



October 16, 2025

**BSE Limited**

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

**National Stock Exchange of India Limited**

Exchange Plaza, Plot No. C/1, G Block,  
Bandra – Kurla Complex,  
Bandra (East), Mumbai - 400 051

**Scrip Code:521070**

**Symbol: ALOKINDS**

Dear Sir/Madam,

**Sub: Statement of Unaudited Consolidated and Standalone Financial Results  
for the quarter and half year ended September 30, 2025**

In continuation of our letter dated October 9, 2025 and pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), we enclose the Unaudited Financial Results (Consolidated and Standalone) for the quarter and half year ended September 30, 2025, along with the Limited Review Reports of the Auditor's with unmodified opinions thereon.

The said Financial Results were duly reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company, at their respective meetings held today.

The meeting of the Board of Directors of the Company commenced at 12:30 p.m. and concluded at 3:50 p.m.

The above is for your information and records.

Thanking you.

Yours faithfully,  
For **Alok Industries Limited**

**Anshul Kumar Jain**  
**Company Secretary & Compliance Officer**

Encl.: As above

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

**Review Report  
To The Board of Directors  
Alok Industries Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Alok Industries Limited** (the "Company") for the quarter ended September 30, 2025 and year to date from April 01, 2025 to September 30, 2025 (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, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" as 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 and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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 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 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 unaudited standalone financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of the 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 draw attention to Note 6 of the Statement in respect of resolution plan approved by the National Company Law Tribunal vide its order dated March 8, 2019 under section 31(1) of the Insolvency and Bankruptcy Code, 2016. Based on the resolution plan, read with the legal opinion, the Company has accounted the assigned debt at cost, overriding the Indian Accounting Standard which would require the Company to recognize the assigned debt at its fair value and accordingly the imputed interest cost over the period of loan. Our conclusion is not modified in respect of this matter.

**For Chaturvedi & Shah LLP**  
Chartered Accountants  
Firm Registration No. 101720W/W100355



**Lalit R Mhalsekar**  
Partner  
Membership No. 103418  
UDIN: 25103418BMJEQA5580  
Place: Mumbai  
Date: 16<sup>th</sup> October, 2025



**Independent Auditor's Review Report on the Quarterly & Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**Review Report  
To The Board of Directors  
Alok Industries Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Alok Industries Limited** (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") and joint ventures for the quarter ended September 30, 2025 and year to date from April 01, 2025 to September 30, 2025 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" as 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 and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of Holding's personnel 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 Companies Act, 2013 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 No. CIR/CFD/CMD1/44/2019 dated 29<sup>th</sup> March, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations. to the extent applicable.



4. The Statement includes the results of following entities;

Subsidiaries-

Sr. No.	Name of the Entity
1	Alok Industries International Limited
2	Mileta a.s.
3	Alok Infrastructure Limited
4	Grabal Alok International Limited
5	Alok Worldwide Limited
6	Alok International Inc.
7	Alok Singapore Pte Limited
8	Alok International (Middle East) FZE

Joint Venture-

Sr. No.	Name of the Entity
1	New City of Bombay Manufacturing Mills Limited
2	Aurangabad Textile & Apparel Parks Limited

5. Based on review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of other auditor and financial results/financial information certified by the Management referred to in paragraph 7 and 8 below respectively, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Consolidated Financial Results, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') as specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the 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.
6. We draw attention to Note 6 of the Statement in respect of the resolution plan approved by the National Company Law Tribunal vide its order dated March 8, 2019 under section 31(1) of the Insolvency and Bankruptcy Code, 2016. Based on the resolution plan, read with the legal opinion, the Holding Company has accounted the assigned debt at cost, overriding the Indian Accounting Standard which would require the Holding Company to recognize the assigned debt at its fair value and accordingly the imputed interest cost over the period of loan. Our conclusion is not modified in respect of this matter.
7. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of eight subsidiaries, whose interim financial results/ information includes total assets of Rs. 1,922.71 Crores as at September 30, 2025, total revenue of Rs. 81.81 Crores and Rs. 130.56 Crores and total profit after tax of Rs. 36.56 Crores and Rs. 38.03 Crores and total comprehensive income of Rs. (113.67) Crores and Rs. (104.62) Crores for the quarter ended September 30, 2025 and period ended September 30, 2025, respectively, and net cash inflows of Rs. 1.76 crores for the period from April 01, 2025 to September 30, 2025. These interim financial results and other financial information have been reviewed by other auditors, whose reports have been furnished to us by the management. Our conclusion, in so far as it relates to the affairs of such subsidiaries is based solely on the report of other auditors. Our conclusion is not modified in respect of this matter.



8. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of 2 joint ventures, whose interim financial results includes the Group's share of net loss of Rs. 0.23 Crore and Rs 0.45 Crore and Group's share of total comprehensive loss of Rs. 0.23 Crore and Rs. 0.45 Crore for the quarter ended September 30, 2025 and for the period ended on that date, respectively. The unaudited interim financial results and other unaudited financial information of these joint ventures have not been reviewed by their auditors and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of joint ventures, is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial information/financial results are not material to the Group. Our conclusion is not modified in respect of this matter.

**For Chaturvedi & Shah LLP**

Chartered Accountants

Firm Registration No. 101720W/W100355



**Lalit R Mhalsekar**

Partner

Membership No. 103418

UDIN: 25103418BMJEQB8376

Place: Mumbai

Date: 16<sup>th</sup> October, 2025



**ALOK INDUSTRIES LIMITED**  
CIN. L17110DN1986PLC000334

Regd Office: 17/5/1, 521/1 Village Rakholi / Sayli, Silvassa, Union Territory of Dadra and Nagar Haveli and Daman and Diu - 396230

**Statement of Unaudited Standalone Financial Results for the Quarter and Half Year Ended September 30, 2025**

(Rs. in Crore, except per share data)

Sr No	Particulars	Standalone					
		Quarter ended			Half Year ended		Year Ended
		30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
1	<b>Income</b>						
	a) Revenue from operations	901.19	884.52	852.84	1,785.71	1,821.51	3,556.59
	b) Other income	11.57	6.11	4.25	17.68	9.53	72.72
	<b>Total Income</b>	<b>912.76</b>	<b>890.63</b>	<b>857.09</b>	<b>1,803.39</b>	<b>1,831.04</b>	<b>3,629.31</b>
2	<b>Expenses</b>						
	a) Cost of materials consumed	458.19	446.73	424.57	904.92	912.73	1,822.82
	b) Changes in inventories of finished goods and work-in-progress	(0.73)	(2.98)	62.88	(3.71)	111.27	94.36
	c) Employee benefits expense	111.45	109.19	100.59	220.64	201.88	434.90
	d) Finance costs	153.44	152.31	153.81	305.75	306.44	613.46
	e) Depreciation and amortisation expense	67.12	67.03	70.16	134.15	145.61	292.04
	f) Power & Fuel	174.62	180.92	162.58	355.54	330.66	693.50
	g) Other expenses	155.89	139.51	143.10	295.40	280.56	541.18
	<b>Total expenses</b>	<b>1,119.98</b>	<b>1,092.71</b>	<b>1,117.69</b>	<b>2,212.69</b>	<b>2,289.15</b>	<b>4,492.26</b>
3	Loss before tax and exceptional items (1 - 2)	(207.22)	(202.08)	(260.60)	(409.30)	(458.11)	(862.95)
4	Exceptional items (refer note 4 below)	5.25	25.60	-	30.85	-	94.14
5	Loss before tax (3+4)	(201.97)	(176.48)	(260.60)	(378.45)	(458.11)	(768.81)
6	Tax expense	-	-	-	-	-	-
7	Net Loss for the period (5-6)	(201.97)	(176.48)	(260.60)	(378.45)	(458.11)	(768.81)
8	<b>Other comprehensive income</b>						
	(i) Items that will not be subsequently reclassified to statement of profit or loss						
	(a) Remeasurements gains /(losses) on defined benefit plans	0.20	0.20	(0.11)	0.40	(0.22)	0.79
	(b) Income tax on (a) above	-	-	-	-	-	-
	<b>Total Other comprehensive income</b>	<b>0.20</b>	<b>0.20</b>	<b>(0.11)</b>	<b>0.40</b>	<b>(0.22)</b>	<b>0.79</b>
9	Total comprehensive Income (7+8)	(201.77)	(176.28)	(260.71)	(378.05)	(458.33)	(768.02)
10	Paid up Equity Share Capital	496.53	496.53	496.53	496.53	496.53	496.53
11	Other Equity (excluding Revaluation Reserve)						(19,399.39)
12	Earnings per share (EPS) (of Re.1/- each) (Not annualised for quarter and half year period) :						
	Basic (Rs.)	(0.41)	(0.36)	(0.52)	(0.76)	(0.92)	(1.55)
	Diluted (Rs.)	(0.41)	(0.36)	(0.52)	(0.76)	(0.92)	(1.55)



## Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended September 30, 2025

(Rs. in Crore, except per share data)

Sr No	Particulars	Consolidated					
		Quarter ended			Half Year ended		Year Ended
		30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
1	<b>Income</b>						
	a) Revenue from operations	941.09	932.49	885.66	1,873.58	1,891.96	3,708.78
	b) Other income	53.68	6.99	13.12	60.67	19.16	111.07
	<b>Total income</b>	<b>994.77</b>	<b>939.48</b>	<b>898.78</b>	<b>1,934.25</b>	<b>1,911.12</b>	<b>3,819.85</b>
2	<b>Expenses</b>						
	a) Cost of materials consumed	477.18	470.50	441.76	947.68	942.64	1,878.40
	b) Purchase of Stock in Trade	0.18	0.14	0.28	0.32	0.56	1.86
	c) Changes in inventories of finished goods and work-in-progress	(11.38)	(13.58)	56.98	(24.96)	112.36	100.73
	d) Employee benefits expense	130.40	126.41	116.62	256.81	233.56	497.35
	e) Finance costs	157.41	155.87	157.70	313.28	314.00	628.17
	f) Depreciation and amortisation expense	68.26	68.21	71.81	136.47	148.91	298.10
	g) Power & Fuel	179.60	186.07	166.69	365.67	338.57	712.12
	h) Other expenses	160.52	142.80	148.79	303.32	288.98	607.71
	<b>Total expenses</b>	<b>1,162.17</b>	<b>1,136.42</b>	<b>1,160.63</b>	<b>2,298.59</b>	<b>2,379.58</b>	<b>4,724.44</b>
3	Loss from operations before Share of Loss of Joint Ventures and tax (1-2)	(167.40)	(196.94)	(261.85)	(364.34)	(468.46)	(904.59)
4	Share of Loss from Joint Ventures	(0.23)	(0.22)	(0.25)	(0.45)	(0.51)	(0.96)
5	Loss before tax and exceptional items (3+4)	(167.63)	(197.16)	(262.10)	(364.79)	(468.97)	(905.55)
6	Exceptional items (refer note 4 below)	5.25	25.60	-	30.85	-	94.14
7	Loss before tax (5+6)	(162.38)	(171.56)	(262.10)	(333.94)	(468.97)	(811.41)
8	Tax expense						
	(i) Current Tax	-	-	-	-	-	-
	(ii) Deferred Tax	-	-	-	-	-	5.02
	(iii) Tax relating to earlier years	-	-	-	-	-	-
	<b>Total Tax expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5.02</b>
9	Net Loss for the period (7-8)	(162.38)	(171.56)	(262.10)	(333.94)	(468.97)	(816.43)
10	<b>Other comprehensive income</b>						
	(i) Items that will not be subsequently reclassified to statement of profit or loss						
	(a) Remeasurements gains /(losses) on defined benefit plans	0.20	0.20	(0.11)	0.40	(0.22)	0.79
	(b) Income tax on (a) above	-	-	-	-	-	-
	(ii) Items that will be subsequently reclassified to statement of profit or loss	(57.66)	6.64	(1.13)	(51.02)	(2.77)	(38.61)
	<b>Total Other comprehensive income</b>	<b>(57.46)</b>	<b>6.84</b>	<b>(1.24)</b>	<b>(50.62)</b>	<b>(2.99)</b>	<b>(37.82)</b>
11	<b>Total comprehensive income (9+10)</b>	<b>(219.84)</b>	<b>(164.72)</b>	<b>(263.34)</b>	<b>(384.56)</b>	<b>(471.96)</b>	<b>(854.25)</b>
12	Paid up Equity Share Capital	496.53	496.53	496.53	496.53	496.53	496.53
13	Other Equity (excluding Revaluation Reserve)						(21,126.65)
14	Earnings per share (EPS) (of Re.1/- each) (Not annualised for quarter and half year period) :						
	Basic (Rs.)	(0.33)	(0.35)	(0.53)	(0.67)	(0.94)	(1.64)
	Diluted (Rs.)	(0.33)	(0.35)	(0.53)	(0.67)	(0.94)	(1.64)



Notes :

## 1 Unaudited Standalone and Consolidated Statement of Assets and Liabilities

(Rs. in Crore)

Particulars	Standalone		Consolidated	
	As at 30.09.2025	As at 31.03.2025	As at 30.09.2025	As at 31.03.2025
	Unaudited	Audited	Unaudited	Audited
<b>Assets</b>				
<b>(1) Non-current assets</b>				
(a) Property, plant and equipment	4,458.06	4,581.65	4,481.74	4,559.67
(b) Capital work-in-progress	194.49	33.94	195.59	35.01
(c) Investment property	3.15	3.18	143.86	194.60
(d) Right-of-use assets	-	2.23	-	2.23
(e) Other intangible assets	4.66	5.21	4.67	5.21
(f) Financial assets				
(i) Investments	0.05	0.05	0.05	0.05
(ii) Loans	197.70	204.06	-	-
(iii) Other financial assets	4.07	5.60	4.38	5.89
(g) Deferred tax assets (net)	-	-	5.29	4.34
(h) Other non current assets	289.31	318.04	297.58	325.79
<b>Total non-current assets</b>	<b>5,151.49</b>	<b>5,153.96</b>	<b>5,133.16</b>	<b>5,132.79</b>
<b>(2) Current Assets</b>				
(a) Inventories	759.86	787.10	855.61	866.33
(b) Financial assets				
(i) Trade receivables	305.20	421.67	323.01	439.52
(ii) Cash and cash equivalents	13.28	11.72	25.16	24.63
(iii) Bank balances other than (ii) above	38.14	38.09	134.33	46.88
(iv) Other financial assets	0.55	12.14	0.55	12.14
(c) Other current assets	109.23	113.30	110.82	110.33
<b>Total current assets</b>	<b>1,226.26</b>	<b>1,384.02</b>	<b>1,449.48</b>	<b>1,499.83</b>
<b>(3) Non-Current Assets held for sale</b>	<b>11.74</b>	<b>12.76</b>	<b>53.99</b>	<b>97.25</b>
<b>Total assets</b>	<b>6,389.49</b>	<b>6,550.74</b>	<b>6,636.63</b>	<b>6,729.87</b>
<b>Equity and liabilities</b>				
<b>(1) Equity</b>				
(a) Equity Share capital	496.53	496.53	496.53	496.53
(b) Other equity	(19,777.43)	(19,399.39)	(21,511.21)	(21,126.65)
<b>Total equity</b>	<b>(19,280.90)</b>	<b>(18,902.86)</b>	<b>(21,014.68)</b>	<b>(20,630.12)</b>
<b>Liabilities</b>				
<b>(2) Non-current liabilities</b>				
(a) Financial liabilities				
(i) Borrowings	24,292.64	24,379.17	25,662.07	25,699.70
(b) Provisions	39.45	41.11	39.45	41.11
<b>Total non-current liabilities</b>	<b>24,332.09</b>	<b>24,420.28</b>	<b>25,701.52</b>	<b>25,740.81</b>
<b>(3) Current liabilities</b>				
(a) Financial liabilities				
(i) Borrowings	131.25	52.81	344.44	260.55
(ii) Lease liabilities	-	2.49	-	2.49
(iii) Trade payables				
- Total outstanding dues of micro enterprises and small enterprises	35.31	38.42	35.31	38.42
- total outstanding dues of creditors other than micro enterprises and small enterprises	274.49	276.20	365.38	372.59
(iv) Other payables	141.53	143.64	174.18	166.92
(v) Other financial liabilities	730.73	493.34	824.05	580.40
(b) Provisions	3.86	3.86	4.07	3.90
(c) Other current liabilities	21.13	22.56	202.36	193.91
<b>Total current liabilities</b>	<b>1,338.30</b>	<b>1,033.32</b>	<b>1,949.79</b>	<b>1,619.18</b>
<b>Total equity and liabilities</b>	<b>6,389.49</b>	<b>6,550.74</b>	<b>6,636.63</b>	<b>6,729.87</b>



(Rs. in Crore)

Particulars	Standalone		Consolidated	
	30.09.2025	30.09.2024	30.09.2025	30.09.2024
<b>A] Cash Flow from Operating Activities</b>				
Loss before tax as per the statement of profit and loss	(409.30)	(458.11)	(364.79)	(468.97)
<b>Adjustments for:</b>				
Depreciation and amortisation expense	134.15	145.61	136.47	148.91
Finance costs	305.75	306.44	313.28	314.00
Rent income	(4.75)	(4.86)	(5.42)	(5.46)
Interest income	(1.56)	(3.05)	(2.41)	(3.40)
Net unrealised exchange (gain) / loss	(5.36)	0.02	(5.36)	0.02
(Gain)/Loss on sale of Property, Plant and Equipments (net)	(1.49)	1.09	(42.57)	(2.52)
Share of loss from Joint Ventures	-	-	0.45	0.51
Impairment allowance on trade and other receivables	14.10	17.20	8.12	14.26
Gain on reversal of Impairment of investment in joint ventures	-	-	(0.45)	(0.51)
Bad debts written off	0.77	0.80	0.78	0.80
Sundry credit balance written back	(0.07)	(0.53)	(0.16)	(0.65)
<b>Operating profit/(Loss) before working capital changes</b>	<b>32.25</b>	<b>4.61</b>	<b>37.94</b>	<b>(3.01)</b>
<b>Adjustments for</b>				
Decrease/(increase) in inventories	27.24	174.68	8.64	180.85
Decrease / (increase) in trade receivables	115.38	30.09	121.12	26.62
Decrease/(increase) in other assets	69.98	76.52	59.34	73.80
(Decrease)/Increase in trade payable	(6.31)	(174.77)	(10.96)	(175.93)
(Decrease)/Increase in provisions	(1.26)	(3.43)	(1.09)	(3.53)
(Decrease)/Increase in other liabilities	(7.46)	3.23	6.37	6.27
<b>Cash (used in) / generated from operations</b>	<b>229.82</b>	<b>110.93</b>	<b>221.36</b>	<b>105.07</b>
Income taxes paid (net)	(4.90)	(8.74)	(5.43)	(7.76)
<b>Net cash (used in) / generated from operating activities</b>	<b>224.92</b>	<b>102.19</b>	<b>215.93</b>	<b>97.31</b>
<b>B] Cash flow from Investing Activities</b>				
Purchase of property plant & equipments, including CWIP & capital advances	(118.76)	(19.70)	(118.85)	(21.25)
Proceeds from sale or discard of property, plant and equipment	6.73	6.84	98.14	12.00
Proceeds from Insurance claim	25.00	-	25.00	-
Advance received against capital assets	1.00	37.90	1.00	37.90
Fixed deposit (placed) / matured (net)	0.89	151.29	(86.51)	151.75
Rent received	4.75	4.86	5.42	5.46
Interest received	1.15	4.76	2.00	5.11
<b>Net cash generated / (used in) investing activities</b>	<b>(79.24)</b>	<b>185.95</b>	<b>(73.80)</b>	<b>190.97</b>
<b>C] Cash flow from Financing Activities</b>				
Proceeds from issue of Preference Shares	-	-	-	51.62
Proceeds from long term borrowings	-	50.00	-	-
Repayment of long term borrowings	-	-	50.69	-
Proceeds from / (repayment of) short term borrowings (net)	(9.06)	(143.13)	(5.42)	(136.40)
Payment of lease liabilities	(2.54)	(2.53)	(2.54)	(2.53)
Interest paid	(132.52)	(144.66)	(133.31)	(145.92)
<b>Net cash generated from / (used in) financing activities</b>	<b>(144.12)</b>	<b>(240.32)</b>	<b>(90.58)</b>	<b>(233.23)</b>
<b>D] Exchange difference arising on conversion debited to foreign currency translation reserve</b>	<b>-</b>	<b>-</b>	<b>(51.02)</b>	<b>(2.77)</b>
<b>Net (decrease)/increase in cash and cash equivalents (A+B+C+D)</b>	<b>1.56</b>	<b>47.82</b>	<b>0.53</b>	<b>52.28</b>
<b>Cash and cash equivalents at the beginning of the period</b>	<b>11.72</b>	<b>8.21</b>	<b>24.63</b>	<b>19.12</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>13.28</b>	<b>56.03</b>	<b>25.16</b>	<b>71.40</b>



- 3 The above financial results of Alok Industries Limited ("the Company") for the quarter and half year ended September 30, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on October 16, 2025 and have been subjected to review by the statutory auditors.
- 4 The Company had filed insurance claim in the previous year due to damage caused by tornado to certain assets of spinning plants located at Silvassa. Insurance surveyors' assessment is in progress. The Company had received Rs 55 crore in the previous year from insurance company and has received Rs 25 crore hence recognised exceptional gain of Rs 18.58 crore in the first quarter of current financial year. Further the Company has recognised exceptional gain Rs. 7.02 crore in the first quarter, Rs 5.25 crore in current quarter from sale of such damaged assets.
- 5 The Company underwent a corporate insolvency resolution process under section 31 of the Insolvency and Bankruptcy Code, 2016. A resolution plan was approved by the Hon'ble National Company Law Tribunal, Ahmedabad Bench (Approved Resolution Plan) vide its order dated March 8, 2019 and the implementation of the Approved Resolution Plan was concluded in the earlier year with the re-constitution of the Board of Directors of the Company on September 14, 2020.
- 6 As per Clause 1.2 (xl) of Approved Resolution Plan, the outstanding debt amounting to Rs 17,384.02 crore assigned to Resolution Applicants shall not carry interest for the first 8 years from the Closing Date (as defined in the Approved Resolution Plan), hence such debt has been measured at cost. After such period of 8 years, the terms of assigned debt shall be mutually agreed among the Resolution Applicants and the Company. The Approved Resolution Plan has an overriding effect on the requirements of Ind AS, as per legal view obtained by the Company in this regard. Hence, had the Company applied the Ind AS, it would have recognised the assigned debt at its fair value and accordingly recognized the imputed interest cost over the period of loan in the statement of profit and loss.
- 7 The Holding Company incurred a loss of Rs. 201.97 crore for the quarter and Rs. 378.45 crore for the half year ended September 30, 2025 and has accumulated losses of Rs. 23,246.85 crore as on that date, its current liabilities exceeds its current assets by Rs. 112.04 crore and it has earned EBITDA profit of Rs. 18.60 crore for the quarter and Rs. 61.45 crore for the half year ended September 30, 2025. Considering textile industries is experiencing strong growth and considering the cash flow projection of the Holding Company, the financial results have been prepared on a going concern basis.
- 8 The Group operates in a single primary business segment, namely "Textiles", which constitutes a reportable segment in the context of Ind AS 108 on "Operating Segments".



By order of the Board  
For ALOK INDUSTRIES LIMITED

A handwritten signature in blue ink, appearing to read "A. Siddharth".

A. Siddharth  
(Chairman)

Place: Mumbai  
Date: October 16, 2025

