ZODIAC

Date: 06th November, 2026

National Stock Exchange of India Ltd., Exchange Plaza, 5th Floor, Plot No. C/1, G Block, Bandra Kurla Complex, Bandra East, Mumbai - 400051 **Scrip Code: ZODIACLOTH**	BSE Limited, Corporate Relationship Department, First Floor, New Trading Ring, Rotunda Building, P. J. Tower, Dalal Street, Mumbai - 400001 **Scrip Code : 521163**

Dear Sir/Ma'am,

Sub: Outcome of the Board Meeting held on Friday, 06th November, 2026

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at their meeting held on Friday, 06th November, 2026, have inter alia considered, approved/taken on record the following:

a. The attached Un-Audited Consolidated and Standalone Financial Results of the Company for the quarter and half year ended 30th September, 2026.

b. The attached Independent Auditors Limited Review Report issued by M/s MSKA & Associates LLP, Chartered Accountants on the aforesaid financial results.

Pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, the Statement of Deviation, duly reviewed by the Audit Committee of the Company, for the Quarter and Half year ended 30th September, 2026 is given in "Annexure A".

The Meeting of the Board of Directors of the Company commenced at 04:00 p.m. and concluded at 05:20 p.m.

The said results are also being made available on the Company's website.

Kindly take the above on record.

Thanking you,

Yours faithfully,
For Zodiac Clothing Company Limited

Iyer Kumar Krishnan
Digitally signed by Iyer Kumar Krishnan
Date: 2026.11.06 19:44:19 +05'30'

Kumar Iyer
Company Secretary
Membership No.: A9600

ZODIAC

Annexure A

Statement of Deviation/ Variation in utilization of funds raised

Statement of Deviation/ Variation in utilization of funds raised	
Name of listed entity	Zodiac Clothing Company Limited (CIN:L17100MH1984PLC033143)
Mode of Fund Raising	Preferential Issues
Date of Raising Funds	16th January, 2026
Amount Raised	Rs. 14,99,99,926.02/-
Report filed for Quarter ended	30th September, 2026
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
Is there a Deviation / Variation in use of funds raised	None
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable
If Yes, Date of shareholder Approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	There is no deviation/ variation in the utilization of funds against the stated objects.
Comments of the auditors, if any	NIL

Objects for which funds have been raised and where there has been a deviation, in the following table

Original Object	Modified Object, if any	Original Allocation (Amt. in Rs.)	Modified allocation, if any	Funds Utilised (Amt. In Rs.)	Amount of Deviation /Variation	Remark if any
Funding of the capital expenditure to support growth plans of the Company &	None	11.25 Cr	Not Applicable	9.33 Cr.	None	None
General corporate purposes which includes, inter alia, meeting ongoing general corporate exigencies, contingencies and expenses as applicable in such a manner and proportion as may be decided by the Board from time to time.	None	3.75 Cr.	Not Applicable	NIL	None	None

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 document i.e. prospectus, letter of offer, etc.

For Zodiac Clothing Company Limited

Iyer Kumar Krishnan

Digitally signed by Iyer Kumar Krishnan
Date: 2026.11.06 19:44:46 +05'30'

Kumar Iyer
Company Secretary

MSKA & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants

HO
602, Floor 6, Raheja Titanium
Western Express Highway, Geetanjali
Railway Colony, Ram Nagar, Goregaon (E)
Mumbai 400063, INDIA
Tel: +91 22 6974 0200

Independent Auditor's Review Report on standalone unaudited financial results of Zodiac Clothing Company Limited for the quarter and year to date pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Zodiac Clothing Company Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of Zodiac Clothing Company Limited (hereinafter referred to as 'the Company') for the quarter ended September 30, 2026, and the year to date results for the period from April 01, 2026 to September 30, 2026 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').

2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the 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. A review of 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. 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 Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M S K A & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Registration No.105047W/W101187

Ankush. A

Ankush Agrawal
Partner
Membership No.: 159694
UDIN:26159694YUMLCJ9786

Place: Mumbai
Date: November 06, 2026

Zodiac Clothing Company Limited

Registered office: Nyloc House 254, D-2 Dr. Annie Besant Road, Worli, Mumbai 400 030
Tel: 022-66677000, Fax: 022-66677279, Website: www.zodiaconline.com, Email Id: cosecy@zodiacmtc.com
CIN: L17100MH1984PLC033143

Statement of standalone unaudited financial results for the quarter and half year ended September 30, 2026

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31, 2026 (Audited)
I	Income						
	Revenue from operations	3,222.42	3,309.43	3,633.94	6,531.85	7,536.72	16,012.22
	Other income	170.64	203.18	293.13	373.82	517.88	1,138.77
	Total income	3,393.06	3,512.61	3,927.07	6,905.67	8,054.60	17,150.99
II	Expenses						
	Cost of materials consumed	1,039.75	1,167.90	1,198.73	2,207.65	2,607.11	5,794.73
	Purchases of stock-in-trade	28.78	18.60	43.46	47.38	92.45	154.89
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	199.18	68.54	229.15	267.72	167.18	49.55
	Employee benefits expense	981.62	997.29	1,125.34	1,978.91	2,295.58	4,466.95
	Finance costs	230.10	236.98	266.32	467.08	504.21	1,013.45
	Depreciation and amortisation expense	552.19	572.91	572.63	1,125.10	1,107.54	2,285.41
	Other expenses	1,394.27	1,244.40	1,574.66	2,638.67	3,208.11	6,377.05
	Total expenses	4,425.89	4,306.62	5,010.29	8,732.51	9,982.18	20,142.03
III	Loss before tax for the period / year (I - II)	(1,032.83)	(794.01)	(1,083.22)	(1,826.84)	(1,927.58)	(2,991.04)
IV	Tax expense:						
	Current tax	-	-	-	-	-	-
	Deferred tax charge / (credit)	(32.19)	(44.92)	9.19	(77.11)	27.60	124.77
	Total tax expense / (benefit) (IV)	(32.19)	(44.92)	9.19	(77.11)	27.60	124.77
V	Loss for the period / year (III - IV)	(1,000.62)	(749.09)	(1,092.41)	(1,749.73)	(1,955.18)	(3,115.81)
VI	Other comprehensive income / (loss)						
	(A) (i) Items that will not be reclassified subsequently to profit or loss:						
	- Remeasurements of net defined benefit plans	25.31	(23.25)	47.80	2.06	13.69	(48.20)
	- Equity instruments through other comprehensive income	134.52	157.52	33.18	292.04	(41.50)	(524.61)
	(ii) Income tax relating to items that will not be reclassified subsequently to profit or loss	(25.76)	(15.44)	(17.92)	(41.20)	1.96	86.38
	(B) (i) Items that will be reclassified subsequently to profit or loss:						
	- Net gains/ (loss) on cash flow hedges	23.13	105.96	(97.44)	129.09	(92.16)	(138.00)
	(ii) Income tax relating to items that will be reclassified subsequently to profit or loss	(6.43)	(29.48)	27.11	(35.91)	25.64	38.39
	Other comprehensive income / (loss) for the period / year, net of tax (VI)	150.77	195.31	(7.27)	346.08	(92.37)	(586.04)
VII	Total comprehensive loss for the period / year (V + VI)	(849.85)	(553.78)	(1,099.68)	(1,403.65)	(2,047.55)	(3,701.85)
VIII	Paid-up equity share capital (face value Rs. 10/- per share)	2,745.81	2,745.81	2,599.37	2,745.81	2,599.37	2,745.81
IX	Other equity						13,017.73
X	Loss per share (EPS) (* not annualised for the period) (in Rs.) (face value Rs. 10/- per share)						
	(1) Basic	* (3.64)	* (2.73)	* (4.20)	* (6.37)	* (7.52)	* (11.85)
	(2) Diluted	* (3.64)	* (2.73)	* (4.20)	* (6.37)	* (7.52)	* (11.85)

MSKA & ASSOCIATES LLP Chartered Accountants

ZODIAC CLOTHING CO. LTD. MUMBAI

Zodiac Clothing Company Limited
Registered office: Nyloc House 254, D-2 Dr. Annie Besant Road, Worli, Mumbai 400 030
Tel: 022-66677000, Fax: 022-66677279, Website: www.zodiaconline.com, Email id: cosecy@zodiacmtc.com
CIN: L17100MH1984PLC033143

Notes to standalone unaudited financial results for the quarter and half year ended September 30, 2026

a) The standalone unaudited financial results of Zodiac Clothing Company Limited ("the Company") have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

b) The standalone unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on November 06, 2026 .The statutory auditors of the company have carried out the limited review of these standalone unaudited financial results and have issued an unmodified conclusion thereon.

c) The standalone unaudited financial results of the Company contain segment information as per Ind AS 108- Operating Segments, accordingly separate segment information is not included in the standalone unaudited financial results.

d) Figures for the previous periods / year have been regrouped/reclassified to confirm to the classification of the current period.

e) The standalone unaudited financial results are available on the Company's website (www.zodiaconline.com) and on the websites of BSE Limited (www.bseindia.com) and National Stock Exchange of India Limited (www.nseindia.com), where the shares of the Company are listed.

MSKA & ASSOCIATES * Chartered Accountants * LLP

For and on behalf of the Board of Directors of
Zodiac Clothing Company Limited

ZODIAC CLOTHING CO. LTD. MUMBAI

S.Y. NOORANI
Chairman & Managing Director
DIN: 00068423

Place: Mumbai
Date: November 06, 2026

Zodiac Clothing Company Limited

Registered office: Nyloc House 254, D-2 Dr. Annie Besant Road, Worli, Mumbai 400 030

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CIN: L17100MH1984PLC033143

Statement of standalone unaudited assets and liabilities as at September 30, 2026

(Rs. in Lakhs)

Sr. No.	Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
I	ASSETS		
1	Non-current assets		
	Property, plant and equipment	7,223.13	7,523.45
	Investment properties	993.60	1,005.34
	Right-of-use assets	4,378.38	5,395.81
	Other intangible assets	107.84	105.19
	Financial assets		
	- Investments in subsidiary	65.91	65.91
	- Investments	2,856.50	2,727.01
	- Loans	6.49	7.21
	- Other financial assets	884.87	862.61
	Deferred tax assets (net)	1,029.45	1,029.45
	Non-current tax assets (net)	1,104.55	1,080.33
	Other non-current assets	4.23	0.18
	Total non-current assets	18,654.95	19,802.49
2	Current assets		
	Inventories	5,638.05	6,136.01
	Financial assets		
	- Investments	861.70	1,203.94
	- Trade receivables	1,399.63	1,823.54
	- Cash and cash equivalents	57.55	83.56
	- Bank balances other than cash and cash equivalents	0.02	0.44
	- Loans	11.33	15.20
	- Other financial assets	272.07	245.82
	Other current assets	2,214.39	2,395.79
	Total current assets	10,454.74	11,904.30
	TOTAL ASSETS	29,109.69	31,706.79
II	EQUITY AND LIABILITIES		
1	Equity		
	Equity share capital	2,745.81	2,745.81
	Other equity	11,614.08	13,017.73
	Total equity	14,359.89	15,763.54
2	Liabilities		
	Non-current liabilities		
	Financial liabilities		
	- Lease liabilities	3,492.98	4,461.53
	- Other financial liabilities	56.54	67.10
	Provisions	37.09	37.83
	Other non-current liabilities	7.80	9.41
	Total non-current liabilities	3,594.41	4,575.87
	Current liabilities		
	Financial liabilities		
	- Borrowings	5,374.03	4,824.31
	- Lease liabilities	1,404.26	1,405.58
	- Trade payables		
	- total outstanding dues of micro enterprises and small enterprises	22.79	17.34
	- total outstanding dues of creditors other than micro enterprises and small enterprises	3,495.32	3,988.22
	- Other financial liabilities	638.34	934.74
	Provisions	61.19	40.43
	Other current liabilities	159.46	156.76
	Total current liabilities	11,155.39	11,367.38
	Total liabilities	14,749.80	15,943.25
	TOTAL EQUITY AND LIABILITIES	29,109.69	31,706.79

ZODIAC CLOTHING CO. LTD. MUMBAI

NSKA & ASSOCIATES LLP Chartered Accountants

Zodiac Clothing Company Limited

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Tel: 022-66677000, Fax: 022-66677279, Website: www.zodiaconline.com, Email Id: cosecy@zodiacmtc.com

CIN: L17100MH1984PLC033143

Statement of standalone unaudited cash flows for the half year ended September 30, 2026

(Rs. in Lakhs)

Particulars	Half year ended September 30, 2026 (Unaudited)	Half year ended September 30, 2025 (Unaudited)
Cash flows from operating activities		
Loss before tax	(1,826.84)	(1,927.58)
Adjustments for:		
Depreciation and amortisation expense	1,125.10	1,107.54
Finance costs	467.08	504.21
Net unrealised foreign exchange loss / (gain)	(20.67)	109.49
Dividend income	(1.00)	(1.06)
Investment impairment allowance written back	(15.72)	-
Rental income	(194.88)	(195.95)
Unwinding of discount on security deposits	(30.10)	(18.22)
Interest income	(4.09)	(5.86)
(Gain)/ Loss on sale of investments	(34.32)	135.98
Loss/ (Gain) on fair value of financial assets measured at fair value through profit or loss	80.10	(277.09)
Liabilities no longer required written back	(21.52)	-
Bad debts and advances written off	35.10	22.13
Gain on termination of lease contracts	(59.70)	(12.33)
Net loss on sale/discard of property, plant and equipment	47.95	36.15
Operating loss before working capital changes	(453.51)	(522.59)
Adjustments for:		
Decrease in trade and other receivables	576.72	1,014.79
Decrease in inventories	497.96	383.44
Decrease in trade payables and other liabilities	(617.46)	(424.30)
Increase in provisions	22.08	12.86
Cash generated from operating activities	25.79	464.20
Less: Income taxes paid (net)	(24.22)	(48.52)
Net cash generated from operating activities	1.57	415.68
Cash flows from investing activities		
Purchase of property, plant and equipment, other intangible assets and movement in capital advances and capital work-in-progress	(188.09)	(215.74)
Purchase of current investments	(100.02)	(351.50)
Investment in bank deposits other than cash and cash equivalents	-	(8.78)
Sale proceeds of property, plant and equipment	40.74	117.18
Interest income	0.37	7.84
Rental income	194.88	195.95
Sale proceeds from non-current investments	100.64	353.92
Sale proceeds from current investments	474.11	372.00
Dividend income	1.00	1.06
Net cash generated from investing activities	523.63	471.93
Cash flows from financing activities		
Proceeds from current borrowings	249.72	30.03
Proceeds from directors loan	400.00	258.00
Repayment of loan from directors	(100.00)	(50.00)
Payment of principal portion of lease liabilities	(662.77)	(643.76)
Interest paid on lease liabilities	(247.87)	(275.12)
Interest paid on loans	(190.29)	(205.66)
Net cash used in financing activities	(551.21)	(886.51)
Net (decrease) / increase in cash and cash equivalents	(26.01)	1.10
Add: Cash and cash equivalents at beginning of the period	83.56	102.33
Cash and cash equivalents at end of the period	57.55	103.43

The above statement of standalone unaudited cash flows has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) on "Statement of Cash flows"

ZODIAC CLOTHING MUMBAI

MSKA & ASSOCIATES LLP Chartered Accountants

MSKA & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants

HO
602, Floor 6, Raheja Titanium
Western Express Highway, Geetanjali
Railway Colony, Ram Nagar, Goregaon (E)
Mumbai 400063, INDIA
Tel: +91 22 6974 0200

Independent Auditor's Review Report on consolidated unaudited financial results of Zodiac Clothing Company Limited for the quarter and year to date pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Zodiac Clothing Company Limited

1. We have reviewed the accompanying statement of consolidated unaudited financial results of Zodiac Clothing Company Limited (hereinafter referred to as '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 year to date results for the period from April 01, 2026 to September 30, 2026 ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').

2. This 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 Indian Accounting Standard 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the 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. A review of 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 Securities and Exchange Board of India under Regulation 33 (8) of the Regulations, to the extent applicable.

4. This Statement includes the results of the Holding Company and the following entities:

Sr. No.	Name of the entity	Relationship with the Holding Company
1	Zodiac Clothing Co. S.A., Switzerland	Wholly owned subsidiary
2	Zodiac Clothing Co. (U.A.E.) LLC, UAE	Subsidiary of Zodiac Clothing Co. S.A.
3	Zodiac Clothing Company Private Limited, UK	Subsidiary of Zodiac Clothing Co. S.A.
4	Zela Technologies, Inc., USA*	Subsidiary of Zodiac Clothing Co. S.A.
5	Zodiac Clothing Bangladesh Limited, Bangladesh	Subsidiary of Zodiac Clothing Co. (U.A.E.) LLC
6	Zodiac Clothing Company INC., USA	Subsidiary of Zodiac Clothing Co. (U.A.E.) LLC

*Wound up on July 31, 2026.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditor referred to in paragraph 6 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 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial results of six subsidiaries (including five step-down subsidiaries) included in the Statement, whose financial results reflects total assets of Rs. 2,395.37 lakhs as at September 30, 2026 and total revenues of Rs. 63.45 lakhs and Rs. 84.63 lakhs, total net loss after tax of Rs. 94.63 lakhs and Rs. 242.35 lakhs and total comprehensive loss of Rs. 102.69 lakhs and Rs. 214.21 lakhs for the quarter ended September 30, 2026 and for the period from April 01, 2026 to September 30, 2026 respectively, and cash outflows (net) of Rs. 161.74 lakhs for the period from April 01, 2026 to September 30, 2026, as considered in the Statement. These interim financial results have been reviewed by the other auditor whose report have been furnished to us by the management, and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the report of such other auditor and the procedures performed by us as stated in paragraph 3 above.

   Our conclusion is not modified in respect of the above matter with respect to our reliance on the work done by and report of the other auditor.

For M S K A & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Registration No.105047W/W101187

Ankush.A

Ankush Agrawal
Partner
Membership No.: 159694
UDIN:26159694AQSMOE5625

MSKA & ASSOCIATES LLP Chartered Accountants

Place: Mumbai
Date: November 06, 2026

Zodiac Clothing Company Limited

Registered office: Nyloc House 254, D-2 Dr. Annie Besant Road, Worli, Mumbai 400 030
Tel: 022 66677000, Fax: 022 66677279, Website: www.zodiaconline.com, Email Id: cosecy@zodiacmtc.com
CIN: L17100MH1984PLC033143

Statement of consolidated unaudited financial results for the quarter and half year ended September 30, 2026

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31, 2026 (Audited)
I	Income						
	Revenue from operations	3,253.61	3,330.61	3,651.16	6,584.22	7,561.05	16,151.36
	Other income	234.05	229.60	329.65	463.65	589.33	1,284.73
	Total income	3,487.66	3,560.21	3,980.81	7,047.87	8,150.38	17,436.09
II	Expenses						
	Cost of materials consumed	1,039.75	1,167.90	1,200.24	2,207.65	2,608.67	4,796.03
	Purchases of stock-in-trade	30.38	18.84	97.46	49.22	169.44	240.71
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	199.06	69.37	201.66	268.43	124.76	68.04
	Employee benefits expense	1,095.08	1,084.13	1,169.39	2,179.21	2,355.84	4,668.46
	Finance costs	230.01	237.07	266.32	467.08	504.21	1,013.91
	Depreciation and amortisation expense	584.98	605.93	582.93	1,190.91	1,128.06	2,379.19
	Other expenses	1,432.58	1,314.33	1,635.28	2,746.91	3,345.07	6,648.42
	Total expenses	4,611.84	4,497.57	5,153.28	9,109.41	10,236.00	20,814.76
III	Loss before tax for the period / year (I - II)	(1,124.18)	(937.36)	(1,172.47)	(2,061.56)	(2,085.62)	(3,378.67)
IV	Tax expense:						
	Current tax	-	0.70	(0.15)	0.70	0.28	0.57
	Deferred tax charge / (credit)	(32.19)	(44.92)	9.19	(77.11)	27.60	124.77
	Tax in respect of earlier years	0.02	-	-	0.02	-	-
	Total tax expense / (benefit) (IV)	(32.17)	(44.22)	9.04	(76.39)	27.88	125.34
V	Loss for the period / year (III - IV)	(1,092.01)	(893.14)	(1,181.51)	(1,985.17)	(2,113.50)	(3,504.01)
VI	Other comprehensive income / (loss)						
	(A) (i) Items that will not be reclassified subsequently to profit or loss						
	- Remeasurements of net defined benefit plans	25.31	(23.25)	47.80	2.06	13.69	(48.20)
	- Equity instruments through other comprehensive income	134.52	157.52	33.18	292.04	(41.50)	(524.61)
	(ii) Income tax relating to items that will not be reclassified subsequently to profit or loss	(25.76)	(15.44)	(17.92)	(41.20)	1.96	86.38
	(B) (i) Items that will be reclassified subsequently to profit or loss						
	Net gains/(loss) on cash flow hedges	23.13	105.96	(97.44)	129.09	(92.16)	(138.00)
	Foreign currency translation reserve	47.64	(21.61)	88.71	26.03	108.55	234.16
	(ii) Income tax relating to items that will be reclassified subsequently to profit or loss	(6.43)	(29.48)	27.11	(35.91)	25.64	38.39
	Other comprehensive income / (loss) for the period / year, net of tax (VI)	198.41	173.70	81.44	372.11	16.18	(351.88)
VII	Total comprehensive loss for the period / year (V+ VI)	(893.60)	(719.44)	(1,100.07)	(1,613.06)	(2,097.32)	(3,855.89)
VIII	Loss attributable to:						
	Owners of the Holding Company	(1,092.01)	(893.14)	(1,181.51)	(1,985.17)	(2,113.50)	(3,504.01)
	Non-Controlling Interest	-	-	-	-	-	-
IX	Other comprehensive income / (loss) attributable to:						
	Owners of the Holding Company	198.41	173.70	81.44	372.11	16.18	(351.88)
	Non-Controlling Interest	-	-	-	-	-	-
X	Total comprehensive loss attributable to:						
	Owners of the Holding Company	(893.60)	(719.44)	(1,100.07)	(1,613.06)	(2,097.32)	(3,855.89)
	Non-Controlling Interest	-	-	-	-	-	-
XI	Paid-up equity share capital (face value Rs. 10/- per share)	2,745.81	2,745.81	2,599.37	2,745.81	2,599.37	2,745.81
XII	Other equity						15,452.48
XIII	Loss per share (EPS) (* not annualised for the period) (in Rs.) (face value Rs. 10/- per share)						
	(1) Basic	*(3.98)	*(3.25)	*(4.55)	*(7.55)	*(8.13)	*(13.33)
	(2) Diluted	*(3.98)	*(3.25)	*(4.55)	*(7.55)	*(8.13)	*(13.33)

MSKA & ASSOCIATES LLP Chartered Accountants

ZODIAC CLOTHING CO. LTD. MUMBAI

Zodiac Clothing Company Limited

Registered office: Nyloc House 254, D-2 Dr. Annie Besant Road, Worli, Mumbai 400 030
Tel: 022-66677000, Fax: 022-66677279, Website: www.zodiaconline.com, Email Id: cosecy@zodiacmtc.com
CIN: L17100MH1984PLC033143

Notes to consolidated unaudited financial results for the quarter and half year ended September 30, 2026

a) The consolidated unaudited financial results of Zodiac Clothing Company Limited ("the Holding Company") have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

b) The consolidated unaudited financial results includes the results of subsidiary company viz, Zodiac Clothing Company S.A. and step-down subsidiaries viz Zodiac Clothing Co. (U.A.E) LLC, Zodiac.Clothing Bangladesh Limited, Zodiac Clothing Company Inc., Zela Technologies Inc. and Zodiac Clothing Company Private Limited (the Holding Company and its subsidiaries together referred to as 'the Group').

Zela Technologies Inc., has been voluntarily wound up with effect from July 31, 2026, in accordance with the applicable laws and regulations of the jurisdiction of incorporation. The said step-down subsidiary was not carrying on any significant business operations and the winding-up does not have any material impact on the financial position or performance of the Group.

c) The consolidated unaudited financial results of the Group have been reviewed by the Audit Committee and approved by the Board of Directors of the Holding Company at their meetings held on November 06, 2026. The statutory auditors of the holding company have carried out the limited review of these consolidated unaudited financial results and they have issued an unmodified conclusion thereon.

d) The Group operates in a single operating segment of clothing and clothing accessories. Accordingly, the Group has only one reportable segment and presented entity wide disclosure as per paragraph 32-34 of Ind AS 108 "Operating Segments". Further, the revenue of the Group is derived from the domestic and foreign market.

i) Break up of revenue from operations based on geographical segments :

(Rs. in Lakhs)

Particulars	Quarter ended			Half year ended		Year ended
	September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31, 2026 (Audited)
Within India	1,399.86	1,618.22	1,568.20	3,018.08	3,366.86	7,167.81
Outside India	1,853.75	1,712.39	2,082.96	3,566.14	4,194.19	8,983.55
Total	3,253.61	3,330.61	3,651.16	6,584.22	7,561.05	16,151.36

ii) The carrying amount of non current operating assets by location of assets :

(Rs. in Lakhs)

Particulars	As at			As at		As at
	September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31, 2026 (Audited)
Within India	13,877.64	14,732.82	16,153.28	13,877.64	16,253.28	15,176.21
Outside India	950.68	944.78	980.81	950.68	980.81	971.96
Total	14,828.32	15,677.60	17,234.09	14,828.32	17,234.09	16,148.17

e) Figures for the previous periods / year have been regrouped/reclassified to confirm to the classification of the current period.

f) The consolidated unaudited financial results are available on the Holding Company's website (www.zodiaconline.com) and on the websites of BSE Limited (www.bseindia.com) and National Stock Exchange of India Limited (www.nseindia.com), where the shares of the Holding Company are listed.

For and on behalf of the Board of Directors of
Zodiac Clothing Company Limited

S.Y. NOORANI
Chairman & Managing Director
DIN: 00068423

Place: Mumbai
Date: November 06, 2026

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Statement of consolidated unaudited assets and liabilities as at September 30, 2026

(Rs. in Lakhs)

Sr. No.	Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
I	ASSETS		
1	Non-current assets		
	Property, plant and equipment	8,118.42	8,467.37
	Investment properties	993.60	1,005.34
	Right - of - use assets	4,378.38	5,395.81
	Other intangible assets	107.84	105.19
	Financial assets		
	- Investments	2,856.50	2,727.01
	- Loans	6.47	826.71
	- Other financial assets	935.45	912.62
	Deferred tax assets (net)	1,029.45	1,029.45
	Non - current tax assets (net)	1,104.55	1,080.33
	Other non - current assets	125.53	94.13
	Total non-current assets	19,656.19	21,643.96
2	Current assets		
	Inventories	5,648.16	6,146.72
	Financial assets		
	- Investments	861.70	1,203.93
	- Trade receivables	1,550.43	1,897.80
	- Cash and cash equivalents	395.19	582.94
	- Bank balances other than cash and cash equivalents	0.02	0.44
	- Loans	770.53	15.20
	- Other financial assets	289.30	257.97
	Other current assets	2,267.57	2,462.14
	Total current assets	11,782.90	12,567.14
	TOTAL ASSETS	31,439.09	34,211.10
II	EQUITY AND LIABILITIES		
1	Equity		
	Equity share capital	2,745.81	2,745.81
	Other equity	13,839.41	15,452.48
	Total equity	16,585.22	18,198.29
2	Liabilities		
	Non-current liabilities		
	Financial liabilities		
	- Lease liabilities	3,492.98	4,461.53
	- Other financial liabilities	56.54	67.10
	Provisions	42.41	39.73
	Other non-current liabilities	7.80	9.41
	Total non-current liabilities	3,599.73	4,577.77
	Current liabilities		
	Financial liabilities		
	- Borrowings	5,374.03	4,824.31
	- Lease liabilities	1,404.26	1,405.58
	- Trade payables		
	- total outstanding dues of micro enterprises and small enterprises	22.79	17.34
	- total outstanding dues of creditors other than micro enterprises and small enterprises	3,524.89	3,995.95
	- Other financial liabilities	674.16	959.21
	Provisions	83.31	62.28
	Other current liabilities	170.70	170.37
	Total current liabilities	11,254.14	11,435.04
	Total liabilities	14,853.87	16,012.81
	TOTAL EQUITY AND LIABILITIES	31,439.09	34,211.10

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Statement of consolidated unaudited cash flows for the half year ended September 30, 2026

(Rs. in Lakhs)

Particulars	Half year ended Sep 30, 2026 (Unaudited)	Half year ended Sep 30, 2025 (Unaudited)
Cash flows from operating activities		
Loss before tax	(2,061.56)	(2,085.62)
Adjustments for:		
Depreciation and amortisation expense	1,190.91	1,128.06
Finance costs	467.08	504.21
Net unrealised foreign exchange (gain) / loss	(20.67)	109.49
Dividend income	(1.00)	(1.06)
Investment impairment allowance written back	(15.72)	-
Rental income	(194.88)	(195.95)
Unwinding of discount on security deposits	(30.10)	(18.22)
Interest income	(4.09)	(5.86)
(Gain)/Loss on sale of current investments	(34.32)	135.98
Loss/(Gain) on fair value of financial assets measured at fair value through profit or loss	80.10	(277.09)
Liabilities no longer required written back	(21.52)	
Bad debts and advances written off	35.60	28.13
Gain on termination of lease contracts	(59.70)	(12.33)
Net gain on sale of investment properties	(1.72)	
Net loss on sale/discard of property, plant and equipment	47.95	36.15
Operating loss before working capital changes	(623.64)	(654.11)
Adjustments for:		
Decrease in trade and other receivables	593.55	1,284.08
Decrease in inventories	498.56	333.14
(Decrease) in trade payables and other liabilities	(609.98)	(202.27)
Increase in provisions	25.75	14.86
Increase/(decrease) in liability in current tax	-	-
Cash (used in) / generated from in operating activities	(115.77)	775.70
Less: Income taxes paid (net)	(24.92)	(15.22)
Net cash (used in) / generated from in operating activities	(140.68)	760.48
Cash flows from investing activities		
Purchase of property, plant and equipment, other intangible assets and movement in capital advances and capital work-in-progress	(157.22)	(344.37)
Purchase of current investments	(100.03)	(351.50)
Investment in bank deposits other than cash and cash equivalents	-	(77.53)
Sale proceeds of property, plant and equipment	(11.04)	4.72
Interest income	0.37	7.84
Rental income	194.88	195.95
Sale proceeds of non-current investments	100.64	353.92
Sale proceeds of current investments	474.11	372.00
Dividend income	1.00	1.06
Loans received (net)	-	(31.26)
Net cash generated from investing activities	502.71	130.83
Cash flows from financing activities		
Proceeds from current borrowings	249.72	30.03
Proceeds from directors loan	400.00	258.00
Repayment of loan from directors	(100.00)	(50.00)
Payment of principal portion of lease liabilities	(662.77)	(643.76)
Interest paid on lease liabilities	(247.87)	(275.12)
Interest paid on loans	(188.86)	(205.66)
Net cash used in financing activities	(549.78)	(886.51)
Net (decrease) / increase in cash and cash equivalents	(187.75)	4.80
Add: Cash and cash equivalents at beginning of the period	582.94	712.83
Cash and cash equivalents at end of the period	395.19	717.63

The above statement of consolidated unaudited cash flows has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS 7) on "Statement of Cash flows".

ZODIAC CLOTHING CO. LTD. MUMBAI

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