

AI CHAMPDANY INDUSTRIES LIMITED

(Established in 1873)

Pioneer Weavers & Spinners of Natural & Synthetic blended Fabrics & Yarns

CIN : L51909WB1917PLC002767, GST No. : 19AACCA4860D1ZV

Regd. Office : 25, Princep Street, Kolkata - 700 072, INDIA

Phone : 91 (33) 2237-7880-85, E-mail : cil@ho.champdany.co.in, Web : www.jute-world.com

To
The Deputy General Manager
Corporate Relationship Dept.
BSE Limited
1st Floor, New Trading Ring
Rotunda Building, P.J. Towers
Dalal Street Fort
Mumbai 400 001

Date 13.11.2025

Sub. : Outcome of Board Meeting under Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Sir / Madam,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Board of Directors of the Company at its meeting held today i.e 13th November, 2025 has:

1.) Approved Unaudited Financial Results of the Company for the quarter ended and half year ended 30th September, 2025 along with Limited Review Report issued by M/s G Basu & Co, Chartered Accountants, Statutory Auditors of the Company.

Meeting commenced at 1.30 p.m. and concluded at 3.00 p.m.

The above is for your perusal and record.

Thanking you,
Yours truly,

For AI Champdany Industries Limited

Dharmendra Kumar Singh
Company Secretary

Independent Auditor's Review Report on Un-audited Financial Results of the Company for the quarter ended September 30th, 2025 and year to date from April 1st, 2025 to September 30th, 2025 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To
The Board of Directors of
AI CHAMPDANY INDUSTRIES LIMITED,
Kolkata.

1. We have reviewed the accompanying statement of un-audited financial results ("the Statement") of **AI CHAMPDANY INDUSTRIES LIMITED** for the quarter ended September 30th, 2025 and year to date from April 1st, 2025 to September 30th, 2025 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.



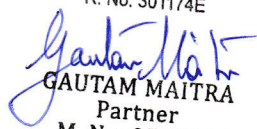
4. Based on our review, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down Ind AS 34 prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

UDIN : 250547288MTDHA7124

Place : Kolkata

Date : November 13, 2025

For G. BASU & CO.
Chartered Accountants
R. No. 301174E


GAUTAM MAITRA
Partner
M. No. 054728

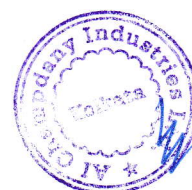
AI CHAMPDANY INDUSTRIES LIMITED

CIN:L51909WB1917PLC002767. Regd. office: 25 Princep Street , Kolkata-700 072
Phone:2237 7880 , Fax:033-2236 3754, E-mail:cil@ho.champdany.co.in Website:www.jute-world.com

Unaudited financial results for the Quarter and half year ended September 30,2025

Rs in lacs

Sl No	Particulars	Quarter Ended			Half Year ended		Year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from Operations	6,411.67	3,547.31	2,172.19	9,958.98	3,242.92	9,021.85
	Other Income	26.27	22.65	8.98	48.92	18.89	101.92
	Total Income	6,437.94	3,569.96	2,181.17	10,007.90	3,261.81	9,123.77
2	Expenses						
	Cost of materials consumed	3,700.01	2,886.24	1,357.07	6,586.25	2,769.21	6,521.77
	Purchase of stock in trade	3.55	-	33.58	3.55	59.58	97.80
	Changes in Inventories of Finished goods ,Work in Progress and stock in trade	806.83	(819.16)	145.35	(12.33)	(849.85)	1,252.72
	Employee benefits expense	1,522.94	1,484.07	1,088.47	3,007.01	2,053.83	4,616.54
	Finance cost	13.04	2.43	70.81	15.47	128.16	43.86
	Depreciation and amortisation expense	69.60	67.63	72.12	137.23	144.23	289.82
	Other expenses	886.44	790.12	600.15	1,676.56	1,109.10	2,555.29
	Total expenses	7,002.42	4,411.33	3,367.54	11,413.75	5,414.27	15,377.80
3	Profit/(Loss) before exceptional Items & tax	(564.48)	(841.37)	(1,186.37)	(1,405.85)	(2,152.45)	(6,254.03)
4	Exceptional items	-	-	-	-	-	-
5	Profit/(Loss) before tax	(564.48)	(841.37)	(1,186.37)	(1,405.85)	(2,152.45)	(6,254.03)
6	Tax expense						
	a. Current Tax	-	-	-	-	-	-
	b. Adjustment relating to earlier years (Taxes)	-	-	-	-	-	-
	c. Deferred Tax Expense / (Income)	17.84	(0.44)	25.58	17.40	112.91	(150.74)
	Total Tax expense	17.84	(0.44)	25.58	17.40	112.91	(150.74)
7	Net profit/(loss) for the period / year	(582.32)	(840.93)	(1,211.95)	(1,423.25)	(2,265.36)	(6,103.29)
	Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
8	Other comprehensive income						
	i)Items that will be reclassified to profit/(loss)	-	-	-	-	-	-
	ii)Tax relating to Items that will be reclassified to profit/(loss)	-	-	-	-	-	-
	iii)Items that will not be reclassified to profit/(loss)	(4.93)	5.41	0.16	0.48	(1.90)	(917.57)
	iv)Tax relating to Items that will not be reclassified to profit/(loss)	0.70	(5.02)	0.04	(4.32)	0.07	2.18
	Total other comprehensive Income	(4.23)	0.39	0.20	(3.84)	(1.83)	(915.39)
9	Total comprehensive income for the period	(586.54)	(840.54)	(1,211.75)	(1,427.07)	(2,267.19)	(7,018.68)
10	Paid-up equity share capital (Face value of Rs.5/- each)	1,537.69	1,537.69	1,537.69	1,537.69	1,537.69	1,537.69
11	Earning Per Share(Face value of Rs. 5/- each) not annualized						
	Basic	(1.89)	(2.74)	(3.95)	(4.65)	(7.39)	(19.89)
	Diluted	(1.89)	(2.74)	(3.95)	(4.65)	(7.39)	(19.89)



AI CHAMPDANY INDUSTRIES LIMITED						
Segmentwise revenue,results,assets and liabilities for the quarter and half year ended September 30,2025						
						Rs in lacs
SI no	Particulars	Quarter Ended			Half Year ended	
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue					
	a. Jute/ Jute Diversified Products /securities & Services	6,319.76	3,480.43	1,965.93	9,800.19	8,362.68
	b. Flax Products	91.91	66.88	206.26	158.79	659.17
	Revenue from operations	6,411.67	3,547.31	2,172.19	9,958.98	9,021.85
2	Segment Results					
	a. Jute/ Jute Diversified Products & Services	(364.96)	(738.64)	(1,059.67)	(1,103.60)	(6,035.09)
	b. Flax products	(212.75)	(122.95)	(64.87)	(335.70)	(277.01)
	Sub total	(577.71)	(861.59)	(1,124.54)	(1,439.30)	(6,312.10)
	Less : Finance costs	13.04	2.43	70.81	15.47	43.86
	Less: Un-allocable expenditure net off	(26.27)	(22.65)	(8.98)	(48.92)	(101.92)
	un-allocable (income)/expenditure					
		(564.48)	(841.37)	(1,186.37)	(1,405.85)	(6,254.03)
	Exceptional Items	-	-	-	-	-
	Profit/(Loss) before tax	(564.48)	(841.37)	(1,186.37)	(1,405.85)	(6,254.03)
	Less:Tax expenses	17.84	(0.44)	25.58	17.40	(150.74)
	Net Profit/(Loss) for the period / year	(582.32)	(840.93)	(1,211.95)	(1,423.25)	(6,103.29)
	i)Items that will be reclassified to profit/(loss)	-	-	-	-	-
	ii)Tax relating to Items that will be reclassified to profit/(loss)	-	-	-	-	-
	iii)Items that will not be reclassified to profit/(loss)	(4.93)	5.41	0.16	0.48	(917.57)
	iv)Tax relating to Items that will not be reclassified to profit/(loss)	0.70	(5.02)	0.04	(4.32)	2.18
	Total Comprehensive Income	(586.55)	(840.54)	(1,211.75)	(1,427.08)	(7,018.68)
3	Segment Assets					
	a. Jute/ Jute Diversified Products & Services	17,850.72	18,513.38	19,726.41	17,850.72	16,991.26
	b. Flax products	4,540.04	4,489.08	4,361.48	4,540.04	4,231.66
	c. Unallocated Assets	1,039.39	1,057.81	576.74	1,039.39	1,054.52
	Total	23,430.14	24,060.27	24,664.64	23,430.14	22,277.44
4	Segment Liabilities					
	a. Jute/ Jute Diversified Products & Services	21,392.87	21,427.97	16,551.52	21,392.87	18,845.51
	b. Flax products	4,453.99	4,462.48	4,346.98	4,453.99	4,419.60
	c. Unallocated Liabilities	1,977.15	1,977.15	1,973.36	1,977.15	1,977.15
	Total	27,824.00	27,867.60	22,871.86	27,824.00	25,242.26



AI CHAMPDANY INDUSTRIES LIMITED
BALANCE SHEET AS AT 30th SEPTEMBER, 2025

Rs in lacs

	As at 30th Sep 2025	As at 31st Mar 2025
ASSETS		
I Non - Current Assets		
(a) Property, Plant and Equipment	4,935.66	5,074.86
(b) Capital work in progress	1,190.46	760.53
(c) Investment Property (Free hold land)	188.64	188.64
(d) Financial Assets-		
i) Investments	50.75	50.27
(e) Deferred Tax Assets (Net)	633.47	655.18
(f) Other Non Current Assets	25.27	19.18
Total Non - Current Assets	7,024.25	6,748.66
II Current Assets		
(a) Inventories	9,851.34	9,610.93
(b) Financial Assets		
i) Trade Recievables	1,197.14	873.06
ii) Cash and Cash Equivalents	144.42	15.88
iii) Bank Balance other than (ii) above (including FD Maturing within 3 to 12 months)	167.59	128.59
iv) Advances	245.42	245.42
v) Others	3,907.98	3,904.13
(c) Current Tax Assets	329.90	329.90
(d) Other Curent Assets	562.09	420.87
Total Current Assets	16,405.89	15,528.78
TOTAL ASSETS	23,430.14	22,277.44
EQUITY AND LIABILITIES		
a) Equity Share Capital	1,537.69	1,537.69
b) Other Equity	(5,931.56)	(4,502.51)
Total Equity	(4,393.87)	(2,964.82)
LIABILITIES		
I Non - Current Liabilities		
(a) Financial liabilities		
i) Borrowings	6,114.09	6,342.19
ii) Other financial liabilities	10,735.02	10,817.28
(b) Other Non Current Liabilities	500.00	500.00
Total Non - Current Liabilities	17,349.11	17,659.47
II Current Liabilities		
(a) Financial Liabilities		
i) Borrowing	46.06	-
ii) Trade Payables		
Total outstanding dues of Creditors other than Micro Enterprises & Small Enterprises	7,192.26	4,537.92
iii) Other Financial Liabilities	233.52	237.33
(b) Other Current Liabilities	269.98	150.42
(c) Provisions	2,733.07	2,657.12
Total Current Liabilities	10,474.89	7,582.79
TOTAL EQUITY AND LIABILITIES	23,430.14	22,277.44
Material Accounting Policies		



AI CHAMPDANY INDUSTRIES LIMITED
CASH FLOW STATEMENT FOR THE PERIOD ENDED 30th SEPTEMBER, 2025

Rs in lacs

Particulars	30.09.2025	30.09.2024
A. Cash flow from Operating activities :		
Profit/(Loss) before tax		(1,405.84) (2,152.45)
Add:- Adjustments for :		
Depreciation and amortisation expenses	137.23	144.23
Finance Cost	13.58	128.16
Interest Income	(3.85)	(2.20)
Dividend from Investments	(0.65)	(0.65)
Unrealised foreign exchange (gain)/loss (net)	(2.06)	-
Profit on Sale of Property, Plant & Equipment	-	(0.52)
	144.24	
Operating Profit/(Loss) before working capital changes		(1,261.60) (1,883.42)
Working capital changes & other adjustments:-		
(Increase)/Decrease in Inventories	(240.41)	(1,246.25)
(Increase)/Decrease in Trade and Other Receivables	(465.29)	(253.34)
(Decrease)/Increase in Trade Payables and Other Liabilities	2,765.82	1,349.96
	2,060.12	(149.63)
Cash generated from operations :	798.52	(2,033.06)
Direct taxes paid	(6.09)	(5.86)
Net Cash from / (used in) operating activities	792.43	(2,038.92)
B. Cash flow from investing activities :		
Purchase of Property, plant & equipment	-	(143.29)
Proceeds from Sale of Property, plant & equipment/Capital Asset	-	500.85
Fixed Deposit made (net of realisation)	(39.00)	(80.16)
Investment in CWIP	(429.93)	-
Interest Received	-	0.50
Dividend Received	0.65	0.65
Net Cash from / (used in) investing activities		(468.28) 278.55
C. Cash flow from financing activities :		
Proceeds from borrowings	46.06	3,939.77
Repayment of borrowings	(228.10)	(2,148.29)
Interest Paid	(13.58)	(39.74)
Net Cash from / (used in) Financing Activities		(195.61) 1,751.74
Net increase / (Decrease) in cash and cash equivalents (A+B+C)	128.54	(8.63)
Cash and Cash Equivalents (Opening balance)	15.88	18.63
Cash and Cash Equivalents (Closing balance)	144.42	10.00

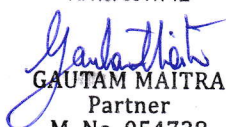


Notes:

- 1) These Financial Results have been prepared in accordance with the recognition and measurement principles laid down in IND-AS 34 on interim financial reporting prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued under Companies (Account) of Rules, 2014 and the other accounting principles generally accepted in India.
- 2) The Company operates in two business segments viz. Jute/ Jute Diversified Products and Flax Products within the meaning of IND AS 108 which forms the basis of Segment Report.
- 3) Three old units have been under prolonged suspension of work due to labour unrest and obsolescence of machineries. The company has undertaken several measures for improving the operational efficiency by way of allocating financial resources towards capex, repairing and overhauling of factory infrastructure, property plant and equipment. Several machineries from overseas and domestic sources have arrived in the different units. Major overhauling is underway in units. Flax unit is expected to go into operation in January'26.
- 4) A minority shareholder has lodged number of vexatious, untrue and motivated allegations in various forums including NCLT against, inter-alia, the existing management with malafide intention. The management has contested the allegations of the said member in appropriate forums. The matter is still sub-judice.
- 5) The above results, after being reviewed by the Audit Committee, have been approved by the Board at its meeting held on **13th November, 2025**. The Statutory Auditors have carried out a Limited Review of the above Financial Results.
- 6) The figures for the corresponding previous periods/ year have been regrouped / reclassified wherever necessary to conform to current period's presentation.


Place: Kolkata
Date: 13.11.2025

For G. BASU & CO.
Chartered Accountants
R. No. 301174E


GAUTAM MAITRA
Partner
M. No. 054728



On behalf of the Board


Lalanjee Jha
Executive Director & CFO
DIN: 08972636