SAMTEX

FASHIONS LIMITED

A Govt. Recognised Export House

Men's fashion technology

Date: 13.11.2026

To,
General Manager
Department of Corporate Services-Listing
BSE Limited
Phiroze, Jeejeebhoy Towers,
Dalal Street, Mumbai-400001

Scrip Code: 521206

Subject: Outcome of Board Meeting held today i.e. Friday, November 13, 2026 pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Sir/Madam,

Pursuant to the provisions of Regulation 30 read with Schedule III and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and other applicable provisions, if any, please note that the Board of Directors in their meeting held today, i.e. **Friday, November 13, 2026**, have inter –alia considered, approved and taken on record the following matters:

1. Approved the Unaudited Standalone Financial Results of the Company for the Second quarter and Half Year ended September 30, 2026 duly reviewed and recommended by the Audit Committee along with Limited Review Report of the Statutory Auditors.

2. Approved the Unaudited Consolidated Financial Results of the Company for the Second quarter and Half Year ended September 30, 2026 duly reviewed and recommended by the Audit Committee along with Limited Review Report of the Statutory Auditors.

The Standalone and Consolidated Unaudited Financial Results are being uploaded on the Company's website www.samtexfashions.com and the said results are also being published in the newspaper as required under the SEBI Listing regulations.

It is further informed that the Board Meeting held today commenced at 4:00 P.M. and concluded at 9:40 P.M.

Kindly take note the same on your official records.
Thanking You,

For SAMTEX FASHIONS LIMITED

Rinki Rani

Digitally signed by Rinki Rani
Date: 2026.11.13 21:41:14 +05'30'

Rinki Rani
Company Secretary & Compliance Officer
(M. No.:- A51516)

Encl: as above

KAPIL KUMAR & CO.

CHARTERED ACCOUNTANTS

KAPIL KUMAR
B.COM, F.C.A

CHIRAG AGGARWAL
B.COM(H)A.C.A

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT

Auditor's Limited Review Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To Board of Directors of

Samtex Fashions Limited

We have reviewed the accompanying statement of unaudited Standalone Financial Results of SAMTEX FASHIONS LIMITED (''the company'') for the quarter ended on September 30th , 2026 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended ("Listing Regulations").This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 from material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

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Basis of Qualified Conclusion:

i. Originally the plant of the company was setup at NSEZ, Noida which was later on shifted outside NSEZ during the FY 2017-18 and in march 2019 the company further changed its business premises from time to time and since then no manufacturing activity has been carried on. The Company is required to determine impairment in respect of fixed assets, However the Company has not done impairment testing. In the absence of any working for impairment of the fixed assets as per Ind AS 36, the impact of impairment, if any on the financial statements is not ascertainable. The depreciation has not been charged on its property, plant and equipment during the quarter ending 30th September, 2026.

ii. Balance of debtors are outstanding from long period and are subject to confirmation and consequential effect if any on the financial statements remains uncertain. The trade receivables of the company could not be verified as the confirmation of balances have not been provided and made available to us. Trade receivables outstanding as on 30.09.2026 which are long overdue and not provided for. Allowance for expected credit loss have not been recognized on these financial assets. The company has neither carried out impairment exercises of Trade Receivables nor provided for the same and recognized the same as non-current assets since long outstanding. In the absence of recovery and confirmation from the party, we are unable to comment on the recoverability and consequential impact of reconciliation and adjustment arising there from in the results, if any, is not ascertainable.

iii. The company has not followed the treatment for recognition and re measurement of employee benefit costs as detailed in the Ind As 19.

Material Uncertainty Related to Going Concern

The company has accumulated losses and net worth of the company is continuously eroding. The company has incurred a net loss during the current and previous year(s) and the current liabilities exceeds its current assets. Moreover, no business activity has been undertaken throughout the year and earlier years. These conditions indicate the existence of a material uncertainty that may cast significant doubt about the company's ability to continue as a going concern. However, the financial statements of the company have been prepared on a going concern basis.

These conditions indicate the existence of a material uncertainty that may cast significant doubt on the company's ability to continue as going concern and therefore the company may be unable to realize its assets and discharge its liabilities in the normal course of business. As a result of ongoing

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matters, we are unable to determine as to whether any adjustment that would have been necessary and required to be made in respect of trade receivable, trade payables, borrowings, current liabilities, loans and advances and contingent liabilities as at 30th September , 2026 and in respect of the corresponding possible impact of such items and associated elements on the statement for the year ended on that date, should the group be unable to continue as a going concern. The ultimate outcome of these matters is at present not ascertainable. Accordingly, we are unable to comment on the consequential impact. if any, on the accompanying consolidated financial statements. However, the financial statements of the group have been prepared on a going concern basis.

Qualified Conclusion

Based on our review conducted as stated above, except(for the effects of matters described in the 'Basis of Qualified conclusion paragraph above) nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of matter

i. The company had already given a corporate guarantee for an amount of Rs 807.46 crores against secured loans taken by its wholly owned subsidiary, namely M/s SSA International Limited, which has been classified as nonperforming assets by the banks. The company has also received the notice u/s 13(2) of the SARFAESI Act 2002 from consortium of banks for revocation of its corporate guarantee. The company has also received a notice from IDBI Bank Ltd as to why the company along with its subsidiary SSA International Ltd (Main Borrower) and others should not be declared as wilful defaulters. The consortium bankers have filed a petition against the holding company and its subsidiary M/s SSA International Limited regarding recovery of the outstanding dues, before the Debt Restructuring Tribunal-II, Delhi, and the company has received an intimation vide O.A 530/18 dated 24/05/2018. Further, IDBI Bank has declared the main borrower (M/s SSA International Ltd), its directors and Guarantors (including M/s Samtex Fashions Ltd) as willful defaulters in terms with RBI Guidelines. The updated details of proceedings against the company and its subsidiary M/s SSA International Ltd has not been made available, in absence of such details we are unable to comment on the possible impact, it any, arising out of the said matters. It is further bring to attention that company wholly owned subsidiary M/s SSA international Limited received demand notice on 30.10.2026 from debt recovery tribunal delhi (DRT-3) in which demand was generated amounting to Rs.437.57 crore.

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ii. We have not been provided with sufficient, appropriate audit evidence relating to physical verification/ availability of fixed assets and inventory. Pending completion of such verification, we are unable to comment on the possible impact, it any, arising out of the said matters.

iii. The company had given loans and advances as on 30.09.2026 which are outstanding from long time. In the absence of recovery and confirmation from the party, we are unable to comment on the recoverability and consequential impact of reconciliation and adjustment arising there from in the results, if any, is not ascertainable. Moreover, we have not been provided with justification giving said advance and sufficient, appropriate audit evidence relating to verification of the same. Pending completion of such verification/ reconciliation, we are unable to comment on the possible impact, it any, arising out of the said matters.

iv. The inventories as on 30.09.2026 have not been used for a long period of time, as no business activity has been taken out during the year and during earlier years, and the company has not provided for if any inventory item is damaged or has become obsolete or if the selling price has declined.

v. The Company continued to carry forward deferred tax assets amounting Rs. 132.28 lakhs in absence of probable certainty and convincing evidence for taxable income in future, we are unable to ascertain the extent to which these deferred tax assets can be utilized. Further the company has not recognized fresh asset/liability during the quarter ended 30.09.2026.

vi. Confirmation of balances are not available for loans and advances, trade payables, security deposits, balances with government authorities, bank balances, FDR's along with interest thereon and bank loans as at September 30, 2026, we are unable to comment on the possible impact, it any, arising out of the said matters.

vii. The Identification and classification of trade payable dues to MSME and trade payable dues other than MSME of Micro, Small and Medium enterprises is based on the management's knowledge of their status. Pending completion of such verification/ reconciliation, we are unable to comment on the possible impact, if any, arising out of the said matters.

viii. Balance of trade payables are outstanding from long period and are subject to confirmation and consequential effect if any on the financial statements remains uncertain. The trade payables of the company could not be verified as the confirmation of balances have not been provided and made available to us.

ix. As informed to us the bank accounts of the company were put on debit freeze by EPF department and we have not been provided with detailed explanation regarding the litigation with the EPF department. Moreover, several litigations are ongoing with the Income Tax Department against which the company has also deposited Rs 118.67 lacs for different financial years under protest, however we have not been provided with details and current status of the said litigations. We are unable to comment on possible impact, if any arising out of the said matter.

Our report is not modified in respect of the above matter stated.

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FOR KAPIL KUMAR & CO

CHARTERED ACCOUNTANTS

FIRM REGISTRATION NO: 006241N

Mohit Kakkar

KAPIL KUMAR & CO. CHARTERED ACCOUNTANTS INDIA FRN : 006241N AMRITSAR

MOHIT KAKKAR (PARTNER)

MEMBERSHIP NUMBER: 538844

New Delhi

UDIN: 26538844ERPDKT4369

Date: 13.11.2026

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SAMTEX FASHIONS LIMITED

Regd. Office & Works: Plot No. 163, Udhyog Vihar Extension, Greater Noida, Gautam Buddha Nagar, U.P.-201310
CIN: L17112UP1993PLC022479, Email Id: samtex.compliance@gmail.com, website: www.samtexfashions.com

Statement of Standalone Assets and Liabilities as at September 30, 2026

Rs. In Lacs

Particulars	As at 30 September 2026 (Un-audited)	As at 31 March 2026 (Audited)
ASSETS		
Non-current assets		
Property, Plant and Equipment	266.69	266.69
Financial Assets		
Investments	150.01	150.01
Trade receivables	530.40	552.93
Other financial assets	7.42	7.42
Deferred tax assets, net	132.28	132.28
Other non current assets	118.68	118.68
Total Non-current Assets	**1,205.47**	**1,228.01**
Current assets		
Inventories	25.32	25.32
Financial Assets		
Cash and cash equivalents	1.36	1.41
Bank balances	13.92	12.28
Other financial assets	0.31	0.44
Current Tax Assets, net	26.82	26.81
Other current assets	98.58	95.73
Total Current Assets	**166.32**	**161.99**
Total Assets	**1,371.79**	**1,390.00**
EQUITY and LIABILITIES		
Equity Share Capital	1,491.80	1,491.80
Other Equity	-1,539.40	-1,521.75
Total Equity	**-47.60**	**-29.95**
Non-current liabilities		
Financial Liabilities		
Borrowings	630.56	630.56
Provisions	11.84	11.84
Total Non-current liabilities	**642.40**	**642.40**
Current liabilities		
Financial Liabilities		
Trade Payables		
- total outstanding dues of micro enterprises and small enterprises	2.87	2.87
- total outstanding dues of others	756.21	755.81
Other current liabilities	17.91	18.87
Total Current liabilities	**776.99**	**777.55**
Total liabilities	**1,419.39**	**1,419.95**
Total Equity and Liabilities	**1,371.79**	**1,390.00**

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In Rs. In Lakhs

Particulars	For Half Year ended 30-Sep-26 (Unaudited)	For Half Year ended 30-Sep-25 (Unaudited)
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit for the year	-17.96	-16.29
Adjustments for:		
Depreciation and amortisation	-	-
(Gain)/Loss on disposal of property, plant and equipment	-	-
(Gain)/Loss on disposal of Investments	-	-
(Gain)/Loss on investments measured at fair value through profit and loss	-	-
Amount charged directly to Other Comprehensive Income	0.31	0.07
Finance Cost	0.01	0.01
Interest Income	-1.53	
Operating profit before working capital changes	-19.17	-16.21
Adjustment for (increase) / decrease in operating assets		
Trade receivables	22.53	19.30
Other financial assets	0.12	
Other assets	-2.85	-2.16
Adjustment for (Increase) / decrease in operating liabilities		
Trade payables	0.40	-0.27
Other Financial Liabilities		-
Other Liabilities	-0.96	-0.02
Cash generated from operations	0.08	0.64
Income tax paid (net)	-0.01	
Net cash generated by operating activities	0.07	0.64
CASH FLOWS FROM INVESTING ACTIVITIES		
(Increase) /decrease in other bank balances	-1.64	-
Interest received	1.53	-
Net cash (used in) / generated by investing activities	-0.12	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Finance cost	-0.01	-0.01
Net cash used in financing activities	-0.01	-0.01
Net increase / (decrease) in cash and cash equivalents	-0.05	0.63
Cash and cash equivalents at the beginning of the year	1.41	1.75
Exchange gain loss on Cash and cash equivalents	-	
Cash and cash equivalents at the end of the year	1.36	2.39

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 2026

Standalone (Rs. in Lakhs)

Sr. No.	Particulars	Three Months Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1	Revenue from Operations						-
2	Other Income	1.53	0	-	1.53	-	0.14
3	**Total Income**	**1.53**	-	-	**1.53**	-	**0.14**
4	Expenses						
	(i) Cost of material consumed						-
	(i) Purchases of Stock-in-Trade						-
	(II) Change in Stock-in-Trade						-
	(ii) Employee Benefit Expenses	3.13	3.13	2.89	6.26	5.78	11.72
	(iii) Finance Cost	0.01	0.01	0.00	0.01	0.01	0.02
	(iv) Depreciation & Amortisation Expenses			-		-	-
	(v) Other expenses	5.22	8.00	3.31	13.22	10.50	20.22
5	**Total Expenses**	**8.35**	**11.13**	**6.21**	**19.49**	**16.29**	**31.96**
	Profit before extraoridnary items & taxes(3-5)	**-6.83**	**-11.13**	**-6.21**	**-17.96**	**-16.29**	**-31.82**
	Exceptional Items						
	Profit before taxes	**-6.83**	**-11.13**	**-6.21**	**-17.96**	**-16.29**	**-31.82**
7	Tax expenses						
	(i) Current tax	-	-	-			-
	(ii) Deferred tax	-	-	-			-
8	**Total Tax Expense**	-	-	-			-
9	Other comprehensive income, net of income tax	-	-	-			
	(i) (a) Items that will not be re-classified to the profit or loss	0.31		0.07	0.31	0.07	0.64
	(b) Income Tax relating to items that will not be re-classified to the profit or loss	-	-	-			
	(ii) (a) items that will be re-classified to the profit or loss						-
	(b) Income tax relating to items that will be re-classified to the profit or loss						-
10	**Total other comprehensive income, net of income tax**	**0.31**	-	**0.07**	**0.31**	**0.07**	**0.64**
11	**Total Comprehensive income for the period**	**-6.52**	**-11.13**	**-6.14**	**-17.65**	**-16.22**	**-31.18**
12	Paid up equity shares capital	1,490.00	1,490.00	1,490.00	1,490.00	1,490.00	1,490.00
	Face value per equity share	2.00	2.00	2.00	2.00	2.00	2.00
13	Earnings per share :						
	Basic	-0.01	-0.01	-0.01	-0.02	-0.02	-0.04
	Diluted	-0.01	-0.01	-0.01	-0.02	-0.02	-0.04

Notes:

1. In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, these results along with Limited Review Report of the auditors, have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on November 13, 2026.
2. These results have been prepared In accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
3. The figures of the last periods have been regrouped, wherever necessary, to confirm to the current quarter's classifications.
4. The management has considered the whole business of the company as a single business segment. Therefore, segment reporting is not required.
5. In line with the requirements of Regulation 46(2) of the SEBI (LODR) 2015, the results are also available on the website of the Company at www.samtexfashions.com.

For Samtex Fashions Limited



Atul Mittal
Chairman & Managing Director
DIN: 00223366

Date: 13.11.2026
Place: Delhi

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INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT

Auditor's Limited Review Report on consolidated unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of

Samtex Fashions limited

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **M/s Samtex Fashions Ltd** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates and joint ventures for the quarter ended 30th September 2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

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. 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

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The Statement includes the results of the following entities:

i. M/s SSA International Ltd (along with its wholly owned subsidiary M/s Lina Global INC).
ii. M/s Arlin Foods Ltd

Based on our review conducted and procedures performed as stated in paragraph 3 above nothing has come to our attention (other than basis of qualified conclusion and emphasis of matter mentioned below) that causes 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 disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Material Uncertainty to Going Concern:

The Group has made losses during the current year and the preceding year. As a result of the losses, the liquidity position of the group has been substantially affected, the net worth of group has fully eroded and group's current liabilities exceeded its current assets as at the balance sheet date, adversely affecting the operations of the group. Moreover, no business activity has been undertaken throughout the year, indicating the existence of uncertainty about the ability of the group to continue as a going concern.
These conditions indicate the existence of a material uncertainty that may cast significant doubt on the group's ability to continue as going concern and therefore the group may be unable to realize its assets and discharge its liabilities in the normal course of business. As a result of ongoing matters, we are unable to determine as to whether any adjustment that would have been necessary and required to be made in respect of trade receivable, trade payables, borrowings, current liabilities, loans and advances and contingent liabilities as at 30th September , 2026 and in respect of the corresponding possible impact of such items and associated elements on the statement for the year ended on that date, should the group be unable to continue as a going concern. The ultimate outcome of these matters is at present not ascertainable. Accordingly, we are unable to comment on the consequential impact. if any, on the accompanying

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consolidated financial statements. However, the financial statements of the group have been prepared on a going concern basis.

Basis of Qualified Conclusion

i. The wholly owned subsidiary M/s SSA International Ltd has defaulted in repayment obligations towards banking institutions.. As per the explanation and information furnished to us, the management was not in position to estimate or calculate the interest payable on debts due to bankers as since past many years they have not received any account statement or other relevant documentation from the bankers. Moreover the subsidiary company (M/s SSA International Ltd is of the opinion as per the Prudential norms on Income Recognition, Asset Classification and Provisioning pertaining to Advances, The policy of income recognition has to be objective and based on the record of recovery. Internationally income from non-performing assets (NPA) is not recognized on accrual basis but is booked as income only when it is actually received. Therefore, the banks should not charge and take to income account interest on any NPA. On an account turning NPA, banks should reverse the interest already charged and not collected by debiting Profit and Loss account, and stop further application of interest. Correspondingly the company has not recognized the interest expenses. However the non-recognition of interest expenses is not in accordance with Ind AS on borrowing costs requirement. In absence of information, we are not able to comment upon impact, if any. However, following the RBI Prudential norms on Income Recognition, Asset Classification and Provisioning pertaining to Advances, the company has not made provision for interest on debts due to bankers after adjudication by DRT.

ii. The wholly owned subsidiary M/s SSA international Ltd had received notice of sale of assets situated at Samalkha, District, Panipat Haryana from IDBI Bank and further the company has informed that it has come to their knowledge through newspaper advertisement that the consortium member banks have executed auction of its assets at Samalkha plant and further notice of sale of asset situated at industrial Plot No. 11,Mandideep Industrial Area, Phase-II, Village Mandideep, Tehsil-Goharganj, District Raisen Madhya Pradesh has also been received from various consortium member banks and National Asset Reconstruction Company Ltd (NARCL).However, in absence of any information regarding the sale of assets i.e. detail of assets sold by bank, value at which the said sale transaction has been undertaken, bank wise utilization of amount received against said sale, the company has not taken into consideration the said transaction while preparing its financial results as on 30.09.2026 and had the company recorded the said transaction the value of property plant and equipment along with depreciation charged would not have been charged and instead profit and loss on disposal of fixed asset need to provide for and the amount owed to the financial institutes would also reduced with the amount received on account of said auction sale. Further there would arise profit or loss on sale of assets and taxation implication on said transaction which will ultimately results in increase or decrease in current year profit/ loss as well as accumulated losses. Further it has come to our knowledge that similarly the consortium bankers have executed sale of assets of directors/ guarantors mortgaged with them during the year as well as earlier years and adjusted the amount received on said auction sale with amount owed by the company to the financial institutions, however the company has not

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recorded the effect of such transaction in its financial results. We are unable to comment on the consequential impact of adjustment arising there from in the results, if any, is not ascertainable.

iii. Originally the plant of the holding company was setup at NSEZ, Noida which was later on shifted outside NSEZ during the FY 2017-18 and in march 2019 the company further changed its business premises from time to time and since then no manufacturing activity has been carried on. The group is required to determine impairment in respect of fixed assets, However the group has not done impairment testing. In the absence of any working for impairment of the fixed assets as per Ind AS 36, the impact of impairment, if any on the financial statements is not ascertainable. The Group has not charged any depreciation on its property, plant and equipment for quarter ending 30th September 2026.

iv. Further, IDBI Bank has declared the main borrower (M/s SSA International Ltd), its directors and Guarantors (including M/s Samtex Fashions Ltd) as willful defaulters in terms with RBI Guidelines and further the IDBI Bank pursuant to provisions of SARFAESI Act 2002 has taken over the possession of premises of M/s SSA International. The updated details of proceedings against the company and its subsidiary M/s SSA International Ltd has not been made available, in absence of such details we are unable to comment on the possible impact, it any, arising out of the said matters.

v. Balance of debtors are outstanding from long period and are subject to confirmation and consequential effect if any on the financial statements remains uncertain. The trade receivables of the company could not be verified as the confirmation of balances have not been provided and made available to us. Trade receivables outstanding as on 30.09.2026 which are long overdue and not provided for. Allowance for expected credit loss have not been recognized on these financial assets. The company has neither carried out impairment exercises of Trade Receivables nor provided for the same and recognized the same as non-current assets since long outstanding. In the absence of recovery and confirmation from the party, we are unable to comment on the recoverability and consequential impact of reconciliation and adjustment arising there from in the results, if any, is not ascertainable.

vi. The group has not followed the treatment for recognition and re-measurement of employee benefit costs as detailed in the Ind As 19

Qualified Conclusion

Based on our review conducted as stated above, except(for the effects of matters described in the 'Basis of Qualified conclusion paragraph above) nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the

KAPIL KUMAR & CO. CHARTERED ACCOUNTANTS AMRITSAR

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information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of matter

i. The group has not under taken any business activity during the year.

ii. The Holding company had already given a corporate guarantee for an amount of Rs 807.46 crores against secured loans taken by its wholly owned subsidiary, namely M/s SSA International Limited, which has been classified as nonperforming assets by the banks. The company has also received the notice u/s 13(2) of the SARFAESI Act 2002 from consortium of banks for revocation of its corporate guarantee. The holding company has also received a notice from IDBI Bank Ltd as to why the company along with its subsidiary SSA International Ltd (Main Borrower) and others should not be declared as wilful defaulters. The consortium bankers have filed a petition against the holding company and its subsidiary M/s SSA International Limited regarding recovery of the outstanding dues, before the Debt Restructuring Tribunal-II, Delhi, and the company has received an intimation vide O.A 530/18 dated 24/05/2018. Further, IDBI Bank has declared the main borrower (M/s SSA International Ltd), its directors and Guarantors (including M/s Samtex Fashions Ltd) as willful defaulters in terms with RBI Guidelines and further the IDBI Bank pursuant to provisions of SARFAESI Act 2002 has taken over the possession of premises of M/s SSA International Ltd. The updated details of proceedings against the company and its subsidiary M/s SSA International Ltd has not been made available, in absence of such details we are unable to comment on the possible impact, it any, arising out of the said matters. It is further bring to attention that company wholly owned subsidiary M/s SSA international Limited received demand notice on 30.10.2026 from debt recovery tribunal delhi (DRT-3) in which demand was generated amounting to Rs.437.57 crore.

iii. Confirmation of balances are not available for loans, trade payables, security deposits, balances with government authorities, bank balances, FDR's along with interest thereon and bank borrowings as at September 30, 2026 . That is why the transactions (if any) made by the banks in the accounts of the company could not be reconciled in the absence of information bank account statements of these accounts. Moreover, there are several bank current accounts having balances amounting to Rs 55.24 lacs as on 30.09.2026 as per books of accounts of the subsidiary company M/s SSA International Ltd, no transactions have been made in these accounts during the year and we have not been provided with

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the bank account statements of these accounts to confirm the balances. In absence of such details we are unable to comment on the possible impact, it any, arising out of the said matters.

iv. The group had given loans and advances as on 30.09.2026, majority of which are outstanding from long time. In the absence of recovery and confirmation from the party, we are unable to comment on the recoverability and consequential impact of reconciliation and adjustment arising there from in the results, if any, is not ascertainable. Moreover, we have not been provided with justification giving said advance and sufficient, appropriate audit evidence relating to verification of the same. Pending completion of such verification/ reconciliation, we are unable to comment on the possible impact, it any, arising out of the said matters.

v. We have not been provided with sufficient, appropriate audit evidence relating to physical verification/ availability of fixed assets and inventory. Pending completion of such verification we are unable to comment on the possible impact, it any, arising out of the said matters.

vi. As of 30th September 2026 , the holding company's inventory amounting to Rs 25.32 lacs and as no business activity has been taken out during the year, the inventories have not been used for a long period of time, the company has not provided for if any inventory item is damaged or has become obsolete or if the selling price has declined.

vii. The group is not regular in payments of undisputed statutory dues towards PF, TDS during the year. Balances of input tax credit under goods and service tax are not in confirmation with balances as appearing in the online portal.

viii. We have not been provided with sufficient, appropriate audit evidence relating to classification of trade payable dues to MSME and trade payable dues other than MSME. Pending completion of such verification/ reconciliation, we are unable to comment on the possible impact, it any, arising out of the said matters.

ix. The Company has balance of recognized Deferred Tax Asset as on 30.09.2026 amounting Rs 92.53 lacs, in absence of probable certainty and convincing evidence for taxable income in future, we are unable

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to ascertain the extent to which these deferred tax assets can be utilized. Further the company has not recognized fresh Asset/Liability during the quarter ended 30.09.2026.

x. As informed to us the bank accounts of the holding company were put on debit freeze by EPF department and we have not been provided with detailed explanation regarding the litigation with the EPF department. Moreover, several litigations are ongoing with the Income Tax Department against which the holding company has also deposited Rs 118.67 lacs for different financial years under protest, however we have not been provided with details and current status of the said litigations. We are unable to comment on possible impact, if any arising out of the said matter.

Our report is not modified in respect of the above matter stated.

Other Matter

The consolidated financial results include the unaudited financial statements/ financial information of M/s Lina Global Inc (wholly owned subsidiary of M/s SSA International Ltd), whose financial statements/ financial information for the quarter ended 30th September 2026 have not been reviewed by their auditors and have been furnished to us by the Management and our report on the results, in so far as it relates to the amounts and disclosures included in respect of these subsidiary is based solely on such unreviewed results.

FOR KAPIL KUMAR & CO

CHARTERED ACCOUNTANTS

FIRM REGISTRATION NO: 006241N

Mohit Kakkar

MOHIT KAKKAR

(PARTNER)

MEMBERSHIP NUMBER: 538844

NEW DELHI

UDIN: 26538844VDGFXL8807

Date : 13.11.2026

SAMTEX FASHIONS LIMITED

Regd. Office & Works: Plot No. 163, Udhyog Vihar Extension, Greater Noida, Gautam Buddha Nagar, U.P.-201310
CIN: L17112UP1993PLC022479, Email Id: samtex.compliance@gmail.com, website: www.samtexfashions.com

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

Consolidated

(Rs. In Lakhs)

Sr. No.	Paticulars	Three Months Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1	Revenue from Operations		-				-
2	Other Income	1.59	0.20	1.15	1.79	1.66	7.69
3	**Total Income**	**1.59**	**0.20**	**1.15**	**1.79**	**1.66**	**7.69**
4	Expenses						
	(i) Cost of material consumed		-				-
	(i) Purchases of Stock-in-Trade		-				-
	(II) Change in Stock-in-Trade		-				-
	(ii) Employee Benefit Expenses	3.93	4.33	4.09	8.26	8.18	16.39
	(iii) Finance Cost	(10.79)	0.01	0.00	(10.78)	0.01	0.05
	(iv) Depreciation & Amortisation Expenses	-		-	-	-	
	(v) Other expenses	8.24	9.72	5.21	17.97	14.02	28.34
5	**Total Expenses**	**1.39**	**14.06**	**9.30**	**15.45**	**22.22**	**44.78**
	Profit before extraoridnary items & taxes(3-5)	**0.20**	**-13.86**	**-8.15**	**-13.65**	**-20.55**	**-37.09**
	Exceptional Items						
	Profit before taxes	**0.20**	**-13.86**	**-8.15**	**-13.65**	**-20.55**	**-37.09**
7	Tax expenses						
	(i) Current tax						-
	(ii) Deferred tax						
8	**Total Tax Expense**		-		-	-	-
9	Other comprehensive income, net of income tax						
	(i) (a) Items that will not be re-classified to the profit or loss	95.46	4.09	16.03	99.55	15.38	41.27
	(b) Income Tax relating to items that will not be re-classified to the profit or loss						
	(ii) (a) Items that will be re-classified to the profit or loss						
	(b) Income tax relating to items that will be re-classified to the profit or loss						
10	**Total other comprehensive income, net of income tax**	**95.46**	**4.09**	**16.03**	**99.55**	**15.38**	**41.27**
11	**Total Comprehensive income for the period**	**95.66**	**-9.77**	**7.88**	**85.90**	**-5.17**	**4.18**
12	Paid up equity shares capital	1490.00	1490.00	1,490.00	1,490.00	1,490.00	1,490.00
	Face value per equity share	2.00	2.00	2.00	2.00	2.00	2.00
13	Earnings per share :						
	Basic	0.13	-0.01	0.01	0.12	-0.01	0.01
	Diluted	0.13	-0.01	0.01	0.12	-0.01	0.01

SAMTEX FASHIONS LIMITED

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Statement of Consolidated Cash Flow

Rs. in Lakhs

Particulars	For Half Year ended 30-Sep-26 (Unaudited)	For Half Year ended 30-Sep-25 (Unaudited)
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	-13.65	-20.55
Adjustments for:		
Depreciation and amortisation	-	-
(Gain)/Loss on disposal of property, plant and equipment	-	-
(Gain)/Loss on disposal of Investments	-	-
(Gain)/Loss on investments measured at fair value through profit and loss	-	-
Provision for Income tax	-	-
Amount charged directly to Other Comprehensive income	99.55	15.38
Interest income	-1.79	-1.66
Finance costs (excluding exchange fluctuations)	-10.78	0.01
Unrealised foreign exchange (gain)/loss		
Operating profit before working capital changes	73.32	-6.82
Adjustment for (increase) / decrease in operating assets		
Trade receivables (net of unrealised exchange gain)	-87.69	3.75
Other financial assets	0.06	
Other assets	-56.78	-2.16
Adjustment for (Increase) / decrease in operating liabilities		
Trade payables	-19.55	0.63
Employee benefit obligation	-	-
Other Liabilities	34.76	-0.40
Cash generated from operations	-55.88	-5.00
Income tax paid (net)	-0.03	-0.17
Net cash generated by operating activities	-55.91	-5.17
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	1.79	1.66
(Investment in) / redemption of bank deposits	-1.65	
Net cash (used in) / generated by investing activities	0.14	1.66
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from / (repayment of) short term borrowings (incl. recalled term loans)	-29.39	-1.49
Proceeds from long term borrowings	71.75	7.00
Finance cost	10.78	-0.01
Net cash used in financing activities	53.14	5.50
Net increase / (decrease) in cash and cash equivalents	-2.61	1.99
Cash and cash equivalents at the beginning of the year	60.40	57.45
Exchange gain loss on Cash and cash equivalents	-	-
Cash and cash equivalents at the end of the year	**57.79**	**59.44**

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Statement of Consolidated Assets and Liabilities as at September 30, 2026

Rs. in Lakhs

Particulars	As at 30 September 2026 (Unaudited)	As at 31 March 2026 (Audited)
ASSETS		
Non-current assets		
Property, Plant and Equipment	6,083.32	6,083.32
Capital work in progress	170.34	170.34
Other Intangible assets	0.59	0.59
Financial Assets		
Trade receivables	28,565.17	28,477.48
Other financial assets	366.41	366.42
Deferred tax assets, net	92.53	92.53
Other non current assets	216.85	216.85
Total Non-current Assets	**35,495.21**	**35,407.53**
Current assets		
Inventories	25.32	25.32
Financial Assets		
Cash and cash equivalents	57.79	60.40
Bank balances	42.29	40.64
Other financial assets	4.02	4.08
Current Tax Assets, net	60.71	60.68
Other current assets	356.63	299.85
Total Current Assets	**546.76**	**490.97**
Total Assets	**36,041.97**	**35,898.50**
EQUITY and LIABILITIES		
Equity Share Capital	1,491.80	1,491.80
Other Equity	-25,365.49	-25,451.39
Total Equity	**-23,873.69**	**-23,959.59**
Non-current liabilities		
Financial Liabilities		
Borrowings	761.81	690.06
Provisions	11.84	11.83
Total Non-current liabilities	**773.65**	**701.89**
Current liabilities		
Financial Liabilities		
Borrowings	55,606.52	55,635.91
Trade Payables		
- total outstanding dues of micro enterprises and small enterprises	2.87	2.87
- total outstanding dues of others	815.46	835.01
Other financial liabilities	2,633.45	2,633.45
Other current liabilities	83.72	48.96
Total Current liabilities	**59,142.02**	**59,156.20**
Total liabilities	**59,915.67**	**59,858.09**
Total Equity and Liabilities	**36,041.97**	**35,898.50**

Notes:

1. In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, these results along with Limited Review Report of the auditors, have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on November 13, 2026.
2. These results have been prepared In accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
3. The figures of the last periods have been regrouped, wherever necessary, to confirm to the current quarter's classifications.
4. The management has considered the whole business of the company as a single business segment. Therefore, segment reporting is not required.
5. In line with the requirements of Regulation 46(2) of the SEBI (LODR) 2015, the results are also available on the website of the Company at www.samtexfashions.com.

For Samtex Fashions Limited



Atul Mittal
Chairman & Managing Director
DIN: 00223366

Date: 13.11.2026
Place: Delhi

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