

**Kitex Garments Limited**

(CIN: L18101KL1992PLC006528)

Regd Office: Building No. VI/496, Kizhakkambalam,

Vilangu P.O, Aluva, Ernakulam – 683561, Kerala

Phone: 91 484 2585000, Fax: 91 484 2680604

Email: sect@kitexgarments.comWebsite: www.kitexgarments.com

Ref: KGL/SE/2025-26/FEB/02

February 13, 2026

BSE Limited Corporate Relations Department, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001, Maharashtra, India BSE Scrip Code : 521248	National Stock Exchange of India Ltd Listing Department, Exchange Plaza, Plot No. C/1, G Block, Bandra Kurla Complex, Bandra (East), Mumbai - 400 051, Maharashtra, India NSE Symbol : KITEX
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Dear Sir/ Ma'am,

Sub: Outcome of Board Meeting held on February 13, 2026**Ref: Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Pursuant to the provisions of Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations') as amended, the Board of Directors at their meeting held on Friday, February 13, 2026, inter alia considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended December 31, 2025. The Unaudited Financial Results along with the Limited Review Report issued by the Statutory Auditor of the Company are enclosed herewith.

The Board meeting commenced at 12.15 P.M. and concluded at 3.45 P.M.

Kindly take a note of the same.

For **Kitex Garments Limited****Dayana Joseph**
Company Secretary & Compliance Officer

Enclosure: As above

MSK A & Associates LLP

(Formerly known as M S K A & Associates)

Chartered Accountants

Olympia Cyberspace, 10th Floor
Module 4, 21/ 22, Alandur Road, Guindy
Chennai 600032. INDIA

Independent Auditor's Review Report on Standalone unaudited financial results of Kitex Garments Limited for the quarter and nine months ended December 31, 2025 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of Kitex Garments Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of **Kitex Garments Limited** (hereinafter referred to as 'the Company') for the quarter and nine months ended December 31, 2025 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
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 Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the 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 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. **Basis for Qualified Conclusion:**

The Company has an investment in an Associate Company, Kitex USA LLC, amounting to Rs 2,776.24 lakhs as at December 31, 2025 (March 31, 2025: Rs 2,776.24 lakhs), which has fully eroded its net worth of the Associate as on that date. The management of the Company has determined the carrying value of investment from the said Associate as recoverable based on valuations performed and future projected cash flows considering the proposed changes in the business plan, forecasted future revenue growth and expected higher margin contributions. For the quarter and nine months ended December 31, 2025, the management of the Company has not been able to provide corroborative evidence to substantiate the reasonableness of the above-mentioned unobservable inputs. Accordingly, we are unable to comment on the recoverability of the carrying value of the investment in Kitex USA, LLC as at December 31, 2025

This matter was also qualified in our report on the standalone unaudited financial results for the quarter and half year ended September 30, 2025, quarter and nine months ended December 31, 2024, and in the standalone financial statements of the Company for the year ended March 31, 2025.



MSKA & Associates LLP

(Formerly known as M S K A & Associates)

Chartered Accountants

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5. Based on our review conducted as stated in paragraph 3 above, with the exception of the matter described in the paragraph 4 and the effects thereon, 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 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M S K A & Associates LLP (Formerly known as M S K A & Associates).

Chartered Accountants

ICAI Firm Registration Number - 105047W/W101187



S. Manikandan

Partner

Membership No.: 226060

UDIN: 26226060UJTODR5809



Place: Chennai

Date: February 13, 2026

KITEX

KITEX GARMENTS LIMITED
CIN: L18101KL1992PLC006528

Regd. Office : Building No.VI/496, Kizhakkambalam, Vilangu P.O, Aluva, Kerala-683561.

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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

Rupees in lakhs

Particulars	Standalone					
	For the quarter ended			For the nine months ended		Year ended
	December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income						
(a) Revenue from Operations	16,434.75	12,009.92	27,631.61	48,113.86	68,263.51	98,280.46
(b) Other Income	906.65	1,624.31	1,156.22	2,992.95	2,117.69	3,660.96
Total Income	17,341.40	13,634.23	28,787.83	51,106.81	70,381.20	101,941.42
2 Expenses						
(a) Cost of Materials Consumed	4,915.46	6,588.23	10,999.16	18,706.99	29,884.41	43,924.14
(b) Changes in Inventories of Finished Goods and Work-in-Progress	3,304.63	(584.49)	132.40	4,432.30	(2,919.47)	(1,679.53)
(c) Employee Benefits Expense	3,256.96	3,607.54	4,205.93	10,397.11	11,872.78	15,833.66
(d) Finance Costs	424.86	414.36	353.39	1,193.45	903.88	1,401.72
(e) Depreciation and Amortisation Expense	313.74	310.15	365.51	938.41	1,256.70	1,571.67
(f) Other Expenses	3,627.03	3,568.97	6,913.48	10,715.96	14,255.96	20,214.82
Total Expenses	15,842.68	13,904.76	22,969.87	46,384.22	55,254.26	81,266.48
3 Profit/(Loss) Before Tax before exceptional item (1-2)	1,498.72	(270.53)	5,817.96	4,722.59	15,126.94	20,674.94
4 Exceptional Items (Refer Note 4)	-	1,750.00	-	1,750.00	-	-
5 Profit before taxes for the period/year (3+4)	1,498.72	1,479.47	5,817.96	6,472.59	15,126.94	20,674.94
6 Tax Expense/(benefit)						
(a) Current Tax	548.00	26.00	1,578.00	1,614.00	4,215.00	6,065.69
(b) Deferred Tax (benefit)/Expenses	(84.70)	366.19	(105.03)	130.81	(422.14)	(686.08)
Total Tax expenses	463.30	392.19	1,472.97	1,744.81	3,792.86	5,379.61
7 Net Profit for the period/year (5-6)	1,035.42	1,087.28	4,344.99	4,727.78	11,334.08	15,295.33
8 Other Comprehensive Income/(Loss) (net of tax) for the period / year						
Items that will not be reclassified to profit or loss						
(a) Remeasurements of post employment benefit obligations	3.63	-	-	3.63	-	(45.36)
(b) Fair value changes on equity instruments carried through other comprehensive income	0.75	0.16	(0.31)	1.92	(1.51)	(1.98)
(c) Income tax relating to items that will not be reclassified to profit or loss	(1.10)	(0.04)	0.08	(1.40)	0.38	11.91
Total Other Comprehensive Income/(Loss) for the period/ year	3.28	0.12	(0.23)	4.15	(1.13)	(95.43)
9 Total Comprehensive Income for the period/ year (7+8)	1,038.70	1,087.40	4,344.76	4,731.93	11,332.95	15,259.90
10 Paid-Up Equity Share Capital (Face value Re.1 per share fully paid up)	1,995	1,995	665	1,995	665	1,995
11 Other Equity						108,567.82
12 Earnings Per Share (in Rupees) (of Re. 1/- each) (Not Annualised)						
(a) Basic	0.52	0.55	6.53	2.37	17.04	7.67
(b) Diluted	0.52	0.55	6.53	2.37	17.04	7.67



Notes to Unaudited Standalone Financial Results:

- 1 The above standalone financial results of Kitex Garments Limited ("the Company") for the quarter ended and nine months ended December 31, 2025 were reviewed by the Audit Committee and has been approved by the Board of Directors at its respective meeting held on February 13, 2026 and has been subjected to limited review by the Statutory auditors of the Company. The Unaudited Standalone Financial Results are prepared in accordance with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act"), read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
- 2 In accordance with Ind AS 108 on "Operating Segments", the Company operates in a single business segment viz. Textile - Infant/Kids Apparel Manufacturing and hence has only one reportable segment. Hence no separate segment reporting is applicable to the Company.
- 3 The Company has also provided guarantee for borrowings availed by a Subsidiary, Kitex Apparel Parks Limited (KAPL) from banks for sanctioned amount of Rs 2,02,300 lakhs of which Rs.1,00,689.80 lakhs is disbursed up to the current quarter.
- 4 During the second quarter, the Company received payment of Rs. 9,486.65 lakhs from Associate Company, Kitex USA LLC towards outstanding overdue trade receivables. Accordingly, the Company assessed the expected credit loss allowance of Rs.1,750 lakhs as provision no longer required and were written back in the Statement of Profit & Loss which has been disclosed as exceptional item.
- 5 The Company holds an investment in an Associate, Kitex USA LLC, which amounts to Rs 2,776.24 lakhs as on December 31, 2025 (March 31, 2025: Rs. 2,776.24 lakhs, December 31, 2024: 2,776.24 lakhs). The Associate's networth has been fully eroded as on that date. The management of the Company has evaluated the fair valuation of the investments in the Associate by considering various factors including change in business plan due to business deal entered with major customers, who are leaders in market. Further the management of the Company believes that basis the above valuation performed based on the forecasted future revenue growth and projected cash flows with higher contribution margins that the fair value of the investment in the Associate is higher than the carrying value. Hence, no material adjustments would be required to be made to the carrying value of the investments in the Associate in the standalone financial results of the Company for the quarter and nine month ended December 31, 2025.

The auditors have qualified this matter in their report for the quarter and nine months ended December 31, 2025.

- 6 During February 2025, Board approved the Scheme of Arrangement between Kitex Childrenswear Limited (KCL) and the Company and their respective shareholders and creditors, in compliance with Sections 230 to 232 and other applicable provisions of the Companies Act, 2013, providing for demerger of textile business of KCL into the Company, which will given effect on obtaining the necessary regulatory approvals.
- 7 On November 21, 2025, the Government of India has consolidated 29 existing labour legislations into a united framework comprising four Labour codes viz Code on wages 2019, Code on Social Security 2020, Industrial Relation Code 2020 and Occupational Safety, Health and Working Condition Code 2020 (collectively referred to as the New Labour Codes). The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company is already in compliance with the basic wages criteria as prescribed under New Labour Codes for own employees and there is no material impact on the Company. The Company will continue to monitor the finalisation of Central and state rules and government clarifications to recognise any financial impact as appropriate.
- 8 Previous year's/period's figures have been regrouped/reclassified, wherever necessary, to conform to the classification on the current year's/period's classification.

Place : Kizhakkambalam
Date : February 13, 2026

For Kitex Garments Limited


Sindhu Chandrasekharan
Whole-time Director
DIN:06434415



Independent Auditor's Review Report on consolidated unaudited financial results of Kitex Garments Limited for the quarter and nine months ended December 31, 2025 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Kitex Garments Limited

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of Kitex Garments Limited (hereinafter referred to as 'the Holding Company'), its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') and its share of the net loss after tax of its associate for the quarter and nine months ended December 31, 2025 ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This 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 Indian Accounting Standard 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the 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 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 Securities and Exchange Board of India under Regulation 33 (8) of the Regulations, to the extent applicable.

4. This Statement includes the results of the Holding Company and the following entities:

Sr. No	Name of the Entity	Relationship with the Holding Company
1	Kitex Littlewear Limited	Wholly owned subsidiary
2	Kitex Babywear Limited	Wholly owned subsidiary
3	Kitex Kidswear Limited	Wholly owned subsidiary
4	Kitex Knits Limited	Wholly owned subsidiary
5	Kitex Packs Limited	Wholly owned subsidiary
6	Kitex Socks Limited	Wholly owned subsidiary
7	Kitex Apparel Parks Limited	Subsidiary
8	Kitex USA LLC**	Associate

***As the Holding company's share of loss in the Associate has exceeded the cost of investment in earlier years, loss for the quarter has not been considered in the unaudited consolidated financial results.*

5. Based on our review conducted and procedures performed as stated in paragraph 3 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 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



MSKA & Associates LLP

(Formerly known as M S K A & Associates)

Chartered Accountants

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6. The Statement includes the interim financial information of six subsidiaries which are not subjected to review, whose interim financial information reflects total revenue of Rs. 1.52 lakhs and Rs. 3.49 lakhs, total net (loss) after tax of Rs. (226.09) lakhs and Rs. (671.28) lakhs and total comprehensive (loss) of Rs. (226.09) lakhs and Rs. (671.28) lakhs for the quarter and nine months ended December 31, 2025, respectively. The Statement also includes the Group's share of net loss after tax of Rs. Nil and Rs. nil for the quarter and nine months ended December 31, 2025, respectively, as considered in the Statement, in respect of one associate, based on their interim financial information which is not subject to review. These interim financial informations have been furnished to us by the Management and our conclusion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associate is based solely on such management prepared unaudited interim financial information. According to the information and explanations given to us by the Management, these interim financial information are not material to the Group.

Our conclusion is not modified in respect of the above matter with respect to our reliance on the financial result certified by the management.

For M S K A & Associates LLP (Formerly known as M S K A & Associates).

Chartered Accountants

ICAI Firm Registration Number - 105047W/W101187

S. Manikandan

S. Manikandan
Partner

Membership No.: 226060
UDIN: 26226060DVDCWE3342



Place: Chennai

Date: February 13, 2026



KITEX GARMENTS LIMITED

CIN: L18101KL1992PLC006528

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

Rupees in lakhs

Particulars	Consolidated					
	For the quarter ended			For the nine months ended		Year ended
	December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income						
(a) Revenue from Operations	18,198.97	12,210.17	27,631.61	50,078.33	68,263.51	98,280.46
(b) Other Income	501.31	1,239.15	804.41	1,812.94	1,385.69	1,854.11
Total Income	18,700.28	13,449.32	28,436.02	51,891.27	69,649.20	100,134.57
2 Expenses						
(a) Cost of Materials Consumed	6,050.05	6,776.78	10,999.16	20,030.13	29,884.41	43,924.14
(b) Changes in Inventories of Finished Goods and Work-in-Progress	3,375.12	(1,172.20)	132.40	3,915.09	(2,919.47)	(1,679.52)
(c) Employee Benefits Expense	3,760.73	4,180.76	4,212.99	11,758.93	11,888.43	15,862.18
(d) Finance Costs	1,267.78	824.48	353.39	2,446.49	903.88	1,401.72
(e) Depreciation and Amortisation Expense	1,318.68	798.17	366.28	2,434.23	1,258.70	1,574.50
(f) Other Expenses	4,164.81	4,021.00	6,847.30	11,703.29	14,447.40	20,097.33
Total Expenses	19,937.17	15,428.99	22,911.52	52,288.16	55,463.35	81,180.35
3 (Loss)/ Profit Before Tax before exceptional item (1-2)	(1,236.89)	(1,979.67)	5,524.50	(396.89)	14,185.85	18,954.22
4 Exceptional Items (Refer Note 4)	-	1,750.00	-	1,750.00	-	-
5 (Loss)/ Profit before taxes for the period/year (3+4)	(1,236.89)	(229.67)	5,524.50	1,353.11	14,185.85	18,954.22
6 Tax Expense/(benefit)						
(a) Current Tax	548.00	26.00	1,578.00	1,614.00	4,215.00	6,065.69
(b) Deferred Tax expense/ (benefit)	(84.69)	366.18	(105.03)	130.82	(422.13)	(686.07)
Total Tax expenses	463.31	392.18	1,472.97	1,744.82	3,792.87	5,379.62
7 Net (Loss)/Profit for the period /year (5-6)	(1,700.20)	(621.85)	4,051.53	(391.71)	10,392.98	13,574.60
8 Share of Loss of Associate for the period /year	-	-	-	-	-	-
9 Net (Loss)/ Profit for the period /year after Share of Loss of Associate (7+8)	(1,700.20)	(621.85)	4,051.53	(391.71)	10,392.98	13,574.60
10 Other Comprehensive Income/(Loss) (net of tax)						
Items that will not be reclassified to profit or loss						
(a) Remeasurements of post employment benefit obligations	3.63	-	-	3.63	-	(45.36)
(b) Fair value changes on equity instruments carried through other comprehensive income	0.75	0.16	(0.31)	1.92	(1.51)	(1.98)
(c) Income tax relating to items that will not be reclassified to profit or loss	(1.10)	(0.04)	0.08	(1.40)	0.38	11.91
Items that will be reclassified to profit or loss	-	-	-	-	-	-
Total Other Comprehensive Income/(Loss) for the period/year	3.28	0.12	(0.23)	4.15	(1.13)	(35.43)
11 Total Comprehensive (Loss)/ Income for the period/ year (9+10)	(1,696.92)	(621.73)	4,051.30	(387.56)	10,391.85	13,539.17
12 Net (loss)/ Profit attributable to :						
(a) Equity holders of the Holding Company	(938.88)	(154.98)	4,103.47	982.26	10,568.63	13,873.27
(b) Non-controlling interest	(761.32)	(466.87)	(51.94)	(1,373.97)	(175.65)	(298.67)
13 Other comprehensive income/ (Loss) for the period/ year attributable to:						
(a) Equity holders of the Holding Company	3.28	0.12	(0.23)	4.15	(1.13)	(35.43)
(b) Non-controlling interest	-	-	-	-	-	-
14 Total comprehensive (Loss)/Income for the period/year attributable to:						
(a) Equity holders of the Holding Company	(935.60)	(154.86)	4,103.24	986.41	10,567.50	13,837.84
(b) Non-controlling interest	(761.32)	(466.87)	(51.94)	(1,373.97)	(175.65)	(298.67)
15 Paid-Up Equity Share Capital (Face value Re.1 per share fully paid up)	1,995	1,995	665	1,995	665	1,995
16 Other equity						101,304.00
17 Earnings Per Share (in Rupees) (of Re. 1/- each) (Not Annualised)						
(a) Basic	(0.47)	(0.08)	6.17	0.49	15.89	6.95
(b) Diluted	(0.47)	(0.08)	6.17	0.49	15.89	6.95



Notes to Unaudited Consolidated Financial Results:

- 1 The above consolidated results of Kitex Garments Limited ("the Holding Company"), its subsidiaries (hereinafter referred as the "Group") and its associate for the quarter and nine months ended December 31, 2025 were reviewed by the Audit Committee and has been approved by the Board of Directors at its respective meeting held on February 13, 2026. The unaudited consolidated financial results are prepared in accordance with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act"), read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
- 2 In accordance with Ind AS 108 on "Operating Segments", the Group operates in a single business segment viz. Textile - Infant/Kids Apparel Manufacturing and hence has only one reportable segment.
- 3 During February 2025, Board approved the Scheme of Arrangement between Kitex Childrenswear Limited (KCL) and the Holding Company and their respective shareholders and creditors, in compliance with Sections 230 to 232 and other applicable provisions of the Companies Act, 2013, providing for demerger of textile business of KCL into the Holding Company, which will given effect on obtaining the necessary regulatory approvals.
- 4 During the second quarter, the Holding Company received payment of Rs. 9,486.65 lakhs from Associate Company, Kitex USA LLC towards outstanding overdue trade receivables. Accordingly, the Company assessed the expected credit loss allowance of Rs.1,750 lakhs as provision no longer required and were written back in the Statement of Profit & Loss which has been disclosed as exceptional item.
- 5 On November 21, 2025, the Government of India has consolidated 29 existing labour legislations into a united framework comprising four Labour codes viz Code on wages 2019, Code on Social Security 2020, Industrial Relation Code 2020 and Occupational Safety, Health and Working Condition Code 2020 (collectively referred to as the New Labour Codes). The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Group is already in compliance with the basic wages criteria as prescribed under New Labour Codes for own employees and there is no material impact on the Group. The Group will continue to monitor the finalisation of Central and state rules and government clarifications to recognise any financial impact as appropriate.
- 6 Previous year's/period's figures have been regrouped/reclassified, wherever necessary, to conform to the classification on the current year's/period's classification.

Place : Kizhakkambalam
Date : February 13, 2026

For Kitex Garments Limited


Sindhur Chandrasekharan
Whole-time Director
DIN:06434415

