

K G DENIM LIMITED

CIN : L17115TZ1992PLC003798

THEN THIRUMALAI

METTUPALAYAM - 641 302.

COIMBATORE DISTRICT

TAMILNADU, INDIA.



Phone : 0091-4254-235240

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November 14, 2025

To

BSE Limited,
25th Floor, Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai – 400 001

BSE Scrip Code: 500239

Dear Sir/ Madam,

Subject: Outcome of the meeting of the Board of Directors pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

We wish to inform that, the Board of Directors of the Company at their meeting held on Friday, 14th November 2025, has inter alia, approved the following subjects:

- Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended September 30, 2025. In this connection we are enclosing a copy of the Unaudited Standalone and Consolidated financial results including segment wise results for the quarter and half year ended September 30, 2025 along with Limited Review Report of Auditors thereon as **Annexure 1**.
- Further, we wish to inform you that the agenda item relating to the allotment of 13,47,000 Warrants on a preferential basis has been deferred by the Board of Directors."

The meeting commenced at 5.30 PM and concluded at ~~6.50~~ 6.55 PM.

The above information will be made available on the Company's website www.kgdenim.com

We kindly request you to take the above information on record.

Thanking You,

Yours truly

For K G DENIM LIMITED

Muthuswamy Balaji

Digitally signed by Muthuswamy

Balaji

Date: 2025.11.14 18:57:48 +05'30'

M BALAJI

COMPANY SECRETARY & COMPLIANCE OFFICER

Encl: As mentioned above

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

To The Board of Directors of KG Denim Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results (the statement) of **KG Denim Limited** ("the Company") for the quarter ended September 30, 2025 and the year-to-date results for the period from April 1st 2025 to 30th September 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 ("the Listing Regulations").
2. The statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down as per Indian Accounting Standard 34, "Interim Financial Reporting" (Ind As 34) prescribed under section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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 the 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 specified under Section 143(10) of the Act 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. Emphasis of Matter

We draw attention to Note 3 to the accompanying Standalone Financial results regarding the Company's implementation of the State Level Bankers' Committee (SLBC) restructuring package pursuant to the RBI Master Directions on Natural Calamities. As stated therein, although the restructuring has been implemented by the consortium lenders, The South Indian Bank Limited, holding 7% exposure, and one NBFC with outstanding dues of ₹6.50 crore have dissented from the restructuring scheme. The Company has filed writ petitions before the Hon'ble High Court of Madras, which



directed the Company to approach the RBI Ombudsman. Complaints have been filed accordingly, hearings have been held, and the matter remains pending.

We also draw attention to Note 6 which states that the Company has trade creditors amounting to ₹7,098 lakh as at 30 September 2025, of which certain creditors have issued notices for recovery aggregating to ₹942 lakh. The Company is in the process of negotiating settlements, some of which have been concluded, and has submitted a schedule of payments to creditors who have approached the NCLT.

Our conclusion is not modified in respect of these matters.

5. 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 Ind AS 34, specified under Section 133 of the Act as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information 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 Gopalaiyer and Subramanian
Chartered Accountants
(Firm Regn. No:000960S)



CA R MAHADEVAN

Partner

M.no: 027497

UDIN: 25027497BMNBTU8406



Place: Coimbatore

Date: 14.11.2025

KG DENIM LIMITED

CIN : L17115TZ1992PLC003798

Regd. Office: Then Thirumalai, Coimbatore - 641 302. Phone : 04254-235240, Fax : 04254-235400 Website : www.kgdenim.com, E-mail : cskgdl@kgdenim.in

Standalone Unaudited Financial Results for the Quarter and Half Year Ended 30th September 2025

No	Particulars	Rs. In Lakhs , Except EPS					
		Quarter Ended		Half Year Ended		Year Ended	
		Unaudited 30.09.2025	Unaudited 30.06.2025	Unaudited 30.09.2024	Unaudited 30.09.2025	Unaudited 30.09.2024	Audited 31.03.2025
PART I							
1	Income from operations :						
	(a) Revenue From Operations	187	930	1186	1117	3847	4921
	(b) Other Income	33	443	2	476	6	785
	Total Income	220	1373	1189	1593	3853	5706
2	Expenses						
	(a) Cost of material consumed	-190	255	-157	65	368	1102
	(b) Purchases of Stock-in-trade	0	5	4	5	5	6
	(c) Change in inventories of finished goods, Work-in-progress and stock-in-trade	-1513	597	1361	-916	3277	2827
	(d) Power & Fuel	172	46	283	218	1030	1343
	(e) Stores & Chemicals	25	37	130	62	382	524
	(f) Employees benefit expense	288	113	634	401	1135	2089
	(g) Financial Cost	801	462	-17	1264	511	2889
	(h) Depreciation and amortization expenses	221	222	363	443	726	887
	(i) Other Expenses	164	71	153	235	377	761
	Total Expenses	-31	1808	2754	1777	7812	12427
3	Profit / (Loss) before exceptional items (1-2)	251	-435	-1565	-184	-3959	-6721
4	Exceptional items	0	0	0	0	2040	2040
5	Profit / (Loss) before Tax	251	-435	-1565	-184	-1919	-4681
6	Tax Expenses						
	Current Tax	0	0	0	0	0	0
	Deferred Tax	64	-111	-399	-47	-489	-1193
	Income Tax for earlier years	0	0	0	0	0	100
	Total	64	-111	-399	-47	-489	-1093
7	Net Profit (Loss) for the period	187	-324	-1167	-137	-1430	-3588
8	Other Comprehensive Income (Net of Tax)						
	Items That will not be reclassified to Profit or Loss						
	1) Fair value of Equity Instruments	0.58	0.69	-0.13	1.27	0.02	0.12
	2) Gratuity Valuation thro OCI	0	0	0	0.00	0	452
	Total	0.58	0.69	-0.13	1.27	0.02	452
9	Total Comprehensive Income for the Period	188	-323	-1167	-136	-1430	-3136
10	Paid-up Equity Share Capital (Face value of Rs. 10/- each)	2565	2565	2565	2565	2565	2565
11	Reserves (excluding revaluation reserves)						
12	Earnings Per Share (EPS) - Basic & Diluted (In. Rs.) (Face value of Rs. 10 each)	0.73	-1.26	-4.55	-0.54	-5.58	-13.99

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- 1 The above unaudited standalone financial results of the Company for the Quarter ended 30th September 2025 were reviewed by the Audit Committee and thereafter approved by the Board of Directors at its meetings held on 14th November 2025.
- 2 The Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) (and relevant amendment rules thereafter) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 3 The Company has successfully implemented the State Level Banker's Committee restructuring package as per RBI Master Directions on Natural Calamities. However, The South Indian Bank Limited, one of the consortium lenders holding 7%, and one NBFC to whom Rs.6.50 Crore is outstanding as on date have dissented from the restructuring scheme. Company had preferred writ petitions before Hon'ble High court of Madras which had directed that the Company file complaints before RBI Ombudsman which shall pass suitable orders within 8 weeks from the date of compliant. On filing such complaints hearings have been held and matter is pending.
- 4 The Company had proposed to issue of warrants convertible into equity shares through preferential issue pursuant to Chapter V of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018. Approval from BSE Limited was received and allotment will be made soon.
- 5 The Company had also proposed to issue of 6% Non-convertible Cumulative Redeemable Preference Shares through private placement under the Companies Act, 2013. Allotment would be made before September 2026.
- 6 The Company has total Trade Creditors of Rs.7098 Lakh as on 30.09.2025. Some of these trade creditors have issued notices for recovery of their outstanding dues as on 30.09.2025 amounting to Rs. 942 lakh. The Company is negotiating with such creditors for amicable settlements and some settlements have already been made. The Company submitted schedule of payment to be made to pending creditors who have approached NCLT.
- 7 The Company has organized the business into 2 segments namely, Textiles and Power. This reporting complies with IndAs 108 segment reporting principles.
- 8 Previous year's figures have been regrouped / re arranged where necessary to confirm to current year's classification.

Place: Coimbatore
Date : 14.11.2025



For K G DENIM LIMITED

X

KG BAALAKRISHNAN
EXECUTIVE CHAIRMAN
DIN: 00002174

K G DENIM LIMITED

CIN : L17115TZ1992PLC003798

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UNAUDITED STANDALONE SEGMENTWISE REVENUE, RESULTS, SEGEMENT ASSETS AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED ON 30th SEPTEMBER 2025									
(Rs. In Lakhs)									
No	Particulars	Quarter Ended			Half Year ended		Year ended		
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited		
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025		
1	PART II								
	Segment Revenue (Net Sales / Income from Operations)								
	(a) Textiles	663	875	1,188	1,538	3,637	4,704		
	(b) Power	-	56	15	56	408	428		
	Total	663	931	1,203	1,594	4,045	5,132		
2	Add: Other Unallocable Income								
	Less: Inter Segment Sales								
	0	-	15	2	-	-	-		
	Net Sales / Income from operations								
	Segment Results (Profit before Interest & Tax)	663	930	1,189	1,592	3,853	4,921		
	(a) Textiles	1,275	79	(1,268)	1,354	(724)	(724)		
	(b) Power	(222)	(51)	(314)	(274)	(664)	(1,068)		
	Total	1,053	28	(1,582)	1,080	(1,408)	(1,792)		
	Less:								
	a) Interest & Finance Charges (Net)	801	462	(17)	1,264	512	2,889		
3	b) Other Unallocable expenditure (net of Unallocable Income)								
	Profit Before Exceptional Items & Tax	251	(435)	(1,564)	(184)	(1,920)	(4,681)		
	Segment Assets								
	(a) Textiles	30,290	28,911	30,496	30,290	30,630	29,067		
	(b) Power	4,461	4,129	5,159	4,461	5,159	4,646		
4	Total Segment assets								
	Segment Liabilities	34,751	33,040	35,655	34,751	35,789	33,713		
	(a) Textiles	14,240	12,932	27,619	14,240	27,619	12,823		
	(b) Power	1,587	2,080	2,606	1,587	2,606	2,601		
	Total Segment liabilities	15,827	15,012	30,225	15,827	30,225	15,424		



Place: Coimbatore
Date : 14.11.2025

For K G DENIM LIMITED

 KG BALAKRISHNAN
 EXECUTIVE CHAIRMAN
 DIN: 00002174

Independent Auditor's Review Report on the Consolidated Unaudited Quarterly Financial Results and year to date results of the company pursuant to Regulation 33 of the SEBI (Listing obligations and disclosure requirements) Regulations 2015 (as amended)

To the Board of Directors of KG Denim Limited

1. We have reviewed the unaudited consolidated financial results ("the Statement") of KG Denim Limited ("the holding company"), and its subsidiaries (the holding company and its subsidiaries together referred to as "the Group"), for the quarter ended September 30, 2025 and the consolidated year to date results for the period from April 1st 2024 to September 30th 2025, being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended) ('Listing Regulations').
2. The Statement, which is the responsibility of the holding company's management and approved by the holding 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" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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 the 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 specified under Section 143(10) of the Act 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.



We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. **Emphasis of Matter**

We draw attention to Note 3 of the consolidated financial results, which states that the Group's net worth has been eroded and is negative as at 30 September 2025 on account of continued losses. As mentioned in the said note, the management has indicated that the Group has undertaken various measures, including improving operational efficiencies and increasing production and sales levels. While these circumstances indicate the existence of a material uncertainty that may cast significant doubt on the Group's ability to continue as a going concern, the management expects an improvement in financial performance based on these initiatives and projected business plans and believes that the Group will be able to continue its operations.

We draw attention to Note 4 to the accompanying consolidated financial results regarding the Holding Company's implementation of the State Level Banker's Committee restructuring package as per RBI Master Directions on Natural Calamities. As stated therein, although the restructuring has been successfully implemented by the consortium lenders, The South Indian Bank Limited, one of the consortium lenders holding 7%, and one NBFC to whom ₹6.50 crore is outstanding as on date have dissented from the restructuring scheme. The Holding Company had preferred writ petitions before the Hon'ble High Court of Madras which had directed the Holding Company to file complaint before the RBI Ombudsman which shall pass suitable orders within 8 weeks from the date of complaint. On filing such complaints, hearings have been held and the matter is pending.

We also draw attention to Note 7 which states that the Holding Company has total Trade Creditors of ₹7,098 lakh as on 30.09.2025. Some of these trade creditors have issued notices for recovery of their outstanding dues amounting to ₹942 lakh. The Holding Company is negotiating with such creditors for amicable settlements and some settlements have already been made. The Holding Company has submitted a schedule of payment to be made to pending creditors who have approached NCLT.

Our conclusion is not modified in respect of these matters.



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of reports referred to in 6 and 7 below, 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 Ind AS 34, specified under Section 133 of the Act as amended , read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information 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.
6. The statement includes the results of the holding company, its Wholly-owned subsidiary KG Denim (USA) Inc. and subsidiary Trigger Apparels Limited.
7. The accompanying Statement includes the unaudited interim financial results and other financial information in respect of a subsidiary located outside India whose interim financial results and other financial information reflects total assets (before consolidation adjustments) of Rs. 132.35 Lakhs as on 30th Sept 2025 and total revenues (before consolidation adjustments) of Nil, total loss after tax (before consolidation adjustments) of Rs. (3.82) Lakhs and Rs. (3.82) Lakhs, and total comprehensive Income (before consolidation adjustments) of Rs. (3.82) Lakhs and Rs. (3.82) Lakhs for the quarter ended 30th Sept 2025 and the year-to-date results for the period from April 1, 2025 to September 30, 2025 respectively and cash outflows (before consolidation adjustments) of Rs. (3.89) Lakhs for the period from Apr 1, 2025 to Sept 30, 2025 as considered in the statement.
8. The interim financial statements/interim financial information of the subsidiary located outside India have been prepared in accordance with the accounting principles generally accepted in their country and have been furnished to us by the holding company's management by converting to the accounting principles accepted in India. We have reviewed the conversion adjustments made by the holding company's management. Our conclusion in so far as it relates to the amounts and disclosures included in the statement in respect of this subsidiary located outside India is solely based on the conversion adjustments made by the holding company's management and reviewed by us.
9. The unaudited interim financial statements / financial information of this subsidiary located outside India have not been reviewed by their auditors and have been approved and furnished to us by the management and our conclusion on the statement, in so far as it relates to the affairs of this subsidiary is based solely on such unaudited



interim financial results and other unaudited financial information. In our opinion and according to the information and explanations given to us by the management, these interim financial results are not material to the Group.

Our Conclusion on the Statement is respect of the matters stated in paragraphs 7, 8 and 9 above is not modified with respect to our reliance on the financial results certified by the Management.

For Gopalaiyer and Subramanian

Chartered Accountants

(Firm Regn. No:000960S)



CA R Mahadevan

Partner

M.no: 027497



UDIN: 25027497BMNBTV3657

Place: Coimbatore

Date: 14.11.2025

K G DENIM LIMITED

CIN : L17115T21992PLC003798

Regd. Office: Then Thirumalai, Coimbatore - 641 302. Phone : 04254-235240, Fax : 04254-235401 Website : www.kgdenim.com, E-mail : cskgdl@kgdenim.in

Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended on 30th September 2025

		Rs. In Lakhs, Except EPS					
		Quarter Ended			Half Year Ended		
		Unaudited 30.09.2025	Unaudited 30.06.2025	Unaudited 30.09.2024	Unaudited 30.09.2025	Unaudited 30.09.2024	Year Ended Audited 31.03.2025
1	PART I						
	Income from operations :						
	(a) Revenue From Operations	804	1,377	1,504	2,181	4,529	6,547
	(b) Other Income	33	442	3	476	6	785
	Total Income	837	1,819	1,507	2,657	4,535	7,332
2	Expenses						
	(a) Cost of material consumed	-187	259	-218	73	311	1,114
	(b) Purchases of Stock-in-trade	445	163	255	609	405	953
	(c) Change in inventories of finished goods, Work-in-progress and stock-in-trade	-1,520	699	1,374	-821	3,202	2,709
	(d) Power & Fuel	172	46	283	218	1,030	1,343
	(e) Stores & Chemicals	25	37	130	62	382	554
	(f) Employees benefit expense	362	182	691	545	1,249	2,333
	(g) Financial Cost	819	486	16	1,305	580	3,015
	(h) Depreciation and amortization expenses	224	225	366	449	732	898
	(i) Other Expenses	248	158	252	406	678	1,135
	Total Expenses	591	2,255	3,149	2,846	8,569	14,054
3	Profit / (Loss) before exceptional items (1-2)	246	-436	-1,642	-189	-4,034	-6,721
4	Exceptional items	-	-	-	-	2,040	2,040
5	Profit / (Loss) before Tax	246	-436	-1,642	-189	-1,994	-4,682
6	Tax Expenses						
	Current Tax	-	-	-	-	-	-
	MAT Credit Entitlement	-	-	-	-	-	-
	Deferred Tax	64	-111	-417	-47	-508	-1,202
	Income Tax for earlier years	-	-	-	-	-	100
	Total	64	-111	-417	-47	-508	-1,102
7	Net Profit (Loss) for the period	182	-325	-1,226	-142	-1,486	-3,579
8	Other Comprehensive Income (Net of Tax) Items That will not be reclassified to Profit or Loss						
	1) Fair value of Equity Instruments	0.58	0.69	-0.13	1.27	0.02	0.12
	2) Gratuity Valuation thro OCI	0.58	0.69	-0.13	1.27	0.02	454
	Total Comprehensive Income for the Period (Rounded off to Lakhs)	183	-324	-612	-141	-1,486	-3,125
9	Profit for the year attributable to:						
	Share holder of the Company	294	-436	-1,210	-142	-1,473	-3,582
	Non-controllable interest	-	-0	-14.56	-0.25	-14	3
	Other Comprehensive Income for the year attributable to:	294	-436	-1,226	-142	-1,486	-3,579
	Share holder of the Company	0.58	0.69	-0.13	1.27	0.02	453
	Non-controllable interest	-	-	-	-	-	0
	Total Comprehensive Income for the year attributable to:	0.58	0.69	-0.13	1.27	0.02	454
	Share holder of the Company	294	-435	-1,210	-141	-1,473	-3,129
	Non-controllable interest	-	-0	-15	-0	-14	3
	Total Comprehensive Income for the year attributable to:	294	-435	-1,225	-141	-1,486	-3,125
10	Paid-up Equity Share Capital (Face value of Rs.10/- each)	2,565	2,565	2,565	2,565	2,565	2,565
11	Reserves (excluding revaluation reserves)	-	-	-	-	-	-3,300
12	Earnings Per Share (EPS) - Basic & Diluted (in Rs.)	1.15	-1.70	-4.72	-0.55	-5.74	-13.97



[Signature]

K G DENIM LIMITED

CIN : L17115T21992PLC003798

Regd. Office: Then Thirumalai, Coimbatore - 641 302. Phone : 04254-235240, Fax : 04254-235400 Website : www.kgdenim.com, E-mail : cskgdl@kgdenim.in

- 1 The above unaudited consolidated financial results of the Group Company for the Quarter ended 30th September 2025 were reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at its meetings held on 14th November 2025.
- 2 The Statement has been prepared in accordance with the companies (Indian Accounting Standards) Rules, 2015 (Ind AS) (and relevant amendment rules thereafter) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable
- 3 The above consolidated financials results has negative networth due to losses incurred by subsidiary companies. However, the subsidiary company (Trigger Apparels Limited) has declared increase in turnover compare to previous period hence management is of the view that the financial will improve to mitigate the issue of negative networth by end of the current financial year.
- 4 KG Denim Ltd (KGDL) has successfully implemented the State Level Banker's Committee restructuring package as per RBI Master Directions on Natural Calamities. However, The South Indian Bank Limited, one of the consortium lenders holding 7%, and one NBFC to whom Rs.6.50 Crore is outstanding as on date have dissented from the restructuring scheme. Company had preferred writ petitions before Hon'ble High court of Madras which had directed that the KGDL file complaints before RBI Ombudsman which shall pass suitable orders within 8 weeks from the date of compliant. On filing such complaints hearings have been held and matter is pending.
- 5 KGDL had proposed to issue of warrants convertible into equity shares through preferential issue pursuant to Chapter V of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018. Approval from BSE Limited was received and allotment will be made soon.
- 6 KGDL had also proposed to issue of 6% Non-convertible Cumulative Redeemable Preference Shares through private placement under the Companies Act, 2013. Allotment would be made before September 2026.
- 7 KGDL has total Trade Creditors of Rs. 7098 Lakh as on 30.09.2025. Some of these trade creditors have issued notices for recovery of their outstanding dues as on 30.09.2025 amounting to Rs. 942 lakh. KGDL is negotiating with such creditors for amicable settlements and some settlements have already been made. The KGDL submitted schedule of payment to be made to pending creditors who have approached NCLT.
- 8 The consolidated financial results include the results of the wholly-owned subsidiary - KG Denim (USA) Inc, and its subsidiary namely Trigger Apparels Limited.
- 9 The Company has organized the business into 3 segments namely, Textiles, Power and Garments. This reporting complies with Ind AS 108 segment reporting principles.
- 10 Previous year's figures have been regrouped / re arranged where necessary to confirm to current year's classification.

Place: Coimbatore
Date : 14.11.2025



For K G DENIM LIMITED

KG BALAKRISHNAN
EXECUTIVE CHAIRMAN
DIN: 00002174

K G DENIM LIMITED
CIN : L17115TZ1992PLC003798

UNAUDITED CONSOLIDATED SEGMENTWISE REVENUE, RESULTS, SEGEMENT ASSETS AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED ON 30th SEPTEMBER 2025 (Rs. In Lakhs)									
		Quarter Ended			Half Year Ended			Year Ended	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited		
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	30.09.2024	31.03.2025	
PART II									
1	Segment Revenue (Net Sales / Income from Operations)								
	(a) Textiles	647	817	1,243	1,464	3,636		5,408	
	(b) Power	0	56	15	56	408		428	
	(c) Garments	635	503	264	1,138	683		1,708	
	Total	1,282	1,376	1,522	2,659	4,727		7,544	
	Add: Other Unallocable Income								
	Less: Inter Segment Sales	0	1	15	2	192		212	
	Net Sales / Income from operations	1,282	1,375	1,507	2,657	4,535		7,332	
	Segment Results (Profit before Interest & Tax)								
	(a) Textiles	1,254	99	(1,232)	1,353	(656)		(855)	
	(b) Power	(223)	(51)	(314)	(274)	(684)		(1,068)	
	(c) Garments	34	2	(79)	36	(74)		125	
	Total	1,065	50	(1,626)	1,116	(1,414)		(1,799)	
	Less:								
	a) Interest & Finance Charges (Net)	819	486	16	1,305	580		2,883	
	b) Other Unallocable expenditure (net of Unallocable Income)								
	Profit Before Exceptional Items & Tax	246	(436)	(1,642)	(189)	(1,994)		(4,682)	
3	Segment Assets								
	(a) Textiles	26,750	25,437	26,859	26,750	26,859		25,619	
	(b) Power	4,461	4,129	5,369	4,461	5,369		4,624	
	(c) Garments	4,131	3,844	3,461	4,131	3,461		3,816	
	Segment Assets from Continuing Operations	35,342	33,409	35,690	35,342	35,689		34,059	
4	Segment Liabilities								
	(a) Textiles	14,240	12,932	26,730	14,240	26,730		12,822	
	(b) Power	1,587	2,080	2,726	1,587	2,726		2,602	
	(c) Garments	1,815	1,585	1,143	1,815	1,143		1,554	
	Segment Liabilities from Continuing Operations	17,642	16,597	30,599	17,642	30,599		16,978	

Place: Coimbatore
Date : 14.11.2025



For K G DENIM LIMITED

[Signature]
KG BAALAKRISHNAN
EXECUTIVE CHAIRMAN
DIN: 00002174