AXITA COTTON

ISO 9001:2015 CERTIFIED

Mfg. & Exporter of Cotton

AXITA COTTON LIMITED

CIN No. : L01632GJ2013PLC076059

BSE Script Code: 542285

NSE Script Code: AXITA

Registered Office: Survey No. 324, 357, 358, Borisana, Kadi - Thol Road, Kadi, Mahesana - 382715, Gujarat, Bharat

Corporate Office: Rannade House, First Floor, Opp. Sankalp Grace 3, Near Ishan Bunglows, Shilaj, Ahmedabad - 380059, Gujarat, Bharat

Tele: +91 6358747514 **Email:** cs@axitacotton.com, cs@axita.in **Website:** www.axitacotton.com

Date: 29-10-2026

To,
The Secretary, Listing Department
BSE Limited,
Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400001, Maharashtra, Bharat

To,
The Manager-Listing Department
The National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C/1, G Block, Bandra Kurla Complex, Bandra (E), Mumbai - 400051, Maharashtra, Bharat

Respected Sir/Madam,

Subject: Disclosure under Regulation 30, 33 and other applicable Regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"): Outcome of Board Meeting held today i.e. Thursday, October 29, 2026.

Pursuant to Regulation 30 and other applicable Regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and with reference to the captioned subject, we hereby inform that, the Board of Directors, at its meeting held today i.e. *Thursday, October 29, 2026*, has inter-alia considered and approved the following,

1. Unaudited (Standalone) Financial Results of the Company for the quarter and half year ended on September 30, 2026 together with the Limited Review Reports of the Statutory Auditors of the Company as per Regulation 33 of the SEBI (LODR) Regulations, 2015.
2. Considered and approved all other business as per agenda circulated.

The Board Meeting commenced at 05:31 pm and concluded at 06:35 pm.

The same is also available on the website of the Company at www.axitacotton.com.

Please take this on record and oblige.

Thanking you,

Yours faithfully,
For, Axita Cotton Limited

PANCHAL SHYAMSUNDER K

Digitally signed by PANCHAL SHYAMSUNDER K
Date: 2026.10.29 19:07:30 +05'30'

Shyamsunder Panchal
Company Secretary and Compliance Officer
Memb. No. A50793

Encl. As above

Independent Auditor's Review Report on the Quarterly and Year to date Unaudited Standalone Financial Results of Axita Cotton Limited ("the Company") pursuant to regulation 33 and 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Axita Cotton Limited,

1. We have reviewed the accompanying statement of unaudited standalone financial results of Axita Cotton Limited ("the Company") for the quarter and half year ended 30th September, 2026 being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the listing 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 the Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 and 52 of the Listing Regulations. Our responsibility is to issue a report on these financial statements 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review of interim financial information consists of ma king inquiries, primarily of the Company's personnel 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 Companies Act, 2013 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.

202, 2nd Floor, Shree Ram Complex, Nr. Rangani Hospital,
New Ashram Road, Rajkot-360 003. (Gujarat)
GST IN : 24AALFD5373L1Z3
63527 30803
99243 98824
cadtaandassociates@gmail.com

DTA AND ASSOCIATES * Chartered Accountants * Firm No. 140825W Rajkot

4. 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 applicable Indian Accounting Standards (Ind-AS) prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations 33 and 52 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For D T A & Associates
Chartered Accountants
F.R.N: - 140825W

DTA AND ASSOCIATES * Chartered Accountants * M. NO. 140825W Rajkot

CA Harshdeepsinh Jadeja
Partner
Membership No.183349

Date: 29TH October, 2026
Place: Ahmedabad
UDIN: 26183349MBLXHM3097

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Unaudited Standalone Financial Results for the Quarter and Half Year ended 30th September, 2026

(Rs. In Lakhs, Except EPS)

Sr. No	Particulars	Quarter Ended			Half Year ended		Year ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1	**Revenue**						
(a)	Revenue from operations	6,776.40	5,828.08	6,327.02	12,604.48	21,996.75	37,039.74
(b)	Other income	71.06	368.69	24.86	439.75	285.72	425.09
	Total Income	**6,847.46**	**6,196.77**	**6,351.88**	**13,044.23**	**22,282.47**	**37,464.83**
2	**Expenses**						
(a)	Cost of Material Consumed	-	-	-	-	-	933.67
(b)	Purchase of Stock- In- Trade	5802.87	5,351.21	6,427.62	11,154.08	22,529.22	34,576.27
(c)	Change in Inventories of Finished goods, Work-in-Progress and Stock-In-Trade	8.95	122.75	(430.16)	131.70	(1,188.96)	(57.03)
(d)	Employee benefits expenses	75.55	74.34	82.01	149.89	164.92	327.27
(e)	Finance costs	21.57	50.55	38.25	72.12	69.82	179.85
(f)	Depreciation and amortization expenses	16.18	15.92	15.00	32.09	30.69	60.39
(g)	Other expenses	201.36	108.39	203.39	309.75	464.71	1,160.63
	Total Expense	**6,126.48**	**5,723.16**	**6,336.11**	**11,849.63**	**22,070.40**	**37,181.05**
3	**Profit/(loss) before Exceptional Items and Tax (1-2)**	**720.98**	**473.61**	**15.77**	**1,194.60**	**212.07**	**283.78**
4	Exceptional items	-	-	-	-	-	-
5	**Profit/(loss) Before Tax (3-4)**	**720.98**	**473.61**	**15.77**	**1,194.60**	**212.07**	**283.78**
6	**Tax expense**						
	Current Tax	201.84	56.69	29.43	258.53	40.80	132.97
	Deferred Tax	(33.58)	57.88	(17.28)	24.29	6.47	(42.70)
	Prior Period Taxes						3.32
7	**Net Profit after tax for the period of continuing Operation (5-6)**	**552.72**	**359.04**	**3.62**	**911.78**	**164.80**	**190.19**
8	Profit / (loss) from discontinued operations before tax	-	-	-	-	-	-
	Tax expense of discontinued operations	-	-	-	-	-	-
	Net Profit after tax for the period of discontinuing Operation	-	-	-	-	-	-
9	**Total profit / (loss) for period**	**552.72**	**359.04**	**3.62**	**911.78**	**164.80**	**190.19**
10	**Other Comprehensive Income (after tax)(OCI)**						
(a)	(i) Item that will not be reclassified to Statement of profit or loss	158.11	160.37	47.53	318.48	136.12	16.37
	(ii) Income Tax Relating to items that will not be Reclassified to Statement of Profit and Loss	(39.79)	(40.36)	(25.75)	(80.16)	(34.26)	(0.70)
(b)	(i) Item that will be reclassified to Statement of profit or loss	-	-	-	-	1.11	(14.16)
	(ii) Income Tax Relating to items that will be Reclassified to Statement of Profit and Loss	-	-	-	-	3.56	3.56
	Other Comprehensive Income (after tax)(OCI)	**118.32**	**120.01**	**21.78**	**238.32**	**106.53**	**5.08**
11	**Total Comprehensive Income (after tax)(9+10)**	**671.04**	**479.06**	**25.40**	**1,150.10**	**271.33**	**195.26**
12	Paid up Equity Share Capital (Face value of Re. 1/- each.)	3,826.74	3,826.74	3,477.73	3,826.74	3,477.73	3,824.95
13	Other Equity		-	-	-	-	2,666.24
14	**Earnings Per Share in Rs. (Face Value Re. 1 each) (not annualised)**						
(a)	**for continuing operations**						
	Basic	**0.14**	**0.09**	**0.00**	**0.24**	**0.05**	**0.05**
	Diluted	**0.14**	**0.09**	**0.00**	**0.24**	**0.05**	**0.05**
(b)	**for discontinuing operation**						
	Basic	-	-	-	-	-	-
	Diluted	-	-	-	-	-	-
(c)	**for continuing and discontinuing operations**						
	Basic	**0.14**	**0.09**	**0.00**	**0.24**	**0.05**	**0.05**
	Diluted	**0.14**	**0.09**	**0.00**	**0.24**	**0.05**	**0.05**

Notes to Unaudited Standalone Financial Results for the Quarter and Half Year Ended on 30th September, 2026:

1 These results have been prepared in accordance with the Indian Accounting Standards (referred to as "**Ind AS**") 34 interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.

2 The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.

3 The Company has single reportable business segment in standalone financial statements. Hence, no separate information for segment wise disclosure is given in accordance with the requirements of Indian Accounting Standard (Ind AS) 108 - "**Operating Segments**".

4 The above Unaudited Financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting at the Registered office held on October 29, 2026. The Statutory Auditor of the Company has carried out a Limited review of the above Financial Results of the Company for the Quarter and Half Year ended on September 30, 2026 in term of the Regulation 33 of the SEBI (LODR) Regulations, 2015.

5 Pursuant to approval of the shareholder at the 13th Annual General Meeting of the company held on September 29, 2026, the Company declared a final dividend of Rs. 0.05 per equity share for the financial year ended March 31, 2026. The dividend amount was subsequently deposited into a separate bank account after the end of quarter and same has been paid to the shareholders.

For and on behalf of Axita Cotton Limited

AXITA COTTON LIMITED INDIA

NITINBHAI GOVINDBHAI PATEL
CHAIRMAN CUM MANAGING DIRECTOR
(DIN: 06626646)

Place: Ahmedabad
Date : 29th October, 2026

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Unaudited Balance Sheet as at 30th September, 2026

(₹ in Lakhs)

Particulars	As At September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
I. ASSETS		
(1) Non Current Assets		
(a) Property, Plant & Equipment	302.84	313.79
(b) Intangible Assets	15.29	20.36
(c) Right Of Use Assets	82.45	88.81
(d) Financial Assets		
(i) Investments	1,424.27	1,087.00
(ii)Loans	386.31	349.14
(iii) Other Financial Assets	31.70	6.60
(e) Deffered Tax Assets (Net)	-	73.35
Total Non Current Assets	**2,242.86**	**1,939.05**
(2) Current Assets		
(a) Inventories	22.21	153.91
(b) Financial Assets		
(i) Trade Receivables	2,483.82	1,747.71
(ii) Cash & Cash Equivalents	2,793.82	1,598.28
(iii) Investments	1,014.41	899.36
(iv)Loans	144.71	661.02
(v) Other Financial Assets	11.37	29.17
(c) Other Current Assets	336.94	1,545.06
Total Current Assets	**6,807.28**	**6,634.51**
Total Assets	**9,050.14**	**8,573.56**
II. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	3,826.74	3,824.95
(b) Other Equity	3,631.68	2,666.23
Total Equity	**7,458.41**	**6,491.18**
(2) Liabilities		
Non Current Liabilities		
(a) Financial Liabilities		
(i) Lease Liabilities	83.36	87.43
(b) Provisions	31.32	29.39
(c) Deffered Tax Liability (Net)	31.09	-
Total Non Current Liabilities	**145.77**	**116.82**
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	851.32	1,713.64
(ii) Lease Liabilities	7.96	7.48
(iii) Trade Payables		
- Dues of micro enterprises and small enterprises	0.80	58.49
- Dues of creditors other than micro enterprises and small enterprises	119.21	61.32
(iv) Other Financial Liabilities	196.19	2.81
(b) Provisions	249.53	27.75
(c) Other Current Liabilities	20.95	94.07
Total Current Liabilities	**1,445.96**	**1,965.56**
Total Liabilities	**1,591.73**	**2,082.38**
Total Equity and Liabilities	**9,050.14**	**8,573.56**

For and on behalf of Axita Cotton Limited

AXITA COTTON LIMITED INDIA

NITINBHAI GOVINDBHAI PATEL
CHAIRMAN CUM MANAGING DIRECTOR
(DIN: 06626646)

Place: Ahmedabad
Date : 29th October, 2026

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UNAUDITED STANDALONE STATEMENT OF CASHFLOW FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2026

(₹ in Lakhs)

Particulars	Half Year Ended September 30, 2026	Half Year Ended September 30, 2025
Cash Flow from Operating Activities		
Profit before Taxes	**1,194.60**	**212.07**
Amount Transferred to Reserve		
Adjustments for:		
Depreciation & Amortisation	32.09	30.69
Deferred Rent	-	0.14
Interest Income On Fixed deposits	(10.37)	(5.13)
Interest Income of Loans	(64.45)	(139.40)
Interest Income on Others	(0.91)	(6.91)
Gain on Investments measured through fair value through profit & loss	(167.00)	(110.83)
Finance Cost	67.58	64.94
Interest on Lease Liab	4.54	4.88
Gain on Sale of Property, Plant & Equipments	-	(2.37)
Gratuity Expense	5.37	6.18
Operating Profit before Working Capital Changes	**1,061.44**	**54.26**
Changes in working capital:		
(Increase)/Decrease in Inventory	131.7	(1,188.96)
(Increase)/Decrease in Trade Receivable	-736.11	1,140.99
(Increase)/Decrease in Other Financial Assets	17.70	214.69
Decrease/(Increase) in Other Current assets	1,208.12	(1,532.23)
Increase/(Decrease) in Trade payable	0.20	(255.51)
Increase/(Decrease) in Other Financial Liabilities	1.88	0.48
(Decrease)/Increase in Other Current liabilities	(73.12)	61.07
(Decrease)/Increase in Current Provisions	(37.10)	(11.24)
Increase/(Decrease) in Net Employee Benefit Liabilities	(3.44)	7.14
Cash generated from Operations	**1,571.28**	**(1,509.31)**
Income Taxes Paid		-
Net Cash Flow from Operating Activities (A)	**1,571.28**	**(1,509.31)**
Cash Flow from Investing Activities		
Interest Received	11.28	(9.71)
Acquisition of Property, Plant and Equipment and Intangible Assets	(9.70)	(2.42)
Sale of Property, Plant & Equipment and Intangible Assets	-	5.89
Purchases of Investments	(334.53)	(1,524.99)
Sales of Investments	368.03	635.10
Deposit for CIRP Acquisition	(25.00)	
Gain on Sale of Investments	-	53.12
Net Cash Flow from Investing Activities (B)	**10.08**	**(843.00)**
Cash Flow from Financing Activities		
Movement in Short term borrowings	(862.32)	2,134.99
Payment of Lease Liabilities	(8.13)	(8.04)
Issue of Loans	(300.00)	(1,738.40)
Proceeds from Issue of Loans	843.59	972.40
Proceeds from issue of Equity Share through ESOP Scheme Incl. net of Expenses	8.62	-
Finance Cost	(67.58)	(2.86)
Net Cash Flow from Financing Activities (C)	**(385.82)**	**1,358.09**
Net Increase / (Decrease) in Cash and Cash Equivalents (A+ B+ C)	**1,195.54**	**(994.23)**
Cash and Cash Equivalents at the beginning of the period	**1,598.28**	**1,056.35**
Cash and Cash Equivalents at the end of the period	**2,793.82**	**62.12**

For and on behalf of Axita Cotton Limited

AXITA COTTON LIMITED INDIA

NITINBHAI GOVINDBHAI PATEL
CHAIRMAN CUM MANAGING DIRECTOR
(DIN: 06626646)

Place: Ahmedabad
Date : 29th October, 2026

Date & Time of Download : 30/10/2026 11:58:35

BSE ACKNOWLEDGEMENT

Acknowledgement Number	14703716
Date and Time of Submission	10/29/2026 7:19:13 PM
Scripcode and Company Name	542285 - Axita Cotton Ltd
Subject / Compliance Regulation	Submission Of Un-Audited Financial Results Of The Company For The Quarter And Half Year Ended On September 30, 2026
Submitted By	Shyamsunder Panchal
Designation	Company Secretary &Compliance Officer

Disclaimer : - Contents of filings has not been verified at the time of submission.

National Stock Exchange Of India Limited

Date of 30-Oct-2026

NSE Acknowledgement

Symbol:-	AXITA
Name of the Company: -	Axita Cotton Limited
Submission Type:-	Announcements
Short Description:-	Outcome of Board Meeting
Date of Submission:-	29-Oct-2026 07:13:01 PM
NEAPS App. No:-	2026/Oct/513663/22064

Disclaimer : We hereby acknowledge receipt of your submission through NEAPS. Please note that the content and information provided is pending to be verified by NSEIL.