## S.R. BATLIBOI & CO. LLP

Chartered Accountants

67, Institutional Area Sector 44, Gurugram - 122 003 Haryana, India

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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 GHCL Textiles Limited

- 1. We have reviewed the accompanying statement of unaudited financial results of GHCL Textiles Limited (the "Company") for the quarter ended September 30, 2025 and year to date from April 01, 2025 to September 30, 2025 (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.
- 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.

For S.R. Batliboi & Co. LLP

**Chartered Accountants** 

ICAI Firm Registration Number: 301003E/E300005

Sonika Loganey Digitally signed by Sonika Loganey DN: cn=Sonika Loganey, o=Personal, email=Sonika.loganey@srb.in Location: Noida Date: 2025.11.01 14:37:24 +05'30'

per Sonika Loganey

Partner

Membership No.: 502220

UDIN:25502220BMLHZB1596

Place: Noida, Uttar Pradesh Date: November 01, 2025 GHCL Textiles Limited (CIN: L18101GJ2020PLC114004) Registered Office: GHCL House, Opp. Punjabi Hall, Near Navrangpura Bus Stand, Navrangpura, Ahmedabad - 380 009, Gujarat (Email: info@ghcltextiles.co.in, secretarial@ghcltextiles.co.in, Website: www.ghcltextiles.co.in, Phone: 079-26427519) Statement of Unaudited Financial Results for the Quarter and Six Months Ended September 30, 2025 (₹ in crores) Six Months Ended **Quarter Ended** Year Ended S. No Particulars 30.09.2025 30.09.2024 30.09.2025 30.09.2024 30.06.2025 31.03.2025 Unaudited Unaudited Unaudited Unaudited Unaudited Audited 1 Income 592.55 (a) Revenue from operations 338.04 267.75 304.62 605.79 1,161.16 1.25 2.32 2.03 3.57 2.88 (b) Other income 6.96 Total Income 339.29 270.07 306.65 609.36 595.43 1,168.12 Expenses a) Cost of raw materials consumed 233.82 188.46 209.06 422.28 408.59 773.48 b) Purchase of stock-in-trade 2.97 0.68 1.89 3.65 2.61 3.77 c) (Increase)/decrease in inventories of finished goods, stock-in-trade (5.53) (17.01)0.41 (22.54)(6.40)7.52 and work-in-progress 16.99 17.26 34.25 32.94 73.47 d) Power, fuel and water 15.36 e) Employee benefits expenses 21.19 20.14 19.69 41.33 36.99 74.42 f) Finance costs 1.48 1.23 0.46 2.71 1.48 2.74 g) Depreciation and amortisation expense 14.86 12.98 12.77 27.84 25.30 50.65 h) Other expenses 31.79 28.22 31.09 60.01 62.31 118.78 **Total Expenses** 317.57 251.96 290.73 569.53 563.82 1,104.83 3 Profit before tax (1-2) 21.72 18.11 15.92 39.83 31.61 63.29 Tax expenses 1.47(a) Current tax 3.28 2.60 5.88 2.56 4.17 (b) Tax adjustment for earlier years 0.09 2.43 1.99 (c) Deferred tax charge 4.42 (6.15)(3.35)3.06 Total tax expenses 5.71 4.59 (4.68)10.30 (0.79)7.32 Profit for the period/ year (3-4) 16.01 13.52 20.60 29.53 32.40 55.97 Other Comprehensive Income (a) Re-measurement gains on defined benefit plans - not to be 0.15 0.14 0.480.29 0.96 0.57 reclassified to profit and loss in subsequent periods (b) Income tax effect on above (0.03)(0.04)(0.12)(0.07)(0.24)(0.14)Other Comprehensive Income net of tax - not to be reclassified to 0.12 0.10 0.36 0.22 0.72 0.43 profit and loss in subsequent periods 20.96 29.75 33.12 Total comprehensive income for the period/year, net of tax (5+6) 16.13 13.62 56.40

19.12

19.12

(Not Annualised)

8

10

Basic and diluted

Paid up equity share capital (face value of ₹ 2/- each)

Other equity as per the audited balance sheet

Earnings per share (face value of ₹ 2/- each)

19.12

3.09

(Not Annualised)

19.12

19.12

5.86

1,418.26

19.12

2.15

## GHCL Textiles Limited (CIN : L18101GJ2020PLC114004) Statement of Assets & Liabilities

	Statement of Assets & Liabilities		
		(₹ in crores)	
	Particulars		s at
		30.09.2025	31.03.2025
		Unaudited	Audited
I	Assets		
	Non-current assets		
	Property, plant and equipment	1,182.97	1,024.91
	Capital work-in-progress	13.03	155.01
	Intangible assets	0.22	0.22
	Financial assets		
	(i) Investments	0.61	0.61
	(ii) Loans	0.10	0.03
	(iii) Other non-current financial assets	11.73	15.26
	Non current tax assets (net)	1.01	0.39
	Other-non current assets	34.21	35.34
	Total Non-Current Assets	1,243.88	1,231.77
	Current assets		
	Inventories	290.39	295.19
	Financial assets		
	(i) Investments	1.25	-
	(ii) Trade receivables	133.05	117.29
	(iii) Cash and cash equivalents	1.38	2.22
	(iv) Bank balances other than cash and cash equivalents	4.91	2.84
	(v) Loans	0.20	0.15
	(vi) Other current financial assets	8.04	20.21
	Other current assets	24.93	27.29
	Total Current Assets	464.15	465.19
	Assets held for sale	1.62	5.88
	Total Assets	1,709.65	1.702.84
	1 otal 7135cts	1,705.05	1,7 02.01
II	Equity and Liabilities		
	Equity		
	Equity share capital	19.12	19.12
	Other equity	1,443.22	1,418.26
	Total Equity	1,462.34	1,437.38
	Total Equity	1,402.34	1,437.30
	Liabilities		
	Non-current liabilities		
	Financial liabilities		
			2.73
	(i) Borrowings	- 12(.20	
	Deferred tax liabilities (net)	136.30	131.81
	Total Non- Current Liabilities	136.30	134.54
	Current liabilities		
	Financial liabilities		
	(i) Borrowings	56.72	60.60
	(ii) Trade payables		
	(a) Total outstanding dues of micro enterprises and small enterprises	4.98	4.73
	(b) Total outstanding dues of creditors other than micro enterprises	27.25	25.01
	and small enterprises	27.31	37.04
	(iii) Derivative instruments	0.00	0.00
	(iv) Other current financial liabilities	10.50	17.08
	Other current liabilities		
	(i) Contract liabilities	2.59	1.49
	(ii) Other current liabilities	6.84	8.08
	Provisions	2.07	1.90
	Total Current Liabilities	111.01	130.92
<u> </u>	Total Liabilities	247.31	265.46
<u> </u>	Total Equity and Liabilities	1,709.65	1,702.84
	Total Equity and Elabinities	1,/05.05	1,/02.84

Adjustments to reconcile profit before tax to net cash flows:   Depreciation and amortisation expenses   27.84   25.00     Profit on sole of current investments   (0.03)   (1.04)     Impairment loss on trade receivables/doubtful debts   (0.149)   (0.049)     Calian on sale/disposal of property, plant and equipment (net)   (0.49)   (0.04)     Interest income   (0.51)   (0.43)     Finance costs   (0.51)   (0.98)   (0.51)     Currents social responsibility expense incurred in kind   (0.66   0.55)     Currents social responsibility expense incurred in kind   (0.68   0.55)     Currents social responsibility expense incurred in kind   (0.68   0.55)     Operating profit before working capital changes   (0.51)     Operating profit before and the control of the control of the current and and sests   (0.51)   (0.54)     Operating profit before working capital changes   (0.51)   (0.54)     Operating profit before and the control of the current and and non-current assets   (0.54)   (0.54)   (0.54)     Other current financial assets   (0.54)   (	Particulars	For the period ended	For the period ended
Operating activities			
Profit before tax Adjustments to reconcile profit before tax to net cash flows:	Operating activities	Chadanca	Chaacitea
Depreciation and amortisation expenses   27.84   25.30   1.049   1.070   1.0	Profit before tax	39.83	31.61
Depreciation and amortisation expenses   27.84   25.30   1.049   1.070   1.0	Adjustments to reconcile profit before tax to net cash flows:		
Profit on sale of current investments		27.84	25.30
Gain on sale/disposal of property, plant and equipment (net)   (0.49)   (0.49)   (0.48)   (0.48)   (0.48)   (0.48)   (0.48)   (0.48)   (0.48)   (0.48)   (0.48)   (0.48)   (0.48)   (0.48)   (0.48)   (0.48)   (0.48)   (0.48)   (0.51)   (0.48)   (0.51)   (0.48)   (0.51)   (0.48)   (0.51)   (0.48)   (0.51)   (0.48)   (0.51)   (0.48)   (0.51)   (0.58)   (0.51)   (0.58)   (0.51)   (0.58)   (0.51)   (0.58)   (	Profit on sale of current investments	(0.03)	(1.04)
Gain on sale/disposal of property, plant and equipment (net)   (0.49)   (0.49)   (0.48)   (0.48)   (0.48)   (0.48)   (0.48)   (0.48)   (0.48)   (0.48)   (0.48)   (0.48)   (0.48)   (0.48)   (0.48)   (0.48)   (0.48)   (0.48)   (0.51)   (0.48)   (0.51)   (0.48)   (0.51)   (0.48)   (0.51)   (0.48)   (0.51)   (0.48)   (0.51)   (0.48)   (0.51)   (0.58)   (0.51)   (0.58)   (0.51)   (0.58)   (0.51)   (0.58)   (	Impairment loss on trade receivables/doubtful debts	0.12	0.10
Interest income   (0,51)	*	(0.49)	(0.04)
Finance costs	Interest income	(0.51)	(0.43)
Unrealised exchange gain (net)   (0.98)	Finance costs	-	· · ·
Operating profit before working capital changes         68.62         57.02           Working capital adjustments for (Increase)/decrease in Operating assets:         Section of Contract (Increase)/decrease in Operating assets         (15.12)         (5.04)           Inventories         4.80         100.42         2.50           Other current financial assets         3.46         (1.04)         2.50           Other current financial assets         3.46         (1.04)         (6.59)           Adjustments for Increase/(decrease) in Operating liabilities         1.10         (2.71)           Contract liabilities         1.10         (2.71)           Trade payables         (9.02)         39.73           Other current financial liabilities         0.96         0.09           Other current financial liabilities         0.96         0.09           Other current liabilities         0.17         0.23           Cash current line spide current lives in the current liabilities (A)         5.55         181.62           Cash flow gen	Corporate social responsibility expense incurred in kind	0.66	0.55
Working capital adjustments	Unrealised exchange gain (net)	(0.98)	(0.51)
Majustments for (Increase)/decrease in Operating assets:   Trade receivables	Operating profit before working capital changes	68.62	57.02
	Working capital adjustments		
Trade receivables	Adjustments for (Increase)/decrease in Operating		
Inventories	assets:		
Other current financial assets         11.63         2.56           Non-current financial assets         3.46         (1.04)           Other current and non-current assets         0.09         (6.59)           Adjustments for Increase/(decrease) in Operating liabilities         1.10         (2.71)           Contract liabilities         (9.02)         39.73           Other current financial liabilities         0.96         0.09           Other current liabilities         0.96         0.09           Other current liabilities         0.17         0.23           Cash flow generated from operations         65.45         183.64           Income tax paid (net)         (5.50)         (2.02)           Net cash flow generated from operating activities (A)         58.95         181.62           Cash flow from investing activities         8.95         181.62           Payment for purchase of Property, plant and equipment, capital work in progress and intangible assets (Including capital advances and capital creditors)         46.40         (26.52)           Proceeds from sale of current investments         74.32         62.64           Proceeds from sale of current investments         75.55         (15.115)           Proceeds from sale of current investments         1.22         1.22           Proceeds from sa	Trade receivables		(5.04)
Non-current financial assets         3.46         (1.04)           Other current and non- current assets         0.09         (6.59)           Adjustments for Increase/(decrease) in Operating liabilities:         1.10         (2.71)           Contract liabilities         0.96         0.09           Other current financial liabilities         0.96         0.09           Other current liabilities         0.17         0.23           Cash flow generated from operations         65.45         183.64           Income tax paid (net)         (6.50)         (2.02)           Net cash flow generated from operating activities (A)         58.95         181.62           Cash flow from investing activities         (5.50)         (2.02)           Net cash flow generated from operating activities (A)         58.95         181.62           Cash flow from investing activities         (5.50)         (2.02)           Progenating from investing activities (A)         58.95         181.62           Cash flow from investing activities         (4.640)         (26.52)           capital advances and capital creditors)         (4.640)         (26.52)           capital advances and capital creditors)         (4.640)         (26.52)           Proceeds from sale of current investments         7.32         62.64<	Inventories	4.80	100.42
Other current and non - current assets         0.09         (6.59)           Adjustments for Increase/(decrease) in Operating liabilities:         1.10         (2.71)           Contract liabilities         9.02         39.73           Other current financial liabilities         0.96         0.09           Other current liabilities         1.12         (2.24)           Other current liabilities         1.12         0.23           Provisions         0.17         0.23           Cash flow generated from operatins         65.45         183.64           Income tax paid (net)         (6.50)         (2.02)           Net cash flow generated from operating activities (A)         58.95         181.62           Cash flow from investing activities         (A)         58.95         181.62           Cash flow from investing activities (A)         58.95         181.62         (Cash flow from investing activities (A)         (5.50)         (2.02)           Power and contracts of property, plant and equipment, capital work in progress and intangible assets (Including capital activates (A)         (4.40)         (26.52)           Proceeds from sale of Property, plant and equipment         2.72         0.29         1.22         0.29         1.22         0.29         1.22         0.29         1.22         0.29         <	Other current financial assets	11.63	2.56
Adjustments for Increase/(decrease) in Operating liabilities:   Contract liabilities	Non-current financial assets	3.46	` '
Contract liabilities         1.10         (2.71)           Trade payables         (9.02)         39.73           Other current financial liabilities         0.96         0.09           Other current liabilities         (1.24)         (1.03)           Provisions         0.17         0.23           Cash flow generated from operations         65.45         183.64           Income tax paid (net)         (6.50)         (2.02)           Net cash flow generated from operating activities (A)         38.95         181.62           Cash flow generated from operating activities (A)         38.95         181.62           Cash flow from investing activities         8.95         181.62           Cash flow from investing activities         8.95         181.62           Cash flow from investing activities         8.95         181.62           Cash flow from investing activities         4.40         (26.52)           capital advances and capital creditors         2.22         0.29           Proceeds from sale of current investments         7.22         0.29           Proceeds from sale of rourrent investments         7.55         (154.15)           Proceeds from sale of non-current investments         (75.55)         (154.15)           Proceeds from maturity of bank depos	Other current and non - current assets	0.09	(6.59)
Trade payables         (9.02)         39.73           Other current financial liabilities         0.96         0.09           Other current liabilities         (1.14)         (1.03)           Provisions         0.17         0.23           Cash flow generated from operations Income tax paid (net)         (5.50)         (2.02)           Net cash flow generated from operating activities (A)         58.95         181.62           Cash flow from investing activities         8         8           Payment for purchase of Property, plant and equipment, capital work in progress and intangible assets (Including apital work in progress and capital creditors)         46.40         (26.52)           Proceeds from sale of current investments         74.32         62.64           Purchase of current investments         75.55         (154.15)           Proceeds from sale of non-current investments         7         1.22           Proceeds from sale of non-current investments         1.38         0.68           Purchase of current investments         1.38         0.68           Proceeds from maturity of bank deposits not considered as cash and cash equivalents         1.00         0.71           Interest received         1.00         0.71           Net cash flow (used in) investing activities (B)         (45.98)         (4.78) <td>Adjustments for Increase/(decrease) in Operating liabilities:</td> <td></td> <td></td>	Adjustments for Increase/(decrease) in Operating liabilities:		
Other current financial liabilities         0.96         0.09           Other current liabilities         (1.24)         (1.03)           Provisions         0.17         0.23           Cash flow generated from operations         65.45         183.64           Income tax paid (net)         (6.50)         (2.02)           Net cash flow generated from operating activities (A)         58.95         181.62           Cash flow from investing activities         8         58.95         181.62           Cash flow from investing activities         4         64.40         (26.52)           capital advances and capital creditors         7         2.22         0.29           Proceeds from sale of Property, plant and equipment         2.72         0.29           Proceeds from sale of current investments         74.32         62.64           Purchase of current investments         75.55         163.45           Proceeds from sale of unrent investments         1.38         0.68           Investment in bactical	Contract liabilities		
Other current liabilities         (1.24)         (1.03)           Provisions         0.17         0.23           Cash flow generated from operations         65.45         18364           Income tax paid (net)         (6.50)         (2.02)           Net cash flow generated from operating activities (A)         58.95         181.62           Cash flow from investing activities         8         181.62           Cash flow from investing activities         8         181.62           Cash flow from investing activities         8         181.62           Cash flow from investing activities         4         (46.40)         (26.52)           capital advances and capital creditors)         4         2.72         0.29           Proceeds from sale of Property, plant and equipment         2.72         0.29           Proceeds from sale of current investments         74.32         62.64           Purchase of current investments         75.55         (154.15)           Proceeds from sale of non-current investments         2.72         0.29           Proceeds from maturity of bank deposits not considered as cash and cash equivalents         1.38         0.68           Investment in bank deposits not considered as cash and cash equivalents         (4.69)         (4.78)         (4.69)	= *	* * *	
Provisions         0.17         0.23           Cash flow generated from operations         65.45         183.64           Income tax paid (net)         (6.50)         (2.02)           Net cash flow generated from operating activities (A)         58.95         181.62           Payment for purchase of Property, plant and equipment, capital work in progress and intangible assets (Including capital advances and capital creditors)         2.72         0.29           Proceeds from sale of Property, plant and equipment of purchase of current investments         74.32         62.64           Proceeds from sale of current investments         74.32         62.64           Purchase of current investments         7.         1.22           Proceeds from sale of non-current investments         7.         1.22           Proceeds from sale of current investments         7.         1.22           Proceeds from sale of on-current investments         6.25         (154.15)           Proceeds from sale of on-current investments         1.38         0.68           as cash and cash equivalents         1.38         0.68           Investment in bank deposits not considered as cash and cash equivalents         (3.45)         (4.69)           Interest received         1.00         0.71         0.71         0.72         0.72         0.72         0.72			
Cash flow generated from operations         65.45         183.64           Income tax paid (net)         (6.50)         (2.02)           Net cash flow generated from operating activities (A)         58.95         181.62           Cash flow from investing activities         ****           Payment for purchase of Property, plant and equipment, capital work in progress and intangible assets (Including capital advances and capital acteditors)         ****           Proceeds from sale of Property, plant and equipment         2.72         0.29           Proceeds from sale of current investments         74.32         62.64           Purchase of current investments         75.55         (154.15)           Proceeds from sale of onon-current investments         -         1.22           Proceeds from maturity of bank deposits not considered as cash and cash equivalents         1.38         0.68           Investment in bank deposits not considered as cash and cash equivalents         (3.45)         (4.69)           Interest received         1.00         0.71           Net cash flow (used in) investing activities (B)         (45.98)         (119.82)           Cash flow from financing activities (B)         (47.8)         (4.78)           Proceeds / (repayment) of short-term borrowings         (0.78)         (3.67.2)           Repayment of long-term borrowings		, ,	• •
Income tax paid (net)   (6.50)   (2.02)     Net cash flow generated from operating activities (A)   (8.895   181.62)     Cash flow from investing activities     Payment for purchase of Property, plant and equipment, capital work in progress and intangible assets (Including activitian			
Net cash flow generated from operating activities (A)         58.95         181.62           Cash flow from investing activities         8           Payment for purchase of Property, plant and equipment, capital work in progress and intangible assets (Including activities)         (46.40)         (26.52)           capital advances and capital creditors)         2.72         0.29           Proceeds from sale of Property, plant and equipment         2.72         0.29           Proceeds from sale of current investments         74.32         62.64           Purchase of current investments         -         1.22           Proceeds from sale of non-current investments         -         1.22           Proceeds from maturity of bank deposits not considered as cash and cash equivalents         1.38         0.68           Investment in bank deposits not considered as cash and eash equivalents         1.00         0.71           Interest received         1.00         0.71           Net cash flow (used in) investing activities (B)         (45.98)         (119.82)           Cash flow from financing activities         (0.78)         (36.72)           Cash flow (used in) investing activities (B)         (4.78)         (4.78)           Proceeds / (repayment) of short-term borrowings         (0.78)         (36.72)           Repayment of long-term borrowings			
Cash flow from investing activities         Payment for purchase of Property, plant and equipment, capital work in progress and intangible assets (Including capital work in progress and intangible assets (Including capital davances and capital creditors)       (26.52)         Proceeds from sale of Property, plant and equipment       2.72       0.29         Proceeds from sale of current investments       74.32       62.64         Purchase of current investments       75.55)       (154.15)         Proceeds from sale of non-current investments       -       1.22         Proceeds from sale of non-current investments       -       1.22         Proceeds from maturity of bank deposits not considered as cash and cash equivalents       1.38       0.68         Investment in bank deposits not considered as cash and cash equivalents       (3.45)       (4.69)         Interest received       1.00       0.71         Net cash flow (used in) investing activities (B)       (45.98)       (119.82)         Cash flow from financing activities       (47.8)       (4.78)         Proceeds / (repayment) of short-term borrowings       (0.08)       (36.72)         Repayment of long-term borrowings       (0.05)       (2.097)         Interest paid       (2.20)       (1.55)         Net cash flow (used) in financing activities (C)       (13.81)       (6.02)			
Payment for purchase of Property, plant and equipment, capital work in progress and intangible assets (Including capital advances and capital creditors)         (46.40)         (26.52)           Proceeds from sale of Property, plant and equipment         2.72         0.29           Proceeds from sale of current investments         74.32         62.64           Purchase of current investments         75.55)         (154.15)           Proceeds from sale of non-current investments         -         1.22           Proceeds from maturity of bank deposits not considered as cash and cash equivalents         1.38         0.68           Investment in bank deposits not considered as cash and cash equivalents         (3.45)         (4.69)           Interest received         1.00         0.71           Net cash flow (used in) investing activities (B)         (45.98)         (119.82)           Cash flow from financing activities         (4.78)         (4.78)           Proceeds / (repayment) of short-term borrowings         (0.78)         (36.72)           Repayment of long-term borrowings         (6.05)         (20.97)           Interest paid         (2.20)         (1.55)           Net cash flow (used) in financing activities (C)         (13.81)         (6.02)           Net (decrease) in cash and cash equivalents (D =         (0.84)         (2.22)         10.30		58.95	181.62
capital work in progress and intangible assets (Including capital advances and capital creditors)       (46.40)       (26.52)         Proceeds from sale of Property, plant and equipment       2.72       0.29         Proceeds from sale of current investments       74.32       62.64         Purchase of current investments       (75.55)       (154.15)         Proceeds from sale of non-current investments       -       1.22         Proceeds from maturity of bank deposits not considered as cash and cash equivalents       1.38       0.68         Investment in bank deposits not considered as cash and cash equivalents       (3.45)       (4.69)         Interest received       1.00       0.71         Net cash flow (used in) investing activities (B)       (45.98)       (119.82)         Cash flow from financing activities       (4.78)       (4.78)         Proceeds / (repayment) of short-term borrowings       (0.78)       (36.72)         Repayment of long-term borrowings       (0.05)       (2.097)         Interest paid       (2.20)       (1.55)         Net cash flow (used) in financing activities (C)       (13.81)       (64.02)         Net (decrease) in cash and cash equivalents (D = A+B+C)       (0.84)       (2.22)         Cash and cash equivalents at the end of the year (D+E)       1.38       8.08			
capital advances and capital creditors)       2.72       0.29         Proceeds from sale of Property, plant and equipment       74.32       62.64         Purchase of current investments       (75.55)       (154.15)         Proceeds from sale of non-current investments       -       1.22         Proceeds from sale of non-current investments       -       1.22         Proceeds from maturity of bank deposits not considered as cash and cash equivalents       1.38       0.68         Investment in bank deposits not considered as cash and cash equivalents       (3.45)       (4.69)         Interest received       1.00       0.71         Net cash flow (used in) investing activities (B)       (45.98)       (119.82)         Cash flow from financing activities       (4.78)       (4.78)         Proceeds / (repayment) of short-term borrowings       (0.78)       (36.72)         Repayment of long-term borrowings       (0.05)       (20.97)         Interest paid       (2.20)       (1.55)         Net cash flow (used) in financing activities (C)       (13.81)       (64.02)         Net acash flow (used) in financing activities (C)       (3.13)       (64.02)         Net (acerease) in cash and cash equivalents (D = A+B+C)       (0.84)       (2.22)       10.30         Cash and cash equivalents at the end			
Proceeds from sale of Property, plant and equipment         2.72         0.29           Proceeds from sale of current investments         74.32         62.64           Purchase of current investments         (75.55)         (154.15)           Proceeds from sale of non-current investments         -         1.22           Proceeds from maturity of bank deposits not considered as cash and cash equivalents         1.38         0.68           Investment in bank deposits not considered as cash and cash equivalents         (3.45)         (4.69)           Interest received         1.00         0.71           Net cash flow (used in) investing activities (B)         (45.98)         (119.82)           Cash flow from financing activities         (47.8)         (4.78)           Proceeds / (repayment) of short-term borrowings         (0.78)         (36.72)           Proceeds / (repayment) of short-term borrowings         (6.05)         (20.97)           Interest paid         (2.20)         (1.55)           Net cash flow (used) in financing activities (C)         (13.81)         (64.02)           Net (decrease) in cash and cash equivalents (D =         (0.84)         (2.22)           A+B+C)         (0.84)         (2.22)           Cash and cash equivalents at the end of the year (D+E)         1.38         8.08		(46.40)	(26.52)
Proceeds from sale of current investments         74.32         62.64           Purchase of current investments         (75.55)         (154.15)           Proceeds from sale of non-current investments         -         1.22           Proceeds from maturity of bank deposits not considered as cash and cash equivalents         1.38         0.68           Investment in bank deposits not considered as cash and cash equivalents         (3.45)         (4.69)           Investment in bank deposits not considered as cash and cash equivalents         (4.59)         (4.69)           Interest received         1.00         0.71           Net cash flow (used in) investing activities (B)         (45.98)         (119.82)           Cash flow from financing activities         (4.78)         (4.78)           Proceeds / (repayment) of short-term borrowings         (0.78)         (36.72)           Repayment of long-term borrowings         (6.05)         (20.97)           Interest paid         (2.20)         (1.55)           Net (decrease) in cash and cash equivalents (D = A+B+C)         (0.84)         (2.22)           Net (decrease) in cash and cash equivalents (D = A+B+C)         (0.84)         (2.22)           Cash and cash equivalents at the beginning of the year         (E)         (2.22)         10.30           Cash and cash equivalents at the end o			
Purchase of current investments         (75.55)         (154.15)           Proceeds from sale of non-current investments         -         1.22           Proceeds from maturity of bank deposits not considered as cash and cash equivalents         1.38         0.68           Investment in bank deposits not considered as cash and cash equivalents         (3.45)         (4.69)           Investment in bank deposits not considered as cash and cash equivalents         1.00         0.71           Interest received         1.00         0.71           Net cash flow (used in) investing activities (B)         (45.98)         (119.82)           Cash flow from financing activities         (4.78)         (4.78)           Dividend paid         (4.78)         (4.78)           Proceeds / (repayment) of short-term borrowings         (6.05)         (20.97)           Interest paid         (2.20)         (1.55)           Net (ash flow (used) in financing activities (C)         (13.81)         (64.02)           Net (decrease) in cash and cash equivalents (D =         (0.84)         (2.22)           A+B+C)         (0.84)         (2.22)           Cash and cash equivalents at the beginning of the year         (B.         (B.           Cash and cash equivalents at the end of the year (D+E)         1.38         8.08 <td< td=""><td></td><td></td><td></td></td<>			
Proceeds from sale of non-current investments         -         1.22           Proceeds from maturity of bank deposits not considered as cash and cash equivalents         1.38         0.68           Investment in bank deposits not considered as cash and cash equivalents         (3.45)         (4.69)           Interest received         1.00         0.71           Net cash flow (used in) investing activities (B)         (45.98)         (119.82)           Cash flow from financing activities         (4.78)         (4.78)           Proceeds / (repayment) of short-term borrowings         (0.78)         (36.72)           Repayment of long-term borrowings         (6.05)         (20.97)           Interest paid         (2.20)         (1.55)           Net cash flow (used) in financing activities (C)         (13.81)         (64.02)           Net (decrease) in cash and cash equivalents (D = A+B+C)         (0.84)         (2.22)           Cash and cash equivalents at the beginning of the year         2.22         10.30           Cash and cash equivalents at the end of the year (D+E)         1.38         8.08           Components of cash and cash equivalents         0.01         0.01           Cash on hand         0.01         0.01           Balances with banks:         -         -         -           - O			
Proceeds from maturity of bank deposits not considered as cash and cash equivalents         1.38         0.68           Investment in bank deposits not considered as cash and cash equivalents         (3.45)         (4.69)           Interest received         1.00         0.71           Net cash flow (used in) investing activities (B)         (45.98)         (119.82)           Cash flow from financing activities         (4.78)         (4.78)           Proceeds / (repayment) of short-term borrowings         (0.78)         (36.72)           Repayment of long-term borrowings         (6.05)         (20.97)           Interest paid         (2.20)         (1.55)           Net cash flow (used) in financing activities (C)         (13.81)         (64.02)           Net (decrease) in cash and cash equivalents (D = A+B+C)         (0.84)         (2.22)           Cash and cash equivalents at the beginning of the year         2.22         10.30           Cash and cash equivalents at the end of the year (D+E)         1.38         8.08           Components of cash and cash equivalents         0.01         0.01           Cash on hand         0.01         0.01           Balances with banks:         -         -         -           - On current accounts         1.37         8.07		(75.55)	, ,
1.56   1.58		-	1.22
Investment in bank deposits not considered as cash and cash equivalents   (3.45)		1.38	0.68
cash equivalents       (3.45)       (4.69)         Interest received       1.00       0.71         Net cash flow (used in) investing activities (B)       (45.98)       (119.82)         Cash flow from financing activities       (4.78)       (4.78)         Dividend paid       (4.78)       (4.78)         Proceeds / (repayment) of short-term borrowings       (0.78)       (36.72)         Repayment of long-term borrowings       (6.05)       (20.97)         Interest paid       (2.20)       (1.55)         Net cash flow (used) in financing activities (C)       (13.81)       (64.02)         Net (decrease) in cash and cash equivalents (D =       (0.84)       (2.22)         A+B+C)       (0.84)       (2.22)         Cash and cash equivalents at the beginning of the year       2.22       10.30         Cash and cash equivalents at the end of the year (D+E)       1.38       8.08         Components of cash and cash equivalents       0.01       0.01         Balances with banks:       -       -       0.01       0.01         - On current accounts       1.37       8.07			
Interest received   1.00   0.71     Net cash flow (used in) investing activities (B)   (45.98)   (119.82)     Cash flow from financing activities     Dividend paid   (4.78)   (4.78)   (36.72)     Proceeds / (repayment) of short-term borrowings   (0.78)   (36.72)     Repayment of long-term borrowings   (6.05)   (20.97)     Interest paid   (2.20)   (1.55)     Net cash flow (used) in financing activities (C)   (13.81)   (64.02)     Net (decrease) in cash and cash equivalents (D = (0.84)   (2.22)     A+B+C)   (0.84)   (2.22)     Cash and cash equivalents at the beginning of the year (E)   (1.38)   (1.38)     Cash and cash equivalents at the end of the year (D+E)   (1.38)   (1.38)     Components of cash and cash equivalents     Cash on hand   (0.01)   (0.01)     Balances with banks:   (1.37)   (8.07)     Con current accounts   (1.37)   (1.37)   (1.37)     Cash continued   (1.37)   (1.37)   (1.37)     Cash continued   (1.37)   (1.37)   (1.37)     Cash continued   (1.37)   (1.37)   (1.37)   (1.37)   (1.37)     Cash continued   (1.37)   (1.37)   (1.37)   (1.37)   (1.37)   (1.37)     Cash continued   (1.37)	•	(3.45)	(4.69)
Net cash flow (used in) investing activities (B)  Cash flow from financing activities  Dividend paid  Proceeds / (repayment) of short-term borrowings  Repayment of long-term borrowings  Repayment of long-term borrowings  (6.05) (20.97) Interest paid  Net cash flow (used) in financing activities (C)  Net (decrease) in cash and cash equivalents (D = (0.84)  A+B+C)  Cash and cash equivalents at the beginning of the year  (E)  Cash and cash equivalents at the end of the year (D+E)  Components of cash and cash equivalents  Components of cash and cash equivalents  Cash on hand  Balances with banks:  - On current accounts  (119.82)  (45.98)  (45.98)  (47.8)  (4.78)  (4.78)  (4.78)  (4.78)  (4.78)  (4.78)  (6.05)  (20.97)  (1.55)  (13.81)  (64.02)  (1.55)  (0.84)  (2.22)  10.30  (2.22)  10.30		` '	0.71
Cash flow from financing activities       (4.78)       (4.78)         Dividend paid       (4.78)       (4.78)         Proceeds / (repayment) of short-term borrowings       (0.78)       (36.72)         Repayment of long-term borrowings       (6.05)       (20.97)         Interest paid       (2.20)       (1.55)         Net cash flow (used) in financing activities (C)       (13.81)       (64.02)         Net (decrease) in cash and cash equivalents (D = A+B+C)       (0.84)       (2.22)         Cash and cash equivalents at the beginning of the year       2.22       10.30         (E)       1.38       8.08         Components of cash and cash equivalents       0.01       0.01         Cash on hand       0.01       0.01         Balances with banks:       - On current accounts       1.37       8.07			
Dividend paid       (4.78)       (4.78)         Proceeds / (repayment) of short-term borrowings       (0.78)       (36.72)         Repayment of long-term borrowings       (6.05)       (20.97)         Interest paid       (2.20)       (1.55)         Net cash flow (used) in financing activities (C)       (13.81)       (64.02)         Net (decrease) in cash and cash equivalents (D = A+B+C)       (0.84)       (2.22)         Cash and cash equivalents at the beginning of the year       2.22       10.30         (E)       1.38       8.08         Components of cash and cash equivalents       0.01       0.01         Cash on hand       0.01       0.01         Balances with banks:       - On current accounts       1.37       8.07		(45.98)	(119.82)
Proceeds / (repayment) of short-term borrowings       (0.78)       (36.72)         Repayment of long-term borrowings       (6.05)       (20.97)         Interest paid       (2.20)       (1.55)         Net cash flow (used) in financing activities (C)       (13.81)       (64.02)         Net (decrease) in cash and cash equivalents (D = A+B+C)       (0.84)       (2.22)         Cash and cash equivalents at the beginning of the year       2.22       10.30         (E)       1.38       8.08         Components of cash and cash equivalents       0.01       0.01         Cash on hand       0.01       0.01         Balances with banks:       - On current accounts       1.37       8.07		(4.50)	(4.70)
Repayment of long-term borrowings       (6.05)       (20.97)         Interest paid       (2.20)       (1.55)         Net cash flow (used) in financing activities (C)       (13.81)       (64.02)         Net (decrease) in cash and cash equivalents (D = A+B+C)       (0.84)       (2.22)         Cash and cash equivalents at the beginning of the year       2.22       10.30         (E)       1.38       8.08         Components of cash and cash equivalents       0.01       0.01         Cash on hand       0.01       0.01         Balances with banks:       - On current accounts       1.37       8.07		` '	, ,
Interest paid (2.20) (1.55)  Net cash flow (used) in financing activities (C) (13.81) (64.02)  Net (decrease) in cash and cash equivalents (D = (0.84) (2.22)  Cash and cash equivalents at the beginning of the year (E) (2.22) (10.30)  Cash and cash equivalents at the end of the year (D+E) (1.38) (2.22)  Components of cash and cash equivalents  Components of cash and cash equivalents  Cash on hand (1.55) (1.55) (1.55) (1.55)  On current accounts		` ′	
Net cash flow (used) in financing activities (C)  Net (decrease) in cash and cash equivalents (D = (0.84) (2.22)  Cash and cash equivalents at the beginning of the year (E)  Cash and cash equivalents at the end of the year (D+E)  Components of cash and cash equivalents  Components of cash and cash equivalents  Cash on hand  Balances with banks:  - On current accounts  (13.81)  (64.02)  (13.81)  (64.02)  (13.81)  (0.84)  (2.22)  10.30  2.32  10.30  3.00  4.38  8.08	1.	, ,	
Net (decrease) in cash and cash equivalents (D = (0.84) (2.22)  A+B+C)  Cash and cash equivalents at the beginning of the year (E)  Cash and cash equivalents at the end of the year (D+E)  Components of cash and cash equivalents  Components of cash and cash equivalents  Cash on hand  Balances with banks:  - On current accounts  (0.84)  (2.22)  10.30  0.01  0.01  0.01			
A+B+C)  Cash and cash equivalents at the beginning of the year  (E)  Cash and cash equivalents at the end of the year (D+E)  Components of cash and cash equivalents  Components of cash and cash equivalents  Cash on hand  Balances with banks:  - On current accounts  (0.84)  (2.22)  10.30  0.01  0.01  0.01		(13.81)	(64.02)
Cash and cash equivalents at the beginning of the year (E)  Cash and cash equivalents at the end of the year (D+E)  1.38  8.08  Components of cash and cash equivalents  Cash on hand  Balances with banks:  - On current accounts  2.22  10.30  0.01  0.01  0.01  0.01		(0.84)	(2.22)
(E) Cash and cash equivalents at the end of the year (D+E)  Components of cash and cash equivalents Cash on hand Balances with banks: - On current accounts  2.22 10.30  0.01  0.01  0.01  0.01	,		
Cash and cash equivalents at the end of the year (D+E)  Components of cash and cash equivalents  Cash on hand  Balances with banks:  - On current accounts  1.38  8.08  8.08  1.38  8.08		2.22	10.30
Cash on hand       0.01       0.01         Balances with banks:       1.37       8.07         - On current accounts       1.37       8.07	(D)  Cash and cash equivalents at the end of the year (D+E)	1.38	8.08
Cash on hand       0.01       0.01         Balances with banks:       1.37       8.07         - On current accounts       1.37       8.07	Components of cash and cash equivalents		
Balances with banks: - On current accounts  1.37 8.07	Cash on hand	0.01	0.01
- On current accounts <u>1.37</u> 8.07	Balances with banks:		
Total cash and cash equivalents 1.38 8.08	- On current accounts	1.37	
	Total cash and cash equivalents	1.38	8.08

## Note

 $1. \ The \ cash \ flow \ statement \ has \ been \ prepared \ under \ the \ indirect \ method \ as \ set \ out \ in \ the \ Ind \ AS \ 7 \ "Statement \ of \ Cash$ 

## Notes to the Statement of Unaudited Financial Results for the Quarter and Six Months ended September 30, 2025

- 1. The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 01, 2025. These unaudited financial results have been prepared in with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. The Statutory Auditors of the Company have conducted a limited review of these unaudited financial results of the Company for the quarter and six months period ended September 30, 2025, in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and expressed an unmodified review conclusion on these unaudited results.
- 2. During the quarter ended September 30, 2025, considering the revised business requirements, the Company plans to utilise certain assets earlier classified as assets held for sale at Manaparai and Madurai units. These assets having book value of Rs. 2.25 crores have been reclassified to Property, Plant & Equipment earlier disclosed as "Assets held for Sale" in the financial statements for the year ended March 31, 2025.
- 3.The Board of Directors had recommended a dividend of Rs. 0.5 per share for the year ended March 31, 2025. During the current quarter, the Company has paid dividend amounting to Rs 4.78 crores (Rs. 0.5 per equity share) to eligible shareholders, consequent to approval of the same, at the annual general meeting held on July 21, 2025.
- 4. During the quarter ended June 30, 2025, the Company has capitalised and commenced commercial production of its new 25,536 Spindles at Paravai location in Madurai.
- 5. The Company is engaged in the business of "Textiles" activity and hence has only one reportable operating segment as per Ind AS 108-Operating Segment.
- 6. In line with the requirements of Regulation 47(2) of the Listing Regulations, 2015, the results are available on the website of BSE Limited (URL: www.bseindia.com), the National Stock Exchange of India Limited (URL: www.nseindia.com) and on the Company's website (URL: https://ghcltextiles.co.in/investors/financial-reports/).

For and on behalf of Board of Directors of GHCL Textiles Limited (CIN: L18101GJ2020PLC114004)

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Anurag Dalmia Chairman DIN: 00120710

Noida November 1, 2025