14.11.2026

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

Scrip Code: 531971

Sub: Outcome of the Board Meeting held on 14th November 2026 and submission of Unaudited Financial Results for the quarter and half year ended 30th September 2026

Ref: Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 30 read with Schedule III and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company, at its meeting held today, i.e., Saturday, 14th November 2026, has, inter alia, considered and approved the following:

1. **Unaudited Financial Results** of the Company for the quarter and half year ended 30th September 2026, together with the Statement of Assets and Liabilities and the Statement of Cash Flows. A copy of the said results is enclosed herewith as **Annexure - I**.
2. **Limited Review Report** issued by M/s. Manikandan & Associates, Chartered Accountants, Statutory Auditors of the Company, on the Unaudited Financial Results for the quarter and half year ended 30th September 2026. A copy of the Limited Review Report is enclosed herewith as **Annexure - II**.
3. **New Corporate Office:** The Board approved taking the new Corporate Office of the Company at Room No. 19/10B, Nahala Building, Near Emax Theatre, Velliparamba, Kozhikode - 673008.

The Board Meeting commenced at 07:00 P.M. and concluded at 07:25 P.M.

The above information will also be made available on the website of the Company at www.popeesbabycare.com.

This is for your information and records.

Thanking you.

For Popees Baby Care India Limited
(Formerly known as HARI GOVIND INTERNATIONAL LIMITED)

SHAJU THOMAS
Digitally signed by SHAJU THOMAS
Date: 2026.11.14 21:26:51 +05'30'

SHAJU THOMAS
Managing Director
DIN: 06412983

Encl: As above

Annexure - I

POPEES BABY CARE INDIA LIMITED

(Formerly known as Hari Govind International Limited)
CIN: L99999MH1989PLC050528
Registered Office: 125, Wardhman Nagar, Near Radha Krishna Mandhir, Nagpur - 440008
Corporate Office: 2nd Floor, Room No. 19/10B, Nahala Building, Near Emax Theatre, Velliparamba, Kozhikode - 673008

Statement of Unaudited Financial Results for the Quarter and Half Year ended 30th September 2026

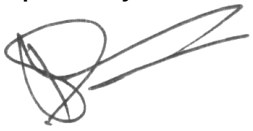
(Rs. in Lakhs, except earnings per share)

Sr. No.	Particulars	Quarter ended			Half year ended		Year 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)
	Income:						
I	Revenue from operations	1,596.72	1,572.85	-	3,169.57	-	260.34
II	Other income	-	-	-	-	-	-
III	**Total Income (I+II)**	**1,596.72**	**1,572.85**	**-**	**3,169.57**	**-**	**260.34**
IV	**Expenses:**						
(a)	Cost of material consumed	-	-	-	-	-	-
(b)	Purchases of stock-in-trade	1,500.06	1,500.28	-	3,000.34	-	236.67
(c)	Change in inventory of Finished goods, WIP and Stock in trade	-	-	-	-	-	-
(d)	Employee Benefit Expense	3.50	3.40	-	6.90	-	1.80
(e)	Finance cost	0.01	-	-	0.02	-	0.08
(f)	Depreciation and amortisation expense	0.01	-	-	0.01	-	-
(g)	Other expenses	4.34	6.45	10.38	10.78	10.38	12.47
	Total expenses (IV)	**1,507.92**	**1,510.12**	**10.38**	**3,018.05**	**10.38**	**251.02**
V	**Profit/(loss) before exceptional items and tax (III-IV)**	**88.80**	**62.73**	**(10.38)**	**151.53**	**(10.38)**	**9.32**
VI	Exceptional Item	-	-	-	-	-	-
VII	**Profit/(loss) before tax (V-VI)**	**88.80**	**62.73**	**(10.38)**	**151.53**	**(10.38)**	**9.32**
VIII	**Tax expense:**						
	Current tax	-	-	-	-	-	-
	Deferred tax	-	-	-	-	-	-
	Total Tax expense (VIII)	**-**	**-**	**-**	**-**	**-**	**-**
IX	**Profit (Loss) for the period from continuing operations (VII-VIII)**	**88.80**	**62.73**	**(10.38)**	**151.53**	**(10.38)**	**9.32**
X	Profit/(loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-	-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	**Profit/(loss) for the period (IX+XII)**	**88.80**	**62.73**	**(10.38)**	**151.53**	**(10.38)**	**9.32**
XIV	**Other Comprehensive Income**						
	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income (A (i-ii)+B(i-ii))	**-**	**-**	**-**	**-**	**-**	**-**
XV	**Total Comprehensive Income for the period (XIII+XIV)**	**88.80**	**62.73**	**(10.38)**	**151.53**	**(10.38)**	**9.32**
XVI	**Earning per equity share (for discontinued & continuing operation)**						
	(1) Basic	0.44	0.18	(0.02)	0.44	(0.02)	0.11
	(2) Diluted	0.44	0.18	(0.02)	0.44	(0.02)	0.11
XVII	Paid-up equity share capital (Face value of Rs. 10/- each)	852.50	852.50	500.00	852.50	500.00	852.50

Notes:

1. The above unaudited financial results for the quarter and half year ended 30th September 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 14th November 2026. The Statutory Auditors of the Company have carried out a limited review of these results and have issued an unmodified review report.
2. These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder, other accounting principles generally accepted in India and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3. The Company is engaged in a single business segment, namely trading of readymade garments. Hence, separate segment reporting under Ind AS 108 "Operating Segments" is not applicable.
4. Figures for the previous periods have been regrouped / rearranged wherever necessary to make them comparable with those of the current period.
5. The above results are available on the website of BSE Limited (www.bseindia.com) and on the website of the Company (www.popeesbabycare.com).

For and on behalf of the Board of Directors
Popees Baby Care India Limited





Shaju Thomas
Managing Director
DIN: 06412983

Place: Kozhikode
Date: 14.11.2026

Annexure - I

POPEES BABY CARE INDIA LIMITED

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Statement of Assets and Liabilities as at 30th September 2026

(Rs. in Lakhs)

	Particulars	As at 30.09.2026 (Unaudited)	As at 30.09.2025 (Unaudited)	As at 31.03.2026 (Audited)
I.	**ASSETS**			
1	**Non-current assets**			
	(a) Property, Plant and Equipment	0.14	-	-
	(b) Capital work-in-progress	-	-	-
	(c) Intangible Asset	-	-	-
	(d) Financial Assets			
	(i) Investments	6.82	-	6.82
	(ii) Other Financial Assets	8.77	8.77	9.02
	(e) Deferred Tax Asset (Net)	-	-	-
	(f) Other Non Current Assets	260.92	261.18	264.64
	Total non-current assets	**276.65**	**269.95**	**280.48**
2	**Current assets**			
	(a) Inventories	-	-	-
	(b) Financial Assets			
	(i) Investments	4.23	11.05	4.23
	(ii) Trade receivables	3,611.34	9.93	283.29
	(iii) Cash and cash equivalents	16.58	373.56	24.80
	(c) Other current assets	76.55	75.74	171.71
	Total current assets	**3,708.70**	**470.28**	**484.03**
	Total Assets (1+2)	**3,985.35**	**740.23**	**764.51**
II	**EQUITY AND LIABILITIES**			
1	**Equity**			
	(a) Equity Share capital	852.50	500.00	852.50
	(b) Other Equity	(1.84)	(173.05)	(153.36)
	Total equity	**850.66**	**326.95**	**699.14**
2	**Non-current liabilities**			
	(a) Financial Liabilities			
	(i) Borrowings	4.37	4.37	4.37
	(ii) Trade Payables:			
	(A) total outstanding dues of micro enterprises and small enterprises; and	-	-	-
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-	30.34
	(b) Other non-current liabilities	12.40	12.08	12.57
	Total non-current liabilities	**16.77**	**16.45**	**47.28**
3	**Current liabilities**			
	(a) Financial Liabilities			
	(i) Borrowings	-	-	-
	(ii) Trade payables		27.39	
	(A) total outstanding dues of micro enterprises and small enterprises; and	-	-	-
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	3,100.22	-	-
	(iii) Other financial liabilities	1.10	-	1.18
	(b) Provisions	0.75	-	0.75
	(c) Other current liabilities	15.84	369.44	16.15
	Total current liabilities	**3,117.91**	**396.83**	**18.09**
	Total Equity and Liabilities (1+2+3)	**3,985.35**	**740.23**	**764.51**

For and on behalf of the Board of Directors
Popees Baby Care India Limited

Shaju Thomas
Managing Director
DIN: 06412983

POPEES BABY CARE INDIA LIMITED NAGPUR

Place: Kozhikode
Date: 14.11.2026

Annexure - I

POPEES BABY CARE INDIA LIMITED

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Statement of Cash Flows for the Half Year ended 30th September 2026

(Rs. in Lakhs)

	Particulars	Half year ended 30.09.2026 (Unaudited)	Half year ended 30.09.2025 (Unaudited)	Year ended 31.03.2026 (Audited)
A	**CASH FLOWS FROM OPERATING ACTIVITY**			
	Profit for the period	151.53	(10.38)	9.32
	Adjustments for:			
	Bad debts written off	-	-	-
	Provision for doubtful debts	-	-	-
	Profit on sale of investments	-	-	-
	Depreciation and amortisation of non-current assets	0.01	-	-
	Change in fair value of investments	-	-	-
	Interest expense	-	-	-
	Interest income	-	-	-
	dividend received	-	-	-
		0.01	**-**	**-**
	Movements in working capital:			
	(Increase)/decrease in trade receivables	(3,328.05)	-	(273.35)
	(Increase)/decrease in inventory	-	-	-
	(Increase)/decrease in other financial assets	0.25	368.43	(0.25)
	(Increase)/decrease in other assets	95.16	-	(99.51)
	Increase/(decrease) in borrowings	-	-	-
	Increase/(decrease) in trade payables	3,069.88	(0.49)	3.28
	(Decrease)/increase in other financial liabilities	(0.08)	-	1.67
	(Decrease)/increase in other liabilities	(0.48)	-	14.48
	Increase/(decrease) in provisions	-	-	0.75
		(163.33)	**367.94**	**(352.92)**
	Cash generated from operations	**(11.80)**	**357.57**	**(343.60)**
	Income taxes paid	-	-	-
	Net cash from Operating Activity (A)	**(11.80)**	**357.57**	**(343.60)**
B	**CASH FLOWS FROM INVESTING ACTIVITY**			
	Capital expenditure on fixed assets	(0.15)	-	-
	Proceeds from sale of fixed assets	-	-	-
	Purchase of current investments	-	-	-
	Proceeds from sale of current investments	-	-	-
	Purchase of non-current investments	-	-	-
	receipt of security deposit	-	-	-
	Change in other non-current assets	3.72	-	(0.08)
	dividend received	-	-	-
	Interest received	-	-	-
	Net cash from Investing Activity (B)	**3.57**	**-**	**(0.08)**
C	**CASH FLOWS FROM FINANCING ACTIVITY**			
	Amount borrowed	-	-	-
	Payment against long term borrowing	-	-	-
	Receipt of Share capital	-	-	352.50
	Net cash from Financing Activity (C)	**-**	**-**	**352.50**
	Net increase/decrease in cash and cash equivalents (A)+(B)+(C)	**(8.22)**	**357.57**	**8.81**
	Cash and cash equivalents at the beginning of the period	24.80	15.99	15.99
	CASH & CASH EQUIVALENT AT THE END OF THE PERIOD	**16.58**	**373.56**	**24.80**

For and on behalf of the Board of Directors
Popees Baby Care India Limited





Shaju Thomas
Managing Director
DIN: 06412983

Place: Kozhikode
Date: 14.11.2026

Manikandan & Associates
Chartered Accountants

Independent Auditor's Review Report on Unaudited 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
Popees Baby Care India Limited
(Formerly Known as Hari Govind International Limited)

1. We have reviewed the accompanying statement of unaudited financial results ('the Statement') of Popees Baby Care India Limited (Formerly Known as Hari Govind International Limited) ("the Company") for the quarter ended 30 September 2026 and the year to date results for the period 01 April 2026 to 30 September 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the 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. Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulatio ns, including the man ner in which it is to be disclosed, or that it contains any material misstatement.

5. The review of unaudited quarterly financial results for the period ended 30 June 2026, included in the Statement was carried out and reported by C.V. Paturkar & Co. who had expressed an unmodified conclusion vide their review report dated 14th August 2026, whose review report has been furnished to us and which has been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.

6. The review of unaudited quarterly and year-to-date financial results for the period ended 30 September 2025 and audit of financial results for the year ended 31st March 2026, included in the Statement was carried out and reported by C.V. Paturkar & Co who had expressed an unmodified conclusion vide their review report dated 5th December 2025 for the corresponding quarter and year-to-date period and an unmodified opinion vide their audit report dated 30th May 2026 for the previous year ended 31 March 2026 respectively, whose reports have been furnished to us and which have been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.

For Manikandan & Associates
Chartered Accountants
Firm Reg No: 008520S

C K Manikandan
Managing Partner
Membership No. 208654
UDIN: 26208654PLBGKU6533

Chalakudy
14th November, 2026