Indus Fila Limited

Registered Office: 243/1 to 358/3, Thoramavu and Immavu Village,
Thandya Industrial Area, K S Hundi, Nanjangud Taluk Mysore 571302
CIN: L17121KA1999PLC025320 **Email**: cs@indusfila.com

Date: 12-11-2026

BSE Limited
The Corporate Service Department
P J Towers, Dalal Street
Mumbai – 400 001
Scrip Code: **532821**

The National Stock Exchange of India Ltd.
The Listing Department
Exchange Plaza, Bandra- Kurla Complex Bandra
(East) Mumbai - 400 051
Symbol: **INDUSFILA**

Dear Sir/Madam,

SUB: INTIMATION OF OUTCOME OF BOARD MEETING

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of Indus Fila Limited at its meeting held today, i.e. November 12, 2026, has approved the following:

1. The unaudited standalone financial results of the Company as per INDAS for the quarter ended September 30, 2026, along with the limited review report of the Auditors thereon.

The Board meeting commenced at 04:00 P.M. and concluded at 04:30P.M.

This is for your information and records.

Thanking you

For **Indus Fila Limited,**

CHARUL AMIT HOUZWALA
Digitally signed by CHARUL AMIT HOUZWALA
Date: 2026.11.12 17:45:59 +05'30'

Charul Amit Houzwala
Company Secretary and Compliance Officer

CA AG & ASSOCIATES
CHARTERED ACCOUNTANTS
H.O : 2A, J.K. TOWER, ADALAT ROAD, AURANGABAD - 431 005.
PHONE : 0240-233 9991/92, FAX : 0240-233 9990, Email : lsattal@gmail.com

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

To the Board of Directors of Indus Fila Limited

We have reviewed the accompanying statement of Standalone Unaudited Financial Results of INDUS FILA LIMITED (the "Company"), for the quarter ended September 30, 2026 and year to date results for the period April 01, 2026 to September 30, 2026 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, 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 issue a report on these financial statements 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. 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 applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For CA AG & Associates
Chartered Accountants

Laxminarayan Shriramji Attal
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Date: 2026.11.12 16:04:05 +05'30'

CA AG & ASSOCIATES * CHHATRAPATI SAMBHAJINAGAR * CHARTERED ACCOUNTANT M.NO.34671 FRN : 124944W

FRN – 124944W
Laxminarayan S Attal
Partner
M No.034671

Place: Chh. Sambhajinagar
Date : 12th November, 2026
UDIN : 26034671UWQAKH8660

INDUS FILA LTD

243/1 to 358/3,Thoramavu and Immavu Village, Thandya Industrial Area, Nanjangud Taluk, Mysore,
Karnataka 571302
CIN: L17121KA1999PLC025320

BALANCE SHEET

(All amounts in lakhs of INR, unless otherwises stated)

Particulars	As at 30th September, 2026 Unaudited	As at 31st March, 2026 Audited
(1) ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	2.11	1.22
(i) Tangible Assets		
(b) Capital work-in-progress		
(c) Investment Property	0.00	0.00
(d) Other Intangible assets		
(e) Intangible assets under Development		
(f) Financial Assets		
(i) Investments		-
(ii) Trade receivables		
(iii) Loans		
(iv) Other financial Assets		-
(g) Deferred tax assets (net)	18.64	19.56
(h) Other non-current assets	15.10	14.72
Total Non-Current Assets	**35.85**	**35.50**
(2) Current assets		
(a) Inventories		
(b) Financial Assets		
(i) Investments		
(ii) Trade receivables		0.00
(iii) Cash and cash equivalents	9.36	5.44
(iv) Stock in trade	1296.13	1143.40
(v) Loans		
(vi) Other Financial Assets		
(c) Current Tax Assets (Net)		
(d) Other current assets	120.68	95.13
Total Current Assets	**1426.17**	**1243.97**
Total Assets	**1462.02**	**1279.49**
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	510.84	510.84
(b) Other Equity	(1,949.44)	(1,838.45)
Total Equity	**(1,438.60)**	**(1,327.61)**
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	2025.61	2084.79
(ia) Lease liabilities		
(ii) Trade payables		
- Dues of small enterprises and micro enterprises		
- Dues of creditors other than small enterprises and micro enterprises		
(iii) Other financial liabilities	0.00	25.00
(b) Provisions		
(c) Deferred tax liabilities (Net)		
(d) Other non-current liabilities	150.00	0.00
Total Non-Current Liabilities	**2175.61**	**2109.79**
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	112.15	100.85
(ia) Lease liabilities		
(ii) Trade payables		
- Dues of small enterprises and micro enterprises		
- Dues of creditors other than small enterprises and micro enterprises	585.10	293.86
(iii) Other financial liabilities	0.00	0.00
(b) Other current liabilities	27.76	101.61
(c) Provisions	0.00	0.98
(d) Current Tax Liabilities (Net)	0.00	-
Total Current Liabilites	**725.01**	**497.30**
Total Equity and Liabilities	**1462.02**	**1279.49**

INDUS FILA LTD

243/1 to 358/3,Thoramavu and Immavu Village, Thandya Industrial Area, Nanjangud Taluk, Mysore, Karnataka 571302
CIN: L17121KA1999PLC025320
STATEMENT OF UNAUDITED RESULT FOR THE QUARTER ENDED 30.09.2026

(All amounts in lakhs of INR, unless otherwises stated)

Sl. No	Particulars	Quarter Ended			Six Months Ended		For the year ended
		30th Sep, 2026	30th June, 2026	30th Sep, 2025	30th Sep, 2026	30th Sep, 2025	March 31, 2026
		Unaudited	Unaudited	Audited	Unaudited	Audited	Audited
I	Revenue From Operations	16.94	2.01	-	18.95	-	-
II	Other Income	-	-	0.03	-	0.02	-
III	**Total Income (I+II)**	**16.94**	**2.01**	**0.03**	**18.95**	**0.02**	**-**
IV	**EXPENSES**						
	Cost of materials consumed	-	-	-	-	-	-
	Other Manufacturing Expenses	-	-	-	-	-	-
	Purchase of Stock-in-Trade	119.19	-	-	152.73	-	-
	Changes in inventories of finished goods,	(119.19)	-	-	(152.73)	-	-
	Stock-in -Trade and work-in-progress	-	-	-	-	-	-
	Employee benefits expense	7.83	3.87	-	11.70	-	8.34
	Finance costs	44.11	44.74	46.37	88.85	93.25	183.01
	Depreciation and amortization expense	0.17	0.17	0.07	0.34	0.15	0.30
	Other expenses	8.95	19.19	17.65	28.14	53.04	63.63
	Total expenses (IV)	**61.06**	**67.97**	**64.09**	**129.03**	**146.44**	**255.27**
V	**Profit/(loss) before exceptional items and tax (I- IV)**	**(44.12)**	**(65.96)**	**(64.06)**	**(110.08)**	**(146.42)**	**(255.27)**
VI	Exceptional Items	-	-	-	-	-	-
VII	**Profit/(loss) before tax (V-VI)**	**(44.12)**	**(65.96)**	**(64.06)**	**(110.08)**	**(146.42)**	**(255.27)**
VIII	**Tax expense:**						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	0.45	0.46	0.54	0.91	1.06	2.13
IX	**Net Profit/(Loss) after tax for the period from continuing operations (VII-VIII)**	**(44.57)**	**(66.42)**	**(64.60)**	**(110.99)**	**(147.48)**	**(257.40)**
X	Profit/(loss) from discontinued operations						
XI	Tax expense of discontinued operations						
XII	**Net Profit/(loss) from Discontinued operations (after tax) (X-XI)**						
XIII	**Profit/(loss) for the period (IX+XII)**	**(44.57)**	**(66.42)**	**(64.60)**	**(110.99)**	**(147.48)**	**(257.40)**

INDUS FILA LTD

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CIN: L17121KA1999PLC025320

STATEMENT OF UNAUDITED RESULT FOR THE QUARTER ENDED 30.09.2026

(All amounts in lakhs of INR, unless otherwises stated)

Sl. No	Particulars	Quarter Ended			Six Months Ended		For the year ended
		30th Sep, 2026	30th June, 2026	30th Sep, 2025	30th Sep, 2026	30th Sep, 2025	March 31, 2026
		Unaudited	Unaudited	Audited	Unaudited	Audited	Audited
XIV	**Other Comprehensive Income**						
	Items that will not be reclassified to profit or loss:						
	(a) Gain or Loss on Re-measurement of Defined Benefits plan	-	-	-	-	-	-
	(b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Items that will be reclassified to profit or loss:						
	(a)Net change in time value of option contracts designated as cash flow hedges	-	-	-	-	-	-
	(b)Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	**Total Comprehensive Income for the period (XIII+XIV)**	**(44.57)**	**(66.42)**	**(64.60)**	**(110.99)**	**(147.48)**	**(257.40)**
	(Comprising Profit (Loss) and Other Comprehensive Income for the period)						
XVI	**Earnings per equity share (for continuing operation):**						
	(1) Basic	(0.87)	(1.30)	(1.26)	(2.17)	(2.89)	(5.04)
	(2) Diluted	(0.87)	(1.30)	(1.26)	(2.17)	(2.89)	(5.04)
XVII	**Earnings per equity share (for discontinued operation):**						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XVIII	**Earnings per equity share(for discontinued & continuing operations)**						
	(1) Basic	(0.87)	(1.30)	(1.26)	(2.17)	(2.89)	(5.04)
	(2) Diluted	(0.87)	(1.30)	(1.26)	(2.17)	(2.89)	(5.04)

INDUS FILA LTD

243/1 to 358/3,Thoramavu and Immavu Village, Thandya Industrial Area, Nanjangud Taluk, Mysore, Karnataka 571302

CIN: L17121KA1999PLC025320

CASH FLOW STATEMENT

(All amounts in lakhs of INR, unless otherwises stated)

Particulars	As at 30th September, 2026 Unaudited	As at 31st March, 2026 Audited
A. Cash Flow from Operating Activities		
Profit before Taxation and extraordinary items (before taxes)	(110.08)	(255.27)
Adjustments for Depreciation	0.34	0.30
(Profit)/Loss on sale of Tangible assets	-	-
Interest Expenditure	88.85	183.01
Interest Income		
Other Expense		
Other Non cash adjustments	(0.91)	-
Operating Profit before working capital changes	**(21.80)**	**(71.96)**
Changes in Working Capital:		
(Increase/)Decrease in Trade Receivables	-	
Increase/(Decrease) in Trade Payables	291.24	(6.54)
(Increase)/Decrease in Stock in Trade	(152.73)	-
Increase/(Decrease) in Provisions	(0.98)	0.48
Increase/(Decrease) in Other Current Liabilites	(73.85)	100.14
(Increase)/Decrease in Other Financial Assets and other Assets	(25.01)	214.91
Increase/(Decrease) in Other Financial Liabilites and Other liabilities	125.00	-
Cash generated from Operations	**141.87**	**237.03**
Taxes paid (Net of refunds)		
Net cash generated from operations before extraordinary items	141.87	237.03
Net cash generated from operating activities	**141.87**	**237.03**
B. Cash Flow from Investing Activities		
Proceeds from Sale of Asset		0.00
Investment Income		
Interest received		
Purchase of Property,Plant & Equipment,Intangible assets	(1.23)	-
Net Cash from Investing Activities	**-1.23**	**0.00**
C. Cash flow from Financing Activities		
Increase/(Repayment) of borrowings	(47.87)	(63.53)
Proceeds from share capital increase		
Proceeds from issue of share warrants		
Interest paid / Other Finance charges	(88.85)	(183.01)
Net cash raised in Financing activities	**(136.72)**	**(246.54)**
Net increase in cash and cash equivalents	**3.92**	**(9.51)**
Cash and Cash equivalents at the beginning of the year	5.44	14.95
Cash and Cash equivalents at the end of the year	9.36	5.44

Reconciliation of Cash and Cash equivalents as per the cash flow statement:-

Cash and Cash Equivalents as per above comprises of the following

	As at 30th September, 2026	As at 31st March 2026
Cash and Cash Equivalents	**9.36**	5.44
Working Capital Loans repayable on demand,Credit balance in bank accounts	0.00	0.00
Balance as per statement of cash flows	**9.36**	**5.44**

Notes:

1. Cash flow statement has been prepared under the 'Indirect Method' as set out in the Ind AS 7 -Cash flow statement
2. Cash and cash equivalents represent cash and bank balances.
3. Previous year's figures have been regrouped/reclassified wherever applicable.

Please refer Notes on Accounts accompanied to Financial Statements

Notes:

1 These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind As") prescribed under sec 133 of the Companies Act, 2013 read with the relevants rules issued thereunder and the other accounting principles generally accepted in India.

2 Depreication on Plant & Machinery, Furniture & Fittings and Computers is not charged since the assets are already stated at residual value.

3 The main business of company is Finishing of textile excluding khadi/handloom, hence there is no separate reportable segment as per Ind AS 108 on 'Operating Segment'.

4 Previous period/year's figures have been regrouped/rearranged wherever necessary to confirm to current period's groupings and classifications.

5 The above results have been reviewed and approved by the Board of Directors of the Company at their respective meetings held. The Statutory Auditors of the Company have carried out limited review of the aforesaid results.

For Indus Fila Limited

ABHAY MANDHANA

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Date: 2026.11.12 16:31:26 +05'30'

Abhay Mandhana
Director
DIN: 07695839

Place: Bangalore
Date: