

Ref: AFL/BM-OUTCOME/2025-2026

November 13, 2025

To,
The Department of Corporate Services
BSE Limited
P. J. Towers,
Dalal Street,
Mumbai -400001.

SUB: - OUTCOME OF THE BOARD MEETING HELD ON NOVEMBER 13, 2025

SCRIPT CODE: 539562

SECURITY ID: AARNAV

With regard to the captioned subject and in compliance with the Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, this is to inform you that the Board of Directors of the Company at its meeting held today i.e. on November 13, 2025 (which commenced at 04.30 p.m. and concluded at 05.40 p.m.) have taken the following decisions:

- Approved and Adopted Unaudited Financial Results for the quarter / Six months ended on September 30, 2025; and Limited Review Report issued by the Statutory Auditors of the Company on Unaudited Financial Results for the Quarter/six months ended on September 30, 2025. **Please find enclosed unaudited financial results along with limited review reports issued by Statutory Auditors of the Company for the quarter / six months ended on September 30, 2025.**

Kindly take the same on your record and oblige.

Thanking You

Yours faithfully,

FOR AARNAV FASHIONS LIMITED

(Sumit Champalal Agarwal)
Managing Director
DIN: 00356863



ENCL: a/a.

AARNAV FASHIONS LIMITED

Regd. Off.: 1, New Cloth Market, O/s. Raipur Gate, Ahmedabad-380 002 (India).
Corporate Off. & Works :- Survey No. 302-305, Isanpur, Narol-Vatva Road, Ahmedabad-382 405 (India).

t: 079-29702983-84 e : aarnavfashions@gmail.com

CIN : L17100GJ1983PLC028990

Phone : 97141 06383, 63532 66606
Email : info@nahtajainandassociates.com
Web : www.nahtajainandassociates.com

Navkar Corporate House, 22, Neena Society,
Nr. Shreyas Railway Crossing,
Ambawadi, Ahmedabad-380 015.

LIMITED REVIEW REPORT

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

To,
The board of Directors
AARNAV FASHIONS LIMITED

1. We have reviewed the accompanying statement of standalone unaudited financial results of **AARNAV FASHIONS LIMITED ("the company")** for the quarter ended 30th September, 2025 ("the statement") attached herewith, being submitted by the Company pursuant to the requirement of regulation 33 and 52 of SEBI (Listing Obligations and Disclosures Requirements, 2015 ("the Regulation"), as amended.

2. Management's Responsibility for the statement:

This statement, which is responsibility of the Company's Management and approved by the Company's Board of Directors has been prepared in accordance with the recognition & measurement principle laid down in the Indian Accounting Standard 34 "Interim Financial Reporting "(Ind AS 34), prescribed under section 133 of Companies act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our Responsibility is to express conclusion based on our review.

3. Auditor's Responsibility:

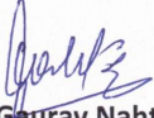
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. 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.

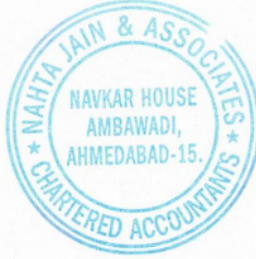


4. Conclusion:

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results 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 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Nahta Jain and Associates
Chartered Accountants
Firm Reg. No. 106801W


CA Gaurav Nahta
Partner
M.No. 116735



Place: Ahmedabad

Date: 13.11.2025

UDIN: 25116735BMJEZG5356

AARNAV FASHIONS LIMITED

inspiring textiles

REGD.OFFICE: 1, NEW CLOTH MARKET, O/S RAIPUR GATE, AHMEDABAD-380 002.

Corporate Office & Factory:- Survey No. 302-305, Isanpur, Narol-Vatva Road, Ahmedabad- 382405

Tel. No. 079-29702983, E-mail : aarnavfashions@gmail.com

Website: www.aarnavgroup.com CIN : L17100GJ1983PLC028990

UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED ON SEPTEMBER 30, 2025

SR. NO	PARTICULAR	(Rs. In lakh except EPS)					
		For the Quarter Ended on			Half Year Ended on		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
	Income						
1	Revenue from operations	13380.03	9715.80	10458.82	23095.83	19295.28	37908.37
2	Other Income	14.20	8.20	19.93	22.40	26.36	95.31
3	Total Income(1+2)	13394.23	9724.00	10478.75	23118.23	19321.64	38003.68
4	Expenses:						
	a) Cost of materials consumed	7854.63	6712.41	7525.79	14567.04	13804.03	27263.73
	b) Purchases of Stock-in-Trade	1543.17	599.99	0.00	2143.16	0.00	435.51
	c) Changes in inventories and stock in trade	683.54	(399.19)	(15.97)	284.35	(181.01)	(1715.94)
	d) Employee benefits expense	227.38	211.51	221.76	438.89	428.51	872.72
	e) Finance costs	235.52	251.67	249.65	487.19	533.12	1019.00
	f) Depreciation and amortization expense	201.26	201.12	193.48	402.38	372.57	801.84
	g) Others Expenses	2332.19	1894.08	2014.96	4226.27	3836.07	8100.95
	Total expenses(4)	13077.69	9471.59	10189.67	22549.28	18793.29	36777.81
5	Profit from ordinary activities before exceptional items (3-4)	316.54	252.41	289.08	568.95	528.35	1225.87
6	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit from ordinary activities before tax(5-6)	316.54	252.41	289.08	568.95	528.35	1225.87
8	Less: Tax expense						
	Current tax net of Earlier Year Tax	96.00	77.00	99.00	173.00	160.00	370.00
	Short/(Excess) Provision of earlier years	0.00	0.00	0.00	0.00	0.00	14.20
	Deferred Tax	(16.50)	(13.50)	(25.20)	(30.00)	(25.20)	(82.27)
9	Net profit for the period (7-8)	237.04	188.91	215.28	425.95	393.55	923.94
10	Other Comprehensive Income (Net of Tax)	0.00	0.00	0.00	0.00	0.00	38.26
11	Total Comprehensive Income after Tax (9+10)	237.04	188.91	215.28	425.95	393.55	962.20
12	Paid-up Equity Share capital (Face value of Rs.10 per share)	4223.86	4223.86	4223.86	4223.86	4223.86	4223.86
13	Reserves (Excluding Revaluation Reserves)						14424.26
14	Earnings per equity share (for quarter not annualised) (face value Rs. 10 each)						
	(1) Basic	0.56	0.45	0.51	1.01	0.93	2.19
	(2) Diluted	0.56	0.45	0.51	1.01	0.93	2.19

Notes

- The above financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13.11.2025
- The unaudited quarterly / Six months ended financial results of the Company for the period ended on 30 September, 2025 will be available on the Company's website (www.aarnavgroup.com) and on the website of BSE (www.bseindia.com)
- The Company currently operates in a single segment i.e. Textile Processing.
- The above Financial results are in accordance with Indian Accounting Standards, the (Ind-AS) as prescribed under Section 133 of the Companies, Act 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules,2015, Companies (Indian Accounting Standards) Amended Rules, 2016.
- Previous period figures have been re-grouped/ reclassified wherever necessary, to match current period classification.

For, AARNAV FASHIONS LIMITED

Place: Ahmedabad
Date: 13.11.2025




SUMIT CHAMPALAL AGARWAL
Managing Director
DIN : 00356863

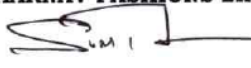
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Corporate Off. & Works :- Survey No. 302-305, Isanpur, Narol-Vatva Road, Ahmedabad-382 405 (India).

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Website: www.aarnavgroup.com CIN : L17100GJ1983PLC028990		
STATEMENT OF ASSETS AND LIABILITIES		
(Rs. in Lakh)		
Particulars	As at 30/09/2025 (Un-Audited)	As at 31/03/2025 (Audited)
I. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	10,950.55	11,309.11
(b) Right of Use of Assets	41.45	55.27
(c) Capital work in Progress	476.11	10.78
(d) Goodwill	495.79	495.79
(e) Other Intangible Assets	602.46	602.46
(f) Financial Assets		
(i) Investments	0.03	0.03
(ii) Other Financial Assets	-	-
(g) Other Non-current Assets	640.00	1,140.00
Total Non-current assets	13,206.39	13,613.44
(2) Current assets		
(a) Inventories	10,945.29	10,912.98
(b) Financial Assets		
(i) Investments	1,386.52	1,386.52
(ii) Trade receivables	12,531.79	9,917.17
(iii) Cash and cash equivalents		
Cash and Cash Equivalents	164.97	35.59
Bank Balance other than cash & Cash Equ.	363.36	368.90
(iv) Loans	41.55	49.75
(iii) Other Financial Assets	25.91	20.91
(c) Other Current assets(to be specified)	1,679.91	1,491.30
(d) Current Tax Assets	-	-
Total Current assets	27,139.30	24,183.12
TOTAL ASSETS	40,345.69	37,796.56
II. EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	4,223.86	4,223.86
(b) Other Equity	14,850.20	14,424.26
Total Equity	19,074.06	18,648.12
LIABILITIES		
(1) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	828.06	774.29
(ii) Lease Liabilities	52.75	68.06
(iii) Other Financial Liabilities	1.65	4.83
Provisions	74.00	74.00
(b) DeferredTax Liabilities (Net)	2,470.87	2,500.87
Total Non Current Liabilities	3,427.33	3,422.05
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	9,163.55	9,112.11
(ii) Trade and Other Payables		
(a) Total outstanding due to Mirco/small Ent	1,513.80	1,269.23
(b) Total outstanding due other than Micro/small E	3,743.95	2,239.83
(iii) Other Financial Liabilities	3,153.05	2,807.88
(b) Other current liabilities	106.04	82.58
(c) Provisions	78.12	88.39
(d) Current Tax Liabilities (Net)	85.79	126.36
Total Current liabilities	17,844.30	15,726.38
Total Liabilities	21,271.63	19,148.43
TOTAL EQUITY AND LIABILITIES	40,345.69	37,796.55
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: left;"> <p>Place: Ahmedabad</p> <p>Date: 13.11.2025</p> </div> <div style="text-align: center;"> <p>For, AARNAV FASHIONS LIMITED</p>  <p>SUMIT CHAMPALAL AGARWAL Managing Director DIN : 00356863</p> </div> </div>		




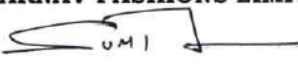
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Website: www.aarnavgroup.com CIN : L17100GJ1983PLC028990		
STATEMENT OF CASH FLOWS		
(Rs. In Lakh)		
PARTICULARS	For the Six Months ended on 30th September, 2025 (Unaudited)	For the Year Ended on 31st March, 2025 (Audited)
A. CASH FLOW FROM OPERATING ACTIVITY		
Profit/(loss) before Taxes	568.94	1225.87
Adjustments for: Depreciation	402.38	801.83
Finance Expenses	443.63	954.31
Change in the value of Equity Instruments	0.00	64.35
Dividend Income	0.00	0.00
(Profit)/Loss on Sale of Investments/Assets	(6.09)	(27.50)
Operation profit before working Capital Changes	1408.86	3018.86
Adjustments for changes in working capital Adjustment for:		
Increase/ (Decrease) Short Term Borrowings	51.44	9.17
Increase/ (Decrease) Trade Payable	1748.68	(731.68)
Increase/ (Decrease) Other Current Liabilities	23.46	12.18
Increase/ (Decrease) Other Financial Liabilities	341.99	(289.59)
(Increase)/ Decrease Current Tax Assets	0.00	0.00
(Increase) / Decrease Loans & Advances	8.20	(5.18)
(Increase) / Decrease Trade Receivables	(2614.61)	723.66
(Increase) / Decrease Inventory	(32.31)	103.16
(Increase) / Decrease Other Non Current & Current Asset	311.39	(30.09)
Increase / (Decrease) Provisions	(10.27)	8.56
(Increase) / Decrease Other Non Current & Current Financial Asset	0.54	(20.80)
Increase / (Decrease) Lease Liability	(15.31)	68.06
Increase / (Decrease) Current Tax Liability	(40.57)	22.02
Cash Generated from / (used in) operations	1181.49	2888.33
Taxes (paid)/Received	(173.00)	(384.20)
Net Cash from/(used in) Operating activity (A)	1008.49	2504.13
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Purchase) / Sale of Investments	0.00	(37.54)
(Purchase) / Sale of Assets	(23.91)	(224.39)
(Addition) / Deduction of Intangible Assets/Right to use Asset/CWIP	(465.33)	(29.94)
Net cash used in Investing activities (B)	(489.24)	(291.87)
C. CASH FLOW FROM FINANCING ACTIVITIES		
(Repayment) / Addition in Borrowings	53.76	(1048.36)
Finance Expenses	(443.63)	(954.31)
Dividend Paid	0.00	(211.19)
Net Cash Used in Financing Activities (C)	(389.87)	(2213.86)
Net increase/(Decrease) in cash and cash equivalent (A+B+C)	129.38	(1.60)
Opening balance of cash and cash equivalent	35.59	37.19
Closing balance of cash and cash equivalent	164.97	35.59
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div> <p>Place: Ahmedabad Date: 13.11.2025</p>  </div> <div style="text-align: right;"> <p>For, AARNAV FASHIONS LIMITED</p>  <p>SUMIT CHAMPALAL AGARWAL Managing Director DIN : 00356863</p> </div> </div>		

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