Aggarsain Spinners Limited

The Head-Listing & Compliance
Metropolitan Stock Exchange of India Ltd.
205(A), 2nd Floor, Piramal Agastya Corporate Park
Kamani Junction, LBS Road, Kurla (West), Mumbai-400070

Date: 13.11.2026

SUB—Un-Audited Financial Results of the Company for the 2nd Quarter and half year ended 30th September, 2026 as per Regulations 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (LODR).

We wish to inform you that pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board at its meeting held today i.e., Friday, November 13, 2026, inter alia considered and approved Un-Audited Financial Results & took note of the Statutory Auditor's Limited Review Report of the Company for the 2nd Quarter and Half Year ended 30th September, 2026.

In this connection, we enclose herewith the following:

a. Considered and approved Un-audited Financial Results for the 2nd quarter and half year ended September 30, 2026 as required under Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**(Enclosed as Annexure A).**
b. Considered and took note of the Statutory Auditor's Limited Review Report of the Company on the above stated un-audited financial results for the 2nd quarter and half year ended September 30, 2026. **(Enclosed as Annexure B).**
c. Undertaking for Non-Applicability of Statement of Deviation/variation under Regulation 32 of SEBI (LODR), 2015. **(Enclosed as Annexure C).**

The results are also being published in the newspapers, in the prescribed format.

The Board Meeting commenced at 6:00 p.m. and concluded at 6:30 p.m.

Kindly take on record of the above.

Thanking you,
For Aggarsain Spinners Limited

Neha Kansal

Digitally signed by Neha Kansal
Date: 2026.11.13 19:54:45 +05'30'

Neha Kansal
Company Secretary& Compliance officer
Membership No. A50654

ANNEXURE-A

AGGARSAIN SPINNERS LIMITED
CIN: L17297HR1998PLC034043
REGD. OFFICE: 2ND FLOOR, SCO 404, SECTOR-20, PANCHKULA- 134 116

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2026

(Figure in Lacs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31-03-2026
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	**Revenue from operations**						
	Revenue from operations	2319.05	2591.96	2785.73	4911.02	6304.71	11093.99
	Other Income	11.02	11.01	10.44	22.03	21.41	55.87
	Total Revenue	**2330.07**	**2602.97**	**2796.17**	**4933.05**	**6326.12**	**11149.86**
2	**Expenses**						
a	Cost of material consumed	0.00	0.00	0.00	0.00	0.00	0.00
b	Purchase of stock-in-trade	2458.24	2145.55	2240.13	4603.80	5246.32	10490.48
c	Change in inventories of finished goods, work in progress and stock in trade	(290.13)	311.72	425.23	21.59	817.30	116.84
d	Employee Benefit expenses	28.10	28.31	27.31	56.42	53.70	112.61
e	Finance Cost	81.10	78.36	54.58	159.4657166	109.79	220.51
f	Depreciation and amortisation expenses	13.58	13.55	13.62	27.13	27.17	54.26
	Other expenses	16.22	8.55	4.55	24.77	10.99	74.70
	Total Expenses	**2307.12**	**2586.04**	**2765.42**	**4893.17**	**6265.29**	**11069.40**
3	**Profit/Loss from ordinary activities before exceptional itmes (1-2)**	22.95	16.93	30.75	39.88	60.84	80.46
4	**Exceptional Items**		0.00	0.00	0.00	0.00	0.00
5	**Profit from ordinary activities before tax (3-4)**	22.95	16.93	30.75	39.88	60.84	80.46
6	**Tax Expenses**						
a	Current Tax	7.72	4.23	8.69	11.95	17.27	23.94
b	Earlier Tax	0.00	0.00	0.00	0.00	0.00	0.95
c	Deferred Tax	-2.15	0.00	0.99	-2.15	0.00	-3.78
7	**Net Profit/ (Loss) for the period (5-6)**	17.39	12.70	21.07	30.08	43.57	59.35
8	**Other Comprehensive Income**						
a	Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Income tax related to above item	0.00	0.00	0.00	0.00	0.00	0.00
b	Item that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Income tax related to above item	0.00	0.00	0.00	0.00	0.00	0.00
	Total Comprensive Income for the period	0.00	0.00	0.00	0.00	0.00	0.00
9	**Paid-up equity share capital (Face Value of Rs. 10/- each)**	350.34	350.34	350.34	350.34	350.34	350.34
10	**Reserves excluding Revaluation Reserves as per Balance sheet of previous year**						
11	**Earnings per share**						
i	**Basic earnings per share**	0.50	0.36	0.60	0.86	1.24	1.69
ii	**Diluted earnings per share**	0.50	0.36	0.60	0.86	1.24	1.69

NOTES :-

1	The Un-audited Financial Results of the Company have been prepared in accordance with Indian Accounting Standard (Ind-AS) notified under the Companies (Indian Accounting Standard) Rules, 2015 and amendments therein
2	The aforementioned results are reviewed and recommended by the Audit Committee of the Board and subsequently approved by the Board of Directors at its meeting held on 13th November, 2026
3	The Company is in business of textile products trading and accordingly has only one reporting segment
4	The Previous period's figures have been regrouped/rearranged/reclassified wherever considered necessary

For and on behalf of Board
For Aggarsain Spinners Limited

AGGARSAIN SPINNERS LTD. PANCHKULA

Sunny Garg
Managing Director
DIN NO. 02000004

Date : 13-11-2026
Place: Panchkula

Aggarsain Spinners Limited

Statement of Assets and Liabilities as at September 30 2026

Rupees in Lakhs

Particulars	As at Sep 30, 2026	As at Mar 31, 2026
Assets		
Non-current assets		
(a) Property, plant and equipment	86.44	100.17
(b) Right of Use Assets	75.30	88.70
(c) Deferred Tax Assets (Net)	4.32	2.17
(d) Financial Assets	-	-
(i) Other non-current financial assets	8.52	8.07
	174.59	**199.12**
Current assets		
(a) Inventories	732.71	754.30
(b) Financial assets	-	-
(i) Trade receivables	4,280.03	2,655.67
(ii) Cash and cash equivalents	0.04	0.76
(iii) Other Bank Balance	0.15	0.15
(iv) Other financial assets	872.33	1,238.09
(c) Other current assets	62.26	71.58
	5,947.52	**4,720.55**
Total Assets	**6,122.11**	**4,919.67**
Equity and Liabilities		
Equity		
(a) Equity Share capital	350.34	350.34
(b) Other Equity	617.01	586.93
	967.35	**937.27**
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,099.02	728.91
(i) Non-current Lease Liabilities	58.50	70.58
(b) Deferred tax liabilities (Net)	-	
	1,157.52	**799.49**
Current liabilities		
(a) Financial liabilities		
(i) Short Term Borrowings	2,838.47	2,256.88
(ii) Current Lease Liabilities	24.56	23.25
(iii) Trade payables	-	-
- Dues of micro & small enterprises	-	-
- Dues of creditors other than micro & small enterpri	350.22	656.62
(iv) Other financial liabilities	746.89	212.19
(b) Other current liabilities	2.32	10.03
(c) Current Provisions	34.77	23.94
	3,997.23	**3,182.91**
Total Equity and Liabilities	**6,122.11**	**4,919.67**

Aggarsain Spinners Limited
Statement of Cash Flow
For the year ended September 30, 2026

Rupees in Lakhs

Particulars	For Sept 30, 2026	For March 31, 2026
Cash Flow From Operating Activities :		
Net Profit before tax and extraordinary items	39.88	80.45
Adjusted for :	0.00	-
Depreciation & Amortization Expenses	27.13	54.26
Interest Paid	159.47	220.51
Interest income on security Deposit	(0.45)	(0.83)
Interest income	(5.40)	(22.66)
Operating Profit Before Working Capital Changes	220.63	331.73
Adjusted for :		
(Increase)/ decrease other current assets	375.08	(457.41)
(Increase)/ decrease Trade receivables	(1,624.36)	(452.54)
(Increase)/ decrease Inventories	21.59	116.84
Increase/ (decrease) Trade Payables and current liabilities	220.59	284.74
Cash Generated From Operations	**(786.46)**	**(176.66)**
Direct Taxes paid / adjusted	1.12	16.77
Net cash from Operating activities (A)	**(787.58)**	**(193.43)**
Cash Flow From Investing Activities :		
Purchase of property, plant and equipment	0.00	-
Security Deposit against ROU	0.00	-
Interest Received	5.40	22.66
Net Cash from investing activities (B)	**5.40**	**22.66**
Cash Flow From Financing Activities :		
Interest paid	(159.47)	(220.51)
Repayment of Lease Liabilities	(10.78)	(20.86)
Net Proceeds/(Repayment) of Long Term Borrowings	370.11	5.07
Net Proceeds/(Repayment) from Short term Borrowings	581.60	400.42
Net Cash from Financing activities (C)	**781.46**	**164.13**
Net Increase In Cash And Cash Equivalents (A+ B+ C)	(0.72)	(6.63)
Cash and cash Equivalents at the beginning of the year	0.76	7.39
Cash and cash Equivalents at the end of the year	0.04	0.76

ANNEXURE-B

Krishan Rakesh & Co.
CHARTERED ACCOUNTANTS

PHONE : 011-40159075

143, KOHAT ENCLAVE
2ND FLOOR, PITAMPURA
DELHI - 110034

Limited Review Report of Independent Auditor on Standalone Un-audited Quarterly and Half Yearly Financial Results of Aggarsain Spinners Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors
Aggarsain Spinners Limited
2nd Floor, SCO 404
Sector 20, Panchkula,
Haryana-134116

1. We have reviewed the accompanying Statement of Un-audited Standalone Financial Results of Aggarsain Spinners Limited ("the Company") for the Quarter and Half year ended 30th September, 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended read with SEB] Circular No. CIR/CFD/CMDI/80/2019 dated 19.07.2019 (the "Listing Regulations").

2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS 34) for "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report and express a conclusion on these Financial Statements based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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. 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

KRISHAN RAKESH & CO. Delhi Chartered Accountants

Krishan Rakesh & Co.
CHARTERED ACCOUNTANTS

PHONE : 011-40159075

143, KOHAT ENCLAVE
2ND FLOOR, PITAMPURA
DELHI - 110034

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 of unaudited standalone Financial Results for the quarter ended and Half year ended September 30, 2026 prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under 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 and SEBI Circular dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Krishan Rakesh & Co.
Chartered Accountants
Firm Regn. No. 009088N



Shiva Nishad
(Partner)
M.No.: 560019

Place : Panchkula
Date : 13-11-2026
UDIN : 26560019QIEVGK7806

ANNEXURE-C

Aggarsain Spinners Limited

November 13, 2026

The Head-Listing & Compliance
Metropolitan Stock Exchange of India Ltd.
205(A), 2nd Floor, Piramal Agastya Corporate Park
Kamani Junction, LBS Road, Kurla (West), Mumbai-400070

Symbol: AGGARSAIN
Series: BE

Sub: Declaration for Non-Applicability of Regulation32 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

With reference to the captioned subject, we would like to inform your good office that the Statement of Deviation or Variation for proceeds of public issue, rights issue, preferential issue, Qualified Institutions Placement (QIP) as required under Regulation 32 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 read with SEBI circular CIR/CFD/CMD1/162/2019 dated 24th December, 2019 is not applicable on our Company during the 2nd quarter & half year ended on September 30, 2026.

You are kindly requested to take the above information on your record.

Thanking you,

Yours Faithfully,
For Aggarsain Spinners Limited

Neha Kansal

Digitally signed by Neha Kansal
Date: 2026.11.13 19:55:09 +05'30'

Neha Kansal
Company Secretary & Compliance officer
Membership No. A50654