Date: 05/11/2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001

To,
National Stock Exchange of India Limited
Exchange Plaza,
Bandra - Kurla Complex, Bandra (E),
Mumbai - 400051

Scrip ID | SYMBOL | Code | ISIN	:	RNBDENIMS | 538119 | INE012Q01039
Subject	:	Outcome of Board Meeting of the Company held on Thursday, November 05, 2026.
Reference No.	:	Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to the Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 we wish to inform you that the Board of Directors at their meeting held on Thursday, November 05, 2026 at 04.00 PM at the registered office of the company at Block No. 467 Sachin Palsana Road, Palsana, Surat-394315, inter-alia:

1. Considered and Approved Standalone and Consolidated Unaudited Financial Results along with Limited Review Report thereon for the quarter and half year ended on September 30, 2026. Limited Review Report and Financial Results are enclosed herewith.

The Board meeting commenced at 04:00 P.M. and concluded at 06:00 P.M.

Kindly take the above information on record and oblige.

Thanking you
Yours Faithfully,

For R & B Denims Limited

Dalmia Amit
Digitally signed by Dalmia Amit
Date: 2026.11.05 18:07:11 +05'30'

Amit Dalmia
Chairman and Managing Director
DIN: 00034642
Place: Surat
Encl: a/a

R P R & Co.
Chartered Accountants

9001, World Trade Center, Near Udhna Darwaja, Ring Road, Surat - 395002
Email: rpr@rprandco.com, Ph: 0261-3591630

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

To the Board of Directors of
R&B Denims Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of R&B Denims Limited ('the Company') for the quarter ended September 30, 2026 and the year to date results for the period 01 April 2026 to 30 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) ('Listing Regulations').

2. The 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 Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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. 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 the 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 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, and other accounting principles generally accepted in India, has not disclosed the information

R P R & Co.
Chartered Accountants

9001, World Trade Center, Near Udhna Darwaja, Ring Road, Surat - 395002
Email: rpr@rprandco.com, Ph: 0261-3591630

required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The figures for the quarter ended September 30, 2026 are the balancing figures between the unaudited figures in respect of the year-to-date figures for the period then ended and the published unaudited figures up to quarter ended 30 June 2026, on which we had carried out a limited review.

For **RPR & Co.**

Chartered Accountants
FRN: 131964W

RAUNAQ R KANKARIA
Digitally signed by RAUNAQ R KANKARIA
Date: 2026.11.05 18:06:26 +05'30'

Raunaq Kankaria
Partner
M. No.: 138361

UDIN: 26138361WVXMFB3371

Place: Surat
Date: 05/11/2026

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

(Rs. in Lakhs)

SR. NO.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Revenue from Operations:**						
	(a) Sale of Products & Services	7,821.16	8,093.47	5,953.13	15,914.63	13,016.00	28,775.79
	(b) Other Operating Revenues	75.93	68.12	61.41	144.05	135.55	332.24
	Total Revenue from Operations	**7,897.09**	**8,161.59**	**6,014.54**	**16,058.68**	**13,151.55**	**29,108.03**
2	Other Income	250.06	636.46	362.21	886.52	650.55	933.34
3	**Total Income (1+2)**	**8,147.16**	**8,798.05**	**6,376.75**	**16,945.21**	**13,802.10**	**30,041.37**
4	**Expenses:**						
	(a) Cost of Material Consumed	5,370.18	8,427.83	3,574.70	13,798.01	9,036.16	22,418.85
	(b) Purchases of Stock-in-Trade	-	-	-	-	-	-
	(c) Changes in Inventory of Finished Goods, Work-in-Progress and Stock-in-Trade	1,086.83	(1,416.11)	826.79	(329.27)	1,087.97	1,131.81
	(d) Employee Benefit Expenses	362.47	349.67	352.66	712.14	684.56	1,430.46
	(e) Finance Costs	27.09	44.10	72.87	71.18	151.80	281.90
	(f) Depreciation / Amortization Expense	130.70	133.91	149.71	264.61	297.28	605.19
	(g) Other Expenses	662.16	563.31	757.35	1,225.46	1,093.51	2,222.42
	Total Expenses	**7,639.42**	**8,102.71**	**5,734.08**	**15,742.13**	**12,351.28**	**28,090.64**
5	**Profit Before Exceptional Items and Tax (3-4)**	**507.73**	**695.34**	**642.66**	**1,203.08**	**1,450.81**	**1,950.74**
6	Exceptional items and prior period items	-	-	-			-
7	**Profit before Tax (5-6)**	**507.73**	**695.34**	**642.66**	**1,203.08**	**1,450.81**	**1,950.74**
8	**Tax Expense:**						
	(a) Current Tax	132.91	84.81	181.06	217.71	356.15	563.99
	(b) Deferred Tax	(25.90)	43.59	1.27	17.70	23.85	(46.59)
	(c) Earlier Year Tax	9.43	0.75	-	10.18	-	(10.82)
9	**Profit/ (Loss) for the period from Continuing Operations (7-8)**	**391.29**	**566.19**	**460.33**	**957.48**	**1,070.81**	**1,444.15**
10	Profit/Loss from Discontinuing Operations		-	-			-
11	Tax Expense of Discontinuing Operations		-	-			-
12	**Profit/ (Loss) from Discontinuing Operations (after Tax) (10-11)**	**-**	**-**	**-**	**-**	**-**	**-**
13	**Profit for the period (9+12)**	**391.29**	**566.19**	**460.33**	**957.48**	**1,070.81**	**1,444.15**
14	**Other Comprehensive Income:**						
	(a) Items that will not be reclassified to profit and loss	2.04	1.05	(3.78)	3.08	(2.79)	13.48
	(b) Income Tax relating to items that will not be reclassified to profit and loss	(0.51)	(0.26)	0.95	(0.78)	0.70	(3.39)
	(c) Items that will be reclassified to profit and loss		-	-			-
	(d) Income Tax relating to items that will be reclassified to profit and loss		-	-			-
15	**Total comprehensive income for the year (13+14)**	**392.81**	**566.98**	**457.50**	**959.79**	**1,068.72**	**1,454.24**
16	Paid-up Equity Share Capital (Face Value of Rs. 1/- each)	2,699.20	2,699.20	1,799.47	2,699.20	1,799.47	1,799.47
17	Other Equity	-	-	-	-	-	17,951.38
18	**Earnings Per Share:**						
	(a) Basic (period ended not annualised)	0.14	0.21	0.17	0.35	0.40	0.54
	(b) Diluted (period ended not annualised)	0.14	0.21	0.17	0.35	0.40	0.54
19	**Ratio Analysis:**						
	(a) Debt-Equity Ratio	0.14	0.05	0.22	0.14	0.22	0.19
	(b) Debt Service Coverage Ratio	25.00	6.32	4.09	26.11	3.98	5.86
	(c) Interest Service Coverage Ratio	20.09	22.84	9.88	21.58	10.63	8.10

For R & B DENIMS LIMITED

Dalmia Amit — Digitally signed by Dalmia Amit, Date: 2026.11.05 18:04:18 +05'30'

AMIT DALMIA
(Chairman & Managing Director)
DIN: 00034642

Date: 05/11/2026
Place: Surat

Notes:

1) The above standalone financial results are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended. They have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 and have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 05, 2026.These results have been subjected to limited review by statutory auditors who have expressed an unmodified review conclusion.

2) The figures for the quarter ended 30 September, 2026 are the balancing figures between the unaudited figures of half year ended then and the unaudited published figures up to quarter ended 30 June, 2026.

3) The figures of the present period have been regrouped wherever deemed necessary.

4) Pursuant to the Regulations 13(3) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, we are enclosing herewith the details regarding investor's complaints:

Particulars	No. of Complaints
No. of investor complaints pending at the beginning of quarter	0
Received during the quarter	5
Disposed during the quarter	5
Remaining unresolved at the end of quarter	0

5) The equity shares of face value of Rs 2 each were sub-divided into shares of face value of Re 1 each with effect from 2nd April, 2026 whose effect has been given in this half year period.
Further, the Company allotted 8,99,73,440 equity shares as fully paid-up bonus shares in the ratio of 1:2 on 6th April, 2026 by capitalisation of securtities premium whose effect has been given in this half year period.
Due to the above, paid-up equity share capital increased from 1799.47 lakhs to 2699.20 lakhs as at 30th September, 2026.

6) Consequent to the share split and bonus issue referred to in Note 5, the weighted average number of equity shares used for computing Basic and Diluted EPS for all periods presented has been adjusted retrospectively for the share split and bonus element, in accordance with Ind AS 33 "Earnings per Share."

For R & B DENIMS LIMITED

Dalmia Amit
Digitally signed by Dalmia Amit
Date: 2026.11.05 18:04:38 +05'30'

Date: 05/11/2026
Place: Surat

AMIT DALMIA
(Chairman & Managing Director)
DIN: 00034642

STANDALONE STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lakhs)

SR. NO.	PARTICULARS	As at 30/09/2026 Unaudited	As at 31/03/2026 Audited
I.	**Assets**		
(1)	**Non-Current Assets**		
	(a) Property, Plant and Equipment	3,166.77	3,427.02
	(b) Capital Work-in-Progress	-	-
	(c) Goodwill	-	-
	(d) Other Intangible Assets	0.01	0.22
	(e) Financial Assets	-	
	(i) Investments	8,948.15	9,129.91
	(ii) Trade Receivables	-	-
	(ii) Loans	-	2,458.98
	(iii) Other Financial Assets	110.48	104.35
	(f) Deferred Tax Assets (net)	-	-
	(g) Other Non-Current Assets	7.02	4.16
	Total Non-Current Assets	**12,232.43**	**15,124.63**
(2)	**Current Assets**		
	(a) Inventories	3,150.46	3,519.45
	(b) Financial Assets	-	
	(i) Investments	738.04	525.08
	(ii) Trade Receivables	4,360.68	5,685.72
	(iii) Cash and Cash Equivalents	5.21	3.25
	(iv) Bank Balances other than (iii) above	25.57	26.09
	(v) Loans	3,482.87	3.72
	(vi) Other Financial Assets	3.91	-
	(c) Current Tax Assets (Net)	-	48.64
	(d) Other Current Assets	1,348.37	589.53
	Total Current Assets	**13,115.11**	**10,401.48**
	Total Assets	**25,347.54**	**25,526.11**
II.	**Equity and Liabilities**		
(1)	**Equity**		
	(a) Share Capital	2,699.20	1,799.47
	(b) Other Equity	18,005.81	17,951.38
	Total Equity	**20,705.02**	**19,750.85**
(2)	**Liabilities**		
	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	362.21	356.08
	(ii) Lease Liabilities	-	-
	(iii) Other Financial Liabilities	-	-
	(b) Provisions	33.65	29.16
	(c) Deferred Tax Liabilities (Net)	168.32	149.85
	(d) Other Non-Current Liabilities	-	-
	Total Non-Current Liabilities	**564.18**	**535.08**
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	2,634.99	3,376.84
	(ii) Lease Liabilities	-	-
	(iii) Trade Payables	-	
	(A) total outstanding dues of micro and small enterprises; and	774.91	1,143.94
	(B) total outstanding dues of creditors other than micro and small enterprises.	404.74	471.28
	(iv) Other Financial Liabilities	9.73	8.35
	(b) Other Current Liabilities	175.56	175.06
	(c) Provisions	69.63	64.71
	(d) Current Tax Liabilities (Net)	8.79	-
	Total Current Liabilities	**4,078.35**	**5,240.18**
	Total Liabilities	**4,642.53**	**5,775.26**
	Total Equity and Liabilities	**25,347.54**	**25,526.11**

For R & B DENIMS LIMITED

Dalmia Amit

Digitally signed by Dalmia Amit
Date: 2026.11.05 18:04:51 +05'30'

AMIT DALMIA
(Chairman & Managing Director)
DIN: 00034642

Date: 05/11/2026
Place: Surat

Disclosure of statement of Standalone Cash Flows as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Half Year ended 30th September, 2026.

(Rs. in Lakhs)

SR. NO.	PARTICULARS	As at 30/09/2026 Unaudited	As at 30/09/2025 Unaudited
A	**CASH FLOW FROM OPERATING ACTIVITIES:**		
	Net Profit before Tax & Extraordinary Items	**1,203.08**	**1,450.81**
	Adjustments for:	-	-
	Interest Income	(498.57)	(573.29)
	Capital Gain/(Loss) on sale of Investments	13.14	(56.66)
	Unrealised (Gain) / Loss on Investments	(315.60)	(5.89)
	(Gain)/Loss on sale of Assets	(2.35)	(0.07)
	Interest Subsidy	-	(109.83)
	Dividend Income	(5.14)	(2.30)
	Share of profits from partnership firm	(73.20)	(55.74)
	Finance Costs	58.31	151.80
	Gratuity provisioning charged to P&L	7.64	-
	Depreciation and Amortisation Expenses	264.61	297.28
	Operating Profit before working capital changes	**651.91**	**1,096.12**
	Adjustments for:		
	(Increase)/Decrease in Trade Receivables	1,325.04	186.11
	(Increase)/Decrease in Inventories	368.99	(209.66)
	(Increase)/Decrease in Other Current Assets	(758.84)	(318.28)
	Increase/(Decrease) in Trade Payables	(435.57)	147.73
	Increase/(Decrease) in Other Current Financial Liabilities	1.38	(10.33)
	Increase/(Decrease) in Provisions	4.86	10.25
	Increase/(Decrease) in Tax Provisions	-	112.41
	Increase/(decrease) in Current - other financial assets	(3.91)	-
	Increase/(Decrease) in Other Current Liabilities	0.50	106.50
	Cash Flow from / (used in) Operations	**1,154.36**	**1,120.85**
	Income Taxes paid (including TDS Receivable)	**(170.47)**	**(395.75)**
	Net Cash Flow from / (used in) Operating Activities (A)	**983.89**	**725.10**
B	**CASH FLOW FROM INVESTING ACTIVITIES:**		
	Purchase of Property, Plant & Equipment	(16.99)	(86.79)
	Sale of Property, Plant & Equipment	15.17	0.29
	Investment in shares & securities	-	(1,205.23)
	Sale of shares & securities	(12.20)	194.43
	Net withdrawals from partnership firms	283.45	64.59
	(Increase) / Decrease in Loans and Advances & Fixed deposit	(1,025.78)	(368.14)
	(Increase) / Decrease in Fixed Deposits	-	607.36
	(Increase) / Decrease in Capital Advances	-	(6.63)
	(Increase)/decrease in other non-current assets	(2.86)	-
	Dividend Income	5.14	2.30
	Share of profits from partnership firm	73.20	55.74
	Interest Income	498.57	573.29
	Net Cash used in Investing Activities (B)	**(182.27)**	**(168.80)**
C	**CASH FLOW FROM FINANCING ACTIVITIES:**		
	Share Capital & Security Premium Received	(5.63)	-
	Net Increase/(Decrease) in Working Capital Borrowings	-	(197.24)
	Net Increase/(Decrease) in Short Term Borrowings	(741.85)	-
	Net Increase/(Decrease) in Long Term Borrowings	6.12	(326.64)
	Net Increase/(Decrease) in Other Borrowings	-	6.11
	Interest Subsidy	-	109.83
	Finance Costs	(58.31)	(151.80)
	Net Cash Flow from Financing Activities (C)	**(799.66)**	**(559.75)**
	Net Increase / (Decrease) in Cash and Cash Equivalents	**1.96**	**(3.45)**
	Cash and Cash Equivalents at the beginning of the period	**3.25**	**12.26**
	Cash and Cash equivalents at the end of the period	**5.21**	**8.81**
	Cash and Cash Equivalents comprises of:		
	Cash on Hand	**4.58**	**8.40**
	With Banks - in form of current accounts	**0.63**	**0.41**
	Cash and Cash equivalents in Cash Flow Statement	**5.21**	**8.81**

For R & B DENIMS LIMITED

Dalmia Amit

Digitally signed by Dalmia Amit
Date: 2026.11.05 18:05:06 +05'30'

Date: 05/11/2026
Place: Surat

AMIT DALMIA
(Chairman & Managing Director)
DIN: 00034642

Disclosure of statement of Standalone Cash Flows as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Half Year ended 30th September, 2026.

Notes:

(1) The above statement of cash flow from operating activities has been prepared under the 'Indirect method' as set out in Indian Accounting Standard (Ind AS) 7-Statement of Cash Flows.

(2) As there are no non-cash movements in borrowings made by the Company, the statement of Net Debt movement as required by Ind AS 7 - Statement of Cash Flows is not applicable.

R P R & Co.
Chartered Accountants

9001, World Trade Center, Near Udhna Darwaja, Ring Road, Surat - 395002
Email: rpr@rprandco.com, Ph: 0261-3591630

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

To the Board of Directors of
R&B Denims Limited

1. We have reviewed the accompanying statement of consolidated unaudited financial results ('the Statement') of R&B Denims Limited ('the Holding Company') and its subsidiaries including partnership firms (the Holding Company and its subsidiaries together referred to as 'the Group') (refer Annexure I for list of subsidiaries and partnership firms) for the quarter ended September 30, 2026 and the consolidated year to date results for the period 01 April 2026 to 30 September 2026, 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) ('Listing Regulations').

2. The Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, 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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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. 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 the 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.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

R P R & Co.
Chartered Accountants

9001, World Trade Center, Near Udhna Darwaja, Ring Road, Surat - 395002
Email: rpr@rprandco.com, Ph: 0261-3591630

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review reports of other auditor referred to in paragraph 5 below, 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, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. We did not review the interim financial results of 1 subsidiary included in the Statement, whose financial information (prior to consolidation adjustments) total revenues of Rs 1080.37 lakhs, total net profit after tax of Rs 77.40 lakhs and total comprehensive income of Rs 77.45 lakhs, for the quarter ended on 30 September 2026, as considered in the Statement. These interim financial results have been reviewed by other auditor whose review reports have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the review reports of such other auditor and the procedures performed by us as stated in paragraph 3 above. Our conclusion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors.

6. The figures for the quarter ended September 30, 2026 are the balancing figures between the unaudited figures in respect of the year-to-date figures for the period then ended and the published unaudited figures up to quarter ended 30 June 2026, on which we had carried out a limited review.

For **RPR & Co.**

Chartered Accountants
FRN: 131964W

RAUNAQ R KANKARIA
Digitally signed by RAUNAQ R KANKARIA
Date: 2026.11.05 18:06:51 +05'30'

Raunaq Kankaria
Partner
M. No.: 138361

UDIN: 26138361ANTSSX3855

Place: Surat
Date: 05/11/2026

R P R & Co.
Chartered Accountants

9001, World Trade Center, Near Udhna Darwaja, Ring Road, Surat - 395002
Email: rpr@rprandco.com, Ph: 0261-3591630

ANNEXURE – 1:

List of Subsidiaries

1. RB Industries, a Partnership Firm
2. RICON Industries, a Partnership Firm
3. Ricon Textile Limited, a Company.

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

(Rs. in Lakhs)

SR. NO.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	31/03/2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Revenue from Operations:**						
	(a) Sale of Products & Services	14,694.97	11,689.39	10,926.88	26,384.36	21,114.06	45,728.17
	(b) Other Operating Revenues	229.28	244.26	335.82	473.54	409.96	863.97
	Total Revenue from Operations	**14,924.25**	**11,933.65**	**11,262.70**	**26,857.90**	**21,524.02**	**46,592.14**
2	Other Income	651.51	320.99	292.96	972.50	887.14	1,734.10
3	**Total Income (1+2)**	**15,575.76**	**12,254.64**	**11,555.66**	**27,830.40**	**22,411.16**	**48,326.24**
4	**Expenses:**						
	(a) Cost of Material Consumed	7,601.34	10,069.88	7,337.96	17,671.22	14,446.81	34,146.39
	(b) Purchases of Stock-in-Trade	3,189.82	559.62	-	3,749.44	-	-
	(c) Changes in Inventory of Finished Goods, Work-in-Progress and Stock-in-Trade	899.85	(1,213.50)	564.79	(313.65)	1,180.79	1,221.16
	(d) Employee Benefit Expenses	733.64	691.96	682.34	1,425.60	1,355.44	2,762.57
	(e) Finance Costs	132.64	169.91	184.75	302.55	390.81	728.01
	(f) Depreciation / Amortization Expense	549.61	417.34	374.82	966.95	753.11	1,768.08
	(g) Other Expenses	1,106.55	955.48	1,478.98	2,062.03	2,214.30	4,430.69
	Total Expenses	**14,213.44**	**11,650.69**	**10,623.64**	**25,864.13**	**20,341.26**	**45,056.90**
5	**Profit Before Exceptional Items and Tax (3-4)**	**1,362.32**	**603.95**	**932.03**	**1,966.27**	**2,069.91**	**3,269.34**
6	Exceptional items and prior period items	-	-	-		-	-
7	**Profit before Tax (5-6)**	**1,362.32**	**603.95**	**932.03**	**1,966.27**	**2,069.91**	**3,269.34**
8	**Tax Expense:**						
	(a) Current Tax	207.55	181.16	263.30	388.71	490.86	754.23
	(b) Deferred Tax	28.43	(14.51)	(44.32)	13.92	43.50	47.73
	(c) Earlier Year Tax	6.92	(0.65)	-	6.27		(8.79)
9	**Profit/ (Loss) for the period from Continuing Operations (7-8)**	**1,119.43**	**437.95**	**713.04**	**1,557.38**	**1,535.54**	**2,476.18**
10	Profit/Loss from Discontinuing Operations	-	-	-	-	-	-
11	Tax Expense of Discontinuing Operations	-	-	-	-	-	-
12	**Profit/ (Loss) from Discontinuing Operations (after Tax) (10-11)**	**-**	**-**	**-**	**-**	**-**	**-**
13	**Profit for the period (9+12)**	**1,119.43**	**437.95**	**713.04**	**1,557.38**	**1,535.54**	**2,476.18**
14	**Other Comprehensive Income:**						
	(a) Items that will not be reclassified to profit and loss	5.73	14.82	(0.79)	20.55	2.43	16.03
	(b) Income Tax relating to items that will not be reclassified to profit and loss	(1.79)	(5.06)	(0.05)	(6.85)	(0.66)	(3.77)
	(c) Items that will be reclassified to profit and loss	-	-	-	-		-
	(d) Income Tax relating to items that will be reclassified to profit and loss	-	-	-	-		-
15	**Total comprehensive income for the year (13+14)**	**1,123.37**	**447.71**	**712.21**	**1,571.08**	**1,537.32**	**2,488.44**
	(a) Attributable to Shareholders of Company	548.35	505.79	554.61	1,054.14	1,224.63	1,706.89
	(b) Attributable to Non-Controlling Interest	575.02	(58.08)	157.59	516.94	312.69	781.56
16	Paid-up Equity Share Capital (Face Value of Rs. 1/- each)	2,699.20	2,699.20	1,799.47	2,699.20	1,799.47	1,799.47
17	Other Equity	-	-	-	-		18212.46
18	**Earnings Per Share:**						
	(a) Basic (period ended not annualised)	0.22	0.17	0.26	0.39	0.57	0.92
	(b) Diluted (period ended not annualised)	0.22	0.17	0.26	0.39	0.57	0.92
19	**Ratio Analysis:**						
	(a) Debt-Equity Ratio	0.33	0.15	0.40	0.33	0.40	0.29
	(b) Debt Service Coverage Ratio	7.59	2.98	4.07	7.61	2.92	5.47
	(c) Interest Service Coverage Ratio	11.41	4.93	6.19	7.91	6.38	5.62

Date: 05/11/2026
Place: Surat

For R & B DENIMS LIMITED

Dalmia Amit — Digitally signed by Dalmia Amit, Date: 2026.11.05 18:05:26 +05'30'

AMIT DALMIA
(Chairman & Managing Director)
DIN: 00034642

Notes:

1) The above consolidated financial results are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended. They have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 and have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 05, 2026.These results have been subjected to limited review by statutory auditors who have expressed an unmodified review conclusion.

2) The figures for the quarter ended 30 September, 2026 are the balancing figures between the unaudited figures of half year ended then and the unaudited published figures up to quarter ended 30 June, 2026.

3) The figures of the present period have been regrouped wherever deemed necessary.

4) Pursuant to the Regulations 13(3) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, we are enclosing herewith the details regarding investor's complaints:

Particulars	**No. of Complaints**
No. of investor complaints pending at the beginning of quarter	0
Received during the quarter	5
Disposed during the quarter	5
Remaining unresolved at the end of quarter	0

5) The equity shares of face value of Rs 2 each were sub-divided into shares of face value of Re 1 each with effect from 2nd April, 2026 whose effect has been given in this half year period.

Further, the Company allotted 8,99,73,440 equity shares as fully paid-up bonus shares in the ratio of 1:2 on 6th April, 2026 by capitalisation of securtities premium whose effect has been given in this half year period.

Due to the above, paid-up equity share capital increased from 1799.47 lakhs to 2699.20 lakhs as at 30th September, 2026.

6) Consequent to the share split and bonus issue referred to in Note 5, the weighted average number of equity shares used for computing Basic and Diluted EPS for all periods presented has been adjusted retrospectively for the share split and bonus element, in accordance with Ind AS 33 "Earnings per Share."

For R & B DENIMS LIMITED

Dalmia Amit Digitally signed by Dalmia Amit Date: 2026.11.05 18:05:36 +05'30'

Date: 05/11/2026
Place: Surat

AMIT DALMIA
(Chairman & Managing Director)
DIN: 00034642

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lakhs)

SR. NO.	PARTICULARS	As at 30/09/2026 Unaudited	As at 31/03/2026 Audited
I.	**Assets**		
(1)	**Non-Current Assets**		
	(a) Property, Plant and Equipment	10,367.89	9,336.09
	(b) Capital Work-in-Progress	194.27	396.27
	(c) ROU Asset	168.77	179.00
	(d) Investment Property	488.46	
	(e) Other Intangible Assets	0.10	0.32
	(f) Financial Assets		-
	(i) Investments	1,343.08	984.21
	(ii) Trade Receivables	-	-
	(iii) Loans	-	2,091.29
	(iv) Other Financial Assets	363.27	502.85
	(g) Deferred Tax Assets (net)	13.49	13.78
	(g) Other Non-Current Assets	104.21	446.42
	Total Non-Current Assets	**13,043.55**	**13,950.24**
(2)	**Current Assets**		
	(a) Inventories	6,552.52	7,716.35
	(b) Financial Assets		-
	(i) Investments	2,707.47	2,814.87
	(ii) Trade Receivables	8,416.27	8,788.01
	(iii) Cash and Cash Equivalents	19.02	179.16
	(iv) Bank Balances other than (iii) above	224.35	68.34
	(v) Loans	3,108.39	4.09
	(vi) Other Financial Assets	8.73	-
	(c) Current Tax Assets (Net)	0.40	140.35
	(d) Other Current Assets	2,934.62	1,968.44
	Total Current Assets	**23,971.75**	**21,679.60**
	Total Assets	**37,015.31**	**35,629.84**
II.	**Equity and Liabilities**		
(1)	**Equity**		
	(a) Share Capital	2,699.20	1,799.47
	(b) Other Equity	18,361.24	18,212.46
	(c) Non Controlling Interest	4,381.90	5,200.17
	Total Equity	**25,442.35**	**25,212.10**
(2)	**Liabilities**		
	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,579.99	1,645.67
	(ii) Lease Liabilities	185.12	193.61
	(iii) Other Financial Liabilities	-	-
	(b) Provisions	51.29	57.37
	(c) Deferred Tax Liabilities (Net)	280.52	260.04
	(d) Other Non-Current Liabilities	-	-
	Total Non-Current Liabilities	**2,096.92**	**2,156.69**
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	6,782.26	5,544.31
	(ii) Lease Liabilities	16.58	15.77
	(iii) Trade Payables	-	-
	(A) total outstanding dues of micro and small enterprises; and	349.84	609.02
	(B) total outstanding dues of creditors other than micro and small enterprises.	1,748.43	1,637.20
	(iv) Other Financial Liabilities	23.89	15.97
	(b) Other Current Liabilities	408.55	318.69
	(c) Provisions	109.04	110.41
	(d) Current Tax Liabilities (Net)	37.45	9.67
	Total Current Liabilities	**9,476.03**	**8,261.05**
	Total Liabilities	**11,572.95**	**10,417.74**
	Total Equity and Liabilities	**37,015.31**	**35,629.84**

For R & B DENIMS LIMITED

Dalmia Amit
Digitally signed by Dalmia Amit
Date: 2026.11.05 18:05:51 +05'30'

Date: 05/11/2026
Place: Surat

AMIT DALMIA
(Chairman & Managing Director)
DIN: 00034642

Disclosure of Unaudited statement of Consolidated Cash Flows as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half year ended 30th September, 2026.

(Rs. in Lakhs)

SR. NO.	PARTICULARS	As at 30/09/2026 Unaudited	As at 30/09/2025 Unaudited
A	**CASH FLOW FROM OPERATING ACTIVITIES:**		
	Net Profit before Tax & Extraordinary Items	**1,966.27**	**2,069.91**
	Adjustments for:		
	Interest Income	(153.69)	(254.77)
	Capital Gain on sale of Investments	(178.68)	(135.56)
	Unrealised (Gain) / Loss on Investments	(502.00)	(180.64)
	Gain on sale of Assets	(2.35)	(0.07)
	Interest Subsidy	-	(131.35)
	Dividend Income	(7.70)	(8.64)
	Finance Costs	283.98	390.81
	Gratuity provisioning charged to p&l	14.30	-
	Depreciation and Amortisation Expenses	966.95	753.11
	Operating Profit before working capital changes	**2,387.07**	**2,502.80**
	Adjustments for:		
	(Increase)/Decrease in Trade Receivables	371.74	(279.63)
	(Increase)/Decrease in Inventories	1,163.84	(93.41)
	(Increase)/Decrease in Other Assets	-	(798.66)
	(Increase)/Decrease in Other Current Assets	(834.56)	(363.43)
	Increase/(Decrease) in Trade Payables	(147.95)	(726.42)
	Increase/(Decrease) in Other Current Financial Liabilities	7.92	3.10
	Increase/(Decrease) in Provisions	(1.20)	178.00
	Increase/(Decrease) in Other Current Liabilities	89.86	1,004.50
	Cash Flow from / (used in) Operations	**3,036.72**	**1,426.86**
	Income Taxes paid (including TDS Receivable)	(367.60)	(558.73)
	Net Cash Flow from / (used in) Operating Activities (A)	**2,669.12**	**868.12**
B	**CASH FLOW FROM INVESTING ACTIVITIES:**		
	Purchase of Property, Plant & Equipment & Capital work in progress	(2,287.58)	(343.12)
	Sale of Property, Plant & Equipment	15.17	0.29
	Investment in shares & securities	250.54	(1,330.40)
	Profit on sale of Investment	178.68	1,008.30
	Net Increase/(Decrease) in Loans and Advances	(1,029.44)	(4,540.09)
	Net Increase/(Decrease) in Fixed Deposits	-	5,079.82
	Net Increase/(Decrease) in Capital Advances	-	(72.43)
	Net Increase/(Decrease) in Other Non-Current Asset	342.21	-
	Dividend Income	7.70	8.64
	Interest Income	153.69	254.77
	Net Cash used in Investing Activities (B)	**(2,369.03)**	**65.78**
C	**CASH FLOW FROM FINANCING ACTIVITIES:**		
	Share Capital & Security Premium Received	(5.63)	-
	Net Increase/(Decrease) in Working Capital Borrowings	-	(1,009.07)
	Net Increase/(Decrease) in Short Term Borrowings	1,237.95	-
	Net Increase/(Decrease) in Long Term Borrowings	(65.68)	(771.36)
	Net Increase/(Decrease) in Other Borrowings	-	(386.27)
	Net Increase/(Decrease) in Non-Controlling Interest	(1,335.21)	309.76
	Interest Subsidy	-	131.35
	Finance Costs	(283.98)	(390.81)
	Net Increase/(Decrease) in Lease Liability	(7.69)	216.70
	Net Cash Flow from Financing Activities (C)	**(460.23)**	**(1,899.71)**
	Net Increase / (Decrease) in Cash and Cash Equivalents	**(160.14)**	**(965.80)**
	Cash and Cash Equivalents at the beginning of the period	179.16	1,166.18
	Cash and Cash equivalents at the end of the period	**19.02**	**200.38**

	Cash and Cash Equivalents comprises of:		
	Cash on Hand	14.63	23.17
	With Banks - in form of current accounts	4.39	177.21
	Cash and Cash equivalents in Cash Flow Statement	**19.02**	**200.38**

For R & B DENIMS LIMITED

Dalmia Amit

Digitally signed by Dalmia Amit
Date: 2026.11.05 18:06:04 +05'30'

AMIT DALMIA
(Chairman & Managing Director)
DIN: 00034642

Date: 05/11/2026
Place: Surat

Notes:

(1) The above statement of cash flow from operating activities has been prepared under the 'Indirect method' as set out in Indian Accounting Standard (Ind AS) 7-Statement of Cash Flows.

(2) As there are no non-cash movements in borrowings made by the Company, the statement of Net Debt movement as required by Ind AS 7 - Statement of Cash Flows is not applicable.