CHEVIOT
SINCE 1897

14th November, 2026

To

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai – 400 001

National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (E),
Mumbai - 400 051

Ref: BSE Scrip Code – 526817 | NSE Symbol: CHEVIOT | ISIN - INE974B01016

Dear Sir/Madam

Sub: Outcome of Board Meeting held on 14th November, 2026 – Financial Results

Pursuant to Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we submit herewith the unaudited standalone financial results of the Company for the quarter and half-year ended 30th September, 2026 along with Limited Review Report issued by the statutory auditors with un-modified opinion on the said results, which has been approved and taken on record at the Board Meeting held today.

The financial results will be available on the website of the Company.

The meeting commenced at **11:30 a.m.** and concluded at **12:40 p.m.**

Kindly take the above on record.

Yours faithfully
***For* Cheviot Company Limited**

ADITYA BANERJEE

Digitally signed by ADITYA BANERJEE
Date: 2026.11.14 12:42:29 +05'30'

(Aditya Banerjee)
Company Secretary and Compliance Officer

Encl. As stated above.

Singhi & Co.
Chartered Accountants

161, Sarat Bose Road
Kolkata-700 026, (India)
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E kolkata@singhico.com
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Independent Auditor's Review Report on the Unaudited Financial Results of Cheviot Company Limited for the quarter and half year ended September 30, 2026 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors
Cheviot Company Limited
Celica House, 9th Floor
24, Park Street
Kolkata – 700 016

1. We have reviewed the accompanying statement of unaudited financial results of M/s Cheviot Company Limited ('the Company') for the quarter and half year ended September 30, 2026 together with notes thereon (herein after referred to as 'the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Listing Regulation').

2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on November 14, 2026, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 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 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. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued there under and other recognized 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 Singhi & Co.
Chartered Accountants
Firm Registration No.302049E

(Aditya Singhi)
Partner
Membership No.: 305161
UDIN: 26305161PVMOWL7762

Place: Kolkata
Dated: November 14, 2026

CHEVIOT
SINCE 1897

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

(₹ In Lakhs)

Sl. No.	Particulars	Quarter ended 30/09/2026 (Unaudited)	Quarter ended 30/06/2026 (Unaudited)	Quarter ended 30/09/2025 (Unaudited)	Half year ended 30/09/2026 (Unaudited)	Half year ended 30/09/2025 (Unaudited)	Previous year ended 31/03/2026 (Audited)
1	**Income**						
	(a) Revenue from operations	18,981.67	17,055.16	14,821.39	36,036.83	26,793.49	54,740.51
	(b) Other Income	94.87	3,638.60	(24.13)	3,733.47	1,779.68	242.74
	Total Income	**19,076.54**	**20,693.76**	**14,797.26**	**39,770.30**	**28,573.17**	**54,983.25**
2	**Expenses**						
	(a) Cost of materials consumed	12,771.17	11,706.86	8,176.32	24,478.03	14,865.02	33,794.03
	(b) Changes in inventories of finished goods and work-in-progress	881.26	(138.67)	493.72	742.59	(20.60)	(1,463.48)
	(c) Employee benefits expense	1,774.09	1,709.17	2,081.11	3,483.26	4,016.08	7,514.90
	(d) Finance costs	6.58	12.04	10.53	18.62	21.09	50.08
	(e) Depreciation and amortisation expense	197.54	193.65	200.59	391.19	382.74	797.57
	(f) Other expenses	1,975.54	1,670.04	1,812.76	3,645.58	3,688.08	7,343.66
	Total Expenses	**17,606.18**	**15,153.09**	**12,775.03**	**32,759.27**	**22,952.41**	**48,036.76**
3	**Profit before exceptional items and tax (1-2)**	**1,470.36**	**5,540.67**	**2,022.23**	**7,011.03**	**5,620.76**	**6,946.49**
4	Exceptional items	-	-	-	-	-	-
5	**Profit before tax (3+4)**	**1,470.36**	**5,540.67**	**2,022.23**	**7,011.03**	**5,620.76**	**6,946.49**
6	**Tax expense**						
	(a) Current tax (including tax for earlier years)	441.00	486.00	567.00	927.00	1,020.00	2,177.86
	(b) Deferred tax	(66.49)	525.52	(28.68)	459.03	245.77	(400.52)
	Total tax expense	**374.51**	**1,011.52**	**538.32**	**1,386.03**	**1,265.77**	**1,777.34**
7	**Profit for the period (5-6)**	**1,095.85**	**4,529.15**	**1,483.91**	**5,625.00**	**4,354.99**	**5,169.15**
8	**Other comprehensive income**						
	A (i) Items that will not be reclassified to profit or loss	(539.03)	384.12	(471.72)	(154.91)	813.55	760.44
	(ii) Income tax relating to items that will not be reclassified to profit or loss	67.01	(57.17)	58.03	9.84	(137.24)	(146.97)
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income / (loss) for the period (net of tax)	**(472.02)**	**326.95**	**(413.69)**	**(145.07)**	**676.31**	**613.47**
9	**Total comprehensive income for the period (7+8)**	**623.83**	**4,856.10**	**1,070.22**	**5,479.93**	**5,031.30**	**5,782.62**
10	Paid-up ordinary share capital (Face value of ₹ 10/- each)	584.19	584.19	584.19	584.19	584.19	584.19
11	Other equity (excluding revaluation reserve)						58,957.81
12	**Earnings per equity share (Face value of ₹ 10/- each)**						
	(Not annualised for the quarters / half year)						
	(a) Basic (in ₹)	18.76	77.53	25.40	96.29	74.55	88.48
	(b) Diluted (in ₹)	18.76	77.53	25.40	96.29	74.55	88.48

Contd……(2)

NOTES:

1. Statement of Assets and Liabilities as at 30th September, 2026 is given below :

(₹ In Lakhs)

Sl. No.	Particulars	As at 30/09/2026 (Unaudited)	As at 31/03/2026 (Audited)
	ASSETS		
(1)	**Non-current assets**		
(a)	Property, plant and equipment	23,068.07	23,258.64
(b)	Capital work-in-progress	10.33	23.58
(c)	Right of use assets	129.01	136.27
(d)	Other intangible assets	31.67	16.19
(e)	Financial assets		
	(i) Investments	36,180.50	32,621.86
	(ii) Other financial assets	11.79	12.14
(f)	Non-current tax assets (net)	146.16	139.01
(g)	Other non-current assets	258.39	97.07
	Total non-current assets	**59,835.92**	**56,304.76**
(2)	**Current assets**		
(a)	Inventories	9,827.23	13,084.19
(b)	Financial assets		
	(i) Investments	2,979.59	2,736.44
	(ii) Trade receivables	5,778.49	3,452.65
	(iii) Cash and cash equivalents	247.16	294.96
	(iv) Other bank balances	188.75	177.79
	(v) Other financial assets	873.86	519.24
(c)	Current tax assets (net)	178.49	-
(d)	Other current assets	751.74	468.86
	Total current assets	**20,825.31**	**20,734.13**
	Total Assets	**80,661.23**	**77,038.89**
	EQUITY AND LIABILITIES		
	Equity		
(a)	Equity share capital	584.54	584.54
(b)	Other equity	74,020.02	70,000.56
	Total equity	**74,604.56**	**70,585.10**
	Liabilities		
(1)	**Non-current liabilities**		
(a)	Financial liabilities		
	(i) Lease liabilities	87.31	98.40
(b)	Provisions	54.98	58.00
(c)	Deferred tax liabilities (net)	2,705.97	2,256.78
(d)	Other non current liabilities	10.05	10.64
	Total non-current liabilities	**2,858.31**	**2,423.82**
(2)	**Current liabilities**		
(a)	Financial liabilities		
	(i) Borrowings	565.97	725.10
	(ii) Lease liabilities	40.34	35.11
	(iii) Trade payables		
	-Total outstanding dues of micro enterprises and small enterprises	17.05	17.62
	-Total outstanding dues of creditors other than micro enterprises and small enterprises	927.42	711.26
	(iv) Other financial liabilities	846.12	1,501.87
(b)	Other current liabilities	551.48	622.59
(c)	Provisions	249.98	209.64
(d)	Current tax liabilities (net)	-	206.78
	Total current liabilities	**3,198.36**	**4,029.97**
	Total Equity and Liabilities	**80,661.23**	**77,038.89**

Contd……(3)

2. Statement of Cash Flows for the half year ended 30th September, 2026 is given below :

(₹ In Lakhs)

Particulars	For the half year ended 30/09/2026 (Unaudited)		For the half year ended 30/09/2025 (Unaudited)		For the year ended 31/03/2026 (Audited)	
A. Cash flows from operating activities						
Net profit before tax		7,011.03		5,620.76		6,946.49
Adjustments for:						
Depreciation and amortisation expense	391.19		382.74		797.57	
Unrealised foreign exchange (gain) / loss	(7.08)		50.87		37.50	
Income from deferred revenue grant	(0.59)		(0.72)		(1.36)	
Net gain on sale of investments	(313.46)		(97.57)		(755.08)	
Net (gain) / loss on fair value changes of investments measured at FVTPL	(3,152.75)		(1,552.43)		842.07	
Net (profit) / loss on sale of property, plant and equipment	0.29		2.45		(4.36)	
Interest income	(134.42)		(65.06)		(214.48)	
Dividend income	(131.77)		(64.57)		(105.54)	
Other investment income	(0.06)		-		(0.69)	
Provision for doubtful balances (net of reversal)	-		-		6.33	
Property, plant and equipment and other intangible assets written off	-		-		0.26	
Finance costs	18.62		21.09		50.08	
Liabilities no longer required written back	(0.88)	(3,330.91)	(1.44)	(1,324.64)	(3.82)	648.48
Operating profit before working capital changes		3,680.12		4,296.12		7,594.97
Adjustments for:						
(Increase)/decrease in inventories	3,256.96		3,242.89		(788.39)	
(Increase)/decrease in trade receivables	(2,318.78)		(832.37)		(631.31)	
(Increase)/decrease in other financial assets	157.31		(33.71)		(271.54)	
(Increase)/decrease in other assets	(293.57)		(52.91)		(99.01)	
Increase/(decrease) in trade payables	216.39		(151.82)		(38.80)	
Increase/(decrease) in other financial liabilities	(685.32)		(256.23)		194.68	
Increase/(decrease) in provisions	165.38		(76.74)		138.70	
Increase/(decrease) in other liabilities	(71.11)	427.26	(220.62)	1,618.49	46.47	(1,449.20)
Cash generated from operations		4,107.38		5,914.61		6,145.77
Direct taxes paid (net of refunds)		(1,300.85)		(866.66)		(1,974.09)
Net cash from operating activities		**2,806.53**		**5,047.95**		**4,171.68**
B. Cash flows from investing activities						
Purchase of property, plant & equipment and other intangible assets (including changes in capital work-in-progress, capital advances / creditors)		(350.39)		(853.66)		(1,081.89)
Sale of property, plant and equipment		0.14		8.80		49.59
Purchase of investments		(11,459.46)		(10,634.06)		(30,652.68)
Sale of investments		10,351.74		5,691.81		26,725.00
Interest received		134.88		49.41		173.92
Dividend received		123.14		58.12		98.63
Other investment income		0.06		-		0.63
Net cash used in investing activities		**(1,199.89)**		**(5,679.58)**		**(4,686.80)**
C. Cash flows from financing activities						
Payment of lease liabilities (including interest thereon)		(23.76)		(22.66)		(45.32)
Proceeds from / (Repayment of) current borrowings (net)		(159.13)		375.88		222.30
Dividend paid		(1,460.47)		(292.09)		(292.09)
Finance costs paid		(10.99)		(13.29)		(25.18)
Net cash from / (used in) financing activities		**(1,654.35)**		**47.84**		**(140.29)**
Net decrease in cash and cash equivalents (A+B+C)		(47.71)		(583.79)		(655.41)
Cash and cash equivalents (opening balance)		294.96		950.29		950.29
Effect of exchange rate changes on cash and cash equivalents		(0.09)		0.21		0.08
Cash and cash equivalents (closing balance)		**247.16**		**366.71**		**294.96**
Notes:						
(i) Cash and cash equivalents included in the cash flows statement comprise the following balance sheet amounts:						
Cash on hand		4.37		3.26		3.03
Balances with banks		242.79		363.45		291.93
Cash and cash equivalents (closing balance)		**247.16**		**366.71**		**294.96**
(ii) The above cash flows statement has been prepared under 'Indirect method' as set out in Ind AS - 7, "Statement of Cash Flows".						

Contd……(4)

3 The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th November, 2026.

4 The Statutory Auditors of the Company have carried out a limited review of the above unaudited financial results for the quarter and half year ended 30th September, 2026 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

5 As the Company's business activity falls within a single significant primary business segment i.e. Jute Goods, no separate segment information is disclosed.

6 Pursuant to the Gazette notifications issued by the Office of the Jute Commissioner during the six months ended 30th September 2026, revising the sale prices of jute bags supplied to State Procurement Agencies in earlier years, the Company has recognised additional revenue of ₹ 193.92 lakhs and ₹ 545.86 lakhs, under revenue from operations, for the quarters ended 30th June 2026 and 30th September 2026, respectively, aggregating to ₹ 739.78 lakhs for the half-year ended 30th September 2026.

7 Other Income for the quarter ended 30th September 2025 was negative primarily due to loss on fair valuation of investments measured at Fair Value through Profit and Loss (FVTPL).

8 The Company has no subsidiary, associate or joint venture as on 30th September, 2026.

For and on behalf of the Board
Cheviot Company Limited

UTKARSH KANORIA

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Date: 2026.11.14 12:42:01 +05'30'

Utkarsh Kanoria
Wholetime Director
DIN : 06950837

Place : Kolkata
Dated : 14th November, 2026