



YAJUR FIBRES LIMITED

CIN: L17100WB1980PLC032918 GST: 19AAECS2882B3ZB
Registered Office: 5, Middleton Street, Kolkata-700071
Mills: P.O.-Phuleswar, P.S.-Uluberia, Dist.: Howrah-711316
West Bengal, India.
P : 033 2661 1027 F: 2661 1037 E: info@yajurfibres.com

May 25, 2026

Listing Department,
BSE Limited
P.J.Towers,
Dalal Street
Mumbai-400 001

Scrip Code: 544676

Dear Sir / Madam,

Sub: Outcome of the Board Meeting – Audited Standalone and Consolidated Financial Results for the Half and Financial Year ended March 31, 2026

Further to our letter dated May 18th, 2026 and pursuant to the Regulation 33 of the 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. May 25th, 2026, inter-alia, considered and approved the Standalone and Consolidated Audited Financial Results of the Company for the half and financial year ended March 31, 2026.

In this regard, we are enclosing herewith:

1. The Audited Standalone Financial Results of the Company for the half and the financial year ended March 31, 2026;
2. The Audited Consolidated Financial Results of the Company for the half and the financial year ended March 31, 2026;
3. Auditors' Report on the Audited Standalone and Consolidated Financial Results of the Company for the half and financial year ended March 31, 2026; and

Further, pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, we hereby declare that the Statutory Auditors, **M/s. R Kothari & Co LLP.**, Chartered Accountants, (Firm Registration No.: 307069E/E300266), has issued the Audit Report on the Standalone and Consolidated Audited Financial Statement of the Company for the half and the financial year ended March 31, 2026 with an unmodified opinion.

The Audited Standalone and Consolidated financial results will be available on the website of the stock exchanges and the website of the Company i.e. <https://www.yajurfibres.com>

The meeting commenced at 2:40 p.m. and concluded at 5:00 p.m.

Kindly take the above information on record and disseminate.

Thanking you,

Yours faithfully

For Yajur Fibres Limited

PRADIP
DEBNATH

Digitally signed by PRADIP
DEBNATH
Date: 2026.05.25 18:42:51
+05'30'

Pradip Debnath

Whole-Time Director

DIN: 06729238

R Kothari & Co LLP

CHARTERED ACCOUNTANTS
KOLKATA, NEW DELHI

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF THE STANDALONE FINANCIAL RESULTS

TO
THE BOARD OF DIRECTORS
YAJUR FIBRES LIMITED

Opinion

We have audited the accompanying Statement of Standalone Financial Results of YAJUR FIBRES LIMITED ("the Company") for the half year and year ended 31st March, 2026 ("the Statement"), 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").

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the half year and year ended March 31, 2026 are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and gives a true and fair view in conformity with the recognition and measurement principles laid down in the Accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the half year and year ended 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in Auditor's Responsibilities for the audit of Standalone financial results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Standalone financial Results for the half year and year ended 31st March, 2026 under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.



16A, SHAKESPEARE SARANI, KOLKATA - 700 071 PHONE: 2282-6776/6807, FAX NO.:01(033)2282-5921,
Website : www.rkothari.in Web-mail : kolkata@rkothari.in

R Kothari & Co (a partnership firm with FRN-307069E) converted into R Kothari & Co LLP. (a Limited Liability Partnership with LLP Identification No.AAS-5294 w.e.f 3rd June, 2020)

Management's Responsibilities for the Standalone Financial Results

This Statement, which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the half year ended 31st March, 2026, has been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the half year and year ended 31st March, 2026 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the half year and year ended 31st March, 2026 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matters

The Standalone financial results include the results for half year ended 31st March, 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2026 and the published unaudited year-to-date figures up to the first half year of the current financial year which were subject to limited review by us.



Our opinion is not modified in respect of this matter.

For R. Kothari & Co LLP
Chartered Accountants
Firm Registration No.: 307069E/E300266



Place: Kolkata
Date: 25/05/2026
UDIN: 26057620KH10XB6920

CA. Kailash Chandra Soni
Partner
Membership No.: 057620

YAJUR FIBRES LIMITED		
5, Middleton Street, Kolkata-700071		
CIN:-L17100WB1980PLC032918		
Statement of Standalone Assets and Liabilities as at 31st March, 2026		
(Rs. In Lakhs)		
Particulars	As at 31st March, 2026	As at 31st March, 2025
	(Audited)	(Audited)
I. EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
(a) Share Capital	2,268.29	1,576.29
(b) Reserve and Surplus	14,009.40	3,340.29
Total Shareholders' Funds	16,277.69	4,916.58
(2) Non-Current Liabilities		
(a) Long Term Borrowings	1,200.95	1,202.91
(b) Deferred Tax Liabilities (Net)	359.84	335.84
(c) Other Long term Liabilities	-	-
(d) Long Term Provisions	219.16	203.49
Total Non-Current Liabilities	1,779.95	1,742.24
(3) Current Liabilities		
(a) Short Term Borrowings	2,607.88	4,134.20
(b) Trade Payables		
(i) Total outstanding dues of Micro and Small Enterprises	10.03	4.42
ii) Total Outstanding dues of Trade Payables Other than Micro and Small Enterprises	645.59	1,096.29
(c) Other Current Liabilities	290.26	576.78
(d) Short Term Provisions	45.21	111.80
Total Current Liabilities	3,598.97	5,923.49
Total Equity & Liabilities	21,656.61	12,582.31
II. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant & Equipment & Intangible Assets		
(i) Property, Plant & Equipment	4,641.11	4,479.32
(b) Non-Current Investments	248.59	248.59
Total Non-Current Assets	4,889.70	4,727.91
(2) Current Assets		
(a) Inventories	7,460.40	6,315.43
(b) Trade Receivables	1,651.51	720.72
(c) Cash and cash equivalents	5,689.35	197.40
(d) Short Term Loans & Advances	1,172.75	24.49
(e) Other Current Assets	792.90	596.36
Total Current Assets	16,766.91	7,854.40
Total Assets	21,656.61	12,582.31
<p>For and on behalf of Board of Directors Yajur Fibres Limited</p> <div style="display: flex; justify-content: space-between;"> <div style="text-align: center;">  <p>Place: Kolkata Date: 25th May, 2026</p> </div> <div style="text-align: center;">  <p>Ashish Kankaria Managing Director Din: 07532430</p> </div> </div>		

YAJUR FIBRES LIMITED
5, Middleton Street, Kolkata-700071
CIN:-L17100WB1980PLC032918

Statement of Standalone Financial Results for the Half Year and Year Ended 31st March, 2026

(Rs. In Lakhs)

Particulars	Half-year ended			Year ended	Year ended
	31st March, 2026	30th September, 2025	31st March, 2025	31st March, 2026	31st March, 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
INCOME:					
I Revenue from Operations	5,081.57	5,015.58	4,876.58	10,097.15	11,385.90
II Other Income	131.27	0.05	100.59	131.31	100.62
III Total Income (I+II)	5,212.84	5,015.62	4,977.18	10,228.46	11,486.52
EXPENSES:					
IV Cost of Materials Consumed	3,876.45	3,580.36	4,759.39	7,456.81	10,414.34
Purchase of Stock in Trade	607.79	-	-	607.79	-
Change in Inventories of Finished Goods, Work-in-progress and Stock-in-Trade	(1,391.82)	(192.70)	(2,215.38)	(1,584.53)	(2,858.09)
Employee Benefits Expense	400.82	433.25	357.80	834.06	748.71
Finance Costs	232.20	208.27	176.03	440.47	278.69
Depreciation and Amortisation Expense	58.26	96.97	75.58	155.23	143.80
Other Expenses	688.55	611.51	679.53	1,300.07	1,245.33
Total Expenses	4,472.24	4,737.66	3,832.96	9,209.90	9,972.79
V Profit/(Loss) Before Tax (III-IV)	740.60	277.96	1,144.22	1,018.56	1,513.74
Tax Expenses:					
VI (1) Current Tax	176.00	66.20	287.98	242.20	311.98
(2) Deferred Tax	17.40	6.60	28.96	24.00	38.31
(3) Earlier Year Taxes	-	-	(0.63)	-	(0.83)
VII Profit/(Loss) for the period/year (V-VI)	547.20	205.16	827.91	752.36	1,164.28
VIII Paid-up equity share capital (Face value of Rs. 10 each)	2,268.29	1,576.29	1,576.29	2,268.29	1,576.29
IX Reserve and Surplus (excluding Revaluation Reserve (if any))	13,321.80	2,897.28	2,652.69	13,321.80	2,652.69
Earnings per equity share of face value of Rs. 10 each					
(1) Basic (Rs.)	3.06	1.30	5.25	4.36	7.39
(2) Diluted (Rs.)	3.06	1.30	5.25	4.36	7.39
	(Not Annualised)	(Not Annualised)	(Not Annualised)	(Annualised)	(Annualised)

For and on behalf of Board of Directors
Yajur Fibres Limited



Place: Kolkata
Date: 25th May, 2026

Signature
Fuleswar Ashish Kankaria
Managing Director
Din: 07532430

YAJUR FIBRES LIMITED																							
5, Middleton Street, Kolkata-700071																							
CIN:-L17100WB1980PLC032918																							
Statement of Standalone Cash Flow for the Year Ended 31st March, 2026																							
(Rs. In Lakhs)																							
Particulars	Year Ended	Year Ended																					
	31st March, 2026	31st March, 2025																					
	(Audited)	(Audited)																					
A. Cash Flows from Operating Activities																							
Net Profit before Tax & Extraordinary Items	1,018.56	1,513.74																					
Adjustments for:																							
Depreciation	155.23	143.80																					
Finance Costs	440.47	278.69																					
Provision for Gratuity	12.74	-																					
Interest Income	(78.33)	(2.50)																					
Operating Profit before Working Capital Changes	1,548.67	1,933.73																					
Adjustments for:																							
Inventories	(1,144.98)	(4,256.39)																					
Trade & Other Receivables	(2,275.56)	(132.17)																					
Trade & Other Payables	(731.63)	510.53																					
Short Term & Long Term Provisions	-	60.48																					
Cash Generated from Operations	(2,603.50)	(1,883.82)																					
Income Tax for Earlier Years	-	0.83																					
Direct Taxes Paid	(305.86)	(207.82)																					
Net Cash Flow from Operating Activities (A)	(2,909.35)	(2,090.81)																					
B. Cash Flows from Investing Activities																							
Purchase of Fixed Assets	(317.02)	(191.77)																					
Interest Income	78.33	2.50																					
Loans & Advances	-	1.62																					
Investment in Fixed Deposits	(5,542.32)	-																					
Investment Made in Subsidiary	-	(186.44)																					
Net Cash Flow from Investing Activities (B)	(5,781.01)	(374.09)																					
C. Cash Flows from Financing Activities																							
Issue of Share Capital	692.00	-																					
Securities Premium	11,348.80	-																					
Share Issue Expenses	(1,432.08)	-																					
Long Term Borrowings (Net)	(1,196.96)	117.91																					
Short Term Borrowings (Net)	(331.31)	2,602.66																					
Finance Costs	(440.47)	(278.69)																					
Net Cash Flow from Financial Activities (C)	8,639.99	2,441.89																					
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(50.37)	(23.01)																					
Cash and Cash Equivalents at the beginning of Year	59.35	82.36																					
Cash and Cash Equivalents at the end of Year	8.98	59.35																					
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Components of Cash & Cash Equivalents</th> <th style="text-align: right;">For the year ended 31st March, 2026</th> <th style="text-align: right;">For the year ended 31st March, 2025</th> </tr> </thead> <tbody> <tr> <td>Balance with Bank (in Current Accounts)</td> <td style="text-align: right;">8.85</td> <td style="text-align: right;">57.91</td> </tr> <tr> <td>Cash in Hand</td> <td style="text-align: right;">0.13</td> <td style="text-align: right;">1.44</td> </tr> <tr> <td style="text-align: center;">(A)</td> <td style="text-align: right;">8.98</td> <td style="text-align: right;">59.35</td> </tr> <tr> <td>Other Bank Balance</td> <td></td> <td></td> </tr> <tr> <td>Fixed Deposits with Banks (More than 3 months but upto 12 months) (B)</td> <td style="text-align: right;">5,680.37</td> <td style="text-align: right;">138.05</td> </tr> <tr> <td style="text-align: center;">Total (A)+(B)</td> <td style="text-align: right;">5,689.35</td> <td style="text-align: right;">197.40</td> </tr> </tbody> </table>			Components of Cash & Cash Equivalents	For the year ended 31st March, 2026	For the year ended 31st March, 2025	Balance with Bank (in Current Accounts)	8.85	57.91	Cash in Hand	0.13	1.44	(A)	8.98	59.35	Other Bank Balance			Fixed Deposits with Banks (More than 3 months but upto 12 months) (B)	5,680.37	138.05	Total (A)+(B)	5,689.35	197.40
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Place: Kolkata
Date: 25th May, 2026

For and on behalf of Board of Directors
Yajur Fibres Limited
Signature: Ashish Kauraria
Managing Director
Din: 07532430

Notes to Audited Standalone Financial Results for the Year Ended on 31st March, 2026

- Yajur Fibres Limited (the "Company") is a public limited company duly incorporated on the 7th day of August, 1980, under the provisions of the Companies Act, 1956. The registered office of the Company is situated at 5, Middleton Street, Kolkata, West Bengal, 700071. The Company is primarily engaged in the manufacturing of textile goods.
- 2 The above Standalone Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 25th May, 2026.
 - 3 These Standalone Financial Results have been prepared in compliance with the Accounting Standard (AS) as notified by the Ministry of Corporate Affairs and prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting pronouncements generally accepted in India, to the extent applicable.
 - 4 The Statutory Auditors of the Company have carried out the Audit of the above Standalone Financial Results and have issued an unmodified audit opinion on the same.
 - 5 The Company operates in only one business segment that is, manufacturing of textile goods. Hence no additional disclosure is required as per AS 17 - "Segment Reporting".
 - 6 The figures of Standalone Financial Results for the half year ended 31st March, 2026 and 31st March, 2025 represent the difference between the audited figures in respect of the full financial year and the unaudited published year-to-date figures upto half year ended on September of the respective financial year, which were subject to limited review.
 - 7 As per MCA Notification the Companies whose shares are listed on SME Stock Exchange as referred to Chapter XB of SEBI (issue of Capital Disclosure Requirement) regulation 2009 are exempt from the Compulsory requirement of adoption of IND-AS.
 - 8 The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four Labour Codes, viz., Code on Wages, 2019, Code on Social Security, 2020, Industrial Relations Code, 2020 and Occupational Safety, Health and Working Conditions Code, 2020 (Collectively referred to as the 'New Labour Codes'). These codes have been made effective from 21st November, 2025. The Company has evaluated the gratuity liability as at March 31, 2026 as per the New Labour Codes and the same has been recognized as part of employee benefit expense in the current year.
 - 9 Earnings per share of Standalone Financial Results for the half year ended March 31, 2026, September 30, 2025 & March 31, 2025 have been calculated for the Six months and not annualized.
 - 10 The Proceeds from IPO is of Rs. 12,040.8 lakhs. The Object, Proposed Utilization & amount Utilized as on March, 31 2026 is as Under:

Sl No.	Particulars	Total Amount Allocated (Rs. In Crore)	Total Amount Utilized (Rs. In Crore)
1	Setting up of 50,000 sq.ft. of shed in the existing manufacturing unit and installation of additional production capacity of 4 tons per day at our existing manufacturing unit at Jigansithpur, Phuleswar, Uluberna, District Howrah	11.93	3.41
2	Investment in our subsidiary Yashodha Linen Yarn Limited for setting up a greenfield unit at Vikram Udyogpuri, DMIC (Industrial Park, Ujain, Madhya Pradesh) for 100/0 wet spun linen yarn and blended yarn	48.00	0.50
3	Funding of working capital requirement	36.00	36.00
4	General Corporate Purposes	10.00	10.00
5	IPO issue expenses	14.48	14.32
	Total	120.41	64.23
	Total Unutilized Amount		56.17
	Total IPO Proceeds		120.41

Note: Total amount of Rs. 56.17 crore from the IPO proceeds remains unutilized as of March 31, 2026. This amount has been kept invested in fixed deposits and the remaining balance is held in the current bank account (Rs. 56.10 crore in fixed deposits and Rs. 0.07 crore in the bank account)

Note: Pursuant to the provisions of section 52(2)(c) of the Companies Act, 2013, the entire expenses of issue of shares through IPO has been netted off from the Securities Premium Account.

- 11 The Company is not a Large Corporate as per the applicability criteria given under the SEBI circular SEBI/HO/DDHS/CIR/P/2018/144 dated 26th November, 2018.
- 12 The Standalone Cash Flow Statement has been prepared under the indirect method as set out in Accounting Standard 3 on statement of cash flows.
- 13 The previous year figures have been re-grouped, re-cast and re-arranged wherever considered necessary to make it comparable to the classification of current period.



Place: Kolkata
Date: 25th May, 2026

For and on behalf of Board of Directors:



R Kothari & Co LLP

CHARTERED ACCOUNTANTS
KOLKATA, NEW DELHI

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF THE CONSOLIDATED FINANCIAL RESULTS

TO

THE BOARD OF DIRECTORS

YAJUR FIBRES LIMITED

Opinion

We have audited the accompanying Consolidated Statement of Financial Results of YAJUR FIBRES LIMITED ("the Company") for the half year and year ended 31st March, 2026 ("the Statement"), 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").

In our opinion and to the best of our information and according to the explanations given to us, the Consolidated Financial Results for the half year and year ended 31st March, 2026 are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and gives a true and fair view in conformity with the recognition and measurement principles laid down in the Accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the half year and year ended 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in Auditor's Responsibilities for the audit of Consolidated financial results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results for the half year and year ended 31st March, 2026 under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

16A, SHAKESPEARE SARANI, KOLKATA - 700 071 PHONE: 2282-6776/6807, FAX NO. 2282-5921,
Website : www.rkothari.in Web-mail : kolkata@rkothari.in



R Kothari & Co (a partnership firm with FRN-307069E) converted into R Kothari & Co LLP. (a Limited Liability Partnership with LLP Identification No. AAS-5294 w.e.f 3rd June, 2020)

Management's Responsibilities for the Consolidated Financial Results

This Statement, which includes the Consolidated Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Consolidated Financial Results for the half year ended 31st March, 2026, has been compiled from the related audited Consolidated financial statements. This responsibility includes the preparation and presentation of the Consolidated Financial Results for the half year and year ended 31st March, 2026 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Consolidated Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the half year and year ended 31st March, 2026 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Consolidated Financial Results of the Company to express an opinion on the Consolidated Financial Results.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matter

- a) The Consolidated financial results include the results for half year ended 31st March, 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2026 and the published unaudited year-to-date figures up to the first half year of the current financial year which were subject to limited review by us.
- b) We did not audit the financial results of a subsidiary company- Yashoda Linen Yarn Limited. The financial statement has been audited by other auditor.



Our opinion is not modified in respect of the above matter.

For R. Kothari & Co LLP
Chartered Accountants
Firm Registration No.: 307069E / E300266



Place: Kolkata
UDIN: 26057620KGFHFP2085
Date: 25/05/2026

K. Chandra
CA. Kailash Chandra Soni
Partner
Membership No.: 057620

YAJUR FIBRES LIMITED		
5, Middleton Street, Kolkata-700071		
CIN:-L17100WB1980PLC032918		
Statement of Consolidated Assets and Liabilities as at 31st March, 2026		
(Rs. in Lakhs)		
Particulars	As at 31st March, 2026	As at 31st March, 2025
	(Audited)	(Audited)
I. EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
(a) Share Capital	2,268.29	1,576.29
(b) Reserve and Surplus	14,012.43	3,343.58
(2) Minority Interest	46.88	46.94
Total Shareholders' Funds	16,327.60	4,966.81
(3) Non-Current Liabilities		
(a) Long Term Borrowings	2,035.16	1,202.91
(b) Deferred Tax Liabilities (Net)	359.84	335.84
(c) Other Long term Liabilities	324.79	487.19
(d) Long Term Provisions	219.16	203.49
Total Non-Current Liabilities	2,938.95	2,229.43
(4) Current Liabilities		
(a) Short Term Borrowings	2,607.88	5,414.90
(b) Trade Payables		
(i) Total outstanding dues of Micro and Small Enterprises	10.03	4.42
(ii) Total Outstanding dues of Trade Payables Other than Micro and Small Enterprises	645.59	525.64
(c) Other Current Liabilities	660.38	825.30
(d) Short Term Provisions	40.38	106.95
Total Current Liabilities	3,964.26	6,877.22
Total Equity & Liabilities	23,230.81	14,073.46
II. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant & Equipment & Intangible Assets		
(i) Property, Plant & Equipment	6,078.51	5,916.58
(ii) Capital Work in Progress	312.78	28.28
(iii) Goodwill on Consolidation	1.95	1.95
(b) Non-Current Investments	62.15	62.15
(c) Long Term Loans and Advances	-	-
(d) Other Non-Current Assets	428.83	123.28
Total Non-Current Assets	6,884.23	6,132.24
(2) Current Assets		
(a) Inventories	7,460.40	6,315.43
(b) Trade Receivables	1,651.50	720.72
(c) Cash and cash equivalents	5,698.23	205.12
(d) Short Term Loans & Advances	662.36	25.54
(e) Other Current Assets	874.09	674.41
Total Current Assets	16,346.58	7,941.22
Total Assets	23,230.81	14,073.46
For and on behalf of Board of Directors		
Yajur Fibres Limited		
 Anush, Kolmkaria Managing Director DIN:-07532430		
		
Place: Kolkata		
Date: 25th May, 2026		

Statement of Consolidated Financial Results for the Half Year and Year Ended 31st March, 2026

(Rs. In Lakhs)



Particulars	Half-year ended			Year Ended	Year Ended
	31st March, 2026	30th September, 2025	31st March, 2025	31st March, 2026	31st March, 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
INCOME:					
I Revenue from Operations					
II Other Income	5,088.75	5,015.58	6,149.50	10,104.33	14,080.76
III Total Income (I+II)	131.27	0.07	100.60	131.34	118.27
	5,220.02	5,015.65	6,250.10	10,235.67	14,199.03
EXPENSES:					
IV Cost of Materials Consumed	3,876.45	3,580.36	4,759.39	7,456.81	10,414.34
Purchase of Stock in Trade	607.79	7.06	1,216.67	614.84	2,572.21
Change in Inventories of Finished Goods, Work-in-progress and Stock-in-Trade	(1,384.77)	(199.76)	(2,215.38)	(1,584.53)	(2,858.09)
Employee Benefits Expense	400.82	433.25	357.80	834.06	748.71
Finance Costs	232.20	208.27	205.87	440.47	312.87
Depreciation and Amortisation Expense	58.26	96.97	75.58	155.23	143.80
Other Expenses	688.85	611.69	699.58	1,300.54	1,318.54
Total Expenses	4,479.58	4,737.84	5,099.52	9,217.42	12,652.38
V Profit/(Loss) Before Tax (III-IV)	710.44	277.81	1,150.58	1,018.25	1,546.66
VI Tax Expenses:					
(1) Current Tax	176.00	66.20	238.25	242.20	320.27
(2) Deferred Tax	17.40	6.60	28.96	24.00	38.31
(3) Earlier Year Taxes	-	-	(0.63)	-	(0.83)
Pre Acquisition Profit	193.40	72.80	266.58	266.20	357.75
Profit Attributable to Minority Interest	-	-	10.27	-	20.53
Profit/(Loss) for the Year (V-VI)	(0.03)	(0.03)	(0.38)	(0.06)	0.82
VII Profit/(Loss) for the Year (V-VI)	547.07	205.04	874.12	752.11	1,167.56
VIII Paid-up equity share capital (Face value of Rs. 10 each)	2,268.29	1,576.29	1,576.29	2,268.29	1,576.29
IX Reserve and Surplus (excluding Revaluation Reserve (if any))	13,324.83	2,928.84	2,655.98	13,324.83	2,655.98
X Earnings per equity share of face value of Rs. 10 each					
(1) Basic (in Rs.)	3.06	1.30	5.55	4.36	7.41
(2) Diluted (in Rs.)	3.06	1.30	5.55	4.36	7.41
	(Not Annualised)	(Not Annualised)	(Not Annualised)	(Annualised)	(Annualised)



Place: Kolkata
Date: 25th May, 2026

For and on behalf of Board of Directors

Yajur Fibres Limited
Signature
Ashish K. Das
Managing Director
DIN: 07532430

YAJUR FIBRES LIMITED		
5, Middleton Street, Kolkata-700071		
CIN:-L17100WB1980PLC032918		
Statement of Consolidated Cash Flow for the Year Ended 31st March, 2026		
(Rs. In Lakhs)		
Particulars	Year Ended	Year Ended
	31st March, 2026	31st March, 2025
	(Audited)	(Audited)
A. Cash Flows from Operating Activities		
Net Profit before Tax & Extraordinary Items	1,018.25	1,546.66
Adjustments for:		
Depreciation	155.23	143.80
Goodwill on Consolidation	-	(1.95)
Minority Interest	-	46.12
Pre-Acquisition Profit	-	(20.53)
Finance Costs	440.47	312.87
Provision for Gratuity	12.73	-
Interest Income	(78.36)	-
Operating Profit before Working Capital Changes	1,548.33	2,026.97
Adjustments for:		
Inventories	(1,144.97)	(4,256.39)
Trade & Other Receivables	(2,072.82)	(541.74)
Trade & Other Payables	(2,846.33)	556.05
Cash Generated from Operations	(4,515.80)	(2,215.11)
Direct Taxes Paid	(305.87)	(319.44)
Net Cash Flow from Operating Activities (A)	(4,821.66)	(2,534.55)
B. Cash Flows from Investing Activities		
Purchase of Fixed Assets	(317.18)	(1,629.03)
Interest Income	78.36	-
Investment in Fixed deposits	(5,541.32)	-
Investment in CWIP	(284.50)	(28.28)
Net Cash Flow from Investing Activities (B)	(6,064.64)	(1,657.31)
C. Cash Flows from Financing Activities		
Issue of Share Capital	692.00	-
Securities Premium	11,348.80	-
Share Issue Expenses	(1,432.08)	-
Long Term Borrowings (Net)	669.86	4,488.47
Finance Costs	(440.47)	(312.87)
Net Cash Flow from Financial Activities (C)	10,838.11	4,175.60
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(48.20)	(16.27)
Cash and Cash Equivalents at the beginning of Year	66.07	82.35
Cash and Cash Equivalents at the end of Year	17.86	66.07
Components of Cash & Cash Equivalents		
	For the year ended	For the year ended
	31.03.2025	31.03.2025
Balance with Bank (in Current Accounts)	17.73	64.63
Cash in Hand	0.13	1.44
(A)	17.86	66.07
Other Bank Balance		
Fixed Deposits with Banks (More than 3 months but upto 12months) (B)	5,680.37	139.05
Total (A)+(B)	5,698.23	205.12
For and on behalf of Board of Directors		
Yajur Fibres Limited		
 Anish Kankaria Managing Director DIN:-07532430		
		
Place: Kolkata		
Date: 25th May, 2026		

Notes to Consolidated Financial Results for the Year Ended on 31st March, 2026

- Yajur Fibres Limited (the "Company") is a public limited company duly incorporated on the 7th day of August, 1980, under the provisions of the Companies Act, 1956. The registered office of the Company is situated at 5, Middleton Street, Kolkata, West Bengal, 700071. The Company is primarily engaged in the manufacturing of textile goods.
- 2 The above Consolidated Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 25th May, 2026.
 - 3 These Consolidated Financial Results have been prepared in compliance with the Accounting Standard (AS) as notified by the Ministry of Corporate Affairs and prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting pronouncements generally accepted in India, to the extent applicable.
 - 4 The Statutory Auditors of the Company have carried out the Audit of the above Consolidated Financial Results and have issued an unmodified audit opinion on the same.
 - 5 The Company operates in only one business segment that is, manufacturing of textile goods. Hence no additional disclosure is required as per AS 17 - "Segment Reporting".
 - 6 The figures of Consolidated Financial Results for the half year ended 31st March, 2026 and 31st March, 2025 represent the difference between the audited figures in respect of the full financial year and the unaudited published year-to-date figures upto half year ended on September of the respective financial year, which were subject to limited review.
 - 7 As per MCA Notification the Companies whose shares are listed on SME Stock Exchange as referred to Chapter XB of SEBI (issue of Capital Disclosure Requirement) regulation 2009 are exempt from the Compulsary requirement of adoption of IND-AS.
 - 8 The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four Labour Codes, viz., Code on Wages, 2019, Code on Social Security, 2020, Industrial Relations Code, 2020 and Occupational Safety, Health and Working Conditions Code, 2020 (Collectively referred to as the 'New Labour Codes'). These codes have been made effective from 21st November, 2025. The Company has evaluated the gratuity liability as at March 31, 2026 as per the New Labour Codes and the same has been recognized as part of employee benefit expense in the current year.
 - 9 Earnings per share of Consolidated Financial Results for the half year ended March 31, 2026, September 30, 2025 & March 31, 2025 have been calculated for the Six months and not annualized.
 - 10 The Proceeds from IPO is of Rs. 120.41 crore. The Object, Proposed Utilization & amount Utilized as on March, 31 2026 is as Under:

Sl No.	Particulars	Total Amount Allocated (Rs. In Crore)	Total Amount Utilized (Rs. In Crore)
1	Setting up of 50,000 sq. ft. of shed in the existing manufacturing unit and installation of additional production capacity of 4 tons per day at our existing manufacturing unit at Jagannathpur, Phuleshwar, Uluberia, District Howrah	11.93	3.41
2	Investment in our subsidiary Yashodha Linen Yarn Limited for setting up a greenfield unit at Vikram Udyogpuri, DMIC (Industrial Park, Ujjain, Madhya Pradesh) for 100% wet spun linen yarn and blended yarn	48.00	0.50
3	Funding of working capital requirement	36.00	36.00
4	General Corporate Purposes	10.00	10.00
5	IPO issue expenses	14.48	14.32
	Total	120.41	64.23
	Total Unutilized Amount		56.17
	Total IPO Proceeds		120.41

Note: Total amount of Rs. 56.17 crore from the IPO proceeds remains unutilized as of March 31, 2026. This amount has been kept invested in fixed deposits and the remaining balance is held in the current bank account (Rs. 56.10 crore in fixed deposits and Rs. 0.07 crore in the bank account)

Note: Pursuant to the provisions of section 52(2)(c) of the Companies Act, 2013, the entire expenses of issue of shares through IPO has been netted off from the Securities Premium Account.

- 11 The Company is not a Large Corporate as per the applicability criteria given under the SEBI circular SEBI/HO/DDHS/CIR/P/2018/144 dated 26th November, 2018.
- 12 The Consolidated Cash Flow Statement has been prepared under the indirect method as set out in Accounting Standard 3 on statement of cash flows.
- 13 The previous year figures have been re-grouped, re-cast and re-arranged wherever considered necessary to make it comparable to the classification of current period.



Place: Kolkata
Date: 25th May, 2026

For and on behalf of Board of Directors
Yajur Fibres Limited

