AI CHAMPDANY INDUSTRIES LIMITED

(Established in 1873)

Pioneer Weavers & Spinners of Natural & Synthetic blended Fabrics & Yarns

CIN: L51909WB1917PLC002767, GST No.: 19AACCA4860D1ZV

Regd. Office: 25, Princep Street, Kolkata - 700 072, INDIA

Phone: 91 (33) 2237-7880-85, E-mail: cil@ho.champdany.co.in, Web: www.jute-world.com

To
The Deputy General Manager
Corporate Relationship Dept.
BSE Limited
1st Floor, New Trading Ring
Rotunda Building, P.J. Towers
Dalal Street Fort
Mumbai 400 001

Date 13.11.2026

Sub.: **Outcome of Board Meeting under Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Sir / Madam,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Board of Directors of the Company at its meeting held today i.e 13th November, 2026 has:

1.) Approved Unaudited Financial Results of the Company for the quarter ended and half year ended 30th September, 2026 along with Limited Review Report issued by M/s G Basu & Co, Chartered Accountants, Statutory Auditors of the Company.

2.) Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company, in meeting of the Board of Directors dated 13th November, 2026, has resolved to diversify its main business, in addition to its existing business, in the line of acquisition, sale, construction, development and promotion of land and buildings out of stock already in the possession of the Company or fresh acquisition, independently or in joint venture with other parties as authorized under clause 5 and 6 of the main object Clause of Memorandum and Articles of Association.

Meeting commenced at 12.00 p.m. and concluded at 3.35 p.m.

The above is for your perusal and record.

Thanking you,
Yours truly,
For AI Champdany Industries Limited

Dharmendra Kumar Singh
Company Secretary

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G. BASU & CO.
CHARTERED ACCOUNTANTS

BASU HOUSE
1ST FLOOR
3, CHOWRINGHEE APPROACH
KOLKATA-700 072

Independent Auditor's Review Report on Un-audited Financial Results of the Company for the quarter/six months ended September 30th 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To
The Board of Directors of
AI CHAMPDANY INDUSTRIES LIMITED,
Kolkata.

1. We have reviewed the accompanying statement of un-audited financial results ("the Statement") of **AI CHAMPDANY INDUSTRIES LIMITED** for the quarter and half-year ended **September 30th 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.

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 the Indian Accounting Standard 34 "Interim Financial Reporting", 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 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 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. Accordingly, we do not express an audit opinion.

G. BASU & CO. KOLKATA CHARTERED ACCOUNTANTS

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4. Based on our review, except for unquantified depletion in inventory, 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 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 terms of Regulation 33 and regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

UDIN : 26054728ZZFCKC2238
Place : **Kolkata**
Date : **November 13, 2026**

For G. BASU & CO.
Chartered Accountants
R. No. 301174E

GAUTAM MAITRA
Partner
M. No. 054728

AI CHAMPDANY INDUSTRIES LIMITED

CIN:L51909WB1917PLC002767. Regd. office: 25 Princep Street , Kolkata-700 072
Phone:2237 7880 , Fax:033-2236 3754, E-mail:cil@ho.champdany.co.in Website:www.jute-world.com

Unaudited financial results for the Quarter and half year ended September 30,2026

Rs in lacs

Sl No	Particulars	Quarter Ended			Half Year ended		Year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from Operations	4,158.29	1,460.65	6,411.67	5,618.94	9,958.98	21,040.54
	Other Income	5,132.35	40.23	26.27	5,172.38	48.92	75.51
	Total Income	9,290.64	1,500.88	6,437.94	10,791.32	10,007.90	21,116.05
2	Expenses						
	Cost of materials consumed	2,803.31	241.21	3,700.01	3,044.52	6,586.25	10,488.81
	Purchase of stock in trade	199.49	84.11	3.55	283.60	3.55	158.56
	Changes in Inventories of Finished goods ,Work in Progress and stock in trade	(562.99)	951.03	806.83	388.04	(12.33)	2,001.23
	Employee benefits expense	812.47	386.36	1,522.94	1,198.83	3,007.01	4,974.71
	Finance cost	1.03	0.83	13.04	1.86	15.47	5.73
	Depreciation and amortisation expense	70.50	70.51	69.60	141.01	137.23	286.49
	Other expenses	688.73	336.08	886.44	1,024.62	1,676.56	2,814.54
	Total expenses	4,012.54	2,070.13	7,002.42	6,082.48	11,413.75	20,730.07
3	Profit/(Loss) before exceptional Items & tax	5,278.10	(569.25)	(564.48)	4,708.84	(1,405.85)	385.98
4	Exceptional items	-	-	-	-	-	-
5	Profit/(Loss) before tax	5,278.10	(569.25)	(564.48)	4,708.84	(1,405.85)	385.98
6	Tax expense						
	a. Current Tax	-	-	-	-	-	-
	b. Adjustment relating to earlier years (Taxes)	-	-	-	-		
	c. Deferred Tax Expense / (Income)	10.43	(7.86)	17.84	2.57	17.40	207.54
	Total Tax expense	10.43	(7.86)	17.84	2.57	17.40	207.54
7	Net profit/(loss) for the period / year	5,267.67	(561.39)	(582.32)	4,706.27	(1,423.25)	178.44
	Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
8	Other comprehensive income						
	i)Items that will be reclassified to profit/(loss)	-	-	-	-	-	-
	ii)Tax relating to Items that will be reclassified to profit/(loss)	-	-	-	-	-	-
	iii)Items that will not be reclassified to profit/(loss)	(2.21)	3.89	(4.93)	1.68	0.48	770.59
	iv)Tax relating to Items that will not be reclassified to profit/(loss)	0.31	(0.55)	0.70	(0.24)	(4.32)	(3.42)
	Total other comprehensive Income	(1.90)	3.34	(4.23)	1.44	(3.84)	767.17
9	Total comprehensive income for the period	5,265.78	(558.05)	(586.54)	4,707.71	(1,427.07)	945.61
10	Paid-up equity share capital (Face value of Rs.5/- each)	1,537.69	1,537.69	1,537.69	1,537.69	1,537.69	1,537.69
11	Earning Per Share(Face value of Rs. 5/- each) not annualized						
	Basic	17.12	(1.84)	(1.89)	15.28	(4.65)	0.54
	Diluted	17.12	(1.84)	(1.89)	15.28	(4.65)	0.54

G. BASU & CO. KOLKATA CHARTERED ACCOUNTANTS

AI Champdany Industries Ltd. Kolkata

AI CHAMPDANY INDUSTRIES LIMITED

Segmentwise revenue,results,assets and liabilities for the quarter and half year ended September 30,2026

Rs in lacs

Sl no	Particulars	Quarter Ended			Half Year ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue						
	a. Jute/ Jute Diversified Products /securities & Services	1,973.64	1,349.11	6,319.76	3,322.76	9,800.19	14,250.45
	b. Flax Products	84.64	111.54	91.91	196.18	158.79	421.95
	c. Others	2,100.00	-	-	2,100.00	-	6,368.14
	Revenue from operations	4,158.29	1,460.65	6,411.67	5,618.94	9,958.98	21,040.54
2	Segment Results						
	a. Jute/ Jute Diversified Products & Services	(1,834.94)	(497.26)	(364.96)	(2,332.03)	(1,103.60)	(5,036.99)
	b. Flax products	(116.44)	(111.38)	(212.75)	(227.83)	(335.70)	(484.27)
	c. Others	2,098.17	-	-	2,098.17	-	5,837.46
	Sub total	146.79	(608.64)	(577.71)	(461.69)	(1,439.30)	316.20
	Less : Finance costs	1.03	0.83	13.04	1.86	15.47	5.73
	Less: Un-allocable expenditure net off un-allocable (income)/expenditure	(5,132.35)	(40.23)	(26.27)	(5,172.38)	(48.92)	(75.51)
		5,278.10	(569.25)	(564.48)	4,708.84	(1,405.85)	385.98
	Exceptional Items	-	-	-			
	Profit/(Loss) before tax	5,278.10	(569.25)	(564.48)	4,708.84	(1,405.85)	385.98
	Less:Tax expenses	10.43	(7.86)	17.84	2.57	17.40	207.54
	Net Profit/(Loss) for the period / year	5,267.67	(561.39)	(582.32)	4,706.27	(1,423.25)	178.44
	i)Items that will be reclassified to profit/(loss)	-	-	-			
	ii)Tax relating to Items that will be reclassified to profit/(loss)	-	-	-			
	iii)Items that will not be reclassified to profit/(loss)	(2.21)	3.89	(4.93)	1.68	0.48	770.59
	iv)Tax relating to Items that will not be reclassified to profit/(loss)	0.31	(0.55)	0.70	(0.24)	(4.32)	(3.42)
	Total Comprehensive Income	5,265.78	(558.05)	(586.54)	4,707.71	(1,427.08)	945.61
3	Segment Assets						
	a. Jute/ Jute Diversified Products & Services	16,455.36	12,712.84	17,850.72	16,455.36	17,850.72	13,721.03
	b. Flax products	4,054.13	4,239.90	4,540.04	4,054.13	4,540.04	4,197.01
	c. Unallocated Assets	851.14	863.41	1,039.39	851.14	1,039.39	852.12
	Total	21,360.64	17,816.15	23,430.14	21,360.64	23,430.14	18,770.16
4	Segment Liabilities						
	a. Jute/ Jute Diversified Products & Services	11,492.92	12,844.93	21,392.87	11,492.92	21,392.87	13,828.18
	b. Flax products	5,211.21	5,580.47	4,453.99	5,211.21	4,453.99	4,993.18
	c. Unallocated Liabilities	1,977.15	1,977.15	1,977.15	1,977.15	1,977.15	1,977.15
	Total	18,681.28	20,402.55	27,824.00	18,681.28	27,824.00	20,798.51

G. BASU & CO. KOLKATA CHARTERED ACCOUNTANTS

AI Champdany Industries Ltd. Kolkata

AI CHAMPDANY INDUSTRIES LIMITED

BALANCE SHEET AS AT 30th SEPTEMBER, 2026

Rs in lacs

		As at 30th Sep 2026	As at 31st Mar 2026
	ASSETS		
I	**Non - Current Assets**		
	(a) Property,Plant and Equipment	5,032.73	5,098.42
	(b) Capital work in progress	1,487.74	1,124.44
	(c) Investment Property (Free hold land)	-	188.64
	(d) Financial Assets-		
	i)Investments	46.13	44.46
	(e) Deferred Tax Assets (Net)	441.41	444.22
	(f) Other Non Current Tax Assets	25.57	25.41
	Total Non - Current Assets	7,033.59	6,925.59
II	**Current Assets**		
	(a)Inventories	7,080.11	6,894.43
	(b) Financial Assets		
	i)Trade Recievables	2,294.88	331.09
	ii)Cash and Cash Equivalents	458.84	92.96
	iii)Bank Balance other than (ii) above (including FD Maturing within 3 to 12 months)	170.54	178.52
	iv) Advances	140.82	140.82
	v) Others	3,479.28	3,489.58
	(c) Current Tax Assets	338.03	338.03
	(d) Other Current Assets	364.55	379.14
	Total Current Assets	14,327.05	11,844.57
	TOTAL ASSETS	**21,360.64**	**18,770.16**
	EQUITY AND LIABILITIES		
	a) Equity Share Capital	1,537.69	1,537.69
	b) Other Equity	1,141.68	(3,566.04)
	Total Equity	2,679.37	(2,028.35)
	LIABILITIES		
I	**Non - Current Liabilities**		
	(a) Financial liabilities		
	i)Borrowings	7,457.53	7,178.84
	(b) Other Non Current Liabilities	-	500.00
	Total Non - Current Liabilities	7,457.53	7,678.84
II	**Current Liabilities**		
	(a) Financial Liabilities		
	i)Borrowing	49.09	-
	ii)Trade Payables		
	Total outstanding dues of Creditors other than Micro Enterprises & Small Enterprises	6,925.92	10,558.63
	iii)Other Financial Liabilities	207.94	104.19
	(b) Other Current Liabilities	1,790.73	290.86
	(c) Provisions	2,250.06	2,165.99
	Total Current Liabilities	11,223.74	13,119.67
	TOTAL EQUITY AND LIABILITIES	**21,360.64**	**18,770.16**

G. BASU & CO. * CHARTERED ACCOUNTANTS * KOLKATA

AI Champdany Industries Ltd. Kolkata

AI CHAMPDANY INDUSTRIES LIMITED

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30th SEPTEMBER, 2026

Rs in lacs

Particulars	30.09.2026		30.09.2025
A. Cash flow from Operating activities :			
Profit/(Loss) before tax		4,708.85	(1,405.84)
Add:- Adjustments for :			
Depreciation and amortisation	141.01		137.23
Finance Cost	0.75		13.58
Interest Income	(55.04)		(3.85)
Rent Income	(5.71)		-
Liability No longer required written back	(4,967.88)		-
Dividend from Investments	(0.65)		(0.65)
(Income)/Loss on Fair Value of Investment	(1.68)		-
Unrealised foreign exchange (gain)/loss (net)	-		(2.06)
		(4,889.20)	
Operating Profit/(Loss) before working capital changes		(180.35)	(1,261.60)
Working capital changes & other adjustments:-			
(Increase)/Decrease in Inventories	2.95		(240.41)
(Increase)/Decrease in Trade and Other Receivables	(1,938.89)		(465.29)
(Decrease)/Increase in Trade Payables and Other Liabilities	2,522.86		2,765.82
		586.93	2,060.12
Cash generated from operations :		406.58	798.52
Direct taxes paid		(0.16)	(6.09)
Net Cash from / (used in) operating activities		406.42	792.43
B. Cash flow from investing activities :			
Purchase of Property, plant & equipment and CWIP	(428.99)		(468.93)
Rent Received	5.71		-
Interest Received	55.04		-
Dividend Received	0.65		0.65
Net Cash from / (used in) investing activities		(367.58)	(468.28)
C. Cash flow from financing activities :			
Proceeds of borrowings	327.79		46.06
Repayment of borrowings	-		(228.10)
Interest Paid	(0.75)		(13.58)
Net Cash from / (used in) Financing Activities		327.04	(195.61)
Net increase / (Decrease) in cash and cash equivalents (A+B+C)		365.87	128.54
Cash and Cash Equivalents (Opening balance)		92.96	15.88
Cash and Cash Equivalents (Closing balance)		458.84	144.42

G. BASU & CO. KOLKATA CHARTERED ACCOUNTANTS

AI Champdany Industries Ltd. Kolkata

Notes:

1) These Financial Results have been prepared in accordance with the recognition and measurement principles laid down in IND AS 34 interim financial reporting prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued under Companies (Account) of Rules, 2014 and the other accounting principles generally accepted in India.

2) The Company operates in two business segments viz. Jute/ Jute Diversified Products and Flax Products within the meaning of IND AS 108 which forms the basis of Segment Report.

3) Yarn unit and Libra carpet Unit located at Choudwar, Cuttack Odisha and weaving units at Rishra and Konnagar continue to be under suspension of work. However, after requisite renovation, Yarn and Fine Yarn unit at Rishra and Jagatdal, and wellington jute mill at Rishra have commenced production subsequent to the end of quarter despite volatile raw jute market even after bumper crop due to market complexities.

4) Due to prolonged suspension of work quality of inventories have undergone substantial depletion, quantum thereof is not readily ascertainable. This also contributes to quarterly deficit in financial results.

5) The above results have been reviewed by the Audit Committee and approved by the Board at its meeting held on 13th November, 2026. The Statutory Auditors have carried out a Limited Review of the above Financial Results.

6) The Board of Director vide resolution dated 13th November, 2026 resolved to diversify its main business inter alia in the line of purchase development and sale of land and building pertaining to own assets or otherwise.
Consequent to above assets poised for disposal as already decided have been transferred from Fixed Asset to Assets held for sale under broad head of Current Assets.

7) The figure for the quarter ended 30th September,2026 is the balancing figure between the unaudited figures for the half year ended 30th September, 2026 and the figures reviewed for the first quarter of the relevant financial year.
The figures for the corresponding previous periods/ year have been regrouped / reclassified wherever necessary to conform to current year/period's presentation.

On behalf of the Board

Harsh Vardhan Wadhwa
Whole Time Director
DIN: 08284212

Place: Kolkata
Date: 13th November, 2026

For G. BASU & CO.
Chartered Accountants
R. No. 301174E

GAUTAM MAITRA
Partner
M. No. 054728