

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

**Review Report**

To the Board of Directors  
**Candour Techtex Limited,**  
**Mumbai.**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **Candour Techtex Limited** ("the Company"), for the quarter ended 30 September 2025 and half year ended 30 September 2025 (the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'Regulations') 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. 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 (ICAI). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making 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.

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 of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards 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 Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Ambavat Jain & Associates LLP**  
**Chartered Accountants**  
**ICAI Firm Registration No: 109681W**

**Ashish J Jain**  
**Partner**  
**Membership No.111829**

**Place: Mumbai**  
**Date: 14 November 2025**

**ICAI UDIN No: 25111829BMIFZG1754**

# Candour Techtex Limited

(Formerly known as Chandni Textiles Engineering Industries Limited)

Regd Office: 108/109 T.V. Industrial Estate, 52, S.K.Ahira Marg, Worli, Mumbai-400030, Maharashtra, India

M.: 9324802995 / 9324802991 Email: [irgroup@irmehta.com](mailto:irgroup@irmehta.com); [sales@cteil.com](mailto:sales@cteil.com)

CIN: L25209MH1986PLC040119

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025								
Sr.No	PART I Particulars	Quarter Ended			Half year Ended		Year Ended	
		30/09/2025	30/06/2025	30/09/2024	30/09/2025	30/09/2024	31/03/2025	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
	<b>Income</b>							
I	Revenue from Operations	1,029.06	3,367.25	3,975.50	4,396.31	8,785.04	18,810.18	
II	Other income	43.97	41.64	51.17	85.61	90.53	188.27	
III	<b>Total Income from operations</b>	<b>1,073.03</b>	<b>3,408.90</b>	<b>4,026.68</b>	<b>4,481.93</b>	<b>8,875.57</b>	<b>18,998.46</b>	
IV	<b>Expenses</b>							
	a. Cost of materials consumed	742.97	552.00	281.16	1,294.98	456.18	1,119.73	
	b. Purchase of Stock in trade	-	2,465.02	3,256.21	2,465.02	7,400.78	16,140.67	
	c. Changes in inventories of finished goods & stock in trade	(14.18)	64.19	14.70	50.01	62.63	(78.01)	
	d. Manufacturing expenses	117.93	112.71	70.57	230.65	146.60	299.28	
	e. Employees benefit expenses	130.65	126.84	118.61	257.49	240.31	465.49	
	f. Finance costs	57.81	61.20	76.64	119.01	150.57	288.61	
	g. Depreciation and amortisation expense	101.88	99.72	99.07	201.60	197.98	394.01	
	h. Other expenses	37.43	46.93	25.78	84.37	50.29	236.55	
	<b>Total Expenses</b>	<b>1,174.50</b>	<b>3528.61</b>	<b>3942.75</b>	<b>4703.11</b>	<b>8705.35</b>	<b>18866.31</b>	
V	<b>Profit / (Loss) before Exceptional items and tax (III - IV)</b>	<b>(101.47)</b>	<b>(119.71)</b>	<b>83.92</b>	<b>(221.18)</b>	<b>170.22</b>	<b>132.14</b>	
VI	Exceptional items	-	-	-	-	-	-	
VII	<b>Profit / (Loss) before Tax (V + VI)</b>	<b>(101.47)</b>	<b>(119.71)</b>	<b>83.92</b>	<b>(221.18)</b>	<b>170.22</b>	<b>132.14</b>	
VIII	<b>Tax Expenses</b>							
	Current Tax	-	-	15.54	-	29.00	22.52	
	Deferred Tax	7.00	(27.71)	15.10	(20.71)	27.85	42.35	
IX	<b>Profit / (Loss) for the period (VII - VIII)</b>	<b>(108.47)</b>	<b>(92.00)</b>	<b>53.28</b>	<b>(200.47)</b>	<b>113.37</b>	<b>67.28</b>	
X	<b>Other Comprehensive Income for the period (net of tax)</b>							
	(a) Items that will not be classified to profit & loss account							
	(i) Remeasurement of defined benefit plan	-	-	-	-	-	(3.36)	
	(ii) Income-tax related to item no.(i) above	-	-	-	-	-	0.56	
	<b>Other Comprehensive Income for the period (net of tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2.80)</b>	
XI	<b>Total Comprehensive Income for the period (IX + X)</b>	<b>(108.47)</b>	<b>(92.00)</b>	<b>53.28</b>	<b>(200.47)</b>	<b>113.37</b>	<b>64.48</b>	
XII	Paid-up equity share capital	1,875.68	1,875.68	1,693.73	1,693.73	1,693.73	1,795.68	
XIII	Other equity (excluding revaluation reserve)						2,136.19	
XIV	Earnings per Equity Share							
(a)	Basic (annualised)	(0.58)	(0.05)	0.31	(0.11)	0.67	0.04	
(b)	Diluted (annualised)	(0.58)	(0.05)	0.31	(0.11)	0.67	0.04	
<b>NOTES:</b>								
1) The above results were reviewed and recommended by the Audit Committee, for approval by the Board, at its Meeting held on 14th November, 2025 and were approved and taken on record at the Meeting of the Board of Directors of the Company held on that date.								
2) The EPS is calculated on the basis of face value of Re 1/- per share for the quarter ended June 2025, March, 2025 and year ended March, 2025 due to sub-division of shares in the EGM held on 10-02-2025 and Rs.10/- per share for the quarter ended September, 2025 and half year ended September, 2025 due to consolidation of shares in the AGM held on 30-09-2025 and hence not comparable with earlier quarters to that extent. The EPS for the quarter ended and half year September 2024 is calculated on the basis of face value of Rs.10/- per share.								
3) The paid-up equity share capital has increased in the quarter ended June 2025 due to allotment of 80,00,000 equity shares of Re.1/- each at premium of Rs 7.37/- per share on 5th May, 2025 upon exercise of option by allottee to convert warrants.								
4) The financial results of the Company have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated July 5, 2016.								
5) Figures for previous quarters / year have been regrouped / restated where necessary.								
Place : Mumbai Date: 14-11-2025								By Order of the Board For Candour Techtex Limited   J.R. Mehta Managing Director (DIN 00193029)

# Candour Techtex Limited

(Formerly known as Chandni Textiles Engineering Industries Limited)  
 Regd Office: 108/109 T.V. Industrial Estate, 52, S.K.Ahire Marg, Worli, Mumbai-400030, Maharashtra, India  
 M.: 9324802995 / 9324802991 Email: jrgroup@irmehta.com; sales@cteil.com  
 CIN: L25209MH1986PLC040119

## Segment wise Revenue, Results and Capital Employed for the quarter & half year ended 30th September, 2025

Sr. No.	Particulars	Rs in Lakhs					
		Quarter ended			Half year ended		Year Ended
		30/09/2025	30/06/2025	30/09/2024	30/09/2025	30/09/2024	31/03/2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	<b>Segment Revenue</b>						
a.	Textile Division	324.83	264.29	371.73	589.13	681.13	999.68
b.	Plastic Division	493.44	407.32	148.10	900.76	324.98	732.12
c.	Trading Division	-	2,541.26	3,356.92	2,541.26	7,629.67	16,634.71
d.	Technical Textile Division	180.42	138.39	98.76	318.80	149.26	327.53
e.	Unallocated	30.37	16.00	-	46.37	-	116.13
	Total	1,029.06	3,367.25	3,975.50	4,396.31	8,785.04	18,810.18
	Less : Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income from Operations	<b>1,029.06</b>	<b>3,367.25</b>	<b>3,975.50</b>	<b>4,396.31</b>	<b>8,785.04</b>	<b>18,810.18</b>
2	<b>Segment Results</b>						
	Profit /(loss) before tax and interest						
a.	Textile Division	13.83	(11.08)	26.76	2.75	32.48	19.12
b.	Plastic Division	(46.04)	(50.47)	122.12	(96.51)	229.18	187.89
c.	Trading Division	0.25	75.28	99.55	75.53	226.83	494.95
d.	Technical Textile Division	(98.49)	(152.84)	(151.48)	(251.32)	(295.59)	(630.39)
	Total	<b>(130.45)</b>	<b>(139.11)</b>	<b>96.94</b>	<b>(269.55)</b>	<b>192.90</b>	<b>71.56</b>
	Less : i. Interest	3.49	1.80	4.79	5.29	7.02	13.89
	ii. Other un-allocable expenditure net off un-allocable income	(32.47)	(21.19)	8.23	(53.66)	15.66	(74.47)
	Total Profit / (Loss) Before Tax	<b>(101.47)</b>	<b>(119.71)</b>	<b>83.91</b>	<b>(221.18)</b>	<b>170.21</b>	<b>132.14</b>
3	<b>Capital Employed</b>						
	Segment Assets						
a.	Textile Division	660.16	570.15	600.15	660.16	600.15	534.35
b.	Plastic Division	1,136.63	1,091.31	1,078.94	1,136.63	1,078.94	949.72
c.	Trading Division	6.61	1,252.22	322.31	6.61	322.31	573.65
d.	Technical Textile Division	5,143.78	5,163.99	4,938.54	5,143.78	4,938.54	4,997.92
e.	Unallocable	1,171.66	1,413.90	859.56	1,171.66	859.56	954.44
	Total	<b>8,118.84</b>	<b>9,491.58</b>	<b>7,799.49</b>	<b>8,118.84</b>	<b>7,799.49</b>	<b>8,010.08</b>
	Segment Liabilities						
a.	Textile Division	274.50	198.70	207.39	274.50	207.39	152.19
b.	Plastic Division	652.46	651.19	597.43	652.46	597.43	471.15
c.	Trading Division	213.77	1,424.02	718.03	213.77	718.03	783.79
d.	Technical Textile Division	2,535.19	2,682.56	3,166.30	2,535.19	3,166.30	2,624.56
e.	Unallocable	209.32	193.03	233.99	209.32	233.99	46.52
	Total	<b>3,885.24</b>	<b>5,149.51</b>	<b>4,923.14</b>	<b>3,885.24</b>	<b>4,923.14</b>	<b>4,078.21</b>
	Total Capital Employed in the Company	<b>4,233.60</b>	<b>4,342.07</b>	<b>2,876.35</b>	<b>4,233.60</b>	<b>2,876.35</b>	<b>3,931.87</b>

Place : Mumbai  
 Date: 14-11-2025



By Order of the Board  
 For Candour Techtex Limited

J.R. Mehta  
 Managing Director  
 DIN 00193029

# Candour Techtex Limited

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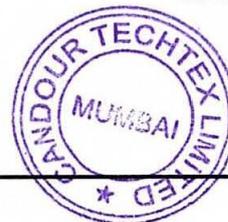
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<b>Statement of Assets and Liabilities as at 30th September, 2025</b>			
			(Rs. in Lakhs)
	Particulars	AS AT 30/09/2025 Unaudited	AS AT 31/03/2025 Audited
<b>I</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
	a. Property, Plant and Equipment	4,388.90	4,281.34
	b. Capital work-in-progress	-	21.52
	c. Intangible Assets	1.13	1.46
	d. Right of Use Assets	500.49	542.76
	e. Financial Assets		
	i. Other Investments	36.15	29.34
	ii. Other financial assets	343.97	353.86
	f. Deferred Tax Assets (Net)	29.61	8.90
	g. Other Non-Current Assets	53.65	86.68
	h. Income-Tax Assets (Net)	52.52	38.34
	<b>Total Non-Current Assets</b>	<b>5,406.43</b>	<b>5,364.18</b>
<b>2</b>	<b>Current Assets</b>		
	a. Inventories	675.10	595.84
	b. Financial Assets		
	i. Trade Receivables	545.19	607.98
	ii. Cash and Cash Equivalents	890.40	112.27
	iii. Bank Balances other than (ii) above	254.75	950.12
	iv. Other Financial Assets	80.17	55.89
	c. Other Current Assets	266.80	323.79
	<b>Total Current Assets</b>	<b>2,712.41</b>	<b>2,645.90</b>
	<b>TOTAL ASSETS</b>	<b>8,118.84</b>	<b>8,010.08</b>
<b>II</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	a. Equity Share Capital	1,875.67	1,795.67
	b. Other Equity	2,357.92	2,136.19
	<b>Equity attributable to equity holders of the company</b>	<b>4,233.60</b>	<b>3,931.87</b>
<b>2</b>	<b>Non Current Liabilities</b>		
	a. Financial Liabilities		
	i. Borrowings	1,565.11	1,903.37
	ia. Lease Liabilities	311.95	340.54
	b. Provisions	4.45	4.24
	<b>Total Non-Current Liabilities</b>	<b>1,881.51</b>	<b>2,248.16</b>
<b>3</b>	<b>Current Liabilities</b>		
	a. Financial Liabilities		
	i. Short-term borrowings	829.81	559.85
	ia. Lease Liabilities	59.82	66.98
	ii. Trade Payables		
	(a) total outstanding dues of micro enterprises & small enterprises	28.24	18.28
	(b) total outstanding dues of creditors other than micro enterprises & small enterprises	816.27	1,043.19
	iii. Other Financial Liabilities	46.53	57.25
	b. Other Current Liabilities	223.07	84.50
	<b>Total Current Liabilities</b>	<b>2,003.73</b>	<b>1,830.06</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>8,118.84</b>	<b>8,010.08</b>

By order of the Board  
For Candour Techtex Limited

J. R. Mehta  
Managing Director  
(DIN: 00193029)

Place: Mumbai  
Date: 14-11-2025



# Candour Techtex Limited

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## STANDALONE STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2025

Particulars	Half Year ended		(Rs. In Lakhs)
	30/09/2025	30/09/2024	
	Unaudited	Unaudited	
<b>Cash flow from operating activities</b>			
<b>Profit before Tax</b>	(221.18)	170.22	
Adjustment for :			
Depreciation and Amortisation Expense	201.60	197.98	
Preliminary Expenses written off	0.54	0.54	
Loss/ (Gain) on disposal of Property, Plant & Equipments and Capital work in progress	0.23	(0.64)	
Changes in fair value of equity instruments though profit and loss	(6.82)	(4.76)	
Allowance for Credit Loss	(2.00)	(0.04)	
Discounting of Financial Liability	12.34	-	
Interest Income	(51.35)	(30.58)	
Dividend income	(0.06)	(0.10)	
Interest Expense	119.01	150.57	
<b>Cash operating profit before working capital changes</b>	<b>52.30</b>	<b>483.19</b>	
Adjustment for :			
(Increase)/Decrease in trade receivables	64.79	(317.99)	
(Increase)/Decrease in Inventories	(79.26)	15.73	
(Increase)/Decrease in Other Financial Assets	(24.28)	(24.54)	
(Increase)/Decrease in Other Current Assets	56.99	(150.58)	
(Increase)/Decrease in Other non-current Financial Assets	9.88	(665.34)	
(Increase)/Decrease in Other non-current assets	1.19	1.19	
Increase/(Decrease) in trade payables	(216.97)	616.00	
Increase/(Decrease) in Other non-current Liabilities	-	0.12	
Increase/(Decrease) in Provisions	0.21	0.21	
Increase/(Decrease) in Other Financial Liabilities	(10.72)	4.93	
Increase/(Decrease) in Other current Liabilities	138.57	42.88	
<b>Cash generated from operating activities</b>	<b>(7.29)</b>	<b>5.80</b>	
<b>Income tax paid (net of refund)</b>	<b>(14.18)</b>	<b>(15.19)</b>	
<b>Net Cash generated from operating activities</b>	<b>(21.46)</b>	<b>(9.39)</b>	
<b>Cash flow from Investing activities</b>			
Purchase of Property, Plant and Equipments and Intangible assets /CWIP	(241.02)	(137.60)	
Capital Advances	24.15	57.89	
Payment for Right of Use of Asset	(0.60)	(0.25)	
Proceeds from disposal of Property, Plant & Equipments and Capital work in progress	3.50	70.00	
Interest received	51.35	30.58	
Dividend received	0.06	0.10	
<b>Net cash generated/(used) from investing activities</b>	<b>(162.56)</b>	<b>20.71</b>	
<b>Cash flow from Financing activities</b>			
Proceeds /Repayment of Secured borrowings	(286.21)	(195.34)	
Proceeds /Repayment of Unsecured borrowings	(103.60)	(76.22)	
Proceeds from Preferential Issue of Equity Shares	502.20	-	
Interest paid	(85.41)	(115.06)	
Payment of Lease Liabilities	(48.91)	(47.52)	
<b>Net cash generated/(used) from financing activities</b>	<b>(21.93)</b>	<b>(434.15)</b>	
<b>Net Increase/(decrease) in cash and cash equivalents</b>	<b>(205.96)</b>	<b>(422.82)</b>	
<b>Cash and cash equivalents at the beginning of the period</b>	<b>884.54</b>	<b>138.77</b>	
<b>Cash and cash equivalents at end of the period</b>	<b>678.58</b>	<b>(284.05)</b>	
<b>Reconciliation of cash and cash equivalents as per the cash flow statement</b>			
Cash & Cash Equivalents	890.40	160.93	
Other Bank Balances	254.75	20.13	
Bank overdraft	(466.57)	(465.11)	
Balance as per statement of cash flows	678.58	(284.05)	

Place : Mumbai  
Date : 14-11-2025



By Order of the Board  
For Candour Techtex Limited

J.R. Mehta  
Managing Director  
DIN: 00193029