Angel Fibers Limited

Date: November 13, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Dear Sir,

Sub: Outcome of Board meeting held on today i.e. on Friday, November 13, 2026, in terms of second proviso to Regulation 30(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: Angel Fibers Limited (Security Id/Code: ANGEL/ 541006)

In reference to captioned subject, we hereby inform you that the Board of Directors of the Company, in their Board Meeting held on today, i.e. on Friday, November 13, 2026, at the registered Office of the Company situated at Survey No. 100/1, Plot No.1, Haripar, Jamnagar, Gujarat, India, 361112, which was commenced at 05:15 P.M. and concluded at 06:00 P.M., have

1. Considered, approved and taken on record the Unaudited Standalone financial results of the Company for the half year ended on September 30, 2026 along with Auditor's Limited Review Report as per provisions of Regulation 33 of the SEBI Listing Regulations;

2. Considered and approved all other business as per agenda circulated.

Kindly take the same on your record and oblige us.

Thanking you

For, **Angel Fibers Limited**

ROHANKUMAR JITENDRA RAIYANI
Digitally signed by ROHANKUMAR JITENDRA RAIYANI
Date: 2026.11.13 18:25:10 +05'30'

Rohankumar Raiyani
Managing Director
DIN: 08814726

Place: Haripar, Jamnagar

CIN L17200GJ2014PLC078738
GSTIN NO. : 24AAMCA4484F1ZM Dt. 25-09-2017

Angel Fibers Limited

Date: November 13, 2026

To,
BSE Limited
PhirozeJeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Dear Sir/Ma'am,

Subject: Submission of Unaudited Standalone Financial Results of the Company for the Half year ended on September 30, 2026 along with Limited Review Report.

Ref: Angel Fibers Limited (Security Id/Code: ANGEL/ 541006)

In reference to captioned subject and pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Unaudited Standalone Financial Results of the Company for the Half year ended on September 30, 2026 along with Limited Review Report issued by Statutory Auditors of the company.

Kindly take the above on your records.

Thanking You,

Yours faithfully,

For, **Angel Fibers Limited**

ROHANKUMAR JITENDRA RAIYANI
Digitally signed by ROHANKUMAR JITENDRA RAIYANI
Date: 2026.11.13 18:26:47 +05'30'

Rohankumar Raiyani
Managing Director
DIN: 08814726

Place: Haripar, Jamnagar

Encl: A/a

Chetan Agarwal & Co.
Chartered Accountants

Independent Auditor's Review Report on Half Yearly Unaudited Standalone Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (as amended)

To,

The Board of Directors,

Angel Fibers Limited

Haripar

Dist. Jamnagar

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results Of Angel Fibers Limited ("the Company"), for the half year ended September 30, 2026 ("the Statement"), being submitted by the Company 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 Company's Management and approved by the Company's Board of Directors and has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting ("AS 25"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a report on the statement based 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate Assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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. We have not performed an audit and accordingly, we do not express an audit opinion.

CHETAN AGARWAL & CO. Chartered Accountants

Head Office: 601-602, Swagat Complex, P. N Marg, Opp. Hotel Regency, Jamnagar
Branch : 224/225, Silver Point, Pramukh Swami Circle, GIDC, Phase III, Jamnagar
(M) +91 9099038121, +91 8000777854 (E) chetanagarwalandco@gmail.com

Based on our review of the Statement conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards 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 & Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Chetan Agarwal & Co.

Chartered Accountants



CA Dipak C Dama

Partner

M.No. 138142

Firm Reg.No. 120447W

Place: Jamnagar

Date: 13-11-2026

UDIN: 26138142VJTHSC6424

Angel Fibers Limited

CIN: L17200GJ2014PLC078738

Survey No. 100/1, Plot No. 1, Kalawad-Ranuja Road, Haripar, Jamnagar - 361112

Statement of Standalone Unaudited Financial Results for the half year ended September 30, 2026

(In Lakh.)

Sr.	Particulars	Six months ended	Preceeding Six months ended	Corresponding Six months ended	Previous Year ended
		30.09.2026	31.03.2026	30.09.2025	31.03.2026
	Whether Audited or Unaudited	**Unaudited**	**Audited**	**Unaudited**	**Audited**
I.	Revenue from operations	10,617.76	10,103.77	11,049.43	21,153.20
II.	Other income	251.29	233.24	236.00	469.24
III.	**Total revenue (I + II)**	**10,869.05**	**10,337.00**	**11,285.43**	**21,622.43**
IV.	Expenses:				
	Cost of materials consumed	8,542.58	8,078.53	9,075.85	17,154.38
	Purchases of stock-in-trade	-	(197.36)	197.36	-
	Changes in inventories of finished goods work-in-progress and stock-in-trade	(179.06)	142.16	(20.34)	121.82
	Employee benefits expense	479.64	491.39	387.46	878.85
	Finance costs	77.87	199.50	123.24	322.74
	Depreciation and amortisation expense	234.36	271.41	272.02	543.43
	Other expenses	1,279.23	1,217.00	1,009.61	2,226.61
	Total expenses	**10,434.61**	**10,202.64**	**11,045.21**	**21,247.84**
V.	**Profit before exceptional and extraordinary items and tax (III - IV)**	**434.44**	**134.37**	**240.23**	**374.60**
VI.	Exceptional items	-	-	-	-
VII.	**Profit before extraordinary items and tax (V - VI)**	**434.44**	**134.37**	**240.23**	**374.60**
VIII.	Extraordinary items	-	-	-	-
IX.	**Profit before tax (VII- VIII)**	**434.44**	**134.37**	**240.23**	**374.60**
X.	Tax expense:				
	(1) Current Tax	117.32	(9.07)	76.57	67.50
	(2) Deferred Tax	14.01	188.04	(9.03)	179.01
	(3)MAT credit entitlement	-	-	-	-
XI.	**Profit/ (Loss) for the period from continuing operations (IX-X)**	**303.11**	**(44.61)**	**172.69**	**128.08**
XII.	Profit/(loss) from discontinuing operations	-	-	-	-
XIII.	Tax expense of discontinuing operations	-	-	-	-
XIV.	**Profit/(loss) from discontinuing operations (after tax) (XII-XIII)**	**-**	**-**	**-**	**-**
XV.	**Profit/ (Loss) for the period (XI + XIV)**	**303.11**	**(44.61)**	**172.69**	**128.08**
	Paid-up Equity Share Capital (weighted average) (Face Value Rs.10 Each)	2,500.00	2,500.00	2,500.00	2,500.00
	Reserves & Surplus		-	-	423.93
XVI.	Earnings per equity share:				
	(1) Basic	1.21	(0.18)	0.69	0.51
	(2) Diluted	1.21	(0.18)	0.69	0.51
XVII.	**Interest Service Coverage Ratio**	**6.44**	**2.41**	**2.95**	**2.73**
	Debt Service Coverage Ratio	1.53	1.15	1.66	1.41
	Debt Equity Ratio	0.82	1.18	1.43	1.18

Notes to the financial results:

1. The Company's Standalone financial results for the half year ended September 30, 2026 have been reviewed by the Audit committee and subsequently approved and taken on record by the Board of Directors of the Company at its meeting held on 13th November, 2026.
2. Figures of half year ended 31st March, 2026 represent the difference between the audited figures in respect of full financial years and the published unaudited figures of six months ended 30th September, 2025.
3. Figures of previous reporting periods have been regrouped/reclassified wherever necessary to correspond with the figures of the current reporting period.
4. The above Un-Audited financial results have been prepared in accordance with Companies (Accounting Standards) Rules, 2006 (AS) as amended, prescribed under Section 129 to 133 of Companies Act, 2013, read with relevant rules.
5. The Statutory Auditors have carried out limited review of the Unaudited Results of the Company for the Half year ended 30/09/2026
6. The Company's operations fall under a single segment "Spinning of Cotton Yarn" Hence, Segment reporting is not applicable as per Accounting standard (AS) 17 Segment Reporting.
7. The equity shares of the Company have been listed on the SME platform of BSE with effect from 6th march, 2018. The results shall be published on the company's website www.angelfibers.com as well as BSE website, www.bseindia.com.
8. During the year, the Company has written off the unrecovered portion of the insurance claim relating to the fire incident that occurred in February 2024, against which partial insurance proceeds were received in September 2024.
9. Formula for Computation as follows:

A) Debt - Equity Ratio = $\frac{\text{Debt}}{\text{Equity}}$

B) Debt - Service Coverage Ratio = $\frac{\text{Earning before Interest and Tax + Depreciation}}{\text{Interest Expense + Principal Repayment made for long term loans}}$

C) Interest Service Coverage Ratio = $\frac{\text{Earning before Interest and Tax}}{\text{Interest Expense}}$

Angel Fibers Limited Autho. Sign. Kalavad

For, Angel Fibers Limited

Rohan Raiyani
Managing Director
DIN: 08814726

Date: 13/11/2026
Place: Haripar, Jamnagar

Angel Fibers Limited

CIN: L17200GJ2014PLC078738

Survey No. 100/1, Plot No. 1, Kalawad-Ranuja Road, Haripar, Jamnagar - 361112

Unaudited Standalone Balance Sheet for the period ended September 30, 2026

(In Lakh.)

Sr.	Particulars	As At	
		30.09.2026	31.03.2026
		Unaudited	Audited
I.	**EQUITY AND LIABILITIES**		
1)	**1 Shareholders' funds**		
	(a) Share capital	2,500.00	2,500.00
	(b) Reserves and surplus	727.05	423.93
	(c) Money received aoalnst share warrants	-	-
2)	**Share application money pending allotment**	-	
3)	**Non-current liabilities**	-	
	(a) Long-term borrowings	1,235.38	1,915.65
	(b) Deferred tax laibilites (Net)	7.78	-
	(c) Other Long term liabilities	-	-
	(d) long term provisions	55.13	55.13
4)	**Current liabilities**	-	
	(a) Short term borrowings	1,400.19	1,529.81
	(b) Trade Payables	-	
	--(A) total outstanding dues of micro enterprises and small enterprises	-	-
	--(B) total outstanding dues of creditors other than micro enterprises and small enterprises	1,478.85	1,257.60
	(c) Other Current Liabilities	314.74	269.73
	(d) Short Term Provisions	20.96	20.96
	TOTAL	**7,740.09**	**7,972.82**
II.	**ASSETS**	-	
1)	**Non-current assets**	-	
	(a) Fixed assets	-	-
	(i) Tangible assets	3,043.76	3,257.46
	(ii) Intangible assets	0.08	0.11
	(ii) Capital work-in-progress	-	-
	(iv) Intangible assets under development	-	-
	(b) Non-current investments	59.80	59.80
	(c) Deferred tax assets (net)	-	6.23
	(d) Long-term loans and advances	-	-
	(e) Other non-current assets	101.41	98.57
2)	**Current assets**	-	
	(a) Current Investments	-	-
	(b) Inventories	2,352.70	2,435.01
	(c) Trade Receivabes	963.36	859.16
	(d) Cash and Cash Equivalents	18.49	16.60
	(e) Short-term loans and advances	603.40	404.29
	(f) Other current assets	597.10	835.60
	TOTAL	7,740.09	7,972.82

For, Angel Fibers Limited

Date: 13/11/2026
Place: Haripar, Jamnagar

Angel Fibers Limited * Kalavad * Autho. Sign.

Rohan Raiyani
Managing Director
DIN: 08814726

Angel Fibers Limited

CIN: L17200GJ2014PLC078738

Survey No. 100/1, Plot No. 1, Kalawad-Ranuja Road, Haripar, Jamnagar - 361112

Unaudited Standalone Cash Flow Statement for the period ended September 30, 2026

(In Lakh.)

	Particulars	Period ended September 30, 2026	Period ended September 30, 2025
A.	**Cash flow from operating activities**		
	Profit/(Loss) before tax	434.44	240.23
	Adjustments for:	-	
	Finance costs	77.87	123.24
	Depreciation and amortisation costs	234.36	272.02
	Interest income from current investments	-	-
	Interest income from non-current investments	(2.89)	(4.59)
	Net gain on sale of current investments	-	-
	Net loss on disposal/discarding of tangible assets	-	-
	Other excess provisions written back	-	-
	Bad debts written off	-	-
	Other assets/deposits written off	-	-
	Operating profit / (loss) before working capital changes	**743.78**	**630.91**
	Adjustment for changes in working capital		
	Adjustments for (increase)/ decrease in operating assets		
	Inventories	82.31	(90.33)
	Trade receivables	(104.20)	(48.34)
	Long-term loans and advances	-	-
	Short-term loans and advances	(199.10)	(410.83)
	Other current assets	235.66	382.78
	Adjustments for (increase)/decrease in operating liabilities	-	-
	Trade payables	221.25	(163.20)
	Short-term provisions	-	(2.97)
	Long-term provisions	-	1.03
	Other current liabilities	45.01	44.19
	Cash generated from/(used in) operating activities	**1,024.70**	**343.23**
	Direct taxes paid (net of refunds)	**(117.32)**	**-**
	Net cash generated from/(used in) operating activities	**907.38**	**343.23**
	Net cash generated from/(used in) operating activities	**907.38**	**343.23**
B.	**Cash flow from investing activities**		
	Proceeds from sale of tangible assets	-	-
	Purchase of tangible assets	(20.63)	(5.67)
	Purchase of intangible assets	-	0.19
	Interest received	2.89	4.59
	Other assets/deposits written off	-	-
	Cash generated from/(used in) investing activities	**(17.74)**	**(0.89)**
	Direct tax paid (net of refunds)	-	-
	Net cash generated from/(used in) investing activities	**(17.74)**	**(0.89)**
	Net cash generated from/(used in) investing activities	**(17.74)**	**(0.89)**
C.	**Cash flow from financing activities**		
	Proceeds from/ (Repayment) to long-term borrowings	(680.27)	(2,187.48)
	Proceeds from/ (Repayment) to short-term borrowings	(129.60)	1,969.14
	Finance costs paid	(77.87)	(123.24)
	Cash generated from/(used in) financing activities	**(887.75)**	**(341.58)**
	Direct taxes paid (net of refunds)	-	
	Net cash generated from/(used in) financing activities	**(887.75)**	**(341.58)**
	Net cash generated from/(used in) financing activities	**(887.75)**	**(341.58)**
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	**1.89**	**0.76**
	Cash and cash equivalents at the beginning of the period	**16.60**	**15.17**
	Cash and cash equivalents at the end of the period	**18.49**	**15.93**

For, Angel Fibers Limited

Rohan Raiyani
Managing Director
DIN: 08814726

Date: 13/11/2026
Place: Haripar, Jamnagar

Angel Fibers Limited * Kalavad * Autho. Sign.