



Ambika Cotton Mills Limited

27/05/2025
Ref.No.ACM/SE/13/2025-26

To
The Listing Department
National Stock Exchange of India Limited
Exchange Plaza, BandraKurla Complex
Bandra (E), Mumbai – 400 051

The Listing Department
BSE Limited
PhirozeJeejeebhoy Towers
Dalal Street, Mumbai – 400 001

BSE - Scrip Code: 531978 Scrip Name: Ambika Cotton Mills Limited
NSE – AMBIKCO

Dear Sir,

Audited Financial Results & Independent Auditors' Review Report
for the Year ended 31.03.2025- reg

1. Please find enclosed herewith a copy of Audited Financial Results and Independent Auditor's Report for the Year ended 31st March 2025, which was considered and taken on record by the Board of Directors at their meeting held today dt.27/05/2025.
2. The Board has recommended a Final Dividend of Rs.37/- (370%) per equity share on the face value of Rs.10/- each.

We request you to take this on Record.

The Board Meeting commenced at 12.00 pm and concluded at 1.05 pm.

Thanking you,
Yours faithfully

For Ambika Cotton Mills Limited

RADHE
SHYAM PADIA

Digitally signed by RADHE
SHYAM PADIA
Date: 2025.05.27 13:11:47
+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. 9A, VALLUVAR STREET, SIVANANDHA COLONY, COIMBATORE- 641012

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED 31.03.2025

Part - I		CIN : L1711STZ1988PLC002269			(Rs in Lakhs)	
S.No	PARTICULARS	Quarter Ended			Year ended	
		31.03.2025 (Audited)	31.12.2024 (Unaudited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
I	Revenue from Operations	13631	15626	20579	70207	82346
II	Other income	704	631	384	2651	2275
III	Total Income (I + II)	14335	16257	20963	72858	84621
IV	Expenses					
	Cost of Materials Consumed	11500	12217	13309	49191	53818
	Purchase of Stock in trade	0	0	0	0	0
	Changes in inventories of finished goods, Stock in trade and Work-in-progress	-3681	-2679	713	-5588	1940
	Employee benefits expense	1233	1260	1287	5126	5415
	Finance Costs	331	347	513	1620	1907
	Depreciation and amortisation expense	555	568	723	2244	2770
	Other Expenses	2218	2583	2233	11146	10246
	Total Expenses (IV)	12156	14296	18778	63739	76096
V	Profit / (loss) before exceptional items and tax (III-IV)	2179	1961	2185	9119	8525
VI	Exceptional Items	0	0	0	0	0
VII	Profit / (loss) before tax (V-VI)	2179	1961	2185	9119	8525
VIII	Tax Expense :					
	(1) Current Tax	452	411	584	1925	2156
	(2) Deferred Tax	141	122	-8	620	71
	Total Tax	593	533	576	2545	2227
IX	Profit/(loss) for the period from continuing operations (VII-VIII)	1586	1428	1609	6574	6298
X	Profit/(loss) from discontinued operations	0	0	0	0	0
XI	Tax expense of discontinued operations	0	0	0	0	0
XII	Profit/(loss) from discontinued operations (after tax)(X- XI)	0	0	0	0	0
XIII	Profit/ (loss) for the period (IX + XII)	1586	1428	1609	6574	6298
XIV	Other Comprehensive Income	-54	0	-66	-54	-66
XV	Total Comprehensive income for the period (XIII+ XIV)	1532	1428	1543	6520	6232
XVI	Reserves (excluding Revaluation Reserve)				89833	85317
XVII	Earnings per equity share (of Rs. 10 each/-)					
	(1) Basic	27.70	24.94	28.10	114.83	110.00
	(2) Diluted	27.70	24.94	28.10	114.83	110.00
	Weighted average no of shares for calculation of EPS	5725000	5725000	5725000	5725000	5725000

SELECT INFORMATION FOR THE QUARTER ENDED 31.03.2025

A. PARTICULARS OF SHAREHOLDING	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
1. Public Shareholding					
Number of Shares	2852650	2852650	2852650	2852650	2852650
Percentage of Shareholding	49.83	49.83	49.83	49.83	49.83
2. Promoters and Promoter Group Shareholding					
a) Pledged / Encumbered	Nil	Nil	Nil	Nil	Nil
b) Non- Encumbered					
Number of Shares	2872350	2872350	2872350	2872350	2872350
Percentage of Shares (as a % of the total shareholding of promoter and promoter group)	50.17	50.17	50.17	50.17	50.17
Percentage of shares (as a % of the total share capital of the company)	50.17	50.17	50.17	50.17	50.17

For Ambika Cotton Mills Limited


P.V.Chandran
 Chairman and Managing Director

B.PARTICULARS	Quarter Ended
	31.03.2025
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 Audited Financial results have been reviewed by the Audit Committee and have been approved by the Board of Directors at its meeting held on 27th May 2025
2. The Board of Directors have recommended payment of Final dividend of Rs.37/- (370%) per equity share
3. The Company during the year invested in total Rs.26.10 Crores in Factory Building, Plant & Machinery and Capital Work - In - Progress out of internal accruals.
4. Other Income includes depreciation withdrawn for the quarter Rs.2.55 Crores and for the year ended Rs.10.36 Crores and DTL provided for the quarter Rs. 0.65 Crores and for the year ended Rs. 2.61 Crores.
5. Other Expenditure includes Foreign Currency Fluctuation Loss for the year Rs. 4.20 Crores and for the quarter Rs. 1.37 Crores
6. The Expansion project for manufacture of speciality Yarn is estimated to be completed by July 2025.
7. The figures for the quarter ended 31.03.2025 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the Current Financial year.
8. Figures for the previous periods have been regrouped / reclassified wherever necessary.

Place: Coimbatore
Date: 27.05.2025

For Ambika Cotton Mills Limited

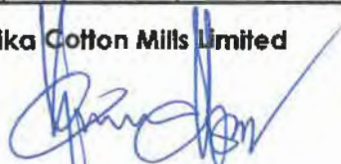

P.V.Chandran
Chairman and Managing Director

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

(Rs. in Lakhs)

Particulars		As at 31.03.2025 Audited	As at 31.03.2024 Audited
ASSETS			
A	Non-current assets :		
	Property, Plant and Equipment	24103	23226
	Capital Work in Progress	803	348
	Financial Assets -		
	Other Financial Assets	938	995
	Other non-current assets	217	118
	Total - A	26061	24687
B	Current assets :		
	inventories	56776	52515
	Financial Assets		
	investments	1469	62
	Trade receivables	2575	2547
	Cash and cash equivalents	8719	4862
	Bank Balances other than Cash and Cash Equivalents	10513	16822
	Other financial assets	5198	4715
	Current tax assets (Net)	169	0
	Other current assets	3620	737
	Total - B	89039	82260
	TOTAL ASSETS (A+B)	115100	106947
EQUITY AND LIABILITIES			
C	Equity		
	Equity Share Capital	572	572
	Other Equity	89833	85317
	Total - C	90405	85889
D	Liabilities		
D1	Non -Current Liabilities :-		
	a. Other Financial Liabilities	829	735
	b.Provisions	0	0
	c.Deferred tax liabilities (Net)	2571	1951
	d.Other non- current liabilities	0	0
	Total-D1	3400	2686
	Current liabilities		
	Financial liabilities		
	Borrowings	5072	8198
	Lease Liabilities	0	0
	Trade Payables		
	Due to Micro and Small Enterprises	141	46
	Others	14374	8372
	Other financial Liabilities	1596	1519
	Other Current Liabilities	112	148
	Current Tax Liabilities (Net)	0	89
	Total - Current Liabilities	21295	18372
	Total Equity & Liabilities	115100	106947

For Ambika Cotton Mills Limited



P.V.Chandian
Chairman and Managing Director

AMBIKA COTTON MILLS LIMITED

CIN : L17115TZ1988FLC002262

Cash Flow Statement for the Year Ended 31.03.2025

(Rs. in Lakhs)


Particulars	For the Year Ended	
	31.03.2025	31.03.2024
A.CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Income tax	9046	8437
Adjustments for		
Depreciation and amortisation expenses	2244	2770
Finance Costs	1620	1907
Depreciation Withdrawn	-1037	0
Sale of Property	0	-700
Sale of Plant & Machinery	-33	2
Increase/ Diminution in fair value of Investments	-13	-17
Exchange rate changes on Cash and Cash Equivalents	1	
Investments Income: Interest /Dividend Received	-1600	-1558
Operating Profit Before Working Capital Changes	10228	10841
Adjustments for (increase (-) /decrease(+)) in operating assets		
Inventories	-4261	-12819
Trade receivables	-28	1364
Other financial assets - Non current	57	-69
Other Current assets - Non current	-99	-118
Other financial assets - Current	-483	-2368
Other Current assets- Current	-2884	936
Bank balances other than Cash and Cash Equivalents	6309	-6033
	8839	-8266
Adjustments for increase(+)/(decrease (-)) in operating liabilities		
Trade Payables	6097	-3851
Other Financial Liabilities Non Current	94	-89
Other Financial Liabilities Current	77	197
Other Current Liabilities	-37	76
Cash used in / generated from operations	15070	-11933
Taxes paid	-2165	-1843
Net Cash used in /generated from operating activities	12905	-13776
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	-2208	-4745
Capital Work In Progress	-455	-348
Sale of Fixed Asset	158	948
Investment in Mutual Funs/ Shares	-1393	0
Interest and Dividend Received	1600	1558
Net cash used in Investing activities	-2298	-2587
C.CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Working Capital borrowings	-3125	8198
Dividend Paid	-2004	-2004
Interest Paid	-1620	-1907
Net Cash Used in Financing Activities	-6749	4287
Net increase (+) /(decrease (-))in Cash and Cash Equivalen (A+B+C)	3858	-12076
Cash and Cash Equivalents at beginning of the period	4862	16938
Unrealised Loss /(Gain) on Foreign Currency Cash and Cash equivalents	-1	0
Cash and Cash Equivalents at end of the period	8719	4862

For Ambika Cotton Mills Limited



P.V.Chandran

Chairman and Managing Director


Ambika Cotton Mills Limited

27/05/2025
Ref.No.ACM/SE/14/2025-26

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BSE Limited
PhirozeJeejeebhoy Towers
Dalal Street, Mumbai - 400 001

BSE - Scrip Code: 531978 Scrip Name: Ambika Cotton Mills Limited

NSE - AMBIKCO

Dear Sir,

**Annual Audited Financial Results – Audit Report with Unmodified
opinion-Furnishing of Declaration**


We declare that the Audit Report is an unmodified one in respect of the Audited financial statements for the year ending 31.03.2025.

We request you to take this on Record.

Thanking you,

Yours faithfully,

For Ambika Cotton Mills Limited


P.V.Chandran
Chairman and Managing Director

Encl: As above

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

S. KRISHNAMOORTHY & CO.

Chartered Accountants

PARTNERS

K.N. SREEDHARAN F.C.A.

G. KARTHIKEYAN F.C.A.

B. KRISHNAMOORTHY F.C.A.

V.INDIRA F.C.A.

TO

THE BOARD OF DIRECTORS OF AMBIKA COTTON MILLS LIMITED

Report on the audit of the Annual Financial Results

Opinion

We have audited the accompanying Annual Financial Results for the Year ended 31st March, 2025 of Ambika Cotton Mills Limited ("the Company"), being submitted by the Company pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Financial Results for the Year ended 31st March, 2025:

(i) are presented in accordance with the requirements of Regulations 33 of the Listing Regulations in this regard; and

(ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the year then ended.

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 ("the Act"). Our responsibilities under those Standards are further described in Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results for the year ended 31st March, 2025 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 ICAI's Code of Ethics. We Believe that the audit evidence obtained by us is sufficient and appropriate to provide for our audit opinion:

Responsibilities of the Management and Those Charged with Governance for this Statement

These annual financial results have been prepared on the basis of the annual financial statements.



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Phone: 0422 - 4039900 | E-mails: skmcca@skmcca.com karthikeyan.auditor@gmail.com

GKM Towers, No.141, Alagesan Road, Saibaba Colony, Coimbatore - 641 011. Tel: 0422 - 4385850

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these annual financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the annual financial results, the Management and 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 is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results for the year ended 31st March, 2025

Our objectives are to obtain reasonable assurance about whether the Financial Results for the year ended 31st March, 2025 as a whole are 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Annual Financial Results.

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

- Identify and assess the risks of material misstatement of the Annual Financial Results, 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulations 33 and 52 of the Listing Regulations.
- 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 ability of the Company 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 Annual 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 Annual Financial Results, including the disclosures, and whether the Annual Financial Results represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Annual Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Financial Results may be influenced. We consider quantitative materiality and qualitative factors (i) in planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Financial Results.

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.

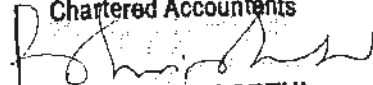
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matter

The accompanying Statement includes the results for the quarter ended 31st March, 2025 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year, which were subject to limited review by us, as required under the Listing Regulations. Our opinion on the Audit of the Financial Results for the year ended 31st March, 2025 is not modified in respect of this matter.

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



B.KRISHNAMOORTHI
Partner
Membership No.:020439

Place: Coimbatore
Date: 27.05.2025

CHARTERED ACCOUNTANTS
(UDIN: 25020439BMJOAO6388)