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: Submission of Un-audited Financial Results of the Company for the quarter and half year ended on September 30, 2026, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

With reference to the captioned subject and pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we hereby submit the Un-audited Financial Results (Standalone) of the Company for the quarter and half year ended on *September 30, 2026*, as approved by the Board of Directors at its meeting held on *Thursday, October 29, 2026*, along with the Limited Review Report thereon as received from the Statutory Auditor of the Company in accordance with the said regulations.

The above information is also being hosted on the Company's website www.axitacotton.com as per the listing regulations.

This is for your information and record.

Thanking you,

Yours faithfully,
For, Axita Cotton Limited

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
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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 11:57:31

BSE ACKNOWLEDGEMENT

Acknowledgement Number	14703696
Date and Time of Submission	10/29/2026 7:10:07 PM
Scripcode and Company Name	542285 - Axita Cotton Ltd
Subject / Compliance Regulation	Board Meeting Outcome for Outcome Of The Board Meeting Held Today, I.E. October, 29, 2026
Submitted By	Shyamsunder Panchal
Designation	Company Secretary &Compliance Officer

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

General information about company		
Scrip code*		542285
NSE Symbol*		AXITA
MSEI Symbol*		NOTLISTED
ISIN*		INE02EZ01022
Name of company		AXITA COTTON LIMITED
Type of company		Main Board
Class of security		Equity
Date of start of financial year		01-04-2026
Date of end of financial year		31-03-2027
Date of board meeting when results were approved		29-10-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange		22-10-2026
Description of presentation currency		INR
Level of rounding		Lakhs
Reporting Type		Quarterly
Reporting Quarter		Second quarter
Nature of report standalone or consolidated		Standalone
Whether results are audited or unaudited for the quarter ended		Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended		Unaudited
Segment Reporting		Single segment
Description of single segment		Textile
Start date and time of board meeting		29-10-2026 17:31
End date and time of board meeting		29-10-2026 18:35
Whether cash flow statement is applicable on company		Yes
Type of cash flow statement		Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification		Not applicable
Whether the company has any related party?		Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?		Yes
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public		NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.		NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?		No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?		Yes
Latest Date on which RPT policy is updated		10-02-2025
Indicate Company website link for updated RPT policy of the Company		https://axitacotton.com/investor-relation/g-policy-on-dealing-with-related-party-transactions/
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?		No
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	Not Applicable

Financial Results – Ind-AS				
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
	Date of start of reporting period	01-07-2026	01-04-2026	
	Date of end of reporting period	30-09-2026	30-09-2026	
	Whether results are audited or unaudited	Unaudited	Unaudited	
	Nature of report standalone or consolidated	Standalone	Standalone	
Part I	**Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.**			
1	**Income**			
	Revenue from operations	6776.4	12604.48	
	Other income	71.06	439.75	
	Total income	**6847.46**	**13044.23**	
2	**Expenses**			
(a)	Cost of materials consumed	0	0	
(b)	Purchases of stock-in-trade	5802.87	11154.08	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	8.95	131.7	
(d)	Employee benefit expense	75.55	149.89	
(e)	Finance costs	21.57	72.12	
(f)	Depreciation, depletion and amortisation expense	16.18	32.09	
(g)	**Other Expenses**			
1	Other Expenses	201.36	309.75	
	Total other expenses	**201.36**	**309.75**	
	Total expenses	**6126.48**	**11849.63**	
3	**Total profit before exceptional items and tax**	**720.98**	**1194.6**	
4	Exceptional items	0	0	
5	**Total profit before tax**	**720.98**	**1194.6**	
6	**Tax expense**			
7	Current tax	201.84	258.53	
8	Deferred tax	-33.58	24.29	
9	**Total tax expenses**	**168.26**	**282.82**	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	**Net Profit Loss for the period from continuing operations**	**552.72**	**911.78**	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	**Net profit (loss) from discontinued operation after tax**	**0**	**0**	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	**Total profit (loss) for period**	**552.72**	**911.78**	
17	Other comprehensive income net of taxes	118.32	238.32	
18	**Total Comprehensive Income for the period**	**671.04**	**1150.1**	
19	**Total profit or loss, attributable to**			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
20	**Total Comprehensive income for the period attributable to**			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
21	**Details of equity share capital**			
	Paid-up equity share capital	3826.74	3826.74	
	Face value of equity share capital	1	1	
22	Reserves excluding revaluation reserve			
23	**Earnings per share**			

i	**Earnings per equity share for continuing operations**			
	Basic earnings (loss) per share from continuing operations	0.14	0.24	
	Diluted earnings (loss) per share from continuing operations	0.14	0.24	
ii	**Earnings per equity share for discontinued operations**			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	**Earnings per equity share (for continuing and discontinued operations)**			
	Basic earnings (loss) per share from continuing and discontinued operations	0.14	0.24	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.14	0.24	
24	Debt equity ratio	13	13	Textual Information(1)
25	Debt service coverage ratio	1618	2960	Textual Information(2)
26	Interest service coverage ratio	1756	3442	Textual Information(3)
27	**Disclosure of notes on financial results**	**Textual Information(4)**		

Text Block	
Textual Information(2)	The increase in the Debt Service Coverage Ratio is primarily attributable to an improvement in profitability compared to the previous quarter, driven by better margins in cotton trading.
Textual Information(3)	The increase in the Interest Service Coverage Ratio is primarily attributable to improved profitability compared to the previous quarter, driven by better margins in cotton trading, resulting in an enhanced capacity to meet interest obligations.
Textual Information(4)	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.

Statement of Asset and Liabilities		
Particulars		Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2026
	Date of end of reporting period	30-09-2026
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
	Assets	
1	**Non-current assets**	
	Property, plant and equipment	302.84
	Capital work-in-progress	0
	Investment property	0
	Goodwill	0
	Other intangible assets	15.29
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	1424.27
	Trade receivables, non-current	0
	Loans, non-current	386.31
	Other non-current financial assets	
1	Other non-current financial assets	31.7
2	Right of Use Assets	82.45
3		
4		
5		
	Details of other non-current financial assets	
	Total of other non-current financial assets	**114.15**
	Total non-current financial assets	**1924.73**
	Deferred tax assets (net)	0
	Other non-current assets	
1		
2		
3		
4		
5		
	Details of other non-current assets	
	Total of other non-current assets	
	Total non-current assets	**2242.86**
2	**Current assets**	
	Inventories	22.21
	Current financial asset	
	Current investments	1014.41
	Trade receivables, current	2483.82
	Cash and cash equivalents	2793.82
	Bank balance other than cash and cash equivalents	0
	Loans, current	144.71
	Other current financial assets	
1	Other current financial assets	11.37
2		
3		
4		
5		

	Details of other current financial assets	
	Total of Other current financial assets	**11.37**
	Total current financial assets	**6448.13**
	Current tax assets (net)	
	Other current assets	
1	Other current assets	336.94
2		
3		
4		
5		
	Details of other current assets	
	Total of other current assets	**336.94**
	Total current assets	**6807.28**
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	**9050.14**
	Equity and liabilities	
1	**Equity**	
	Equity attributable to owners of parent	
	Equity share capital	3826.74
	Other equity	3631.68
	Total equity attributable to owners of parent	**7458.42**
	Non controlling interest	
	Total equity	**7458.42**
2	**Liabilities**	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	Total Trade payable	**0**
	Other non-current financial liabilities	
1	Lease Liability	83.36
2		
3		
4		
5		
	Details of other non-current financial liabilities	
	Total of other non-current financial liabilities	**83.36**
	Total non-current financial liabilities	**83.36**
	Provisions, non-current	31.32
	Deferred tax liabilities (net)	31.09
	Deferred government grants, Non-current	0
	Other non-current liabilities	
1		
2		
3		
4		
5		
	Details of other non-current liabilities	
	Total of other non-current liabilities	
	Total non-current liabilities	**145.77**
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	851.32

	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.8
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	119.21
	Total Trade payable	**120.01**
	Other current financial liabilities	
1	Lease Liability	7.96
2	Other current financial liabilities	196.19
3		
4		
5		
	Details of other current financial liabilities	
	Total of other current financial liabilities	**204.15**
	Total current financial liabilities	**1175.48**
	Other current liabilities	
1	Other current liabilities	20.95
2		
3		
4		
5		
	Details of other current liabilities	
	Total of other current liabilities	**20.95**
	Provisions, current	249.52
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	**1445.95**
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	**1591.72**
	Total equity and liabilities	**9050.14**
	Disclosure of notes on assets and liabilities	

Other Comprehensive Income			
	Date of start of reporting period	01-07-2026	01-04-2026
	Date of end of reporting period	30-09-2026	30-09-2026
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Item that will not be reclassified to Statement of profit or loss	158.11	318.48
	Total Amount of items that will not be reclassified to profit and loss	158.11	318.48
2	Income tax relating to items that will not be reclassified to profit or loss	39.79	80.16
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	118.32	238.32

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2026
	Date of end of reporting period	30-09-2026
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	1194.6
2	**Adjustments for reconcile profit (loss)**	
	Adjustments for finance costs	72.12
	Adjustments for decrease (increase) in inventories	131.7
	Adjustments for decrease (increase) in trade receivables, current	-736.11
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	1208.12
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	17.7
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	0.2
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-73.12
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	32.09
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	-37.1
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	1.89
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	75.73
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	-167
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	-3.44
	Other adjustments for non-cash items	5.36
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	**376.68**
	Net cash flows from (used in) operations	**1571.28**
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	**1571.28**
3	**Cash flows from used in investing activities**	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0

	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	9.7
	Proceeds from sales of investment property	368.03
	Purchase of investment property	334.53
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	11.28
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-25
	Net cash flows from (used in) investing activities	**10.08**
4	**Cash flows from used in financing activities**	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	843.59
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	300
	Proceeds from exercise of stock options	8.62
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	862.32
	Payments of lease liabilities	8.13
	Dividends paid	0
	Interest paid	67.58
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	**-385.82**
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	**1195.54**
5	**Effect of exchange rate changes on cash and cash equivalents**	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	**1195.54**
	Cash and cash equivalents cash flow statement at beginning of period	1598.28
	Cash and cash equivalents cash flow statement at end of period	**2793.82**

Format for Disclosure of Related Party Transactions (applicable only for half-y														
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period		
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary									
1	Axita Cotton Limited	AALCA8092L	Kushal Nitinbhai Patel	AVBPP2051Q	Key Managerial Personal	Remuneration		75	NA			15		
2	Axita Cotton Limited	AALCA8092L	Nitinbhai Govindbhai Patel	ACZPP0185C	Key Managerial Personal	Remuneration		72	NA			15		
3	Axita Cotton Limited	AALCA8092L	Gitaben Nitinbhai Patel	AGHPP1244J	Relative of Key Managerial Personal	Remuneration		30	NA			14.89		
4	Axita Cotton Limited	AALCA8092L	Pooja Kushal Patel	CSJPP4944F	Relative of Key Managerial Personal	Remuneration		30	NA			14.89		
5	Axita Cotton Limited	AALCA8092L	Nilesh Hasmukhbhai Kothari	ADEPK3973D	Director	Remuneration			NA			6.04		
6	Axita Cotton Limited	AALCA8092L	Harsh Kalpeshbhai Shah	FQEPS7164G	Key Managerial Personal	Any other transaction	Salary		NA			8.46		
7	Axita Cotton Limited	AALCA8092L	Shyamsunder Panchal	AYHPP3176H	Key Managerial Personal	Any other transaction	Salary		NA			5.49		
8	Axita Cotton Limited	AALCA8092L	Vinod Kanubhai Rana	BRUPR9959P	Non-Executive Independent Director	Any other transaction	Sitting Fees		NA			0.52		
9	Axita Cotton Limited	AALCA8092L	Utsav Himanshu Trivedi	AUYPT3890M	Non-Executive Independent Director	Any other transaction	Sitting Fees		NA			0.4		
10	Axita Cotton Limited	AALCA8092L	Shivani Rajeshbhai Pathak	ELCPP2967L	Non-Executive Independent Director	Any other transaction	Sitting Fees		NA			0.52		
Total value of transaction during the reporting period												81.21		

National Stock Exchange Of India Limited

Date of 30-Oct-2026

NSE Acknowledgement

Symbol :-	AXITA
Name of the Company : -	Axita Cotton Limited
Module :-	Integrated Filing- Non-Banking Ind AS
Submission Type :-	Original
Quarter/Period Ended :-	30-Sep-2026
Date of Submission :-	29-Oct-2026 19:26:28
NEAPS App. No :-	206685

Disclaimer :We acknowledge the receipt of your submission through NEAPS. The information provided by you has been disseminated on the website on as is basis.

BSE LTD

ACKNOWLEDGEMENT

Acknowledgement No	:	2910202607271627	Date & Time : 29/10/2026 07:26:28 PM
Scrip Code	:	542285	
Entity Name	:	AXITA COTTON LIMITED	
Compliance Type	:	Regulation 33(3)-Integrated Finance Ind AS	
Quarter / Period	:	30/09/2026	
Mode	:	XBRL E-Filing	