



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/607/SE's/2025-26

11.8.2025

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 30.6.2025.**

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 30.6.2025.
2. Limited Review Report given by our Statutory Auditors M/s P N Raghavendra Rao & Co., Chartered Accountants, Coimbatore.

The Board Meeting commenced at 4.00 PM and concluded at 5.15 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**

Encl: as above



STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30.06.2025
Rs. in lakhs except per equity share data]

S.No.	Particulars	Quarter ended			Year ended
		30.06.2025 (Unaudited)	31.03.2025 (Audited)	30.06.2024 (Unaudited)	31.03.2025 (Audited)
I	Revenue from operations	21,739.27	22,552.13	21,585.82	88,735.86
II	Other income	143.68	96.54	43.16	294.26
III	Total income (I + II)	21,882.95	22,648.67	21,628.98	89,030.12
IV	Expenses				
	a) Cost of materials consumed	13,848.62	14,714.73	17,583.73	65,457.55
	b) Purchases of stock-in-trade	221.02	193.46	227.79	971.12
	c) Change in inventories of finished goods, stock-in-trade and work-in-progress	679.26	879.04	(1,660.58)	(3,649.20)
	d) Employee benefits expense	1,977.19	1,792.88	2,002.77	8,085.43
	e) Finance costs	1,070.16	1,103.63	1,172.23	4,502.16
	f) Depreciation and amortization expenses	633.18	614.48	619.00	2,522.47
	g) Other expenses	2,729.22	2,863.76	3,096.85	11,411.14
	Total expenses	21,158.65	22,161.98	23,041.79	89,300.67
V	Profit/(loss) before tax (III - IV)	724.30	486.69	(1,412.81)	(270.55)
VI	Tax expenses/(savings)				
	Current tax	119.42	-	-	-
	Deferred tax expense/(savings)	77.26	174.02	(551.14)	(152.77)
	Total tax expenses/(savings)	196.68	174.02	(551.14)	(152.77)
VII	Profit/(Loss) for the period from continuing operations (V-VI)	527.62	312.67	(861.67)	(117.78)
VIII	Profit/(Loss) from discontinued operations	(38.20)	(156.66)	4,802.15	4,390.87
IX	Tax Expense/(savings) of discontinued	(13.35)	(34.74)	710.76	587.04
X	Profit/(Loss) from discontinued operations after tax (VIII-IX)	(24.85)	(121.92)	4,091.39	3,803.83
XI	Profit/(Loss) for the period (VII+X)	502.77	190.75	3,229.72	3,686.05
XII	Other comprehensive income/(loss) from continuing operations				
	Item that will not be reclassified to profit or loss				
	i) Remeasurements of the defined benefit plans	-	15.41	-	15.41
	ii) Gain/(loss) on equity instruments designated at FVTOCI	0.70	(0.09)	2.15	3.35
	iii) Income tax relating to items that will not be reclassified to profit or loss	-	(5.38)	-	(5.38)
	Other comprehensive income/(loss) for the period from continuing operations	0.70	9.94	2.15	13.38
XIII	Total comprehensive income/(loss) for the period (XI+XII)	503.47	200.69	3,231.87	3,699.43

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30.06.2025
Rs. in lakhs except per equity share data]

S.No.	Particulars	Quarter ended			Year ended
		30.06.2025 (Unaudited)	31.03.2025 (Audited)	30.06.2024 (Unaudited)	31.03.2025 (Audited)
	Paid-up equity share capital (Face value of Rs.5/- per share)	3,996.07	3,242.09	3,242.09	3,242.09
	Other equity (excluding revaluation reserve) as shown in the audited balance sheet				39,031.41
XIV	Earnings per share (EPS) (of Rs.5/- each) (not annualised for quarters - for continuing operations)				
	Basic earnings per share	0.73	0.50	(1.37)	(0.19)
	Diluted earnings per share	0.73	0.50	(1.37)	(0.19)
XV	Earnings per share (EPS) (of Rs.5/- each) (not annualised for quarters - for discontinued operations)				
	Basic earnings per share	(0.03)	(0.19)	6.50	6.05
	Diluted earnings per share	(0.03)	(0.19)	6.50	6.05
XVI	Earnings per share (EPS) (of Rs.5/- each) (not annualised for quarters - for discontinued & continuing operations)				
	Basic earnings per share	0.70	0.30	5.13	5.86
	Diluted earnings per share	0.70	0.30	5.13	5.86

Notes to the Standalone Unaudited Financial Results for the Quarter ended 30.06.2025:

1. The above standalone unaudited financial results "the Statement" for the quarter ended June 30, 2025 have been reviewed by the Audit Committee and have been approved by the Board of Directors at their meetings held on August 11, 2025. 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 Company has approved the sale of its garment unit at Palladam and land at SIPCOT, Perundurai to S P Apparels Limited. Accordingly, the assets of such divisions have been considered as discontinued operations and classified as assets held for sale / discontinued operations as per Ind AS 105 'Non-Current Assets held for sale and discontinued operations' from the quarter ended December 31, 2023.

The sale could not be completed before the quarter ended June 30, 2025 on account of pending clearance from lenders in this regard. Accordingly, the results of such divisions for all the periods presented in this statement have been disclosed as results from discontinued operations in accordance with the requirement of Ind AS 105.

The Company has not charged depreciation on such assets from the date of classification as held for sale which has an impact in the financial results of Rs. 44.82 Lakhs for the quarter ended June 30, 2025.

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, 2025	March 31, 2025	June 30, 2024	March 31, 2025
Total Income	45.74	38.92	5,560.54	5,695.11
Total expenses	83.94	195.58	758.39	1,304.24
Profit/(Loss) before tax	(38.20)	(156.66)	4,802.15	4,390.87
Tax expense / (savings)	(13.35)	(34.74)	710.76	587.04
Profit/(Loss) After tax	(24.85)	(121.92)	4,091.39	3,803.83

4. The Board of Directors had approved the Rights Issue on November 14, 2024 and allotment of 1,50,79,504 Right Equity shares (face value of Rs. 5 each) at their meeting held on May 29, 2025 at an issue price of Rs.27 each (Including premium of Rs. 22 each) aggregate to amount of Rs.4,071.47 lakhs in the ratio of 10 rights Equity Shares for every 43 fully paid up Equity Shares held as on the record date, April 30, 2025. Accordingly, the fully paid up Equity Share Capital of the Company changes from Rs. 3,242.09 lakhs to Rs. 3,996.07 lakhs during the quarter ended 30.06.2025. The amount received against the allotment of rights issue of shares has been utilised for the purposes as disclosed in the offer document.



5. The Board of Directors at their meeting held on June 11, 2025, have decided to set up a Captive Solar Power Project of 9.74 MW DC (7.20 MW AC) capacity and the Company had paid Rs. 1,600 lakhs as advance towards the project cost during the quarter ended 30.06.2025. The Project is planned to be commissioned by end of October 2025.
6. The figures for the quarter ended March 31, 2025 are the balancing figures between audited figures for the full financial year ended March 31, 2025 and published year to date figures up to the third quarter ended December 31, 2024.
7. 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: 11.08.2025



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 Standalone Unaudited Financial Results of the Company for the Quarter ended 30th June 2025

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, 2025 ("the Statement"). This 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

Founder P.N. Raghavendra Rao

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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 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



on. 31

Pon Arul Paraneedharan

Partner

Membership Number: 212860

UDIN: 25212860BMJKQE6328



Coimbatore

11th August 2025

BANNARI AMMAN SPINNING MILLS LIMITED
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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30.06.2025
Rs. in lakhs except per equity share data]

S.No.	Particulars	Quarter ended		Year ended	
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I	Revenue from operations	21,739.27	22,552.13	21,585.82	88,735.86
II	Other income	131.31	84.16	30.78	244.76
III	Total income (I + II)	21,870.58	22,636.29	21,616.60	88,980.62
IV	Expenses				
	a) Cost of materials consumed	13,848.62	14,714.72	17,583.73	65,457.55
	b) Purchases of stock-in-trade	221.02	193.46	227.79	971.12
	c) Change in inventories of finished goods, stock-in-trade and work-in-progress	679.26	879.04	(1,659.51)	(3,648.14)
	d) Employee benefits expense	1,977.19	1,792.90	2,002.79	8,085.46
	e) Finance costs	1,070.16	1,103.63	1,172.23	4,502.16
	f) Depreciation and amortization expenses	667.60	639.27	644.49	2,588.75
	g) Other expenses	2,729.47	2,863.60	3,097.12	11,413.29
	Total expenses	21,193.32	22,186.62	23,068.64	89,370.19
V	Profit/(loss) before tax (III - IV)	677.26	449.67	(1,452.04)	(389.57)
VI	Tax expenses/(savings)				
	Current tax	119.42	-	-	-
	Deferred tax expense/(savings)	77.26	143.41	(551.14)	(183.38)
	Total tax expense/(savings)	196.68	143.41	(551.14)	(183.38)
VII	Profit/(Loss) for the period from continuing operations (V-VI)	480.58	306.26	(900.90)	(206.19)
VIII	Profit/(Loss) from discontinued operations	(38.20)	(156.66)	1,923.60	1,512.32
IX	Tax Expense/(Savings) of discontinued operations	(13.35)	(34.74)	710.76	587.04
X	Profit/(Loss) from discontinued operations after tax (VIII-IX)	(24.85)	(121.92)	1,212.84	925.28
XI	Profit/(Loss) for the period (VII+X)	455.73	184.34	311.94	719.09
	Other comprehensive income/(loss) from continuing operations				
	Item that will not be reclassified to profit or loss				
	i) Remeasurements of the defined benefit plans	-	15.41	-	15.41
	ii) Gain/(loss) on equity instruments designated at FVTOCI	0.70	(0.09)	2.15	3.35
	iii) Income tax relating to items that will not be reclassified to profit or loss	-	(5.38)	-	(5.38)
XII	Other Comprehensive Income/(loss) for the period from continuing operations	0.70	9.94	2.15	13.38

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30.06.2025
Rs. in lakhs except per equity share data]

S.No.	Particulars	Quarter ended			Year ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
	Other Comprehensive Income from discontinued operations				
	Item that will not be reclassified to profit or loss	-	-	-	-
	Item that will be reclassified to profit or loss	-	-	-	-
XIII	Other Comprehensive Income for the period from discontinued operations	-	-	-	-
XIV	Other Comprehensive Income/(loss) for the period (XII+XIII)	0.70	9.94	2.15	13.38
XV	Total comprehensive income/(loss) for the period (XI+XIV)	456.43	194.28	314.09	732.47
XVI	Profits attributable to				
	Non - controlling interest	-	-	-	-
	Owners of the company	455.73	184.34	311.94	719.09
XVII	Other comprehensive income attributable to				
	Non - controlling interest	-	-	-	-
	Owners of the company	0.70	9.94	2.15	13.38
XVIII	Total comprehensive income attributable to				
	Non - controlling interest	-	-	-	-
	Owners of the company	456.43	194.28	314.09	732.47
	Paid-up equity share capital (Face value of Rs.5/- per share)	3,996.07	3,242.09	3,242.09	3,242.09
	Other Equity (excluding revaluation reserve) as shown in the audited balance sheet				38,255.93
XIX	Earnings per share (EPS) (of Rs.5/- each) (not annualised for quarters - for continuing operations)				
	Basic earnings per share	0.67	0.49	(1.43)	(0.33)
	Diluted earnings per share	0.67	0.49	(1.43)	(0.33)
XX	Earnings per share (EPS) (of Rs.5/- each) (not annualised for quarters - for discontinued operations)				
	Basic earnings per share	(0.03)	(0.19)	1.93	1.47
	Diluted earnings per share	(0.03)	(0.19)	1.93	1.47
XXI	Earnings per share (EPS) (of Rs.5/- each) (not annualised for quarters - for discontinued & continuing operations)				
	Basic earnings per share	0.63	0.29	0.50	1.14
	Diluted earnings per share	0.63	0.29	0.50	1.14

Notes to the Consolidated Unaudited Financial Results for the Quarter ended 30.06.2025:

1. The above consolidated unaudited financial results "the Statement" for the quarter ended June 30, 2025 have been reviewed by the Audit Committee and have been approved by the Board of Directors at their meetings held on August 11, 2025. 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, 2025.
4. The Parent Company has approved the sale of its garment unit at Palladam and land at SIPCOT, Perundurai to S P Apparels Limited. Accordingly, the assets of such divisions have been considered as discontinued operations and classified as assets held for sale / discontinued operations as per Ind AS 105 'Non-Current Assets held for sale and discontinued from the quarter ended December 31, 2023.

The sale could not be completed before the quarter ended June 30, 2025 on account of pending clearance from lenders in this regard. Accordingly, the Results of Garment Division for all the periods presented in this statement have been disclosed as results from discontinued operations in accordance with the requirement of Ind AS 105.

The Parent Company has not charged depreciation on such assets from the date of classification as held for sale which has an impact in the financial results of Rs. 44.82 Lakhs for the quarter ended June 30, 2025.

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, 2025	March 31, 2025	June 30, 2024	March 31, 2025
Total Income	45.74	38.92	2,681.99	2,816.56
Total expenses	83.94	195.58	758.39	1,304.24
Profit/(Loss) before tax	(38.20)	(156.66)	1,923.60	1,512.32
Tax expense / (savings)	(13.35)	(34.74)	710.76	587.04
Profit/(Loss) After tax	(24.85)	(121.92)	1,212.84	925.28

5. The Board of Directors of the Parent Company had approved the Rights Issue on November 14, 2024 and allotment of 1,50,79,504 Right Equity shares (face value of Rs. 5 each) at their meeting held on May 29, 2025 at an issue price of Rs.27 each (Including premium of Rs. 22 each) aggregate to amount of Rs.4,071.47 lakhs in the ratio of 10 rights Equity Shares for every 43 fully paid up Equity Shares held as on the record date, April 30, 2025. Accordingly, the fully paid up Equity Share Capital of the Parent Company changes from Rs. 3,242.09 lakhs to Rs. 3,996.07 lakhs during the quarter ended 30.06.2025. The amount received against the allotment of rights issue of shares has been utilised for the purposes as disclosed in the offer document.
6. The Board of Directors of the Parent Company, at their meeting held on June 11, 2025, have decided to set up a Captive Solar Power Project of 9.74 MW DC (7.20 MW AC) capacity and the Parent Company had paid Rs. 1,600 lakhs as advance towards the project cost during the quarter ended 30.06.2025. The Project is planned to be commissioned by end of October 2025.
7. The figures for the quarter ended March 31, 2025 are the balancing figures between audited figures for the full financial year ended March 31, 2025 and published year to date figures up to the third quarter ended December 31, 2024.
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: 11.08.2025



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 Consolidated Unaudited Quarterly Financial Results of the Company for the Quarter ended 30th June 2025

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, 2025 ("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.



P.N. RAGHAVENDRA RAO & CO

Chartered Accountants

Founder P.N. Raghavendra Rao

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Date :

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.

4. The Statement includes the results of the subsidiary company, Bannari Infotech Private Limited for the quarter ended 30th June, 2025, 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.

Other Matters

6. The Consolidated Unaudited financial results include the interim financial results of one subsidiary Bannari Infotech Private Limited for the corresponding quarter ended June 30, 2024 and for the quarter and year ended March 31, 2025, which has been reviewed by the other auditor and our conclusion on the statement is not modified in respect of unmodified report given by the other auditor for the corresponding periods.

Our conclusion on the statement is not modified in respect of this matter.

For P N RAGHAVENDRA RAO & CO.,

Chartered Accountants

Firm Registration Number: 003328S



ay. 3i

Pon Arul Paraneedharan

Partner

Membership Number: 212860

UDIN: 25212860BMJKQF3389

Coimbatore

11th August 2025