General information about company		
Scrip code*		544404
NSE Symbol*		BORANA
MSEI Symbol*		NOTLISTED
ISIN*		INE16SF01016
Name of company		Borana Weaves Limited
Type of company		Main Board
Class of security		Equity
Date of start of financial year		01-04-2025
Date of end of financial year		31-03-2026
Date of board meeting when results were approved		14-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange		05-05-2026
Description of presentation currency		INR
Level of rounding		Lakhs
Reporting Type		Quarterly
Reporting Quarter		Fourth quarter
Nature of report standalone or consolidated		Standalone
Whether results are audited or unaudited for the quarter ended		Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended		Audited
Segment Reporting		Single segment
Description of single segment		Textile
Start date and time of board meeting		14-05-2026 16:00
End date and time of board meeting		14-05-2026 18:10
Whether cash flow statement is applicable on company		Yes
Type of cash flow statement		Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion
Whether the company has any related party?		Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?		Yes
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public		NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.		NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?		No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?		Yes
Latest Date on which RPT policy is updated		28-05-2025
Indicate Company website link for updated RPT policy of the Company		https://www.boranagroup.in/
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?		No
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	NOT APPLICABLE

Financial Results – Ind-AS				
	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
	Date of start of reporting period	01-01-2026	01-04-2025	
	Date of end of reporting period	31-03-2026	31-03-2026	
	Whether results are audited or unaudited	Audited	Audited	
	Nature of report standalone or consolidated	Standalone	Standalone	
Part I	**Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.**			
1	**Income**			
	Revenue from operations	10073.2	38859.3	
	Other income	166.82	821.49	
	Total income	**10240.02**	**39680.79**	
2	**Expenses**			
(a)	Cost of materials consumed	5314.51	22777.63	
(b)	Purchases of stock-in-trade	0	0	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	244.27	7.1	
(d)	Employee benefit expense	812.67	2814.13	
(e)	Finance costs	78.55	349.05	
(f)	Depreciation, depletion and amortisation expense	555.86	1781.02	
(g)	**Other Expenses**			
1	Other Expenses	1140.53	4108.74	
	Total other expenses	**1140.53**	**4108.74**	
	Total expenses	**8146.39**	**31837.67**	
3	**Total profit before exceptional items and tax**	**2093.63**	**7843.12**	
4	Exceptional items	0	-3.42	
5	**Total profit before tax**	**2093.63**	**7839.7**	
6	**Tax expense**			
7	Current tax	334.19	1332.32	
8	Deferred tax	38.7	46.19	
9	**Total tax expenses**	**372.89**	**1378.51**	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	**Net Profit Loss for the period from continuing operations**	**1720.74**	**6461.19**	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	**Net profit (loss) from discontinued operation after tax**	**0**	**0**	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	**Total profit (loss) for period**	**1720.74**	**6461.19**	
17	Other comprehensive income net of taxes	-1.23	25.69	
18	**Total Comprehensive Income for the period**	**1719.51**	**6486.88**	
19	**Total profit or loss, attributable to**			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
20	**Total Comprehensive income for the period attributable to**			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
21	**Details of equity share capital**			

	Paid-up equity share capital	2664.53	2664.53	
	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve		25492.99	
23	**Earnings per share**			
i	**Earnings per equity share for continuing operations**			
	Basic earnings (loss) per share from continuing operations	6.45	24.35	
	Diluted earnings (loss) per share from continuing operations	6.45	24.35	
ii	**Earnings per equity share for discontinued operations**			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	**Earnings per equity share (for continuing and discontinued operations)**			
	Basic earnings (loss) per share from continuing and discontinued operations	6.45	24.35	
	Diluted earnings (loss) per share from continuing and discontinued operations	6.45	24.35	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	**Disclosure of notes on financial results**	**Textual Information(4)**		

Statement of Asset and Liabilities		
	Particulars	Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	31-03-2026
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
	Assets	
1	**Non-current assets**	
	Property, plant and equipment	14648.93
	Capital work-in-progress	8093.62
	Investment property	145.62
	Goodwill	0
	Other intangible assets	112.14
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	0
	Trade receivables, non-current	
	Loans, non-current	0
	Other non-current financial assets	
1	Other financial assets	1446.06
2		
3		
4		
5		
	Details of other non-current financial assets	
	Total of other non-current financial assets	**1446.06**
	Total non-current financial assets	**1446.06**
	Deferred tax assets (net)	
	Other non-current assets	
1		
2		
3		
4		
5		
	Details of other non-current assets	
	Total of other non-current assets	
	Total non-current assets	**24446.37**
2	**Current assets**	
	Inventories	4733.1
	Current financial asset	
	Current investments	0
	Trade receivables, current	2364.19
	Cash and cash equivalents	168.44
	Bank balance other than cash and cash equivalents	0
	Loans, current	0
	Other current financial assets	
1	Other current assets	4924.76
2		
3		

4		
5		
	Details of other current financial assets	
	Total of Other current financial assets	**4924.76**
	Total current financial assets	**7457.39**
	Current tax assets (net)	
	Other current assets	
1		
2		
3		
4		
5		
	Details of other current assets	
	Total of other current assets	
	Total current assets	**12190.49**
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	**36636.86**
	Equity and liabilities	
1	**Equity**	
	Equity attributable to owners of parent	
	Equity share capital	2664.53
	Other equity	25492.99
	Total equity attributable to owners of parent	**28157.52**
	Non controlling interest	
	Total equity	**28157.52**
2	**Liabilities**	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	5565.6
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	
	Other non-current financial liabilities	
1	Lease liabilities	98.4
2		
3		
4		
5		
	Details of other non-current financial liabilities	
	Total of other non-current financial liabilities	**98.4**
	Total non-current financial liabilities	**5664**
	Provisions, non-current	0
	Deferred tax liabilities (net)	2.11
	Deferred government grants, Non-current	
	Other non-current liabilities	
1		
2		
3		
4		
5		

	Details of other non-current liabilities	
	Total of other non-current liabilities	
	Total non-current liabilities	**5666.11**
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	1384.85
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	23.19
	Total Trade payable	**23.19**
	Other current financial liabilities	
1	Other financial liabilities	968.89
2	Lease liabilities	32.4
3		
4		
5		
	Details of other current financial liabilities	
	Total of other current financial liabilities	**1001.29**
	Total current financial liabilities	**2409.33**
	Other current liabilities	
1	Other current liabilities	162.05
2		
3		
4		
5		
	Details of other current liabilities	
	Total of other current liabilities	**162.05**
	Provisions, current	239.76
	Current tax liabilities (Net)	2.09
	Deferred government grants, Current	
	Total current liabilities	**2813.23**
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	**8479.34**
	Total equity and liabilities	**36636.86**
	Disclosure of notes on assets and liabilities	

Other Comprehensive Income			
	Date of start of reporting period	01-01-2026	01-04-2025
	Date of end of reporting period	31-03-2026	31-03-2026
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Remeasurements of defined benefit liability / (asset)	-1.23	25.69
	Total Amount of items that will not be reclassified to profit and loss	-1.23	25.69
2	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	-1.23	25.69

Cash flow statement, indirect		
	Particulars	Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	31-03-2026
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	7839.7
2	**Adjustments for reconcile profit (loss)**	
	Adjustments for finance costs	349.05
	Adjustments for decrease (increase) in inventories	-2191.47
	Adjustments for decrease (increase) in trade receivables, current	-182.64
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-1837.14
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-353.69
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	1122.68
	Adjustments for increase (decrease) in other non-current liabilities	-613.4
	Adjustments for depreciation and amortisation expense	1781.02
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	-31.31
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	-1349.4
	Other adjustments for non-cash items	-743.65
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	**-4049.95**
	Net cash flows from (used in) operations	**3789.75**
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	93.31
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	**3696.44**
3	**Cash flows from used in investing activities**	
	Cash flows from losing control of subsidiaries or other businesses	0

	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	28.83
	Purchase of property, plant and equipment	17897.65
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) investing activities	**-17868.82**
4	**Cash flows from used in financing activities**	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	1045.86
	Repayments of borrowings	0
	Payments of lease liabilities	19.32
	Dividends paid	0
	Interest paid	349.05
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	13659.31
	Net cash flows from (used in) financing activities	**14336.8**
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	**164.42**
5	**Effect of exchange rate changes on cash and cash equivalents**	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	**164.42**

	Cash and cash equivalents cash flow statement at beginning of period	4.02
	Cash and cash equivalents cash flow statement at end of period	**168.44**

Format for Disclosure of Related Party Transactions (applicable only for hal

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Val trans duri repo pe
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary							
1	BORANA WEAVES LIMITED	AAJCB3896R	BORANA INDUSTRIES LLP	AAQFB3320A	GROUP ENTITY	Any other transaction	Job Work		NA			19
2	BORANA WEAVES LIMITED	AAJCB3896R	RB INDUSTRIES	AASFR4375D	GROUP ENTITY	Sale of goods or services			NA			25
3	BORANA WEAVES LIMITED	AAJCB3896R	RB INDUSTRIES	AASFR4375D	GROUP ENTITY	Any other transaction	Rent		NA			1
4	BORANA WEAVES LIMITED	AAJCB3896R	R&b DENIM LIMITED	AAFCR0142Q	Common Directors	Interest received			NA			6
5	BORANA WEAVES LIMITED	AAJCB3896R	RICON TEXTILE LIMITED	AANCR2712A	Common Directors	Sale of goods or services			NA			20
6	BORANA WEAVES LIMITED	AAJCB3896R	ARHAM WEAVES PRIVATE LIMITED	AAXCA4871H	Common Directors	Sale of goods or services			NA			29
7	BORANA WEAVES LIMITED	AAJCB3896R	SACHIN PAPER MILLS PRIVATE LIMITED	AADCS3796F	GROUP ENTITY	Sale of goods or services			NA			29
8	BORANA WEAVES LIMITED	AAJCB3896R	HOJIWALA INFRSTRUCTURE LIMITED	AADCH5594A	GROUP ENTITY	Any other transaction	CETP Fees		NA			44
9	BORANA WEAVES LIMITED	AAJCB3896R	HOJIWALA INFRSTRUCTURE LIMITED	AADCH5594A	GROUP ENTITY	Any other transaction	CETP Membership		NA			4
10	BORANA WEAVES LIMITED	AAJCB3896R	DHWANI ANKUR BORANA	AHWPB5355L	DIRECTOR'S WIFE	Remuneration			NA			4
11	BORANA WEAVES LIMITED	AAJCB3896R	ANKUR MANGILAL BORANA	AFQPB5976H	DIRECTOR	Remuneration			NA			1
12	BORANA WEAVES LIMITED	AAJCB3896R	RAJKUMAR MANGILAL BORANA	ABBPB7746E	DIRECTOR	Remuneration			NA			1
13	BORANA WEAVES LIMITED	AAJCB3896R	MANGILAL AMBALAL BORANA	ABBPB7753K	MANAGING DIRECTOR	Remuneration			NA			
14	BORANA WEAVES LIMITED	AAJCB3896R	MANGILAL AMBALAL BORANA	ABBPB7753K	MANAGING DIRECTOR	Any other transaction	Rent		NA			1
15	BORANA WEAVES LIMITED	AAJCB3896R	ANKUR MANGILAL BORNA	AFQPB5976H	DIRECTOR	Any other transaction	Rent		NA			4
16	BORANA WEAVES LIMITED	AAJCB3896R	ANKUR MANGILAL BORNA	AFQPB5976H	DIRECTOR	Loan			NA			32
17	BORANA WEAVES LIMITED	AAJCB3896R	RAJKUMAR MANGILAL BORANA	ABBPB7746E	DIRECTOR	Any other transaction	Rent		NA			3
18	BORANA WEAVES LIMITED	AAJCB3896R	RAJKUMAR MANGILAL BORANA	ABBPB7746E	DIRECTOR	Loan			NA			18

19	BORANA WEAVES LIMITED	AAJCB3896R	NARESHKUMAR BORANA HUF	AABHN1207R	HUF OF DIRECTOR'S RELATIVE	Any other transaction	Rent		NA			
20	BORANA WEAVES LIMITED	AAJCB3896R	ANKUR MANGILAL BORANA HUF	AAHHA3132Q	DIRECTOR'S HUF	Any other transaction	Rent		NA			
21	BORANA WEAVES LIMITED	AAJCB3896R	RAJKUMAR MANGILAL BORANA HUF	AAFHR5957L	DIRECTOR'S HUF	Any other transaction	Rent		NA			
Total value of transaction during the reporting period												13

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015:The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	KSA & CO.	Yes	31-05-2026