VIVEKANAND COTSPIN LIMITED
[Previously Known as Vivekanand Cotspin Pvt. Ltd.]
S/No 181/1, 182/1, At. Rangpurda, Ta. Kadi - 382715,
Dist.: Mehsana, Gujarat, India.

Date: 4th November, 2026

To,
The Manager – Listing Department,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400 001.
BSE Scrip Code: 543618

SUB.: OUTCOME OF BOARD MEETING.

Dear Sir,

Pursuant to the provisions of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform that the Board of Directors of the Company at their meeting held today i.e. Wednesday, 4th November, 2026 has considered and approved the Un-audited Financial Results of the Company for the half year ended on 30th September, 2026.

The Un-Audited Financial Results along with Limited Review Report of the Statutory Auditors for the half year ended on 30th September, 2026 are attached herewith.

The meeting of the Board of Directors of the Company commenced at 04.00 P.M. and concluded at 04.35 P.M.

Kindly take the same on your records.

Thanking you.

Yours faithfully,

For Vivekanand Cotspin Limited
(Formerly known as Vivekanand Cotspin Private Limited)

NIRAV BHARATBHAI PATEL

Digitally signed by NIRAV BHARATBHAI PATEL
Date: 2026.11.04 16:40:40 +05'30'

Nirav Bharatbhai Patel
Chairman & Managing Director
DIN: 02055489

Encl.: As above

Vivekanand Cotspin Limited
(Formerly Known as Vivekanand Cotspin Private Limited)
REGD. OFFICE :- SURVEY NO. 181/1, 182/1, AT RANGPURDA, KADI, MAHESANA, GUJARAT, INDIA - 382715
CIN: U13111GJ2024PLC154066 E-Mail - cs@vcottonexport.com

Statement of Unaudited Financial Results for the Half Year Ended 30th September, 2026

(Rs. In Lakhs, Except EPS)

Sr.No	Particulars	Half Year Ended			Year Ended
		30.09.2026 (Unaudited)	31.03.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1	**Revenue**				
(a)	Revenue from operations	20,162.49	29,465.88	11,335.13	40,801.01
(b)	Other income	78.90	92.48	38.66	131.14
	Total Income	**20,241.39**	**29,558.36**	**11,373.79**	**40,932.15**
2	**Expenses**				
(a)	Cost of Material Consumed	9,458.80	16,882.25	6,849.82	23,732.07
(b)	Purchase of Stock- In- Trade	8,888.76	9,823.97	3,517.40	13,341.37
(c)	Change in Inventories of Finished goods, Work-in-Progress and Stock-In-Trade	175.41	659.98	6.48	666.46
(d)	Employee benefits expenses	169.72	199.65	215.80	415.45
(e)	Finance costs	216.72	379.37	182.44	561.81
(f)	Depreciation and amortization expenses	265.81	282.06	288.71	570.77
(g)	Other expenses	641.09	687.43	448.92	1,136.35
	Total Expense	**19,816.31**	**28,914.71**	**11,509.57**	**40,424.28**
3	**Profit/(loss) before Exceptional Items and Tax (1-2)**	**425.08**	**643.65**	**(135.78)**	**507.87**
4	Exceptional items	-	-	-	-
5	**Profit/(loss) Before Tax (3-4)**	**425.08**	**643.65**	**(135.78)**	**507.87**
6	**Tax expense**				
	Current Tax	99.61	132.46	-	132.46
	Deferred Tax	(4.11)	33.26	(36.09)	(2.83)
	Prior Period Taxes	-	-	2.69	2.69
7	**Net Profit after tax (5-6)**	**329.58**	**477.93**	**(102.38)**	**375.55**
8	Paid up Equity Share Capital (Face value of Re. 10/- each.)	2,225.00	1,625.00	1,500.00	1,625.00
9	Reserve & Surplus (excluding revaluation reserve)	-	-	-	1,276.42
10	**Earnings Per Share (Face Value Re. 10 each) (not annualised) (Except year end)**				
	Basic earnings per share (in Rs.)	**0.15**	**0.29**	**(0.07)**	**0.23**
	Diluted earnings per share (in Rs.)	**0.15**	**0.29**	**(0.07)**	**0.23**

Notes to Statement of Unaudited Financial Results for the Half Year Ended September, 2026:

1 The financial results have been prepared in accordance with the applicable Accounting Standards (AS) prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Accounting Standards) Rules, 2021, as amended from time to time, and other relevant provisions of the Companies Act, 2013.

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

3 The Company operates in a single reportable business segment, namely the "Textile Segment". Accordingly, no separate segment-wise disclosures have been provided in the financial statements, in accordance with the requirements of Accounting Standard (AS) 17 – "Segment Reporting".

4 The above 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 November 04, 2026. The Statutory Auditor of the Company has carried out an Limited Review of the above Financial Results of the Company for the Half Year ended September 30, 2026 in term of the Regulation 33 of the SEBI (LODR) Regulations, 2015.

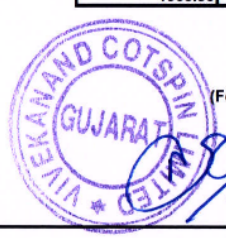
5 The figures for the half year ended March 31, 2026, represent the balancing figures between the audited figures for the full financial year and the reviewed year-to-date figures for the half year ended September 30, 2025. The figures for the corresponding half year were subject to limited review and not to audit.

6 In the financial year 2026-27, the Company has completed its initial public offer ("IPO") of 60,00,000 Equity Shares of ₹ 10 each at an issue price of ₹ 37 per equity share (Security Premium ₹ 27 per equity share). The issue was comprises of fresh issue of Equity Shares for value aggregating ₹ 2,220.00 Lakhs Pursuant to IPO, the equity shares of the Company were listed on SME platform of BSE India Limited w.e.f. September 28, 2026.

The details of utilisation of IPO Proceeds from Fresh Issue of Rs.1950.95 lakhs (net of issue expenses of Rs. 269.05 lakhs) is as follows:-

(Rs. In Lakhs)

Objects of the Issue of Prospectus	Amount to be utilised (Net)	Amount utilised upto 30.09.2026	Total amount unutilised upto 30.09.2026
Funding Capital Expenditure requirements towards Plant & Machinery	526.89	-	526.89
To meet Working Capital requirements	1,100.00	939.49	160.51
General Corporate Purpose	324.06	-	324.06
	1950.95	**939.49**	**1,011.46**



For and on behalf of Vivekanand Cotspin Limited
(Formerly Known as Vivekanand Cotspin Private Limited)

Niravbhai Bharatbhai Patel
Managing Director
(DIN: 02055489)

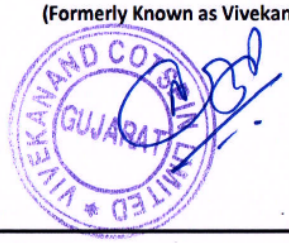
Place: Kadi
Date : November 04, 2026

Vivekanand Cotspin Limited
(Formerly known as Vivekanand Cotspin Private Limited)
(CIN: U13111GJ2024PLC154066)
Unaudited Balance Sheet as at 30th September, 2026

(Rs. In Lakhs)

Particulars	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
I. EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share Capital	2,225.00	1,625.00
(b) Reserves and Surplus	3,160.91	1,276.42
Total	**5,385.91**	**2,901.42**
(2) Non-current liabilities		
(a) Long-term Borrowings	1,130.23	1,258.69
(b) Deferred Tax Liabilities (net)	459.26	463.37
(c) Long-term Provisions	21.48	48.35
Total	**1,610.97**	**1,770.41**
(3) Current liabilities		
(a) Short-term Borrowings	2,471.78	3,240.83
(b) Trade Payables		
- Due to Micro and Small Enterprises	71.11	39.97
- Due to Others	435.57	147.23
(c) Other Current Liabilities	82.97	235.40
(d) Short-term Provisions	178.36	149.79
Total	**3,239.79**	3,813.22
Total Equity and Liabilities	**10,236.67**	**8,485.05**
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	4,051.80	4,253.95
(ii) Intangible Assets	5.93	5.33
(b) Other Non-current Assets	87.39	80.76
Total	**4,145.12**	**4,340.04**
(2) Current assets		
(a) Inventories	2,413.86	2,440.57
(b) Trade Receivables	1,559.95	1,181.35
(c) Cash and cash equivalents	1,090.57	29.75
(d) Short-term Loans and Advances	695.08	136.84
(e) Other Current Assets	332.09	356.50
Total	**6,091.55**	**4,145.01**
Total Assets	**10,236.67**	**8,485.05**

For and on behalf of Vivekanand Cotspin Limited
(Formerly Known as Vivekanand Cotspin Private Limited)



Niravbhai Bharatbhai Patel
Managing Director
(DIN: 02055489)

Place: Kadi
Date : November 04, 2026

Vivekanand Cotspin Limited
(Formerly known as Vivekanand Cotspin Private Limited)
(CIN: U13111GJ2024PLC154066)
Unaudited Statement of Cash flow for the Half Year Ended on September 30, 2026

(Rs. In Lakhs)

Particulars	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax	425.08	(135.78)
Depreciation and Amortisation Expense	265.81	288.71
Interest Income	(1.12)	-
Gratuity Expenses	(30.71)	3.66
Finance Costs	216.73	182.44
Operating Profit before working capital changes	**875.79**	**339.03**
Adjustment for:		
(Increase)/Decrease Trade Receivables	(378.60)	(1,166.63)
(Increase)/Decrease Inventories	26.71	(509.63)
(Increase)/Decrease in Short term Loans and Advances	(558.24)	50.08
(Increase)/Decrease in Other current Assets	24.41	24.51
(Increase)/Decrease in Other Non current Assets	(6.63)	142.44
Increase/(Decrease) in Trade Payables	319.48	1,916.80
Increase/(Decrease) in Other Current Liabilities	(152.43)	(204.71)
Increase/(Decrease) in Short-term Provisions	(2.85)	(20.19)
Cash (Used in)/Generated from Operations	**147.64**	**571.70**
Tax paid(Net)	64.33	33.35
Net Cash (Used in)/Generated from Operating Activities	**83.31**	**538.35**
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(64.27)	(206.73)
Interest received	1.11	-
Net Cash (Used in)/Generated from Investing Activities	**(63.16)**	**(206.73)**
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of equity shares incl. securities premium (net of share issue expense)	2,154.91	-
Repayment of Long Term Borrowings	(128.46)	(645.13)
Proceeds from Short Term Borrowings	14.49	2,492.82
Repayment of Short Term Borrowings	(783.54)	(1,997.85)
Interest Paid	(216.73)	(182.44)
Net Cash (Used in)/Generated from Financing Activities	**1,040.67**	**(332.60)**
Net Increase/(Decrease) in Cash and Cash Equivalents	**1,060.82**	**(0.98)**
Opening Balance of Cash and Cash Equivalents	29.75	23.16
Closing Balance of Cash and Cash Equivalents	**1,090.57**	**22.18**

For and on behalf of Vivekanand Cotspin Limited
(Formerly Known as Vivekanand Cotspin Private Limited)

VIVEKANAND COTSPIN LIMITED GUJARAT

Niravbhai Bharatbhai Patel
Managing Director
(DIN: 02055489)

Place: Kadi
Date : November 04, 2026

Mistry & Shah LLP
Chartered Accountants

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE UNAUDITED FINANCIAL RESULTS OF VIVEKANAND COTSPIN LIMITED (FORMERLY KNOWN AS "VIVEKANAND COTSPIN PRIVATE LIMITED") FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

To
The Board of Directors of
Vivekanand Cotspin Limited (Formerly Known As, "Vivekanand Cotspin Private Limited")

1. We have reviewed the accompanying statement of unaudited financial results of **VIVEKANAND COTSPIN LIMITED** for the half year ended 30th September, 2026 which are included in the accompanying "Statement of Unaudited Financial Result for the Half-year ended September 30, 2026" together with relevant notes thereon. The statement has been prepared by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("LODR Regulations").

2. 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 generally accepted accounting principles in India ("GAAP") and in compliance with the applicable Accounting Standard as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder. 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 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statements are free of material misstatements. 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 the 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.

MISTRY & SHAH LLP
AHMEDABAD
CHARTERED ACCOUNTANTS

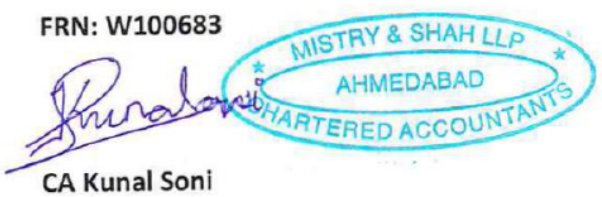
C 1008, Stratum@Venus Grounds, West Wing,
10th Floor, Nr. Jhansi ki Rani BRTS, Nehrunagar,
Ahmedabad, Gujarat, India-380015.

67, New Market Yard, Mansa,
Dist.: Gandhinagar - 382 845
Ph.: 02763 270205

info@mistryandshah.com • www.mistryandshah.com • +91 79 40050150 | +91 79 40060150

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the generally accepted accounting principles in India ("GAAP") and in compliance with the applicable Accounting Standard as specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 52 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, Mistry & Shah LLP
Chartered Accountants
FRN: W100683



CA Kunal Soni
Partner
M.No.: 192451
UDIN: 26192451CLCUZV5946

Place: Ahmedabad
Date: November 4, 2026