

N K Textile Industries Limited

**Registered office: Omaxe Square, Plot No. 14, 3rd Floor, Jasola District Centre,
Jasola, New Delhi-110025**

CIN: L17299DL1983PLC163230, Tel: +91 11 61119429

Email Id: n.ktextiles123@gmail.com, website:www.nktil.com

Date: 29.05.2026

To

**The Secretary,
Metropolitan Stock Exchange of India Limited (MSEI)
205(A), 2nd Floor, Piramal Agastya Corporate Park,
Kamani Junction, LBS Road,
Kurla (West), Mumbai-400070.**

Symbol: NKTEXTILE

Series : BE

**Sub: Outcome of the Meeting (No. 02/2026-27) of the Board of Directors of the
Company held on 29.05.2026 at 3.30 P.M**

Dear Sir,

This is to inform you that the Board of Directors of the Company has at its meeting held today, i.e. 29th May, 2026, inter-alia, considered and approved the 'Audited Financial Results' pursuant to regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 for the quarter and year ended on 31st March, 2026.

In terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we enclose the following:

1. Audited Financial Results (Standalone and Consolidated) of the Company for the year ended 31st March, 2026.
2. Audited Statement of Assets and Liabilities as at 31st March, 2026.
3. Cash Flow statement as at 31st March, 2026.
4. Auditors' Report on the aforesaid Financial Results.
5. Undertaking regarding Non Applicability of Compliances relating to Statement of deviation (s) or variation (s) relating to proceeds of Public issue, Right issue, Preferential issue, Qualified Institutions Placement (QIP) as per Regulation 32 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015.

This is to also confirm that no qualification or matter of emphasis has been included in the Auditors' Reports on the aforesaid Standalone and Consolidated Financial Results.



Other routine matters as placed before the meeting were discussed and resolved. The meeting commenced at 3.30 P.M and concluded at 4.30 P.M

For N K Textile Industries Limited



Balbir Singh
Director
DIN:00027438



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Statement of Standalone Audited Financial Results for the Quarter and year ended on 31st March 2026

Sr. No.	Particulars	Quarter Ended on			Year Ended	
		31.03.26	31.12.2025	31.03.25	31.03.2026	31.03.2025
		Audited#	Unaudited	Audited#	Audited	Audited
I	Revenue from operations	1.27	1.25	1.71	5.81	6.57
II	Other income	0.04	-	0.01	0.04	0.03
III	Total Income (I+II)	1.31	1.25	1.72	5.85	6.60
IV	Expenses					
	(a) Employee benefit expenses	-	-	-	-	0.30
	(b) Depreciation	1.18	1.20	-	2.48	
	(c) Legal & Professional Charges	0.16	4.42	0.72	17.95	2.54
	(d) Listing Fess	0.16	0.17	0.16	0.65	0.65
	(e) Advertisement Expenses	0.08	0.13	0.10	0.38	0.31
	(f) Other expenses	0.38	0.09	0.66	0.67	0.94
	Total expenses	1.96	6.01	1.64	22.13	4.74
V	Profit before exceptional and extraordinary items and tax (III-IV)	(0.65)	(4.76)	0.08	(16.28)	1.86
VI	Exceptional items	-	-	-	-	-
VII	Profit before extraordinary items and tax (V-VI)	(0.65)	(4.76)	0.08	(16.28)	1.86
VIII	Extraordinary items	-	-	-	-	-
IX	Profit before tax (VII-VIII)	(0.65)	(4.76)	0.08	(16.28)	1.86
X	Tax expense					
	Current Tax	0.01	-	-	0.01	0.01
	Deferred Tax	(0.25)	-	-	(0.25)	0.01
XI	Profit/(Loss) for the period from continuing operations (IX-X)	(0.41)	(4.76)	0.08	(16.04)	1.84
XII	Profit/(Loss) from discontinuing operations	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-
XIV	Profit/(Loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-
XV	Profit/(Loss) for the period (XI+XIV)	(0.41)	(4.76)	0.08	(16.04)	1.84
XVI	Other Comprehensive Income					
	Items that will not be reclassified to profit or loss:					
(i)	Gain /(loss) on Financial instruments through other comprehensive income	(237.79)	-	15,061.65	(237.79)	15,061.65
(ii)	Income Tax relating to above items	34.00	-	(2,153.82)	34.00	(683.95)
XVII	Total Other Comprehensive Income, net of tax	(203.79)	-	12,907.83	(203.79)	14,377.70
	Total Comprehensive (Loss)/Income for the period	(204.20)	(4.76)	12,907.91	(219.83)	14,379.54
XVIII	Paid-up Equity Share Capital (Face value of ₹ 10))	83.98	83.98	83.98	83.98	83.98
XIX	Other Equity				26,969.19	27,189.02
XX	Earnings per equity share (not annualised):					
	Basic- ₹	(0.05)	(0.57)	0.01	(1.91)	0.22
	Diluted - ₹	(0.05)	(0.57)	0.01	(1.91)	0.22

Refer note 3



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Statement of Standalone Audited Financial Results for the Quarter and year ended on 31st March 2026

Notes :

1 Statement of Standalone Assets and Liabilities as at 31st March 2026

(₹ In lakhs)

Particulars		As at	
		31.03.26	31.03.2025
		Audited	Audited
I	ASSETS		
1	Financial Assets		
	(a) Cash and Cash Equivalents	1.33	0.22
	(b) Other bank balances	74.78	99.39
	(c) Investments	31,436.53	31,674.32
	(d) Other Financial Assets	0.18	0.26
	Total Financial Assets	31,512.82	31,774.19
2	Non -Financial Assets		
	(a) Current Tax assets (Net)	0.57	0.65
	(b) Property, plant & equipments	7.34	-
	(c) Other assets	0.06	-
	Total Non- Financial Assets	7.97	0.65
	Total Assets	31,520.79	31,774.84
II	Liabilities And Equity		
1	Financial Liabilities		
	(a) Other financial Liabilities	1.16	1.12
	Total Financial Liabilities	1.16	1.12
2	Non Financial Liabilities		
	(a) Deferred tax liability	4,466.40	4,500.66
	(b) Other non financial liabilities	0.06	0.06
	Total Non Financial Assets	4,466.46	4,500.72
	Total Liabilities	4,467.62	4,501.84
3	Equity		
	Equity Share Capital	83.98	83.98
	Other Equity	26,969.19	27,189.02
	Total Equity	27,053.17	27,273.00
	Total Liabilities and Equity	31,520.79	31,774.84



2 Standalone statement of cash flows for the year ended 31st March 2026

(₹ In lakhs)

Particulars	For the year ended 31st March 2026 (Audited)	For the year ended 31st March 2025 (Audited)
A. Cash flow from operating activities		
Net profit/(loss) before tax and exceptional items	(16.28)	1.86
Adjustments:		
Depreciation	2.48	-
Operating profit before working capital changes	(13.80)	1.86
Change in other financial liabilities	0.04	(0.10)
Change in other non-financial liabilities	-	-
Change in other bank balances	24.61	(1.82)
Change in other financial assets	0.08	(0.01)
Change in other non-financial assets	(0.06)	-
Cash generated from operations	10.87	(0.07)
Direct Tax paid	0.06	(0.07)
Net cash flow from operating activities (A)	10.93	(0.14)
B. Cash Flows from investing activities (B)		
Purchase of property, plant & equipments	(9.82)	-
Net cash flow from investing activities (B)	(9.82)	-
C. Cash Flows from financing activities (C)		
Net increase / (decrease) in cash and cash equivalents (A + B + C)	1.11	(0.14)
Cash and cash equivalents at the beginning of the year	0.22	0.36
Cash and cash equivalents at the end of the year	1.33	0.22
Net Increase/(decrease) in cash & cash equivalents	1.11	(0.14)

- The figures for the quarter ended 31st March 2026 and 31st March 2025 are the balancing figures between the audited figures in respect of full financial year and the published year to date figures upto the third quarter of the financial year.
- The above standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 29th May 2026 and subjected to a statutory audit by the statutory auditors of the Company. There are no qualifications in the audit report issued for the quarter and year ended 31st March 2026.
- The company has opted to carry investments in subsidiaries and associates at cost less impairment; if any and all other investments at fair value. Fair value changes in unquoted investments are recognized in Other Comprehensive Income and changes in quoted investments are recognized in Statement of Profit and Loss. Fair value changes in unquoted investments are measured at financial year end.
- The company's main business is investment activities in India, accordingly there are no reportable segments as per Ind AS 108-'Segment Reporting'
- K K Modi Investment and Financial Services Private Limited (one of the Promoter of the Company, herein after referred as KKMIF), acting as an Acquirer has initiated the process of voluntary delisting of equity shares of the Company from the Metropolitan Stock Exchange of India Limited (MSE) and Calcutta Stock Exchange (CSE), in accordance with the provisions of the SEBI (Delisting of Equity Shares) Regulations, 2021, as amended. KKMIF has made a initial public announcement on 9th September, 2025 to acquire all the equity shares of the Company held by public shareholders, aggregating up to 2,16,820 equity shares.

By order of the Board
For N K Textile Industries Limited

Balbir Singh

Balbir Singh
Director

DIN:00027438

Place: New Delhi
Date: 29th May 2026



Independent Auditor's Report on the Standalone Financial Results of N K Textile Industries Limited for the quarter and year ended March 31, 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

INDEPENDENT AUDITOR'S REPORT

To the Board of directors of N K TEXTILE INDUSTRIES LIMITED

Report on the Audit of the Standalone Financial Results

1. Opinion

We have audited the accompanying standalone financial results of **N K Textile Industries Limited** (the company) for the quarter and year ended March 31, 2026 ("standalone financial results"), being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the Loss and other comprehensive income and other financial information for the quarter and year ended March 31, 2026.

2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Companies Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

3. Management's Responsibilities for the Standalone Financial Results

These standalone financial results have been prepared on the basis of the standalone financial statements. The Company's Board of Directors is responsible for the preparation of these financial results that give a true and fair view of the profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for



safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process of the Company.

4. Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements, whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.



However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

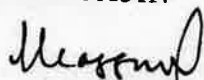
5. Other Matter

- i. The standalone financial results include the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the financial year which were subject to limited review by us.
- ii. The standalone annual financial results dealt with by this report have been prepared for the purpose of filing with Stock Exchanges. These results are based on and should be read with the audited standalone financial statements of the Company for the year ended March 31, 2026 on which we issued an unmodified audit opinion vide our report dated 29.05.2026.

For Kumar Chopra & Associates

Chartered Accountants

FRN: 000131N



R. K. Aggarwal

Partner (Membership 81510)

Place of signature: New Delhi

Date: 29.05.2026

UDIN: 26081510AGGWCM1191



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Statement of Consolidated Audited Financial Results for the quarter and year ended as on 31st March 2026

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended on			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited#	Unaudited	Audited#	Audited	Audited
I	Revenue from operations	(8,103.99)	(9,516.62)	8,071.85	861.14	20,276.85
II	Other income	0.04	-	-	0.04	0.02
III	Total Revenue (I+II)	(8,103.95)	(9,516.62)	8,071.85	861.18	20,276.87
IV	Expenses					
	(a) Net loss of fair value of quoted investment	5,970.63	-	-	5,970.63	-
	(b) Employee benefit bexpenses	-	-	-	-	0.30
	(c) Finance costs	9.09	9.08	7.96	36.34	31.84
	(d) Depreciation	21.12	11.44	-	33.36	-
	(e) Legal & Professional Charges	(0.39)	5.05	4.05	18.77	11.73
	(f) Listing Fess	0.16	0.17	0.16	0.65	0.65
	(g) Advertisement Expenses	0.08	0.13	0.09	0.38	0.31
	(h) Other expenses	3.08	1.09	1.42	5.42	3.09
	Total expenses	6,003.77	26.96	13.68	6,065.55	47.92
V	Profit before exceptional and extraordinary items and tax (III-IV)	(14,107.72)	(9,543.58)	8,058.17	(5,204.37)	20,228.95
VI	Exceptional items and extraordinary items	-	-	-	-	-
VII	Profit before share of Profit/(Loss) of Associate and tax (V-VI)	(14,107.72)	(9,543.58)	8,058.17	(5,204.37)	20,228.95
VIII	Share of Profit/(Loss) of Associate	(1,430.80)	(863.12)	6,645.38	(785.84)	8,566.15
IX	Profit before Tax from continuing operations (VIII+IX)	(15,538.52)	(10,406.70)	14,703.55	(5,990.21)	28,795.10
X	Tax expense					
1)	Current Tax	2.94	66.13	2.82	207.47	191.96
2)	Current Tax- earlier years	0.29	-	-	0.29	0.09
3)	Deferred Tax	(2,021.88)	(1,399.73)	1,151.50	(860.38)	3,166.23
XI	Profit (Loss) for the period from continuing operations (IX-X)	(13,519.87)	(9,073.10)	13,549.23	(5,337.59)	25,436.82
XII	Profit/(Loss) from discontinuing operations (Net of Tax)	-	-	-	-	-
XIII	Profit / (Loss) for the period (XI+XII)	(13,519.87)	(9,073.10)	13,549.23	(5,337.59)	25,436.82
XIV	Other Comprehensive Income					
	Items that will not be reclassified to profit or loss					
(i)	Gain /(loss) on Financial instruments through other comprehensive income	2,830.19	-	34,466.25	2,830.19	34,466.25
(ii)	Income Tax relating to items that are not to be reclassified to profit or loss	(404.72)	-	(4,928.67)	(404.72)	(833.88)
(iii)	Share in OCI of associate	164.56	-	5,513.75	164.56	5,561.76
XV	Total Other Comprehensive Income	2,590.03	-	35,051.33	2,590.03	39,194.13
XVI	Total Comprehensive Income for the period	(10,929.84)	(9,073.10)	48,600.56	(2,747.56)	64,630.95
XVII	Profit for the year attributable to :					
	Owners of the Company	(10,207.27)	(6,819.28)	11,646.62	(4,082.10)	20,821.28
	Non controlling interest	(3,312.60)	(2,253.82)	1,902.61	(1,255.49)	4,615.54
XVIII	Other Comprehensive Income for the year attributable to:					
	Owners of the Company	2,098.69	-	31,942.62	2,098.69	35,597.38
	Non controlling interest	491.34	-	3,108.71	491.34	3,596.75
XIX	Total Comprehensive Income for the year attributable to:					
	Owners of the Company	(8,108.58)	(6,819.28)	43,589.24	(1,983.41)	56,418.66



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Statement of Consolidated Unaudited Financial Results for the quarter and year ended as on 31st March 2026

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended on			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited#	Unaudited	Audited#	Audited	Audited
	Non controlling interest	(2,821.26)	(2,253.82)	5,011.32	(764.15)	8,212.29
XX	Paidup Equity Share Capital (Face value of Rs. 10 each)	83.98	83.98	83.98	83.98	83.98
XXI	Other Equity				115,485.60	117,469.01
XXII	Earnings per equity share:					
1)	Basic	(1,215.39)	(811.98)	1,386.78	(486.06)	2,479.22
2)	Diluted	(1,215.39)	(811.98)	1,386.78	(486.06)	2,479.22

Refer Note 3



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Statement of Consolidated Audited Financial Results for the quarter and year ended as on 31st March 2026

Notes :

1 Statement of Consolidated Assets & Liabilities as on 31st March 2026

(Rs. in Lakhs)

Particulars		As at	
		31.03.2026	31.03.2025
		Audited	Audited
I	ASSETS		
	Financial Assets		
	(a) Cash and Cash Equivalents	6.68	4.15
	(b) Other bank balances	978.43	1,018.58
	(c) Investments	147,231.24	150,627.55
	(d) Other Financial Assets	23.28	27.66
	Total Financial Assets	148,239.63	151,677.94
	Non -Financial Assets		
	(a) Current Tax assets (Net)	4.27	1.48
	(b) Property, plant & equipment	263.36	-
	(b) Other non financial assets	11.01	6.37
	Total Non- Financial Assets	278.64	7.85
	Total Assets	148,518.27	151,685.79
II	Liabilities And Equity		
	Financial Liabilities		
	(a) Subordinated liability	288.79	252.45
	(b) Other financial Liabilities	2.45	2.80
	Total Financial Liabilities	291.24	255.25
	Non Financial Liabilities		
	(a) Current tax liability (net)	-	-
	(b) Deferred tax liability (net)	15,973.19	16,428.85
	(c) Other non financial liabilities	0.13	0.42
	Total Non Financial Assets	15,973.32	16,429.27
	Total Liabilities	16,264.56	16,684.52
	Equity		
	(a) Equity Share Capital	83.98	83.98
	(b) Other Equity	115,485.60	117,469.01
	Equity attributable to owners of the Company	115,569.58	117,552.99
	Non Controlling Interests	16,684.13	17,448.28
	Total Equity	132,253.71	135,001.27
	Total Liabilities and Equity	148,518.27	151,685.79



2 Consolidated statement of cashflows for the year ended 31st March 2026

(Rs. in Lakhs)

Particulars	For the year ended 31st March 2026 (Audited)	For the year ended 31st March 2025 (Audited)
A. Cash flow from operating activities		
Net profit/(loss) before tax	(5,204.37)	20,228.95
Adjustments:		
Gain/Loss on fair value adjustment of current/quoted investement	5,970.63	(19,496.24)
Depreciation	33.36	-
Finance Cost	36.34	31.76
Operating profit before working capital changes	835.96	764.47
Change in other bank balances	40.15	40.98
Change in investments	(365.41)	(629.68)
Change in other financial assets	4.38	11.40
Change in other non' financial assets	(4.64)	-
Change in other financial liabilities	(0.35)	0.19
Change in other non financial liabilities	(0.29)	0.30
Cash generated from operations	509.80	187.66
Direct Tax paid	(210.55)	(193.62)
Net cash flow from operating activities (A)	299.25	(5.96)
B. Cash Flows from investing activities		
Purchase of property, plant & equipments	(296.72)	-
Net cash flow from investing activities (B)	(296.72)	-
C. Cash Flows from financing activities (C)		
Net increase / (decrease) in cash and cash equivalents (A + B + C)	2.53	(5.96)
Cash and cash equivalents at the beginning of the year	4.15	10.11
Cash and cash equivalents at the end of the year	6.68	4.15

- The figures for the quarter ended 31st March 2026 and the corresponding quarter ended 31st March 2025 are the balancing figures between the audited figures in respect of full financial year/reinstated comparative figures and the published year to date figures upto the third quarter of the respective financial year.
- The above consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 29th May 2026 and subjected to audit by the statutory auditors of the Company. There are no qualifications in the audit report issued for the quarter and year ended 31st March 2026.
- The group has opted to carry investments in subsidiaries and associates at cost less impairment; if any and all other investments at fair value. Fair value changes in unquoted investments are recognized in Other Comprehensive Income and changes in quoted investments are recognized in Statement of Profit and Loss. Fair value changes in unquoted investments are measured at financial year end.
- The group's main business is investment activities in India, accordingly there are no reportable segments as per Ind AS 108-'Segment Reporting'
- The consolidated financial results for the year ended 31st March 2026 includes the results of following subsidiaries and associate companies:
i) Rajputana Developers Limited (Subsidiary)
ii) Super Investment (India) Limited (Subsidiary of Subsidiary)
iii) HMA Udyog Private Limited (Associate)
- K K Modi Investment and Financial Services Private Limited (one of the Promoter of the Company, herein after referred as KKMIF), acting as an Acquirer has started the process of voluntary delisting of equity shares of the Company from the Metropolitan Stock Exchange of India Limited (MSE) and Calcutta Stock Exchange (CSE), in accordance with the provisions of the SEBI (Delisting of Equity Shares) Regulations, 2021, as amended.
KKMIF has made a initial public announcement on 9th September, 2025 to acquire all the equity shares of the Company held by public shareholders, aggregating up to 2,16,820 equity shares.

By order of the Board
For N K Textile Industries Limited

Place: New Delhi
Date: 29th May 2026


Balbir Singh
Director
DIN:00027438



Independent Auditor's Report on Consolidated Financial Results of N K Textile Industries Limited for the quarter and year ended March 31, 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

INDEPENDENT AUDITOR'S REPORT

To the Board of directors of N K TEXTILE INDUSTRIES LIMITED

Report on the Audit of Consolidated Financial Results

1. Opinion

We have audited the accompanying consolidated financial results of **N K Textile Industries Limited** (the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group") and its associate for the quarter and year ended March 31, 2026, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial statements/ financial information of the subsidiaries and associate, the aforesaid consolidated financial results:

- i. include the financial results of the Rajputana Developers Limited (Subsidiary), Super Investment (India) Limited (subsidiary of subsidiary company) and HMA Udyog Private Limited (Associate Company)
- ii. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- iii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of the consolidated LOSS and other comprehensive income and other financial information of the Group, its associate for the quarter and year ended March 31, 2026.

2. Basis Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group and its associate in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.



3. *Management's Responsibilities for the Consolidated Financial Results*

These consolidated financial results have been prepared on the basis of the consolidated financial statements. The Holding Company's Board of Directors is responsible for the preparation and presentation of these financial results that give a true and fair view of the loss and other comprehensive income and other financial information of the Group including its associate in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associate and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associate are responsible for assessing the ability of the Group and its associate to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

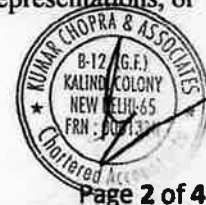
The respective Board of Directors of the Companies included in the Group and its associate are responsible for overseeing the financial reporting process of the Group and its associate.

4. *Auditor's Responsibilities for the Audit of the Consolidated Financial Results*

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements, whether the company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associate to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associate to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associate to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

5. Other Matter

- The consolidated financial results include the audited Financial Results of the one Subsidiary including its subsidiary whose financial statements/financial information reflect Group's share of total assets of Rs. 87,967.67 lakhs as at March 31, 2026, Group's share of total revenue of Rs. (8,105.28) lakhs and 855.31 lakhs and Group's share of total net profit/(loss) after tax of Rs. (12,088.70) lakhs and Rs. (4,535.74) lakhs and total comprehensive income of Rs. (9,459.44) lakhs and Rs (1,906.48) lakhs for the quarter and year ended March 31, 2026, respectively, as considered in the consolidated financial results, which have been audited by their independent

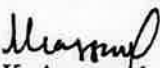


auditors. The consolidated financial results also include the Group's share of net profit of Rs. – (1,430.80) and Rs. (785.84) lakhs and total comprehensive income of Rs. 164.56 lakhs and Rs. 164.56 lakhs for the quarter and year ended 31st March, 2026, respectively, in respect of one associate, based on audited financial statements, which has been audited by their independent auditors. The independent auditors' report on financial statements/financial information of the entities have been furnished to us by the Management and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of the entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

- ii. The Financial Results include the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the financial year which were subject to limited review by us.
- iii. The consolidated financial results dealt with by this report have been prepared for the purpose of filing with the Stock Exchanges. These results are based on and should be read with the audited consolidated financial statements of the Group and its associate, for the year ended March 31, 2026 on which we have issued a unmodified audit opinion vide our report dated 29.05.2026.

For Kumar Chopra & Associates
Chartered Accountants
FRN: 000131N


R. K. Aggarwal

Partner (Membership 815109)

Place of signature: New Delhi

Date: 29.05.2026

UDIN: 26081510CDSNTX3370



N K Textile Industries Limited

**Registered office: Omaxe Square, Plot No. 14, 3rd Floor, Jasola District Centre,
Jasola, New Delhi-110025**

CIN: L17299DL1983PLC163230, Tel: +91 11 61119429

Email Id: n.ktextiles123@gmail.com, website: www.nktil.com

DECLARATION PURSUANT TO REGULATION 33(3) D OF SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

I, Balbir Singh, Director, hereby declare that the Statutory Auditor of the Company, Mr. R K Aggarwal of M/s Kumar Chopra & Associates, Chartered Accountant, (Firm Registration No.:000131) have issued unmodified opinion on Standalone and Consolidated Audited financial results of the Company or the quarter and year ended on 31st March, 2026.

For N K Textile Industries Limited

Balbir Singh

Director

DIN:00027438

Date: 29.05.2026

Place: New Delhi



N K Textile Industries Limited

**Registered office: Omaxe Square, Plot No. 14, 3rd Floor, Jasola District Centre,
Jasola, New Delhi-110025**

CIN: L17299DL1983PLC163230, Tel: +91 11 61119429

Email Id: n.ktextiles123@gmail.com, website: www.nktil.com

Date: 29.05.2026

Metropolitan Stock Exchange of India Limited (MSEI)

205(A), 2nd Floor, Piramal Agastya Corporate Park,
Kamani Junction, LBS Road,
Kurla (West), Mumbai-400070

Symbol: NKTEXTILE

Series : BE

Sub : Undertaking regarding Non Applicability of Compliances relating to Statement of deviation (s) or variation (s) relating to proceeds of Public issue, Right issue, Preferential issue, Qualified Institutions Placement (QIP) as per Regulation 32 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 for the quarter and year ended on 31.03.2026

Dear Sir,

The Compliances relating to Statement of deviation (s) or variation (s) relating to proceeds of Public issue, Right issue, Preferential issue, Qualified Institutions Placement (QIP) as per Regulation 32 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 is not applicable on the Company as the Company has not issued any fresh capital for the period starting from 01.01.2026 to 31.03.2026.

The Company will comply with the provisions of the above said regulation as and when it will become applicable on the Company.

Kindly acknowledge the receipt of the same.

Thanking you.

Yours faithfully,

For N K Textile Industries Limited

Balbir Singh

Director

DIN:00027438

