YAJUR FIBRES LIMITED
CIN: L17100WB1980PLC032918 GST: 19AAECS2882B3ZB
Registered Office: 5, Middleton Street, Kolkata-700071
Mills: P.O.-Phuleshwar, P.S.-Uluberia, Dist.: Howrah-711316
West Bengal, India.
P : 033 2661 1027 F: 2661 1037 E: info@yajurfibres.com

November 13, 2026

Listing Department,
BSE Limited
P.J.Towers,
Dalal Street
Mumbai-400 001

Scrip Code: 544676

Dear Sir / Madam,

Sub: Outcome of the Board Meeting – Unaudited Standalone and Consolidated Financial Results for the Half-Year ended September 30, 2026

Further to our letter dated November 5, 2026 and pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at its meeting held today i.e. November 13th, 2026, inter-alia, considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the half-year ended September 30, 2026.

In this regard, we are enclosing herewith:

1. The Un-Audited Standalone Financial Results of the Company for the half year ended September 30, 2026;

2. The Un-Audited Consolidated Financial Results of the Company for the half year ended September 30, 2026;

3. Limited Review Report on Unaudited Standalone and Consolidated Financial Results of the Company for the half year ended September 30, 2026; and

.

The Unaudited Standalone and Consolidated financial results will be available on the website of the stock exchange and the website of the Company i.e. https://www.yajurfibres.com

4. Pursuant to Regulation 32 of the SEBI Listing Regulations and SEBI Circular No. CIR/CFD/CMD1/162/2019 dated December 24, 2019, the Board noted that there is no deviation(s) or variation(s) in respect of the utilization of the proceeds of the Initial Public Offering (IPO) of the Company during the period September 30, 2026. Statement of Utilization of proceeds from Initial Public Offering (Equity Shares) is annexed herewith Annexure - I.

The meeting commenced at 5:00 p.m. and concluded at 6:00 p.m.

Kindly take the above information on record and disseminate.

Thanking you,

Yours faithfully
For Yajur Fibres Limited

Punita Sharma
Digitally signed by Punita Sharma
Date: 2026.11.13 19:05:17 +05'30'

Punita Sharma
Company Secretary
FCS 13573

R Kothari & Co LLP
CHARTERED ACCOUNTANTS
KOLKATA, NEW DELHI

Independent Auditor's Review Report on Unaudited Standalone Financial Results of Yajur Fibres Limited for the half year ended 30th September 2026, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,
The Board of Directors
Yajur Fibres Limited

1. We have reviewed the accompanying Statement of Unaudited Stanalone Financial Results of **Yajur Fibres Limited** (the "Company") for the half year ended 30th September 2026 (the "Statement"), 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 Accounting Standard 25 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder (hereinafter referred to as "the said Accounting Standard") and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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.



4. Based on our review conducted as stated in paragraph 3 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 said Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

R. Kothari & Co. LLP
Chartered Accountants
Firm Registration No.: 307069E/E300266



CA. Kailash Chandra Soni
Partner
Membership No.: 057620

Place: Kolkata
UDIN: 26057620TSVPII9761
Date: 13-11-2026

YAJUR FIBRES LIMITED

5, Middleton Street, Kolkata-700071

CIN-L17100WB1980PLC032918

Statement of Standalone Assets and Liabilities as at 30th September, 2026

(Rs. In lakhs)

	Particulars	As at 30th Sep 2026 (Unaudited)		As at 31st March, 2026 (Audited)	
I.	**EQUITY AND LIABILITIES**				
1	**Shareholders' Funds**				
	(a) Share Capital	2,268.29		2,268.29	
	(b) Reserves & Surplus	14,080.09	16,348.38	14,009.40	16,277.69
2	**Non-Current Liabilities**				
	(a) Long-Term Borrowings	2,051.58		1,200.95	
	(b) Deferred Tax Liabilities (Net)	368.71		359.84	
	(c) Long Term Provision	230.22		219.16	
			2,650.51		1,779.95
3	**Current Liabilities**				
	(a) Short-Term Borrowings	3,210.70		2,607.88	
	(b) Trade Payables				
	(i) total outstanding dues of micro enterprises and small enterprises	13.13		10.03	
	(ii) total outstaning dues of creditors other than micro enterprises and small enterprise	16.60		645.59	
	(c) Other Current Liabilities	550.07		290.26	
	(d) Short-Term Provisions	29.67	3,820.17	45.21	3,598.97
	Total		**22,819.06**		**21,656.61**
II.	ASSETS				
1	**Non-Current Assets**				
	(a) Property, Plant & Equipment and Intangible assets				
	(i) Property, Plant & Equipment	4,597.82	-	4,641.11	
	(b) Non-Current Investments	2,202.15		248.59	
			6,799.97		4,889.70
2	**Current Assets**				
	(a) Inventories	9,792.57		7,460.40	
	(b) Trade Receivables	1,289.38		1,651.51	
	(c) Cash and Bank Balances	3,129.87		5,689.35	
	(d) Short-Term Loans and Advances	685.47		1,172.75	
	(e) Other Current Assets	1,121.80	16,019.09	792.90	16,766.91
	Total		**22,819.06**		**21,656.61**

As per our Report of this date annexed

For R.Kothari & Co LLP

Chartered Accountants
FRN : 307069E/E300266

R. KOTHARI & CO. LLP ★ KOLKATA 700071 ★ Chartered Accountants

CA Kailash Chandra Soni
Membership No. 057620
Partner
Place: Kolkata
Dated: 13/11/2026

For and on behalf of Board of Directors

Yajur Fibres Limited

YAJUR FIBRES LIMITED KOLKATA

Ashish Kankaria
Managing Director
DIN - 07532430

YAJUR FIBRES LIMITED

5, Middleton Street, Kolkata- 700071

CIN-L17100WB1980PLC032918

Statement of Standalone Financial Results for the Half Year ended 30th September, 2026

(Rs. In Lakhs)

	Particulars	Half- Year ended			Year ended 31st March, 2026
		30th September, 2026	30th September, 2025	31st March, 2026	
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	INCOME:				
I	Revenue from Operations	3,985.38	5,015.58	5,081.57	10,097.15
II	Other Income	212.17	0.05	131.27	131.31
III	**TOTAL INCOME (I+II)**	**4,197.55**	**5,015.62**	**5,212.84**	**10,228.46**
IV	**EXPENSES**				
	Cost of Materials Consumed	3,370.61	3,580.36	3,876.45	7,456.81
	Purchase of Stock-in-Trade	-	-	607.79	607.79
	Change in Inventories of Finished Goods,Work-in-progress and Stock-in-Trade	(512.95)	(192.70)	(1,391.82)	(1,584.53)
	Employee Benefits Expenses	383.64	433.25	400.82	834.06
	Finance Costs	164.68	208.27	232.20	440.47
	Depreciation & Amortisation Expense	80.12	96.97	58.26	155.23
	Other Expenses	587.56	611.51	688.55	1,300.07
	TOTAL EXPENSES	**4,073.66**	**4,737.66**	**4,472.24**	**9,209.90**
V	**Profit/(Loss) Before Tax (III-IV)**	**123.89**	**277.96**	**740.60**	**1,018.56**
VI	Tax Expense :				
	(1) Current Tax	28.41	66.20	176.00	242.20
	(2) Deferred Tax	8.87	6.60	17.40	24.00
	(3) Earlier Year Taxes	-	-	-	-
VII	**Profit/(Loss) for the period/year (V-VI)**	**86.61**	**205.16**	**547.20**	**752.36**
VIII	**Paid-up equity share capital (face value of Rs. 10 each)**	2268.29	**1576.29**	**2268.29**	**2,268.29**
IX	**Reserve and Surplus (excluding Revaluation Reserve if any)**	**13,392.49**	**2,897.28**	**13,324.80**	**13,321.80**
X	**Earnings per Equity Share (Face Value of Rs.10/- each .)**				
	(1) Basic (Rs.) :	0.38	1.30	3.06	4.36
	(2) Diluted (Rs.) :	0.38	1.30	3.06	4.36
		(Not Annualised)	(Not Annualised)	(Not Annualised)	(Annualised)

As per our Report of this date annexed
For R.Kothari & Co LLP
Chartered Accountants
FRN : 307069E/E300266

R. KOTHARI & CO. LLP ★ KOLKATA 700071 ★ Chartered Accountants

CA Kailash Chandra Soni
Membership No. 057620
Partner
Place :Kolkata
Date: 13/11/2026

For and on behalf of Board of Directors
Yajur Fibres Limited

YAJUR FIBRES LIMITED KOLKATA

Ashish Kankaria
Managing Director
DIN - 07532430

YAJUR FIBRES LIMITED

5, Middleton Street, Kolkata- 700071

CIN-L17100WB1980PLC032918

Standalone Cash Flow Statement For the Half Year Ended 30th September, 2026

(Rs. In Lakhs)

	Particulars	Half Year Ended 30th September, 2026		Year Ended 31st March, 2026	
A.	**CASH FLOW FROM OPERATING ACTIVITIES**				
	Net Profit before Tax & Extraordinary Items	123.89		1,018.56	
	Adjustments for:				
	Depreciation	80.12		155.23	
	Gratuity (Non Cash)	13.04		12.74	
	Interest Income	(113.60)		(78.33)	
	Interest & Finance Charges	164.68	**268.13**	440.47	**1,548.67**
	OPERATING PROFIT / (LOSS) BEFORE WORKING CAPITAL CHANGES				
	Changes in				
	Trade Receivables & Other Current Assets	(17.21)		(2,275.56)	
	Inventories	(2,332.17)		(1,144.98)	
	Short Term & Long Term Provision	-		-	
	Trade Payables & Current Liabilities	(442.70)	**(2,792.08)**	(731.63)	**(4,152.17)**
	CASH GENERATED FROM OPERATIONS				
	Income Tax for Earlier Years			-	
	Direct Taxes Paid	(20.70)	**(20.70)**	(305.87)	**(305.86)**
	CASH FLOW BEFORE EXTRA ORDINARY ITEMS				
	EXTRA ORDINARY ITEMS				
	NET CASH FROM OPERATING ACTIVITIES (A)		**(2,544.65)**		**(2,909.35)**
B.	**CASHFLOW FROM INVESTING ACTIVITIES**				
	Purchase of Fixed Assets	(36.84)		(317.02)	
	Interest Received	75.53		78.33	
	Loans & Advances	-		-	
	Investment in Fixed Deposits	2,568.06		(5,542.32)	
	Investment Made in Subsidiary	(1,403.00)	**1,203.75**	-	**(5,781.01)**
	NET CASH FLOW FROM INVESTING ACTIVITIES (B)		**1,203.75**		**(5,781.01)**
C.	**CASHFLOW FROM FINANCING ACTIVITIES**				
	Proceeds from Borrowings	780.62		(1,528.26)	
	Vehicle Loan (net of Repayments)	18.26			
	Short Term Borrowings from Banks	599.35			
	Proceeds from Issue of Share Capital	-		692.00	
	Loan from Related Parties (Net)	55.22			
	Securities Premium	-		11,348.80	
	Share Issue Expenses	(15.92)		(1,432.08)	
	Payment of Interest & Finance Charges	(88.05)	**1,349.48**	(440.47)	**8,639.99**
	NET CASH FROM FINANCING ACTIVITIES (C)		**1,349.48**		**8,639.99**
	NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)		**8.58**		**(50.37)**
	CASH AND CASH EQUIVALENTS AT THE BEGINING OF THE YEAR		**8.98**		**59.35**
	CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		**17.56**		**8.98**

Components of Cash & Cash Equivalents	For the Half Year ended 30th September, 2026	For the Year ended 31st March, 2026
i) Cash in Hand	1.18	0.13
ii) Balance with Banks	16.39	8.85
(A)	**17.56**	**8.98**
Other Bank Balances		
i) Fixed Deposits with Banks (More than 3 Months but Upto 12 Months)	3,112.31	5,680.37
(B)	**3,112.31**	**5,680.37**
(A)+(B)	**3,129.87**	**5,689.35**

As per our Report of this date annexed

For R.Kothari & Co LLP

Chartered Accountants
FRN : 307069E/E300266

CA Kailash Chandra Soni
Membership No. 057620
Partner
Place: Kolkata
Date:13/11/2026

R. KOTHARI & CO. LLP ★ KOLKATA 700071 ★ Chartered Accountants

YAJUR FIBRES LIMITED KOLKATA

FOR & ON BEHALF OF BOARD OF DIRECTORS

Ashish Kankaria
Managing Director
DIN - 07532430

YAJUR FIBRES LIMITED
5, Middleton Street, Kolkata-700071
CIN:-L17100WB1980PLC032918

Notes to Standalone Financial Results for the Half Year Ended on 30th September, 2026

1 Yajur Fibres Limited (the "Company") is a public limited company duly incorporated on the 7th day of August, 1980, under the provisions of the Companies Act, 1956. The registered office of the Company is situated at 5, Middleton Street, Kolkata, West Bengal, 700071. The Company is primarily engaged in the manufacturing of textile goods.

2 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 13th November, 2026.

3 *These Standalone Financial Results have been prepared in compliance with the Accounting Standard (AS) as notified by the Ministry of Corporate Affairs* and prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting pronouncements generally accepted in India, to the extent applicable.

4 The Company operates in only one business segment that is, manufacturing of textile goods. Hence no additional disclosure is required as per AS 17 - "Segment Reporting".

5 The figures of Standalone Financial Results for the half year ended 30th September , 2026 and 31st March, 2026 represent the difference between the audited figures in respect of the full financial year and the unaudited published year-to-date figures upto half year ended on September of the respective financial year, which were subject to limited review.

6 As per MCA Notification the Companies whose shares are listed on SME Stock Exchange as referred to Chapter XB of SEBI (issue of Capital Disclousure Requirement) regulation 2009 are exempt from the Compulsary requirement of adoption of IND-AS.

7 The Government of India has consolidated 29 existing labour legislations into four Labour Codes (collectively referred to as the "New Labour Codes"), effective from 21 November 2025. The Company has evaluated its gratuity liability as at 30 September 2026 in accordance with the applicable provisions of the New Labour Codes, including the revised definition of wages. The consequential impact, wherever applicable, has been recognised under employee benefit expenses in the financial results for the half-year ended 30 September 2026.

8 Earnings per share of Standalone Financial Results for the half year ended September 30, 2026, March 31, 2026 & September 30, 2025 have been calculated for the Six months and not annualized.

9 The Proceeds from IPO is of Rs. 12,040.8 lakhs. The Object, Proposed Utilization & amount Utilized as on September, 30 2026 is as Under:

Sl No.	Particulars	Total Amount Allocated (Rs. In Lakh)	Total Amount Utilized (Rs. In Lakh)
1	Setting up of 50,000 sq.ft. of shed in the existing manufacturing unit and installation of additional production capacity of 4 tons per day at our existing manufacturing unit at Jagannathpur, Phuleshwar, Uluberia, District Howrah	1,192.76	380.80
2	Investment in our subsidiary Yashodha Linen Yarn Limited for setting up a greenfield unit at Vikram Udyogpuri, DMIC (Industrial Park, Ujjain, Madhya Pradesh) for 100o/o wet spun linen yarn and blended yarn	4,800.00	2,515.00
3	Funding of working capital requirement	3,600.00	3,600.00
4	General Corporate Purposes	1,000.00	1,000.00
5	IPO issue expenses	1,448.04	1,432.00
	Total	**12,040.80**	**8,927.80**
	Total Unutilized Amount		3,113.00
	Total IPO Proceeds		**12,040.80**

Note: Total amount of Rs. 3113 Lakh from the IPO proceeds remains unutilized as of September 30, 2026. This amount has been kept invested in fixed deposits and the remaining balance is held in the current bank account (Rs. 3106 Lakh in fixed deposits and Rs. 7 Lakh crore in the bank account)

Note: Pursuant to the provisions of section 52(2)(c) of the Companies Act, 2013, the entire expenses of issue of shares through IPO has been netted off from the Securities Premium Account.

10 The Company is not a Large Corporate as per the applicability criteria given under the SEBI circular SEBI/HO/DDHS/CIR/P/2018/144 dated 26th November, 2018.

11 The Standalone Cash Flow Statement has been prepared under the indirect method as set out in Accounting Standard 3 on statement of cash flows.

12 The previous year figures have been re-grouped, re-cast and re-arranged wherever considered necessary to make it comparable to the classification of current period.

For R.Kothari & Co LLP
Chartered Accountants
FRN : 307069E/E300266

CA Kailash Chandra Soni
Membership No. 057620
Partner
Place: Kolkata
Date:13/11/2026

R. KOTHARI & CO. LLP ★ KOLKATA 700071 ★ Chartered Accountants

For and on behalf of Board of Directors
Yajur Fibres Limited

Ashish Kankaria
Managing Director
Din: 07532430

YAJUR FIBRES LIMITED KOLKATA

Independent Auditor's Review Report on Unaudited Consolidated Financial Results of Yajur Fibres Limited for the Half Year ended 30th September, 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors
Yajur Fibres Limited

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of Yajur Fibres Limited ("the Company") for the Half Year ended 30th September, 2026, ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("Listing Regulations"), as amended, read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated 19 July 2019 ("the Circular"). Attention is drawn to the fact that the figures for the Half Year ended on 30th September, 2026, as reported in these unaudited consolidated financial results have been approved by Board of Director of the Company but have not been subjected to review.

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 as per applicable Ind AS 34 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of Listing Regulations. Our responsibility is to issue a report on these Consolidated Financial Results based on our review.

3. We conducted our review of the statement in accordance with the Standard on Review Engagement (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 Consolidated Financial Results are 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.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial result, prepared in

R KOTHARI & CO. LLP KOLKATA 700071 Chartered Accountants

accordance with the applicable Ind AS and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 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.

5. We did not review the interim financial results of the Subsidiary, included in the consolidated Financial Results. The interim financial result of the Subsidiary has been furnished to us by the management.
   Our conclusion on the Statement is not modified in respect of the above matter

R. Kothari & Co. LLP
Chartered Accountants
Firm Registration No.: 307069E/E300266



CA. Kailash Chandra Soni
Partner
Membership No.: 057620

Place: Kolkata
UDIN: 26057620MABJJC9779
Date: 13-11-2026

YAJUR FIBRES LIMITED

5, Middleton Street, Kolkata-700071

CIN-L17100WB1980PLC032918

Statement of Consolidated Assets and Liabilities as at 30th September, 2026

(Rs. in Lakhs)

Particulars		As at 30th September, 2026 (Unaudited)		As at 31st March, 2026 (Audited)	
I.	**EQUITY AND LIABILITIES**				
1	**Shareholders' Funds**				
	(a) Share Capital	2268.29		2,268.29	
	(b) Reserves & Surplus	14,128.27		14,012.43	
2	**Minority Interest**	-		46.88	
			16,396.56		16,327.60
3	**Non-Current Liabilities**				
	(a) Long-Term Borrowings	3,555.57		2,035.16	
	(b) Deferred Tax Liabilities (Net)	368.71		359.84	
	(c) Long Term Liabilities	324.79		324.79	
	(d) Long Term Provision	230.22		219.16	
			4,479.29		2,938.95
4	**Current liabilities**				
	(a) Short-Term Borrowings	3,210.68		2,607.88	
	(b) Trade Payables				
	(i) total outstanding dues of micro enterprises and small enterprises	13.13		10.03	
	(ii) total outstanding dues of creditors other than micro enterpries and small enterprises	16.60		645.59	
	(c) Other Current Liabilities	823.81		660.38	
	(d) Short-Term Provisions	40.34	4,104.56	40.38	3,964.26
	Total		**24,980.41**		**23,230.81**
II.	**ASSETS**				
1	**Non-Current Assets**				
	(a) Property, Plant & Equipment and Intangible Assets				
	(i) Property, Plant & Equipment	6047.82		6,078.51	
	(ii) Capital Work in Progress	1061.21		312.78	
	(iii) Goodwill on Consolidation	-		1.95	
	(b) Non-Current Investments	62.15		62.15	
	(c) Other Non-Current Assets	633.76		428.83	
			7,804.94		6,884.23
2	**Current Assets**				
	(a) Inventories	9792.57		7,460.40	
	(b) Trade Receivables	1289.38		1,651.50	
	(c) Cash and Bank Balances	3141.73		5,698.23	
	(d) Short-Term Loans and Advances	1615.13		662.36	
	(e) Other Current Assets	1336.66	17,175.47	874.09	16,346.58
	Total		**24,980.41**		**23,230.81**

As per our Report of this date annexed

For R.Kothari & Co LLP

Chartered Accountants

FRN : 307069E/E300266

R. KOTHARI & CO. LLP ★ KOLKATA 700071 ★ Chartered Accountants

CA Kailash Chandra Soni
Membership No. 057620
Partner
Place :Kolkata
Dated: 13/11/2026

For and on behalf of Board of Directors

Yajur Fibres Limited

YAJUR FIBRES LIMITED KOLKATA

Ashish Kankaria
Managing Director
DIN - 07532430

YAJUR FIBRES LIMITED

5, Middleton Street, Kolkata - 700071

CIN-L17100WB1980PLC032918

Statement of Consolidated Financial Results for the Half Year Ended 30th September, 2026

(Rs. in Lakhs)

	Particulars	Half-Year Ended			Year Ended 31st March, 2026
		30th September, 2026	30th September, 2025	31st March, 2026	
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	INCOME				
I	Revenue from Operations	3,985.38	5,015.58	5,088.75	10,104.33
II	Other Income	212.17	0.07	131.27	131.34
III	**TOTAL INCOME (I+II)**	**4,197.55**	**5,015.65**	**5,220.02**	**10,235.67**
IV	**EXPENSES**				
	Cost of Materials Consumed	3,370.61	3,580.36	3,876.45	7,456.81
	Purchase of Stock-in-Trade	-	7.06	607.79	614.84
	Change in inventories of finished goods, Work-in-progress and Stock-in-Trade	(512.95)	(199.76)	(1,384.77)	(1,584.53)
	Employee Benefits Expense	383.64	433.25	400.82	834.06
	Finance Costs	164.68	208.27	232.20	440.47
	Depreciation & Amortisation Expense	80.12	96.97	58.26	155.23
	Other Expenses	587.45	611.69	688.85	1,300.54
	TOTAL EXPENSES	**4,073.55**	**4,737.84**	**4,479.58**	**9,217.42**
V	**Profit/(Loss) before Tax (III-IV)**	**124.00**	**277.81**	**740.44**	**1,018.25**
VI	**Tax Expense :**				
	Current Tax	28.41	66.20	176.00	242.20
	Deferred Tax	8.87	6.60	17.40	24.00
	Tax Adjustment for earlier years				-
		37.28	**72.80**	**193.40**	**266.20**
	Pre Acquisition Profit	-	-	-	-
	Profit Atributable to Minority Interest	-	(0.03)	(0.03)	(0.06)
VII	**Profit/ (Loss) for the period (V-VI)**	**86.72**	**205.04**	**547.07**	**752.11**
VIII	**Paid-up equity share capital (Face Value of Rs. 10 each)**	**2268.29**	**1576.29**	**2268.29**	**2,268.29**
IX	**Reserve and Surplus (excluding Revaluation Reserve if any)**	**13,440.66**	**2928.84**	**13324.83**	**13,324.83**
X	**Earnings per Equity Share (Face Value of Rs.10 /- Each.)**				
	Basic (Rs.) :	0.38	1.30	3.06	4.36
	Diluted (Rs.) :	0.38	1.30	3.06	4.36
		(Not Annualised)	(Not Annualised)	(Not Annualised)	(Annualised)

As per our Report of this date annexed

For R.Kothari & Co LLP
Chartered Accountants
FRN : 307069E/E300266

R. KOTHARI & CO. LLP ★ KOLKATA 700071 ★ Chartered Accountants

CA Kailash Chandra Soni
Membership No. 057620
Partner
Place :Kolkata
Date: 13/11/2026

For and on behalf of Board of Directors
Yajur Fibres Limited

YAJUR FIBRES LIMITED KOLKATA

Ashish Kankaria
Managing Director
DIN - 07532430

YAJUR FIBRES LIMITED

5, Middleton Street, Kolkata - 700071

CIN-L17100WB1980PLC032918

Consolidated Cashflow Statement for the Half Year Ended 30th September, 2026

(Rs. in Lakhs)

	Particulars	Half Year Ended 30th September, 2026 (Unaudited)		Year Ended 31st March, 2026 (Audited)	
A	**CASHFLOW FROM OPERATING ACTIVITIES**				
	Net Profit Before Tax & Extraordinary Items	124.00		1,018.25	
	ADJUSTED FOR				
	Depreciation	80.12		155.23	
	Goodwill on Consolidation	-		-	
	Minority Interest			-	
	Pre-Acquisition Profit			-	
	Provision for Gratuity (Non Cash)	13.04		12.73	
	Interest Income	(121.83)		(78.36)	
	Interest & Finance Charges	164.68	**260.01**	440.47	**1,548.32**
	OPERATING PROFIT /(LOSS) BEFORE WORKING CAPITAL CHANGES				
	Changes in				
	Trade receivables & Other current assets			-	
	Inventories			-	
	short term and long provision			-	
	Changes in non current asset			-	
	Trade Payables & Other Current Liabilities	(204.93)		(305.55)	
	(Increase)/Decrease in Trade & Other Receivables	-			
	(Increase)/Decrease in Inventories	362.12		(930.78)	
	(Increase)/Decrease in Short Term Loans & Advances	(2,332.17)		(1,144.97)	
	(Increase)/Decrease in Other Current Assets	(952.78)		(636.82)	
	Increase/(Decrease) in Short Term Borrowings	(462.57)		(199.68)	
	Increase/(Decrease) in Trade Payables	-		(2,807.02)	
	Increase/(Decrease) in Other Liabilities	(625.89)		125.56	
	Increase/(Decrease) in Provision	163.42		(164.93)	
		(0.04)	**(4,052.84)**	0.06	**(6,064.13)**
	CASH GENERATED FROM OPERATIONS				
	I.Tax for earlier year's				
	Direct taxes paid			-	
		(51.26)	**(51.26)**	(305.87)	**(305.87)**
	CASH FLOW BEFORE EXTRA ORDINARY ITEMS				
	EXTRA ORDINARY ITEMS				
	NET CASH FROM OPERATING ACTIVITIES (A)		**(3,844.09)**		**(4,821.68)**
B.	**CASHFLOW FROM INVESTING ACTIVITIES**				
	Purchase of fixed assets	(36.87)		(317.18)	
	Interest Income	121.83		78.36	
	Investments in Fixed Deposits	2,560.58		(5,541.32)	
	Increase in CWIP	(748.44)	**1,897.10**	(284.50)	**(6,064.64)**
	NET CASH FLOW FROM INVESTING ACTIVITIES (B)		**1,897.10**		**(6,064.64)**
C.	**CASHFLOW FROM FINANCING ACTIVITIES**				
	Proceeds from borrowings	1,520.41		832.26	
	Proceeds from borrowings	602.80			
	Proceeds from Issue of Share Capital			692.00	
	Securities Premium			11,348.80	
	Loans & Advances			(162.40)	
	Share Issue Expenses			(1,432.08)	
	Finance Cost	(164.68)	**1,958.53**	(440.47)	**10,838.11**
	NET CASH FROM FINANCING ACTIVITIES (C)		**1,958.53**		**10,838.11**
	NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)		**11.54**		**(48.21)**
	CASH AND CASH EQUIVALENTS AT THE BEGGINING OF THE YEAR		**17.86**		**66.07**
	CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		**29.41**		**17.86**

Components of Cash & Cash Equivalents	For the Half Year ended 30th September, 2026	For the Year ended 31st March, 2026
i) Cash in Hand	8.66	0.13
ii) Balance with Banks	20.75	17.73
(A)	**29.41**	**17.86**
Other Bank Balances		
i) Fixed Deposits with Banks (More than 3 Months but Upto 12 Months)	3,112.31	5,680.37
(B)	**3,112.31**	**5,680.37**
(A)+(B)	**3,141.72**	**5,698.23**

As per our Report of this date annexed
For R.Kothari & Co LLP
Chartered Accountants
FRN : 307069E/E300266

R. KOTHARI & CO. LLP ★ KOLKATA 700071 ★ Chartered Accountants

CA Kailash Chandra Soni
Membership No. 057620
Partner
Place: Kolkata
Date:13/11/2026

FOR & ON BEHALF OF BOARD OF

YAJUR FIBRES LIMITED ★ KOLKATA ★

Ashish Kankaria
Managing Director
DIN - 07532430

YAJUR FIBRES LIMITED
5, Middleton Street, Kolkata-700071
CIN:-L17100WB1980PLC032918

Notes to Consolidated Financial Results for the Half Year Ended on 30th September, 2026

1 Yajur Fibres Limited (the "Company") is a public limited company duly incorporated on the 7th day of August, 1980, under the provisions of the Companies Act, 1956. The registered office of the Company is situated at 5, Middleton Street, Kolkata, West Bengal, 700071. The Company is primarily engaged in the manufacturing of textile goods.

2 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 13th November, 2026.

3 *These Consolidated Financial Results have been prepared in compliance with the Accounting Standard (AS) as notified by the Ministry of Corporate Affairs and* prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting pronouncements generally accepted in India, to the extent applicable.

4 The Statutory Auditors of the Company have carried out the Audit of the above Consolidated Financial Results and have issued an unmodified audit opinion on the same.

5 The Company operates in only one business segment that is, manufacturing of textile goods. Hence no additional disclosure is required as per AS 17 - "Segment Reporting".

6 The figures of Consolidated Financial Results for the half year ended 30th September , 2026 and 31st March, 2026 represent the difference between the audited figures in respect of the full financial year and the unaudited published year-to-date figures upto half year ended on September of the respective financial year, which were subject to limited review.

7 As per MCA Notification the Companies whose shares are listed on SME Stock Exchange as referred to Chapter XB of SEBI (issue of Capital Disclousure Requirement) regulation 2009 are exempt from the Compulsary requirement of adoption of IND-AS.

8 The Government of India has consolidated 29 existing labour legislations into four Labour Codes (collectively referred to as the "New Labour Codes"), effective from 21 November 2025. The Company has evaluated its gratuity liability as at 30 September 2026 in accordance with the applicable provisions of the New Labour Codes, including the revised definition of wages. The consequential impact, wherever applicable, has been recognised under employee benefit expenses in the financial results for the half-year ended 30 September 2026.

9 Earnings per share of Consolidated Financial Results for the half year ended September 30, 2026, March 31, 2026 & September 30, 2025 have been calculated for the Six months and not annualized.

10 The Proceeds from IPO is of Rs. 12,040.8 lakhs. The Object, Proposed Utilization & amount Utilized as on September, 30 2026 is as Under:

Sl No.	Particulars	Total Amount Allocated (Rs. In Crore)	Total Amount Utilized (Rs. In Crore)
1	Setting up of 50,000 sq.ft. of shed in the existing manufacturing unit and installation of additional production capacity of 4 tons per day at our existing manufacturing unit at Jagannathpur, Phuleshwar, Uluberia, District Howrah	1,192.76	380.80
2	Investment in our subsidiary Yashodha Linen Yarn Limited for setting up a greenfield unit at Vikram Udyogpuri, DMIC (Industrial Park, Ujjain, Madhya Pradesh) for 100o/o wet spun linen yarn and blended yarn	4,800.00	2,515.00
3	Funding of working capital requirement	3,600.00	3,600.00
4	General Corporate Purposes	1,000.00	1,000.00
5	IPO issue expenses	1,448.04	1,432.00
	Total	**12,040.80**	**8,927.80**
	Total Unutilized Amount		3,113.00
	Total IPO Proceeds		**12,040.80**

Note: Total amount of Rs. 3,113 Lakhs from the IPO proceeds remains unutilized as of September 30, 2026. This amount has been kept invested in fixed deposits and the remaining balance is held in the current bank account (Rs. 3,106 Lakhs in fixed deposits and Rs. 7 Lakhs crore in the bank account)

Note: Pursuant to the provisions of section 52(2)(c) of the Companies Act, 2013, the entire expenses of issue of shares through IPO has been netted off from the Securities Premium Account.

11 The Company is not a Large Corporate as per the applicability criteria given under the SEBI circular SEBI/HO/DDHS/CIR/P/2018/144 dated 26th November, 2018.

12 The Consolidated Cash Flow Statement has been prepared under the indirect method as set out in Accounting Standard 3 on statement of cash flows.

13 The previous year figures have been re-grouped, re-cast and re-arranged wherever considered necessary to make it comparable to the classification of current period.

For R.Kothari & Co LLP
Chartered Accountants
FRN : 307069E/E300266

R. KOTHARI & CO. LLP ★ KOLKATA 700071 ★ Chartered Accountants

CA Kailash Chandra Soni
Membership No. 057620
Partner
Place: Kolkata
Date:13/11/2026

For and on behalf of Board of Directors
Yajur Fibres Limited

YAJUR FIBRES LIMITED KOLKATA

Ashish Kankaria
Managing Director
Din: 07532430

R Kothari & Co LLP
CHARTERED ACCOUNTANTS
KOLKATA, NEW DELHI

To,

The Board of Directors

Yajur Fibres Limited

Annexure-II

Statement of Deviation/Variation in utilisation of funds raised through Initial Public Offer for the half year ended September 30, 2026

Name of listed entity	Yajur Fibres Limited
Mode of Fund Raising	Public Issue
Date of Raising Funds	12-01-2026
Amount Raised (in lakhs)	12,040.80
Report filed for half year ended	30-09-2026
Monitoring Agency	Yes
Monitoring Agency Name, if applicable	Care Ratings Limited
Is there a Deviation/Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	NA
If Yes, Date of shareholder Approval	NA
Explanation for the Deviation / Variation	NA
Comments of the Audit Committee after review	NA
Comments of the Chartered accountants, if any	NA

R. KOTHARI & CO. LLP KOLKATA 700071 Chartered Accountants

16A, SHAKESPEARE SARANI, KOLKATA - 700 071 PHONE: 2282-6776/6807, FAX NO.:01(033)2282-5921,
Website : www.rkothari.in Web-mail : kolkata@rkothari.in

R Kothari & Co (a partnership firm with FRN-307069E) converted into R Kothari & Co LLP. (a Limited Liability Partnership with LLP Identification No.AAS-5294 w.e.f 3rd June, 2020)

Objects for which funds have been raised:	1. Setting up of 50,000 sq.ft. of shed in the existing manufacturing unit and installation of additional production capacity of upto 4 tons per day (hereinafter referred as the "Capex") at our existing manufacturing unit at Jagannathpur, Phuleshwar, Uluberia, District Howrah; 2. Investment in our subsidiary Yashodha Linen Yarn Limited for setting up a greenfield unit at Vikram Udyogpuri, DMIC (Industrial Park, Ujjain, Madhya Pradesh) for 100% wet spun linen yarn and blended yarn (hereinafter referred as the "Project"); 3. Funding of working capital requirements of our Company; and 4. General Corporate Purposes. 5. Issue Related Expenses.

R. KOTHARI & CO. LLP
KOLKATA
700071
Chartered Accountants

Continuation Sheet

Original Object	Modified Object, if any	Original Allocation (Rs in lakhs)	Modified Allocation, if any (Rs in lakhs)	Fund Utilised (Rs in lakhs)	Amount of Deviation/ Variation for the quarter according to applicable object	Remarks if any
Setting up of 50,000 sq.ft. of shed in the existing manufacturing unit and installation of additional production capacity of upto 4 tons per day (hereinafter referred as the "Capex") at our existing manufacturing unit at Jagannathpur, Phuleshwar, Uluberia, District Howrah;	-	1,192.76	NA	380.80	-	-
Investment in our subsidiary Yashodha Linen Yarn Limited for setting up a greenfield unit at Vikram Udyogpuri, DMIC (Industrial Park, Ujjain, Madhya Pradesh) for 100% wet spun linen yarn and blended yarn (hereinafter referred as the "Project")	-	4,800.00	NA	2,515.00	-	-
Funding of working capital requirements of our Company	-	3,600.00	NA	3,600.00	-	-
General Corporate Purposes	-	1,000.00	NA	1,000.00	-	-
IPO Issue Expenses	-	1,448.04	NA	1,432.00	-	-
Total	-	12,040.80	-	8,927.80	-	Rs. 3113.00 Lakhs remains unutilised.



Deviation or variation could mean:

(a) Deviation in the objects or purposes for which the funds have been raised; or

(b) Deviation in the amount of funds actually utilized as against what was originally disclosed; or

(c) Change in terms of a contract referred to in the fund raising documents i.e, prospectus, letter of offer, etc.

For R Kothari & Co LLP
Chartered Accountants
FRN: 307069E/E300266



CA Kailash Chandra Soni
Partner
Membership No.: 057620

Place: Kolkata
Date: 13-11-2026
UDIN: 26057620OVYACI3980