

Limited Review Report

To
The Board of Directors
IRIS Clothings Limited

1. We have reviewed the accompanying statement of unaudited financial results of IRIS Clothings Limited for the quarter and nine months ended 31st December 2025 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This statement 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 there under and other accounting principles generally accepted in India. 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. 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 an analytical procedure 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.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results 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 AMK & Associates
Chartered Accountants
FRN: 327817E



Bhupendra Kumar Bhutia
Partner
M.No. 059363

UDIN: 26059X6J UFOHPC 7659

Kolkata
2nd February 2026



**IRIS CLOTHINGS LIMITED**

Registered Office : 103/24/1, FORESHORE ROAD, HOWRAH - 711 102

CIN : L18109WB2011PLC166895

Statement of Unaudited Financial Results For The Quarter and Nine Months Ended 31st December, 2025

Rupees in Lakhs

Sl No	PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue						
	(a) Revenue from Operations	4,866.80	4,432.39	3,337.57	13,039.09	10,606.97	14,627.33
	(b) Other income	3.49	1.71	2.10	7.89	18.31	30.60
	Total Income	4,870.29	4,434.10	3,339.67	13,046.98	10,625.28	14,657.93
2	Expenses						
	Cost of Materials Consumed	1,287.23	1,752.20	1,718.24	4,315.90	4,493.63	6,120.48
	Purchases of Stock-in-Trade	1,497.27	1,361.43	429.45	4,044.30	1,504.91	2,253.60
	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	267.38	(369.03)	(475.18)	(422.54)	(419.40)	(711.05)
	Employee benefit expense	706.54	584.84	667.55	1,809.74	1,842.66	2,440.47
	Finance costs	70.31	49.23	109.08	177.43	311.05	420.11
	Depreciation and amortization expense	120.12	110.28	179.25	338.61	528.50	629.80
	Other expenses	505.97	399.70	393.50	1,459.35	1,194.74	1,722.97
	Total expenses	4,454.82	3,888.65	3,021.89	11,722.79	9,456.08	12,876.38
3	Profit before Exceptional Items and Tax (1 - 2)	415.47	545.45	317.78	1,324.19	1,169.20	1,781.55
4	Exceptional Items	-	-	-	-	-	-
5	Profit Before Tax (3 - 4)	415.47	545.45	317.78	1,324.19	1,169.20	1,781.55
6	Tax Expense	114.35	133.68	80.38	348.29	305.17	469.32
7	Profit for the year (5-6)	301.12	411.77	237.40	975.90	864.03	1,312.23
8	Other Comprehensive Income (net of tax)	-	-	-	-	-	-
9	Total Comprehensive Income for the year (7+8)	301.12	411.77	237.40	975.90	864.03	1,312.23
10	Paid-up equity share capital (Face Value of the Share Rs.2/- each)	3,806.63	3,806.63	1,631.41	3,806.63	1,631.41	1,631.41
11	Earnings per share (of Rs. 2/- each) :						
	(a) Basic	0.16	0.22	0.15	0.52	0.53	0.80
	(b) Diluted	0.16	0.22	0.15	0.52	0.53	0.80

Notes:

1	The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their Meetings held on 02nd February 2026.
2	The above results have been reviewed by the Statutory Auditors as required under the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.
3	The Company has raised Rs. 4758.28 Lakhs through rights issue by issuing of 1,35,95,105 nos. of equity share at Rs. 35/- per equity shares including equity share premium of Rs. 33/-. The allotment was completed on 24th April 2025.
4	Based on approval from the Board of Directors at their meeting held on 15th May 2025 and subsequent approval from the members of the Company on 25th June 2025, the Company allotted Bonus Equity Share in the ratio of 1:1 to the members of the Company on 7th July 2025. The Company has revised and recalculated the Earning Per Share (Basic and Diluted) of the comparative quarter/nine months ended on 31st December 2024 and previous year ended on 31st March 2025.
5	The Government of India has consolidated 29 existing labour legislations into a united framework comprising four Labour Codes viz. the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "New Labour Codes"). These Codes have been made effective from 21st November 2025. The corresponding supporting rules under these Codes are yet to be notified. The labour codes, amongst other things, introduce changes including a uniform definition of wages and enhanced benefits relating to leave. The Company has assessed that changes arises due to increase in aggregate liability of gratuity and leave encashment have no material financial implications and the Company is in the process of evaluating the full impact of these new labour codes announced. The Company continues to monitor developments pertaining to the labour codes and will evaluate the impact, if any, on the measurement of liabilities relating to employee benefits.
6	The financial results of the Company has been prepared in accordance with the Indian Accounting Standards (Ind AS) notified by the Ministry of Corporate Affairs under the Companies (Indian Accounting Standard) Rules, 2015.
7	The Company operates only on a single segment which predominantly is manufacturing and trading of garments as envisaged in Ind AS 108- Segment Reporting notified under Companies (Indian Accounting Standards) Rules 2015.
8	As the Company have no Subsidiary, Associates or Joint Venture as on 31st December 2025, it is not required to prepare and present consolidated financial statements.
9	Figures for the previous periods have been regrouped wherever necessary.

For and on Behalf of the Board of Directors

IRIS CLOTHINGS LIMITED

(Santosh Ladha, Managing Director)
(DIN 03585561)

Managing Director

Place : Howrah
Date: 02.02.2026