Ambika Cotton Mills Limited

11/11/2026
Ref.No.ACM/SE/40/2026-27

**LISTING COMPLIANCE DEPARTMENT**

| | |
|---|---|
| BSE Limited<br>Phiroze Jeejeebhoy Tower, Dalal Street,<br>Mumbai – 400001<br>Scrip Code: 531978 | The National Stock Exchange of India Ltd. Exchange Plaza, Plot No. C/1, G Block, Bandra Kurla Complex, Bandra (E), Mumbai – 400051<br>Symbol: AMBIKCO |

BSE - Scrip Code:531978 NSE - AMBIKCO

Scrip Name: Ambika Cotton Mills Limited

Dear Sirs,

**Filing of Unaudited Financial Results & Limited Review Report for the Quarter and Six months ended 30.09.2026 – Error in extracting previous year quarter i.e Sep 2025 figures- Error rectified and filed- Reg**

We draw your kind attention that in filing of unaudited financial results for the Quarter/Six months ended 30th September 2026 error kept in extracting figures relating to the quarter ended 30.09.2025 (relevant previous year quarter). The error is 30.06.2025 figures extracted instead of 30.09.2025 and the error is rectified and filed.

We request you to take this on Record.

For Ambika Cotton Mills Limited

RADHE SHYAM PADIA

Digitally signed by RADHE SHYAM PADIA
Date: 2026.11.11 15:59:56 +05'30'

Radhe Shyam Padia
Company Secretary

Reg Office: 15/ 9A, Valluvar Street, Sivanandha Colony, Coimbatore- 641012
Phone No : 0422-2491501/2491502 Fax No : 0422-2499623
e Mail : ambika@acmills.in website : www.acmills.in

CIN: L17115TZ1988PLC002269

**AMBIKA COTTON MILLS LIMITED**

**REGD OFF. 15/9A, VALLUVAR STREET,SIVANANDHA COLONY, COIMBATORE- 641012**

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2026**

Part -I CIN : L17115TZ1988PLC002269 (Rs in Lakhs)

| S.No | PARTICULARS | Quarter Ended | | | Half Year Ended | | Year Ended |
|---|---|---|---|---|---|---|---|
| | | 30.09.2026 (Unaudited) | 30.06.2026 (Unaudited) | 30.09.2025 (Unaudited) | 30.09.2026 (Unaudited) | 30.09.2025 (Unaudited) | 31.03.2026 (Audited) |
| I | Revenue from Operations | 26498 | 25792 | 19964 | 52290 | 39162 | 78095 |
| II | Other income | 301 | 332 | 346 | 633 | 675 | 1524 |
| III | Total Income ( I + II ) | **26799** | **26124** | **20310** | **52923** | **39837** | **79619** |
| IV | Expenses | | | | | | |
| | Cost of Materials Consumed | 14339 | 10234 | 12770 | 24573 | 22487 | 47259 |
| | Purchase of Stock in trade | 259 | 1232 | 0 | 1491 | 0 | 0 |
| | Changes in inventories of finished goods,Stock in trade | 2676 | 5738 | -280 | 8414 | 2134 | 1670 |
| | Employee benefits expense | 1353 | 1351 | 1401 | 2704 | 2763 | 5384 |
| | Finance Costs | 240 | 295 | 339 | 535 | 742 | 1268 |
| | Depreciation and amortisation expense | 550 | 524 | 515 | 1074 | 1003 | 2056 |
| | Other Expenses | 3795 | 3296 | 3404 | 7091 | 6416 | 12363 |
| | Total Expenses (IV) | **23212** | **22670** | **18149** | **45882** | **35545** | 70000 |
| V | Profit / (loss) before exceptional items and tax (I-IV) | 3587 | 3454 | 2161 | 7041 | 4292 | 9619 |
| VI | Exceptional Items | 0 | 0 | 0 | 0 | 0 | 0 |
| VII | Profit / (loss) before tax (V-VI) | **3587** | **3454** | **2161** | **7041** | **4292** | **9619** |
| VIII | Tax Expense : | | | | | | |
| | (1)Current Tax | 641 | 827 | 513 | 1468 | 1005 | 2217 |
| | (2)Deferred Tax | 258 | 57 | 54 | 315 | 101 | 246 |
| | Total Tax Expense | 899 | 884 | 567 | 1783 | 1106 | 2463 |
| IX | Profit/(loss) for the period from continuing operations (VII-VIII) | **2688** | **2570** | **1594** | **5258** | **3186** | **7156** |
| X | Profit/(loss) from discontinued operations | 0 | 0 | 0 | 0 | 0 | 0 |
| XI | Tax expense of discontinued operations | 0 | 0 | 0 | 0 | 0 | 0 |
| XII | Profit/(loss) from discontinued operations (after tax) (X- XI) | 0 | 0 | 0 | 0 | 0 | 0 |
| XIII | Profit/ (loss) for the period (IX + XII) | **2688** | **2570** | **1594** | **5258** | **3186** | **7156** |
| XIV | Other Comprehensive Income | 0 | 0 | 0 | 0 | 0 | -12 |
| XV | Total Comprehensive Income for the period (XIII+ XIV) | **2688** | **2570** | **1594** | **5258** | **3186** | **7144** |
| XVI | Reserves (excluding Revaluation Reserve ) | | | | | | 94859 |
| | Earnings per equity share ( of Rs. 10 each/-) | | | | | | |
| | (1) Basic | **46.95** | **44.89** | **27.85** | **91.84** | **55.66** | **125.00** |
| | (2) Diluted | **46.95** | **44.89** | **27.85** | **91.84** | **55.66** | **125.00** |
| | Weighted average no of shares for calculation of EPS | 5725000 | 5725000 | 5725000 | 5725000 | 5725000 | 5725000 |

**SELECT INFORMATION FOR THE QUARTER ENDED 30.09.2026**

| A. PARTICULARS OF SHAREHOLDING | 30.09.2026 | 30.06.2026 | 30.09.2025 | 30.09.2026 | 30.09.2025 | 31.03.2026 |
|---|---|---|---|---|---|---|
| 1. Public Shareholding | | | | | | |
| Number of Shares | 2842650 | 2842650 | 2842650 | 2842650 | 2842650 | 2842650 |
| Percentage of Shareholding | 49.65 | 49.65 | 49.65 | 49.65 | 49.65 | 49.65 |
| 2. Promoters and Promoter Group Shareholding | | | | | | |
| a) Pledged/Encumbered | Nil | Nil | Nil | Nil | Nil | Nil |
| b) Non- Encumbered | | | | | | |
| Number of Shares | 2882350 | 2882350 | 2882350 | 2882350 | 2882350 | 2882350 |
| Percentage of Shares (as a % of the total shareholding of promoter and promoter group) | 50.35 | 50.35 | 50.35 | 50.35 | 50.35 | 50.35 |
| Percentage of shares (as a % of the total share capital of the company) | 50.35 | 50.35 | 50.35 | 50.35 | 50.35 | 50.35 |

For Ambika Cotton Mills Limited

P.V.Chandran
Chairman and Managing Director
(DIN : 00628479)

Place: Coimbatore
Date : 11/11/2026

**AMBIKA COTTON MILLS LIMITED**

**REGD OFF. 16/9-A, VALLUVAR STREET,SIVANANDHA COLONY, COIMBATORE- 641012**

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2026**

**CIN : L17115TZ1988PLC002269** 

| | B.Particulars | Quarter Ended 30.09.2026 |
|---|---|---|
| | Investor Complaints | |
| | Pending at the beginning of the quarter | Nil |
| | Received during the quarter | Nil |
| | Disposed of during the quarter | Nil |
| | Remaining Unresolved at the end of the quarter | Nil |

1 The Unaudited Financial Results have been reviewed by the Audit Committee and have been approved by the Board of Directors at its meeting held on11th November 2026

2 The Unaudited Financial Results for the Quarter / Half Year ended 30th September 2026 have been subject to a limited review by Statutory Auditors of the Company.

3 Other Expenditure includes Foreign Currency Fluctuation Loss Rs.1.58 Crores Inclusive of MTM Loss Rs.0.32 Crores. and Diminution in volue of Investments Rs. 3.06 Crores

4 The company operates only in one segment i.e. Textiles.

5 The Company does not have any subsidiary/associate/joint venture entity(ies) for the respective period.

6 Figures for the previous period have been regrouped / reclassified wherever necessary.

**For Ambika Cotton Mills Limited**

**Place: Coimbatore**
**Date : 11/11/2026**

**P.V.Chandran**
**Chairman and Managing Director**
**(DIN : 00628479)**

**AMBIKA COTTON MILLS LIMITED**
**CIN : L17115TZ1988PLC002269**
**STATEMENT OF ASSETS AND LIABILITIES**

(Rs. In Lakhs)

| | Particulars | As at 30.09.2026 Unaudited | As at 31.03.2026 Audited |
|---|---|---|---|
| **ASSETS** | | | |
| **A** | **Non-current assets :** | | |
| | Property, Plant and Equipment | 30366 | 28599 |
| | Capital Work in Progress | 0 | 479 |
| | Financial Assets - | | |
| | Other Financial Assets | 1061 | 1108 |
| | Other non-current assets | 1440 | 304 |
| | Total - A | **32867** | **30490** |
| **B** | **Current assets :** | | |
| | Inventories | 43745 | 51859 |
| | Financial Assets | | |
| | Investments | 2735 | 3041 |
| | Trade receivables | 3271 | 3153 |
| | Cash and cash equivalents | 14634 | 16841 |
| | Bank Balances other than Cash and cash equivalents | 0 | 0 |
| | Other financial assets | 9194 | 4171 |
| | Current tax assets (Net) | 27 | 0 |
| | Other current assets | 6435 | 874 |
| | Total - B | **80041** | **79939** |
| | TOTAL ASSETS (A+B | **112908** | **110429** |
| **EQUITY AND LIABILITIES** | | | |
| C | Equity | | |
| | Equity Share Capital | 572 | 572 |
| | Other Equity | 100117 | 94859 |
| | Total - C | **100689** | **95431** |
| **D** | **Liabilities** | | |
| D1 | Non -Current Liabilities :- | | |
| | a. Other Financial Liabilities | 108 | 80 |
| | b.Provisions | 0 | 0 |
| | c.Deferred tax liabilites (Net) | 3132 | 2817 |
| | d.Other non- current liabilities | 0 | 0 |
| | Total-D1 | **3240** | **2897** |
| | **Current liabilities** | | |
| | **Financial liabilities** | | |
| | Borrowings | 0 | 0 |
| | Lease Liabilities | 0 | 0 |
| | **Trade Payables** | | |
| | Due to Micro and Small Enterprises | 56 | 109 |
| | Others | 7748 | 9349 |
| | Other financial Liabilities | 1006 | 2156 |
| | Other Current Liabilities | 169 | 16 |
| | Current Tax Liabilities (Net) | 0 | 471 |
| | **Total - Current Liabilities** | **8979** | **12101** |
| | **Total Equity & Liabilities** | **112908** | **110429** |

**For Ambika Cotton Mills Limited**

**P.V.Chandran**
**Chairman and Managing Director**
**(DIN : 00628479)**

**Place: Coimbatore**
**Date : 11/11/2026**

**AMBIKA COTTON MILLS LIMITED**

CIN : L17115TZ1988PLC002269

**Cash Flow Statement for the Half Year Ended 30.09.2026**

(Rs. in Lakhs)

| Particulars | | For the Half Year Ended 30.09.2026 | 30.09.2025 |
|---|---|---|---|
| **A.CASH FLOW FROM OPERATING ACTIVITIES** | | | |
| Profit before Income tax | | 7041 | 4292 |
| Adjustments for | | | |
| Depreciation and amortisation expenses | | 1074 | 1003 |
| Depreciation withdrawn | | 0 | 0 |
| Finance Costs | | 535 | 742 |
| Increase (-) / Decrease (+) in fair value of Investments | | 306 | -9 |
| Profit on sale of Fixed assets | | -122 | -11 |
| Investments Income: Interest /Dividend Received | | -633 | -666 |
| Operating Profit Before Working Capital Changes | | 8201 | 5351 |
| Adjustments for (increase (-) )/decrease(+) in operating assets | | | |
| Inventories | | 8114 | 4114 |
| Trade receivables | | -118 | -1026 |
| Other financial assets - Non current | | 47 | -45 |
| Other Current assets - Non current | | -1136 | -15 |
| Other financial assets - Current | | -5023 | -831 |
| Other Bank Balances | | 0 | 8001 |
| Other Current assets- Current | | -5561 | 2318 |
| | | 4524 | 17867 |
| Adjustments for increase(+) /(decrease (-)) in operating liabilities | | | |
| Trade Payables | | -1654 | -115 |
| Other Financial Liabilities Non- Current | | 28 | -226 |
| Other Financial Liabilities | | -1150 | 69 |
| Other Non Current Liabilities | | 0 | 0 |
| Other Current Liabilities | | 153 | -42 |
| Cash used in / generated from operations | | 1901 | 17553 |
| Taxes paid | | -1966 | -757 |
| Net Cash used in /generated from operating activities | | -65 | 16796 |
| **B. CASH FLOW FROM INVESTING ACTIVITIES** | | | |
| Purchase of Fixed Assets | | -2378 | -4131 |
| Sale of Fixed assets | | 138 | 14 |
| Purchase of Equity Shares | | 0 | -1271 |
| Interest and Dividend Received | | 633 | 666 |
| Net cash used in Investing activities | | -1607 | -4722 |
| **C.CASH FLOW FROM FINANCING ACTIVITIES** | | | |
| Proceeds from Working Capital borrowings | | 0 | -5072 |
| Interest Paid | | -535 | -742 |
| Net Cash Used in Financing Activities | | -535 | -5814 |
| Net increase (+) /(decrease (-))in Cash and Cash Equivalents | (A+B+C) | -2207 | 6260 |
| Cash and Cash Equivalents at beginning of the period | | 16841 | 8719 |
| Cash and Cash Equivalents at end of the period | | 14634 | 14979 |

For Ambika Cotton Mills Limited

Place: Coimbatore
Date : 11/11/2026

P.V.Chandran
Chairman and Managing Director
(DIN : 00628479)

**S. KRISHNAMOORTHY & CO.**
Chartered Accountants

PARTNERS

**G. KARTHIKEYAN** F.C.A.
**B. KRISHNAMOORTHI** F.C.A.
**V. INDIRA** F.C.A.
**U.N.P. MONAJ** A.C.A.

Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review report to
The Board of Directors
Ambika Cotton Mills Limited

1. We have reviewed the accompanying statement of unaudited financial results of Ambika Cotton Mills Limited ("the Company") for the quarter ended September 30,2026 and year to date from April 01 2026 to September 30 2026 ("the Statement") attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors and prepared in accordance with recognition and measurement principles laid down as per Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended. 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 analytical procedures applied to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in 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 the aforesaid Indian Accounting Standard (Ind AS) specified under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.KRISHNAMOORTHY & Co.,
F.R.No.:001496S
Chartered Accountants

B.KRISHNAMOORTHI
Partner
Membership No.:020439
CHARTERED ACCOUNTANTS
UDIN:26020439UVMNCR6703

Place: Coimbatore
Date: 11.11.2026