

Date: 15th May, 2025

To
The Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C/1, G Block
Bandra-Kurla Complex
Bandra(E)
Mumbai-400051
NSE Symbol: IRISDOREME



Sub: Outcome of the Board Meeting dated 15th May, 2025
Ref: Disclosure under Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam,

With reference to the above, this is to inform you that the Board of Directors at their meeting held today i.e., 15th May, 2025 had considered the following matters:

- a) Approved the Audited Financial Results for the quarter and year ended 31st March, 2025;
- b) Approved and recommended the issue of Bonus Equity Shares to existing equity shareholders in the ratio of 1:1 i.e. 1 (One) Bonus Equity Share of Rs.2/- (Rupees Two Only) fully paid up for every 1 (One) existing fully paid-up Equity Share, held by the shareholders on a record date, subject to the approval of shareholders through Postal Ballot.

In this regard, enclosed please find herewith the followings:

- a) Detailed disclosure as required under Regulation 30 of the Listing Regulations read, with SEBI Master circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024;
- b) Audited Financial Results of the Company for the quarter and year ended 31st March, 2025 along with Auditors Report;
- c) Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for unmodified opinion;
- d) Declaration by Managing Director and Chief Financial Officer of the Company pursuant to Regulation 33(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;

The meeting commenced at 11:00 a.m. and concluded at 2:45 p.m.

Kindly take the same on your records.

Thanking You.

Yours faithfully,

For Iris Clothings Limited

Santosh

Ladha

Santosh Ladha

Managing Director

(DIN: 03585561)

Digitally signed by
Santosh Ladha
Date: 2025.05.15
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Encl: As above

Iris Clothings Limited

103/24/1, Foreshore Road, Howrah 711 102, India
+91 33 2637 3856 / 2640 4674 | info@irisclthings.in
CIN: L18109WB2011PLC166895

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Details of Bonus Shares as per Regulation 30 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

| S. No | Particulars | Description |
|-------|---|---|
| 1. | Type of securities proposed to be issued | Equity Shares |
| 2. | Type of issuance | Bonus Issue |
| 3. | Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately); | 95,165,735 Equity Shares of Rs. 2/- each fully paid up |
| 4. | Whether bonus is out of free reserves created out of profits or share premium account | Free Reserves |
| 5. | Bonus ratio | 1:1 i.e. 1 (One) Bonus Equity Share of Rs.2/- (Rupees Two Only) fully paid up for every 1 (One) existing fully paid-up Equity Share, held by the shareholders. |
| 6. | Details of share capital - pre and post bonus issue | Pre-Bonus Issue: Issued, Subscribed and Fully Paid-up Share Capital - Rs. 19,03,31,470/- Post Bonus Issue: Issued, Subscribed and Fully Paid-up Share Capital - Rs. 38,06,62,940/- |
| 7. | Free reserves and/ or share premium required for implementing the bonus issue | Rs. 19,03,31,470/- |
| 8. | Free reserves and/ or share premium available for capitalization and the date as on which such balance is available | Rs. 65,96,98,963.74/- as on 31 st March, 2025 |
| 9. | Whether the aforesaid figures are audited | Audited |
| 10. | Estimated date by which such bonus shall be credited/dispatched | Within 2 months from the date of board approval, bonus shares would be credited/dispatched. |

Santosh
Ladha
 Digitally signed
 by Santosh
 Ladha
 Date: 2025.05.15
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AMK & ASSOCIATES
Chartered Accountants

Stesalit Tower 303, 3rd Floor
E 2-3, Block EP & GP
Sector V, Salt Lake
Kolkata-700091
Ph- 033-40697147

Sunshine Tower, 7th Floor,
Unit No.: 716,
Senapati Bapat Marg, Dadar (West)
Mumbai- 400013
Ph- 022-24322838

Independent Auditor's Report

**To,
The Board of Directors
Iris Clothings Limited**

Report on the audit of the Financial Results

Opinion

We have audited the accompanying statement of quarter and year to date financial results of Iris Clothings Limited for the quarter ended 31st March, 2025 and the year to date results for year ended 31st March, 2025, the statements of Assets and Liabilities and the statement of cash flows as at and for the year ended on that ("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.

In our opinion and to the best of our information and according to the explanations given to us these quarter ended financial results as well as the year-to-date results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- ii. give a true and fair view of net profit, the other comprehensive income and other financial information for the quarter ended 31st March 2025 as well as the year-to-date results for the period from 1st April 2024 to 31st March 2025 and the statement of assets and liabilities and statement of cash flow as at and for the year ended on that date.

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, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the 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 financial statements 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 is sufficient and appropriate to provide a basis for our opinion.





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Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable 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 the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are 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.

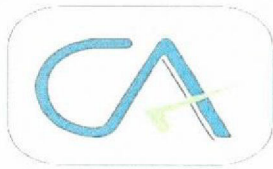
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

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





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We also:

- Identify and assess the risks of material misstatement of the Statement, 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 on whether the company has adequate internal financial controls with reference to 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance 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.





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Other Matters

The Statement includes the results for the quarter ended March 31, 2025 and March, 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and March 31, 2024 and the unaudited financial results for the nine months ended on 31-12-2024 and 31-12-2023 respectively, which were subjected to a limited review by us, as required under the Listing Regulations.

Our report on the statement is not modified in respect of this matter.



Kolkata
15th May 2025

For AMK & Associates
Chartered Accountants
FRN: 327817E

Bhupendra Kumar Bhutia
Partner
M.No. 059363
UDIN: 25059363AMCAIF9857

**IRIS CLOTHINGS LIMITED**

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

CIN : L18109WB2011PLC166895

Statement of Audited Financial Results For The Quarter and Year Ended 31st March, 2025

Rupees in Lakhs

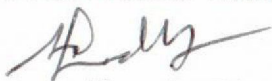
| Sl No | PARTICULARS | QUARTER ENDED | | | YEAR ENDED | |
|-------|---|-----------------|-----------------|-----------------|------------------|------------------|
| | | 31-Mar-25 | 31-Dec-24 | 31-Mar-24 | 31-Mar-25 | 31-Mar-24 |
| | | (Audited) | (Unaudited) | (Audited) | (Audited) | (Audited) |
| 1 | Revenue | | | | | |
| | (a) Revenue from Operations | 4,020.36 | 3,337.57 | 4,211.80 | 14,627.33 | 12,192.11 |
| | (b) Other income | 12.29 | 2.10 | 2.48 | 30.60 | 9.70 |
| | Total Income | 4,032.65 | 3,339.67 | 4,214.28 | 14,657.93 | 12,201.81 |
| 2 | Expenses | | | | | |
| | Cost of materials consumed | 1,626.85 | 1,718.24 | 1,606.14 | 6,120.48 | 5,434.40 |
| | Purchases of Stock-in-Trade | 748.69 | 429.45 | 933.57 | 2,253.60 | 1,887.08 |
| | Changes in inventories of finished goods, Stock-in-Trade and work-in-progress | (291.65) | (475.18) | (68.68) | (711.05) | (1,550.26) |
| | Employee benefit expense | 597.81 | 667.55 | 551.65 | 2,440.47 | 2,153.15 |
| | Finance costs | 109.06 | 109.08 | 97.39 | 420.11 | 384.30 |
| | Depreciation and amortization expense | 101.30 | 179.25 | 159.24 | 629.80 | 609.07 |
| | Other expenses | 528.23 | 393.50 | 481.32 | 1,722.97 | 1,634.69 |
| | Total expenses | 3,420.29 | 3,021.89 | 3,760.63 | 12,876.38 | 10,552.43 |
| 3 | Profit before Exceptional Items and Tax (1 - 2) | 612.36 | 317.78 | 453.65 | 1,781.55 | 1,649.38 |
| 4 | Exceptional Items | - | - | - | - | - |
| 5 | Profit Before Tax (3 - 4) | 612.36 | 317.78 | 453.65 | 1,781.55 | 1,649.38 |
| 6 | Tax Expense | 164.15 | 80.38 | 105.06 | 469.32 | 428.19 |
| 7 | Profit for the year (5-6) | 448.21 | 237.40 | 348.59 | 1,312.23 | 1,221.19 |
| 8 | Other Comprehensive Income (net of tax) | - | - | - | - | - |
| 9 | Total Comprehensive Income for the year (7+8) | 448.21 | 237.40 | 348.59 | 1,312.23 | 1,221.19 |
| 10 | Paid-up equity share capital (Face Value of the Share Rs.2/- each) | 1,631.41 | 1,631.41 | 1,631.41 | 1,631.41 | 1,631.41 |
| 11 | Earnings per share (of Rs. 2/- each) : | | | | | |
| | (a) Basic | 0.55 | 0.29 | 0.43 | 1.61 | 1.50 |
| | (b) Diluted | 0.55 | 0.29 | 0.43 | 1.61 | 1.50 |

Notes:

| | |
|---|---|
| 1 | The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their Meetings held on 15th May, 2025 |
| 2 | The above results have been audited by the Statutory Auditors as required under the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015. |
| 3 | 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. |
| 4 | 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. |
| 5 | The figures for the quarter ended 31st March, 2025 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the relevant financial year |
| 6 | Figures for the previous periods have been regrouped wherever necessary. |

For and on behalf of the Board of Directors

IRIS CLOTHINGS LIMITED


Managing Director
 (Santosh Ladna, Managing Director)
 DIN - 03585561

Place : Howrah
 Date: 15.05.2025





IRIS CLOTHINGS LIMITED
Registered Office : 103/24/1, FORESHORE ROAD, HOWRAH - 711 102
CIN : L18109WB2011PLC166895
Statement of Assets and Liabilities as at 31st March, 2025

(Rupees in lakhs)

| Particulars | As at 31.03.2025 | As at 31.03.2024 |
|--|---------------------|---------------------|
| | Audited | Audited |
| ASSETS : | | |
| Non-current Assets | | |
| Property, Plant & Equipment | 1,620.16 | 1,981.68 |
| Right of Use Assets | 1,058.51 | 793.73 |
| Other Intangible Assets | 10.68 | 2.17 |
| Financial Assets | | |
| Other Financial Assets | 135.49 | 118.60 |
| Deferred Tax Assets (Net) | 148.54 | 122.10 |
| | 2,973.38 | 3,018.29 |
| Current Assets | | |
| Inventories | 6,970.56 | 6,191.81 |
| Financial Assets | | |
| Trade receivables | 5,297.05 | 3,629.08 |
| Cash & Cash equivalents | 7.60 | 4.19 |
| Other Bank balances | 84.43 | 153.61 |
| Loans | 10.79 | 4.71 |
| Current Tax Assets (Net) | (13.33) | 33.85 |
| Other Current Assets | 346.08 | 288.28 |
| | 12,703.18 | 10,305.53 |
| TOTAL ASSETS | 15,676.56 | 13,323.83 |
| EQUITY AND LIABILITIES: | | |
| Equity | | |
| Equity Share capital | 1,631.41 | 1,631.41 |
| Other Equity | 6,596.99 | 5,284.76 |
| | 8,228.40 | 6,916.17 |
| Non-current Liabilities : | | |
| Financial Liabilities | | |
| Lease Liabilities | 1,133.21 | 877.71 |
| | 1,133.21 | 877.71 |
| Current Liabilities | | |
| Financial Liability | | |
| Borrowings | 3,751.60 | 3,441.22 |
| Lease Liabilities | 158.19 | 100.61 |
| Trade Payables | | |
| (A) Total outstanding dues of micro enterprises and small enterprises: | 133.64 | 130.43 |
| (B) Total outstanding dues of creditors other than micro enterprises and small enterprises | 2,210.47 | 1,797.76 |
| Other Financial Liabilities | 13.01 | 8.63 |
| Other Current Liabilities | 48.02 | 51.30 |
| Current Tax Liabilities (net) | - | - |
| | 6,314.94 | 5,529.95 |
| TOTAL EQUITY AND LIABILITIES | 15,676.56 | 13,323.83 |

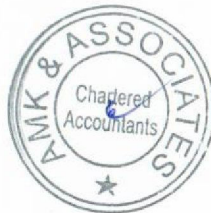
For and on behalf of the Board of Directors

IRIS CLOTHINGS LIMITED

(Santosh Lachha, Managing Director)

DIN - 03585561

Place : Howrah
Date: 15.05.2025





IRIS CLOTHINGS LIMITED
Registered Office : 103/24/1, FORESHORE ROAD, HOWRAH - 711 102
CIN : L18109WB2011PLC166895

Statement of Cash Flow for the Year Ended 31st March, 2025

(Rupees in lakhs)

| PARTICULARS | Year ended 31-03-2025 Audited | Year ended 31-03-2024 Audited |
|---|-------------------------------------|-------------------------------------|
| CASH FLOW FROM OPERATING ACTIVITIES | | |
| Net Profit before Tax and Extra-ordinary Items | 1,781.55 | 1,649.38 |
| Adjustments for: | | |
| -Depreciation | 629.80 | 609.07 |
| -Sundry Balances Written Off | - | - |
| -Finance Cost | 420.11 | 384.30 |
| -Interest Income | (18.95) | (9.69) |
| Operating Profit Before Working Capital Changes | 2,812.51 | 2,633.06 |
| Adjustments for: | | |
| -Trade Payables | 417.03 | 262.12 |
| -Trade and other Receivables | (1,748.73) | (576.58) |
| -Inventories | (778.75) | (1,699.77) |
| Cash Generated from Operations : | 702.06 | 618.83 |
| -Direct Taxes Paid | (448.58) | (447.59) |
| Net Cash generated from Operating Activities | 253.48 | 171.23 |
| CASH FLOW FROM INVESTING ACTIVITIES | | |
| Purchase of Property, Plant and Equipments (Net) | (84.48) | (273.10) |
| Term Deposit other than cash equivalents | 69.18 | (8.18) |
| Interest Received | 18.95 | 9.69 |
| | 3.65 | (271.59) |
| CASH FLOW FROM FINANCING ACTIVITIES | | |
| Proceeds from Short Term Borrowings | 310.38 | 592.94 |
| Lease Rent Paid | (261.16) | (186.40) |
| Interest Paid | (302.94) | (303.78) |
| | (253.72) | 102.76 |
| Net Increase/(Decrease) in Cash and Cash Equivalents | 3.41 | 2.40 |
| Opening Cash and Cash Equivalents | 4.19 | 1.79 |
| Closing Cash and Cash Equivalents | 7.60 | 4.19 |

For and on behalf of the Board of Directors



Place : Howrah
Date: 15.05.2025

IRIS CLOTHINGS LIMITED

Managing Director

(Santosh Ladha, Managing Director)

DIN - 03585561

Date: 15th May, 2025



To
The Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C/1, G Block
Bandra-Kurla Complex
Bandra(E)
Mumbai-400051
NSE Symbol: **IRISDOREME**

Sub: Declaration for Audit Report with Unmodified Opinion for the Financial Year ended on 31st March, 2025
Ref: Disclosure under Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam,

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditors of the Company, M/s AMK & Associates, Chartered Accountants, have issued the Audit Report with unmodified opinion on the Financial Results as prepared under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the financial year ended 31st March, 2025.

Kindly take the same on your records.

Thanking You.

Yours faithfully,
For Iris Clothings Limited

Santosh Digitally signed
by Santosh Ladha
Ladha Date: 2025.05.15
14:48:12 +05'30'

Santosh Ladha
Managing Director
(DIN: 03585561)

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Date: 15th May, 2025



To
The Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C/1, G Block
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Mumbai-400051
NSE Symbol: IRISDOREME

Sub: Declaration by Managing Director and Chief Financial Officer of the Company
Ref: Regulation 33(2)(a) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam,

Pursuant to Regulation 33(2)(a) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (as amended), we hereby confirm, declare and certify that the Financial Results do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

Kindly take the same on your records.

Thanking You.

Yours faithfully,
For Iris Clothings Limited

Santosh Ladha Digitally signed
by Santosh Ladha
Date: 2025.05.15
14:48:52 +05'30'

Santosh Ladha
Managing Director
(DIN: 03585561)

A handwritten signature in black ink, appearing to read 'Niraj Agarwal'.

Niraj Agarwal
Chief Financial Officer

Iris Clothings Limited

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