BANNARI AMMAN SPINNING MILLS LIMITED

Regd. Office : 252, Mettupalayam Road, Coimbatore - 641 043, Tamilnadu, INDIA
Telephone : 0422 - 2435555 E-mail : shares@bannarimills.com
Website : www.bannarimills.com CIN : L17111TZ1989PLC002476 GSTRN : 33AAACB8513A1ZE

BASML/SEC/603/SE'S/2026-27 10.8.2026

The Manager
Listing Department
National Stock Exchange of India Limited
"Exchange Plaza", C-1, Block G
Bandra-Kurla Complex
Bandra (East), Mumbai 400 051

The Manager
Listing Department
BSE Limited
Floor 25
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai 400 001

Dear Sir,

Sub: SUBMISSION OF UNAUDITED FINANCIAL RESULTS - LIMITED REVIEW REPORT - FOR THE QUARTER ENDED 30.6.2026.

Ref: Scrip Code: NSE - BASML ; BSE - 532674

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we are enclosing herewith the following:

1. Statement of Unaudited Financial Results for the quarter / 3 Months ended 30.6.2026.
2. Limited Review Report given by our Statutory Auditors M/s P N Raghavendra Rao & Co., Chartered Accountants, Coimbatore.

The Board Meeting commenced at 1.25 PM and concluded at 3.15 PM.

Kindly take on record of the above and acknowledge its receipt.

Thanking You,

Yours Faithfully,

For BANNARI AMMAN SPINNING MILLS LIMITED

N KRISHNARAJ
COMPANY SECRETARY

N KRISHNARAJ
Digitally signed by N KRISHNARAJ
Date: 2026.08.10 15:29:10 +05'30'

Encl: as above

GKS/Server/BASML/Stock Exchange/LETTER TO NSE&BSE

BANNARI AMMAN SPINNING MILLS LIMITED
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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30.06.2026

[Rs. in Lakhs except per equity share data]

S.No.	Particulars	Quarter ended			Year ended
		30.06.2026 (Unaudited)	31.03.2026 (Audited)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
I	Revenue from operations	21,650.93	22,071.06	21,739.27	87,032.40
II	Other income	159.05	98.30	143.68	709.66
III	**Total income (I + II)**	**21,809.98**	**22,169.36**	**21,882.95**	**87,742.06**
IV	**Expenses**				
	a) Cost of materials consumed	14,585.52	10,812.06	13,848.62	56,887.41
	b) Purchases of stock-in-trade	0.46	-	221.02	-
	c) Change in inventories of finished goods, stock-in-trade and work-in-progress	(99.09)	4,274.46	679.26	3,053.98
	d) Employee benefits expense	2,318.24	2,171.74	1,977.19	8,053.45
	e) Finance costs	1,031.16	1,115.37	1,070.16	4,302.89
	f) Depreciation and amortization expenses	760.92	663.77	633.18	2,633.95
	g) Other expenses	2,966.74	2,767.11	2,729.22	10,443.61
	Total expenses	**21,563.95**	**21,804.51**	**21,158.65**	**85,375.29**
V	**Profit/(loss) before tax (III - IV)**	**246.03**	**364.85**	**724.30**	**2,366.77**
VI	**Tax expenses**				
	Current tax		(415.22)	119.42	(114.92)
	Deferred tax expense/(savings)	(1,135.57)	593.26	77.26	791.95
		(1,135.57)	**178.04**	**196.68**	**677.03**
VII	**Profit/(Loss) for the period from continuing operations (V-VI)**	**1,381.60**	**186.81**	**527.62**	**1,689.74**
VIII	**Profit/(Loss) from discontinued operations**	**-**	**0.42**	**(38.20)**	**(191.44)**
IX	Tax Expense/(savings) of discontinued operations	-	0.14	(13.35)	(66.90)
X	**Profit/(Loss) from discontinued operations after tax (VIII-IX)**	**-**	**0.28**	**(24.85)**	**(124.54)**
XI	**Profit/(Loss) for the period (VII+X)**	**1,381.60**	**187.09**	**502.77**	**1,565.20**
XII	**Other comprehensive income/(loss) from continuing operations**				
	Item that will not be reclassified to profit or loss				
	i) Remeasurements of the defined benefit	-	172.28	-	172.28
	ii) Gain/(loss) on equity instruments designated at FVTOCI	(0.52)	0.06	0.70	(0.01)
	iii) Income tax relating to items that will not be reclassified to profit or loss	38.63	(60.20)	-	(60.20)
	Other comprehensive income/(loss) from continuing operations	38.11	112.14	0.70	112.07
XIII	**Total comprehensive income/(loss) for the period (XI+XII)**	**1,419.72**	**299.23**	**503.47**	**1,677.27**

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30.06.2026

[Rs. in Lakhs except per equity share data]

S.No.	Particulars	Quarter ended			Year ended
		30.06.2026 (Unaudited)	31.03.2026 (Audited)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
XIV	Paid-up equity share capital (Face value of Rs.5/- per share)	3,996.07	3,996.07	3,996.07	3,996.07
XV	Other equity (excluding revaluation reserve) as shown in the audited balance sheet				44,332.07
XVI	Earnings per share (EPS) (of Rs.5/- each) (not annualised for quarters - for continuing				
	Basic earnings per share	1.73	0.22	0.73	2.17
	Diluted earnings per share	1.73	0.22	0.73	2.17
XVII	Earnings per share (EPS) (of Rs.5/- each) (not annualised for quarters - for discontinued				
	Basic earnings per share	-	0.00	(0.03)	(0.16)
	Diluted earnings per share	-	0.00	(0.03)	(0.16)
XVIII	Earnings per share (EPS) (of Rs.5/- each) (not annualised for quarters - for discontinued &				
	Basic earnings per share	1.73	0.22	0.70	2.01
	Diluted earnings per share	1.73	0.22	0.70	2.01

Notes to the Standalone Unaudited Financial Results for the Quarter ended 30.06.2026:

1. The above standalone unaudited financial results "the Statement" for the quarter ended June 30, 2026 have been reviewed by the Audit Committee and have been approved by the Board of Directors at their meetings held on August 10, 2026. The Statutory Auditors have reviewed the statement and given the unmodified report.

2. The Company is primarily engaged in the manufacturing of Textile and related products, which in the context of Ind AS 108 "Operating Segments" is considered the only significant business segment.

3. The Garment unit situated at Palladam, which had been earlier classified as assets held for sale, was sold during the year ended 31st March ,2026. The land at SIPCOT, Perundurai is continued to be classified as assets held for sale / discontinued operations as per Ind AS 105 'Non-Current Assets held for sale and discontinued operations as at 30th June, 2026.

   The summary of the results of the aforesaid discontinued operations as included under the results is as follows:

(Rs. In lakhs)

Particulars	Quarter ended			Year ended
	June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
Total Income	-	(7.84)	45.74	209.63
Total expenses	-	(8.25)	83.94	401.07
Profit/(Loss) before tax	**-**	**0.42**	**(38.20)**	**(191.44)**
Tax expense / (savings)	-	0.14	(13.35)	(66.90)
Profit/(Loss) After tax	**-**	**0.28**	**(24.85)**	**(124.54)**

4. The Company issued Convertible Equity Warrants in two tranches — Tranche I (42,25,806 warrants at Rs. 62, allotted 04 November 2024) and Tranche II (41,66,660 warrants at Rs. 36, allotted 22 August 2025) — convertible into equity shares within 18 months from allotment. The 25% upfront subscription of Rs. 1,030 lakhs (Tranche I: Rs. 655 lakhs; Tranche II: Rs. 375 lakhs) has been classified as "Money Received Against Share Warrants" under Other Equity as at 31 March 2026. During the quarter ended 30th June, 2026, the Tranche I conversion option was forfeited due to non-payment of the balance subscription on 04 May 2026 and accordingly, the amount of forfeited application money Rs. 655 lakhs have been transferred to capital reserve as at 30th June 2026.

5. The Company has proposed to adopt new tax regime under section 200 of the Income Tax Act, 2025 (corresponding section 115BAA of Income Tax Act, 1961). Accordingly, the deferred tax has been computed for the quarter ended 30th June 2026 as per new tax regime and opening deferred tax liability have been recomputed in conformity with new tax regime.

6. The figures for the quarter ended March 31, 2026 are the balancing figures between audited figures for the full financial year ended March 31, 2026 and published year to date figures up to the third quarter ended December 31, 2025.

7. Previous period figures have been regrouped and reclassified wherever necessary.

For and on behalf of the Board of Directors

S.V.ARUMUGAM

Place: Coimbatore

Managing Director

Date: 10.08.2026

DIN: 00002458

P.N. RAGHAVENDRA RAO & CO
Chartered Accountants
Founder P.N. Raghavendra Rao
No. 23/2, Viswa Paradise Apartments IInd Floor, Kalidas Road, Ramnagar, Coimbatore - 641 009
✆ : 0422 2232440, 2236997 ✉ : info@pnrandco.in 🌐 : www.pnrandco.in

Ref. No. ....   Date : ....

Independent Auditor's Limited Review Report on Interim Standalone Unaudited Financial Results of the Company for the Quarter ended 30th June 2026

To
The Board of Directors of
Bannari Amman Spinning Mills Limited

Review Report on the Statement of Standalone Unaudited Financial Results

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results of Bannari Amman Spinning Mills Limited ("the Company") for the Quarter ended 30th June, 2026 ("the Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended ("Listing Regulations").

Management's Responsibility for the Standalone Unaudited Financial Results

2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34), "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013 as amended, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

Auditor's Responsibility

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. We have not performed an audit and accordingly, we do not express an audit opinion.

P N RAGHAVENDRA RAO & CO. Chartered Accountants CBE-9

No. 23/2, Viswa Paradise Apartments IInd Floor, Kalidas Road, Ramnagar, Coimbatore - 641 009

: 0422 2232440, 2236997 : info@pnrandco.in : www.pnrandco.in

Ref. No. .... Date : ....

Conclusion

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Standalone unaudited Financial Results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P N RAGHAVENDRA RAO & CO.,
Chartered Accountants
Firm Registration Number: 003328S

P N RAGHAVENDRA RAO & CO. Chartered Accountants CBE-9

Pon Arul Paraneedharan
Partner
Membership Number: 212860
UDIN: 26212860ECNQNS9595

Coimbatore
10th August 2026

BANNARI AMMAN SPINNING MILLS LIMITED
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Telephone: (0422) 2435555, 2447959 E-mail: accts@bannarimills.com
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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30.06.2026

[Rs. in Lakhs except per equity share data]

S.No.	Particulars	Quarter ended			Year ended
		30.06.2026 (Unaudited)	31.03.2026 (Audited)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
I	Revenue from operations	21,650.93	22,071.06	21,739.27	87,032.40
II	Other income	146.67	85.93	131.31	660.16
III	**Total income (I + II)**	**21,797.60**	**22,156.99**	**21,870.58**	**87,692.56**
IV	**Expenses**				
	a) Cost of materials consumed	14,585.52	10,812.06	13,848.62	56,887.41
	b) Purchases of stock-in-trade	0.46	-	221.02	-
	c) Change in inventories of finished goods, stock-in-trade and work-in-progress	(99.09)	4,274.46	679.26	3,053.98
	d) Employee benefits expense	2,318.24	2,171.74	1,977.19	8,053.45
	e) Finance costs	1,029.20	1,115.37	1,070.16	4,302.89
	f) Depreciation and amortization expenses	760.92	698.19	667.60	2,771.62
	g) Other expenses	2,968.50	2,769.62	2,729.47	10,446.76
	Total expenses	**21,563.75**	**21,841.44**	**21,193.32**	**85,516.11**
V	**Profit/(loss) before tax (III - IV)**	**233.85**	**315.55**	**677.26**	**2,176.45**
VI	**Tax expenses / (savings)**				
	Current tax		(415.22)	119.42	(114.92)
	Deferred tax expense/(savings)	(1,135.57)	593.26	77.26	791.95
		(1,135.57)	**178.04**	**196.68**	**677.03**
VII	**Profit/(Loss) for the period from continuing operations (V-VI)**	**1,369.42**	**137.51**	**480.58**	**1,499.42**
VIII	**Profit/(Loss) from discontinued operations**	**-**	**0.42**	**(38.20)**	**(191.44)**
IX	**Tax Expense/(savings)**		0.14	(13.35)	(66.90)
X	**Profit/(Loss) from discontinued operations after tax**	**-**	**0.28**	**(24.85)**	**(124.54)**
XI	**Profit/(Loss) for the period (VII+X)**	**1,369.42**	**137.79**	**455.73**	**1,374.88**
XII	**Other comprehensive income/(loss) from continuing operations**				
	Item that will not be reclassified to profit or loss				
	i) Remeasurements of the defined benefit	-	172.28	-	172.28
	ii) Gain/(loss) on equity instruments designated at FVTOCI	(0.52)	0.06	0.70	(0.01)
	iii) Income tax relating to items that will not be reclassified to profit or loss	38.63	(60.20)	-	(60.20)
	Other Comprehensive Income/(loss) for the period from continuing operations	**38.11**	**112.14**	**0.70**	**112.07**
XIII	**Total comprehensive income/(loss) for the period (XI+XII)**	**1,407.53**	**249.93**	**456.43**	**1,486.95**

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30.06.2026

[Rs. in Lakhs except per equity share data]

S.No.	Particulars	Quarter ended			Year ended
		30.06.2026 (Unaudited)	31.03.2026 (Audited)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
XIV	**Profits attributable to**				
	Non - controlling interest	-	-	-	-
	Owners of the company	1,369.42	137.77	455.73	1,374.88
XV	**Other comprehensive income attributable to**				
	Non - controlling interest	-	-	-	-
	Owners of the company	38.11	112.14	0.70	112.07
XVI	**Total comprehensive income attributable to**				
	Non - controlling interest	-	-	-	-
	Owners of the company	1,407.53	249.92	456.43	1,486.95
	Paid-up equity share capital (Face value of Rs.5/- per share)	3,996.07	3,996.07	3,996.07	3,996.07
XVII	Other Equity (excluding revaluation reserve) as shown in the audited balance sheet				43,366.25
	Earnings per share (EPS) (of Rs.5/- each) (not annualised for quarters - for continuing				
	Basic earnings per share	1.71	0.16	0.67	1.92
	Diluted earnings per share	1.71	0.16	0.67	1.92
XVIII	Earnings per share (EPS) (of Rs.5/- each) (not annualised for quarters - for discontinued				
	Basic earnings per share	-	0.00	(0.03)	(0.16)
	Diluted earnings per share	-	0.00	(0.03)	(0.16)
XIX	Earnings per share (EPS) (of Rs.5/- each) (not annualised for quarters - for discontinued &				
	Basic earnings per share	1.71	0.16	0.63	1.76
	Diluted earnings per share	1.71	0.16	0.63	1.76

Notes to the Consolidated Unaudited Financial Results for the Quarter ended 30.06.2026:

1. The above consolidated unaudited financial results "the Statement" for the quarter ended June 30, 2026 have been reviewed by the Audit Committee and have been approved by the Board of Directors at their meetings held on August 10, 2026. The Statutory Auditors have reviewed the statement and given the unmodified report.

2. Bannari Amman Spinning Mills Limited ("the Parent Company) is primarily engaged in the manufacturing of Textile and related products, which in the context of Ind AS 108 "Operating Segments" is considered the only significant business segment.

3. The Statement includes the standalone results of parent company and its subsidiary viz. Bannari Infotech Private Limited for the quarter ended June 30, 2026.

4. The Garment unit situated at Palladam, which had been earlier classified as assets held for sale, was sold during the year ended 31st March ,2026. The land at SIPCOT, Perundurai is continued to be classified as assets held for sale / discontinued operations as per Ind AS 105 'Non-Current Assets held for sale and discontinued operations as at 30th June, 2026.

   The summary of the results of the aforesaid discontinued operations as included under the results is as follows:

(Rs. in lakhs)

Particulars	Quarter ended			Year ended
	June 30, 2026	**March 31, 2026**	**June 30, 2025**	**March 31, 2026**
Total Income	-	(7.84)	45.74	209.63
Total expenses	-	(8.25)	83.94	401.07
Profit/(Loss) before tax	**-**	**0.42**	**(38.20)**	**(191.44)**
Tax expense / (savings)	-	0.14	(13.35)	(66.90)
Profit/(Loss) After tax	**-**	**0.28**	**(24.85)**	**(124.54)**

5. The Parent Company issued Convertible Equity Warrants in two tranches — Tranche I (42,25,806 warrants at Rs. 62, allotted 04 November 2024) and Tranche II (41,66,660 warrants at Rs. 36, allotted 22 August 2025) — convertible into equity shares within 18 months from allotment. The 25% upfront subscription of Rs. 1,030 lakhs (Tranche I: Rs. 655 lakhs; Tranche II: Rs. 375 lakhs) has been classified as "Money Received Against Share Warrants" under Other Equity as at 31 March 2026. During the quarter ended 30th June, 2026, the Tranche I conversion option was forfeited due to non-payment of the balance subscription on 04 May 2026 and accordingly, the amount of forfeited application money Rs. 655 lakhs have been transferred to capital reserve as at 30th June 2026.

6. The Parent Company has proposed to adopt new tax regime under section 200 of the Income Tax Act, 2025 (corresponding section 115BAA of Income Tax Act, 1961). Accordingly, the deferred tax has been computed for the quarter ended 30th June 2026 as per new tax regime and opening deferred tax liability have been recomputed in conformity with new tax regime.

7. The figures for the quarter ended March 31, 2026 are the balancing figures between audited figures for the full financial year ended March 31, 2026 and published year to date figures up to the third quarter ended December 31, 2025.

8. Previous period figures have been regrouped and reclassified wherever necessary.

For and on behalf of the Board of Directors

S.V. ARUMUGAM

Managing Director

DIN: 00002458

Place: Coimbatore

Date: 10.08.2026

P.N. RAGHAVENDRA RAO & CO
Chartered Accountants
Founder P.N. Raghavendra Rao
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Ref. No. .... Date : ....

Independent Auditor's Limited Review Report on Interim Consolidated Unaudited Financial Results of the Company for the Quarter ended 30th June 2026

To
The Board of Directors of
Bannari Amman Spinning Mills Limited

Review Report on the Statement of Consolidated Unaudited Financial Results

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of Bannari Amman Spinning Mills Limited ("the Parent") and its subsidiary Bannari Infotech Private Limited (the Parent and its subsidiary together referred to as "the Group"), for the Quarter ended 30th June, 2026 ("the Statement"). The Statement has been prepared by the Parent pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended ("Listing Regulations").

Management's Responsibility for the Consolidated Unaudited Financial Results

2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34), "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013, as amended, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

Auditor's Responsibility

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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. 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. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

P N RAGHAVENDRA RAO & CO. Chartered Accountants ★ CBE-9 ★

P.N. RAGHAVENDRA RAO & CO
Chartered Accountants
Founder P.N. Raghavendra Rao
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Ref. No. .... Date : ....

4. The Statement includes the results of the subsidiary company, Bannari Infotech Private Limited for the Quarter ended 30th June, 2026, which has been reviewed by us.

Conclusion

5. Based on our review conducted and procedures performed as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P N RAGHAVENDRA RAO & CO.,
Chartered Accountants
Firm Registration Number: 003328S

P N RAGHAVENDRA RAO & CO. Chartered Accountants CBE-9

Pon Arul Paraneedharan
Partner
Membership Number: 212860
UDIN: 26212860ULQZPU3396

Coimbatore
10th August 2026