

ZODIAC

13th February, 2026

National Stock Exchange of India Ltd., Exchange Plaza, 5th Floor, Plot No. C/1, G Block, Bandra Kurla Complex, Bandra East Mumbai - 400051 Scrip Code : ZODIACLOTH	BSE Limited, Corporate Relationship Department, First Floor, New Trading Ring, Rotunda Building, P.J. Tower, Dalal Street, Mumbai - 400001 Scrip Code: 521163
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Dear Sir/Ma'am,

Sub: Outcome of the Board Meeting held on 13th February, 2026

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at their meeting held on Friday, 13th February, 2026, have inter alia considered, approved/taken on record the following:

- A. The attached Un-Audited Consolidated and Standalone Financial Results of the Company for the Quarter and Nine Months ended 31st December, 2025.
- B. The attached Independent Auditors Limited Review Report issued by M/s MSKA & Associates LLP, Chartered Accountants on the aforesaid financial results.
- C. Appointment of Mr. Salman Yusuf Noorani as the Chairman and Managing Director of the Company, effective 13th February, 2026.

Brief details in accordance with the SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 are annexed herewith as **Annexure A**.

The Board meeting commenced at 04.00 p.m. and concluded at 05.44 p.m.

We request you to kindly take the above on record.

Thanking you,

Yours faithfully,

For Zodiac Clothing Company Limited

Kumar Iyer
Company Secretary
Membership No.: A9600

Encl: As above

ZODIAC CLOTHING COMPANY LTD.,

Nyloc House, 254, D-2, Dr. Annie Besant Road, Worli, Mumbai – 400 030. India.
Tel.: +91 22 6667 7000 Fax: +91 22 6667 7279 CIN: L17100MH1984PLC033143
Trademark Under Licence From Metropolitan Trading Co.
www.zodiaconline.com, Email: coscecy@zodiacmtc.com

ZODIAC

“Annexure-A”

Appointment of Mr. Salman Yusuf Noorani (DIN: 00068423) as Chairman and Managing Director:

Sr. No.	Particulars	Details
a)	Reason for change viz., appointment, re-appointment, resignation, removal, death or otherwise	Appointment
b)	Date of Appointment/ Re-appointment/ cessation (as applicable) & Term of Appointment / re-appointment	w.e.f. 13 th February, 2026, till cessation of office as Director or until the Board decides otherwise.
c)	Brief Profile	Industrialist with expertise in setting up and upgradation of manufacturing facilities. Presently overseeing the Company's overall operations, product design, manufacturing, sales and marketing.
d)	Disclosure of relationships between Directors	NA
e)	Information as required under BSE Circular With Ref. No. LISTICOMP114/2018- 19 dated June 20, 2018	Mr. Salman Yusuf Noorani is not debarred from holding the office of Director by virtue of any SEBI order or any other such authority.

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MSK A & Associates LLP

(Formerly known as M S K A & Associates)

Chartered Accountants

HO

602, Floor 6, Raheja Titanium

Western Express Highway, Geetanjali

Railway Colony, Ram Nagar, Goregaon (E)

Mumbai 400063, INDIA

Tel: +91 22 6974 0200

Independent Auditor's Review Report on standalone unaudited financial results of Zodiac Clothing Company Limited for the quarter and year to date pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of Zodiac Clothing Company Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of Zodiac Clothing Company Limited (hereinafter referred to as 'the Company') for the quarter ended December 31, 2025 and the year to date results for the period from April 01, 2025 to December 31, 2025 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Company's Management and has been 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', prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the 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 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 stated in paragraph 3 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 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M S K A & Associates LLP (Formerly known as M S K A & Associates)

Chartered Accountants

ICAI Firm Registration No.105047W/W101187

Ankush. A.

Ankush Agrawal

Partner

Membership No.: 159694

UDIN: 26159694LNPNSV2309



Place: Mumbai

Date: February 13, 2026

Zodiac Clothing Company Limited

Regd. Office: Nylac House 254, D-2 Dr. Annie Besant Road, Worli, Mumbai 400030

Tel : 022 66677000, Fax : 022-66677279, Website : www.zodiaconline.com, Email Id : cosecy@zodiacmtr.com

CIN: L17100MH1984PLC033143

Statement of standalone unaudited financial results for the quarter and nine months ended December 31, 2025

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		December 31, 2025 (Unaudited)	September 30, 2025 (Unaudited)	December 31, 2024 (Unaudited)	December 31, 2025 (Unaudited)	December 31, 2024 (Unaudited)	March 31, 2025 (Audited)
I	Income						
	Revenue from operations	4,042.33	3,633.94	4,562.34	11,579.05	12,552.50	17,291.47
	Other income	197.90	293.13	117.94	715.78	931.91	1,195.78
	Total Income	4,240.23	3,927.07	4,680.28	12,294.83	13,484.41	18,491.25
II	Expenses						
	Cost of materials consumed	1,569.34	1,198.73	1,913.10	4,176.45	5,196.37	7,077.08
	Purchases of stock-in-trade	39.77	43.46	82.92	132.22	489.29	697.82
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(111.09)	229.15	(176.93)	56.09	(364.62)	(428.70)
	Employee benefits expense (Refer note 'd' below)	1,158.17	1,125.34	1,175.16	3,453.75	3,385.96	4,540.93
	Finance costs	265.97	266.32	193.56	770.18	571.80	793.81
	Depreciation and amortisation expense	595.17	572.63	500.03	1,702.71	1,509.03	2,012.27
	Other expenses	1,432.26	1,574.66	1,902.75	4,640.37	5,352.02	7,248.47
	Total expenses	4,949.59	5,010.29	5,590.59	14,931.77	16,139.85	21,941.68
III	Loss before tax for the periods / year (I - II)	(709.36)	(1,083.22)	(910.31)	(2,636.94)	(2,655.44)	(3,450.43)
IV	Tax expense:						
	Current tax	-	-	-	-	-	-
	Deferred tax charge	31.53	9.19	37.87	59.13	611.45	580.66
	Total tax expense (IV)	31.53	9.19	37.87	59.13	611.45	580.66
V	Loss for the periods / year (III - IV)	(740.89)	(1,092.41)	(948.18)	(2,696.07)	(3,266.89)	(4,031.09)
VI	Other comprehensive income / (loss)						
	(A) (i) Items that will not be reclassified subsequently to profit or loss:						
	- Remeasurements of net defined benefit plans	6.84	47.80	16.69	20.53	5.02	47.36
	- Equity Instruments through other comprehensive income	(274.93)	33.18	(410.27)	(316.43)	(299.53)	(431.65)
	(ii) Income tax relating to items that will not be reclassified subsequently to profit or loss	36.35	(17.92)	10.76	38.31	(1.39)	46.87
	(B) (i) Items that will be reclassified subsequently to profit or loss:						
	- Net gains on cash flow hedges	17.31	(97.44)	(97.45)	(74.85)	(78.52)	5.91
	(ii) Income tax relating to items that will be reclassified subsequently to profit or loss	(4.82)	27.11	27.11	20.82	21.84	(1.64)
	Other comprehensive loss for the periods / year, net of tax (VI)	(219.25)	(7.27)	(453.16)	(311.62)	(352.58)	(333.15)
VII	Total comprehensive loss for the periods / year (V + VI)	(960.14)	(1,099.68)	(1,401.34)	(3,007.69)	(3,619.47)	(4,364.24)
VIII	Paid-up equity share capital (face value Rs. 10/- per share)	2,599.37	2,599.37	2,599.37	2,599.37	2,599.37	2,599.37
IX	Other equity						15,366.02
X	Earnings per share (EPS) (* not annualised for the periods) (in Rs.) (face value Rs. 10/- per share)						
	(1) Basic	* (2.85)	* (4.20)	* (3.65)	* (10.37)	* (12.57)	(15.51)
	(2) Diluted	* (2.85)	* (4.20)	* (3.65)	* (10.37)	* (12.57)	(15.51)



Zodiac Clothing Company Limited

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Tel : 022 66677000, Fax : 022-66677279, Website : www.zodiaconline.com, Email Id : cosecy@zodiacmtc.com
CIN: L17100MH1984PLC033143

Notes to standalone unaudited financial results for the quarter and nine months ended December 31, 2025

- a) The standalone unaudited financial results of Zodiac Clothing Company Limited ("the Company") have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), 2015 as amended.
- b) The standalone unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on February 13, 2026. These standalone unaudited financial results have been subjected to review by the statutory auditors of the Company and they have issued an unmodified conclusion on these standalone unaudited financial results.
- c) The Company operate in a single operating segment of clothing and clothing accessories. Accordingly, the Company has only one reportable segment and presented entity wide disclosure as per paragraph 32-24 of Ind AS 108 "Operating Segment". Further, the revenue of the Company is derived from the domestic and foreign market.

i) Break up of revenue based on geographical segment :

Particulars	Quarter ended			Nine months ended		Year ended
	December 31, 2025 (Unaudited)	September 30, 2025 (Unaudited)	December 31, 2024 (Unaudited)	December 31, 2025 (Unaudited)	December 31, 2024 (Unaudited)	March 31, 2025 (Audited)
Within India	1,820.93	1,568.20	1,935.52	5,187.79	4,919.87	6,879.24
Outside India	2,221.40	2,065.74	2,626.82	6,391.26	7,632.63	10,412.23
Total	4,042.33	3,633.94	4,562.34	11,579.05	12,552.50	17,291.47

ii) The carrying amount of Non current operating assets by location of assets :

Particulars	Quarter ended			Nine months ended		Year ended
	December 31, 2025 (Unaudited)	September 30, 2025 (Unaudited)	December 31, 2024 (Unaudited)	December 31, 2025 (Unaudited)	December 31, 2024 (Unaudited)	March 31, 2025 (Audited)
Within India	15,837.93	16,253.28	14,745.58	15,837.93	14,745.58	14,784.99
Outside India	-	-	-	-	-	-
Total	15,837.93	16,253.28	14,745.58	15,837.93	14,745.58	14,784.99

- d) On November 21, 2025, the Government of India notified the four new Labour Codes namely the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020. Provisions of the previous labour Acts and their rules, notifications, etc. continue to remain in force till final notification of new Rules, etc. under the Code, to the extent these are in line with the Codes.
During the quarter ended December 31, 2025, past service cost of gratuity aggregating to Rs. 116.35 Lakhs has been recognised as employee benefits expense in the Statement as per the applicable requirements of Ind AS 19 and the guidance provided by the Institute of Chartered Accountants of India.
The Company continues to monitor the finalisation of Central/ State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
- e) Figures of previous periods / year have been regrouped, wherever necessary.
- f) The above standalone unaudited financial results of the Company are available on the Company's and stock exchanges websites (www.zodiaconline.com), BSE (www.bseindia.com) and NSE (www.nseindia.com), where the shares of the Company are listed.



For and on behalf of the Board of Directors
Zodiac Clothing Company Limited

S. Y. NOORANI
Chairman & Managing Director
DIN No. : 00068423

Place : Mumbai
Date : February 13, 2026

Independent Auditor's Review Report on consolidated unaudited financial results of Zodiac Clothing Company Limited for the quarter and year to date pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Zodiac Clothing Company Limited

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of Zodiac Clothing Company Limited (hereinafter referred to as 'the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as the 'Group'), for the quarter ended December 31, 2025 and the year to date results for the period from April 01, 2025 to December 31, 2025 ('the Statement'), attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This 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' prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the 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 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 Securities and Exchange Board of India under Regulation 33 (8) of the Regulations, to the extent applicable.

4. This Statement includes the results of the Holding Company and the following entities:

Sr. No	Name of the entity	Relationship with the Holding Company
1.	Zodiac Clothing Co. S.A., Switzerland	Wholly Owned Subsidiary
2.	Zodiac Clothing Co. (U.A.E.) LLC, UAE	Subsidiary of Zodiac Clothing Co. S.A.
3.	Zela Technologies, Inc., USA	Subsidiary of Zodiac Clothing Co. S.A.
4.	Zodiac Clothing Company Private Limited, UK	Subsidiary of Zodiac Clothing Co. S.A.
5.	Zodiac Clothing Bangladesh Limited, Bangladesh	Subsidiary of Zodiac Clothing Co. (U.A.E.) LLC
6.	Zodiac Clothing Company INC., USA	Subsidiary of Zodiac Clothing Co. (U.A.E.) LLC



MSK A & Associates LLP

(Formerly known as M S K A & Associates)

Chartered Accountants

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditor referred to in paragraph 6 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 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial information of six subsidiaries included in the Statement, whose interim financial information reflects total revenue of Rs. 85.05 lakhs and Rs. 252.74 lakhs, total net loss after tax of Rs. 133.53 lakhs and Rs. 280.24, lakhs and total comprehensive loss of Rs. 159.81 lakhs and Rs. 192.80 lakhs for the quarter ended December 31, 2025 and for the period from April 01, 2025 to December 31, 2025, respectively, as considered in the Statement. These interim financial information have been reviewed by other auditor whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of the above matter with respect to our reliance on the work done by and report of the other auditor.

For M S K A & Associates LLP (Formerly known as M S K A & Associates)

Chartered Accountants

ICAI Firm Registration No.105047W/W101187

Ankush. A

Ankush Agrawal

Partner

Membership No.: 159694

UDIN: 26159694MJDXTJ9232



Place: Mumbai

Date: February 13, 2026

Zodiac Clothing Company Limited

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CIN: L17100MH1984PLC033143

Statement of consolidated unaudited financial results for the quarter and nine months ended December 31, 2025

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		December 31, 2025 (Unaudited)	September 30, 2025 (Unaudited)	December 31, 2024 (Unaudited)	December 31, 2025 (Unaudited)	December 31, 2024 (Unaudited)	March 31, 2025 (Audited)
I	Income						
	Revenue from operations	4,127.38	3,651.16	4,573.71	11,688.43	12,646.07	17,440.25
	Other income	261.45	329.65	152.43	850.78	1,034.66	1,341.83
	Total Income	4,388.83	3,980.81	4,726.14	12,539.21	13,680.73	18,782.08
II	Expenses						
	Cost of materials consumed	1,569.59	1,200.24	1,913.10	4,178.21	5,196.37	7,077.08
	Purchases of stock-in-trade	54.06	97.46	108.04	223.50	563.08	808.40
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(49.74)	201.66	(190.23)	75.02	(366.06)	(414.90)
	Employee benefits expense (Refer note 'e' below)	1,216.39	1,169.39	1,191.21	3,572.23	3,430.13	4,600.45
	Finance costs	266.10	266.32	193.64	770.31	571.88	793.81
	Depreciation and amortisation expense	637.03	582.93	506.58	1,765.09	1,528.68	2,040.02
	Other expenses	1,527.87	1,635.28	1,966.10	4,872.94	5,529.30	7,488.13
	Total expenses	5,221.30	5,153.28	5,688.44	15,457.30	16,453.38	22,392.99
III	Loss before tax for the periods / year (I - II)	(832.47)	(1,172.47)	(962.30)	(2,918.09)	(2,772.65)	(3,610.91)
IV	Tax expense:						
	Current tax		(0.15)	1.75	0.28	2.66	1.29
	Deferred tax charge	31.53	9.19	52.44	59.13	626.34	105.73
	Tax in respect of earlier years						1.66
	Total tax expense (IV)	31.53	9.04	54.19	59.41	629.00	108.68
V	Loss for the periods / year (III - IV)	(864.00)	(1,181.51)	(1,016.49)	(2,977.50)	(3,401.65)	(3,719.59)
VI	Other comprehensive income / (loss)						
	(A) (i) Items that will not be reclassified subsequently to profit or loss:						
	- Remeasurements of net defined benefit plans	6.84	47.80	16.69	20.53	5.02	47.36
	- Equity instruments through other comprehensive income	(274.93)	33.18	(410.27)	(316.43)	(299.53)	(431.65)
	(ii) Income tax relating to items that will not be reclassified subsequently to profit or loss	36.35	(17.92)	-10.77	38.31	(1.39)	46.87
	(B) (i) Items that will be reclassified subsequently to profit or loss:						
	- Debt instruments through other comprehensive income			16.37		10.94	
	- Net gains/(losses) on cash flow hedges	17.31	(97.44)	(97.45)	(74.85)	(78.52)	5.91
	- Foreign currency translation reserve	30.42	88.71	64.99	138.97	(1.66)	(2.19)
	(ii) Income tax relating to items that will be reclassified subsequently to profit or loss	(4.82)	27.11	27.11	20.82	21.84	(1.64)
	Other comprehensive income / (loss) for the periods / year, net of tax (VI)	(188.83)	81.44	(371.79)	(172.65)	(343.30)	(335.34)
VII	Total comprehensive loss for the periods / year (V + VI)	(1,052.83)	(1,100.07)	(1,388.28)	(3,150.15)	(3,744.95)	(4,054.93)
VIII	Loss attributable to:						
	Owners of the Holding Company	(864.00)	(1,181.51)	(1,016.49)	(2,977.50)	(3,401.65)	(3,719.59)
	Non-Controlling Interests						
IX	Other comprehensive income / (loss) attributable to:						
	Owners of the Holding Company	(188.83)	81.44	(371.79)	(172.65)	(343.30)	(335.34)
	Non-Controlling Interests						
X	Total comprehensive loss attributable to:						
	Owners of the Holding Company	(1,052.83)	(1,100.07)	(1,388.28)	(3,150.15)	(3,744.95)	(4,054.93)
	Non-Controlling Interests						
XI	Paid-up equity share capital (face value Rs. 10/- per share)	2,599.37	2,599.37	2,599.37	2,599.37	2,599.37	2,599.37
XII	Other equity						17,954.81
XIII	Loss per share (EPS) (* not annualised for the periods) (in Rs.) (face value Rs. 10/- per share)						
	(1) Basic	* (3.32)	* (4.55)	* (3.91)	* (11.45)	* (13.09)	(14.31)
	(2) Diluted	* (3.32)	* (4.55)	* (3.91)	* (11.45)	* (13.09)	(14.31)



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CIN: L17100MH1984PLC033143

Notes to consolidated unaudited financial results for the quarter and nine months ended December 31, 2025

- a) The consolidated unaudited financial results of Zodiac Clothing Company Limited ("the Holding Company") have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), 2015 as amended.
- b) The consolidated unaudited financial results includes the results of subsidiary companies viz, Zodiac Clothing Company S.A., Zodiac Clothing Co. (U.A.E) LLC, Zodiac Clothing Bangladesh Limited, Zoelac Clothing Company Inc., Zela Technologies Inc. and Zodiac Clothing Company Private Limited (the Company and its subsidiaries together referred to as 'the Group').
- c) The consolidated unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on February 13, 2026. These consolidated unaudited financial results have been subjected to review by the statutory auditors of the Group and they have issued an unmodified conclusion on these consolidated unaudited financial results.
- d) The Group operates in a single operating segment of clothing and clothing accessories. Accordingly, the Group has only one reportable segment and presented entity wide disclosure as per paragraph 32-24 of Ind AS 108 "Operating Segment". Further, the revenue of the Group is derived from the domestic and foreign market.

i) Break up of revenue based on geographical segment :

Particulars	Quarter ended			Nine months ended		Year ended
	December 31, 2025 (Unaudited)	September 30, 2025 (Unaudited)	December 31, 2024 (Unaudited)	December 31, 2025 (Unaudited)	December 31, 2024 (Unaudited)	March 31, 2025 (Audited)
Within India	1,870.93	1,568.20	1,935.52	5,187.79	4,919.87	6,879.24
Outside India	2,306.45	2,082.96	2,638.19	6,500.64	7,726.20	10,561.01
Total	4,127.38	3,651.16	4,573.71	11,688.43	12,646.07	17,440.25

ii) The carrying amount of Non current operating assets by location of assets :

Particulars	Quarter ended			Nine months ended		Year ended
	December 31, 2025 (Unaudited)	September 30, 2025 (Unaudited)	December 31, 2024 (Unaudited)	December 31, 2025 (Unaudited)	December 31, 2024 (Unaudited)	March 31, 2025 (Audited)
Within India	15,837.99	16,253.28	14,745.58	15,837.93	14,745.58	14,784.99
Outside India	955.33	980.81	923.48	955.33	923.48	988.76
Total	16,793.26	17,234.09	15,669.06	16,793.26	15,669.06	15,773.75

- e) On November 21, 2025, the Government of India notified the four new Labour Codes namely the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020. Provisions of the previous labour Acts and their rules, notifications, etc. continue to remain in force till final notification of new Rules, etc. under the Code, to the extent these are in line with the Codes. During the quarter ended December 31, 2025, past service cost of gratuity aggregating to Rs. 116.35 Lakhs has been recognised as employee benefits expense in the Statement as per the applicable requirements of Ind AS 19 and the guidance provided by the Institute of Chartered Accountants of India. The Group continues to monitor the finalisation of Central/ State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
- f) Figures of previous periods / year have been regrouped, wherever necessary.
- g) The above consolidated unaudited financial results of the Group are available on the Company's and stock exchanges websites (www.zodiaconline.com), BSE (www.bseindia.com) and NSE (www.nseindia.com), where the shares of the Company are listed.



For and on behalf of the Board of Directors
Zodiac Clothing Company Limited

S. Y. NOORANI
S. Y. NOORANI
Chairman & Managing Director
DIN No. : 00068423

Place : Mumbai
Date : February 13, 2026