REF: HSL/SEC/2026/78

November 14, 2026

To The Deputy Manager Department of Corporate Services BSE Limited PJ Towers, Dalal Street Mumbai -400001 **Scrip Code: 514043** **Scrip Code: 978264**	To The Manager National Stock Exchange of India Limited Exchange Plaza, Plot No. C/1, G Block Bandra-Kurla Complex, Bandra (E), Mumbai 400051 **Symbol: HIMATSEIDE**

Dear Sir/ Madam,

Sub: Outcome of Meeting of the Board of Directors held on November 14, 2026.

Ref: PART- A Regulation 30, 33, 51 and 52 other applicable provisions of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 ("SEBI Listing Regulations")

We hereby inform you that the Board of Directors of the Company, at the meeting held today, i.e., Saturday, November 14, 2026, inter alia, considered and approved:

1. the Unaudited Financial Results (Consolidated and Standalone) of the Company for the quarter and half year ended September 30, 2026, along with the respective Limited Review Reports issued by the Statutory Auditors of the Company and Statement of disclosures of line items pursuant to Regulation 52(4) of the SEBI Listing Regulations and are enclosed herewith.

2. Subject to approval of RBI, the capitalisation of a portion of receivables of Himatsingka America Inc., USA, wholly owned step-down subsidiary in the books of the Company.

The details relating to point no.2, as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, are enclosed herewith.

The meeting commenced at 12:45 p.m. and concluded at 3:45 p.m.

Kindly take the above information on record.

Thanking you,
Yours sincerely,
For Himatsingka Seide Limited

DORAISWAMY BINDU
Digitally signed by DORAISWAMY BINDU
Date: 2026.11.14 16:23:03 +05'30'

Bindu D.
Company Secretary & Compliance Officer
Encl: As above

Himatsingka Seide Limited
Registered Office:
No.4/1-2, Crescent Road,
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MSKA & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants

SV Tower, No. 27, Floor 4
80 Feet Road, 6th Block, Koramangala
Bengaluru 560095, INDIA

Independent Auditor's Review Report on consolidated unaudited financial results of Himatsingka Seide Limited for the quarter and year to date pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of Himatsingka Seide Limited

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of **Himatsingka Seide Limited** (hereinafter referred to as 'the Holding Company') its subsidiaries (the Holding Company and its subsidiaries together referred to as the 'Group') and its associate (refer paragraph 4 below) for the quarter ended September 30, 2026 and the year to-date results for the period from April 1, 2026 to September 30, 2026 ('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 has been 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. 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	Himatsingka Wovens Private Limited	Subsidiary
2	Himatsingka Holdings North America Inc.	Subsidiary
3	Himatsingka America Inc.	Step down Subsidiary
4	AMPIN Energy C&I Twenty Four Private Limited	Associate

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.



6. The Statement includes the interim financial information/ financial results of one subsidiary which has not been reviewed by their auditors, whose interim financial information/ results reflect total assets of ₹ 1,52,023.96 lacs as at September 30, 2026 and total revenue of ₹ Nil, total net profit/(loss) after tax of ₹ Nil and total comprehensive income / (loss) of ₹ Nil for the quarter ended September 30, 2026 and for the period from April 1, 2026 to September 30, 2026, respectively, and cash flows (net) of ₹ Nil for the period from April 1, 2026 to September 30, 2026, as considered in the Statement. The Statement also includes the Group's share of net profit after tax of ₹ 13.31 lacs and total comprehensive income of ₹ 13.31 lacs for the period from April 1, 2026 to September 30, 2026, as considered in the Statement, in respect of one associate, based on their interim financial information/ financial results which has not been reviewed by their auditor. These interim financial information / financial results 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 this subsidiary and associate is based solely on such management prepared unaudited interim financial information / financial results. According to the information and explanations given to us by the Management, these interim financial information / financial results 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 No.105047W/W101187

Vikram Dhanania
Partner
Membership No.: 060568
UDIN: 26060568BKQBFD2834

MSKA & ASSOCIATES LLP * Bangalore * Chartered Accountants

Place: Bengaluru
Date: November 14, 2026

Himatsingka

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND THE SIX MONTHS ENDED 30 SEPTEMBER 2026

(₹ Lacs except per share data)

Sl. No.	Particulars	Quarter ended			Six Months ended		Year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
I	Revenue from operations	62,452.43	62,130.27	62,957.30	1,24,582.70	1,28,650.85	2,51,509.31
II	Other income	4,430.66	1,301.84	7,770.29	5,732.50	8,178.76	21,214.63
III	**Total Income (I+II)**	**66,883.09**	**63,432.11**	**70,727.59**	**1,30,315.20**	**1,36,829.61**	**2,72,723.94**
IV	**Expenses**						
	(a) Cost of raw materials and packing material consumed	30,521.51	26,094.59	30,127.88	56,616.10	56,031.40	1,12,968.08
	(b) Purchases of stock-in-trade	13,289.08	10,984.29	12,789.66	24,273.37	23,404.90	45,278.46
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(5,024.60)	(1,811.76)	(7,907.02)	(6,836.36)	(8,846.43)	(20,123.19)
	(d) Employee benefits expenses	6,152.67	6,198.20	6,586.92	12,350.87	13,008.96	26,774.19
	(e) Finance costs	7,051.10	6,383.40	7,544.69	13,434.50	14,753.13	29,058.19
	(f) Depreciation and amortisation expenses	2,565.11	2,935.48	3,731.55	5,500.59	7,566.17	16,421.02
	(g) Other expenses	11,834.41	11,833.28	11,453.06	23,667.69	23,078.22	50,159.40
	Total expenses (IV)	**66,389.28**	**62,617.48**	**64,326.74**	**1,29,006.76**	**1,28,996.35**	**2,60,536.15**
V	**Profit before tax (III-IV)**	**493.81**	**814.63**	**6,400.85**	**1,308.44**	**7,833.26**	**12,187.79**
VI	**Tax expense**						
	-Current tax	1,503.30	354.23	1,129.47	1,857.53	1,667.86	2,514.21
	-Deferred tax charge / (credit)	(2,429.69)	(25.02)	1,051.60	(2,454.71)	876.96	3,450.06
	Total tax expense (VI)	**(926.39)**	**329.21**	**2,181.07**	**(597.18)**	**2,544.82**	**5,964.27**
VII	**Profit after tax before share of associates (V-VI)**	**1,420.20**	**485.42**	**4,219.78**	**1,905.62**	**5,288.44**	**6,223.52**
VIII	**Share of profit / (loss) of associates**	-	13.31	(20.13)	13.31	0.89	(27.33)
IX	**Profit for the period / year (VII+VIII)**	**1,420.20**	**498.73**	**4,199.65**	**1,918.93**	**5,289.33**	**6,196.19**
X	**Other Comprehensive Income / (loss)**						
i	Items that will not be reclassified to statement of profit or loss						
	- Remeasurements of employees defined benefit plan	(38.48)	(38.49)	54.61	(76.97)	109.22	(153.94)
	- Income tax on (i) above	9.68	9.69	(19.09)	19.37	(38.17)	53.79
ii	Items that may be reclassified to statement of profit or loss						
	- Exchange differences in translating the financial statements of foreign operations	1,186.51	(240.62)	2,770.45	945.89	3,204.57	8,170.54
	- Effective portion of gains and losses on designated portion of hedging instruments in cash flow hedge	675.93	2,266.77	(1,976.69)	2,942.70	(1,631.69)	(3,938.46)
	- Income tax on (ii) above	(193.11)	(570.05)	690.74	(763.16)	570.18	988.25
	Total other comprehensive income for the period / year (X)	**1,640.53**	**1,427.30**	**1,520.02**	**3,067.83**	**2,214.11**	**5,120.18**
XI	**Total comprehensive income for the period / year (IX+X)**	**3,060.73**	**1,926.03**	**5,719.67**	**4,986.76**	**7,503.44**	**11,316.37**
XII	**Paid up equity share capital (Face value of ₹ 5 per equity share)**	**6,287.11**	**6,287.11**	**6,287.11**	**6,287.11**	**6,287.11**	**6,287.11**
XIII	Reserves (Other equity)						2,07,786.48
XIV	**Earnings per equity share of ₹ 5:**	not annualised	not annualised	not annualised	not annualised	not annualised	annualised
	(a) Basic	**1.13**	**0.40**	**3.34**	**1.53**	**4.21**	**4.93**
	(b) Diluted (refer note 8)	**1.13**	**0.40**	**3.24**	**1.53**	**4.13**	**4.93**

See accompanying notes to the consolidated unaudited financial results

MSKA & ASSOCIATES LLP Bangalore Chartered Accountants

D. K. Hirmatsingka

Himatsingka Seide Limited

Himatsingka Seide Limited
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No.4/1-2, Crescent Road,
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Himatsingka

STATEMENT OF UNAUDITED CONSOLIDATED BALANCE SHEET AS AT 30 SEPTEMBER 2026

(₹ Lacs)

	Particulars	As at 30.09.2026 (unaudited)	As at 31.03.2026 (Audited)
	ASSETS		
(1)	**Non-current assets**		
	(i) Property, plant and equipment	1,92,759.72	1,97,728.54
	(ii) Capital work-in-progress	2,368.85	1,939.65
	(iii) Goodwill	51,071.64	50,453.10
	(iv) Other Intangible assets	1,268.42	1,534.87
	(v) Right of use assets	4,428.68	2,187.85
	(vi) Financial assets		
	(a) Investments	934.94	945.42
	(b) Others	2,971.30	2,955.27
	(vii) Deferred tax assets (net)	2,234.85	2,176.42
	(viii) Income tax assets (net)	1,514.02	1,514.02
	(ix) Other non-current assets	1,325.58	1,407.29
	Sub-total	**2,60,878.00**	**2,62,842.43**
(2)	**Current assets**		
	(i) Inventories	1,28,115.10	1,22,371.96
	(ii) Financial assets		
	(a) Investments	171.91	171.91
	(b) Trade receivables	1,27,174.92	1,19,168.74
	(c) Cash and cash equivalents	2,436.58	4,665.56
	(d) Bank balances other than (c) above	3,663.43	3,065.92
	(e) Loans	20.25	26.85
	(f) Other financial assets	61,983.33	59,685.06
	(iii) Other current assets	16,905.45	18,085.51
	Sub-total	**3,40,470.97**	**3,27,241.51**
	TOTAL ASSETS	**6,01,348.97**	**5,90,083.94**
	EQUITY AND LIABILITIES		
	EQUITY		
	(i) Equity share capital	6,287.11	6,287.11
	(ii) Other equity	2,12,661.62	2,07,786.48
	Total Equity	**2,18,948.73**	**2,14,073.59**
	LIABILITIES		
(1)	**Non-current liabilities**		
	(i) Financial Liabilities		
	(a) Borrowings	1,33,702.42	1,29,698.38
	(b) Lease liabilities	2,013.02	1,247.73
	(c) Other financial liabilities	29.36	28.37
	(ii) Provisions	2,499.14	2,308.05
	(iii) Deferred tax liabilities (net)	3,068.49	4,762.51
	(iv) Other non-current liabilities	4,408.13	4,639.52
	Sub-total	**1,45,720.56**	**1,42,684.56**
(2)	**Current liabilities**		
	(i) Financial liabilities		
	(a) Borrowings	1,37,823.94	1,32,229.40
	(b) Lease liabilities	572.75	377.10
	(c) Trade payables		
	(i) Dues of micro and small enterprises	19,324.54	11,509.61
	(ii) Dues of creditors other than micro and small enterprises	58,280.28	73,310.95
	(d) Other financial liabilities	6,709.01	9,142.73
	(ii) Other current liabilities	6,796.44	1,472.18
	(iii) Provisions	1,729.36	1,617.41
	(iv) Current tax liabilities (net)	5,443.36	3,666.41
	Sub-total	**2,36,679.68**	**2,33,325.79**
	TOTAL EQUITY AND LIABILITIES	**6,01,348.97**	**5,90,083.94**

See accompanying notes to the consolidated unaudited financial results

MSKA & ASSOCIATES LLP Bangalore Chartered Accountants

D. K. Himatsingka

Himatsingka Seide Limited

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Himatsingka

STATEMENT OF UNAUDITED CONSOLIDATED CASHFLOW FOR THE HALF YEARLY ENDED 30 SEPTEMBER 2026

(₹ Lacs)

Consolidated statement of cash flows	Six Months ended	
	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)
Cash flows from operating activities		
Profit before tax	1,308.44	7,833.26
Adjustments for:		
Finance costs	13,434.49	14,642.81
Interest income	(179.32)	(278.49)
Net loss on disposal of property, plant and equipment	-	26.02
Investment written off	-	24.89
Loss allowance on financial assets	4,485.78	598.80
Bad debts written off	-	35.02
Amortized value of employee loans and security deposits	10.98	9.41
Depreciation and amortisation expense	5,500.59	7,566.17
Provision no longer required written back	(1,880.50)	(1,000.24)
Net unrealised foreign exchange gain on operating activities	(528.04)	(5,257.97)
Net unrealised foreign exchange (gain) / loss on non operating activities	(108.15)	(29.34)
Rental income from operating lease	(32.01)	(47.94)
Operating cash flows before working capital changes	**22,012.26**	**24,122.40**
Movement in working capital		
Adjustment for (increase)/ decrease in operating assets:		
Trade receivables	(10,878.26)	1,964.81
Inventories	(4,890.47)	(5,456.01)
Other assets	2,533.39	(1,712.39)
Adjustment for increase/ (decrease) in operating liabilities:		
Trade payables	(8,117.23)	(858.37)
Provisions	226.07	(75.23)
Other liabilities	5,933.27	652.69
Cash generated from operations	**6,819.03**	**18,637.90**
Income taxes paid (net)	(108.34)	(572.56)
Net cash generated from operating activities (A)	**6,710.69**	**18,065.34**
Cash flows from investing activities		
Interest received	219.01	312.81
Acquisition of property, plant and equipment and intangible assets (net)	(2,238.37)	(1,309.03)
Proceeds from sale of property, plant and equipment	-	2.12
Income from investment property	32.01	47.94
Bank deposits redeemed during the year	(597.51)	1,238.70
Net cash generated from investing activities (B)	**(2,584.86)**	**292.54**
Cash flows from financing activities		
Proceeds from / (repayment of) current borrowings (net)	(773.57)	(9,462.49)
Proceeds from non-current borrowings	30,602.90	16,217.59
Repayment of non-current borrowings	(19,119.82)	(6,473.56)
Dividend paid on equity shares	(28.46)	(8.81)
Payment of lease liabilities	(325.22)	(1,159.33)
Interest paid	(16,888.40)	(16,960.84)
Net cash used in financing activities (C)	**(6,532.57)**	**(17,847.44)**
Net increase in cash and cash equivalents (A+B+C)	**(2,406.74)**	**510.44**
Cash and cash equivalents at the beginning of the year	4,665.56	7,063.55
Add : Adjustment on account of initial application of Ind AS 109 amendment on 01 April, 2026	162.84	-
Effects of exchange rate changes on cash and cash equivalents	14.91	16.80
Cash and cash equivalents at the end of the year**	**2,436.57**	**7,590.79**
****Components of cash and cash equivalents**		
Cash and cash equivalents comprise of:		
Cash in hand	3.92	9.39
Balance with banks		
- in current accounts	2,432.65	7,581.40
Total cash and cash equivalents in balance sheet	**2,436.57**	**7,590.79**

MSKA & ASSOCIATES LLP Bangalore Chartered Accountants

D. K. Himatsingka

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Himatsingka

NOTES:

1 The unaudited consolidated financial results for the quarter and half year ended 30 September 2026 ("the consolidated financial results") of Himatsingka Seide Limited ("the Holding Company"), it's subsidiaries (the Holding Company and its subsidiaries collectively 'the Group') and its associate have been prepared in accordance with Indian Accounting Standard 34 'Interim Financial Reporting' notified under Section 133 of the Companies Act 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India. These financial results are in compliance with the presentation and disclosure requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended ("the Listing Regulations") including relevant circulars issued by the SEBI. The consolidated financial results above includes the results of the following:

a. Himatsingka Wovens Private Limited (Subsidiary)
b. Himatsingka Holdings NA Inc. (Subsidiary)
c. Himatsingka America Inc. (Step down Subsidiary)
d. AMPIN Energy C&I Twenty Four Private Limited (Associate)

2 These consolidated financial results of the Holding Company has been reviewed by the Audit Committee and thereafter approved by the Board of Directors in their respective meetings held on 14 November 2026.

3 The consolidated financial results for the quarter and six months period ended 30 September 2026 have been subjected to limited review by the Statutory Auditors of the Holding Company who have expressed an unmodified conclusion on the consolidated financial results. The review report of the Statutory Auditor is being filed with Bombay Stock Exchange (BSE) and National Stock Exchange (NSE) and is also available on the Company's website at www.himatsingka.com.

4 Pursuant to the provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Holding Company shall publish the consolidated unaudited financial results in the newspapers. However, the standalone unaudited financial results will be made available on the stock exchanges websites of BSE (www.bseindia.com) and NSE (www.nseindia.com) and on Company's website www.himatsingka.com.

5 The Group and its associate have evaluated its operating segments in accordance with Ind AS 108, and has concluded that it is engaged in a single operating segment viz. Textiles on the basis of decisions taken for allocation of resources by the Chief Operating Decision Makers (CODM) and the internal business reporting system for evaluation of operational results.

6 During the half-year ended 30 September 2026, the Holding Company issued 34,000 Senior, Unsecured, Rated, Listed, Redeemable, Taxable, Non-Convertible Debentures (NCDs) at an issue price of ₹ 10,000 each, aggregating to ₹ 3,400 lacs, on a private placement basis. The NCDs have been listed on BSE Limited in accordance with the applicable provisions of the SEBI (Issue and Listing of Non-Convertible Securities) Regulations, 2021, as amended, read with the SEBI Master Circular dated 15 October 2025. The related disclosures under Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, have been submitted separately to the Stock Exchange.

7 Additional information on standalone financial results :

(₹ Lacs)

Particulars	Quarter ended			Six Months ended		Year ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
a. Revenue from operations	47,614.31	46,011.85	47,924.24	93,626.16	98,308.36	1,88,239.76
b. Profit before tax	2,104.87	841.53	6,119.09	2,946.40	7,003.46	11,873.08
c. Profit after tax	3,042.11	518.08	3,980.15	3,560.19	4,555.59	6,013.08
d. Total comprehensive income	3,496.13	2,186.00	2,729.72	5,682.13	3,565.13	2,962.72

8 Diluted EPS kept as Basic EPS being anti dilutive.

Himatsingka Seide Limited

Bengaluru
14 November 2026

Dinesh Kumar Himatsingka
Executive Chairman
DIN: 00139516

Shrikant Himatsingka
Executive Vice Chairman & Managing Director
DIN: 00122103

MSKA & ASSOCIATES LLP Bangalore Chartered Accountants

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STATEMENT UNDER REGULATION 52(4) OF THE SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

(₹ Lacs except per share data)

Particulars	Quarter ended			Six Months ended		Year ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
Debt Equity Ratio	1.26	1.25	1.23	1.26	1.23	1.24
Debt Service Coverage Ratio	1.11*	1.14*	1.49	1.05*	1.33	0.66
Interest Service Coverage Ratio	1.07	1.13	1.85	1.10	1.53	1.42
Net Worth	2,18,948.73	2,15,999.35	2,14,073.59	2,18,948.73	2,10,462.89	2,14,073.59
Net Profit After Tax	1,420.20	498.73	4,199.65	1,918.93	5,289.33	6,196.19
Earnings Per Share	1.13	0.40	3.34	1.53	4.21	4.93
Current Ratio	1.44	1.43	1.43	1.44	1.43	1.40
Long Term Debt to Working Capital	1.31	1.31	1.40	1.31	1.40	1.39
Bad Debts to Account Receivable Ratio	0.13	0.02	0.02	0.07	0.01	0.01
Current Liability Ratio	0.62	0.62	0.61	0.62	0.61	0.62
Total Debt to Total Assets	0.46	0.45	0.44	0.46	0.44	0.45
Debtors' Turnover Ratio	2.00	1.94	2.07	1.98	2.16	2.05
Inventory Turnover Ratio	1.31	1.17	1.39	1.25	1.40	1.24
Operating Margin Percentage	12.08%	11.59%	22.15%	11.83%	17.56%	16.40%
Net Profit Margin Percentage	0.79%	1.31%	10.17%	1.05%	6.09%	4.85%

Outstanding Redeemable Preference Shares (Quantity and Value) and Capital Redemption Reserve / Debenture Redemption Reserve are Not applicable

Particulars	Numerator	Denominator
Debt Equity Ratio	Total Debt = Total non current and current borrowings (including accrued interest) + lease liabilities	Total equity
Debt Service Coverage Ratio	Earning for debt Service = Net profit after taxes + Depreciation and amortisation expense + Finance costs	Debt service (Interest and lease payments − Principal repayment of long term borrowings)*
Interest Service Coverage Ratio	Earnings before interest and tax	Finance Cost
Earnings Per Share	Net profit after tax	No. of Equity Shares
Current Ratio	Total current assets	Total current liabilities
Long Term Debt to Working Capital	Non-current liabilities = Non-current Borrowings + Non-current Lease Liability	Working Capital = Current assets - Current liabilities
Bad Debts to Account Receivable Ratio	Bad Debts Written Off	Average trade receivables
Current Liability Ratio	Total current liabilities	Total Liabilities = Non current liabilities + Current liabilities
Total Debt to Total Assets	Total Debt = Total non current and current borrowings (including accrued interest) + lease liabilities	Total Assets = Non current assets + Current assets
Debtors' Turnover Ratio	Revenue from sale of goods	Average trade receivables
Inventory Turnover Ratio	Cost of goods sold	Average inventory
Operating Margin Percentage	Earnings before interest and tax	Total revenue from operations
Net Profit Margin Percentage	Net profit after tax	Total revenue from operations

* Principal repayment of long term borrowings does not include proceeds from re-financing

D.K. Himatsingka

Himatsingka Seide Limited

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MSKA & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants

SV Tower, No. 27, Floor 4
80 Feet Road, 6th Block, Koramangala
Bengaluru 560095, INDIA

Independent Auditor's Review Report on Standalone unaudited financial results of Himatsingka Seide Limited for the quarter and year to date pursuant to the Regulation 33 and Regulation 52 [read with Regulation 63(2)] of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of Himatsingka Seide Limited

1. We have reviewed the accompanying Statement of standalone unaudited financial results of **Himatsingka Seide Limited** (hereinafter referred to as 'the Company') for the quarter ended September 30, 2026, and the year to date results for the period from April 1, 2026 to September 30, 2026 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 [read with Regulation 63(2)] 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 Company's Management and has been 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 Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. 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. Based on our review conducted 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.

For M S K A & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Registration No.105047W/W101187

Vikram Dhanania
Partner
Membership No.: 060568
UDIN: 26060568VFGXHC7263

MSKA & ASSOCIATES LLP Bangalore Chartered Accountants

Place: Bengaluru
Date: November 14, 2026

Himatsingka

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2026

(₹ Lacs except per share data)

Sl. No.	Particulars	Quarter ended			Six Months ended		Year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
I	Revenue from operations	47,614.31	46,011.85	47,924.24	93,626.16	98,308.36	1,88,239.76
II	Other income	4,426.87	1,491.35	6,843.31	5,918.22	7,208.77	19,543.08
III	**Total income (I+II)**	**52,041.18**	**47,503.20**	**54,767.55**	**99,544.38**	**1,05,517.13**	**2,07,782.84**
IV	**Expenses**						
	(a) Cost of raw materials and packing material consumed	29,354.70	25,148.60	28,400.93	54,503.30	53,372.18	1,07,095.71
	(b) Changes in inventories of finished goods and work-in-progress	(4,624.23)	(2,605.39)	(5,675.13)	(7,229.62)	(6,341.19)	(14,784.81)
	(c) Employee benefits expenses	5,711.25	5,726.81	6,162.29	11,438.06	12,149.43	24,958.91
	(d) Finance costs	6,667.92	5,763.41	6,728.81	12,431.33	13,160.12	26,291.40
	(e) Depreciation and amortisation expenses	2,366.64	2,310.81	2,905.67	4,677.45	5,872.89	11,623.08
	(f) Other expenses	10,460.03	10,317.43	10,125.89	20,777.46	20,300.24	40,725.47
	Total expenses (IV)	**49,936.31**	**46,661.67**	**48,648.46**	**96,597.98**	**98,513.67**	**1,95,909.76**
V	**Profit before tax (III-IV)**	**2,104.87**	**841.53**	**6,119.09**	**2,946.40**	**7,003.46**	**11,873.08**
VI	**Tax expense**						
	-Current tax	1,491.98	348.00	1,086.87	1,839.98	1,570.44	2,343.00
	-Deferred tax charge / (credit)	(2,429.22)	(24.55)	1,052.07	(2,453.77)	877.43	3,517.00
	Total tax expense (VI)	**(937.24)**	**323.45**	**2,138.94**	**(613.79)**	**2,447.87**	**5,860.00**
VII	**Profit for the period / year (V -VI)**	**3,042.11**	**518.08**	**3,980.15**	**3,560.19**	**4,555.59**	**6,013.08**
VIII	**Other comprehensive income / (loss)**						
i	Items that will not be reclassified to statement of profit or loss						
	- Remeasurements of employees defined benefit plan	(38.48)	(38.49)	54.61	(76.97)	109.22	(153.94)
	- Income tax on (i) above	9.68	9.69	(19.09)	19.37	(38.17)	53.79
ii	Items that may be reclassified to statement of profit or loss						
	- Effective portion of gains and losses on designated portion of hedging instruments in cash flow hedge	675.93	2,266.77	(1,976.69)	2,942.70	(1,631.69)	(3,938.46)
	- Income tax on (ii) above	(193.11)	(570.05)	690.74	(763.16)	570.18	988.25
	Total other comprehensive income / (loss) for the period / year (VIII)	**454.02**	**1,667.92**	**(1,250.43)**	**2,121.94**	**(990.46)**	**(3,050.36)**
IX	**Total comprehensive income for the period / year (VII+VIII)**	**3,496.13**	**2,186.00**	**2,729.72**	**5,682.13**	**3,565.13**	**2,962.72**
X	**Paid up equity share capital (Face value of ₹ 5 per equity share)**	**6,287.11**	**6,287.11**	**6,287.11**	**6,287.11**	**6,287.11**	**6,287.11**
XI	Reserves (Other equity)						2,27,235.78
XII	**Earnings per equity share of ₹ 5:**	not annualised	not annualised	not annualised	not annualised	not annualised	annualised
	(a) Basic	**2.42**	**0.41**	**3.17**	**2.83**	**3.62**	**4.78**
	(b) Diluted (refer note 7)	**2.38**	**0.41**	**3.08**	**2.83**	**3.57**	**4.78**

See accompanying notes to the standalone unaudited financial results

MSKA & ASSOCIATES LLP Bangalore Chartered Accountants

D. K. Himatsingka

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Himatsingka

STATEMENT OF UNAUDITED STANDALONE BALANCE SHEET AS AT 30 SEPTEMBER 2026

(₹ Lacs)

	Particulars	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
	ASSETS		
(1)	**Non-current assets**		
	(i) Property, plant and equipment	1,78,575.23	1,82,964.99
	(ii) Capital work-in-progress	2,368.85	1,939.65
	(iii) Other Intangible assets	324.73	465.41
	(iv) Right of use assets	4,428.68	2,187.85
	(v) Financial assets		
	(a) Investments	1,00,032.08	1,00,032.08
	(b) Others	2,410.37	2,401.82
	(vi) Income tax assets (net)	1,496.56	1,496.56
	(vii) Other non-current assets	1,325.58	1,344.38
	Sub-total	**2,90,962.08**	**2,92,832.74**
(2)	**Current assets**		
	(i) Inventories	71,034.09	64,040.93
	(ii) Financial assets		
	(a) Investments	171.91	171.91
	(b) Trade receivables	2,11,763.20	2,07,115.50
	(c) Cash and cash equivalents	2,364.38	3,740.94
	(d) Bank balances other than (c) above	3,663.43	3,065.92
	(e) Loans	17.92	23.54
	(f) Other financial assets	23,758.85	20,820.09
	(iii) Other current assets	16,578.75	17,462.03
	Sub-total	**3,29,352.53**	**3,16,440.86**
	TOTAL ASSETS	**6,20,314.61**	**6,09,273.60**
	EQUITY AND LIABILITIES		
	EQUITY		
	(i) Equity share capital	6,287.11	6,287.11
	(ii) Other equity	2,32,603.54	2,27,235.78
	Total Equity	**2,38,890.65**	**2,33,522.89**
	LIABILITIES		
(1)	**Non-current liabilities**		
	(i) Financial liabilities		
	(a) Borrowings	1,33,702.44	1,29,698.39
	(b) Lease liabilities	2,013.02	1,247.74
	(c) Other financial liabilities	29.36	28.37
	(ii) Provisions	2,499.14	2,308.05
	(iii) Deferred tax liabilities (net)	3,538.71	5,248.68
	(iv) Other non-current liabilities	4,408.13	4,639.52
	Sub-total	**1,46,190.80**	**1,43,170.75**
(2)	**Current liabilities**		
	(i) Financial liabilities		
	(a) Borrowings	1,37,823.94	1,32,229.40
	(a) Lease liabilities	572.75	377.10
	(c) Trade payables		
	(i) Dues of micro and small enterprises	19,324.54	11,509.61
	(ii) Dues of creditors other than micro and small enterprises	57,213.62	73,172.21
	(d) Other financial liabilities	6,666.55	8,895.51
	(ii) Other current liabilities	6,784.79	1,430.13
	(iii) Provisions	1,729.36	1,617.41
	(iv) Current tax liabilities (net)	5,117.61	3,348.59
	Sub-total	**2,35,233.16**	**2,32,579.96**
	TOTAL EQUITY AND LIABILITIES	**6,20,314.61**	**6,09,273.60**

See accompanying notes to the standalone Unaudited financial results

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Himatsingka

STATEMENT OF UNAUDITED STANDALONE CASH FLOW FOR THE HALF YEARLY ENDED 30 SEPTEMBER 2026

(₹ Lacs)

Statement of cash flows	Six Months ended 30.09.2026 (Unaudited)	Six Months ended 30.09.2025 (Unaudited)
Cash flows from operating activities		
Profit before tax	2,946.40	7,003.46
Adjustments for:		
Finance costs	12,431.33	13,049.80
Interest income	(179.32)	(271.31)
Loss allowances on financial assets	4,485.78	598.80
Bad debts written off	-	35.02
Net loss on disposal of property, plant and equipment	-	25.46
Amortized value of employee loans and security deposits	10.98	9.41
Income on financial guarantee contracts	-	(2.19)
Depreciation and amortisation expense	4,677.45	5,872.89
Provision no longer required written back	(1,880.50)	(93.36)
Dividend income	(203.00)	-
Net unrealised foreign exchange gain on operating activities	(528.04)	(5,257.97)
Net unrealised foreign (exchange gain) / loss on non operating activities	(108.15)	(29.34)
Operating cash flows before working capital changes	**21,652.93**	**20,940.67**
Movement in working capital		
Adjustment for (increase) / decrease in operating assets:		
Trade receivables	(8,578.99)	(10,513.60)
Inventories	(6,993.16)	(4,829.23)
Other assets	911.57	3,664.32
Adjustment for increase / (decrease) in operating liabilities:		
Trade payables	(6,711.17)	5,312.24
Provisions	226.07	(74.75)
Other liabilities	5,965.80	(198.31)
Cash generated from operations	**6,473.05**	**14,301.34**
Income taxes paid (net)	(70.95)	(564.87)
Net cash generated from operating activities (A)	**6,402.10**	**13,736.47**
Cash flows from investing activities		
Interest received	219.01	305.63
Dividend received	203.00	-
Acquisition of property, plant and equipment and intangible assets (net)	(2,237.75)	(762.58)
Proceeds from sale of property, plant and equipment	-	1.56
Bank deposits redeemed during the year	(597.51)	1,238.70
Net cash (used in) / generated from investing activities (B)	**(2,413.25)**	**783.31**
Cash flows from financing activities		
Proceeds from / (repayment of) short term borrowings (net)	(773.57)	(9,462.49)
Proceeds from non-current borrowings	30,602.92	16,217.59
Repayment of non-current borrowings	(19,119.82)	(4,825.48)
Dividend paid on equity shares	(28.46)	(8.81)
Payment of lease liabilities	(325.22)	(273.56)
Interest paid	(15,884.11)	(15,364.64)
Net cash used in financing activities (C)	**(5,528.26)**	**(13,717.39)**
Net increase / (decrease) in cash and cash equivalents (A + B + C)	**(1,539.41)**	**802.39**
Cash and cash equivalents at the beginning of the year	3,740.94	6,226.89
Add : Adjustment on account of initial application of Ind AS 109 amendment on 01 April, 2026	162.84	-
Cash and cash equivalents at the end of the year**	**2,364.37**	**7,029.28**
****Components of cash and cash equivalents**		
Cash and cash equivalents comprise of:		
Cash in hand	3.92	9.39
Balance with banks		
- in current accounts	2,360.45	7,019.89
Total cash and cash equivalents in balance sheet	**2,364.37**	**7,029.28**

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NOTES:

1 The unaudited standalone financial results for the quarter and half year ended 30 September 2026 ('the financial results') of Himatsingka Seide Limited ('the Company') have been prepared in accordance with Indian Accounting Standard 34 'Interim Financial Reporting' notified under Section 133 of the Companies Act 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India. These financial results are in compliance with the presentation and disclosure requirements of the Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations") including relevant circulars issued by the SEBI.

2 These financial results of the Company has been reviewed by the Audit Committee and thereafter approved by the Board of Directors in their respective meetings held on 14 November 2026.

3 The financial results for the quarter and six months period ended 30 September 2026 have been subjected to limited review by the Statutory Auditors of the Company who have expressed an unmodified conclusion on the financial results.The review report of the Statutory Auditor is being filed with Bombay Stock Exchange (BSE) and National Stock Exchange (NSE) and is also available on the Company's website at www.himatsingka.com.

4 Pursuant to the provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company shall publish the consolidated unaudited financial results in the newspapers. However, the standalone unaudited financial results will be made available on the stock exchanges websites of BSE (www.bseindia.com) and NSE (www.nseindia.com) and on Company's website www.himatsingka.com.

5 The Company has evaluated its operating segments in accordance with Ind AS 108, and has concluded that it is engaged in a single operating segment viz. Textiles on the basis of decisions taken for allocation of resources by the Chief Operating Decision Makers (CODM) and the internal business reporting system for evaluation of operational results.

6 During the half-year ended 30 September 2026, the Company issued 34,000 Senior, Unsecured, Rated, Listed, Redeemable, Taxable, Non-Convertible Debentures (NCDs) at an issue price of ₹ 10,000 each, aggregating to ₹ 3,400 lacs, on a private placement basis. The NCDs have been listed on BSE Limited in accordance with the applicable provisions of the SEBI (Issue and Listing of Non-Convertible Securities) Regulations, 2021, as amended, read with the SEBI Master Circular dated 15 October 2025. The related disclosures under Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, have been submitted separately to the Stock Exchange.

7 Diluted EPS kept as Basic EPS being anti dilutive

Himatsingka Seide Limited

D.K. Himatsingka

Bengaluru
14 November 2026

Dinesh Kumar Himatsingka
Executive Chairman
DIN: 00139516

Shrikant Himatsingka
Executive Vice Chairman & Managing Director
DIN: 00122103

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Himatsingka

STATEMENT UNDER REGULATION 52(4) OF THE SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

(₹ Lacs except per share data)

Particulars	Quarter ended			Six Months ended		Year ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
Debt Equity Ratio	1.16	1.15	1.10	1.16	1.10	1.14
Debt Service Coverage Ratio	1.28*	1.07*	1.52	1.1*	1.32	0.89
Interest Service Coverage Ratio	1.32	1.15	1.91	1.24	1.53	1.45
Net Worth	2,38,890.65	2,35,708.90	2,34,125.30	2,38,890.65	2,34,125.30	2,33,522.89
Net Profit After Tax	3,042.11	518.08	3,980.15	3,560.19	4,555.59	6,013.08
Earnings Per Share	2.42	0.41	3.17	2.83	3.62	4.78
Current Ratio	1.40	1.38	1.36	1.40	1.36	1.36
Long Term Debt to Working Capital	1.44	1.47	1.68	1.44	1.68	1.56
Bad Debts to Account Receivable Ratio	0.07	0.01	0.00	0.04	0.01	0.01
Current Liability Ratio	0.62	0.62	0.61	0.62	0.61	0.62
Total Debt to Total Assets	0.44	0.44	0.43	0.44	0.43	0.43
Debtors' Turnover Ratio	0.87	0.81	0.93	0.84	1.13	0.88
Inventory Turnover Ratio	1.46	1.39	1.78	1.40	1.84	1.64
Operating Margin Percentage	18.42%	14.35%	26.81%	16.42%	20.51%	20.27%
Net Profit Margin Percentage	6.39%	1.13%	8.31%	3.80%	4.63%	3.19%

Outstanding Redeemable Preference Shares (Quantity and Value) and Capital Redemption Reserve / Debenture Redemption Reserve are Not applicable

Particulars	Numerator	Denominator
Debt Equity Ratio	Total Debt = Total non current and current borrowings (including accrued interest) + lease liabilities	Total equity
Debt Service Coverage Ratio	Earning for debt Service = Net profit after taxes + Depreciation and amortisation expense + Finance costs	Debt service (Interest and lease payments + Principal repayment of long term borrowings)*
Interest Service Coverage Ratio	Earnings before interest and tax	Finance Cost
Earnings Per Share	Net profit after tax	No. of Equity Shares
Current Ratio	Total current assets	Total current liabilities
Long Term Debt to Working Capital	Non-current liabilities = Non-current Borrowings + Non-current Lease Liability	Working Capital = Current assets - Current liabilities
Bad Debts to Account Receivable Ratio	Bad Debts Written Off	Average trade receivables
Current Liability Ratio	Total current liabilities	Total Liabilities = Non current liabilities + Current liabilities
Total Debt to Total Assets	Total Debt = Total non current and current borrowings (including accrued interest) + lease liabilities	Total Assets = Non current assets + Current assets
Debtors' Turnover Ratio	Revenue from sale of goods	Average trade receivables
Inventory Turnover Ratio	Cost of goods sold	Average inventory
Operating Margin Percentage	Earnings before interest and tax	Total revenue from operations
Net Profit Margin Percentage	Net profit after tax	Total revenue from operations

* Principal repayment of long term borrowings does not include proceeds from re-financing

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Details of the capitalisation of receivables from Himatsingka America inc., USA

Acquisition (including agreement to acquire):

Sl	Particulars	Details
1	Name of the target entity, details in brief such as size, turnover etc.	Himatsingka America Inc., USA, (HIMA) a wholly owned step-down subsidiary of the Company. Networth (Rs. in Crore): 402.76 crores Turnover given below in Point 10.
2	Whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arm's length"	Yes, this is a Related Party Transaction and is at "arm's length". HIMA is a wholly owned step-down subsidiary of the Company. Except to the extent of the shareholding in Himatsingka Seide Limited and the Directorship, promoter/ promoter group/ group companies do not have any interest in the entity being acquired.
3	Industry to which the entity being acquired belongs	Home Textiles
4	Objects and impact of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity)	Capitalisation of portion of receivables amounting upto USD 50.06 Million outstanding in the books of the Company from Himatsingka America Inc., USA, wholly owned step-down subsidiary of the Company
5	Brief details of any governmental or regulatory approvals required for the acquisition	Subject to approval by Reserve Bank of India
6	Indicative time period for completion of the acquisition	One year, subject to approval by Reserve Bank of India
7	Consideration - whether cash consideration or share swap or any other form and details of the same	Subject to approval of RBI, Capitalisation of portion of receivables amounting upto USD 50.06 Million outstanding in the books of the Company from Himatsingka America Inc., USA, wholly owned step-down subsidiary of the Company and no cash consideration or share swap
8	Cost of acquisition and/ or the price at which the shares are acquired (Total Value) (Rs. in Crore)	portion of receivable amounting upto USD 50.06 Million
9	Percentage of shareholding/ control acquired and/ or number of shares acquired	HIMA continues to be a wholly owned step down subsidiary
10	Brief background about the entity acquired in terms of products/ line of business acquired, date of incorporation, history of last 3 years turnover (based on audited financial statements of 2022-23), country in which the acquired entity has presence and any other significant information (in brief)	Date of Incorporation: April 17, 1998 Brief background about the entity acquired in terms of products/ line of business acquired**:** Home Textiles History of last 3 years turnover: Year / Turnover (Rs. in Crore) 2025-26 / 1356.55 2024-25 / 1641.40 2023-24 / 1721.11 Country in which acquired entity has presence: United States of America

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