

[CIN: L74110GJ1992PLC017218]

Email: snstex@yahoo.co.in

Encl: As above.

KUSH INDUSTRIES LIMITED

(Formerly known as SNS Textiles Limited)

[CIN: L74110GJ1992PLC017218]

Registered Office: 907/A, B-Block, Mondeal Square, Near ISCON Elegance, Opp. Honest Restaurant, Prahladnagar Garden, S.G.

Highway, Satellite, Ahmedabad – 380015

Works: Plot No.129, Near J. B. Chemicals, G.I.D.C. Estate, Ankleshwar – 393 002, Dist. - Bharuch, (Gujarat)

Tel.: 079 – 4890 2299

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STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER AND SIX MONTHS ENDED ON 30TH SEPTEMBER, 2026

(Rs. In lakh)

Particulars		Quarter ended on			Half Year ended on (Cumulative)		Previous Year ended on 31-03-2026
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	
(Refer Notes Below)		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	-	0.48	-	0.48	0.24	0.24
2	Other income	2.58	4.20	2.20	6.78	3.20	9.58
3	Total Income (1+2)	2.58	4.68	2.20	7.26	3.44	9.82
4	Expenses						
	a. Cost of Materials consumed	-	0.47	-	0.47	0.23	0.23
	b. Purchases of stock-in-trade	29.40	-	-	29.40	-	-
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(29.40)	-	-	(29.40)	-	-
	d. Employee benefits expense	1.20	1.20	1.20	2.40	2.40	4.81
	e. Finance costs	0.02	-	-	0.02	-	-
	f. Depreciation & amortisation expense	0.01	-	0.01	0.01	0.01	0.02
	g. Electric/Gas Expense	-	-	-	-	-	-
	h. Other expenses	3.81	2.22	3.43	6.03	5.58	9.67
	Total Expenses	5.04	3.89	4.64	8.93	8.22	14.73
5	Profit / (Loss) before exceptional items and tax (3-4)	(2.46)	0.79	(2.44)	(1.67)	(4.78)	(4.91)
6	Exceptional items	-	-	-	-	-	-
7	Profit / (Loss) before tax (5-6)	(2.46)	0.79	(2.44)	(1.67)	(4.78)	(4.91)
8	Tax Expenses:						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
9	Profit/ (Loss) for the period from continuing operations (7-8)	(2.46)	0.79	(2.44)	(1.67)	(4.78)	(4.91)
10	Profit/(loss) from discontinuing operations before Tax	-	-	-	-	-	-
11	Tax expense of discontinuing operations	-	-	-	-	-	-
12	Profit/(loss) from Discontinuing operations (after tax) (10-11)	-	-	-	-	-	-
13	Profit/ (Loss) for the period (9+12)	(2.46)	0.79	(2.44)	(1.67)	(4.78)	(4.91)



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Particulars		Quarter ended on			Half Year ended on (Cumulative)		Previous Year ended on
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
14	Other Comprehensive Income						
	<i>Items that will not be reclassified subsequently to profit or loss</i>						
	Gain/ (loss) on re-measurement of defined benefit plan.						
	Income tax relating to items that will not be reclassified to profit or loss						
	Investment at fair value	(5.31)	6.38	0.63	1.07	(3.29)	0.73
	Mention Item.....						
	Mention Item.....						
	Income tax relating to items that will not be reclassified to profit or loss						
	<i>Items that will be reclassified subsequently to profit or loss</i>						
	Mention Item.....						
	Income tax relating to items that will be reclassified to profit or loss						
	Other Comprehensive Income, net of tax	(5.31)	6.38	0.63	1.07	(3.29)	0.73
15	Total Comprehensive Income for the period (13+14)	(7.77)	7.17	(1.81)	(0.60)	(8.07)	(4.18)
16	Paid-up equity shares capital (Face Value per share Rs. 10/-)	1484.68	1484.68	1484.68	1484.68	1484.68	1484.68
17	Reserves excluding Revaluation Reserves				(2214.20)	(2217.49)	(2213.60)
18	Earnings Per Share of Rs. 10/- each (for continuing operations)						
	- Basic	0.00	0.05	0.00	0.00	0.00	-
	- Diluted	0.00	0.05	0.00	0.00	0.00	-
19	Earnings Per Share of Rs. 10/- each (for discontinued operations)						
	- Basic	-	-	-	-	-	-
	- Diluted	-	-	-	-	-	-
20	Earnings Per Share of Rs. 10/- each (for discontinued & continuing operations)						
	- Basic	0.00	0.05	0.00	0.00	0.00	-
	- Diluted	0.00	0.05	0.00	0.00	0.00	-

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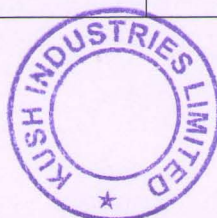
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NOTES:

STATEMENT OF STANDALONE ASSETS AND LIABILITIES

(Rs. In lakh)			
Sr. No.	Particulars	As at 30-09-2026 (Unaudited)	As at 31-03-2026 (Audited)
	ASSETS		
1	Non-Current Assets		
	Property, plant and equipment	9.34	9.34
	Capital work-in-progress	-	-
	Investment property	0.54	0.55
	Goodwill	-	-
	Other intangible Assets	-	-
	Intangible Assets under development	-	-
	Biological Assets other than bearer plants	-	-
	Non-Current Financial Assets:		
	(i) Investments, Non-Current	24.32	20.94
	(ii) Trade receivables, Non-Current	-	-
	(iii) Loans, Non-Current	1.53	0.56
	Deferred tax Assets (net)	-	-
	Other Non-Current Assets	-	-
	Total Non-Current Assets	35.73	31.39
2	Current Assets		
	Inventories	30.05	1.12
	Current financial asset:		
	(i) Current investments	-	-
	(ii) Trade receivables, Current	9.37	9.37
	(iii) Cash and cash equivalents	10.64	15.64
	(iv) Bank balance other than above	20.27	20.27
	(v) Loans, Advance - Current	279.55	-
	(vi) Other Current financial Assets	71.49	71.43
	Current tax Assets (net)	-	-
	Other Current Assets	31.52	27.31
	Total Current Assets	452.89	145.14
	TOTAL ASSETS	488.62	176.53
	EQUITY AND LIABILITIES		
1	Equity		
	Equity share capital	1,484.67	1,484.67
	Other Equity	(2214.20)	(2213.60)
	Total Equity	(729.53)	(728.93)
2	Liabilities		
	Non-Current Liabilities		
	Non-Current financial Liabilities:		
	(i) Borrowings, Non-Current	-	-
	(ii) Trade payables, Non-Current	-	-
	(a) total outstanding dues of micro enterprises and small enterprises		
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises		
	(iii) Other Non-Current financial Liabilities	-	-
	Provisions, Non-Current	-	-



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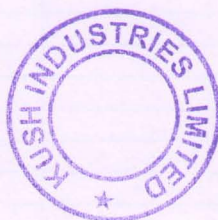
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Deferred tax Liabilities (net)		-
Other Non-Current Liabilities		-
Total Non-Current Liabilities		-
Current Liabilities		
Current financial Liabilities:		
(i) Borrowings, Current	1202.50	892.50
(ii) Trade payables, Current	13.03	10.56
(a) total outstanding dues of micro enterprises and small enterprises	-	-
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(iii) Other Current financial Liabilities		
Other Current Liabilities	0.98	1.45
Provisions, Current	1.64	0.95
Current tax Liabilities (Net)	-	-
Total Current Liabilities	1218.15	905.46
Total Liabilities	1218.15	905.46
TOTAL EQUITY AND LIABILITIES	488.62	176.53

Date: 31st October, 2026
Place: Ahmedabad.



FOR KUSH INDUSTRIES LIMITED

Mansukh K. Virani

MANSUKH K. VIRANI
CHAIRMAN & WHOLETIME DIRECTOR
(DIN: 00873403)

CASH FLOW STATEMENT FOR SEPTEMBER 30, 2026

(' in Lacs)

Particulars	For the year ended 30 September, 2026		For the year ended 31 March, 2026	
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		(1.67)		(4.92)
<u>Adjustments for:</u>				
Finance costs	0.02		0.00	
(Profit) / loss on sale / write off of assets	-		-	
Depreciation	0.01		0.02	
Others	-	0.03	-	0.02
<u>Less : Adjustments for :</u>		(1.64)		(4.90)
Other Income	(6.78)	(6.78)	(9.58)	(9.58)
Operating Profit before Working Capital Changes		(8.42)		(14.48)
<u>Add : Adjustments for :</u>				
Increase / (Decrease) in Trade Payable	2.47		0.00	
Increase / (Decrease) in Other Current Liabilities	(0.47)		(0.38)	
Increase / (Decrease) in Short Term Provisions	0.69		(0.30)	
(Increase) / Decrease in Short Term Loans and advances	(279.55)		-	
(Increase) / Decrease in Current Tax Assets	(0.07)		(0.29)	
(Increase) / Decrease in Other Current Assets	(4.20)		(1.59)	
(Increase) / Decrease in Inventories	(28.93)		0.24	
(Increase) / Decrease in Assets held for Sale	-		-	
(Increase) / Decrease in Trade Receivables	-	(310.06)	-	(2.32)
Cash generated from Operations		(318.49)		(16.80)
Less : Provisions for Tax		-		-
A.Net Cash Flow from Operating		(318.49)		(16.80)
B. Cash flow from Investing activities				
Purchase of Investment	(3.37)		(5.37)	
Interest and Other Income	7.85		10.31	
Decrease / (Increase) Loans and advances	(0.98)		(0.09)	
Sale of Fixed Assets	-	3.50	-	4.84
B.Net Cash Flow from Investing		3.50		4.84
C. Cash flow from Financing activities				
Increase in borrowings	310.00		(50.00)	
Interest Expenses	(0.02)	309.98	(0.00)	(50.00)
C.Net Cash Flow from Financing		309.98		(50.00)
Net inc. in Cash and Cash equivalents (A+B+C)		(5.01)		(61.96)
Cash and Cash Equivalents at beginning of the period		35.91		97.87
Cash and Cash Equivalents at end of the period		30.91		35.91
		(5.01)		(61.96)



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1	The Company is operating only in one segment.
2	The Company does not have any subsidiary / associate.
3	Provision for taxation/deferred taxation, if any, will be made at the year end.
4	Figures, wherever required, are regrouped/ rearranged.
5	The above results have been reviewed by audit committee and approved by Board of Directors of Company at its meeting held on 31 st October, 2026.

Date: 31st October, 2026
Place: Ahmedabad



FOR KUSH INDUSTRIES LIMITED

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CHAIRMAN & WHOLETIME DIRECTOR
(DIN: 00873403)

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Date: 31st October, 2026
Place: Ahmedabad



P S S P & Co

Chartered Accountants

202, Second Floor, Shiv Shakti Unique Complex,
Hanumansheri, Sagrampura, Surat, Gujarat-395002
Email : casrkhandor@gmail.com, Mob No. 9825193634

LIMITED REVIEW REPORT

Review report to
The Board of Directors of
Kush Industries Limited
(Formerly known as SNS Textiles Ltd).

We have reviewed the accompanying statement of unaudited standalone financial results of Kush Industries Limited (Formerly known as SNS Textiles Ltd) for the period ended 30-09-2026 ("the statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), 2015, as amended ("the Listing Regulations").

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report 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 financial statements are free of material misstatement(s). 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 Ind AS 34 prescribed under Section 133 of the Act read with relevant rules issued there under 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.

For P S S P & CO.
CHARTERED ACCOUNTANTS



Place : Surat.

Date : 31/10/2026

SHITAL R KHANDOR
PARTNER

M.NO :- 128976

FRN :- 0129147W

UDIN: 26128976RBVCDF2595