KESORAM TEXTILE MILLS LIMITED

Regd. Office & Factory : 42, GARDEN REACH ROAD, KOLKATA - 700 024
Phone Nos. : +91 33 2469 7825/2489 3472, Fax : +91 33 2469 6788,
E-mail : office@kesoramtextiles.in, ktmltext@gmail.com, Web : www.kesoramtextiles.in

12th November, 2026

The Secretary
The Calcutta Stock Exchange Ltd
7, Lyons Range,
Kolkata – 700001

(Scrip code – 10021378)

Respected Sir / Madam,

Sub: **Outcome of the Board Meeting held on 12th November, 2026 pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

In continuation of our letter dated 06.11.2026, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. 12th November, 2026, inter-alia considered and approved the Unaudited Financial Results for the quarter and half year ended 30th September, 2026.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith the following:

i) Statement of Unaudited Financial Results for the quarter and half year ended 30 September, 2026;

ii) Limited Review Report issued by A. Singhi & Co., Chartered Accountants, Statutory Auditors of the Company, on the aforesaid financial results ; and

Kindly take the same on record.

The meeting commenced at 10.15 A.M. and concluded at 10.45 A.M.

Thanking you,

Yours faithfully,
For Kesoram Textile Mills Limited

KESORAM TEXTILE MILLS LTD. KOLKATA

Ankita Modi
Company Secretary & Compliance Officer
ACS: A59970

Encl: a/a

KESORAM TEXTILE MILLS LIMITED
Regd. Office : 42, Garden Reach Road, Kolkata - 700 024
CIN:L17114WB1999PLC089148 website: www.kesoramtextiles.in
Unaudited Financial Results for the quarter and half year ended 30th September, 2026

Rs. In Lakh

Sl. No.	Particulars		Current three months ended 30.09.2026 (Unaudited)	Preceding three months ended 30.06.2026 (Unaudited)	Corresponding three months ended in the Previous Year 30.09.2025 (Unaudited)	Current six months ended 30-09-026 (Unaudited)	Corresponding six months ended in the Previous Year 30.09-2025 (Unaudited)	Previous year ended 31-03-2026 (Audited)
1	**Income**							
	a) Revenue from Operations		-	-	-	-	-	-
	b) Other Income		7.71	6.84	28.70	14.55	57.30	72.64
	Total Income [1(a) + 1(b)]		**7.71**	**6.84**	**28.70**	**14.55**	**57.30**	**72.64**
2	**Expenses**							
	a) Employee benefits expense		8.25	7.54	7.18	15.79	14.89	30.07
	b) Depreciation and amortisation expense		0.23	0.23	0.30	0.46	0.60	1.21
	c) Finance Costs		232.87	6.08	6.35	238.95	11.10	23.25
	d) Other expenses		281.07	41.63	589.60	322.70	649.84	1,087.64
	Total Expenses [2(a) to 2(d)]		**522.42**	**55.48**	**603.43**	**577.90**	**676.43**	**1,142.17**
3	**(Loss) before exceptional items and tax (1-2)**		**(514.71)**	**(48.64)**	**(574.73)**	**(563.35)**	**(619.13)**	**(1,069.53)**
4	Exceptional Items - (Refer Note 4)		4,758.14	-	-	4,758.14	-	-
5	**(Loss) before tax (3-4)**		**(5,272.85)**	**(48.64)**	**(574.73)**	**(5,321.49)**	**(619.13)**	**(1,069.53)**
6	**Tax expense**							
	a) Current tax (including earlier years)		-	-	-	-	-	-
	b) Deferred tax charge / (credit)		193.63	-	-	193.63	-	(187.36)
7	**Net Profit /(Loss) for the period (5-6)**		**(5,466.48)**	**(48.64)**	**(574.73)**	**(5,515.12)**	**(619.13)**	**(882.17)**
8	Other Comprehensive Income (Net of tax expense)		(0.09)	0.89	(12,633.96)	0.80	(12,631.36)	(12,496.48)
9	**Total Comprehensive Income (7+8)**		**(5,466.57)**	**(47.75)**	**(13,208.69)**	**(5,514.32)**	**(13,250.49)**	**(13,378.65)**
10	Paid-up equity share capital (Face value Rs. 2/-per share)		1,045.64	1,045.64	1,045.64	1,045.64	1,045.64	1,045.64
11	Reserves excluding Revaluation Reserve		-	-	-	-	-	(992.33)
12	Earnings Per Share (EPS) (Not annualised for quarters) [Face value of Rs.2/- per share] Basic and Diluted	Rs.	(10.46)	(0.09)	(1.10)	(10.55)	(1.18)	(1.69)

KESORAM TEXTILE MILLS LTD. Kolkata

SINGHI & CO. KOLKATA Chartered Accountants

KESORAM TEXTILE MILLS LIMITED
Regd. Office : 42, Garden Reach Road, Kolkata - 700 024

Statement of Assets & Liabilities as at September 30, 2026

Statement of Assets & Liabilities — **Rs. In Lakh**

Particulars	As at 30-09-2026 (Unaudited)	As at 31-03-2026 (Audited)
ASSETS		
(1) Non-current assets		
(a) Property, plant and equipment	14,943.35	14,943.82
(b) Financial assets		
(i) Other financial assets	209.02	282.38
(c) Other non-current assets	0.02	0.02
Total non-current assets	15,152.39	15,226.22
(2) Current assets		
(a) Financial assets		
(i) Cash and cash equivalents	0.50	0.48
(ii) Other financial assets	129.19	129.14
(b) Other current assets	157.98	149.22
Total current assets	287.67	278.84
Total assets	**15,440.06**	**15,505.06**
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1,045.64	1,045.64
(b) Other equity	3,855.76	9,370.07
Total equity	4,901.40	10,415.71
Liabilities		
(1) Non-current liabilities		
(a) Financial liabilities		
(i) Other financial liabilities	-	-
(b) Provisions	94.99	94.99
(c) Deferred tax liabilities (net)	1,940.08	1,745.47
(d) Other non current liabilities	-	-
Total non-current liabilities	2,035.07	1,840.46
(2) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	955.00	955.00
(ii) Other financial liabilities	6,351.47	1,348.11
(b) Other current liabilities	1,183.63	935.37
(c) Provisions	13.49	10.41
Total current liabilities	8,503.59	3,248.89
Total liabilities	**10,538.66**	**5,089.35**
Total equity and liabilities	**15,440.06**	**15,505.06**

KESORAM TEXTILE MILLS LTD. Kolkata 700024

A. SINGHI & CO. KOLKATA Chartered Accountants

Kesoram Textile Mills Limited
Cash flow statement for the half year ended 30th September, 2026

Particulars	Half year ended 30.09.2026 (Unaudited)	Half year ended 30.09.2025 (Unaudited)
A. Cash Flow From Operating Activities		
Net Profit/(Loss) before tax	(5,321.49)	(619.13)
Adjustments for:		
Depreciation and amortisation	0.46	0.60
Finance costs	238.95	11.10
Exceptional Item - Interest on Loan	4,758.14	-
Liabilities/Provision no longer required written back	-	-
Interest income	(10.00)	(13.72)
Operating profit/(loss) before working capital changes	**(333.94)**	**(621.15)**
Working Capital Adjustments		
(Increase) /decrease in other financial assets	(0.05)	(8.39)
(Increase) / decrease in other current / noncurrent assets	(8.76)	(78.66)
Increase/ (decrease) in financial and other liabilities and provisions	261.77	337.66
Cash Generated from / (used in) operations	**(80.98)**	**(370.54)**
Taxes paid (net of refunds)	-	-
Net cash generated/(used) in operating activities	**(80.98)**	**(370.54)**
B. Cash flow from Investing Activities:		
Bank deposits made/(mature)	76.40	44.79
Interest received	6.98	13.72
Net cash generated/(used) in investing activities	**83.38**	**58.51**
C. Cash flow from Financing Activities		
Receipt of Inter Corporate Deposit	(0.05)	324.91
Finance cost paid	(2.32)	(11.10)
Net cash generated from financing activities	**(2.37)**	**313.81**
Net (decrease)/increase in cash and cash equivalents	0.02	1.78
Cash & cash equivalents at the beginning of the year	0.48	0.33
Cash and cash equivalents at the end of the year	**0.50**	**2.11**

	Half year ended 30.09.2026 (Unaudited)	Half year ended 30.09.2025 (Unaudited)
Cash and Cash Equivalents comprise :		
Cash on hand	0.07	0.09
Balances with banks on current account	0.43	2.02
	0.50	**2.11**

KESORAM TEXTILE MILLS LTD. Kolkata 700024

A. SINGHI & CO. KOLKATA Chartered Accountants

KESORAM TEXTILE MILLS LIMITED
Regd. Office : 42, Garden Reach Road, Kolkata - 700 024

Notes:

1 Suspension of work at Mills, which was declared on 5th January, 1999 is still continuing.

2 During the previous year ended March 31, 2026, the company remeasured its freehold land at fair value (market approach) by an independent registered valuer, classified as Level 3 under Ind AS 113. The fair value decreased by Rs. 14,902.03 lakh, majorly on account of changes in external conditions and internal assessments affecting the underlying assumptions and market inputs, which has been adjusted against the revaluation surplus related to the same asset and accordingly, the same has been recognized in Other Comprehensive Income and related deferred tax liability reversal of Rs. 2402.00 lakh has also been recognized in Other Comprehensive Income. No impact on profit or loss or on earnings per share.

3 The Kolkata Municipal Corporation has notified the KMC Incentive (Waiver of Interest and Penalty to the Property Tax Payers) Scheme, 2026. Under the Scheme, 70% of the interest and 99% of the penalty on arrears of property tax are waived, provided the outstanding tax is paid within the Scheme period. The Board of Directors are contemplating to approve availing the Scheme for the Company's premises at 42 Garden Reach Road, Kolkata, and the withdrawal of the related pending litigation. Accordingly on a conservative basis the Company has recognised an additional provision of Rs. 239.64 lakh towards interest and penalty payable under the Scheme. The amount is based on the outstanding dues as per the KMC bills and will be adjusted to the amount finally determined by KMC under the Scheme.

4 The Company had been involved in arbitration proceedings in relation to the interest obligations arising from a loan of ₹955 lakhs availed in earlier years. Subsequent to the reporting period ended 30 September 2026, but prior to the approval of these financial results, the Arbitral Tribunal, vide its award dated 9 November 2026, determined the interest liability of the Company at ₹5,034.35 lakhs for the period up to 8 November 2026.

Based on the aforesaid award and evaluation of the underlying facts and circumstances, the Company has considered the award as an adjusting event in accordance with Ind AS 10 – Events after the Reporting Period. Accordingly, the financial results for the quarter and half year ended 30 September 2026 have been adjusted to reflect the financial impact of the award.

Consequently, an exceptional expense of ₹4,758.14 lakhs, representing interest liability pertaining to the period up to 31 March 2026, has been recognised in the Statement of Profit and Loss for the quarter and half year ended 30 September 2026, with a corresponding liability recognised in the Balance Sheet. Interest liability for the subsequent period up to 30 September 2026 has been included in the finance costs for the reporting period.

5 In view of available Cash Flow and other parameters the accounts have been prepared on 'going concern' basis.

6 The Company's chief Operating decision makers viz. Board of Directors examine the Company's performance as a single segment.

7 Other Comprehensive Income primarily includes impact of re-measurement gains / (losses) on actuarial valuation of post-employment defined benefits. These items will not be reclassified to profit or loss.

8 The unaudited financial results for the quarter and half year ended 30th September, 2026 have been reviewed by the Audit Committee and recommended for adoption to the Board of Directors. The Board has considered and approved the same at its meeting held on November 12, 2026.

KESORAM TEXTILE MILLS LTD. Kolkata 700024

For Kesoram Textile Mills Ltd.,

P. Mukherjee

Prasun Mukherjee
Director
Din: 01897589

Dated : 12th November, 2026
Place :- Kolkata

CIN: L17114WB1999PLC089148 Phone No. 91-33 2489 3472 2469 7825 fax No.2469 6788
Website : www.kesoramtextiles.in, E-mail : office@kesoramtextiles.in / ktmltext@gmail.com

A. SINGHI & CO. KOLKATA Chartered Accountants

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

Review Report to
The Board of Directors
Kesoram Textile Mills Limited

1. We have reviewed the accompanying statement of unaudited financial results of Kesoram Textile Mills Limited (the "Company") for the quarter and six months ended September 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34), "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 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.

Conclusion

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 the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

A. SINGHI & CO. KOLKATA Chartered Accountants

Emphasis of Matters

5. We draw attention to Note 4 of the Statement. By its award pronounced on November 9, 2026, the Arbitral Tribunal has determined the interest payable by the Company on the unsecured loan of Rs. 955.00 lacs taken from Kesoram Industries Limited at 7.86% per annum, compounded quarterly. Treating the award as an adjusting event after the reporting period, the Company has recognised interest of Rs. 4,984.87 lacs as at September 30, 2026. Of this, Rs. 4,758.14 lacs, pertaining to periods up to March 31, 2026, has been presented as an exceptional item, and Rs. 226.73 lacs, pertaining to the six months ended September 30, 2026, has been included in finance costs. The finance costs for the quarter ended September 30, 2026 include Rs. 112.26 lacs pertaining to the quarter ended June 30, 2026.

6. We draw attention to Note 3 of the Statement. The Board of Directors are contemplating to avail of the Kolkata Municipal Corporation Incentive (Waiver of Interest and Penalty to the Property Tax Payers) Scheme, 2026 in respect of the arrears of property tax on the Company's premises at 42, Garden Reach Road, Kolkata and to withdraw the related litigation. Accordingly, the Company has recognised an additional provision of Rs. 239.64 lacs towards interest and penalty in the quarter ended September 30, 2026.

   Our conclusion is not modified in respect of the matters stated in paragraphs 5 and 6 above.

For A. SINGHI & CO.
Chartered Accountants
Firm Registration No.: 319226E

Saket Singhi

(Saket Singhi)
Partner
Membership No. 314001
Kolkata, the 12th day of November, 2026
UDIN: 26314001GPLJLJ7462

A. SINGHI & CO. KOLKATA Chartered Accountants