ASHUTOSH FIBRE LIMITED

[FORMERLY KNOWN AS ASHUTOSH FIBRE PRIVATE LIMITED]

CIN : L24299GJ1985PLC007831

111, New Cloth Market, Outside Raipur Gate, Ahmedabad-380002

Statement of Unaudited Financial Results for the Half Year Ended September 30, 2026

[Rs. in Lakhs]

Paticulars	Half year ended			Year Ended
	30-09-2026 (Un-audited)	31-03-2026 (Un-audited)	30-09-2025 (Un-audited)	31-03-2026 (Audited)
Income				
A) Revenue From Operations	6,527.60	5,654.16	6,082.98	11,737.14
B) Other Income	2.86	3.40	2.63	6.03
Total Income	**6,530.46**	**5,657.56**	**6,085.61**	**11,743.17**
Expenses				
A) Cost of Material Consumed	3,756.99	3,155.69	3,311.88	6,467.57
B) Purchase of Stock-In-Trade	-	-	-	-
C) Changes In Inventories of Finished Goods, Stock- In-Trade and WIP	(94.91)	(337.92)	57.13	(280.79)
D) Employee Benefits Expenses	397.90	390.10	343.18	733.28
E) Finance Costs	201.07	214.07	253.97	468.04
F) Deprecation and Amortisation Expense	280.10	245.62	242.85	488.47
G) Other Expenses	921.47	831.74	878.19	1,709.93
Total Expenses	**5,462.63**	**4,499.30**	**5,087.20**	**9,586.50**
Profit / (Loss) Before Exceptional & Extra Ordinary Items & Tax	**1,067.83**	**1,158.26**	**998.41**	**2,156.67**
Exceptional Items	-	-	-	-
Profit / (Loss) Before Extra Ordinary Items & Tax	**1,067.83**	**1,158.26**	**998.41**	**2,156.67**
Extra Ordinary Items	-	-	-	-
Profit / (Loss) after Exceptional & Extra Ordinary Items but Before Tax	**1,067.83**	**1,158.26**	**998.41**	**2,156.67**
Tax Expense				
A) Current Tax (Net)	245.27	234.94	202.70	437.64
B) Deferred Tax (Net)	20.21	70.04	44.76	114.80
C) Short \Excess provision of tax of earlier year	(0.01)	-	-	-
Profit / Loss For the Period from continuing operations	**802.36**	**853.28**	**750.95**	**1,604.23**

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[Rs. in Lakhs]

Paticulars	Half year ended			Year Ended
	30-09-2026 (Un-audited)	31-03-2026 (Un-audited)	30-09-2025 (Un-audited)	31-03-2026 (Audited)
Profit/ (Loss) from discontinuing operations	-	-	-	-
Tax Expenses of discontinuing operations	-	-	-	-
Profit/ (Loss) from discontinuing operations after tax	-	-	-	-
Profit / (Loss) for the period	**802.36**	**853.28**	**750.95**	**1,604.23**
Paid-Up Equity Share Capital (Face Value of Rs. 10/- Each)	2,187.48	1,575.00	1,575.00	1,575.00
Other Equity	-	-	-	-
Earnings Per Share (of Rs. 10/- Each)				
(A) Basic	4.81	5.42	4.77	10.19
(B) Diluted	4.81	5.42	4.77	10.19

FOR ASHUTOSH FIBRE LIMITED

ABHISHEK AGARWAL
Director
DIN: 01567158

Place : Ahmedabad
Date : 04-11-2026

ASHUTOSH FIBRE LIMITED

[FORMERLY KNOWN AS ASHUTOSH FIBRE PRIVATE LIMITED]

CIN : L24299GJ1985PLC007831

111, New Cloth Market, Outside Raipur Gate, Ahmedabad-380002

Statement of Assets and Liabilities as at September 30, 2026

(Rs. In Lakhs)

Particulars	30-09-2026 (Un-audited)	31-03-2026 (Audited)
EQUITY AND LIABILITIES		
Shareholder's fund		
Share Capital	-	
Reserves and Surplus	2,187.48	1,575.00
Money received against share warrants	8,486.23	3,614.54
	-	-
Total - Shareholders Funds	**10,673.71**	**5,189.54**
Share application money pending allotment	-	-
Deferred government grants	-	-
Non-current liabilities	-	
Long-term borrowings	2,245.03	2,516.91
Deferred tax liabilities (net)	565.75	545.54
Other long-term liabilities	-	-
Long-term provisions	-	-
Total Non-Current Liabilities	**2,810.78**	**3,062.45**
Current Liabilities		
Short Term Borrowings	1,781.53	2,275.54
Trade Payables		
(A) Total outstanding dues of micro enterprises and small enterprises	255.96	116.96
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	258.22	247.18
Other Current Liabilities	239.99	105.83
Short Term Provisions	227.99	208.44
Current Liabilities	**2,763.69**	**2,953.96**
TOTAL EQUITY AND LIABILITIES	**16,248.18**	**11,205.95**
ASSETS		
Non-Current Assets		
Property, Plant and Equipments & Intangible Assets		
Tangible assets	5,686.94	5,861.38
Intangible assets	-	-
Capital work-in-progress	466.92	351.36
Total Fixed Assets	**6,153.86**	**6,212.74**
Non-Current Investments	-	-
Deferred tax assets (net)	-	-
Foreign currency monetary item translation difference asset account	-	-
Long-term loans and advances	14.00	0.70
Other non-current assets	84.38	84.38
Total Non-Current Assets	**98.38**	**85.08**

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Statement of Assets and Liabilities as at September 30, 2026

(Rs. In Lakhs)

Particulars	30-09-2026 (Un-audited)	31-03-2026 (Audited)
Current Assets		
Current investments	-	-
Inventories	1,764.32	1,828.12
Trade Receivables	2,471.94	2,143.77
Cash and Cash Equivalents	4,811.02	44.31
Short-term loans and advances	519.15	388.02
Other current assets	429.51	503.91
Total Current Assets	**9,995.94**	**4,908.13**
TOTAL ASSETS	**16,248.18**	**11,205.95**

FOR ASHUTOSH FIBRE LIMITED

Place : Ahmedabad

Date : 04-11-2026

ABHISHEK AGARWAL

Director

DIN: 01567158

ASHUTOSH FIBRE LIMITED

[FORMERLY KNOWN AS ASHUTOSH FIBRE PRIVATE LIMITED]

CIN : L24299GJ1985PLC007831

111, New Cloth Market, Outside Raipur Gate, Ahmedabad-380002

Statement of Cash Flow for the Half Year Ended September 30, 2026

(Rs. In Lakhs)

Particulars	For the Half Year ended September 30, 2026 (Un-audited)	For the Year ended March 31, 2026 (Audited)
Cash Flow From Operational Activity		
Net Profit before taxation	**1,067.83**	**2,156.67**
	-	
Adjustment for	-	
Depreciation	280.10	488.47
Interest Income	(2.37)	(5.03)
Loss / (Profit) on Sale of Fixed Asset	(0.49)	4.15
Loss / (Profit) on Sale of Investment	-	-
Unrealised Foreign exchange gain/Loss	-	-
Finance Cost	201.07	468.04
	-	
Operating Profit Before Working Capital Changes	**1,546.14**	**3,112.30**
Adjustments for:		
Inventory	63.80	(385.04)
Trade and Other Receivables	(384.90)	(118.52)
Trade Payables and other Payables	336.56	(123.17)
	-	
Total Adjustment	**15.46**	**(626.74)**
Cash Generated From Operations	**1,561.60**	**2,485.56**
Income Tax Paid	(278.09)	(336.81)
Net Cash Generated from Operational Activity (A)	**1,283.52**	**2,148.75**
Cash Flow From Investing Activity		
Purchase of Fixed Assets	(236.36)	(1,050.51)
Sales of Fixed Assets	2.34	13.55
Purchase of Investment	-	-
Sale of Property	-	-
Investment in Subsidiry Company	-	-
Investment in Fixed Deposit	-	-
Interest Received	2.37	5.03
Net Cash Used in Investing Activity (B)	**(231.65)**	**(1,031.93)**
Cash Flow From Financing Activity	-	
Proceeds from issue of equity shares (net off share issue expenses)	4,681.81	-
Proceeds from issue of equity shares by subsidiry company (Non Controlling Interest)	-	-
Redemption of Preferance Share	-	-
Proceeds From Long Term Borrowings (including current maturities)	-	(174.58)
Repayment of Long Term Borrowings (including current maturities)	(302.13)	(309.87)
Proceeds/(Repayment) From Short Term Borrowings (Net)	(542.45)	(641.18)
Finance cost paid	(122.39)	(293.46)
Dividend Paid to Preference Shareholders	-	-
Net Cash Used in Financing Activity (C)	**3,714.84**	**(1,419.10)**

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CIN : L24299GJ1985PLC007831

111, New Cloth Market, Outside Raipur Gate, Ahmedabad-380002

Statement of Cash Flow for the Half Year Ended September 30, 2026

(Rs. In Lakhs)

Particulars	For the Half Year ended September 30, 2026 (Un-audited)	For the Year ended March 31, 2026 (Audited)
Net Cash Flow During the year (A+B+C)	**4,766.70**	**(302.28)**
Cash and Cash Equivalents at the Beginning of the Year	**44.31**	**346.59**
Cash and Cash Equivalents at the End of the Year	**4,811.01**	**44.31**
Notes:		
(i). Components of Cash and Cash Equivalents at each Balance Sheet Date:		
Particulars	**(Un-audited)**	**(Audited)**
Cash on hand	5.83	2.99
Balances with Bank	4,805.19	41.32
Total Cash and cash equivalents	**4,811.02**	**44.31**

(1) The above Cash Flow Statement has been prepared under the "Indirect Method" set out in Accounting Standard - 3 issued by the Institute of Chartered Accountants of India.

(2) Cash and cash equivalent at the period end includes Rs. 12.46 Lakhs (Previous year Rs. 40.15 Lakhs) in respect of Fixed Depsoits pledged with the banks which are not available for use by the company.

FOR ASHUTOSH FIBRE LIMITED

ABHISHEK AGARWAL
Director
DIN: 01567158

Place : Ahmedabad
Date : 04-11-2026

Notes to Unaudited Financial Results for the Half Year ended on September 30, 2026

1 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 04, 2026.

2 These financial results have been prepared in compliance with the Accounting Standard (AS) as notified by the Ministry of Corporate Affairs and prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounung pronouncements generally accepted in India, to the extent applicable.

3 The Statutory Auditors of the Company have carried out Limited review of the above financial results.

4 As per MCA notification dated February 16, 2015 companies whose shares are listed on SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2009, are exempted from the compulsory requirement of adoption of Ind AS.

5 The Company is primarily engaged in the business of manufacturing and trading of technical textile yarns and operates in a single business segment. Accordingly, the requirements of disclosure under Accounting Standard (AS) 17 – Segment Reporting are not applicable to the Company.

6 **Initial Public Offer (IPO)**

The Proceeds from IPO is of Rs. 5634.82 Lakhs. The Object, Proposed Utilization & Amount Utilized as on September 30, 2026 is as under.

Description	Proposed Cost (Rs lakhs)	Utilised up to 30/09/2026 (Rs lakhs)	Balance as on 30/09/2026 (Rs lakhs)
Funding capital expenditure requirements towards funding of new equipment and machinery	2,550.83	-	2,550.83
Repayment/pre-payment, in full or in part, of certain borrowings availed by our Company	2,000.00	-	2,000.00
General Corporate Purposes	206.19	-	206.19
Issue Processing Expense	877.80	845.22	32.58
Total	**5,634.82**	**845.22**	**4,789.60**

Note :

- The utilisation of fund is considered inclusive of Goods and Services Tax, wherever applicable.
- Interest earned on fixed deposits has been considered as part of the utilisation of funds.

7 The figures for the half year ended 31-03-2026 represent the difference between the audited figures in respect of the full financial year and the unaudited published year-to-date figures upto half year ended on September of the respective financial year, which were subject to limited review.

8 Earnings per share for the half year ended 30-09-2026, 30-09-2025 & March 31, 2026 have been calculated for the Six months and not annualized.

9 The previous year figures have been re-grouped, re-cast and re-arranged wherever considered necessary to make it comparable to the classification of current period.

10 The figures appearing in these financial statement are presented in rupees in lakhs and have been rounded off to the nearest decimal places as per the requirement of schedule III of the Companies Act,2013.