

Indus Fila Limited

Registered Office: 243/1 to 358/3, Thoramavu and Immavu Village,
Thandya Industrial Area, K S Hundi, Nanjangud Taluk Mysore 571302
CIN: L17121KA1999PLC025320 **Email:** accounts@indusfila.com

Date: 18-12-2025

BSE Limited

The Corporate Service Department
P J Towers, Dalal Street
Mumbai – 400 001
Scrip Code: **532821**

The National Stock Exchange of India Ltd.

The Listing Department
Exchange Plaza, Bandra- Kurla Complex Bandra
(East) Mumbai - 400 051
Symbol: **INDUSFILA**

Dear Sir/Madam,

SUB: SUBMISSION OF REVISED UNAUDITED FINANCIAL RESULTS ALONG WITH LIMITED REVIEW REPORT ISSUED BY THE AUDITORS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025, AFTER CORRECTION OF TYPOGRAPHICAL ERROR.

This is with reference to the above-mentioned subject. The financial results along with limited review report of the Company for the quarter and half year ended September 30, 2025, were submitted to NSE and BSE on November 13, 2025. However, there was an inadvertent typographical error in the first paragraph of the limited review report, where it stated as "for the quarter ended June 30, 2025" and same is rectified as "for the quarter ended September 30,2025" and the revised report is attached herewith.

Any other particulars apart from the stated above remains same and also, we would like to further inform you that the typographical error which was unintentional.

This is for your information and records.

Thanking you

For Indus Fila Limited,

Abhay Mandhana

Director
(DIN: 07695839)

Encl: A/a

Tel: +91 95 45 155 155
Email: tolwaniandassociates@gmail.com
Email: cashashanktolwani@gmail.com



TOLWANI & ASSOCIATES

Chartered Accountants

Independent Auditor's Review Report on Standalone Unaudited Quarterly and Year to Date Financial Results of the Company pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of **Indus Fila Limited**

We have reviewed the accompanying statement of Standalone Unaudited Financial Results of INDUS FILA LIMITED (the "Company"), for the quarter ended September 30, 2025 and year to date results for the period April 01, 2025 to September 30, 2025 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This statement, which is the responsibility of the Company's Management and has been approved by the 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Tolwani & Associates**

Chartered Accountants

Firm's Reg. No.: 143638W

Shashank M. Tolwani

Partner

Membership No.: 162623



UDIN:25162623BMISJUG405

Date: October 31, 2025

Place: Ch. Sambhajinagar

INDUS FILA LTD		
243/1 to 35B/3, Thoramavu and Immavu Village, Thandya Industrial Area, Nanjangud Taluk, Mysore, Karnataka 571302		
CIN: L17121KA1999PLC025320		
BALANCE SHEET		
(All amounts in lakhs of INR, unless otherwise stated)		
Particulars	As at 30th September, 2025	As at 31st March, 2025
	Unaudited	Audited
(1) ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	1.37	1.52
(c) Investment Property	0.00	0.00
(g) Deferred tax assets (net)	20.62	21.68
(h) Other non-current assets	14.72	14.72
Total Non-Current Assets	36.71	37.93
(2) Current assets		
(b) Financial Assets		
(i) Investments		
(ii) Trade receivables		0.00
(iii) Cash and cash equivalents	7.66	14.95
(iv) Stock in trade	1143.40	1143.40
(v) Loans		
(vi) Other Financial Assets		
(c) Current Tax Assets (Net)		
(d) Other current assets	118.12	310.04
Total Current Assets	1269.18	1468.39
Total Assets	1305.89	1506.33
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	510.84	510.84
(b) Other Equity	(1,728.79)	(1,581.05)
Total Equity	(1,217.95)	(1,070.21)
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	2138.11	2175.09
(iii) Other financial liabilities	0.00	10.00
(b) Provisions		
(c) Deferred tax liabilities (Net)		
(d) Other non-current liabilities		
Total Non-Current Liabilities	2138.11	2185.09
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	89.08	89.08
(ia) Lease liabilities		
(ii) Trade payables		
- Dues of small enterprises and micro enterprises		
- Dues of creditors other than small enterprises and micro enterprises	295.68	300.40
(iii) Other financial liabilities	0.00	0.00
(b) Other current liabilities	0.97	1.46
(c) Provisions	0.00	0.50
Total Current Liabilities	385.73	391.44
Total Equity and Liabilities	1305.89	1506.33



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STATEMENT OF UNAUDITED FINANCIAL RESULT FOR THE QUARTER AND SIX MONTHS ENDED 30.09.2025

(All amounts in lakhs of INR, unless otherwise stated)

Sl. No	Particulars	Three Months Ended			Six Months Ended		For the year ended
		30th Sept, 2025	30th June, 2025	30th Sept, 2024	30th Sept, 2025	30th Sept, 2024	March 31, 2025
		Unaudited	Unaudited	Audited	Unaudited	Audited	Audited
I	Revenue From Operations	-	-	-	-	-	-
II	Other Income	-	-	-	-	-	16.00
III	Total Income (I+II)	-	-	-	-	-	16.00
IV	EXPENSES						
	Cost of materials consumed	-	-	-	-	-	-
	Other Manufacturing Expenses	-	-	-	-	-	-
	Purchase of Stock-in-Trade	-	-	-	-	-	-
	Changes in inventories of finished goods.	-	-	-	-	-	-
	Stock-in -Trade and work-in-progress	-	-	-	-	-	-
	Employee benefits expense	-	-	-	-	-	-
	Finance costs	46.37	46.87	47.19	93.24	86.79	180.30
	Depreciation and amortization expense	0.16	0.08	0.07	0.15	-	0.26
	Other expenses	17.64	35.64	40.02	53.27	42.19	61.95
	Total expenses (IV)	64.17	82.59	87.28	146.66	128.98	242.52
V	Profit/(loss) before exceptional items and tax (I-IV)	(64.17)	(82.59)	(87.28)	(146.66)	(128.98)	(226.51)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	(64.17)	(82.59)	(87.28)	(146.66)	(128.98)	(226.51)
VIII	Tax expense:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	0.54	0.53	0.77	1.06	-	2.37
IX	Net Profit/(Loss) after tax for the period from continuing operations (VII-VIII)	(64.71)	(83.12)	(88.05)	(147.72)	(128.98)	(228.88)
X	Profit/(loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-	-
XII	Net Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit/(loss) for the period (IX+XII)	(64.71)	(83.12)	(88.05)	(147.72)	(128.98)	(228.88)



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STATEMENT OF UNAUDITED FINANCIAL RESULT FOR THE QUARTER AND SIX MONTHS ENDED 30.09.2025

(All amounts in lakhs of INR, unless otherwise stated)

Sl. No	Particulars	Three Months Ended			Six Months Ended		For the year ended
		30th Sept, 2025	30th June, 2025	30th Sept, 2024	30th Sept, 2025	30th Sept, 2024	March 31, 2025
		Unaudited	Unaudited	Audited	Unaudited	Audited	Audited
XIV	Other Comprehensive Income Items that will not be reclassified to profit or loss: (a) Gain or Loss on Re-measurement of Defined Benefits plan (b) Income tax relating to items that will not be reclassified to profit or loss Items that will be reclassified to profit or loss: (a) Net change in time value of option contracts designated as cash flow hedges (b) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(64.71)	(83.12)	(88.05)	(147.72)	(128.98)	(228.88)
XVI	Earnings per equity share (for continuing operation): (1) Basic (2) Diluted	(1.27) (1.27)	(1.63) (1.63)	(1.72) (1.72)	(2.89) (2.89)	(2.52) (2.52)	(4.48) (4.48)
XVII	Earnings per equity share (for discontinued operation): (1) Basic (2) Diluted	- -	- -	- -	- -	- -	- -
XVIII	Earnings per equity share (for discontinued & continuing operations) (1) Basic (2) Diluted	(1.27) (1.27)	(1.63) (1.63)	(1.72) (1.72)	(2.89) (2.89)	(2.52) (2.52)	(4.48) (4.48)



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CASH FLOW STATEMENT		
(All amounts in lakhs of INR, unless otherwise stated)		
Particulars	As at 30th September, 2025	As at 31st March, 2025
	Unaudited	Audited
A. Cash Flow from Operating Activities		
Profit before Taxation and extraordinary items (before taxes)	(146.66)	(226.51)
Adjustments for Depreciation	0.15	0.26
(Profit)/Loss on sale of Tangible assets	-	(16.00)
Interest Expenditure	93.24	180.30
Interest Income	-	-
Other Expense	-	-
Other Non cash adjustments	-	-
Operating Profit before working capital changes	(53.27)	(61.95)
Changes in Working Capital:		
(Increase/)/Decrease in Trade Receivables	-	252.80
Increase/(Decrease) in Trade Payables	(4.72)	-
(Increase)/Decrease in Stock in Trade	-	-
Increase/(Decrease) in Provisions	(0.50)	(135.24)
Increase/(Decrease) in Other Current Liabilities	(0.49)	-
		516.44
(Increase)/Decrease in Other Financial Assets and other Assets	191.92	-
Increase/(Decrease) in Other Financial Liabilities and Other liabilities	(10.00)	(358.75)
Cash generated from Operations	122.93	213.30
Taxes paid (Net of refunds)	-	-
	122.93	213.30
Net cash generated from operations before extraordinary items		
Net cash generated from operating activities	122.93	213.30
B. Cash Flow from Investing Activities		
Proceeds from Sale of Asset	-	17.00
Investment Income	-	-
Interest received	-	-
Purchase of Property, Plant & Equipment, Intangible assets	-	(0.94)
Net Cash from Investing Activities	0.00	16.06
C. Cash flow from Financing Activities		
Increase/(Repayment) of borrowings	(36.98)	(60.49)
Proceeds from share capital increase	-	-
Proceeds from issue of share warrants	-	-
Interest paid / Other Finance charges	(93.24)	(180.30)
Net cash raised in Financing activities	(130.22)	(240.79)
Net increase in cash and cash equivalents	(7.29)	(11.43)
Cash and Cash equivalents at the beginning of the year	14.95	26.38
Cash and Cash equivalents at the end of the year	7.66	14.95

Reconciliation of Cash and Cash equivalents as per the cash flow statement:-

Cash and Cash Equivalents as per above comprises of the following

	As at 30th September, 2025	As at 31st March 2025
Cash and Cash Equivalents	7.66	14.95
Working Capital Loans repayable on demand, Credit balance in bank accounts	0.00	0.00
Balance as per statement of cash flows	7.66	14.95

Notes:

1. Cash flow statement has been prepared under the 'Indirect Method' as set out in the Ind AS 7 -Cash flow statement

2. Cash and cash equivalents represent cash and bank balances.

3. Previous year's figures have been regrouped/reclassified wherever applicable.

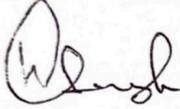
Please refer Notes on Accounts accompanied to Financial Statements



Notes:

- 1 These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind As") prescribed under sec 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 2 Depreciation on Plant & Machinery, Furniture & Fittings and Computers is not charged since the assets are already stated at residual value.
- 3 The main business of company is Finishing of textile excluding khadi/handloom, hence there is no separate reportable segment as per Ind AS 108 on 'Operating Segment'.
- 4 Previous period/year's figures have been regrouped/rearranged wherever necessary to confirm to current period's groupings and classifications.
- 5 The above results have been reviewed and approved by the Board of Directors of the Company at their respective meetings held. The Statutory Auditors of the Company have carried out limited review of the aforesaid results.

For Indus Fila Limited



Himmatsingh Shekhawat
Director
DIN: 02625197



Place: Bangalore

Date: October 31, 2025