



UNITED COTFAB LIMITED

(Formerly Known as United Cotfab Private Limited)

CIN : L13111GJ2023PLC145961

Registered Office : Survey No. 191 Village Timba, Taluka-Dascroi, Timba,
Ahmedabad, Dascroi, Gujarat 382425. E-mail : info@unitedcotfab.com Contact No. 9879874955

Date: October 30, 2026

To,
Listing Compliance Department
Bombay Stock Exchange of India Limited
Phiroze Jeejeebhoy Towers, Dalal Street,
Fort, Mumbai-400001

Ref: Symbol: COTFAB / ISIN: INE0S0I01011 (Scrip Code: 544195)

Dear Sir/Ma'am,

Sub: Outcome of board meeting held on today i.e. On October 30, 2026, in terms of Second Proviso to Regulation 30(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In reference to captioned subject, we hereby inform you that the Board of Directors of the Company, in their Meeting held on today, i.e. on Friday, **October 30, 2026**, at the Registered Office of the Company situated at Survey No. 191, Village-Timba, Taluka-Dascroi, Timba, Ahmedabad, Dascroi (GJ)- 382425, which was commenced at 4:00 P.M. and concluded at 04:30 P.M., inter-alia has:

1. Considered, Approved and taken on record the Un-audited Standalone Financial Result of the Company for the Half year ended on September 30, 2026 along with (Copies of Unaudited Financial Results approved by the Board of Directors are enclosed herewith along with the Auditors' Report as Annexure I).
2. Approved the Limited Review Report issued by M/s. Rajiv Shah & Associates, Statutory Auditors of the Company for the half year ended September 30, 2026.
3. Considered and approved all other business as per agenda circulated.

Accordingly, please find enclosed herewith the following:

a) Unaudited Standalone Financial results of the company for the Half year ended on September 30, 2026 report issued by M/s. Rajiv Shah & Associates, Chartered Accountants, Statutory Auditors in Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulations, 2015,

You are requested to kindly take this information on record and oblige us.

Thanking you

Yours faithfully,
For **United Cotfab Limited**

GAGAN
NIRMALKUMAR
AR MITTAL

Digitally signed by
GAGAN
NIRMALKUMAR
MITTAL
Date: 2026.10.30
16:37:14 -03'00'

Gagan NirmalKumar Mittal
Chairman and Managing Director
(DIN: 00593377)

Place: Ahmedabad

Encl.: a/a

**Independent Auditor's Review Report on the Half yearly Unaudited 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 **United Cotfab Limited**
(Formerly Known as United Cotfab Private Limited)

We have reviewed the accompanying "Statement of Unaudited Financial Results of **United Cotfab Limited** (the "Company") for the half year ended on September 30, 2026" and ("the statement") attached herewith, being submitted by the Company Pursuant to therequirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations'), read with SEBI Circular No. CIRICFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').

The preparation of the Statement is in accordance with the recognition and measurement principles laid down in Accounting Standard 25, (AS 25) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards ('AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Ahmedabad
Date: 30-10-2026



For, Rajiv Shah & Associates
Chartered Accountants

per
Rajiv C Shah (Partner)
Membership No. 043261
FRN :108454W
UDIN: 2604326111BLTI3596



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Statement of Standalone Financial Results for the Half Year Ended on September 30, 2026

(Rs. In Lakh)

Particulars		Half Year Ended			Year Ended
		30.09.2026	31.03.2026	30.09.2025	31-03-2026
		Unaudited	Audited	Unaudited	Audited
I	Revenue From Operations				
	Net sales or Revenue from Operations	12,000.44	8001.15	7,467.18	15,468.29
II	Other Income	41.68	69.11	411.75	480.86
III	Total Income (I+II)	12,042.12	8070.26	7,878.88	15,949.15
IV	Expenses				
	(a) Cost of materials consumed	10,540.54	7369.22	6,553.63	13,922.85
	(b) Purchases of stock-in-trade	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	464.82	-393.04	110.08	(282.96)
	(d) Employee benefit expense	179.39	173.83	148.33	322.16
	(e) Finance Costs	186.21	204.38	125.50	329.88
	(f) Depreciation and amortisation expense	182.16	170.13	153.11	323.24
	(g) Other Expenses	324.18	339.43	449.78	789.21
	Total expenses (IV)	11,877.29	7863.95	7,540.43	15,404.36
V	Profit (Loss) before exceptional item & tax (III-IV)	164.82	206.31	338.45	544.79
VI	Exceptional item /Prior period item	-	-	-	-
VII	Profit before tax (V-VI)	164.82	206.31	338.45	544.79
VIII	Tax Expense				
	(a) Current Tax	-	-24.31	69.04	44.73
	(b) Deferred Tax	(16.81)	96.90	29.53	126.43
	(c) Add/Less : Excess/Short Provision of Income Tax	92.22	-	-	0.04
IX	Profit (Loss) for the period (VII-VIII)	89.41	133.72	239.88	373.59
X	Other Comprehensive Income (OCI)				
	a. items that will not be classified to profit and loss	-	-	-	-
	(i) Remeasurement of defined benefit plan	-	-	-	-
	(ii) Income tax related to item no (i) above	-	-	-	-
XI	Total Other Comprehensive Income/ (Loss) (Net of Tax)	-	-	-	-
XII	Total Comprehensive Income for the Period (IX+ XI)	89.41	133.72	239.88	373.59
XIII	Details of equity share capital				
	Paid-up equity share capital	1719.00	1719.00	1719.00	1719.00
	Face value of equity share capital (Per Share)	10	10	10	10
XIV	Earnings per share				
	Basic earnings (loss) per share (not annualised)	0.52	0.77	1.40	2.17
	Diluted earnings (loss) per share (not annualised)	0.52	0.77	1.40	2.17

Date: October 30-2026
Place: Ahmedabad

For United Cotfab Limited



Gagan Nirmal Kumar Mittal
Chairman and Managing Director
(DIN: 00593377)



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Statement of Standalone Asset & Liabilities for the Half year ended on September 30th 2026

(Rs. in Lakhs)

Particulars		As at 30 th September 2026 (Un-Audited)	As at 31st March, 2026 (Audited)
I. EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a)	Share Capital	1,719.00	1,719.00
(b)	Reserve & Surplus	3,801.25	3,711.84
	Total	5,520.25	5,430.84
2 Non-current liabilities			
(a)	Long-term borrowings	3,300.90	3,798.18
(b)	Deferred tax liabilities (Net)	491.41	508.22
(c)	Other Non-Current Liabilities	-	-
(d)	Long-term provisions	5.88	5.88
		3,798.19	4,312.28
3 Current liabilities			
(a)	Short-term borrowings	1,589.70	1,703.08
(b)	Trade payables		
i	total outstanding dues of micro enterprise and small enterprise	1,372.56	1039.12
ii	total Outstanding Dues of Creditors other than micro enterprise and small enterprise	1,292.97	333.16
(c)	Other current liabilities	285.59	184.36
(d)	Short term provisions	72.21	65.07
	Total	4,613.03	3,324.79
Total Equity And Liabilities		13,931.47	13,067.91
II. ASSETS			
Non-current assets			
1 (a)	Property, Plants and Equipments		
	Tangible Assets	5,378.24	5,474.20
	Intangible Assets	-	-
	Capital work-in-progress	-	-
	Intangible assets under development	-	-
(b)	Non-current investments	-	-
(c)	Deferred tax assets (net)	-	-
(d)	Long-term loans and advances	-	-
(e)	Other non-current assets	475.02	462.01
	Total	5,853.27	5,936.20
2 Current assets			
(a)	Current investments	-	-
(b)	Inventories	1,891.83	2,407.27
(c)	Trade receivables	5,122.51	3,584.37
(d)	Cash and cash equivalents	1.99	3.26
(e)	Short-term loans and advances	693.91	701.96
(f)	Other current assets	367.97	434.84
		8,078.20	7,131.70
Total Assets		13,931.47	13,067.91

Date: October 30, 2026
Place: Ahmedabad

For United Cotfab Limited



Gagan N. Maheshwar Mittal
Chairman and Managing Director
(DIN: 00593377)



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Statement of Cash Flow for the Half year ended on September 30, 2026

(Rs. in Lakhs)

Particulars	As at 30 th September 2026 (Un-Audited)	As at 31.03.2026 (Audited)
Cash flow from operating activities:		
Profit/(Loss) before tax	164.82	544.79
Adjustments for non-cash and non-operating expenses:		
Depreciation	182.16	323.24
Provision for Gratuity	-	0.98
Interest and finance expenses	186.21	329.88
Operating profit before working capital changes	533.19	1,198.88
Movement in working capital:		
Increase/(decrease) in trade Payable	1,293.25	55.67
Increase/(decrease) in short-term provisions	7.14	(51.95)
Increase/(decrease) in other current liabilities	101.23	91.40
(Increase)/decrease in trade receivables	(1,538.13)	(850.15)
(Increase)/decrease in Short-term Loans and Advances	8.05	326.99
(Increase)/decrease in inventories	515.43	(122.88)
(Increase)/decrease in other current assets	66.87	(398.53)
(Increase)/decrease in other non-current assets	(13.02)	(231.29)
Cash generated from/(used in) operations	974.02	18.15
Direct taxes paid	(92.22)	(44.76)
Net cash flow from/ (used in) operating activities	881.80	(26.62)
Cash flow from investing activities:		
Purchase of fixed assets (including intangible, (WIP & Advances)	(86.21)	(1,396.09)
(Increase)/decrease in long-term loans and advances	-	-
Net cash flow from/ (used in) investing activities	(86.21)	(1,396.09)
Cash flow from financing activities:		
Proceeds from issue of Shares/Capital	-	-
Proceeds/(Redemption) of Long-Term borrowings	(497.28)	972.59
Proceeds/(Redemption) from short-term borrowings	(113.28)	729.36
Interest/ finance charges paid	(186.21)	(329.88)
Interest and dividend received	-	-
Net cash flow from/(used in) financing activities	(796.86)	1,372.08
Net increase/(decrease) in cash & cash equivalents (A)+(B)+(C)	(1.27)	(50.63)
Cash and cash equivalents at the beginning of the year	3.26	53.90
Cash and cash equivalents at the end of the year	1.99	3.26
Summary of significant accounting policies (note 2)		
Cash & Cash Equivalent	1.43	2.82
Bank Balance with Scheduled Bank	0.56	0.45
	1.99	3.26

Date: October 30, 2026
Place: Ahmedabad

For United Cotfab Limited



Gagan Nirmal Kumar Mittal
Chairman and Managing Director
(DIN: 00593377)



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Notes on Financial Results: -

1. The above Un-audited Standalone financial results have been reviewed by the Audit Committee in its meeting held on **October 30, 2026** and approved by the Board of Directors in their meeting held on **October 30, 2026**.
2. The statutory Auditor has carried out a 'Limited Review of the above financial results for the (half year) six month ended on 30th September 2026.
3. The Un-audited financial statements of the company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP).
4. The company has prepared these financial statements to comply in all material respects with the Accounting Standards notified under the companies (Accounting Standards) Rules, 2006, (as amended) and the relevant provisions of the Companies Act, 2013.
5. Earning per shares are calculated on weighted average of the share capital outstanding during the year. EPS is not annualized.
6. The Company has only one Segment, Manufacturing of Textile. Hence segment reporting is not applicable.
7. The figures of the previous periods/years are re-classified/re-arranged/re-grouped, whenever necessary.

Date: - October 30th 2026

Place: - Ahmedabad

For United Cotfab Limited



Gagan Nirmalkumar Mittal
Chairman and Managing Director
(DIN: 00593377)