N R VANDANA TEX INDUSTRIES LIMITED

(Formerly Known as: N R DESIGN CENTRE PRIVATE LIMITED)
Regd Off: 220, Mahatma Gandhi Road, Barabazar, Kolkata - 700007
CIN: L17299WB1992PLC055341
Email-Id: cs@vandanafashion.com **Website:** www.vandanafashion.com **Tel:** +91 9331281999

Date: 12/11/2026

The Manager
Listing Department,
National Stock Exchange of India Ltd.
Exchange Plaza, 5th Floor, Plot No. C/1,
G Block, Bandra Kurla Complex,
Bandra (E), Mumbai – 400 051

[Symbol: NRVANDANA]

Dear Sir/ Madam,

Sub: Outcome of Board Meeting and Declaration of Financial Results (Standalone & Consolidated) for the Half Year Ended September 30, 2026.

This is pursuant to Regulation 33 read with Regulation 30 of SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015. We wish to inform you that the Board of Directors of the Company at their meeting held today, has inter-alia, considered and approved the Un-audited Financial Results (Standalone & Consolidated) of the Company for the Half-year ended 30th September 2026.

The Board Meeting commenced at 03:30 P.M. (IST) and concluded at 05:35 P.M. (IST).

Further, Further, the Unaudited Financial Results (Standalone & Consolidated) along with the Limited Review Report issued by the Statutory Auditors thereon, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, for the Half-Year ended 30th September 2026, are attached herewith for your records.

The aforesaid information is being made available on the website of the Company i.e. www.vandnafashion.com

This is for your information and records.
Thanking You.

For N R VANDANA TEX INDUSTRIES LTD.
N R VANDANA TEX INDUSTRIES LIMITED
Gyanesh Lohia

GYANESH LOHIA **Director**
Whole-Time Director
DIN: 02621425

N R VANDANA TEX INDUSTRIES LIMITED

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Date: 12/11/2026

The Manager
Listing Department,
National Stock Exchange of India Ltd.
Exchange Plaza, 5th Floor, Plot No. C/1,
G Block, Bandra Kurla Complex,
Bandra (E), Mumbai – 400 051

[Symbol: NRVANDANA]

Dear Sir/ Madam,

Sub.: Integrated Filing (Financial) for the Half Year and Financial Year Ended September 30, 2026.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024 and BSE Circular No. 20250102-4, we are enclosed herewith the Integrated Filing (Financial) comprising the Un-Audited Financial Results (Standalone & Consolidated) for the Half-year ended on September 30, 2026.

The Board Meeting commenced at 03:30 P.M. (IST) and concluded at 05:35 P.M. (IST).

The aforesaid information is being made available on the website of the Company i.e. www.vandanafashion.com

This is for your information and records.

Thanking you,
For N R VANDANA TEX INDUSTRIES LTD.
N R VANDANA TEX INDUSTRIES LIMITED
Gyanesh Lohia

GYANESH LOHIA Director
Whole-Time Director
DIN: 02621425

HALF-YEARLY AND FINANCIAL YEAR INTEGRATED FILING (FINANCIAL)

A. FINANCIAL RESULTS

-Annexed above

B. STATEMENT OF DEVIATION OR VARIATIONS FOR PROCEEDS OF PUBLIC ISSUE, RIGHT ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.

-Annexed above

C. DISCLOSURE OF OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

-Not Applicable. Since there is no such default by the Company.

D. DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

-As Annexed above.

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter)

-Not Applicable, as this is a half-yearly filing

By Order of the Board
For N R Vandana Tex Industries Ltd.
N R VANDANA TEX INDUSTRIES LIMITED
Gyanesh Lohia

Date: November 12, 2026
Place: Kolkata

Director
GYANESH LOHIA
Whole-Time Director
DIN: 02621425

J. B. S. & Company

Phone : (033) 2282 6809

CHARTERED ACCOUNTANTS

60, BENTINCK STREET, 4TH FLOOR
KOLKATA - 700 069
E-mail : jbs_company@rediffmail.com

INDEPENDENT AUDITOR'S REPORT ON REVIEW OF THE UNAUDITED STANDALONE FINANCIAL RESULTS

To,
The Board of Directors
N R VANDANA TEX INDUSTRIES LIMITED
(Formerly known as N.R. DESIGN CENTRE PVT. LTD.)

1. We have reviewed the accompanying statement of Standalone financial Results of **N R VANDANA TEX INDUSTRIES LIMITED** (the "Company") for the half year ended 30th September 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules there under (hereinafter referred to as "the said Accounting Standard) and other accounting principles generally accepted in India .Our responsibility is to issue a report on the statements 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 Financial Statements are free of material misstatement. A review is limited primarily to inquiries of the company personnel and analytical procedures applied to financial data and thus provide less assurance than 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 in paragraph 3 above nothing has come to our attention that causes us to believe that the accompanying statement unaudited financial result, prepared in accordance with the recognition and measurement principles laid down in the said Accounting Standard 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 J.B.S & Company
Chartered Accountants
FRN: 323734E



CA Sudhanshu Sen
Partner
Membership Number: 306354

Place: Kolkata
Date: 12.11.2026
UDIN: 26306354JSNLPT8363

N R VANDANA TEX INDUSTRIES LIMITED

(Formerly known as : N.R. DESIGN CENTRE PVT LTD)

220 Mahatma Gandhi Road, Barabazar, Kolkata - 700 007

CIN: L17299WB1992PLC055341

Statement of Standalone Assets and Liabilities as at September 30, 2026

(Rs. in Lakhs)

	Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
I.	**EQUITY AND LIABILITIES**		
(1)	**Shareholders' Funds**		
	(a) Share Capital	2,329.48	2,329.48
	(b) Reserve and Surplus	5,105.99	4,487.27
	Total Shareholders' Funds	**7,435.47**	**6,816.75**
(2)	**Non-Current Liabilities**		
	(a) Long Term Borrowings	2,696.57	1,106.96
	(b) Deferred Tax Liabilities (Net)	10.48	9.59
	(c) Other Long term Liabilities	72.02	71.62
	(d) Long Term Provisions	19.86	19.29
	Total Non-Current Liabilities	**2,798.93**	**1,207.46**
(3)	**Current Liabilities**		
	(a) Short Term Borrowings	9,126.73	9,036.45
	(b) Trade Payables		
	(i) Total outstanding dues of Micro and Small Enterprises	265.82	237.23
	ii) Total Outstanding dues of Trade Payables Other than Micro and Small Enterprises	10,295.04	8,461.38
	(c) Other Current Liabilities	386.87	214.48
	(d) Short Term Provisions	390.14	367.63
	Total Current Liabilities	**20,464.60**	**18,317.17**
	Total Equity & Liabilities	**30,699.00**	**26,341.38**
II.	**ASSETS**		
(1)	**Non-Current Assets**		
	(a) Property, Plant & Equipment & Intangible Assets	584.50	571.35
	(i) Property, Plant & Equipment		
	(b) Non-Current Investments	43.94	43.94
	(c) Long Term Loans and Advances	-	-
	(d) Other Non-Current Assets	18.39	18.39
	Total Non-Current Assets	**646.83**	**633.68**
(2)	**Current Assets**		
	(a) Inventories	9,299.42	7,342.86
	(b) Trade Receivables	17,760.06	16,215.63
	(c) Cash and cash equivalents	1,778.03	1,234.34
	(d) Short Term Loans & Advances	605.28	262.70
	(e) Other Current Assets	609.38	652.16
	Total Current Assets	**30,052.17**	**25,707.69**
	Total Assets	**30,699.00**	**26,341.38**

J.B.S. & COMPANY * KOLKATA * Chartered Accountants

For and behalf of Board of Directors
Prabhu Lohia
N R VANDANA TEX INDUSTRIES LIMITED

Managing Director
Din: 02621416

Director

Date: 12.11.2026
Place: Kolkata

N R VANDANA TEX INDUSTRIES LIMITED

(Formerly known as : N.R. DESIGN CENTRE PVT LTD)

220 Mahatma Gandhi Road, Barabazar, Kolkata - 700 007

CIN: L17299WB1992PLC055341

Statement of Standalone Unaudited Financial Results for the Half-Year ended September 30 ,2026

	Particulars	Half-year ended			Year ended
		September 30, 2026	September 30, 2025	March 31, 2026	March 31,2026
		(Unaudited)	(Audited)	(Audited)	(Audited)
	INCOME:				
I	Revenue from Operations	13,813.44	13,057.52	17,357.45	30,414.97
II	Other Income	62.46	6.04	48.12	54.15
III	**Total Income (I+II)**	**13,875.90**	**13,063.56**	**17,405.57**	**30,469.12**
IV	**EXPENSES:**				
	Cost of Materials Consumed	8,302.59	8,234.33	14,014.60	22,248.93
	Changes in Inventories of Finished Goods	305.42	(26.66)	(1,898.21)	(1,924.87)
	Manufacturing Expenses	3,225.87	2,936.44	3,112.46	6,048.90
	Employee Benefits Expense	220.69	185.45	275.11	460.56
	Finance Costs	574.27	360.89	636.26	997.15
	Depreciation and Amortisation Expense	24.47	16.84	17.33	34.17
	Other Expenses	395.86	591.96	611.55	1,203.51
	Total Expenses	**13,049.17**	**12,299.25**	**16,769.11**	**29,068.35**
V	**Profit/(Loss) Before Tax (III-IV)**	**826.73**	**764.31**	**636.46**	**1,400.77**
VI	**Tax Expenses:**				
	(1) Current Tax	207.12	191.21	173.79	365.00
	(2) Deferred Tax	0.89	1.15	(7.03)	(5.88)
	(3) Earlier Year Taxes	-	-	(4.29)	(4.29)
	Profit/(Loss) for the period/year (V-VI)	**618.72**	**571.95**	**473.99**	**1,045.94**
	Paid-up equity share capital (Face value of Rs. 10 each)	**2,329.48**	**2,329.48**	**2,329.48**	**2,329.48**
	Reserve and Surplus (exluding Revaluation Reserve (if any))	**5,105.99**	**4,013.27**	**4,487.27**	**4,487.27**
	Earnings per equity share of face value of Rs. 10 each				
	(1) Basic (in Rs.)	2.66	2.70	2.01	4.80
	(2) Diluted (in Rs.)	2.66	2.70	2.01	4.80
		(not annualised)	(not annualised)	(not annualised)	(annualised)

J.B.S. & COMPANY KOLKATA Chartered Accountants

For and behalf of Board of Directors

N R VANDANA TEX INDUSTRIES LIMITED

Managing Director

Din: 02621416

Director

Date: 12.11.2026

Place: Kolkata

N R VANDANA TEX INDUSTRIES LIMITED

(FORMERLY KNOWN AS : N.R.DESIGN CENTRE PVT LTD)

220, Mahatma Gandhi Road, Kolkata - 700 007

CIN: L17299WB1992PLC055341

Standalone Statement of Cash Flow For the Half Year ended 30th September, 2026

(Amount in Rs. Lakhs, unless stated otherwise)

	Particulars	For the Half Year Ended 30.09.2026		For the Year Ended 31.03.2026	
A.	**Cash Flows from Operating Activities**				
	Net Profit before Tax & Extraordinary Items		826.73		1,400.77
	Adjustments for:				
	Depreciation	24.47		34.17	
	Finance Costs	574.27		997.15	
	Profit on Sale of Fixed Assets	-		(13.26)	
	Provision for Gratuity	1.25		2.55	
	Interest Income	(60.12)	539.87	(32.73)	987.89
	Operating Profit before Working Capital Changes		**1,366.60**		**2,388.68**
	Adjustments for:				
	Inventories	(1,956.56)		(1,758.50)	
	Trade Receivables	(1,544.43)		(3,361.36)	
	Other Receivables	(370.82)		(223.54)	
	Trade Payables	1,862.26		(448.95)	
	Other Payables	172.79	(1,836.76)	42.00	(5,750.35)
	Cash Generated from Operations		**(470.16)**		**(3,361.67)**
	Direct Taxes Paid		114.23		336.32
	Net Cash Flow from Operating Activities (A)		**(584.39)**		**(3,697.99)**
B.	**Cash Flows from Investing Activities**				
	Purchase of Fixed Assets	(37.63)		(61.21)	
	Capital Advances	-		10.00	
	Sale of Fixed Assets	-		42.85	
	Interest Income	60.12		32.73	
	(Increase)/Decrease in Fixed Deposits	-		-	
	Net Cash Flow from Investing Activities (B)		**22.49**		**24.37**
C.	**Cash Flows from Financing Activities**				
	Issue of Share Capital	-		619.80	
	Security Premium (on account of issue of fresh equity shares)	-		2,169.30	
	Expenses Incurred on issue of Fresh Equity Shares	-		(266.47)	
	Long Term Borrowings (Net)	1,589.58		(391.33)	
	Short Term Borrowings (Net)	90.28		3,657.83	
	Finance Costs	(574.27)		(997.15)	
	Net Cash Flow from Financial Activities (C)		**1,105.59**		**4,791.98**
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)		543.69		1,118.36
	Cash and Cash Equivalents at the beginning of period		1,234.34		115.98
	Cash and Cash Equivalents at the end of period		**1,778.03**		**1,234.34**

Components of Cash & Cash Equivalents	As on 30th September, 2026	As on 31st March, 2026
Balance with Bank (in Current Accounts)	461.43	6.52
Cash in Hand	97.18	30.77
	-	-
Other Bank Balance	-	-
Fixed Deposits	1,219.42	1,197.05
Total	**1,778.03**	**1,234.34**

J.B.S. & COMPANY * KOLKATA * Chartered Accountants

For and behalf of Board of Directors
Prabhu Lohia
N R VANDANA TEX INDUSTRIES LIMITED

Managing Director
Din: 02621416
Date: 12.11.2026
Place: Kolkata

Director

Notes to the Standalone Unaudited financial results for the half-year ended September 30, 2026

1. **Corporate information:** N R Vandana Tex Indsutries Limited ("the Company") is a Public Limited Company (CIN- L17299WB1992PLC055341) incorporated under the provisions of the Companies Act, 1956 having its registered office at 220 Mahatma Gandhi Road, Barabazar, Kolkata- 700007, West Bengal, India. The Company is a manufacturing company engaged in maufacturing and trading of textile goods under the brand name - 'Vandana'.

2. The Standalone Unaudited financial results have been reviewed and recommended by Audit Committee and approved by Board of Directors on November 12, 2026.

3. As per Rule 4 of Companies (Indian Accounting Standards) Rules, 2015, the companies whose securities are Listed on the SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disctosure Requirements) Regutation, 2009, are exempted from the compulsory requirement of adoption of IND-AS. Accordingly, these Unaudited Standalone financial results for the half-year ended September 30, 2026 have been prepared in accordance with the Accounting Standards (AS) prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder, and other generally accepted accounting principles.

4. The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four Labour Codes, viz., Code on Wages, 2019, Code on Social Security, 2020, Industrial Relations Code, 2020 and Occupational Safety, Health and Working Conditions Code, 2020 (Collectively referred to as the 'New Labour Codes').These codes have been made effective from 21st November, 2025. The Company has evaluated the gratuity liability as at September 30, 2026 as per the New Labour Codes and the same has been recognized as part of employee benefit expense in the current year.

5. The figures for the half year ended 31st March, 2026 represent the balancing figure between the audited figures in respect of full financial year ended 31st March, 2026 and audited figure for half year ended 30th September, 2025.

6. The Company operates in only one business segment i.e., maufacturing and trading of textile goods. Hence no additional disclosure is required as per AS-17 "Segment Reporting".

7. Earnings per share of the Standalone Financial Results for the half year ended September 30, 2026, September 30, 2025 & March 31, 2026 have been calculated for the Six months and not annualized.

8. The Company is not a Large Corporate as per the applicability criteria given under the SEBI circular SEBI/HO/DDHS/CIR/P/2018/144 dated 26th November, 2018.

9. The Standalone Cash Flow Statement has been prepared under the indirect method as set out in Accounting Standard 3 on statement of cash flows.

10. Previous year/period figures have been regrouped/rearranged wherever necessary.

J.B.S. & COMPANY ★ KOLKATA ★ Chartered Accountants

N.R.VANDANA TEX INDUSTRIES LIMITED

Director

Prabhu Lohia
Managing Director
Din: 02621416

J. B. S. & Company

Phone : (033) 2282 6809

CHARTERED ACCOUNTANTS

60, BENTINCK STREET, 4TH FLOOR
KOLKATA - 700 069
E-mail : jbs_company@rediffmail.com

INDEPENDENT AUDITOR'S REPORT ON REVIEW OF THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS

To,
The Board of Directors
N R VANDANA TEX INDUSTRIES LIMITED
(Formerly known as N.R. DESIGN CENTRE PVT. LTD.)

1. We have reviewed the accompanying statement of Consolidated financial Results of **N R VANDANA TEX INDUSTRIES LIMITED** (the "Company") for the half year ended 30th September 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules there under (hereinafter referred to as "the said Accounting Standard) and other accounting principles generally accepted in India .Our responsibility is to issue a report on the statements 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 Financial Statements are free of material misstatement. A review is limited primarily to inquiries of the company personnel and analytical procedures applied to financial data and thus provide less assurance than 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 in paragraph 3 above nothing has come to our attention that causes us to believe that the accompanying statement unaudited financial result, prepared in accordance with the recognition and measurement principles laid down in the said Accounting Standard 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.



5. The consolidated unaudited financial results also includes the share of net profit after tax of Rs. 5.55 (Rs. in Lakhs) for the period from 1st April, 2026 to 30th September,2026 as considered in the consolidated unaudited financial results, in respect of an associates Kaberi Sales Pvt Ltd whose interim financial result have not been reviewed by us and has been certified by the management.

For J.B.S & Company
Chartered Accountants
FRN: 323734E

J.B.S. & COMPANY * KOLKATA * Chartered Accountants

Place: Kolkata
Date: 12.11.2026
UDIN: 26306354TQQLKG8983

CA Sudhanshu Sen
Partner
Membership Number: 306354

N R VANDANA TEX INDUSTRIES LIMITED

(Formerly known as : N.R. DESIGN CENTRE PVT LTD)

220 Mahatma Gandhi Road, Barabazar, Kolkata - 700 007

CIN: L17299WB1992PLC055341

Statement of Consolidated Assets & Liabilities as at September 30, 2026

(Rs. in Lakhs)

	Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
I.	**EQUITY AND LIABILITIES**		
(1)	**Shareholders' Funds**		
	(a) Share Capital	2,329.48	2,329.48
	(b) Reserve and Surplus	5,541.48	4,917.21
	Total Shareholders' Funds	**7,870.96**	**7,246.69**
(2)	**Non-Current Liabilities**		
	(a) Long Term Borrowings	2,696.57	1,106.96
	(b) Deferred Tax Liabilities (Net)	10.48	9.59
	(c) Other Long term Liabilities	72.02	71.62
	(d) Long Term Provisions	19.86	19.29
	Total Non-Current Liabilities	**2,798.93**	**1,207.46**
(3)	**Current Liabilities**		
	(a) Short Term Borrowings	9,126.73	9,036.45
	(b) Trade Payables		
	(i) Total outstanding dues of Micro and Small Enterprises	265.82	237.23
	ii) Total Outstanding dues of Trade Payables Other than Micro and Small Enterprises	10,295.04	8,461.38
	(c) Other Current Liabilities	386.87	214.48
	(d) Short Term Provisions	390.14	367.63
	Total Current Liabilities	**20,464.60**	**18,317.17**
	Total Equity & Liabilities	**31,134.49**	**26,771.32**
II.	**ASSETS**		
(1)	**Non-Current Assets**		
	(a) Property, Plant & Equipment & Intangible Assets	584.50	571.35
	(i) Property, Plant & Equipment		
	(b) Non-Current Investments	479.43	473.88
	(c) Long Term Loans and Advances	-	-
	(d) Other Non-Current Assets	18.39	18.39
	Total Non-Current Assets	**1,082.32**	**1,063.62**
(2)	**Current Assets**		
	(a) Inventories	9,299.42	7,342.86
	(b) Trade Receivables	17,760.06	16,215.63
	(c) Cash and cash equivalents	1,778.03	1,234.34
	(d) Short Term Loans & Advances	605.28	262.70
	(e) Other Current Assets	609.38	652.16
	Total Current Assets	**30,052.17**	**25,707.69**
	Total Assets	**31,134.49**	**26,771.32**

J.B.S. & COMPANY KOLKATA Chartered Accountants

For and behalf of Board of Directors
Prabhu Lohia
N R VANDANA TEX INDUSTRIES LIMITED

Director

Managing Director
Din: 02621416

Date: 12.11.2026
Place: Kolkata

N R VANDANA TEX INDUSTRIES LIMITED

(Formerly known as : N.R. DESIGN CENTRE PVT LTD)

220 Mahatma Gandhi Road, Barabazar, Kolkata - 700 007

CIN: L17299WB1992PLC055341

Statement of Consolidated Unaudited Financial Results for the Half year ended on September 30 ,2026

	Particulars	Half-year ended			Year ended
		September 30, 2026	September 30, 2025	March 31, 2026	March 31,2026
		(Unaudited)	(Audited)	(Audited)	(Audited)
	INCOME:				
I	Revenue from Operations	13,813.44	13,057.52	17,357.45	30,414.97
II	Other Income	62.46	6.04	48.12	54.15
III	**Total Income (I+II)**	**13,875.90**	**13,063.56**	**17,405.57**	**30,469.12**
IV	**EXPENSES:**				
	Cost of Materials Consumed	8,302.59	8,234.33	14,014.60	22,248.93
	Changes in Inventories of Finished Goods	305.42	(26.66)	(1,898.21)	(1,924.87)
	Manufacturing Expenses	3,225.87	2,936.44	3,112.46	6,048.90
	Employee Benefits Expense	220.69	185.45	275.11	460.56
	Finance Costs	574.27	360.89	636.26	997.15
	Depreciation and Amortisation Expense	24.47	16.84	17.33	34.17
	Other Expenses	395.86	591.96	611.55	1,203.51
	Total Expenses	**13,049.17**	**12,299.25**	**16,769.11**	**29,068.35**
V	**Profit/(Loss) Before Tax (III-IV)**	**826.73**	**764.31**	**636.46**	**1,400.77**
VI	**Tax Expenses:**				
	(1) Current Tax	207.12	191.21	173.79	365.00
	(2) Deferred Tax	0.89	1.15	(7.03)	(5.88)
	(3) Earlier Year Taxes	-	-	(4.29)	(4.29)
VII	**Profit/(Loss) for the period/year (V-VI)**	**618.72**	**571.95**	**473.99**	**1,045.94**
VIII	**Share of Profit/Loss of Associate Company**	**5.55**	**4.08**	**1.93**	**6.01**
IX	**Profit For the year (VII + VIII)**	**624.27**	**576.03**	**475.92**	**1,051.95**
	Paid-up equity share capital (Face value of Rs. 10 each)	**2,329.48**	**2,329.48**	**2,329.48**	**2,329.48**
	Reserve and Surplus (exluding Revaluation Reserve (if any))	**5,541.48**	**4,441.28**	**4,917.21**	**4,917.21**
	Earnings per equity share of face value of Rs. 10 each				
	(1) Basic (in Rs.)	2.68	2.72	2.01	4.73
	(2) Diluted (in Rs.)	2.68	2.72	2.01	4.73
		(not annualised)	(not annualised)	(not annualised)	(annualised)



For and behalf of Board of Directors

Prabhu Dalmia

N R VANDANA TEX INDUSTRIES LIMITED

Director

Managing Director

Din: 02621416

Date: 12.11.2026

Place: Kolkata

N R VANDANA TEX INDUSTRIES LIMITED

(FORMERLY KNOWN AS : N.R.DESIGN CENTRE PVT LTD)

220, Mahatma Gandhi Road, Kolkata - 700 007

CIN: L17299WB1992PLC055341

Statement of Consolidated Cash Flow For the Half Year ended 30th September, 2026

(Amount in Rs. Lakhs, unless stated otherwise)

	Particulars	For the Half Year Ended 30.09.2026		For the Year Ended 31.03.2026	
A.	**Cash Flows from Operating Activities**				
	Net Profit before Tax & Extraordinary Items		826.73		1,400.77
	Adjustments for:				
	Depreciation	24.47		34.17	
	Finance Costs	574.27		997.15	
	Profit on Sale of Fixed Assets	-		(13.26)	
	Provision for Gratuity	1.25		2.55	
	Interest Income	(60.12)	539.87	(32.73)	987.89
	Operating Profit before Working Capital Changes		**1,366.60**		**2,388.68**
	Adjustments for:				
	Inventories	(1,956.56)		(1,758.50)	
	Trade Receivables	(1,544.43)		(3,361.36)	
	Other Receivables	(370.82)		(223.54)	
	Trade Payables	1,862.26		(448.95)	
	Other Payables	172.79	(1,836.76)	42.00	(5,750.35)
	Cash Generated from Operations		**(470.16)**		**(3,361.67)**
	Direct Taxes Paid		114.23		336.32
	Net Cash Flow from Operating Activities (A)		**(584.39)**		**(3,697.99)**
B.	**Cash Flows from Investing Activities**				
	Purchase of Fixed Assets	(37.63)		(61.21)	
	Capital Advances	-		10.00	
	Sale of Fixed Assets	-		42.85	
	Interest Income	60.12		32.73	
	(Increase)/Decrease in Fixed Deposits	-		-	
	Net Cash Flow from Investing Activities (B)		**22.49**		**24.37**
C.	**Cash Flows from Financing Activities**				
	Issue of Share Capital	-		619.80	
	Security Premium (on account of issue of fresh equity shares)	-		2,169.30	
	Expenses Incurred on issue of Fresh Equity Shares	-		(266.47)	
	Long Term Borrowings (Net)	1,589.58		(391.33)	
	Short Term Borrowings (Net)	90.28		3,657.83	
	Finance Costs	(574.27)		(997.15)	
	Net Cash Flow from Financial Activities (C)		**1,105.59**		**4,791.98**
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)		543.69		1,118.37
	Cash and Cash Equivalents at the beginning of period		1,234.34		115.98
	Cash and Cash Equivalents at the end of period		**1,778.03**		**1,234.34**

Components of Cash & Cash Equivalents	As on 30th September, 2026	As on 31st March, 2026
Balance with Bank (in Current Accounts)	461.43	6.52
Cash in Hand	97.18	30.77
	-	-
Other Bank Balance	-	-
Fixed Deposits	1,219.42	1,197.05
Total	**1,778.03**	**1,234.34**

J.B.S. & COMPANY * KOLKATA * Chartered Accountants

For and behalf of Board of Directors
Prabhu Modi

N R VANDANA TEX INDUSTRIES LIMITED

Managing Director
Din: 02621416
Date: 12.11.2026
Place: Kolkata

Director

Notes to the Consolidated Unaudited financial results for the half-year ended September 30, 2026

1. **Corporate information:** N R Vandana Tex Indsutries Limited ("the Company") is a Public Limited Company (CIN- L17299WB1992PLC055341) incorporated under the provisions of the Companies Act, 1956 having its registered office at 220 Mahatma Gandhi Road, Barabazar, Kolkata- 700007, West Bengal, India. The Company is a manufacturing company engaged in maufacturing and trading of textile goods under the brand name - 'Vandana'.

2. The Consolidated unaudited financial results have been reviewed and recommended by Audit Committee and approved by Board of Directors on November 12, 2026.

3. As per Rule 4 of Companies (Indian Accounting Standards) Rules, 2015, the companies whose securities are Listed on the SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disctosure Requirements) Regutation, 2009, are exempted from the compulsory requirement of adoption of IND-AS. Accordingly, these audited Consolidated financial results for the half-year ended September 30, 2026 have been prepared in accordance with the Accounting Standards (AS) prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder, and other generally accepted accounting principles.

4. The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four Labour Codes, viz., Code on Wages, 2019, Code on Social Security, 2020, Industrial Relations Code, 2020 and Occupational Safety, Health and Working Conditions Code, 2020 (Collectively referred to as the 'New Labour Codes').These codes have been made effective from 21st November, 2025. The Company has evaluated the gratuity liability as at September 30, 2026 as per the New Labour Codes and the same has been recognized as part of employee benefit expense in the current year.

5. The figures for the half year ended 31st March, 2026 represent the balancing figure between the audited figures in respect of full financial year ended 31st March, 2026 and audited figure for half year ended 30th September, 2025.

6. The Company operates in only one business segment i.e., maufacturing and trading of textile goods. Hence no additional disclosure is required as per AS-17 "Segment Reporting".

7. Earnings per share of the Consolidated Financial Results for the half year ended September 30, 2026, September 30, 2025 & March 31, 2026 have been calculated for the Six months and not annualized.

8. The Company is not a Large Corporate as per the applicability criteria given under the SEBI circular SEBI/HO/DDHS/CIR/P/2018/144 dated 26th November, 2018.

9. The Consolidated Cash Flow Statement has been prepared under the indirect method as set out in Accounting Standard 3 on statement of cash flows.

10. Previous year/period figures have been regrouped/rearranged wherever necessary.

N R VANDANA TEX INDUSTRIES LIMITED

Director



Prabhu Lohia
Managing Director
Din: 02621416

J. B. S. & Company

Phone : (033) 2282 6809

CHARTERED ACCOUNTANTS

60, BENTINCK STREET, 4TH FLOOR
KOLKATA - 700 069
E-mail : jbs_company@rediffmail.com

To
The Board of Directors
N R Vandana Tex Industries Limited
220 Mahatma Gandhi Road, Barabazar,
Kolkata- 700007

Sub: Certificate on Declaration on Full Utilization of Funds Raised through Initial Public Offering (IPO)

We, J.B.S & Company, the Statutory Auditor of M/s N R Vandana Tex Industries Limited ("the Company") hereby issue a certificate to declare that entire proceeds raised from the Initial Public Offering (IPO) of the Company have been fully utilized for the purposes as stated in the objects of the issue, as mentioned in the prospectus. The certificate is issued in accordance with the NSE Circular No. NSE/CML/2024/23 dated September 05, 2024.

For the purpose of certifying the below table, we have reviewed the documents, statements, papers, accounts etc. of the Company on the proceeds of Public Issue, based on our review of the same, we hereby certify that the proceeds of the IPO have been utilized as under:

Objects for which funds have been raised, utilised and where there has been a deviation, in the following table						
Object as disclosed in the Offer Document	**Modified Object, if any**	**Original Allocation (Rs in Lakhs)**	**Modified allocation, if any (Rs in Lakhs)**	**Total Utilization (Rs in Lakhs)**	**Funds Unutilised (Rs in Lakhs)**	**Remarks (if any)**
Funding Working Capital Requirements	NA	1,628.00	NA	1628.00	-	NA
Prepayment/ Repayment of Loan	NA	500.00	NA	500.00	-	NA
General Corporate Purpose	NA	211.10	NA	327.58	-	**
Issue related expense	NA	450.00	NA	333.52	-	**
Total		**2,789.10**		**2789.10**	**-**	



** As disclosed in the Prospectus dated May 30, 2025, the estimated issue-related expenses were Rs. 450 Lakh. The actual expenses incurred amounted to Rs. 330.52 lakh, resulting in a surplus of Rs. 116.48 lakh. The surplus has been utilised towards general corporate purposes. The utilisation remains within the permissible limit of 15% of the gross proceeds.

For J.B.S & Company
Chartered Accountants
FRN: 323734E





CA Sudhanshu Sen
Partner
Membership Number: 306354

Place: Kolkata
Date: 12-11-2026
UDIN: 26306354DPBZDS3117

N R VANDANA TEX INDUSTRIES LIMITED

CIN : L17299WB1992PLC055341

Date-12-11-2026

To
The Manager
Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex
Bandra (East) Mumbai 400 051.

Symbol: NRVANDANA; ISIN: (INE104101014)

Sub: Statement of Deviation/Variation for Utilization of funds raised through Initial Public Offer for the half-year ended on 30th September, 2026.

Dear Sir / Madam,

Pursuant to Regulation 32 of the SEBI Listing Regulations, 2015 read with SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023 and in continuation of our obligations to disclose the utilization of public issue proceeds, we hereby declare that the entire proceeds raised from the Initial Public Offering (IPO) of the Company have been fully utilized for the purposes as stated in the objects of the issue, as mentioned in the prospectus.

The Certificate issued by the Statutory Auditors in respect of utilization of issue proceeds in terms of NSE Circular No. NSE/CML/2024/23 dated September 5, 2024 is also enclosed herewith.

The aforesaid statement/certificate has been reviewed by the Audit Committee and taken on record by the Board at their respective meetings held on 12-11-2026

You are requested to kindly take the above information on record.

Thanking You,
For N R VANDANA TEX INDUSTRIES LIMITED
N R VANDANA TEX INDUSTRIES LIMITED
Gyanesh Lohia

Gyanesh Lohia
Director
DIN: 02621425

Director