



Nahar

SPINNING MILLS LTD.



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CIN No. : L17115PB1980PLC004341 GST No. : 03AAACN5710D1Z6

UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-2025 (Un-audited)	30-Sep-2025 (Un-audited)	31-Dec-2024 (Un-audited)	31-Dec-2025 (Un-audited)	31-Dec-2024 (Un-audited)	31-Mar-2025 (Audited)
I	Income from operations						
	(a) Revenue from operations	70255.82	77926.53	81216.59	230110.73	240896.26	328455.80
	(b) Other income	409.85	173.47	348.32	951.42	2308.76	3434.86
	Total income from operations	70665.67	78100.00	81564.91	231062.15	243205.02	331890.66
II	Expenses						
	(a) Cost of materials consumed	49737.98	53487.51	54530.52	158051.21	165411.60	222227.91
	(b) Purchases of stock-in-trade	206.36	150.02	177.45	461.97	387.55	479.17
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-2544.24	-1374.62	296.97	-5244.14	-949.48	32.47
	(d) Employee benefits expense	8097.79	7830.50	7874.66	24085.76	23536.16	31794.43
	(e) Power & Fuel	7407.21	8092.57	7294.34	22861.96	23174.55	30967.49
	(f) Depreciation and amortisation expense	2277.25	2291.63	2402.85	6885.27	7167.24	9521.57
	(g) Finance Cost	1296.08	1141.37	1500.77	4156.43	5391.13	7420.13
	(h) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	5871.13	7161.67	7226.85	20040.26	19814.39	26810.24
	Total expenses	72349.56	78780.65	81304.41	231298.72	243933.14	329253.41
III	Profit / (Loss) before exceptional items and Tax	-1683.89	-680.65	260.50	-236.57	-728.12	2637.25
IV	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
V	Corporate social Responsibility Expenses (u/s 135 of Companies Act., 2013)	22.74	22.74	131.00	68.22	393.00	524.00
VI	Profit / (Loss) from ordinary activities before Tax	-1706.63	-703.39	129.50	-304.79	-1121.12	2113.25
VII	Tax expense(Including Deferred Tax etc.)	-415.00	-239.00	54.00	-145.00	-115.00	878.00
VIII	Profit for the period from continuing operations	-1291.63	-464.39	75.50	-159.79	-1006.12	1235.25
IX	Other Comprehensive Income/(Loss) (Net off Tax)	-2136.54	-3189.84	625.46	1642.79	3125.54	65.03
X	Total Comprehensive Income/(Loss)	-3428.17	-3654.23	700.96	1483.00	2119.42	1300.28
XI	Paid-up equity share capital (Face Value of Rs. 5/- each)	1803.27	1803.27	1803.27	1803.27	1803.27	1803.27
XII	Reserves excluding revaluation reserves	0.00	0.00	0.00	0.00	0.00	147131.14
XIII	Earnings per equity share face value of Rs. 5/- each						
	Basic/Diluted (Rs.)	-2.67	-1.29	0.21	0.47	-2.79	3.09

Notes:

- The Company is operating in single segment i.e Textiles, hence segment Reporting as required under IND AS 108 (Operating Segment) is not applicable .
- The above financial results have been prepared in accordance with the recognition and measurement principles of the Indian Accounting Standard ('Ind AS') as notified under the Companies (Indian Accounting Standard) Rules ,2015 as amended by companies (Indian Accounting Standard) Rules , 2016 as specified under section 133 of the Companies Act, 2013.
- The company does not have any Subsidiary/Associate/Joint Venture Company.
- On November 21,2025 , The Government of India has consolidated 29 existing labour legislations into unified framework comprising four labour codes,namely 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 "Codes"). The Ministry of Labour & Employment has published draft Central Rules and FAQs to enable assessment of the financial impact arising from changes in regulations. The incremental impact of these changes assessed by the Company on the basis of the information available is included in employee benefits expenses . The Company continues to monitor the developments pertaining to Labour Codes and will evaluate impact if any on the measurement of liability pertaining to employee benefits.
- The above financial results have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at their meeting held on 7th February, 2026. These results have been subjected to Limited Review by the Statutory Auditors of the company.

Place: Ludhiana
Date : 7th February, 2026


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 Dinesh Oswal
 Managing Director
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