Date: 4th November, 2026

To,
The Listing Department
National Stock Exchange of India Limited
Exchange Plaza,
Bandra Kurla Complex,
Bandra (East), Mumbai – 400051.

Symbol: SIDDHICOTS
ISIN: INE0SVO01019

SUBJECT: OUTCOME OF THE BOARD MEETING HELD ON WEDNESDAY, 4TH NOVEMBER, 2026.

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Schedule III of the said Regulations, we hereby inform you that the Board of Directors of the Company, at its meeting held today, i.e., Wednesday, 4th November, 2026, inter alia, considered and approved the following:

1. Unaudited Standalone Financial Results of the Company for the half year ended 30th September, 2026.

In this regard, we enclose herewith a copy of Unaudited Standalone Financial Results for the half year ended 30th September, 2026, along with the Limited Review Report issued thereon issued by the Statutory Auditors of the Company

The same shall be available on the Company website i.e., www.siddhicotspin.com

We request you to kindly take the same on record.

The Board meeting commenced at 3:30 p.m. and concluded at 4:00 p.m.

Thanking you,
Yours Sincerely,

For and on behalf of Board of Directors of Siddhi Cotspin Limited

ASHA BHAVABHAI PARMAR

Digitally signed by ASHA BHAVABHAI PARMAR
Date: 2026.11.04 16:01:23 +05'30'

Asha Parmar
Company Secretary and Compliance Officer
Membership No.: A72837

A B H L & ASSOCIATES
CHARTERED ACCOUNTANTS
: mukesh11.abhl@gmail.com | : 8828206851

INDEPENDENT AUDITOR'S REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS OF SIDDHI COTSPIN LIMITED FOR THE HALF YEAR ENDED ON SEPTEMBER 30,2026 UNDER REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED.

To,
The Board of Directors
SIDDHI COTSPIN LIMITED
(Formerly known as Siddhi Cotspin Private Limited)
CIN: L17123GJ2015PLC085135

Introduction

We have reviewed the accompanying statement of unaudited financial results of **SIDDHI COTSPIN LIMITED** ('the Company') **CIN: L17123GJ2015PLC085135** for the half year ended 30 Sep 2026 (the 'Statement'), being submitted by the company pursuant to the requirement of regulation 33 of the Securities and Exchange Board of India ('SEBI') (listing obligations and disclosure requirements) regulations, 2015, as amended ('Listing Regulations').

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 Accounting Standard 25 'Interim Financial Reporting' ('AS 25'), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015, as amended (the SEBI Listing Regulations'). Our responsibility is to issue a report on the Statement based on our review. Our responsibility is to express a conclusion /issue report on the statement based on our review. Our responsibility is to issue a report on these financial statements based on our review.

Scope of 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 of statement 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. Accordingly, we do not express an audit opinion.

A B H L & ASSOCIATES * FRN No. 120200W * CHARTERED ACCOUNTANTS

ABHL & ASSOCIATES

(Chartered Accountants)

The financial numbers pertaining to the Second Half (H2) of the financial year 2025-2026 (i.e., the six months ended March 31, 2026) are derived as the difference between the audited financial numbers for the Full Financial Year ended March 31, 2026 and the unaudited/limited-reviewed financial numbers for the First Half (H1) ended September 30, 2025.

Conclusion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results 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, ABHL & ASSOCIATES

(Chartered Accountants)

Firm Reg. No. 139200W



CA. MUKESH DEVPURA

(Partner)

Membership No. 172786

UDIN: 26172786OQUAQS8594

Place: Ahmedabad

Date: 4th Nov, 2026

SIDDHI COTSPIN LIMITED
(FORMALY KNOWN AS SIDDHI COTSPIN PRIVATE LIMITED)

Statement of Standalone Unaudited Financial Results for the half year ended September 30,2026

(₹ in Lakhs)

	Particulars	Half Year / Period ended			Year Ended
		30th September, 2026 (Unaudited)	31st March, 2026 (Audited)	30th September, 2025 (Unaudited)	31st March, 2026 (Audited)
I	**Revenue From Operations**				
	Net Sales or Revenue From Operations	22,889.66	25,845.01	21,968.99	47,814.00
II	Other Income	11.34	6.14	6.97	13.11
III	**Total Income (I+II)**	**22,901.00**	**25,851.15**	**21,975.96**	**47,827.11**
IV	**Expense**				
(a)	Cost of Materials & Components Consumed	19,340.04	22,240.08	19,138.90	41,378.98
(b)	Purchase of Traded Goods	-	-	-	-
(c)	Change in Inventories	1,179.43	1,178.17	154.23	1,332.40
(d)	Employees Benefits Expenses	549.12	487.73	428.24	915.97
(e)	Finance Costs	72.14	66.53	245.88	312.41
(f)	Depreciation	527.52	467.67	470.82	938.48
(g)	Other Expenses	809.76	834.62	775.86	1,610.47
IV	**Total Expenses**	**22,478.00**	**25,274.80**	**21,213.92**	**46,488.72**
V	**Profit before exceptional and extraordinary items and tax (III-IV)**	**423.00**	**576.36**	**762.04**	**1,338.39**
VI	Exceptional items	-	-	-	-
VII	**Profit before extraordinary items and tax (V-VI)**	423.00	576.36	762.04	1,338.39
VIII	Extraordinary item	-	-	-	-
IX	**Profit before tax (VII-VIII)**	**423.00**	**576.36**	**762.04**	**1,338.39**
X	**Tax Expense**				
(a)	Current Tax Expense	147.48	205.67	244.74	450.40
(b)	Current Tax Expense Relating to Prior years	17.60	-	25.52	25.52
(c)	Deferred Tax (Income)/Expense	(36.64)	(49.61)	(52.00)	(101.62)
XI	**Profit/(Loss) for the period from continuing operations**	**294.56**	**420.30**	**543.78**	**964.08**
XII	Profit/(Loss) from discontinued operations before tax	-	-	-	-
XIII	Tax expense of discontinued operations	-	-	-	-
XIV	**Profit/(Loss) from discontinued operations After tax**	-	-	-	-
XV	**Net Profit/(Loss) for the period (XI+XIV)**	**294.56**	**420.30**	**543.78**	**964.08**
XVI	**Details of equity share capital**				
XVII	Paid-up Equity share capital	2,440.65	2,440.65	2,440.65	2,440.65
	Face value of equity share capital (Per share)	Rs.10/-	Rs.10/-	Rs.10/-	Rs.10/-
	Reserve Excluding Revaluation Reserve as per Balance sheet of Previous Year				
XVIII	**Earnings per share**				
	Basic & Diluted EPS (Not annualized for half year / Period ended)	1.34	1.72	2.77	4.38

For, SIDDHI COTSPIN LIMITED

Siddhi Cotspin Limited Ahmedabad

Navin Saraogi
(CHAIRMAN & MD)
DIN No: 00623331
Place : Ahmedababd
Date : 04th November 2026

Aansh Bindal
(WHOLE-TIME DIRECTOR)
DIN No:10432834

SIDDHI COTSPIN LIMITED
(FORMALY KNOWN AS SIDDHI COTSPIN PRIVATE LIMITED)
Statement of Asset and Liabilities as on September 30, 2026

(₹ in Lakhs)

	Particulars	As on 30th September, 2026 (Unaudited)	As on 31st March, 2026 (Audited)
(A)	**Equity and liabilities**		
1	**Shareholders' funds**		
(a)	Share capital	2,440.65	2,440.65
(b)	Reserves and surplus	11,477.62	11,183.05
(c)	Money received against share warrants		
2	**Share application money pending allotment**		
3	**Non-current liabilities**		
(a)	Long-term borrowings	1,330.05	2,276.73
(b)	Deferred tax liabilities (net)	202.72	239.35
(c)	Other long-term liabilities	-	-
(d)	Long-term provisions	40.44	34.62
4	**Current liabilities**		
(a)	Short-term borrowings	427.39	471.56
(b)	**Trade Payables**		
	(i) Total outstanding dues of micro enterprises and small enterprises	27.43	168.91
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	172.18	267.46
(c)	Other current liabilities	18.37	21.91
(d)	Short-term provisions	341.90	572.43
	Total	**16,478.75**	**17,676.67**
(B)	**Assets**		
1	**Non- Current assets**		
(a)	Property plant & Equipment and Intangible Assets		
i	Property plant & Equipment	5,772.92	4,431.28
ii	Intangible assets	567.14	570.30
iii	Capital work-in-progress	-	1,720.19
iv	Intangible assets under development	-	-
(b)	Non-current investments	0.01	0.01
(c)	Deferred tax assets (net)	-	-
(d)	Long-term loans and advances	-	-
(e)	Other non-current assets	21.06	5.15
2	**Current assets**		
(a)	Current investments	-	-
(b)	Inventories	3,141.63	4,575.26
(c)	Trade receivables	5,044.38	5,019.30
(d)	Cash and cash equivalents	260.11	415.17
(e)	Short-term loans and advances	1,669.81	938.92
(f)	Other current assets	1.69	1.10
	Total	**16,478.75**	**17,676.67**

For, SIDDHI COTSPIN LIMITED

Siddhi Cotspin Limited Ahmedabad

Navin Saraogi
(CHAIRMAN & MD)
DIN No: 00623331
Place : Ahmedababd
Date : 04th November 2026

Aansh Bindal
(WHOLE-TIME DIRECTOR)
DIN No:10432834

SIDDHI COTSPIN LIMITED
(FORMALY KNOWN AS SIDDHI COTSPIN PRIVATE LIMITED)

Standalone Cash flow for half year ended 30 September, 2026

(₹ in Lakhs)

	Particulars	For the Period Ended	
		30th September, 2026 (Unaudited)	31st March, 2026 (Audited)
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net profit as per P&L account after income tax	294.56	964.08
	Add / (Less)		
(a)	Depreciation	527.52	938.48
(b)	Deferred Tax Exepnse / (Income)	(36.64)	(101.62)
(c)	Short or Excess of Income Tax of erlier Year	17.60	25.52
(d)	Interest Income	(2.79)	(12.74)
(e)	Finance Charges Paid	72.14	312.41
(f)	Current tax (expense) / Income for current year	147.48	450.40
(g)	Provision for Gratuity	6.51	10.13
(h)	Profit on sale of Fixed Asset	(7.75)	-
	Operating profit before working capital changes	1,018.62	2,586.68
	Adjustment for working capital changes		
(a)	(Increase)/ Decrease in Inventories	1,433.64	421.83
(b)	(Increase)/ Decrease in Trade Receivables	(25.08)	1,142.46
(c)	(Increase)/ Decrease in Short Term Loans & Advances	(730.90)	135.98
(d)	(Increase)/ Decrease in Other Current Assets	(0.60)	20.57
(e)	Increase/ (Decrease) in Trade Payables	(236.76)	(2,176.97)
(f)	Increase/ (Decrease) in Short Term & Long term Provisions	(231.21)	(66.20)
(g)	Increase/ (Decrease) in Other Current Liabilities	(3.54)	4.33
	Cash Genrated From Operations	**205.55**	**(518.00)**
	Less: Direct Taxes Paid	(165.08)	(475.93)
	Net Cash Flow From Operating Activities	1,059.09	1,592.75
B.	**CASH FLOW FROM INVESTING ACTIVITIES**		
(a)	Purchase of Fixed Assets	(146.83)	(1,863.69)
(b)	Sale of Asset	8.77	-
(c)	Interest Received	2.79	12.74
(d)	(Increase)/ Decrease in Other Non Current Assets	(15.91)	51.78
	Net Cash Flow From Investing Activities	**(151.18)**	**(1,799.17)**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**		
(a)	Issue of Share Capital	-	494.40
(b)	Issue of Preference Share Capital	-	-
(c)	Security Premium (Net)	-	4,228.30
(d)	Increase/(Decrease) in Long term borrowing	(946.67)	(22.92)
(e)	Increase/(Decrease) in Short Term Borrowings	(44.16)	(3,939.91)
(f)	Finance Cost	(72.14)	(312.41)
	Net Cash flow From Financing Activities	**(1,062.97)**	**447.46**
	NET CHANGE IN CASH AND CASH EQULIVALENTS (A+B+C)	**(155.06)**	**241.04**
	Opening Cash & Cash Equlivalents	415.17	174.13
	Closing Cash & Cash Equlivalents	**260.11**	**415.17**

Note : The Cash Flow Statement has been prepared under the indirect method as set out in Accounting standards

For, SIDDHI COTSPIN LIMITED

Siddhi Cotspin Limited Ahmedabad

Navin Saraogi
(CHAIRMAN & MD)
DIN No: 00623331
Place : Ahmedababd
Date : 04th November 2026

Aansh Bindal
(WHOLE-TIME DIRECTOR)
DIN No:10432834

SIDDHI COTSPIN LIMITED (FORMALY KNOWN AS SIDDHI COTSPIN PRIVATE LIMITED)	
Explanatory Notes on Standalone Unaudited Financial Results for the half year ended September 30,2026	
1	The above results have been reviewed by the audit committee and have been approved by the Board of Directors of the Company at their respective meetings held on 4th November, 2026.
2	The Statutory Auditors of the Company have carried out Limited Review of above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
3	The figures for the half year ended March 31, 2026, as reported in these financial results are the balancing figures between audited figures in respect of respective full financial year and the figures up to September 30, 2025.
4	As per Accounting Standard 17 on "Segment Reporting" (AS 17), the company has only one reportable segment. Hence, the above financial results are based on single segment only.
5	As per MCA notification dated 16th February 2015 companies whose shares are listed on SME exchange as referred to Chapter IX of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2018 are exempted from compulsory requirement of adoption of IND-AS.
6	Earning per shares are calculated on weighted average of the share capital outstanding during the year/ half year / period. EPS is not annualised.
7	Previous year's/period's figure have been regrouped /arranged wherever necessary.

For, SIDDHI COTSPIN LIMITED

Siddhi Cotspin Limited Ahmedabad

Navin Saraogi
(CHAIRMAN & MD)
DIN No: 00623331
Place : Ahmedababd
Date : 04th November 2026

Aansh Bindal
(WHOLE-TIME DIRECTOR)
DIN No:10432834