

Date: 30th October, 2026

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

Scrip Code: 514322

Sub.: Outcome of Board Meeting held to approve Un-Audited Financial Results for the Second Quarter and Half Year Ended 30th September, 2026.

Dear Sir/Madam,

We wish to inform you that the Board of Directors (**'the Board'**) of the Company at their meeting held today, inter alia approved the Un-audited Financial Results for second quarter and half year ended 30th September, 2026. A copy of Un-audited Financial Results along with Limited Review Report pursuant to Regulation 33 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (**'Listing Regulations'**) is enclosed herewith.

The meeting of the Board commenced at 11:00 A.M. and concluded at 02:40 P.M.

Kindly take the above on record.

Thanking You,
Yours Faithfully,

For Kamadgiri Fashion Limited

SIDDHANT Digitally signed by
SIDDHANT SINGH

T SINGH Date: 2026.10.30
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Siddhant Singh

Company Secretary Cum Compliance Officer

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of Kamadgiri Fashion Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**TO
THE BOARD OF DIRECTORS
KAMADGIRI FASHION LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **KAMADGIRI FASHION LIMITED** ("the Company") for the quarter ended September 30, 2026 ("the Statement") attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulation").
2. This 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, ('Ind AS 34') "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation. 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, notified under section 133 of the Companies Act, 2013. 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 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 the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations,

including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **D M K H & Co.**

Chartered Accountants

Firm Registration No.: 116886W

ANANT
NYATEE

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by ANANT
NYATEE
Date: 2026.10.30
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Anant Nyatee

Partner

Membership No.: 447848

UDIN: 26447848RPHZKN7060

Place: Mumbai

Date: October 30, 2026



Kamadgiri Fashion Limited

STANDALONE STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2026						
Particulars	QUARTER ENDED			HALF YEAR ENDED		(Rs. in Lakhs)
	30-SEPT-2026	30-JUNE-2026	30-SEPT-2025	30-SEPT-2026	30-SEPT-2025	YEAR ENDED
	UNAUDITED			UNAUDITED		AUDITED
	PART-I					
1 Income From Operations						
a) Income from Operations	4,851.22	3,866.92	4,190.75	8,718.14	7,821.66	15,776.66
b) Other Income	1.79	28.59	1.19	30.38	6.42	29.80
Total Income from operations	4,853.01	3,895.51	4,191.94	8,748.52	7,828.08	15,806.46
2 Expenses						
a) Cost of materials consumed	3,023.77	2,106.99	2,396.29	5,130.76	4,224.34	8,531.30
b) Purchase of Stock-in-trade	1.00	1.26	7.46	2.26	170.90	173.87
c) Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(278.24)	30.22	61.34	(248.02)	132.70	138.33
d) Employees benefits expense	339.50	295.99	313.68	635.49	593.32	1,284.87
e) Finance Costs	54.32	58.76	64.79	113.08	124.12	229.73
f) Depreciation and amortisation expense	83.85	85.56	81.57	169.41	162.95	328.89
g) Job Charges	1,066.05	865.15	800.55	1,931.20	1,516.15	3,162.89
h) Other expenses	441.46	429.24	443.42	870.70	854.46	1,715.09
Total Expenses	4,731.72	3,873.17	4,169.10	8,604.89	7,778.94	15,564.97
3 Profit/(Loss) before tax exceptional Items (1-2)	121.28	22.34	22.84	143.62	49.14	241.49
4 Exceptional Items	-	-	-	-	-	-
5 Profit/(Loss) before Tax (3-4)	121.28	22.34	22.84	143.62	49.14	241.49
6 Tax Expense						
Current Tax	-	-	-	-	-	-
Deferred Tax	32.70	6.33	11.04	39.03	17.05	71.85
Tax adjustment earlier year	-	-	-	-	-	(138.62)
7 Profit/(Loss) for the period/year (5-6)	88.59	16.01	11.80	104.60	32.09	308.26
8 Other Comprehensive Income :						
A (i) Items that will not be reclassified to profit or loss	(3.00)	(3.00)	(3.05)	(6.00)	(6.10)	70.09
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.75	0.76	0.76	1.51	1.53	(17.64)
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						
9 Total Comprehensive Income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the period) (7+8+9)	86.34	13.77	9.51	100.11	27.52	360.71
10 Paid-up equity share capital (Face Value Rs. 10/- each)	586.94	586.94	586.94	586.94	586.94	586.94
11 Other Equity (Excluding revaluation reserve)						-
12 Earning per share (of Rs. 10/- each) (not annualised)						
(a) Basic	1.51	0.27	0.20	1.78	0.55	5.25
(b) Diluted	1.51	0.27	0.20	1.78	0.55	5.25



Regd. Office: 202, 2nd floor, Rajan House, Appa Saheb Marathe Marg, Prabhadevi, Mumbai - 400025.

Tel.: (+91 22) 6666 2904 | Email: cs@kflindia.com, contact@kflindia.com | www.kflindia.com

CIN: L17120MH1987PLC042424

Works: 42/1 & 43/2, Ganga Devi Road, Umbergaon - 396171, Valsad, Gujarat. Tel.: 7283800209

Email: ksl3@kflindia.com



Kamadgiri Fashion Limited

2 Notes :

STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. in Lakh)

PARTICULARS	Half Year Ended Sep 30, 2026	Half Year Ended Sep 30, 2025
	Audited	
(A) CASH FLOWS FROM OPERATING ACTIVITIES		
Profit / (Loss) before tax after exceptional items	143.62	49.14
Adjustments for :		
Depreciation and amortisation expense	169.41	162.95
(Gain) / Loss on sale of Property, Plant and Equipments (Net)	(2.19)	-
Interest income	(3.33)	(4.39)
Finance costs	113.08	124.12
Allowance for Bad and Doubtful Debts	(0.12)	(2.04)
	276.85	280.64
Operating Profit before Working Capital changes	420.47	329.78
Movement in working capital :		
(Increase)/Decrease in Inventories	(1,009.82)	188.76
(Increase)/Decrease in Trade Receivable	(900.87)	125.45
Decrease/(Increase) in Loans & Advances	(4.02)	2.44
Decrease in Others Financial Assets	5.36	68.13
(Increase) in Other Current and Non Current Assets	116.01	167.15
Increase/(Decrease) in Trade Payable	857.02	(489.10)
(Decrease) / Increase in Other Current and Non-Current Liabilities	14.29	(24.69)
Increase in Other financial liabilities	202.15	60.56
Increase/(Decrease) in Provisions	10.51	8.44
	(709.35)	107.14
Cash generated from operations	(288.88)	436.92
Income Tax Paid	-	-
NET CASH GENERATED FROM OPERATING ACTIVITIES	(288.88)	436.92
(B) CASH FLOW FROM INVESTING ACTIVITIES		
Inflow:		
Sale of Property, Plant and Equipments	9.05	4.92
Proceeds from Business Transfer	-	-
Proceeds from Business Transfer for Loan Settlement	-	-
Interest Received/(Paid)	3.33	4.39
	12.38	9.31
Outflow:		
Purchase of Property, Plant and Equipments	(263.84)	(46.79)
Purchase of Intangible Assets	-	-
NET CASH GENERATED USED IN INVESTING ACTIVITIES	(251.46)	(37.48)
(C) CASH FLOW FROM FINANCING ACTIVITIES		
Inflow:		
Proceeds from Government subsidy	-	124.56
Proceeds from Short Term Borrowings (Net)	650.57	-
Proceeds from Long Term Borrowings (Net)	212.58	-
	863.15	124.56
Outflow:		
Repayment of Long Term Borrowings	(83.96)	(95.94)
Repayment of Short Term Borrowings	-	(207.00)
Repayment of bank Borrowings	-	-
Interest Paid	(113.08)	(124.12)
Payment of Lease Liability	(121.93)	(116.31)
	(318.97)	(543.37)
NET CASH USED IN FINANCING ACTIVITIES	544.18	(418.81)
Net Increase In Cash And Cash Equivalents (A+B+C)	3.84	(19.38)
Opening Balance Of Cash And Cash Equivalents	5.43	31.57
Closing Balance Of Cash And Cash Equivalents	9.27	12.19
Notes to Cash Flow Statements:		
Cash & Cash Equivalents comprise of:		
Cash on hand	5.60	3.00
Bank Balances with Scheduled Banks:		
In Current Accounts	3.67	9.19
TOTAL	9.27	12.19

Note 1 : The Cash Flow Statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind-AS 7) - Statement of Cash Flow.



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Kamadgiri Fashion Limited

Notes :

1. Standalone Statement of Assets & Liabilities.

Particulars	(Rs.in Lakhs)	
	As at	As at
	30-Sep-26	30-Sep-25
	Unaudited	
ASSETS		
1. Non-Current Assets		
Property, Plant and Equipment	1,626.36	1,345.06
Capital work-in-progress	-	34.97
Right of use Assets	280.82	413.13
Investment property	-	-
Intangible Assets	20.83	-
Intangible Assets under development	-	-
Financial Assets	-	-
Other financial assets	193.24	182.56
Deferred tax assets (Net)	96.00	225.33
Income tax assets (Net)	30.53	-
Other non current assets	-	-
Total Non-Current Assets	2,247.79	2,201.05
2. Current Assets		
Inventories	3,319.60	2,467.50
Financial Assets		
Trade Receivables	2,961.84	2,395.88
Cash and Cash Equivalents	5.60	3.00
Bank Balances other than Cash and Cash Equivalents	3.67	9.19
Loans	5.21	2.50
Other financial assets	0.90	0.56
Investment in Shares	-	-
Other Current Assets	237.58	321.50
Total Current Assets	6,534.40	5,200.13
Total Assets	8,782.19	7,401.18
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	586.94	586.94
Other Equity	3,440.51	3,007.23
Total Equity	4,027.44	3,594.17
Liabilities		
1. Non-Current Liabilities		
Financial Liabilities		
Borrowings	184.21	46.42
Lease Liability	187.50	288.52
Other financial liabilities	-	-
Provisions	100.48	71.84
Total Non-Current Liabilities	472.19	406.78
2. Current Liabilities		
Financial Liabilities		
Borrowings	1,800.98	1,602.19
Lease Liability	125.88	145.17
Trade Payables		
Total outstanding dues of micro enterprises and small enterprises	1,009.56	8.37
Total outstanding dues of creditors other than micro enterprise and small enterprises	855.65	1,088.91
Other financial liabilities	443.12	460.03
Other Current Liabilities	39.88	6.74
Provisions	7.47	2.94
Current tax liabilities (Net)	-	85.88
Total Current Liabilities	4,282.55	3,400.23
Total Equity and Liabilities	8,782.19	7,401.18

3. The above Financial Results for the quarter and half year ended September 30, 2026 have been reviewed and recommended by the Audit Committee and approved by the Board at its meeting held on October 30, 2026 and reviewed by auditors.

4. The Company is engaged only in Textile business and there is no separate reportable segment as per IND AS 108.

5. Previous year's/ period's figures have been regrouped/rearranged wherever considered necessary to make them comparable with current year's

By order of the Board
For Kamadgiri Fashion Limited

Place : Mumbai

Date : October 30, 2026

Managing Director

Regd. Office: 202, 2nd floor, Rajan House, Appa Saheb Marathe Marg, Prabhadevi, Mumbai - 400025.

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