K G DENIM LIMITED
CIN : L17115TZ1992PLC003798
THEN THIRUMALAI
METTUPALAYAM - 641 302.
COIMBATORE DISTRICT
TAMILNADU, INDIA.

GST : 33AAACK7940C1ZW

Phone : 0091-4254-235240
Fax : 0091-4254-235400
email : cskgdl@kgdenim.in

Certificate No: T1606/T1607

November 16, 2026

To
BSE Limited,
25th Floor, Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai – 400 001

BSE Scrip Code: 500239

Dear Sir/ Madam,

Subject: Re-submission of the disclosure on Outcome of Board Meeting dated November 13, 2026 under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref: E-Mail communication of BSE Limited vide dated 14th November 2026

Further to our earlier intimation dated November 13, 2026 regarding the Outcome of Board Meeting held on the same date, and pursuant to E-Mail communication received from BSE Limited, we hereby re-submit the requisite disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 wherein incorporating the additional disclosures required in connection with the resignation of an Independent Director of the Company, in the manner as follows:

a. Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended September 30, 2026. In this connection we are enclosing a copy of the Unaudited Standalone and Consolidated financial results including segment wise results for the quarter and half year ended September 30, 2026 along with Limited Review Report of Auditors thereon and the same is enclosed herewith as **Annexure 1**.

b. Resignation of Shri D Kumaravel (DIN:00004827), as an Independent Director of the Company with effect from closure of business hours on 13th November 2026 due to his personal reasons. A copy of his resignation letter dated 13th November 2026 is enclosed.

c. Continuation of Mr.K.G.Baalakrishnan (DIN:00002174) as Non-Executive Chairman of the Company beyond the age of 75 years, subject to approval of members, pursuant to Regulation 17(1A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

   Mr.K.G.Baalakrishnan is not debarred from holding the office of Director by virtue of any order of the SEBI or any other statutory authority under any laws.

   The disclosure(s) for the aforesaid subject(s) (b) and (c) as required under Regulation 30 read with Schedule III of the Listing Regulations and the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, are enclosed herewith as **Annexure 2**.

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d. The proposal to conduct a postal ballot process to seek the approval of the Members by means of passing of Special Resolution for the continuation of Mr.K.G.Baalakrishnan (DIN:00002174) as Non-Executive Chairman of the Company beyond the age of 75 years as mentioned above. In this regard, the Board of Directors have appointed Sri M. D. Selvaraj, Managing Partner, MDS & Associates LLP, Company Secretaries, Coimbatore, as the Scrutinizer for conducting the postal ballot process in a fair and transparent manner. The Postal Ballot Notice will be intimated to the Stock Exchange and circulated to the shareholders in due course.

The meeting commenced at 5.30 PM and concluded at 7.45 PM.

The above information will be made available on the Company's website www.kgdenim.com

We kindly request you to take the above information on record.

Thanking You,

Yours truly
For K G DENIM LIMITED

Muthuswamy Balaji
Digitally signed by Muthuswamy Balaji
Date: 2026.11.16 15:07:42 +05'30'

M BALAJI
CHIEF FINANCIAL OFFICER &
COMPANY SECRETARY

Encl: As mentioned above

Independent Auditor's Review Report on the Standalone Unaudited Quarterly Financial Results and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To The Board of Directors of KG Denim Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results (the statement) of **KG Denim Limited** ("the Company") for the quarter ended September 30,2026 and the year-to-date results for the period from April 1st 2026 to 30th September 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. The statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down as per Indian Accounting Standard 34, "Interim Financial Reporting" (Ind As 34) prescribed under section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410), "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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 the 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 specified under Section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. **Emphasis of Matter**

   We draw attention to Note No. 4 to the standalone financial statements, which describes that certain creditors of the Company have initiated recovery proceedings before the National Company Law Tribunal (NCLT) involving aggregate claims of ₹10.50 crore. Of the total claims, ₹6.50 crore is disputed by the Company, while the management is actively engaged in discussions and negotiations with the concerned creditors to arrive at an amicable settlement for the remaining balance of ₹4.00 crore.
   Our opinion is not modified in respect of this matter.

GOPALAIYER AND SUBRAMANIAN * CHARTERED ACCOUNTANTS, CBE-2 *

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, specified under Section 133 of the Act as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information 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 Gopalaiyer and Subramanian
Chartered Accountants
(Firm Regn. No:000960S)



CA M Venkatesh Prasath
Partner
M.no: 264906
UDIN: 26264906WIYVTP7887

Place: Coimbatore
Date: 13.11.2026

K G DENIM LIMITED

CIN : L17115TZ1992PLC003798

Regd.Office: Then Thirumalai, Coimbatore - 641 302. Phone : 04254-235240, Fax : 04254-235400 Website : www.kgdenim.com, E-mail : cskgdl@kgdenim.in

Standalone Unaudited Financial Results for the Quarter and Half Year Ended 30th September 2026

Rs. In Lakhs , Except EPS

No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	PART I	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
1	Income from operations :						
	(a) Revenue From Operations	602	211	187	813	1117	2000
	(b) Other Income	-185	2257	33	2072	476	2062
	Total Income	417	2468	220	2885	1593	4063
2	**Expenses**						
	(a) Cost of material consumed	441	130	-190	570	65	1124
	(b) Purchases of Stock-in-trade	0	0	0	0	5	5
	(c) Change in inventories of finished goods, Work-in-progress and stock-in-trade	-68	-154	-1513	-222	-916	-3199
	(d) Power & Fuel	138	114	172	252	218	964
	(e) Stores & Chemicals	47	28	25	76	62	342
	(f) Employees benefit expense	373	321	288	694	401	1246
	(g) Financial Cost	650	789	801	1439	1264	2219
	(h) Depreciation and amortization expenses	201	202	221	405	443	810
	(i) Other Expenses	60	132	164	192	235	468
	Total Expenses	1844	1561	-31	3405	1777	3977
3	Profit / (Loss) before exceptional Items (1-2)	-1426	906	251	-520	-183	85
4	Exceptional items	0	0		0	0	0
5	**Profit / (Loss) before Tax**	-1426	906	251	-520	-183	85
6	**Tax Expenses**						
	Current Tax	0	0	0	0	0	0
	Deferred Tax	127	0	64	127	47	-58
	Income Tax for earlier years		0		0	0	0
	Total	127	0	64	127	47	-58
7	**Net Profit (Loss) for the period**	-1299	906	187	-393	-136	143
8	Other Comprehensive Income (Net of Tax)						
	Items That will not be reclassified to Profit or Loss						
	1) Fair value of Equity Instruments	-0.06	-0.18	0.58	-0.24	1.27	1.84
	2)Gratuity Valuation thro OCI	0	0	0	0.00	0	-197
		-0.06	-0.18	0.58	-0.24	1.27	-195
9	Total Comprehensive Income for the Period	-1299	906	188	-393	-135	-52
10	Paid-up Equity Share Capital (Face value of Rs.10/- each)	2565	2565	2565	2565	2565	2565
11	Reserves (excluding revaluation reserves)						-2164
12	**Earnings Per Share (EPS) - Basic & Diluted (In. Rs.) (Face value of Rs. 10 each)**	-5.06	3.53	0.73	-1.53	-0.53	0.56

K G DENIM LIMITED COIMBATORE

K G DENIM LIMITED
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1 The above unaudited standalone financial results of the Company for the half year ended 30th September 2026 were reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at its meetings held on 13th November 2026.

2 The Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) (and relevant amendment rules thereafter) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

3 The Company had been a leading producer of Fabrics and Garments and its products had enjoyed good Brand image in the markets, both Domestic and Export. It had been a Dividend paying company in the not very long past. The present adverse financial condition is a culmination of various extraneous factors like Pandemic, Geo Political tensions, Tariff imposition, drought etc. These factors have had a cascading effect on the operations of the Company with the resultant poor results.

The Company is presently operating at lower capacity which is expected to be ramped up in due course of time with efforts presently undertaken by the Company for arranging working capital and support from the Government of India in the form of Free Trade Agreements with various European countries and discussion with USA for a favourable trade relations. The Company is confident that it will regain its preeminent position, as hitherto, in the years to come.

4 Certain creditors of the Company have initiated recovery proceedings before the National Company Law Tribunal (NCLT) for claims aggregating to ₹10.50 crore. Of this total, claims amounting to ₹6.50 crore are disputed by the Company. Regarding the remaining balance of ₹4.00 crore, the management is actively engaged in discussions and negotiations with the concerned creditors to arrive at an amicable settlement

5 The Company has organized the business into 2 segments namely, Textiles and Power. This reporting complies with IndAs 108 segment reporting principles.

6 Previous year's figures have been regrouped / re arranged where necessary to confirm to current year's classification.

Place: Coimbatore
Date : 13.11.2026

K G DENIM LIMITED * COIMBATORE *

For K G DENIM LIMITED

KG BAALAKRISHNAN
CHAIRMAN
DIN: 00002174

K G DENIM LIMITED

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UNAUDITED STANDALONE SEGMENTWISE REVENUE, RESULTS, SEGEMENT ASSETS AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED ON 30th SEPTEMBER 2026

(Rs. In Lakhs)

No	Particulars	Quarter Ended			Half Year ended		Year ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	PART II	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
1	Segment Revenue (Net Sales / Income from Operations)						
	(a) Textiles	602	211	221	813	1,538	1,943
	(b) Power	-	-	-	-	56	69
					-	-	-
	Total	602	211	221	813	1,594	2,012
	Add: Other Unallocable Income		-		-	-	-
	Less: Inter Segment Sales	-	-	(0)	-	2	13
	Net Sales / Income from operations	602	211	221	813	1,592	2,000
2	Segment Results (Profit before Interest & Tax)						
	(a) Textiles	(614)	1,777	1,275	1,163	1,354	3,397
	(b) Power	(161)	(82)	(222)	(244)	(274)	(1,093)
					-	-	
	Total	(775)	1,695	1,053	919	1,080	2,304
	Less:						
	a) Interest & Finance Charges (Net)	651	789	802	1,439	1,264	2,219
	b) Other Unallocable expenditure (net of Unallocable Income)		-		-	-	-
	Profit Before Exceptional Items & Tax	(1,426)	906	251	(520)	(184)	85
3	Segment Assets						
	(a) Textiles	30,776	28,911	30,290	30,776	30,290	31,383
	(b) Power	4,651	4,129	4,461	4,651	4,461	4,670
	Total Segment assets	35,427	33,040	34,751	35,427	34,751	36,053
4	Segment Liabilities						
	(a) Textiles	14,153	12,932	14,240	14,153	14,240	15,557
	(b) Power	981	2,080	1,587	981	1,587	242
	Total Segment liabilities	15,134	15,012	15,827	15,134	15,827	15,799

Place: Coimbatore
Date : 13.11.2026

K G DENIM LIMITED ★★ COIMBATORE ★★

For K G DENIM LIMITED

KG BAALAKRISHNAN
CHAIRMAN
DIN: 00002174

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Statement of Standalone Unaudited Assets and Liabilities as on 30th September 2026

(Rs. In Lakhs)

	Particulars	30.09.2026	31.03.2026
I	ASSETS	Unaudited	Audited
1	Non-current assets		
	(a) Property, Plant and Equipment	11,529	11,997
	(b) Capital work-in-progress		-
	(c) Right to Use Assets		-
	(d) Financial Assets		
	Non-current investments	333	333
	(e) Other non current financial assets	277	278
	(f) Deferred tax Assets	2,532	2,520
	Total Non-Current Assets	**14,671**	**15,128**
2	Current assets		
	(a) Inventories	9,226	9,125
	(b) Financial Assets		
	(i)Trade receivables	6,018	6,679
	(ii)Cash and cash equivalents	25	16
	(iii)Bank balance other than (ii) above	100	133
	(c) Current tax assets (net)	137	184
	(d) Other current assets	5,251	4,788
	Total Current Assets	**20,756**	**20,926**
	Total Assets	**35,427**	**36,054**
II	EQUITY AND LIABILITIES		
1	EQUITY		
	(a) Equity Share capital	2,565	2,565
	(b) Other Equity	(2,609)	(2,216)
	Total Equity	(44)	349
2	LIABILITIES		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	17,724	17,281
	(b) Long-term provisions	562	524
	(c) Long-term - Trade Payable	2,051	2,100
	Total Non-Current Liabilities	**20,337**	**19,906**
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	7,883	8,308
	(ii) Trade Payable - dues of micro enterprises & Small enterprises	699	699
	(iii)Trade Payable - dues of other than micro enterprises & Small Enterprises	5,208	5,653
	(b) MSME Interest Payable	447	387
	(b) Other current liabilities	852	708
	(c) Short-term provisions	45	45
	Total -Current Liabilities	**15,134**	**15,799**
	Total Equity and Liabilities	**35,427**	**36,054**

Place: Coimbatore
Date : 13.11.2026

K G DENIM LIMITED ★ COIMBATORE ★

For K G DENIM LIMITED

KG BAALAKRISHNAN
CHAIRMAN
DIN: 00002174

K G Denim Limited
Then Thirumalai
STANDALONE STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30.09.2026

(Rs. In Lakhs)

	PARTICULARS	PERIOD ENDED 30.09.2026	PERIOD ENDED 30.09.2025
A.	**CASH FLOW FROM OPERATING ACTIVITIES:**	Unaudited	Unaudited
	Net profit before tax and extraordinary Items	**(520.26)**	**(184.31)**
	Adjustments for:		
	Depreciation and Amortization expenses	404.82	443.34
	Finance Cost	1,438.81	1,263.87
	Interest Income	(0.70)	-.00
	Dividend Income	-.00	-.00
	Profit/Loss on sale of Fixed Assets	(2,065.63)	(395.65)
	Apportioned on Government Grants	-.00	65.43
	Remeasurement of Employee Benefits Obligations	-.00	-.00
	Gain on Termination of Lease Liability	-.00	-.00
	Operating Profit before working capital changes	**(742.96)**	**1,192.69**
	Adjustments for:		
	(Increase)/Decrease in Trade and other receivables	661.83	(372.99)
	(Increase)/Decrease in Inventories	(100.90)	(795.68)
	(Increase)/Decrease in Other Non current assets	0.73	(36.17)
	(Increase)/Decrease in Other Current assets	(415.32)	(498.28)
	Increase/(Decrease) in Trade and other payables	(240.75)	(569.28)
	Increase/(Decrease) in Provisions and Others	59.71	(132.99)
	Cash generated from operations	**(777.65)**	**(1,212.69)**
	Cash flow before extraordinary/Exceptional items	**(777.65)**	**(1,212.69)**
	Extraordinary/Exceptional Item	**-.00**	**-.00**
	Cash flow after extraordinary/Exceptional items	**(777.65)**	**(1,212.69)**
	Net cash (used in)/generated from operating activities	**(777.65)**	**(1,212.69)**
B.	**CASH FLOW FROM INVESTING ACTIVITIES:**		
	Interest Income	0.70	-.00
	Dividend Income	-.00	-.00
	Sale of property, plant and equipment	2,222.00	424.20
	Capital Subsidy Received	-.00	-.00
	Purchase of property, plant and equipment	-.00	-.00
	Proceeds on investment	(0.24)	-.00
	Margin money deposit with bank	33.73	(71.93)
	Net cash (used in)/generated from investing activities	**2,256.19**	**352.27**
C.	**CASH FLOW FROM FINANCING ACTIVITIES:**		
	Proceeds / Repayment from Long term borrowings	394.32	728.14
	Proceeds / Repayment from short term borrowings	(424.51)	1,080.68
	Payment for Equity Dividend		
	Distribution Tax on Equity Dividend		
	Interest paid	(1,438.81)	(1,263.87)
	Net cash (used in)/generated from financing activities	**(1,469.01)**	**544.95**
	Net Increase in cash and cash equivalents	**9.52**	**(315.47)**
	Cash and cash equivalents as at 1st April, 2026 / 2025 (Opening Balance)	15.50	328.78
	Cash and cash equivalents as at 30th Sept 2026 / 2025 (Closing Balance)	**25.02**	**13.31**
	Cash and cash equivalents as per above comprises of the following		
	Cash and cash equivalents	**25.02**	**13.31**
	Balance as per Statement of Cash Flows	**25.02**	**13.31**

Notes: The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standard-7, ' Statement of Cash Flows'.

K G DENIM LIMITED ★ COIMBATORE ★

Independent Auditor's Review Report on the Consolidated Unaudited Quarterly Financial Results and year to date results of the company pursuant to Regulation 33 of the SEBI (Listing obligations and disclosure requirements) Regulations 2015 (as amended)

To the Board of Directors of KG Denim Limited

1. We have reviewed the unaudited consolidated financial results ('the Statement') of KG Denim Limited ("the holding company"), and its subsidiaries (the holding company and its subsidiaries together referred to as "the Group"), for the quarter ended September 30, 2026 and the consolidated year to date results for the period from April 1st 2026 to September 30th 2026, being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended) ('Listing Regulations').

2. The Statement, which is the responsibility of the holding company's management and approved by the holding 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" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 ('the Act") and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410), "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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 the 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 specified under Section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. **Emphasis of Matter**

   We draw attention to Note No. 4 to the Consolidated financial statements, which describes that certain creditors of the Holding Company have initiated recovery proceedings before the National Company Law Tribunal (NCLT) involving aggregate claims of ₹10.50 crore. Of the total claims, ₹6.50 crore is disputed by the Company, while the management of the Holding Company is actively engaged in discussions and negotiations with the concerned creditors to arrive at an amicable settlement for the remaining balance of ₹4.00 crore.

   Our opinion is not modified in respect of this matter.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of reports referred to in 6 and 7 below, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, specified under Section 133 of the Act as amended , read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information 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.

6. The statement includes the results of the holding company, its Wholly-owned subsidiary KG Denim (USA) Inc. and subsidiary Trigger Apparels Limited.

7. The accompanying Statement includes the unaudited interim financial results and other financial information in respect of a subsidiary located outside India, whose interim financial results and other financial information reflect total assets (before consolidation adjustments) of ₹140.35 lakhs as at September 30, 2026. The said subsidiary has reported no revenue, and consequently no net profit or loss and no other comprehensive income or loss (before consolidation adjustments), for the quarter ended September 30, 2026 and for the year-to-date period from April 1, 2026 to September 30, 2026, respectively, along with net cash outflows (before consolidation adjustments) of ₹0.91 lakhs for the period from April 1, 2026 to September 30, 2026, as considered in the Statement.



8. The interim financial statements/interim financial information of the subsidiary located outside India have been prepared in accordance with the accounting principles generally accepted in their country and have been furnished to us by the holding company's management by converting to the accounting principles accepted in India. We have reviewed the conversion adjustments made by the holding company's management. Our conclusion in so far as it relates to the amounts and disclosures included in the statement in respect of this subsidiary located outside India is solely based on the conversion adjustments made by the holding company's management and reviewed by us.

9. The unaudited interim financial statements / financial information of this subsidiary located outside India have not been reviewed by their auditors and have been approved and furnished to us by the management and our conclusion on the statement, in so far as it relates to the affairs of this subsidiary is based solely on such unaudited interim financial results and other unaudited financial information. In our opinion and according to the information and explanations given to us by the management, these interim financial results are not material to the Group.

Our Conclusion on the Statement is respect of the matters stated in paragraphs 7, 8 and 9 above is not modified with respect to our reliance on the financial results certified by the Management.

For Gopalaiyer and Subramanian
Chartered Accountants
(Firm Regn. No:000960S)



CA M Venkatesh Prasath
Partner
M.no: 264906

UDIN: 26264906VOMDWD2507

Place: Coimbatore
Date: 13.11.2026

K G DENIM LIMITED

CIN : L17115TZ1992PLC003798

Regd.Office: Then Thirumalai, Coimbatore - 641 302. Phone : 04254-235240, Fax : 04254-235401 Website : www.kgdenim.com, E-mail : cskgdl@kgdenim.in

Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended on 30th September 2026

Rs. In Lakhs , Except EPS

		Quarter Ended			Half Year Ended		Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	PART I	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
1	Income from operations :						
	(a) Revenue From Operations	1,048	486	804	1,534	2,181	4,204
	(b) Other Income	-184	2,257	33	2,073	476	2,062
	Total Income	864	2,743	837	3,607	2,657	6,266
2	**Expenses**						
	(a) Cost of material consumed	444	132	-187	576	73	1,138
	(b) Purchases of Stock-in-trade	268	139	445	407	609	1,250
	(c) Change in inventories of finished goods, Work-in-progress and stock-in-trade	-68	-112	-1,520	-179	-821	-3,197
	(d) Power & Fuel	138	114	172	252	218	987
	(e) Stores & Chemicals	47	28	25	76	62	342
	(f) Employees benefit expense	448	402	362	850	545	1,582
	(g) Financial Cost	671	809	819	1,479	1,305	2,302
	(h) Depreciation and amortization expenses	205	205	224	409	449	819
	(i) Other Expenses	144	201	248	345	406	962
	Total Expenses	2,296	1,918	591	4,215	2,846	6,185
3	Profit / (Loss) before exceptional Items (1-2)	-1,433	824	246	-609	-188	81
4	Exceptional items	-	-	-	-	-	-
5	**Profit / (Loss) before Tax**	-1,433	824	246	-609	-188	81
6	**Tax Expenses**						
	Current Tax	-	-	-	-	-	-
	MAT Credit Entitlement						-
	Deferred Tax	129	20	-64	149	47	-85
	Income Tax for earlier years				-	-	-
	Total	129	20	-64	149	47	-85
7	**Net Profit (Loss) for the period**	-1,305	843	181	-459	-141	-4
8	Other Comprehensive Income (Net of Tax)						
	Items That will not be reclassified to Profit or Loss						
	1) Fair value of Equity Instruments	-0.06	-0.18	0.58	-0.24	1.27	1.84
	2)Gratuity Valuation thro OCI				-	-	-192
		-0.06	-0.18	0.58	-0.24	1.27	-191
9	Total Comprehensive Income for the Period	-1,304	843	183	-460	-140	-195
	(Rounded off to Lakhs)						
	Profit for the year attributable to:						
	Share holder of the Company	-1,303	860	294	-443	-142	31
	Non-controllable interest	-1	-15	-	-16.27	-0.25	-36
		-1,304	844	293	-459	-142	-5
	Other Comprehensive Income for the year attributable to:						
	Share holder of the Company	-0.06	-0.18	0.58	-0.24	1.27	-192
	Non-controllable interest	-	-	-			1
		-0.06	-0.18	0.58	-0.24	1.27	-191
	Total Comprehensive Income for the year attributable to:						
	Share holder of the Company	-1,303	860	294	-443	-141	-160
	Non-controllable interest	-1	-15	-	-16.72	-0.25	-35
		-1,304	844	294	-460	-141	-195
10	Paid-up Equity Share Capital						
	(Face value of Rs.10/- each)	2,565	2,565	2,565	2,565	2,565	2,565
11	Reserves (excluding revaluation reserves)						-3,566
12	**Earnings Per Share (EPS) - Basic & Diluted (in Rs.)**	-5.08	3.35	1.15	-1.73	-0.55	0.12

K G DENIM LIMITED ★ COIMBATORE ★

K G DENIM LIMITED
CIN : L17115TZ1992PLC003798
Regd.Office: Then Thirumalai, Coimbatore - 641 302. Phone : 04254-235240, Fax : 04254-235400 Website : www.kgdenim.com, E-mail : cskgdl@kgdenim.in

1 The above unaudited consolidated financial results of the Company for the half year ended 30th September 2026 were reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at its meetings held on 13th November 2026.

2 The Statement has been prepared in accordance with the companies (Indian Accounting Standards) Rules, 2015 (Ind AS) (and relevant amendment rules thereafter) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable

3 The Company had been a leading producer of Fabrics and Garments and its products had enjoyed good Brand image in the markets, both Domestic and Export. It had been a Dividend paying company in the not very long past. The present adverse financial condition is a culmination of various extraneous factors like Pandemic, Geo Political tensions, Tariff imposition, drought etc. These factors have had a cascading effect on the operations of the Company with the resultant poor results.

The Company is presently operating at lower capacity which is expected to be ramped up in due course of time with efforts presently undertaken by the Company for arranging working capital and support from the Government of India in the form of Free Trade Agreements with various European countries and discussion with USA for a favourable trade relations. The Company is confident that it will regain its preeminent position, as hitherto, in the years to come.

4 Certain creditors of the Company have initiated recovery proceedings before the National Company Law Tribunal (NCLT) for claims aggregating to ₹10.50 crore. Of this total, claims amounting to ₹6.50 crore are disputed by the Company. Regarding the remaining balance of ₹4.00 crore, the management is actively engaged in discussions and negotiations with the concerned creditors to arrive at an amicable settlement

5 The consolidated financial results include the results of the wholly-owned subsidiary - KG Denim (USA) Inc, and its subsidiary namely Trigger Apparels Limited.

6 The Company has organized the business into 3 segments namely, Textiles, Power and Garments. This reporting complies with Ind AS 108 segment reporting principles.

7 Previous year's figures have been regrouped / re arranged where necessary to confirm to current year's classification.

Place: Coimbatore
Date : 13.11.2026

For K G DENIM LIMITED

KG BAALAKRISHNAN
CHAIRMAN
DIN: 00002174

K G DENIM LIMITED
CIN : L17115TZ1992PLC003798

UNAUDITED CONSOLIDATED SEGMENTWISE REVENUE, RESULTS, SEGEMENT ASSETS AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED ON 30th SEPTEMBER 2026

(Rs. In Lakhs)

		Quarter Ended			Half Year Ended		Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	PART II	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
1	Segment Revenue (Net Sales / Income from Operations)						
	(a) Textiles	578	179	647	758	1,464	1,945
	(b) Power	-	-	0	-	56	69
	(c) Garments	470	307	635	776	1,138	2,203
	Total	1,048	486	1,283	1,534	2,659	4,217
	Add: Other Unallocable Income						
	Less: Inter Segment Sales	-	-	0	-	2	13
	Net Sales / Income from operations	1,048	486	1,283	1,534	2,657	4,204
	Segment Results (Profit before Interest & Tax)						
	(a) Textiles	(574)	1,777	1,254	1,203	1,353	3,398
	(b) Power	(162)	(82)	(223)	(244)	(274)	(1,093)
	(c) Garments	(28)	(62)	34	(89)	36	79
	Total	(764)	1,633	1,065	870	1,116	2,383
	Less:						
	a) Interest & Finance Charges (Net)	671	809	819	1,479	1,305	2,302
	b) Other Unallocable expenditure (net of Unallocable Income)						
	Profit Before Exceptional Items & Tax	(1,433)	824	246	(609)	(189)	81
3	Segment Assets						
	(a) Textiles	27,144	28,032	26,750	27,144	26,750	27,532
	(b) Power	4,651	4,747	4,461	4,651	4,461	4,969
	(c) Garments	4,341	4,029	4,131	4,341	4,131	4,182
	Segment Assets from Continuing Operations	36,136	36,808	35,342	36,136	35,342	36,683
4	Segment Liabilities						
	(a) Textiles	14,153	14,288	14,240	14,153	14,240	15,557
	(b) Power	981	328	1,587	981	1,587	242
	(c) Garments	2,049	1,873	1,815	2,049	1,815	2,037
	Segment Liabilities from Continuing Operations	17,182	16,489	17,642	17,182	17,642	17,836

Place: Coimbatore
Date : 13.11.2026

K G DENIM LIMITED COIMBATORE

For K G DENIM LIMITED

KG BAALAKRISHNAN
CHAIRMAN
DIN: 00002174

K G DENIM LIMITED

CIN : L17115TZ1992PLC003798
Regd.Office: Then Thirumalai, Coimbatore - 641 302. Phone : 04254-235240, Fax : 04254-235400
Website : www.kgdenim.com, E-mail : cskgdl@kgdenim.in

Statement of Consolidated Unaudited Assets and Liabilities as on 30th September 2026

(Rs. In Lakhs)

	Particulars	30.09.2026	31.03.2026
I	ASSETS	Unaudited	Audited
1	Non-current assets		
	(a) Property, Plant and Equipment	11,602	12,073
	(b) Capital work-in-progress	0	-
	(c) Intangible Assets	0.01	0.01
	(d) Financial Assets		-
	Non-current investments	333	333
	(e) Other non current assets	277	278
	(f) Deferred Tax Asset (Net)	2,891	2,857
	Total Non-Current Assets	**15,103**	**15,541**
2	Current assets		
	(a) Inventories	10,802	10,741
	(b) Financial Assets		
	(i)Trade receivables	4,175	4,748
	(ii)Cash and cash equivalents	51	39
	(iii)Bank balance other than (ii) above	101	134
	(c) Current tax assets (net)	137	184
	(d) Other current assets	5,768	5,294
	(e) Assets Held for Sale	-	-
	Total Current Assets	**21,034**	**21,141**
	Total Assets	**36,136**	**36,683**
II	**EQUITY AND LIABILITIES**		
1	**EQUITY**		
	(a) Equity Share capital	2,565	2,565
	(b) Other Equity	(4,009)	(3,566)
	Equity attributable to shareholders of the Company	(1,444)	(1,001)
	Non-Controlling Interest - Equity	(448)	(431)
	Total Equity	**(1,891)**	**(1,432)**
2	LIABILITIES		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	17,892	17,329
	(ii) Other financial liabilities	326	310
	(b) Long-term provisions	577	539
	(c) Deferred tax liabilities (Net)	2,051	2,100
	Total Non-Current Liabilities	**20,845**	**20,279**
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	8,699	9,110
	(ii)Trade Payable - dues of micro enterprises & Small ent	699	699
	(iii)Trade Payable - dues of other than micro enterprises	6,417	6,854
	(Iv)MSME Interest Payable	447	387
	(b) Other current liabilities	875	741
	(c) Short-term provisions	46	46
	Total -Current Liabilities	**17,183**	**17,836**
	Total Equity and Liabilities	**36,136**	**36,683**

Place: Coimbatore
Date :13.11.2026

K G DENIM LIMITED * COIMBATORE *

For K G DENIM LIMITED

KG BAALAKRISHNAN
CHAIRMAN
DIN: 00002174

K G Denim Limited
Then Thirumalai

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30.09.2026

(Rs. In Lakhs)

	PARTICULARS	HALF YEAR ENDED 30.09.2026 Audited	HALF YEAR ENDED 30.09.2025 Audited
A.	**CASH FLOW FROM OPERATING ACTIVITIES:**		
	Net profit before tax and extra ordinary items	(608.83)	(189.48)
	Adjustments for:		
	Depreciation and Amortization expenses	409.46	448.99
	Provision for Doubtful Debts	-.00	1.27
	Loss/(Profit) on Sale of Fixed Assets	(2,065.63)	(395.65)
	Interest Income	(0.70)	
	Dividend Income	-.00	
	Apportioned on Government Grants	-.00	65.43
	Remeasurement of Employee Benefit Obligations	-.00	-.00
	Gain on Termination of Lease	-.00	-.00
	Finance cost	1,479.40	1,305.49
	Operating Profit before working capital changes	**(786.30)**	**1,236.05**
	Adjustments for:		
	(Increase)/Decrease in Trade and other receivables	573.67	(711.52)
	(Increase)/Decrease in Inventories	(60.36)	(708.35)
	(Increase)/Decrease in Other Non current assets	16.94	(36.16)
	(Increase)/Decrease in Other Current assets	(426.62)	(500.48)
	Increase/(Decrease) in Trade and other payables	(242.76)	(463.81)
	Increase/(Decrease) in Provisions	58.51	(133.01)
	Cash generated from operations	**(866.92)**	**(1,317.28)**
	Cash flow before extraordinary items	**(866.92)**	**(1,317.28)**
	Exceptional items	-.00	-.00
	Cash flow after extraordinary items	**(866.92)**	**(1,317.28)**
	Income Tax	-	-.00
	Net cash (used in)/generated from operating activities	**(866.92)**	**(1,317.28)**
B.	**CASH FLOW FROM INVESTING ACTIVITIES:**		
	Sale Proceeds of property, plant and equipment	2,222.00	424.20
	Purchase of property, plant and equipment	-.00	-.00
	Interest Income	0.70	-.00
	Dividend Income	-.00	-.00
	Capital Subsidy received	-.00	-.00
	Margin money deposit with bank	33.73	(73.20)
	Net cash (used in)/generated from investing activities	**2,256.43**	**351.00**
C.	**CASH FLOW FROM FINANCING ACTIVITIES:**		
	Proceeds/ (Repayment) from Long term borrowings	513.47	715.14
	Proceeds / (Repayment) from short term borrowings	(411.01)	1,237.36
	Interest paid	(1,479.40)	(1,305.49)
	Repayment to lease libilities	-	-.00
	Net cash (used in)/generated from financing activities	**(1,376.94)**	**647.01**
	Net Increase in cash and cash equivalents	**12.57**	**(319.27)**
	Cash and cash equivalents as at 1st April, 2026 / 2025 (Opening Balance)	**38.59**	**355.91**
	Cash and cash equivalents as at 30th Sept, 2026 / 2025 (Closing Balance)	**51.16**	**36.64**
	Cash and cash equivalents as per above comprises of the following		
	Cash and cash equivalents	**51.16**	**36.64**
	Balance as per Statement of Cash Flows	**51.16**	**36.64**

Notes: The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standard-7, 'Statement of Cash Flows'

K G DENIM LIMITED * COIMBATORE *

Resignation Letter

13.11.2026

From
C D Kumaravel,
95, Srinagar, 2nd Street,
Ramanathapuram,
Coimbatore - 641045

To
The Chairman,
K G Denim Limited,
Then Thirumalai,
Coimbatore - 641 302

Dear Sir,

Sub: Independent Director post - Resignation - regarding

Due to my personal reasons and heath issues, I hereby resign as the Independent Director of K G Denim Limited.

I hereby confirm that there are no other material reasons for my resignation other than the above-mentioned.

Please accept this letter as my formal resignation and relieve me immediately.

My sincere thanks to the management for their support and help

Thanks & Regards

C D Kumaravel

K G DENIM LIMITED
CIN : L17115TZ1992PLC003798
THEN THIRUMALAI
METTUPALAYAM - 641 302.
COIMBATORE DISTRICT
TAMILNADU, INDIA.

GST : 33AAACK7940C1ZW

Phone : 0091-4254-235240
Fax : 0091-4254-235400
email : cskgdl@kgdenim.in

Certificate No: T1606/T1607

Annexure - 2

Disclosure(s) as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

1.	Name of the Director	Shri D Kumaravel (DIN:00004827)	Shri.K.G.Baalakrishnan (DIN:00002174)
a.	Reason for change, viz., appointment, re-appointment, resignation, removal, death or otherwise	Resignation of Shri D Kumaravel,(DIN:00004827), Independent Director of the Company due to personal reasons	Appointment/ Continuation of Shri. K.G.Baalakrishnan (DIN:00002174) as Non-Executive Chairman of the Company beyond the age of 75 years, subject to approval of members, pursuant to Regulation 17(1A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").
b.	Date of appointment/re-appointment /cessation (as applicable) & term of appointment/ re-appointment	Cessation due to resignation with effect from closure of business hours on 13th November 2026	Effective from 4th August 2026 and whose tenure shall be liable to retire by rotation.
c.	Brief profile in case of appointment	Not Applicable	Mr.K.G.Baalakrishnan holds B.Com., B.L. He serves as the Chairman of K G Denim Limited and Sri Kannapiran Mills Limited. He is a renowned Industrialist. He has been associated with the textile industry for more than 60 years and instrumental in building K G Group.
d.	Disclosure of relationships between Directors (in case of appointment of Director)	Not Applicable	He is the father of Mr.B.Sriramulu, Managing Director of the Company.
e.	The letter of resignation along with Detailed reasons for the resignation	Enclosed	Not applicable
f.	Names of listed entities in which the resigning director holds directorships, indicating the category of directorship and membership of board committees, if any.	Nil	Not Applicable
g.	Confirmation that there is no other material reasons other than those provided in the Resignation Letter.	Shri D Kumaravel, has confirmed that there are no material reasons for his resignation other than those mentioned in the resignation letter.	Not Applicable