

General information about company		
Scrip code*	531978	
NSE Symbol*	AMBIKCO	
MSEI Symbol*	NA	
ISIN*	INE540G01014	
Name of company	Ambika Cotton Mills 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	08-11-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	27-10-2025	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Second quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Unaudited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited	
Segment Reporting	Single segment	
Description of single segment	Textile	
Start date and time of board meeting	08-11-2025 12:00	
End date and time of board meeting	08-11-2025 13:20	
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	Not applicable	
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	15-04-2025	
Indicate Company website link for updated RPT policy of the Company	https://www.acmills.in/2025/04/related-party-transactions-policy/	
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	There company does not have loans and debt securities except working capital limits from banks and there is no default in respect of the same

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		01-07-2025	01-04-2025	
Date of end of reporting period		30-09-2025	30-09-2025	
Whether results are audited or unaudited		Unaudited	Unaudited	
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	19964	39162	
	Other income	346	675	
	Total income	20310	39837	
2	Expenses			
(a)	Cost of materials consumed	12770	22487	
(b)	Purchases of stock-in-trade	0	0	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-280	2134	
(d)	Employee benefit expense	1401	2763	
(e)	Finance costs	339	742	
(f)	Depreciation, depletion and amortisation expense	515	1003	
(g)	Other Expenses			
1	Other Expenses	3404	6416	
	Total other expenses	3404	6416	
	Total expenses	18149	35545	
3	Total profit before exceptional items and tax	2161	4292	
4	Exceptional items	0	0	
5	Total profit before tax	2161	4292	
6	Tax expense			
7	Current tax	513	1005	
8	Deferred tax	54	101	
9	Total tax expenses	567	1106	
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	1594	3186	
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	1594	3186	
17	Other comprehensive income net of taxes	0	0	
18	Total Comprehensive Income for the period	1594	3186	
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	572.5	572.5	
	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve			
23	Earnings per share			

i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	27.85	55.66	
	Diluted earnings (loss) per share from continuing operations	27.85	55.66	
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	27.85	55.66	
	Diluted earnings (loss) per share from continuing and discontinued operations	27.85	55.66	
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		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	28031
	Capital work-in-progress	
	Investment property	
	Goodwill	0
	Other intangible assets	0
	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	0
	Loans, non-current	0
	Other non-current financial assets	983
	Total non-current financial assets	983
	Deferred tax assets (net)	
	Other non-current assets	232
	Total non-current assets	29246
2	Current assets	
	Inventories	52662
	Current financial asset	
	Current investments	2749
	Trade receivables, current	3601
	Cash and cash equivalents	14979
	Bank balance other than cash and cash equivalents	2512
	Loans, current	0
	Other current financial assets	6029
	Total current financial assets	29870
	Current tax assets (net)	174
	Other current assets	1302
	Total current assets	84008
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	113254
	Total current assets	84008
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	113254
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	572
	Other equity	93019
	Total equity attributable to owners of parent	93591
	Non controlling interest	
	Total equity	93591
2	Liabilities	

	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0
	Trade Payables, non-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	0
	Total Trade payable	0
	Other non-current financial liabilities	603
	Total non-current financial liabilities	603
	Provisions, non-current	0
	Deferred tax liabilities (net)	2672
	Deferred government grants, Non-current	0
	Other non-current liabilities	0
	Total non-current liabilities	3275
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	0
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	157
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	14243
	Total Trade payable	14400
	Other current financial liabilities	1665
	Total current financial liabilities	16065
	Other current liabilities	70
	Provisions, current	0
	Current tax liabilities (Net)	253
	Deferred government grants, Current	0
	Total current liabilities	16388
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	19663
	Total equity and liabilities	113254
	Disclosure of notes on assets and liabilities	Textual Information(1)

Other Comprehensive Income			
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
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		
	Total Amount of items that will not be reclassified to profit and loss		
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	0.00	0.00

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
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	4292
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	742
	Adjustments for decrease (increase) in inventories	4114
	Adjustments for decrease (increase) in trade receivables, current	-1026
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	2318
	Adjustments for decrease (increase) in other non-current assets	-15
	Adjustments for other financial assets, non-current	-45
	Adjustments for other financial assets, current	-831
	Adjustments for other bank balances	8001
	Adjustments for increase (decrease) in trade payables, current	-115
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-42
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	1003
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	69
	Adjustments for other financial liabilities, non-current	-226
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	53
	Adjustments for interest income	613
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	-9
	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)	0
	Other adjustments for non-cash items	-11
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	13261
	Net cash flows from (used in) operations	17553
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	757
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	16796
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	1271
	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	14
	Purchase of property, plant and equipment	4131
	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	53
	Interest received	613
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) investing activities	-4722
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	0
	Repayments of borrowings	5072
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	742
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-5814
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	6260
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	6260
	Cash and cash equivalents cash flow statement at beginning of period	8719
	Cash and cash equivalents cash flow statement at end of period	14979

Format for Disclosure of Related Party Transactions (applicable only for half-y													
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	Value of transaction during the reporting period	I a p of O ba
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								
1	Ambika Cotton Mills Limited	AABCA8985E	P.V.Chandran	ACOPC4846Q	Chairman and Managing Director	Remuneration		12	NA	12	07-08- 2025	12	
2	Ambika Cotton Mills Limited	AABCA8985E	Vidya Jyothish Pillai	ACKPV3804F	Director	Any other transaction	Director Sitting Fee for Board Meetings	1.25	NA	1.25	07-08- 2025	1.25	
3	Ambika Cotton Mills Limited	AABCA8985E	Bhavya Chandran	ADRPC7685B	Director	Any other transaction	Director Sitting Fee for Board Meetings	0.5	NA	0.5	07-08- 2025	0.5	
4	Ambika Cotton Mills Limited	AABCA8985E	P.V.Chandran	ACOPC4846Q	Chairman and Managing Director	Any other transaction	Director Sitting Fee for Board Meetings	0.5	NA	0.5	07-08- 2025	0.5	
5	Ambika Cotton Mills Limited	AABCA8985E	Radhe Shyam Padia	AEVPP9144D	Company Secretary and Compliance Officer	Remuneration		3	NA	3	07-08- 2025	3	
6	Ambika Cotton Mills Limited	AABCA8985E	Mathanaguru Vijayakumar	ASOPV4709K	Chief Financial Officer	Remuneration		2.7	NA	2.7	07-08- 2025	2.7	
Total value of transaction during the reporting period												19.95	

