

To

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001.

BSE Script Code: 539216

Dear Sir/Madam

Sub: Outcome of the Board Meeting held on 30th May 2026

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligation and Disclosure Requirement), Regulations, 2015, we hereby inform you that the Board of Directors in the meeting held on 30th May, 2026 has inter-alia approved the following:

- i. Audited financial result (Standalone and Consolidated) for the quarter and year ended 31st March 2026 (The copy of audited financial results along with auditor's report are enclosed herewith as **Annexure A**)
- ii. Audited Report on Standalone and Consolidated financials for the quarter and year ended 31st March 2026
- iii. Auditors report for the financial year 2025-26
- iv. Appointment of Mrs. Nisha. S as internal auditor of the company for a period commencing from financial year 2026-27 till 2029-30. Additional Information as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFDPOD2/1/3762/2026, dated January 30, 2026, is enclosed herewith as '**Annexure-B**'.

The audited financial results and the audit report for the quarter and year ended 31st March, 2026 are enclosed herewith. The extract of the financial result will be available on the website of the company viz. www.garmentmantra.com and on the stock exchange website www.bseindia.com. Also kindly note that the trading window of the company for designated persons shall remain closed till 1st June, 2026

The meeting commenced at 1:15 p.m. and concluded at 4:25 p.m.

Thanking you,
Yours faithfully
For Garment Mantra Lifestyle Limited

K Lakshmi Priya
Company Secretary
Membership No: A36135



Registered & Admin Office: No.15, Murthy's Plaza Complax, Kariya Gounder Street, Khaderpet, Tirupur - 641 601.

Factory: Unit No : 22, Nethaji Apparel Park, Eettiveerampalayam, New Tirupur - 641 666.

Tel No : +91 0421 - 4333896

E-mail : accounts@junctionfabrics.in **Website:** www.garmentmantra.com



Date: 30.05.2026

To

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001.

BSE Script Code: 539216

Dear Sir/Madam

Sub: Declaration pursuant to Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - in respect of Audit Report with unmodified opinion for the Audited Financial Results (Standalone and Consolidated) for the year ended March 31, 2026

We hereby declare that the Statutory Auditors of the Company, M/s. Balaji and Thulasiraman, Chartered Accountants (FRN:007262S) have issued an unmodified opinion on the Audited Financial Results (Standalone and Consolidated) of the Company for the Year ended March 31, 2026, which have been approved by the Board of Directors at its meeting held today i.e. May, 30, 2026.

This declaration is given in compliance with the requirements of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take note of the same in your records.

Thanking you,
Yours faithfully
For Garment Mantra Lifestyle Limited


Prem Aggarwal
Managing Director
DIN No: 02050297



Independent Auditor's Report on the Quarterly and Year to date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Garment Mantra Lifestyle Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of **Garment Mantra Lifestyle Limited** ("the Company") for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

1. is presented in accordance with the requirements of the Listing Regulations in this regard; and
2. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2026 and for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our



opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matter

1. The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For BALAJI AND THLASIRAMAN

Chartered Accountants

FRN: - 0072625



CA.S.Balaji FCA DISA

Partner

M.No - 202992

Date: 30/05/2026

Place: Tirupur

UDIN - 26202992LLKMEN3451

GARMENT MANTRA LIFESTYLE LIMITED
(CIN : L18101TZ2011PLC017586)

Statement of Standalone Financial Results for the Quarter and Year Ended 31st March, 2026

Sr. No.	Particulars	Quarter Ended			Year to Date	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income					
	(a) Revenue from Operations	2,332.07	2739.22	1724.68	10536.01	8138.27
	(b) Other Income	154.06	48.56	11.36	393.38	25.44
	Total Income (a+b)	2,486.13	2787.78	1736.04	10929.39	8163.71
2	Expenses					
	(a) Cost of materials consumed	2,477.33	2202.52	1212.35	10173.08	8121.55
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	162.63	199.31	282.89	(178.35)	(884.29)
	(c) Employee benefits expense	47.10	34.77	38.21	150.54	121.13
	(d) Finance costs	11.11	16.86	18.79	59.55	167.52
	(e) Depreciation and amortisation expense	-8.66	24.73	69.18	68.84	99.10
	(g) Other expenses	-13.37	212.87	43.41	396.12	320.37
	Total expenses	2,676.15	2691.05	1664.83	10669.76	7945.38
3	Profit/(Loss) before exceptional items and tax (1-2)	-190.02	96.72	71.21	259.62	218.33
4	Exceptional items	-	-	-	195.11	-
5	Profit/(Loss) before tax	(190.02)	96.72	71.21	454.73	218.33
6	Tax Expenses					
	- Current tax	(24.95)	19.80	22.20	137.34	59.23
	- Deferred tax	4.57	-	-1.68	4.57	(1.68)
	-Short Provision for Income Tax of Earlier Year	0.00	0.39	-13.49	0.39	0.88
	Total Tax Expenses	(20.38)	20.19	7.03	142.30	58.43
7	Net Profit/(Loss) for the period from Continuing Operations (5-6)	(169.64)	76.54	64.18	312.43	159.90
8	Profit/(Loss) from discontinuing operation after tax	-	-	-	-	-
9	Profit/ (Loss) for the period	(169.64)	76.54	64.18	312.43	159.90
	Other Comprehensive Income					
	A (i) Amount of Items that will not be reclassified to profit or loss	269.95	-	173.94	269.95	173.94
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	B (i) Amount of Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Other Comprehensive Income Net of taxes	269.95	-	173.94	269.95	173.94
11	Total Comprehensive Income for the period (9+10)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	100.30	76.54	238.13	582.38	333.84
12	Details of Equity Share capital					
	Paid Up Share Capital	5,138.45	5138.45	2007.68	5138.45	2007.68
	Face value of Equity Share Capital	1.00	1.00	1.00	1.00	1.00
13	Reserves Excluding Revaluation reserve	NA	NA	NA	3215.77	2,198.48
14	Weighted average number of shares	375668680	330447279	200768100	375668680	200768100
15	Earning per share(of Rs. 10/- each)(not annualised):					
	(a) Basic EPS	(0.05)	0.02	0.03	0.08	0.08
	(b) Diluted EPS	(0.05)	0.02	0.03	0.08	0.08

Notes:-

- The above Standalone Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30th May, 2026. The Statutory Auditors have carried out the audit for the quarter and year ended 31st March, 2026 and issued unmodified report thereon. These results are available on the Company's Website.
- The statement is as per Regulation 33 of the Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
- The figures of the last quarter are the balancing figures between the audited figures in respect of the full financial year and published unaudited year to date figures upto the third quarter of the respective financial years which are subjected to limited review.

Registered & Admin Office: No.15, Murthy's Plaza Complax, Kariya Gounder Street, Khaderpet, Tirupur - 641 601.

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GST NO: 33AACCJ7046E1ZU

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GARMENT MANTRA LIFESTYLE LIMITED

(CIN: L18101TZ2011PLC017586)

- 4 The current paid up share capital of the company is Rs. 513,845,184 /- consists of 444,460,075 Fully paid Equity Shares face value of Rs. 1 and 1,80,71,204 Partly paid Equity Shares face value of Rs. 0.25 each and 12,97,34,616 Partly paid Equity Shares face value of Rs. 0.50 each
- 5 During the year, the Company issued and allotted 39,14,97,795 partly paid-up rights equity shares of face value Re. 1 each. These were issued for cash on application at Rs 0.30 per share, which included a premium of Rs 0.05 per share. The issue ratio was 39 new rights shares for every 20 fully paid-up equity shares held as on the record date, Thursday, 17th April, 2025. The Issue Price per rights share was Rs 1.20, including a premium of Rs 0.20 per share. Allotment was made in accordance with the basis of allotment approved by BSE Limited on 22nd May, 2025.
- 6 During the year, the Company allotted 37,34,26,591 partly paid-up rights equity shares of face value Re. 1 each pursuant to its Rights Issue, on receipt of first call money of Rs. 0.30 per share, which included a premium of Rs 0.05 per share on 28th August, 2025. The paid-up share capital increased to the extent of the amount received on first call.
- 7 During the year, the Company completed the allotment of 24,36,91,975 fully paid-up Rights Equity Shares of face value Re. 1 each pursuant to the Rights Issue, on receipt of second and final call money of Rs. 0.60 per share, which included a premium of Rs 0.10 per share on 2nd December, 2025. Consequent to the said allotment, the partly paid-up rights equity shares were converted into fully paid-up equity shares, ranking pari passu with the existing equity shares of the Company.
- 8 The Government of India has implemented four new Labour Codes ("Codes"), including the Code on Wages, 2019, with effect from November 21, 2025. The Company has assessed the potential impact of these changes in accordance with the guidance issued by the Institute of Chartered Accountants of India. Based on such assessment, the Company is of the view that there is no material impact on the Statement of Audited Standalone Financial Results for the quarter and year ended March 31, 2026 and accordingly, no accounting adjustment has been considered necessary. The Company continues to monitor developments pertaining to the Labour Codes and will evaluate any impact, if applicable, on employee benefit liabilities in future periods.
- 9 The company is predominantly engaged in the business of manufacturing, selling and distribution of fabrics, hosiery garments and providing of related services. Thus there are no separate reportable operating segments in accordance with Ind AS 108 - Operating Segments.
- 10 The Figures for the previous period/year have been regrouped/reclassified, wherever necessary to confirm to current period/year classification.
- 11 There are no Investors Complaints pending as on 31st March, 2026.

Place: Tirupur
Date: 30/05/2026

For and on the behalf of Board of Directors
GARMENT MANTRA LIFESTYLE LIMITED



Prem Aggarwal
PREM AGGARWAL
MANAGING DIRECTOR
DIN :03373965

Registered & Admin Office: No.15, Murthy's Plaza Complex, Kariya Gounder Street, Khaderpet, Tirupur - 641 601.
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GARMENT MANTRA LIFESTYLE LIMITED (CIN : L18101TZ2011PLC017586) STANDALONE BALANCE SHEET AS AT MARCH 31, 2026		
(Rs. in lakhs)		
Particulars	As at March 31, 2026	As at March 31, 2025
ASSETS		
(1) Non-current assets		
a) Property, plant and equipments	50.39	317.44
b) Right of use of Assets	60.92	49.23
c) Financial assets		
(i) Investments	1,773.93	1,536.97
(ii) Loan and advances	2,124.72	63.21
(iii) Other financial assets	-	-
Total non-current assets	4,009.96	1,966.84
(2) Current assets		
a) Inventories	3,460.18	3,532.37
b) Financial assets		
(i) Trade receivables	1,682.59	821.60
(ii) Cash and cash equivalents	9.35	7.13
(iii) Loan and advances	204.43	34.84
(iv) Other financial assets	0.52	0.17
c) Other current assets	215.44	135.49
Total current assets	5,572.51	4,531.60
TOTAL ASSETS	9,582.47	6,498.44
EQUITY AND LIABILITIES		
I. Equity		
a) Equity share capital	5,138.45	2,007.68
b) Other equity	3,256.16	2,198.48
Total Equity	8,394.61	4,206.16
II. Liabilities		
(1) Non-current liabilities		
a) Financial liabilities		
(i) Borrowings	-	505.46
(ii) Lease liabilities	7.50	12.86
b) Deferred tax liabilities (Net)	5.46	0.89
c) Provisions	8.26	5.82
Total non-current liabilities	21.22	525.04
(2) Current liabilities		
a) Financial liabilities		
(i) Borrowings	617.96	858.11
(ii) Lease liabilities	55.32	37.94
(iii) Trade payables		
- Total outstanding dues of micro and small enterprises	41.50	-
- Total outstanding dues of creditors other than micro and small enterprises	194.01	714.54
b) Other current liabilities	97.54	63.54
c) Provisions	160.31	93.11
Total Current Liabilities	1,166.63	1,767.24
TOTAL EQUITY AND LIABILITIES	9,582.47	6,498.44

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GARMENT MANTRA LIFESTYLE LIMITED

(CIN: L18101TZ2011PLC017586)

For and on the behalf of Board of Directors
GARMENT MANTRA LIFESTYLE LIMITED

Prem Agl



PREM AGGARWAL
MANAGING DIRECTOR
DIN :03373965

Place: Tirupur
Date: 30/05/2026

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GARMENT MANTRA LIFESTYLE LIMITED (CIN : L18101TZ2011PLC017586) STANDALONE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2026			
Particulars	(Amount in Lakhs unless otherwise stated)		
	Year Ended March 31, 2026	Year Ended March 31, 2025	
Cash flow from operating activities			
Net Profit before Tax	454.73	218.33	
Discontinued operations	-	-	
Profit before income tax including discontinued operations	454.73	218.33	
Adjustments for			
IT Refund received after assessment adjust with reserve	(15.15)	15.15	
Depreciation and amortisation expense	68.84	99.10	
Provision for Gratuity	4.05	3.43	
Profit on sale of fixed assets	(180.71)	(5.20)	
Interest Income	(74.77)	-	
Provision for Impairment Loss on Debtors	4.36	2.49	
Finance Cost	59.55	167.52	
Operating Profit before Working Capital Changes	(133.84)	282.50	
Operating Profit before Working Capital Changes	320.89	500.82	
(Increase)/Decrease in trade receivables	(865.35)	1,860.00	
(Increase)/Decrease in inventories	72.19	(492.97)	
(Increase)/decrease in Short Term Loan and Advance	(169.59)	2.21	
(Increase)/decrease in Long Term Loan	(2,061.51)	(23.00)	
(Increase)/decrease in other current assets	(79.95)	(58.57)	
Increase/ (Decrease) in Lease liabilities	12.02	50.80	
Increase/ (Decrease) in trade payables	(479.03)	(785.47)	
Increase/(decrease) in provision (current and non current)	63.47	4.70	
Increase/(decrease) in other current liabilities	34.00	5.54	
Cash generated from operations	(3,473.76)	563.25	
Income taxes paid	137.73	60.11	
Net cash inflow from operating activities	(3,290.59)	1,003.96	
Cash flows from investing activities			
(Increase)/Decrease in investments	35.10	0.00	
(Increase)/Decrease in Property, Plant & Equipment	198.21	(34.15)	
(Increase)/Decrease in Right of use of assets	(11.69)	(49.23)	
Profit/(Loss) on Sale of Fixed Assets	180.71	5.20	
Interest income	74.77	-	
Deposit Given/(Released)	(0.4)	-	
Net cash used in investing activities	476.74	(78.19)	
Cash flow from financing activities			
Proceeds from issues of shares	3,130.77	-	
Increase/ (Decrease) Security Premium on Share Issued	490.45	-	
Proceeds From long Term Borrowing (Net)	(505.46)	303.57	
Increase/ (Decrease) in short Term borrowings	(240.15)	(3,124.60)	
Interest paid	(59.55)	(167.52)	
Net cash from financing activities	2,816.06	(2,988.55)	
Net increase (decrease) in cash and cash equivalents	2.22	(2,062.77)	
Cash and cash equivalents at the beginning of the year	7.13	2,069.91	
Cash and cash equivalents at end of the year	9.35	7.13	
Cash and cash equivalents comprise;			
Balances with Banks in current accounts	2.79	1.61	
Cash on hand	6.56	5.52	
Total cash and bank balances at the end of the period	9.35	7.13	

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(CIN: L18101TZ2011PLC017586)

Note -

1. The above Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in the Indian Accounting Standard (Ind AS) 7, Statement of Cash Flows as specified in the Companies (Indian Accounting Standards), Rules, 2015 (as amended).
2. Cash comprises cash on hand, Current Accounts and deposits with banks. Cash equivalents are short term balances (with an original maturity of three months or less from the date of acquisition).

For and on the behalf of Board of Directors
GARMENT MANTRA LIFESTYLE LIMITED

Place: Tirupur
Date: 30/05/2026



Prem Aggarwal
PREM AGGARWAL
MANAGING DIRECTOR
DIN :03373965

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Independent Auditor's Report on the Quarterly and Year to Date Consolidated Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Board of Directors of
Garment Mantra Lifestyle Limited

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date consolidated financial results of Garment mantra Lifestyle Limited ("Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate audited financial statements/ financial information of the subsidiaries, the Statement:

i. includes the results of the following entities:

Holding Company:

(i) Garment mantra Lifestyle Limited

Subsidiaries:

(i) Jannat Fabrics and Apparels Private Limited

(ii) Twenty Twenty Trading LLP

ii. are presented in accordance with the requirements of the Listing Regulations in this regard; and

iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group and joint venture for the quarter ended March 31, 2026 and for the year ended March 31, 2026.



Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(1) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group and joint venture to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group and its joint venture or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3Xi) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group of which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD 1/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matter

The accompanying Statement includes the audited financial results/statements and other financial information, in respect of:

(i) Two subsidiaries, whose financial results/statements include total assets of Rs. 5429.10 Lakhs as at March 31, 2026, total revenues of Rs. 16849.27 Lakhs, total net profit after tax of Rs. 133.46 Lakhs the year ended on that date, respectively, as considered in the Statement which have been audited by their respective independent auditors.

The independent auditor's report on the financial statements/financial results/financial information of these entities have been furnished to us by the Management and our opinion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries joint venture is based solely on the reports of such auditors.

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

(ii) The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Balaji & Thulasiraman

CHARTERED ACCOUNTANTS



(iii) Certain debit/credit balances including trade receivables and trade payables in the Company are pending independent confirmation and consequential reconciliation thereof.

(iv) The determination of the transactions with MSME vendors and balances thereof have been done based on the certificate received from the respective parties as available from the system. In absence of complete reconciliation in this respect, completeness of the disclosures in respect of MSME vendors, interest liability there on as per MSME Act, Income tax Computations as such need to be ascertained

For Balaji and Thulasiraman

Chartered Accountants

FRN: 0072629



(CA.S.Balaji FCA DISA)

Partner

M.No - 202992

Date: 30.05.2026

Place: Tirupur

UDIN - 26202992HXMÖYM6348

GARMENT MANTRA LIFESTYLE LIMITED
(CIN : L18101TZ2011PLC017586)

Statement of Consolidated Financial Results for the Quarter and Year Ended 31st March, 2026

(Rs. in lakhs)

Sr. No.	Particulars	Quarter Ended			Year to Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income					
	(a) Revenue from Operations	6093.43	9891.02	3504.36	26202.36	13241.06
	(b) Other Income	226.15	205.32	14.90	794.40	43.01
	Total Income (a+b)	6319.58	10096.33	3519.25	26996.76	13284.07
2	Expenses					
	(a) Cost of materials consumed	7489.92	8658.33	2502.28	26847.75	12630.37
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(231.88)	156.52	1039.80	(1659.29)	(939.55)
	(c) Employee benefits expense	92.46	85.66	76.62	329.80	290.59
	(d) Finance costs	38.25	45.21	37.48	223.38	306.55
	(e) Depreciation and amortisation expense	(5.67)	31.13	73.62	91.04	127.68
	(f) Other expenses	(451.61)	548.31	(370.72)	708.39	477.25
	Total expenses	6931.48	9525.17	3359.08	26541.07	12892.89
3	Profit/(Loss) before exceptional items and tax (1-2)	(611.90)	571.17	160.17	455.69	391.18
4	Exceptional items					
	i) Profit on sale of Fixed Asset	-	-	-	195.11	-
5	Profit/(Loss) before tax	(611.90)	571.17	160.17	650.80	391.18
6	Tax Expenses					
	- Current tax	(125.45)	143.15	48.22	197.50	108.32
	- Deferred tax	5.24	0.00	(5.00)	5.24	(5.00)
	- Short Provision for Income Tax of Earlier Year	-	0.57	(13.19)	0.57	1.18
	Total Tax Expenses	(120.21)	143.72	30.03	203.31	104.50
7	Net Profit/(Loss) for the period from Continuing Operations (5-6)	(491.69)	427.45	130.14	447.49	286.69
8	Profit/(Loss) from discontinuing operation after tax	-	-	-	-	-
9	Profit/ (Loss) for the period	(491.69)	427.45	130.14	447.49	286.69
10	Other Comprehensive Income					
	A (i) Amount of Items that will not be reclassified to profit or loss	22.39	-	8.16	22.39	8.16
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	B (i) Amount of Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Other Comprehensive Income Net of taxes	22.39	-	8.16	22.39	8.16
11	Total Comprehensive Income for the period (9+10)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	(469.30)	427.45	138.30	469.88	294.84
12	Profit/ (loss) attributable to					
	- Owners of the Company	-469.05	427.45	138.30	470.13	294.88
	- Non-controlling interest	-0.25	-	(0.00)	(0.25)	(0.04)
	- Pre Acquisition Profits	-	-	-	-	-
13	Details of Equity Share capital					
	Paid Up Share Capital	5138.45	5138.45	2007.68	5138.45	2007.68
	Face value of Equity Share Capital	1.00	1.00	1.00	1.00	1.00
14	Reserves Excluding Revaluation reserve					
15	Weighted average number of shares	375668680	330447279	200768100	375668680	200768100
16	Earning per share(of Rs. 10/- each)(not annualised):					
	(a) Basic EPS	(0.12)	0.13	0.07	0.13	0.15
	(b) Diluted EPS	(0.12)	0.13	0.07	0.13	0.15

Notes:-

- The above Consolidated Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30th May, 2026. The Statutory Auditors have carried out the audit for the quarter and year ended 31st March, 2026 and issued unmodified report thereon. These results are available on the Company's Website.
- The statement is as per Regulation 33 of the Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

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GST NO: 33AACCJ7046E1ZU

GARMENT MANTRA

GARMENT MANTRA LIFESTYLE LIMITED

(CIN: L18101TZ2011PLC017586)

- 3 The figures of the last quarter are the balancing figures between the audited figures in respect of the full financial year and published unaudited year to date figures upto the third quarter of the respective financial years which are subjected to limited review.
- 4 The current paid up share capital of the company is Rs. 513,845,184 /- consists of 444,460,075 Fully paid Equity Shares face value of Rs. 1 and 1,80,71,204 Partly paid Equity Shares face value of Rs. 0.25 each and
- 5 During the year, the Company issued and allotted 39,14,97,795 partly paid-up rights equity shares of face value Re. 1 each. These were issued for cash on application at Rs 0.30 per share, which included a premium of Rs 0.05 per share. The issue ratio was 39 new rights shares for every 20 fully paid-up equity shares held as on the record date, Thursday, 17th April, 2025. The Issue Price per rights share was Rs 1.20, including a premium of Rs 0.20 per share. Allotment was made in accordance with the basis of allotment approved by BSE Limited on 22nd May, 2025.
- 6 During the year, the Company allotted 37,34,26,591 partly paid-up rights equity shares of face value Re. 1 each pursuant to its Rights Issue, on receipt of first call money of Rs. 0.30 per share, which included a premium of Rs 0.05 per share on 28th August, 2025. The paid-up share capital increased to the extent of the amount received on first call.
- 7 During the year, the Company completed the allotment of 24,36,91,975 fully paid-up Rights Equity Shares of face value Re. 1 each pursuant to the Rights Issue, on receipt of second and final call money of Rs. 0.60 per share, which included a premium of Rs 0.10 per share on 2nd December, 2025. Consequent to the said allotment, the partly paid-up rights equity shares were converted into fully paid-up equity shares, ranking pari passu with the existing equity shares of the Company.
- 8 The Government of India has implemented four new Labour Codes ("Codes"), including the Code on Wages, 2019, with effect from November 21, 2025. The Company has assessed the potential impact of these changes in accordance with the guidance issued by the Institute of Chartered Accountants of India. Based on such assessment, the Company is of the view that there is no material impact on the Statement of Audited Standalone Financial Results for the quarter and year ended March 31, 2026 and accordingly, no accounting adjustment has been considered necessary. The Company continues to monitor developments pertaining to the Labour Codes and will evaluate any impact, if applicable, on employee benefit liabilities in future periods.
- 9 The Group is predominately engaged in the business of manufacturing, selling and distribution of fabrics, hosiery garments and providing of related services. Thus there are no separate reportable operating segments in accordance with Ind AS 108 - Operating Segments.
- 10 The Figures for the previous period/year have been regrouped/reclassified, wherever necessary to confirm to current period/year classification.
- 11 There are no Investors Complaints pending as on 31st March, 2026.

Place: 30/05/2026

Date: Tirupur

For and on the behalf of Board of Directors
GARMENT MANTRA LIFESTYLE LIMITED



PREM AGGARWAL
MANAGING DIRECTOR
DIN : 02050297



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GARMEN MANTRA LIFESTYLE LIMITED (CIN : L18101TZ2011PLC017586)		
CONSOLIDATED STATEMENT OF ASSET AND LIABILITIES FOR THE YEAR ENDED 31ST MARCH 2026		
(Amount in Lakhs, Unless otherwise mentioned)		
Particulars	As at March 31, 2026	As at March 31, 2025
ASSETS		
(1) Non-current assets		
a) Property, plant and equipments	181.39	474.36
b) Capital work in progress	55.98	-
c) Goodwill	78.25	78.25
d) Right of use of Assets	60.92	49.23
e) Financial assets		
(i) Investments	65.32	74.35
(ii) Loan and advances	698.51	73.35
(iii) Other financial assets	-	-
f) Other non current assets	40.00	-
g) Deferred tax assets	22.34	28.48
Total non-current assets	1,202.72	778.02
(2) Current assets		
a) Inventories	7,521.27	6,443.48
b) Financial assets		
(i) Trade receivables	2,153.36	1,471.78
(ii) Cash and cash equivalents	20.59	14.56
(iii) Loan and advances	797.66	173.18
(iv) Other financial assets	0.52	0.17
c) Other current assets	225.52	145.04
Total current assets	10,718.92	8,248.22
TOTAL ASSETS	11,921.64	9,026.23
EQUITY AND LIABILITIES		
I. Equity		
a) Equity share capital	5,138.45	2,007.68
b) Other equity	2,984.68	2,039.04
c) Non controlling interest	1.77	1.40
Total Equity	8,124.90	4,048.12
II. Liabilities		
(1) Non-current liabilities		
a) Financial Liabilities		
(i) Borrowings	2.05	1,006.29
(ii) Lease liabilities	7.50	12.86
b) Deferred Tax Liabilities (Net)	-	0.89
c) Provisions	15.65	11.27
Total Non-current liabilities	25.20	1,031.32
(2) Current liabilities		
a) Financial liabilities		
(i) Borrowings	2,111.27	2,191.30
(ii) Lease liabilities	55.32	37.94
(iii) Trade payables		
- Total outstanding dues of micro and small enterprises	185.57	286.56
- Total outstanding dues of creditors other than micro and small enterprises	931.14	1,086.57
b) Other current liabilities	252.39	188.79
c) Provisions	235.85	155.64
Total current liabilities	3,771.53	3,946.79
TOTAL EQUITY AND LIABILITIES	11,921.64	9,026.23

For and on the behalf of Board of Directors
GARMEN MANTRA LIFESTYLE LIMITED

Prem Agl
PREM AGGARWAL
MANAGING DIRECTOR
DIN : :02050297

Place: 30/05/2026
Date: Tirupur



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GARMENT MANTRA LIFESTYLE LIMITED (CIN : L18101TZ2011PLC017586) CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2026				
(Amount in Lakhs, Unless otherwise mentioned)				
Particulars	Year Ended March 31, 2026		Year Ended March 31, 2025	
Cash flow from operating activities				
Net Profit before Tax		650.80		391.18
Discontinued operations				-
Profit before income tax including discontinued operations		650.80		391.18
Adjustments for				
Interest Income	(34.75)		(13.98)	
IT Refund received after assessment adjust with reserve	(15.15)		15.15	
Depreciation and amortisation expense	91.04		127.68	
Provision for Gratuity	6.37		6.85	
Profit on sale of Fixed Assets	(176.06)		(4.48)	
Provision for Impairment Loss on Debtors	4.36		2.49	
Finance Cost	223.38	99.19	416.30	550.01
Operating Profit before Working Capital Changes		749.98		941.19
(Increase)/Decrease in trade receivables	(685.93)		2,579.60	
(Increase)/Decrease in inventories	(1,077.79)		(570.10)	
(Increase)/decrease in Short Term Loan and Advance	(624.48)		338.68	
(Increase)/decrease in Long Term Loan and Advance	(625.16)		1.95	
(Increase)/decrease in other current assets	(80.48)		(60.22)	
(Increase)/decrease in other non current assets	(40.00)		-	
Increase/ (Decrease) in Lease liabilities	12.02		50.80	
Increase/ (Decrease) in trade payables	(256.42)		(1,415.16)	
Increase/ (decrease) in provision (current and non current)	74.65		2.88	
Increase in other current liabilities	63.60		(261.61)	
Cash generated from operations		(3,239.99)		666.82
Income taxes paid		(198.07)		(109.50)
Net cash inflow from operating activities		(2,688.08)		1,498.52
Cash flows from investing activities				
(Increase)/Decrease in investments	35.10		-	
Payment / Change in minority interest	0.37		5.13	
(Increase)/Decrease in Property, Plant & Equipment	145.95		(19.62)	
(Increase)/Decrease in Right of use of assets	(11.69)		(49.23)	
Profit/(Loss) on Sale of Fixed Assets	176.06		4.48	
Interest received	34.75		13.98	
Net cash used in investing activities		380.53		(45.25)
Cash flow from financing activities				
Proceeds from issues of shares	3,130.77			
Increase/ (Decrease) Security Premium on Share Issued	490.45			
Proceeds From long Term Borrowing (Net)	(1,004.24)		250.56	
Increase/ (Decrease) in short Term borrowings	(80.03)		(4,852.62)	
Interest paid	(223.38)		(416.30)	
Net cash from financing activities		2,313.58		(5,018.36)
Net increase (decrease) in cash and cash equivalents		6.03		(3,565.09)
Cash and cash equivalents at the beginning of the year		14.56		3,579.65
Cash and cash equivalents at end of the year		20.59		14.56

For and on the behalf of Board of Directors
GARMENT MANTRA LIFESTYLE LIMITED

Place: 30/05/2026
Date: Tirupur



Prem Agl
PREM AGGARWAL
MANAGING DIRECTOR
DIN : :02050297

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GST NO: 33AACCJ7046E1ZU

GARMENT MANTRA LIFESTYLE LIMITED

(CTN: LI8101TZ2011PLC017586)

Annexure B

Disclosure of information pursuant to Regulation 30 of Listing Regulations read with SEBI Circular no. CIR/CFD/CMD/4/2015 dated September, 2015 are as follows:

S.No	Particulars	Details
1	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment of Mrs. Nisha as internal auditor of the company for the period commencing from Financial year 2026-27 till period ended 2029-30
2	Date of appointment/cessation (as applicable) Term of appointment	30.05.2026 For the period commencing financial year 2026-27 till period ended 2029-30
3	Brief Profile(in case of appointment)	She has completed M.com and has qualified Acs(Inter) and has more than 15 years of experience in handling both public and private companies. The areas of expertise include analyzing existing internal control systems within an organization, identifying lags and possible loopholes in the system and suggesting appropriate action for the removal, implementation of controls and analysis of financial records
4	Disclosure of relationship between directors(in case of appointment of Director)	Not applicable
5	Other Directorship and category	Not applicable
6	Membership of committees	Not applicable

