity shares of face value Re. 1 each pursuant to its Rights Issue, on receipt of final call money of Rs. 0.60 per share, which included a premium of Rs 0.10 per share on 21st May, 2026. The paid-up share capital increased to the extent of the amount received on final call.

6 During the period ended 30th September, 2026, on approval of the Rights Issue Committee at its meeting held on June 17, 2026, the Company forfeited 1,40,55,863 partly paid-up equity shares consequent to non-payment of the respective call monies by the concerned shareholders. The aforesaid forfeiture comprises 1,06,10,087 equity shares on which Rs. 0.30 per share had been received (Rs. 0.25 towards face value and Rs. 0.05 towards securities premium) and 34,45,776 equity shares on which Rs. 0.60 per share had been received (Rs. 0.50 towards face value and Rs. 0.10 towards securities premium).

7 The Figures for the previous period/year have been regrouped/reclassified, wherever necessary to confirm to current period/year classification.

8 There are no Investors Complaints pending as on 30th September, 2026.

For and on the behalf of Board of Directors
GARMENT MANTRA LIFESTYLE LIMITED

Prem Agl
PREM AGGARWAL
Managing Director
DIN :02050297

GARMENT MANTRA LIFESTYLE LIMITED TIRUPUR

Place: Tiruppur
Date: 12/11/2026

Registered & Admin Office: No.15, Murthy's Plaza Complax, Kariya Gounder Street, Khaderpet, Tirupur - 641 601.
Factory: Unit No : 22, Nethaji Apparel Park, Eettiveerampalayam, New Tirupur - 641 666.
Tel No : +91 0421 - 4333896
E-mail : accounts@junctionfabrics.in **Website:** www.garmentmantra.com

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GARMENT MANTRA LIFESTYLE LIMITED
(CIN : L18101TZ2011PLC017586)
CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Rs. in Lakhs)

Sr. No.	Particulars	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
A	**Assets**		
1	**Non - Current Assets**		
	(a) Property, Plant and Equipment	215.60	181.39
	(b) Right of use of Assets	21.01	60.92
	(c) Goodwill	78.25	78.25
	(d) Capital work in progress	55.98	55.98
	(e) Financial Assets		
	- Non Current Investments	65.32	65.32
	- Loans & Advances, Non- Current	47.91	698.51
	(f) Deferred Tax Assets (Net)	22.35	22.34
	(g) Other Non Current Assets	41.85	40.00
	Total Non - Current Assets	**548.27**	**1,202.72**
2	**Current Assets**		
	(a) Inventories	8,255.21	7,521.27
	(b) Financial Assets		
	- Trade receivables- Current	6,554.60	2,153.36
	- Cash and cash equivalents	70.27	20.59
	- Loans & Advances, Current	1,831.07	797.66
	- Other Current Financial assets	0.42	0.52
	(c) Other Current Assets	372.06	225.52
	Total Current Assets	**17,083.62**	**10,718.92**
3	Non- current Assets classified as held for sale	-	-
4	Regulatory deferral account debited balances and related deffered Tax assets	-	-
	Total Assets	**17,631.88**	**11,921.64**
B	**Equity and liabilities**		
1	**Equity**		
	Equity attributable to owners of parent		
	(a) Equity Share Capital	5,782.10	5,138.45
	(b) Other Equity	3,523.90	2,984.68
	(c) Non Controlling Interest	1.77	1.77
	Total Equity	**9,307.77**	**8,124.90**
2	**Liabilities**		
	Non- Current Liabilities		
	(a) Financial Liabilities		
	- Borrowings, Non- Current	2.05	2.05
	- Lease liabilities	0.30	7.50
	(b) Provisions, Non -Current	15.65	15.65
	Total Non- Current Liabilities	**17.99**	**25.20**
	Current Liabilities		
	(a) Financial Liabilities		
	- Borrowings, Current	1,945.74	2,111.27
	- Trade Payables, Current		
	i) Total outstanding dues of micro enterprises and small enterprises	5,032.16	185.57
	ii) Total outstanding dues of creditors other than micro enterprise and small enterprise	739.48	931.14
	- Lease liabilities	21.89	55.32
	(b) Other current liabilities	150.85	252.39
	(c) Provisions	416.00	235.85
	Total Current liabilities	**8,306.13**	**3,771.53**
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	**8,324.12**	**3,796.73**
	Total Equity and Liabilities	**17,631.88**	**11,921.64**

For and on the behalf of Board of Directors
GARMENT MANTRA LIFESTYLE LIMITED

Prem Agg

PREM AGGARWAL
Managing Director
DIN :02050297

Place: Tiruppur
Date: 12/11/2026

GARMENT MANTRA LIFESTYLE LIMITED TIRUPUR

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GARMENT MANTRA LIFESTYLE LIMITED

(CIN: L18101TZ2011PLC017586)

GARMENT MANTRA LIFESTYLE LIMITED
(CIN : L18101TZ2011PLC017586)
CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(Amount in Lakhs)

Particulars	30.09.2026 (Unaudited)		31.03.2026 (Audited)	
Cash flow from operating activities				
Net Profit before Tax before execption items and tax		467.14		650.80
Discontinued operations		-		-
Profit before income tax including discontinued operations		467.14		650.80
Adjustments for				
Interest Income	(45.12)		(34.75)	
IT Refund received after assessment adjust with reserve	-		(15.15)	
Depreciation and amortisation expense	37.43		91.04	
Provision for Gratuity	-		6.37	
Profit on sale of Fixed Assets	-		(176.06)	
Provision for Impairment Loss on Debtors	-		4.36	
Finance Cost	106.30	98.60	223.38	99.19
Operating Profit before Working Capital Changes		565.75		749.98
(Increase)/Decrease in trade receivables	(4,401.24)		(685.93)	
(Increase)/Decrease in inventories	(733.94)		(1,077.79)	
(Increase)/decrease in other current and non current financial assets	0.10			
(Increase)/decrease in other current and non current assets	(148.39)		(120.48)	
Decrease/(Increase) in Short term and Long term Loan & Advances	(382.80)		(1,249.64)	
Decrease/(Increase) Lease Liabilities	(40.63)		12.02	
Increase/ (Decrease) in trade payables	4,654.93		(256.42)	
Increase/(decrease) in provision (current and non current)	180.15		74.65	
Increase in other current liabilities and non current	(101.54)		63.60	
Cash generated from operations		(973.36)		(3,239.99)
Less Income taxes paid		(109.16)		(198.07)
Net cash inflow from operating activities		(516.77)		(2,688.08)
Cash flows from investing activities				
(Increase)/Decrease in investments	0.00		35.10	
Payment / Change in minority interest	-		0.37	
(Increase)/Decrease in Right to Use	18.32		(11.69)	
Profit/(Loss) on Sale of Fixed Assets	-		176.06	
Interest Received	45.12		34.75	
(Increase)/Decrease in Property, Plant & Equipment	(50.05)		145.95	
Net cash used in investing activities		13.39		380.53
Cash flow from financing activities				
Increase/ (Decrease) in long Term Borrowing	(0.00)		(1,004.24)	
Increase/ (Decrease) in short Term borrowings	(165.54)		(80.03)	
Increase/(Decrease) in Equity Share Capital	643.65		3,130.77	
Increase/(Decrease) in Securities Premium	128.73		490.45	
Increase/(Decrease) in Capital Reserve	52.50		-	
Interest paid	(106.30)		(223.38)	
Net cash from financing activities		553.06		2,313.58
Net increase (decrease) in cash and cash equivalents		49.68		6.03
Cash and cash equivalents at the beginning of the year		20.59		14.56
Cash and cash equivalents at end of the year		70.27		20.59

Place: 12/11/2026
Date: Tirupur

GARMENT MANTRA LIFESTYLE LIMITED TIRUPUR

For and on the behalf of Board of Directors
GARMENT MANTRA LIFESTYLE LIMITED

Prem Agl

PREM AGGARWAL
Managing Director
DIN :02050297

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