Aastha Spintex Limited

(Previously known as Aastha Spintex Private Limited)

CIN - L17120GJ2013PLC076361

Registered Office - Survey No 1441 1442 1448/1 1449 1450/2 P2, Halvad Maliya Highway, Halvad, Surendranagar, Gujarat - 363330

Website - www.aasthaspintex.com, Email - info@aasthaspintex.com, Telephone - +91- 9081535400

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

(INR in Lakhs)

Particulars	Standalone						Consolidated	
	Quarter Ended			Half Year Ended		Year Ended	Quarter Ended	Half Year Ended
	30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26	30-Sep-26	30-Sep-26
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)
Income								
Revenue from operations	11,219.77	7,746.88	7,988.70	18,966.65	17,180.18	44,264.27	14,305.58	22,052.46
Other income	50.60	59.72	16.36	110.32	46.35	75.88	50.60	110.32
Total Income	**11,270.37**	**7,806.60**	**8,005.06**	**19,076.97**	**17,226.53**	**44,340.15**	**14,356.18**	**22,162.78**
Expenses								
Cost of materials consumed	6,300.44	6,802.64	6,985.04	13,103.08	14,777.12	38,179.40	10,314.94	17,117.58
Purchases of Stock-in-Trade	1,215.43	1,127.21	691.38	2,342.64	1,641.64	3,153.73	1,215.43	2,342.64
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	1,434.04	(1,587.28)	(1,206.05)	(153.24)	(2,047.64)	(4,674.36)	(390.98)	(1,978.26)
Employee benefits expense	225.34	203.32	224.78	428.66	434.40	855.99	397.31	600.63
Finance costs	382.02	294.37	266.06	676.39	517.68	1,212.38	415.06	709.43
Depreciation and amortization expense	196.50	194.64	201.68	391.14	405.55	795.93	263.56	458.20
Other expenses	808.70	289.84	298.64	1,098.54	637.94	1,432.54	1,042.66	1,332.50
Total expenses	**10,562.46**	**7,324.74**	**7,461.53**	**17,887.20**	**16,366.69**	**40,955.61**	**13,257.97**	**20,582.71**
Profit Before Exceptional Item and Tax	**707.91**	**481.86**	**543.53**	**1,189.77**	**859.84**	**3,384.54**	**1,098.21**	**1,580.07**
Exceptional Items		-	-					
Profit/(loss) before tax	**707.91**	**481.86**	**543.53**	**1,189.77**	**859.84**	**3,384.54**	**1,098.21**	**1,580.07**
Tax expense:								
Current tax	208.57	137.55	194.50	346.12	243.60	982.00	300.27	437.83
Deferred tax	(19.35)	35.03	(40.94)	15.68	(1.76)	28.95	-1.08	33.95
Profit/(loss) for the period	**518.69**	**309.28**	**389.97**	**827.97**	**618.00**	**2,373.59**	**799.02**	**1,108.29**
Other Comprehensive Income								
Items not to be reclassified to profit or loss :								
- Re-measurement gain/ (loss) on defined benefit plans	2.08	3.10	-	5.18		68.19	2.56	5.66
- Tax (charge)/ credit on above	(0.38)	(0.57)	-	(0.96)		(11.91)	(0.38)	(0.96)

Total Comprehensive Income for the period	**520.39**	**311.80**	**389.97**	**832.19**	**618.00**	**2,429.86**	**801.19**	**1,113.00**
Total comprehensive income for the period attributable to :								
- Owners of the Company	520.39	311.80	389.97	832.19	618.00	2,429.86	801.19	1,113.00
- Non controlling interest	-	-	-	-	-	-	-	
Paid-up equity share capital (Face Value of the Share Rs. 10/- each)	8,828.44	3,164.22	3,164.22	8,828.44	3,164.22	3,164.22	8,828.44	8,828.44
Other Equity excluding Revaluation Reserve						12,874.93		
Earnings per equity share (Face value of Rs. 10/- each):*								
Basic	0.59	0.49	0.66	1.09	1.04	3.87	0.91	1.46
Diluted	0.59	0.49	0.62	1.09	0.98	3.75	0.91	1.46

**Earnings per share for the quarters and half years are not annualised*

Note: The consolidated financial results include the results of the Holding Company and its wholly owned subsidiary, Falcon Yarns Private Limited, from August 19, 2026.

For and on behalf of the Board
Aastha Spintex Limited

Whole Time Director
DIN:03149400
Vivek R. Gothi

Place: Halvad
Date : 07/11/2026

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STATEMENT OF ASSETS & LIABILITIES

(INR in Lakhs)

Particulars	Standalone		Consolidated
	As At		As At
	30-Sep-26	31-Mar-26	30-Sep-26
	(Unaudited)	(Audited)	(Unaudited)
ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	7,243.58	7,317.96	16,245.61
(b) Goodwill	-	-	4,888.34
(c) Other Intangible Assets	1.54	3.41	1.54
(d) Right of Use Assets	1.24	1.27	129.82
(e) Financial Assets			
(i) Investments	13,151.00	2,000.00	-
(ii) Other financial assets	91.76	51.52	145.98
(f) Other non-current assets			0.80
Current assets			
(a) Inventories	14,401.86	15,514.36	18,330.59
(b) Financial Assets			
(i) Trade Receivable	4,415.71	5,620.27	6,241.33
(ii) Cash and cash equivalents	4,097.87	715.03	4,115.98
(iii) Bank balance other than cash and cash equivalent above	217.43	194.09	217.43
(iv) Other financial assets	346.17	262.46	364.75
(v) Loans	1,000.00		368.71
(c) Other current assets	5,601.88	2,273.92	6,298.18
TOTAL ASSETS	**50,570.03**	**33,954.30**	**57,349.05**
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	8,828.44	3,164.22	8,828.44
(b) Other Equity	23,888.65	12,874.93	24,169.49
Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings	1,925.32	1,883.68	3,021.16
(ii) Lease Liabilities	1.30	1.40	84.16
(b) Deferred tax liabilities	781.89	765.25	2,243.33
(c) Provisions	63.12	56.01	124.85
Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	10,885.75	8,787.11	13,271.28
(ii) Lease Liabilities	0.04	0.04	0.04
(iii) Trade payables			
(a) total outstanding dues of MSME	63.66	18.08	1,038.82
(b) total outstanding dues of creditors other than MSME	2,323.73	5,036.39	2,323.73
(iv) Other Financial Liabilities	237.41	109.04	320.72
(b) Other current liabilities	639.50	652.21	868.33
(c) Provisions	61.39	55.38	62.87
(d) Current Tax Liabilities (Net)	869.84	550.56	991.84
TOTAL EQUITY AND LIABILITIES	**50,570.03**	**33,954.30**	**57,349.05**

For and on behalf of the Board
Aastha Spintex Limited

Whole Time Director
DIN:03149400
Vivek R. Gothi

Place: Halvad
Date : 07/11/2026

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STATEMENT OF CASH FLOW

(INR in Lakhs)

Particulars	Standalone		Consolidated
	Period Ended		Period Ended
	30-Sep-26	30-Sep-25	30-Sep-26
	(Unaudited)	(Unaudited)	(Unaudited)
Cash flow from operating activities			
Profit before tax	**1,189.77**	**859.84**	**1,580.07**
Adjustment for :			
Provision for expected credit loss (Net of reversal)	68.58	19.05	71.38
Re-measurement Gain / (Loss) on defined benefit plans	5.18	-	5.18
Income / (Expenses) on FV measurements	1.09	(2.96)	1.09
Provision for gratuity	12.41	-	15.13
Depreciation and amortization Expense	391.14	405.55	455.16
Finance cost	667.02	498.12	700.06
Interest on financial instruments at Amortised Cost	9.31	19.55	9.31
Interest on Lease Liabilities	0.06	-	0.06
Loss/(Gains) on De-recognition of Financial Instruments	1.15	-	1.15
Interest income	(46.07)	(3.74)	(46.07)
Operating profit before working capital changes	**2,299.64**	**1,795.43**	**2,792.52**
Adjustments for changes :			
Increase / (Decrease) in Trade payables	(2,667.08)	1,807.44	(2,885.07)
Increase / (Decrease) in Other current liabilities	(12.72)	1,334.03	20.49
Decrease / (Increase) in Trade receivables	1,135.98	(1,415.08)	918.93
Decrease / (Increase) in Inventories	1,112.50	(3,142.11)	(505.48)
Decrease / (Increase) in Other Current Assets	(3,327.96)	(1,346.45)	(3,012.32)
Decrease / (Increase) in Other financial assets	(123.95)	(1.78)	(122.38)
Decrease / (Increase) in Other Financial Liabiities	128.37	(5.08)	209.18
Decrease / (Increase) in Long Term Provisions	(5.31)	-	(5.31)
Decrease / (Increase) in Provisions	6.01	43.90	6.01
Cash generated/ (used) in operations	**(1,454.50)**	**(929.70)**	**(2,583.41)**
Direct taxes paid	(26.84)	(60.01)	(83.13)
Net Cash generated from/(used in) operating activities [A]	**(1,481.34)**	**(989.71)**	**(2,666.54)**
Cash Flow from investing activities			
Purchase of Property Plant & Equipment	(314.85)	(19.61)	(469.46)
Investment in equity shares of subsidiary	(11,151.00)	-	-
Loans given to subsidiary	(1,000.00)	-	-
Acquisition of subsidiary, net of cash acquired			(11,131.99)
Bank Deposits having maturity of more than 3 months but less than 12 months	(23.34)	(145.28)	(23.34)
Loans given to others			340.99
Interest received	46.07	3.74	127.22
Net cash generated from/(used in) investing activities [B]	**(12,443.11)**	**(161.16)**	**(11,156.57)**
Cash flow from financing activities			
Proceeds/(Repayment) from long-term borrowings (Net)	39.39	(373.35)	383.04
Proceeds/ (Repayment) of short-term borrowings (Net)	2,089.33	1,020.22	1,700.05
Payment of Lease Liabilities	(0.15)	-	(2.43)
Proceeds from share capital	1,250.00	108.10	1,250.00
Change in Securities Premium	15,750.00	1,236.86	15,750.00
Share issue Expenses paid	(1,110.11)	-	(1,110.11)
Dividend paid	(44.14)	-	(44.14)
Finance cost	(667.02)	(517.68)	(702.34)
Net cash generated from/(used in) financing activities [C]	**17,307.30**	**1,474.15**	**17,224.07**
Net increase/(decrease) in cash & cash equivalents [A+B+C]	3,382.84	323.28	3,400.95
Cash & cash equivalents at the beginning of the year	715.03	1,111.37	715.03
Cash & cash equivalents at the end of the year*	**4,097.87**	**1,434.64**	**4,115.98**

For the purpose of Statement of Cash Flows, cash and cash equivalents comprise of following:

(INR in Lakhs)

Particulars	Standalone		Consolidated
	30-Sep-26	30-Sep-25	30-Sep-26
	(Unaudited)	(Unaudited)	(Unaudited)
Cash and cash equivalents	3,952.82	1,431.10	3,967.85
Current Accounts	41.05	-	44.13
Escrow Account	100.65	-	100.65
Dividend Account	-	3.54	-
Share Applicant Account	3.34	-	3.34
Cash and cash equivalents as per Statement of cash Flows	**4,097.87**	**1,434.64**	**4,115.98**

For and on behalf of the Board
Aastha Spintex Limited

Whole Time Director
DIN:03149400
Vivek R. Gothi

Place: Halvad
Date : 07/11/2026

Notes :

1. The above standalone and consolidated unaudited financial results of Aastha Spintex Limited (formerly known as Aastha Spintex Private Limited) ("the Company" / "the Holding Company") for the quarter and half year ended September 30, 2026 ("the Statement") have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 07, 2026. The Statutory Auditors of the Company have carried out a limited review of the Statement and have issued an modified (quailified) conclusion thereon (refer note 2).

2. Cash on hand as at September 30, 2026 is Rs. 3952.82 lakhs (7.82% of total assets). It mainly relates to procurement, which in the Company's business are customarily settled in cash. Physical verification of cash on hand was not carried out as at the period end. The Statutory Auditors have therefore expressed a qualified conclusion in their limited review report. Management will carry out a physical verification of cash at the end of every quarter and has strengthened its controls over cash handling.

3. These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

4. The equity shares of the Company were listed on NSE Limited and BSE Limited on July 06, 2026. The figures for the corresponding quarter and half year ended September 30, 2025 and the statement of cash flows for the half year ended September 30, 2025 included in the Statement have not been subjected to limited review or audit by the Statutory Auditors. However, the Management has exercised necessary due diligence to ensure that these figures provide a true and fair view of the Company's affairs.

5. During the quarter, the Company completed its Initial Public Offering ("IPO") of 1,25,00,000 equity shares of face value Rs 10 each at an issue price of Rs 136 per share (including a premium of Rs 126 per share), aggregating to Rs 17,000.00 lakh, consisting entirely of a fresh issue. The equity shares were allotted on July 02, 2026 and listed on NSE Limited and BSE Limited on July 06, 2026. Consequently, the paid-up equity share capital of the Company increased from Rs 3,164.22 lakh to Rs 4,414.22 lakh comprising 4,41,42,190 equity shares of Rs 10 each.

6. Pursuant to the approval of the shareholders at the Annual General Meeting held on September 16, 2026, the Company allotted 4,41,42,190 fully paid-up bonus equity shares of Rs 10 each on September 29, 2026 in the ratio of 1:1 (one bonus equity share for every one equity share held) to the shareholders by capitalising Rs 4,414.22 lakh out of securities premium. Consequently, the paid-up equity share capital increased to Rs 8,828.44 lakh comprising 8,82,84,380 equity shares of Rs 10 each. In accordance with Ind AS 33 "Earnings per Share", basic and diluted earnings per share for all periods presented have been adjusted for the bonus issue.

7. Pursuant to one of the objects of the IPO, the Company acquired 100% of the equity share capital of Falcon Yarns Private Limited ("Falcon") for a total consideration of Rs 13,151.00 lakh. Falcon became a wholly owned subsidiary of the Company with effect from August 19, 2026. In the consolidated financial results, the acquisition has been accounted for using the acquisition method under Ind AS 103 "Business Combinations". The financial results of Falcon have been consolidated on a line-by-line basis from the acquisition date, after eliminating intra-group balances and transactions.

8. In accordance with Ind AS 108- Operating Segments, the company and the group operates in single business segment i.e "manufacturing of 100% Cotton Yarns and Cotton Bales".

9. Consequent to the acquisition stated in Note 7, the Company has prepared consolidated financial results for the first time for the quarter and half year ended September 30, 2026. The consolidated financial results include the results of the Holding Company and its wholly owned subsidiary, Falcon Yarns Private Limited, from August 19, 2026. As the Company had no subsidiary, associate or joint venture before that date, comparative figures for previous periods have not been presented in the consolidated financial results.

10. The utilisation of the gross proceeds of the IPO up to September 30, 2026 is as under (Rs in lakh):

Object of the Issue	Amount as proposed in Offer Documents	Utilised Amount upto 30.09.2026	Unutilised amount as at 30.09.2026
Acquisition of 100% equity shares of Falcon Yarns Private Limited	11,151.00	11151.00	-
Funding working capital requirements of Falcon Yarns Private Limited	1000.00	1000.00	-
General corporate purposes	4047.00	4043.52	3.48
Issue Related Expenses	802.00	700.98	101.02
Total	**17000.00**	**16895.50**	**104.50**

There is no deviation from the stated objects, and monitoring agency report was reviewed.

11. All the amounts included in the financial results are rounded off to the nearest Lakhs, except per share data and unless stated otherwise.

12. The figures for the corresponding previous year have been regrouped/reclassified wherever necessary, to make them comparable.

For and on behalf of the Board
Aastha Spintex Limited

Whole Time Director
DIN:03149400
Vivek R. Gothi

Place: Halvad
Date : 07/11/2026

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Statement on Impact of Audit Qualifications (for limited review report with modified conclusion) submitted along with the Unaudited Financial Results for the quarter and half year ended September 30, 2026 – (Standalone and Consolidated separately)

A. Standalone

Statement on Impact of Audit Qualifications for the Half Year ended September 30, 2026 – Standalone [Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	**Sl. No.**	**Particulars**	**Unaudited Figures (as reported before adjusting for qualifications) (Rs in lakh)**	**Adjusted Figures (unaudited figures after adjusting for qualifications) (Rs in lakh)**
	1.	Turnover / Total income	19,076.97	Not determinable (refer II(e) below)
	2.	Total Expenditure	17,887.20	Not determinable (refer II(e) below)
	3.	Net Profit/(Loss)	827.97	Not determinable (refer II(e) below)
	4.	Earnings Per Share	Basic and diluted: Rs 1.09 (not annualised)	Not determinable (refer II(e) below)
	5.	Total Assets	50,570.03	Not determinable (refer II(e) below)
	6.	Total Liabilities	17,852.95	Not determinable (refer II(e) below)
	7.	Net Worth	32,717.08	Not determinable (refer II(e) below)
	8.	Any other financial item(s) (as felt appropriate by the management)	Cash and cash equivalents: 4,097.87 (including cash on hand of 3,952.82)	Not determinable (refer II(e) below)
II.	**Audit Qualification (each audit qualification separately): Qualification 1 – Cash on hand not physically verified**			
	a. Details of Audit Qualification: As stated in Note 2 to the Statement, the Company has reported cash on hand of Rs 3,952.82 lakh as at September 30, 2026, representing 7.82% of its total assets. Management has not carried out a physical verification of cash on hand as at the period end. The explanations furnished to us regarding the nature of the balance and its subsequent deposit in the bank have not been corroborated by a physical verification as at that date. In the absence of such verification, we were			

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	unable to obtain sufficient information through our review procedures about the existence of the said cash balance as at September 30, 2026. Consequently, we are unable to determine whether any adjustments are required to the cash balance and the consequential effects, if any, on the profit, total comprehensive income and other equity reported in the Statement for the quarter and half year ended September 30, 2026.
	b. Type of Audit Qualification: Qualified conclusion (limited review report)
	c. Frequency of qualification: First time
	d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Not applicable
	e. For Audit Qualification(s) where the impact is not quantified by the auditor:
	(i) Management's estimation on the impact of audit qualification: Management is unable to estimate the impact at present (refer (ii) below). The cash on hand as per the books of account of the Company is held mainly for the procurement of cotton, which in its business is customarily settled in cash. Out of the cash on hand of Rs 3,952.82 lakh as at September 30, 2026, Rs 2,161.05 lakh has been deposited in the Company's cash credit accounts with Bank of Baroda in 21 deposits between October 1, 2026 and November 6, 2026. Management believes that the balance is fully available and does not expect any adjustment.
	(ii) If management is unable to estimate the impact, reasons for the same: Physical verification of cash on hand was not carried out as at September 30, 2026. Management has initiated a physical count of the entire cash on hand, in the presence of the Statutory Auditors, with a reconciliation back to September 30, 2026 through the cash book. The impact, if any, can be determined only when this exercise is completed. Management will carry out a physical verification of cash at the end of every quarter and has strengthened its controls over cash handling.
	(iii) Auditors' Comments on (i) or (ii) above: In the absence of a physical verification of cash on hand as at September 30, 2026, we were unable to obtain sufficient information about the existence of the cash balance of Rs 3,952.82 lakh and are therefore unable to comment on the adjustments, if any, that may be required. We will examine the results of the physical count and the reconciliation to September 30, 2026 when they are made available to us.

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III.	**Signatories:**	
	PATEL DIVYANG JASHVANTBHAI **Managing Director** **DIN: 03148915**	
	KUNAL MONPARA **Chief Financial Officer** **PAN: BCDPM6814L**	
	SHYAMSUNDER KIRANBHAI PANCHAL **Audit Committee Chairman** **Independent Director** **DIN: 11210731**	
	CA Kishan Kanani **(Partner)** **M. NO.: 192347** **Statutory Auditor** **For S N D K & Associates LLP, Chartered Accountants** **FRN: W100060**	
	Place: Ahmedabad **Date:** November 07, 2026	

Aastha Spintex Limited Halvad

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B. Consolidated

Statement on Impact of Audit Qualifications for the Half Year ended September 30, 2026 – Consolidated
[Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

I.	Sl. No.	Particulars	Unaudited Figures (as reported before adjusting for qualifications) (Rs in lakh)	Adjusted Figures (unaudited figures after adjusting for qualifications) (Rs in lakh)
	1.	Turnover / Total income	22,162.78	Not determinable (refer II(e) below)
	2.	Total Expenditure	20,582.71	Not determinable (refer II(e) below)
	3.	Net Profit/(Loss)	1,108.29	Not determinable (refer II(e) below)
	4.	Earnings Per Share	Basic and diluted: Rs 1.46 (not annualised)	Not determinable (refer II(e) below)
	5.	Total Assets	57,349.05	Not determinable (refer II(e) below)
	6.	Total Liabilities	24,351.12	Not determinable (refer II(e) below)
	7.	Net Worth	32,997.93	Not determinable (refer II(e) below)
	8.	Any other financial item(s) (as felt appropriate by the management)	Cash and cash equivalents: 4,115.98 (including cash on hand of the Holding Company of 3,952.82)	Not determinable (refer II(e) below)

II. Audit Qualification (each audit qualification separately): Qualification 1 – Cash on hand not physically verified

a. Details of Audit Qualification:

As stated in Note 2 to the Statement, the Holding Company has reported cash on hand of Rs 3,952.82 lakh as at September 30, 2026. The Management of the Holding Company has not carried out a physical verification of cash on hand as at the period end, and the explanations furnished to us regarding the nature of the balance have not been corroborated by a physical verification as at that date. In the absence of such verification, we were unable to obtain sufficient information through our review procedures about the existence of the said cash balance as at September 30, 2026. Consequently, we are unable to determine whether any adjustments are required to the cash balance and the consequential effects, if any, on the profit, total comprehensive income and

AASTHA SPINTEX LIMITED

Formerly known as Aastha Spintex Private Limited

CIN: L17120GJ2013PLC076361

Registered Office: SURVEY NO 1441 1442 1448/1 1449 1450/2 P2 & 1443/P2,
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III.	**Signatories:**	
	PATEL DIVYANG JASHVANTBHAI **Managing Director** **DIN: 03148915**	
	KUNAL MONPARA **Chief Financial Officer** **PAN: BCDPM6814L**	
	SHYAMSUNDER KIRANBHAI PANCHAL **Audit Committee Chairman** **Independent Director** **DIN: 11210731**	
	CA Kishan Kanani **(Partner)** **M. NO.: 192347** **Statutory Auditor** **For S N D K & Associates LLP, Chartered Accountants** **FRN: W100060**	
	Place: Ahmedabad **Date:** November 07, 2026	

Aastha Spintex Limited Halvad