

K G DENIM LIMITED

CIN : L17115TZ1992PLC003798
THEN THIRUMALAI
METTUPALAYAM - 641 302.
COIMBATORE DISTRICT
TAMILNADU, INDIA.



Phone : 0091-4254-235240
Fax : 0091-4254-235400
email : cskgdl@kgdenim.in

GST : 33AAACK7940C1ZW



13.02.2026

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, 13th February 2026, has inter alia, considered and approved the following subjects:

- Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and nine months ended December 31, 2025. In this connection we are enclosing herewith a copy of the Unaudited Standalone and Consolidated financial results including segment wise results for the quarter and nine months ended December 31, 2025 along with Limited Review Report of Auditors thereon as **Annexure 1**.
- Resignation of Mrs. Ramaprabha S as Chief Financial Officer of the Company effective from 13th February 2026 due to her personal reasons. A copy of her resignation letter dated 13th February 2026 is enclosed.

The disclosure required under Regulation 30 read with Schedule III of the Listing Regulations and the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026, is given as **Annexure 2**.

The meeting commenced at 5.30 PM and concluded at 9.30PM.

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

M BALAJI

COMPANY SECRETARY & COMPLIANCE OFFICER

Digitally signed by Muthuswamy
Balaji
Date: 2026.02.13 21:35:31 +05'30'

Encl: As 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 December 31, 2025 and the year-to-date results for the period from April 1st 2025 to 31st December 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 draw attention to Note 6 to the accompanying financial results, which describes that the Company has outstanding trade payables aggregating to ₹7,884.41 lakhs as at 31 December 2025. Certain creditors have issued recovery notices amounting in aggregate to ₹913.54 lakhs, out of which the Company has entered into arrangements for amicable settlement in respect of such notices with certain creditors having dues of ₹382.80 lakhs. Further, the Company is in the process of negotiating settlements, some of which have been concluded. The Company has also submitted a schedule of payments to creditors who have initiated proceedings before the National Company Law Tribunal.



Further, We draw attention to Schedule II(1) under Equity and Liabilities Head of the accompanying Statement of Financial Results, which indicates that the net worth of the Company has become negative and stands at ₹147.34 lakhs as at December 31, 2025

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.M Venkatesh Prasath
Partner
M.no: 264906
UDIN: 26264906ZCRQCB1031**



Place: Coimbatore

Date: 13.02.2026

Standalone Unaudited Financial Results for the Quarter and Nine Months Ended 31st December 2025

No	Particulars	Rs. In Lakhs , Except EPS						
		Quarter Ended		Nine Months Ended		Year Ended		
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
	PART I	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025	
1	Income from operations :							
	(a) Revenue From Operations	338	187	820	1455	4667	4921	
	(b) Other Income	474	33	1	949	7	785	
	Total Income	812	220	821	2404	4674	5706	
2	Expenses							
	(a) Cost of material consumed	1355	-190	886	1420	1254	1102	
	(b) Purchases of Stock-in-trade	0	0	1	5	5	6	
	(c) Change in inventories of finished goods, Work-in-progress and stock-in-trade	-1865	-1513	-182	-2782	3096	2827	
	(d) Power & Fuel	149	172	164	367	1194	1343	
	(e) Stores & Chemicals	148	25	88	210	470	524	
	(f) Employees benefit expense	266	288	536	667	1672	2089	
	(g) Financial Cost	648	801	145	1912	656	2889	
	(h) Depreciation and amortization expenses	443	221	363	886	1088	887	
	(i) Other Expenses	222	164	99	457	476	761	
	Total Expenses	1366	-31	2100	3142	9911	12427	
3	Profit / (Loss) before exceptional items (1-2)	-554	251	-1279	-738	-5237	-6721	
4	Exceptional items	0	0	0	0	2040	2040	
5	Profit / (Loss) before Tax	-554	251	-1279	-738	-3197	-4681	
6	Tax Expenses							
	Current Tax	0	0	0	0	0	0	
	Deferred Tax	-141	64	-326	-188	-815	-1193	
	Income Tax for earlier years	-141	0	0	0	0	100	
	Total	-141	64	-326	-188	-815	-1093	
7	Net Profit (Loss) for the period	-413	187	-953	-550	-2382	-3588	
8	Other Comprehensive Income (Net of Tax) Items That will not be reclassified to Profit or Loss							
	1) Fair value of Equity Instruments	0.52	0.58	0.04	1.79	0.06	0.12	
	2) Gratuity Valuation thro OCI	0	0	0	0.00	0.00	452	
	Total Comprehensive Income for the Period	0.52	0.58	0.04	1.79	0.06	452	
9	Paid-up Equity Share Capital	-412	188	-953	-548	-2382	-3136	
10	(Face value of Rs.10/- each)							
11	Reserves (excluding revaluation reserves)	2565	2565	2565	2565	2565	2565	
12	Earnings Per Share (EPS) - Basic & Diluted (In. Rs.) (Face value of Rs. 10 each)	-1.61	0.73	-3.72	-2.14	-9.29	-13.99	



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- 1 The above unaudited standalone financial results of the Company for the Quarter ended 31st December 2025 were reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at its meetings held on 13th February 2026.
- 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 On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. 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 has evaluated the impact of the new labour code for employees and assessed that no material incremental liability arises on the same for the Quarter ended Dec2025. The Company is in the process of evaluating other possible impact for contract workforce. However, the Company is of the view that impact, if any, is unlikely to be material. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect including increase in Gratuity Liability if any based on such developments as needed at the year end.
- 5 The Net Loss of the Company for the quarter ended December 2025 is after netting off Rs.759.04 Lakh towards profit on sale of non-core assets. The said amount has been reported under 'Other Income' in the Statement of Profit and Loss as per applicable Indian Accounting Standards.
- 6 KGDL has total Trade Creditors of Rs.7884.41 Lakh as on 31.12.2025. Some of these trade creditors have issued notices for recovery of their outstanding dues as on 31.12.2025 amounting to Rs.913.54 lakh out of which the Company has entered into arrangements for amicable settlement with some creditors amounting to Rs. 382.80 Lakh. The Company is also in the process of negotiating settlements with other creditors, some of which have already been concluded.
- 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 : 13.02.2026



For K G DENIM LIMITED

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KG BALAKRISHNAN
EXECUTIVE CHAIRMAN
DIN: 00002174

UNAUDITED STANDALONE SEGMENTWISE REVENUE, RESULTS, SEGEMENT ASSETS AND LIABILITIES FOR THE QUARTER AND NINE MONTHS ENDED ON 31st December 2025											
No	Particulars	Quarter Ended			Nine Months Ended			Year ended			
		Unaudited 31.12.2025	Unaudited 30.09.2025	Unaudited 31.12.2024	Unaudited 31.12.2025	Unaudited 31.12.2024	Unaudited 31.12.2024	Audited 31.03.2025			
1	Segment Revenue (Net Sales / Income from Operations)										
	(a) Textiles	812	220	821	2,349	4,457	4,704				
	(b) Power	-	-	19	57	428	428				
	Total	812	220	840	2,406	4,885	5,132				
	Add: Other Unallocable Income	-	-	19	-	-	-				
	Less: Inter Segment Sales	-	0	-	2	211	212				
2	Net Sales / Income from operations	812	220	821	2,404	4,674	4,921				
	Segment Results (Profit before Interest & Tax)										
	(a) Textiles	354	1,275	(969)	1,708	(1,693)	(724)				
	(b) Power	(261)	(222)	(165)	(534)	(848)	(1,068)				
	Total	93	1,053	(1,134)	1,174	(2,541)	(1,792)				
	Less:										
	a) Interest & Finance Charges (Net)	647	801	145	1,912	656	2,889				
	b) Other Unallocable expenditure (net of Unallocable Income)										
	Profit Before Exceptional Items & Tax	(554)	251	(1,279)	(738)	(3,197)	(4,681)				
3	Segment Assets										
	(a) Textiles	31,152	30,290	30,307	31,152	30,307	29,067				
	(b) Power	5,106	4,461	5,369	5,106	5,369	4,646				
	Total Segment assets	36,258	34,751	35,676	36,258	35,676	33,713				
4	Segment Liabilities										
	(a) Textiles	15,499	14,240	21,091	15,499	21,091	12,823				
	(b) Power	1,501	1,587	2,726	1,501	2,726	2,601				
	Total Segment liabilities	17,000	15,827	23,817	17,000	23,817	15,424				

Place: Coimbatore
Date : 13.02.2026



For K G DENIM LIMITED

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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 December 31st 2025 and the consolidated year to date results for the period from April 1,2025 to December 31,2025, 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 to the accompanying Consolidated Financial results regarding the Holding 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 draw attention to Note 6 to the accompanying consolidated financial results, which describes that the Holding Company has outstanding trade payables aggregating to ₹7,884.41 lakhs as at 31 December 2025. Certain creditors have issued recovery notices amounting in aggregate to ₹913.54 lakhs, out of which the Holding Company has entered into arrangements for amicable settlement in respect of such notices with certain creditors having dues of ₹382.80 lakhs. Further, the Holding Company is in the process of negotiating settlements, some of which have been concluded. The Holding Company has also submitted a schedule of payments to creditors who have initiated proceedings before the National Company Law Tribunal.

Further, We draw attention to Schedule II(1) under Equity and Liabilities Head of the accompanying Statement of Consolidated Financial Results, which indicates that the net worth of the Group has become negative and stands at ₹1401.43 lakhs as at December 31, 2025

Our conclusion is not modified in respect of these matters.

5. The statement includes the results of the holding company, its Wholly-owned subsidiary KG Denim (USA) Inc. and subsidiary Trigger Apparels Limited.
6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of reports referred to in 7 and 8 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.
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. 132.32 Lakhs as on 31st Dec 2025 and total revenues (before consolidation adjustments) of Nil, total Loss after tax (before consolidation adjustments) of Rs. 0.04 Lakhs and Rs. 3.86 Lakhs for the quarter ended 31st Dec 2025 and the year-to-date results for the period from Apr 1, 2025 to Dec 31, 2025 respectively and cash outflows (before consolidation adjustments) of Rs. 4.17 Lakhs for the period from Apr 1, 2025 to Dec 31, 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 M Venkatesh Prasath
Partner
M.no: 264906
UDIN: 26264906CTBUYA3761**



Place: Coimbatore
Date: 13-02-2026



Statement of Unaudited Consolidated Financial Results for the Quarter and Nine Months Ended on 31st December 2025

	Rs. in Lakhs - Except EPS							
	Quarter Ended		Nine Months Ended		Year Ended		Year Ended	
	Unaudited 31.12.2025	Unaudited 30.09.2025	Unaudited 31.12.2024	Unaudited 31.12.2025	Unaudited 31.12.2024	Unaudited 31.12.2025	Audited 31.03.2026	
PART I								
1	Income from operations :							
	(a) Revenue From Operations	853	804	1,291	3,034	5,820	6,547	
	(b) Other Income	474	33	1	949	7	785	
2	Total Income	1,327	837	1,292	3,983	5,827	7,332	
	Expenses							
	(a) Cost of material consumed	1,358	-187	878	1,431	1,188	1,114	
	(b) Purchases of Stock-in-trade	322	445	285	931	690	953	
	(c) Change in inventories of finished goods, Work-in-progress and stock-in-trade	-1,872	-1,520	-138	-2,693	3,064	2,709	
	(d) Power & Fuel	148	172	164	367	1,194	1,343	
	(e) Stores & Chemicals	148	25	88	210	470	554	
	(f) Employees benefit expense	350	362	598	895	1,846	2,333	
	(g) Financial Cost	671	819	186	1,977	766	3,015	
	(h) Depreciation and amortization expenses	446	224	366	895	1,099	898	
	(i) Other Expenses	322	248	215	728	892	1,135	
	Total Expenses	1,894	591	2,641	4,741	11,209	14,054	
3	Profit / (Loss) before exceptional items (1-2)	-567	246	-1,349	-758	-5,382	-6,721	
4	Exceptional items	-	-	-	-	2,040	2,040	
5	Profit / (Loss) before Tax	-567	246	-1,349	-758	-3,342	-4,682	
6	Tax Expenses							
	Current Tax	-	-	-	-	-	-	
	MAT Credit Entitlement	-	-	-	-	-	-	
	Deferred Tax	-145	64	-344	-192	-851	-1,202	
	Income Tax for earlier years	-	-	-	-	-	100	
	Total	-145	64	-344	-192	-851	-1,102	
7	Net Profit (Loss) for the period	-422	182	-1,005	-566	-2,491	-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	0.52	0.58	0.04	1.79	0.06	0.12	
	2) Gratuity Valuation thro OCI	-	-	-	-	-	-	
9	Total Comprehensive Income for the Period (Rounded off to Lakhs)	0.52	0.58	0.04	1.79	0.06	0.12	
	Profit for the year attributable to:							
	Share holder of the Company	-420	294	-992	-563	-2,465	-3,582	
	Non-controllable interest	-2.68	-	-13.28	-2.93	-26	3	
	Other Comprehensive Income for the year attributable to:							
	Share holder of the Company	-422	294	-1,005	-566	-2,491	-3,579	
	Non-controllable interest	-	-	-	-	-	-	
	Total Comprehensive Income for the year attributable to:							
	Share holder of the Company	-421	294	-992	-561	-2,465	-3,129	
	Non-controllable interest	-2.68	-	-13.28	-2.93	-26	3.15	
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)	-1.64	1.15	-3.87	-2.19	-9.61	-13.97	
12	Earnings Per Share (EPS) - Basic & Diluted (in Rs.)							

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(Signature)

K G DENIM LIMITED
CIN : L 17115TZ1992PLC003798

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 Company for the quarter ended 31st December 2025 were reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at its meetings held on 13th February 2026.
- 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 On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. 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 has evaluated the impact of the new labour code for employees and assessed that no material incremental liability arises on the same for the Quarter ended Dec 2025. The Company is in the process of evaluating other possible impact for contract workforce. However, the Company is of the view that impact, if any, is unlikely to be material. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect including increase in Gratuity Liability if any based on such developments as needed at the year end.
- 5 The Net Loss of the Company for the quarter ended December 2025 is after netting off Rs.759.04 Lakh towards profit on sale of non-core assets. The said amount has been reported under 'Other Income' in the Statement of Profit and Loss as per applicable Indian Accounting Standards.
- 6 KGDL has total Trade Creditors of Rs.7884.41 Lakh as on 31.12.2025. Some of these trade creditors have issued notices for recovery of their outstanding dues as on 31.12.2025 amounting to Rs.913.54 lakh out of which the Company has entered into arrangements for amicable settlement with some creditors amounting to Rs. 382.80 Lakh. The Company is also in the process of negotiating settlements with other creditors, some of which have already been concluded.
- 7 The consolidated financial results include the results of the wholly-owned subsidiary - KG Denim (USA) Inc, and its subsidiary namely Trigger Apparels Limited.
- 8 The group has organized the business into 3 segments namely, Textiles, Power and Garments. This reporting complies with Ind AS 108 segment reporting principles.
- 9 Previous year's figures have been regrouped / re arranged where necessary to confirm to current year's classification.

Place: Coimbatore
Date : 13.02.2026



For K G DENIM LIMITED


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KG BAALAKRISHNAN
EXECUTIVE CHAIRMAN
DIN: 00002174

UNAUDITED CONSOLIDATED SEGMENTWISE REVENUE, RESULTS, SEGEMENT ASSETS AND LIABILITIES FOR THE QUARTER AND NINE MONTHS ENDED ON 31st DECEMBER 2025 (Rs. In Lakhs)									
	Quarter Ended			Nine Months Ended			Year Ended		
	Unaudited 31.12.2025	Unaudited 30.09.2025	Unaudited 31.12.2024	Unaudited 31.12.2025	Unaudited 31.12.2024	Unaudited 31.12.2024	Unaudited 31.12.2025	Unaudited 31.12.2024	Audited 31.03.2025
PART II									
1	Segment Revenue (Net Sales / Income from Operations)								
	885	202	747	2,349	4,383		2,349	4,383	5,408
(a) Textiles	-	0	19	57	428		57	428	428
(b) Power	442	635	545	1,579	1,228		1,579	1,228	1,708
(c) Garments	1,327	837	1,312	3,985	6,038		3,985	6,038	7,544
Total									
Add: Other Unallocable Income	-	0	19	2	211		2	211	212
Less: Inter Segment Sales	1,327	837	1,293	3,983	5,827		3,983	5,827	7,332
Net Sales / Income from operations									
Segment Results (Profit before Interest & Tax)									
(a) Textiles	355	1,254	(937)	1,709	(1,593)		1,709	(1,593)	(855)
(b) Power	(261)	(222)	(165)	(535)	(848)		(535)	(848)	(1,068)
(c) Garments	9	34	(61)	45	(135)		45	(135)	125
Total	103	1,065	(1,163)	1,219	(2,576)		1,219	(2,576)	(1,799)
Less:									
a) Interest & Finance Charges (Net)	671	819	186	1,977	766		1,977	766	2,883
b) Other Unallocable expenditure (net of Unallocable Income)	(568)	246	(1,349)	(758)	(3,342)		(758)	(3,342)	(4,682)
Profit Before Exceptional Items & Tax									
3	Segment Assets								
(a) Textiles	27,567	26,750	26,729	27,567	26,729		27,567	26,729	25,619
(b) Power	5,106	4,461	5,369	5,106	5,369		5,106	5,369	4,624
(c) Garments	4,209	4,131	3,518	4,209	3,518		4,209	3,518	3,816
Segment Assets from Continuing Operations	36,883	35,342	35,616	36,883	35,616		36,883	35,616	34,059
4	Segment Liabilities								
(a) Textiles	14,274	14,240	20,785	14,274	20,785		14,274	20,785	12,822
(b) Power	2,726	1,587	2,726	2,726	2,726		2,726	2,726	2,602
(c) Garments	1,877	1,815	1,562	1,877	1,562		1,877	1,562	1,554
Segment Liabilities from Continuing Operations	18,877	17,642	25,073	18,877	25,073		18,877	25,073	16,978

Place: Coimbatore
Date : 13.02.2026



For K G DENIM LIMITED

 KG BAALAKRISHNAN
 EXECUTIVE CHAIRMAN
 DIN: 00002174

K G DENIM LIMITED

CIN : L17115TZ1992PLC003798

THEN THIRUMALAI

METTUPALAYAM - 641 302.

COIMBATORE DISTRICT

TAMILNADU, INDIA.

kg
Denim

Phone : 0091-4254-235240

Fax : 0091-4254-235400

email : cskgdl@kgdenim.in



GST : 33AAACK7940C1ZW

Annexure - 2

DISCLOSURE REQUIRED UNDER REGULATION 30 READ WITH SCHEDULE III OF THE LISTING REGULATIONS AND THE SEBI MASTER CIRCULAR NO. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 DATED JANUARY 30, 2026

a.	Reason for change, viz., appointment, re-appointment, resignation, removal, death or otherwise	Resignation of Mrs. Ramaprabha S as Chief Financial Officer of the Company due to personal reasons
b.	Date of Appointment/ re-appointment/ Cessation (as applicable) & term of appointment/re-appointment	Cessation due to resignation with effect from 13 th February 2026
c.	Brief profile in case of appointment	Not Applicable
d.	Disclosure of relationships between directors (in case of appointment of Director)	Not Applicable

13.02.2026

From

CA.Ramaprabha S
7/3A. Kasthuri Bai street,
Ramakrishnapuram
Coimbatore – 641 006.

To,

The Board of Directors,
KG Denim Limited,
ThenThirumalai,
Coimbatore.

Subject: Resignation from the position of Chief Financial Officer (CFO)

Dear Sirs/Madam,


I hereby tender my resignation from the position of **Chief Financial Officer** of **KG Denim Limited** with effect from 13th Feb 2026 due to personal reasons.

I wish to express my gratitude to the Board of Directors for the opportunity and support provided to me during my tenure as the CFO of the Company.

I request the Company to kindly accept my resignation and complete the necessary statutory filings with the Registrar of Companies and the Stock Exchange to give effect to this change.

Thanking You,

Yours sincerely,



CA.Ramaprabha S

PAN: FVNPS3225L