KITEX
Kitex Garments Limited
(CIN: L18101KL1992PLC006528)
Regd Office: Building No. VI/496, Kizhakkambalam,
Vilangu P.O, Aluva, Ernakulam – 683561, Kerala
Phone: 91 484 2585000, Fax: 91 484 2680604
Email: sect@kitexgarments.com
Website: www.kitexgarments.com

Ref: KGL/SE/2026-27/AUG/02

August 14, 2026

BSE Limited Corporate Relations Department, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001, Maharashtra, India BSE Scrip Code : **521248**	**National Stock Exchange of India Ltd** Listing Department, Exchange Plaza, Plot No. C/1, G Block, Bandra Kurla Complex, Bandra (East), Mumbai - 400 051, Maharashtra, India NSE Symbol : **KITEX**

Dear Sir/ Ma'am,

Sub: Outcome of Board Meeting held on August 14, 2026

Ref: Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "SEBI Listing Regulations"), we wish to inform you that, the Board of Directors of the Company at its meeting held today, i.e. Friday, August 14, 2026 has, inter alia, considered and approved the following businesses:

1. Unaudited financial results (Standalone and Consolidated) along with Limited Review Report for the quarter ended June 30, 2026. The unaudited financial results along with the Limited Review Report issued by the Statutory Auditor of the company are enclosed herewith as **Annexure - A**.

2. Raising of funds by way of issuance of equity shares, non-convertible debentures along with warrants, any other eligible securities convertible into equity shares of the Company, or any combination (collectively "Securities") through permissible modes, for an aggregate amount not exceeding Rs.3,000 Crores (Rupees Three Thousand Crores only) or an equivalent amount thereof by way of one or more Qualified Institutional Placement ('QIP') or through any other permissible mode and/or combination thereof, in one or more tranches, as may be considered appropriate under applicable law, subject to such regulatory/statutory approvals as may be required and the approval of shareholders of the Company. The terms of the aforesaid issue will be determined by the Board or any Committee which the Board may have constituted or hereinafter to be constituted for the time being, for exercising the powers conferred on the Board in accordance with the approval of the shareholders, at an appropriate time.

The details under Regulation 30 of SEBI Listing Regulations read with SEBI Master Circular No. SEBI/HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 dated January 30, 2026 is enclosed herewith as **Annexure - B**

The Board Meeting commenced at 3.00 P.M. and concluded at 4.00 P.M.

The above information is also available on the website of the Company i.e. www.kitexgarments.com/

We request you to kindly take the information on record.

Yours faithfully,

For **Kitex Garments Limited**

DAYANA JOSEPH

Digitally signed by DAYANA JOSEPH
Date: 2026.08.14 16:19:25 +05'30'

Dayana Joseph
Company Secretary & Compliance Officer

Enclosure: As above

MSKA & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants

Olympia Cyberspace, 10th Floor
Module 4, 21/ 22, Alandur Road, Guindy
Chennai 600032, INDIA

Independent Auditor's Review Report on Standalone unaudited financial results of Kitex Garments Limited for the quarter ended June 30, 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of Kitex Garments Limited

1. We have reviewed the accompanying Statement of standalone unaudited financial results of **Kitex Garments Limited** (hereinafter referred to as 'the Company') for the quarter ended June 30, 2026 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulations').

2. This Statement, which is the responsibility of Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013('the Act'), read with relevant rules issued thereunder ('Ind AS 34'), and other recognised accounting principles generally accepted in India, and is in compliance with the Regulations. 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 Engagement (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 Standards on Auditing specified under section 143(10) of the Act 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. **Basis for Qualified Conclusion:**

   The Company has an investment in an Associate Company, Kitex USA LLC, amounting to Rs. 2,776.24 Lakhs as at June 30, 2026 (March 31,2026: Rs. 2,776.24 lakhs). The associate entity has incurred continuous losses and its net worth has fully eroded as at the reporting date. The management of the Company has determined the carrying value of investment from the said Associate as recoverable based on valuations performed and future projected cash flows, after considering the proposed changes in the business plan, forecasted future revenue growth and expected higher margin contributions. For the quarter ended June 30, 2026, the management of the Company has not been able to provide corroborative evidence to substantiate the reasonableness of the above-mentioned unobservable inputs. Accordingly, we are unable to comment on the recoverability of the carrying value of the investment in Kitex USA, LLC as at June 30, 2026.

   This matter was also qualified in our report on the standalone audited financial results for the year ended March 31, 2026, and for the quarter ended June 30, 2025.

MSKA & ASSOCIATES LLP * Chartered Accountants *

Olympia Cyberspace, 10th Floor
Module 4, 21/ 22, Alandur Road, Guindy
Chennai 600032, INDIA

5. Based on our review conducted as stated in paragraph 3 above, with the exception of the matter described in the paragraph 4 and the effects thereon, 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 Ind AS 34 and other recognised accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M S K A & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Registration No.105047W/W101187

MSKA & ASSOCIATES LLP
Chartered Accountants

S. Manikandan
Partner
Membership No.: 226060
UDIN: 26226060CNQEHF4802

Place: Chennai
Date: August 14, 2026

KITEX

KITEX GARMENTS LIMITED

CIN: L18101KL1992PLC006528

Regd.Office : Building No.VI/496, Kizhakkambalam, Vilangu P.O, Aluva, Kerala-683561.

Web:www.kitexgarments.com, E-mail:sect@kitexgarments.com, Tel.0484 4142000, Fax: 0484 2680604

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

Rupees in lakhs

	Particulars	Standalone			
		For the quarter ended			Year ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		Unaudited	Audited (Refer Note 9)	Unaudited	Audited
1	**Income**				
	(a) Revenue from Operations	12,101.08	11,055.20	19,669.19	59,169.06
	(b) Other Income	794.66	1,498.92	461.99	4,491.87
	Total Income	12,895.74	12,554.12	20,131.18	63,660.93
2	**Expenses**				
	(a) Cost of Materials Consumed	7,005.98	4,740.62	7,203.30	23,447.61
	(b) Changes in Inventories of Finished Goods and Work-in-Progress	(1,377.48)	(91.65)	1,712.16	4,340.65
	(c) Employee Benefits Expense	2,704.40	2,603.10	3,532.61	13,000.21
	(d) Finance Costs	304.46	411.52	354.23	1,604.97
	(e) Depreciation and Amortisation Expense	289.86	289.63	314.52	1,228.04
	(f) Other Expenses	2,475.80	3,222.77	3,519.96	13,938.73
	Total Expenses	11,403.02	11,175.99	16,636.78	57,560.21
3	**Profit Before Tax before exceptional item (1-2)**	1,492.72	1,378.13	3,494.40	6,100.72
4	**Exceptional Items**	-	-	-	1,750.00
5	**Profit before taxes for the period/year (3+4)**	1,492.72	1,378.13	3,494.40	7,850.72
6	**Tax Expense**				
	(a) Current Tax	458.00	431.00	1,040.00	2,045.00
	(b) Deferred Tax (benefit)/Expenses	(81.18)	(15.07)	(150.68)	115.74
	Total Tax expenses	376.82	415.93	889.32	2,160.74
7	**Net Profit for the period/year (5-6)**	1,115.90	962.20	2,605.08	5,689.98
8	**Other Comprehensive Income (net of tax) for the period / year**				
	Items that will not be reclassified to profit or loss				
	(a) Remeasurements of post employment benefit obligations	-	119.00	-	122.63
	(b) Fair value changes on equity instruments carried through other comprehensive income	0.43	(1.61)	1.01	0.31
	(c) Income tax relating to items that will not be reclassified to profit or loss	(0.11)	(29.54)	(0.25)	(30.94)
	Total Other Comprehensive Income for the period/ year	0.32	87.85	0.76	92.00
9	**Total Comprehensive Income for the period/ year (7+8)**	1,116.22	1,050.05	2,605.84	5,781.98
10	Paid Up Equity Share Capital (Face value Re.1 per share fully paid up)	1,995	1,995	1,995	1,995
11	Other Equity				113,357.32
12	**Earnings Per Share (In Rupees)**				
	(of Re. 1/- each) (Not Annualised)				
	(a) Basic	0.56	0.48	1.31	2.85
	(b) Diluted	0.56	0.48	1.31	2.85

MSKA & ASSOCIATES LLP * Chartered Accountants *

KITEX GARMENTS LIMITED * ERNAKULAM KERALA 683561 * KIZHAKKAMBALAM

Notes to Standalone financial Results

1 The above standalone results of Kitex Garments Limited ("the Company") for the quarter ended June 30, 2026 were reviewed by the Audit Committee and has been approved by the Board of Directors at its respective meeting held on August 14, 2026 and has been subjected to limited review by the Statutory auditors of the Company. The Unaudited Standalone Financial Results are prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 ('the Act) read with relevant rules issued there under (Ind AS 34) and other recognized accounting principles generally accepted in India and is in compliance with the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

2 In accordance with Ind AS 108 on "Operating Segments", the Company operates in a single business segment viz. Textile - Infant/Kids Apparel Manufacturing and hence has only one reportable segment.Hence no separate segment reporting is applicable to the Company.

3 The Company has provided guarantee for borrowings availed by a Subsidiary, Kitex Apparel Parks Limited (KAPL) from banks for sanctioned amount of Rs 2,02,300 lakhs of which Rs.1,01,203.99 lakhs is outstanding as on June 30, 2026.

4 The Company holds investment in an Associate, Kitex USA LLC, amounting to Rs. 2,776.24 lakhs as on June 30, 2026 (March 31, 2026: Rs. 2,776.24 lakhs). The associate entity has incurred continuous losses and its net worth has fully eroded as at the reporting date. The management has assessed the recoverability of the carrying value of the investment based on various factors including change in business plan due to business deal entered with major customers, who are leaders in market, and with whom the Associate has already started shipping test orders to the targeted customers for their distribution to selected stores. Based on these factors, the management of the Company believes that the store expansion of the above customers in United States, Mexico and Europe will add value to the business of the Associate and will lead to increased projected revenue and higher contribution margins. Accordingly, the management of the Company considers that the fair value of the investment in the Associate is higher than its carrying value in the books of account. Hence, no material adjustments have been made to the carrying value of the investments in the Associate in the standalone financial results of the Company for the quarter ended June 30, 2026.

The auditors have qualified this matter in their report for the quarter ended June 30, 2026

5 During February 2025, Board approved the Scheme of Arrangement between Kitex Childrenswear Limited (KCL) and the Company and their respective shareholders and creditors, in compliance with Sections 230 to 232 and other applicable provisions of the Companies Act, 2013, providing for demerger of textile business of KCL into the Company, which will be given effect on obtaining the necessary regulatory approvals.

8 On November 21, 2025, the Government of India has consolidated 29 existing labour legislations into a united framework comprising four Labour codes viz Code on wages 2019, Code on Social Security 2020, Industrial Relation Code 2020 and Occupational Safety, Health and Working Condition Code 2020 (collectively referred to as the New Labour Codes). The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company is already in compliance with the basic wages criteria as prescribed under New Labour Codes for own employees and there is no material impact on the Company. The Company will continue to monitor the finalisation of Central and state rules and government clarifications to recognise any financial impact as appropriate.

9 The figures of the quarter ended March 31, 2026 are the balancing figures between the audited figures in respect of the financial year up to March 31, 2026 and the unaudited published year-to-date figures up to December 31, 2025 being the date of the end of third quarter of the financial year which were subjected to limited review by statutory auditors.

10 Previous year's/period's figures have been regrouped/reclassified, wherever necessary, to conform to the classification on the current year's/period's classification.

MSKA & ASSOCIATES LLP * Chartered Accountants *

Place : Kizhakkambalam
Date : August 14, 2026

For Kitex Garments Limited

Sabu M Jacob
Managing Director
DIN:00046016

KITEX GARMENTS LIMITED
ERNAKULAM
KERALA
683561
* KIZHAKKAMBALAM *

MSKA & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants

Olympia Cyberspace, 10th Floor
Module 4, 21/ 22, Alandur Road, Guindy
Chennai 600032, INDIA

Independent Auditor's Review Report on Consolidated unaudited financial results of Kitex Garments Limited for the quarter ended June 30, 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors Kitex Garments Limited

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of **Kitex Garments Limited** (hereinafter referred to as 'the Holding Company'), its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') and its share of the net loss after tax of its associate for the quarter ended June 30, 2026 ('the Statement'), attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').

2. This Statement, which is the responsibility of the Holding Company's Management and has been approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. 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 Standards on Auditing specified under section 143(10) of the Act 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.

   We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Regulations, to the extent applicable.

4. This Statement includes the results of the Holding Company and the following entities:

Sr. No	Name of the Entity	Relationship with the Holding Company
1	Kitex Littlewear Limited	Wholly owned subsidiary
2	Kitex Babywear Limited	Wholly owned subsidiary
3	Kitex Kidswear Limited	Wholly owned subsidiary
4	Kitex Knits Limited	Wholly owned subsidiary
5	Kitex Packs Limited	Wholly owned subsidiary
6	Kitex Socks Limited	Wholly owned subsidiary
7	Kitex Apparel Parks Limited	Subsidiary
8	Kitex USA LLC**	Associate

***As the Holding company's share of loss in the Associate has exceeded the cost of investment in earlier years, loss for the quarter has not been considered in the unaudited consolidated financial results.*

5. Based on our review conducted and procedures performed 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 Ind AS 34 and other recognised accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

MSKA & ASSOCIATES LLP * Chartered Accountants *

MSKA & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants

Olympia Cyberspace, 10th Floor
Module 4, 21/ 22, Alandur Road, Guindy
Chennai 600032, INDIA

6. The Statement includes the interim financial information of six subsidiaries which are not subjected to review, whose interim financial information reflects total revenue of Rs. Nil lakhs, total net (loss) after tax of Rs. (226.83) lakhs and total comprehensive (loss) of Rs. (226.83) Lakhs for the quarter ended June 30, 2026. The Statement also includes the Group's share of net loss after tax of Rs. Nil for the quarter ended June 30, 2026 as considered in the Statement, in respect of one associate, based on their interim financial information which is not subject to review. These interim financial informations have been furnished to us by the Management and our conclusion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associate is based solely on such management prepared unaudited interim financial information. According to the information and explanations given to us by the Management, these interim financial information are not material to the Group.

   Our conclusion is not modified in respect of the above matter with respect to our reliance on the financial result certified by the management.

For M S K A & Associates LLP (Formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Registration No.105047W/W101187

S. Manikandan

MSKA & ASSOCIATES LLP
Chartered Accountants

S. Manikandan
Partner
Membership No.: 226060
UDIN: 26226060ABXDVJ4948

Place: Chennai
Date: August 14, 2026

KITEX

KITEX GARMENTS LIMITED

CIN: L18101KL1992PLC006528

Regd.Office : Building No.VI/496, Kizhakkambalam, Vilangu P.O, Aluva, Kerala-683561.

Web:www.kitexgarments.com, E-mail:sect@kitexgarments.com, Tel.0484 4142000, Fax: 0484 2680604

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

Rupees in lakhs

	Particulars	Consolidated			
		For the quarter ended			Year ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		Unaudited	Audited (Refer Note 5)	Unaudited	Audited
1	**Income**				
	(a) Revenue from Operations	15,842.55	16,616.56	19,669.19	66,694.89
	(b) Other Income	764.43	3,420.32	72.48	5,233.26
	Total Income	**16,606.98**	**20,036.88**	**19,741.67**	**71,928.15**
2	**Expenses**				
	(a) Cost of Materials Consumed	10,471.87	9,843.55	7,203.30	29,873.68
	(b) Changes in Inventories of Finished Goods and Work-in-Progress	(2,607.37)	(429.92)	1,712.17	3,485.17
	(c) Employee Benefits Expense	3,347.26	3,207.92	3,817.44	14,966.85
	(d) Finance Costs	1,360.60	2,076.17	354.23	4,522.66
	(e) Depreciation and Amortisation Expense	1,757.93	2,023.81	317.38	4,458.04
	(f) Other Expenses	3,611.92	3,828.29	3,517.48	15,531.59
	Total Expenses	**17,942.21**	**20,549.82**	**16,922.00**	**72,837.99**
3	**(Loss)/ Profit Before Tax before exceptional item (1-2)**	**(1,335.23)**	**(512.94)**	**2,819.67**	**(909.84)**
4	**Exceptional items**	-	-	-	**1,750.00**
5	**(Loss)/ Profit before taxes for the period/year (3+4)**	**(1,335.23)**	**(512.94)**	**2,819.67**	**840.16**
6	**Tax Expense**				
	(a) Current Tax	458.00	431.00	1,040.00	2,045.00
	(b) Deferred Tax (benefit)/Expenses	(81.18)	(15.07)	(150.67)	115.75
	Total Tax expenses	**376.82**	**415.93**	**889.33**	**2,160.75**
7	**Net (Loss)/Profit for the period /year (5-6)**	**(1,712.05)**	**(928.87)**	**1,930.34**	**(1,320.59)**
8	**Share of Loss of Associate for the period /year**	-	-	-	-
9	**Net (Loss)/ Profit for the period /year after Share of Loss of Associate (7+8)**	**(1,712.05)**	**(928.87)**	**1,930.34**	**(1,320.59)**
10	**Other Comprehensive Income (net of tax)**				
	Items that will not be reclassified to profit or loss				
	(a) Remeasurements of post employment benefit obligations	-	119.00	-	122.63
	(b) Fair value changes on equity instruments carried through other comprehensive income	0.43	(1.61)	1.01	0.31
	(c) Income tax relating to items that will not be reclassified to profit or loss	(0.11)	(29.54)	(0.25)	(30.94)
	Items that will be reclassified to profit or loss	-	-	-	-
	Total Other Comprehensive Income for the period/ year	**0.32**	**87.85**	**0.76**	**92.00**
11	**Total Comprehensive (Loss)/ Income for the period/ year (9+10)**	**(1,711.73)**	**(841.02)**	**1,931.09**	**(1,228.59)**
12	**Net (loss)/ Profit attributable to :**				
	(a) Equity holders of the Holding Company	**(899.50)**	**(391.38)**	**2,076.12**	**590.87**
	(b) Non controlling interest	**(812.55)**	**(537.49)**	**(145.78)**	**(1,911.46)**
13	**Other comprehensive income for the period/ year attributable to:**				
	(a) Equity holders of the Holding Company	**0.32**	**87.85**	**0.76**	**92.00**
	(b) Non controlling interest	-	-	-	-
14	**Total comprehensive (Loss)/Income for the period/year attributable to:**				
	(a) Equity holders of the Holding Company	**(899.18)**	**(303.53)**	**2,076.87**	**682.87**
	(b) Non controlling interest	**(812.55)**	**(537.49)**	**(145.78)**	**(1,911.46)**
15	**Paid Up Equity Share Capital** (Face value Re.1 per share fully paid up)	1,995	1,995	1,995	1,995
16	Other equity				100,987.63
17	**Earnings Per Share (in Rupees)**				
	(of Re. 1/- each) (Not Annualised)				
	(a) Basic	(0.45)	(0.20)	1.04	0.30
	(b) Diluted	(0.45)	(0.20)	1.04	0.30

MSKA & ASSOCIATES LLP * Chartered Accountants *

KITEX GARMENTS LIMITED * ERNAKULAM KERALA 683561 * KIZHAKKAMBALAM

Notes to Consolidated Financial Results:

1 The above consolidated results of Kitex Garments Limited ("the Holding Company"), its subsidiaries (hereinafter referred as the "Group") and its associate for the quarter ended June 30, 2026 were reviewed by the Audit Committee and has been approved by the Board of Directors at its respective meeting held on August 14, 2026 and has been subjected to limited review by the Statutory auditors of the Company. The Unaudited Consolidated Financial Results are prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 ('the Act) read with relevant rules issued there under (Ind AS 34) and other recognized accounting principles generally accepted in India and is in compliance with the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

2 In accordance with Ind AS 108 on "Operating Segments", the Group operates in a single business segment viz. Textile - Infant/Kids Apparel Manufacturing and hence has only one reportable segment.

3 During February 2025, Board approved the Scheme of Arrangement between Kitex Childrenswear Limited (KCL) and the Holding Company and their respective shareholders and creditors, in compliance with Sections 230 to 232 and other applicable provisions of the Companies Act, 2013, providing for demerger of textile business of KCL into the Holding Company, which will given effect on obtaining the necessary regulatory approvals.

4 On November 21, 2025, the Government of India has consolidated 29 existing labour legislations into a united framework comprising four Labour codes viz Code on wages 2019, Code on Social Security 2020, Industrial Relation Code 2020 and Occupational Safety, Health and Working Condition Code 2020 (collectively referred to as the New Labour Codes). The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Group is already in compliance with the basic wages criteria as prescribed under New Labour Codes for own employees and there is no material impact on the Group. The Group will continue to monitor the finalisation of Central and state rules and government clarifications to recognise any financial impact as appropriate.

5 The figures of the quarter ended March 31, 2026 are the balancing figures between the audited figures in respect of the financial year up to March 31, 2026 and the unaudited published year-to-date figures up to December 31, 2025 being the date of the end of third quarter of the financial year which were subjected to limited review by statutory auditors.

6 Previous year's/period's figures have been regrouped/reclassified, wherever necessary, to conform to the classification on the current year's/period's classification.

MSKA & ASSOCIATES LLP * Chartered Accountants *

Place : Kizhakkambalam
Date : August 14, 2026

For Kitex Garments Limited

Sabu M Jacob
Managing Director
DIN:00046016

KITEX GARMENTS LIMITED ERNAKULAM KERALA 683561 KIZHAKKAMBALAM

Annexure – B

Disclosure pursuant to Schedule III of SEBI Listing Regulations read with SEBI Master Circular No. SEBI/HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 dated January 30, 2026:

Sr No	Particulars	Details
1	Type of securities proposed to be issued (viz. equity shares, convertibles etc.)	Equity Shares, non-convertible debentures along with warrants, any other eligible securities convertible into Equity Shares of the Company, or any combination (hereinafter referred to as "Securities") or any combination thereof, in accordance with applicable law, in one or more tranches.
2	Type of issuance (further public offering, rights issue, depository receipts (ADR/GDR), qualified institutions placement, preferential allotment etc.)	Qualified institutional placements ("QIP") in accordance with the provisions of Chapter VI of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, Section 42 and other applicable provisions of the Companies Act, 2013, the Companies (Prospectus and Allotment of Securities) Rules, 2014 and other applicable laws, or through any other permissible mode and/or combination thereof as may be considered appropriate under applicable law.
3	Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately)	Up to an aggregate amount not exceeding Rs.3,000 Crores or an equivalent amount thereof (inclusive of such premium as may be fixed on such Securities) at such price or prices as may be permissible under applicable law in one or more tranches
4	In case of preferential issue, the listed entity shall disclose the following additional details to the stock exchange(s)	Not Applicable
5	In case of bonus issue, the listed entity shall disclose the following additional details to the stock exchange(s)	Not Applicable

6	In case of issuance of depository receipts (ADR/GDR) or FCCB the listed entity shall disclose following additional details to the stock exchange(s)	Not Applicable
7	In case of issuance of debt securities or other non-convertible securities, the listed entity shall disclose following additional details to the stock exchange(s)	To be determined by the Board or a duly constituted committee thereof.
8	Any cancellation or termination of proposal for issuance of securities including reasons thereof	Not Applicable