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/959/SE'S/2026-27 11.11.2026

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 30.9.2026.

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 / 6 Months ended 30.9.2026.
2. Limited Review Report given by our Statutory Auditors M/s P N Raghavendra Rao & Co., Chartered Accountants, Coimbatore.

The Board Meeting commenced at 4.30 PM and concluded at 6.00 PM.

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

Thanking You,

Yours Faithfully,

For BANNARI AMMAN SPINNING MILLS LIMITED

N KRISHNARAJ
COMPANY SECRETARY

N KRISHNARAJ
Digitally signed by N KRISHNARAJ
Date: 2026.11.11 18:04:26 +05'30'

Encl: as above

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

BANNARI AMMAN SPINNING MILLS LIMITED
Regd. Office: 252, METTUPALAYAM ROAD, COIMBATORE - 641 043
Telephone: (0422) 2435555, 2447959 E-mail: accts@bannarimills.com
CIN: L17111TZ1989PLC002476 Website: www.bannarimills.com

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

[Rs. in lakhs except per equity share data]

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	26,369.37	21,650.93	22,832.32	48,020.30	44,571.59	87,032.40
II	Other income	35.56	159.05	106.98	194.61	250.66	709.66
III	**Total income (I + II)**	**26,404.93**	**21,809.98**	**22,939.30**	**48,214.91**	**44,822.25**	**87,742.06**
IV	**Expenses**						
	a) Cost of materials consumed	19,467.40	14,585.52	18,317.66	34,052.92	32,387.30	56,887.41
	b) Purchases of stock-in-trade	-	0.46	-	0.46	-	-
	c) Change in inventories of finished goods, stock-in-trade and work-in-progress	(1,397.17)	(99.09)	(1,890.97)	(1,496.26)	(1,211.71)	3,053.98
	d) Employee benefits expense	2,602.16	2,318.24	1,916.59	4,920.40	3,893.78	8,053.45
	e) Finance costs	1,068.21	1,031.16	981.95	2,099.37	2,052.11	4,302.89
	f) Depreciation and amortization expenses	743.49	760.92	651.15	1,504.41	1,284.33	2,633.95
	g) Other expenses	2,964.71	2,966.74	2,235.34	5,931.45	4,964.56	10,443.61
	Total expenses	**25,448.80**	**21,563.95**	**22,211.72**	**47,012.75**	**43,370.37**	**85,375.29**
V	**Profit/(loss) before tax (III - IV)**	**956.13**	**246.03**	**727.58**	**1,202.16**	**1,451.88**	**2,366.77**
VI	**Tax expenses/(savings)**						
	Current tax	-	-	137.46	-	256.88	(114.92)
	Deferred tax expense/(savings)	242.03	(1,135.57)	27.32	(893.54)	104.58	791.95
	Total tax expenses/(savings)	**242.03**	**(1,135.57)**	**164.78**	**(893.54)**	**361.46**	**677.03**
VII	**Profit/(Loss) for the period from continuing operations (V-VI)**	**714.10**	**1,381.60**	**562.80**	**2,095.70**	**1,090.42**	**1,689.74**
VIII	**Profit/(Loss) from discontinued operations**	**-**	**-**	**60.40**	**-**	**22.20**	**(191.44)**
IX	Tax Expense/(savings) of discontinued	-	-	21.11	-	7.76	(66.90)
X	**Profit/(Loss) from discontinued operations after tax (VIII-IX)**	**-**	**-**	**39.29**	**-**	**14.44**	**(124.54)**
XI	**Profit/(Loss) for the period (VII+X)**	**714.10**	**1,381.60**	**602.09**	**2,095.70**	**1,104.86**	**1,565.20**
XII	**Other comprehensive income/(loss) from continuing operations**						
	Item that will not be reclassified to profit or						
	i) Remeasurements of the defined benefit plans	-	-	-	-	-	172.28
	ii) Gain/(loss) on equity instruments designated at FVTOCI	(0.33)	(0.52)	(0.64)	(0.85)	0.06	(0.01)
	iii) Income tax relating to items that will not be reclassified to profit or loss	0.00	38.63	-	38.63	-	(60.20)
	Other comprehensive income/(loss) for the period from continuing operations	**(0.33)**	**38.11**	**(0.64)**	**37.78**	**0.06**	**112.07**
XIII	**Total comprehensive income/(loss) for the period (XI+XII)**	**713.77**	**1,419.72**	**601.45**	**2,133.48**	**1,104.92**	**1,677.27**

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

[Rs. in lakhs except per equity share data]

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)
	Paid-up equity share capital (Face value of Rs.5/- per share)	3,996.07	3,996.07	3,996.07	3,996.07	3,996.07	3,996.07
	Other equity (excluding revaluation reserve) as shown in the audited balance sheet	-	-	-	-	-	44,332.07
XIV	Earnings per share (EPS) (of Rs.5/- each) (not annualised for quarters - for continuing						
	Basic earnings per share	0.89	1.73	0.70	2.62	1.44	2.17
	Diluted earnings per share	0.89	1.73	0.70	2.62	1.44	2.17
XV	Earnings per share (EPS) (of Rs.5/- each) (not annualised for quarters - for discontinued						
	Basic earnings per share	-	-	0.05	-	0.02	(0.16)
	Diluted earnings per share	-	-	0.05	-	0.02	(0.16)
XVI	Earnings per share (EPS) (of Rs.5/- each) (not annualised for quarters - for discontinued & continuing operations)						
	Basic earnings per share	0.89	1.73	0.75	2.62	1.46	2.01
	Diluted earnings per share	0.89	1.73	0.75	2.62	1.46	2.01

Bannari Amman Spinning Mills Limited
Standalone Statement of Assets and Liabilities as at 30.09.2026

(Rs. in Lakhs)

	Particulars	As at September 30,2026 (Unaudited)	As at March 31,2026 (Audited)
	ASSETS		
1	**Non-current assets**		
	(a) Property, plant and equipment (Inclu Right-of-Use Asset)	51,008.65	51,591.23
	(b) Capital work in progress	1,319.89	1,055.02
	(c) Intangible Assets - Under Development	686.95	658.59
	(c) Financial assets		
	(i)Investments	647.48	650.23
	(ii)Loans	845.30	820.55
	(iii)Other financial asset	1,340.45	1,383.35
	(d) Other non-current assets	269.02	148.42
	Total Non-current assets	**56,117.74**	**56,307.39**
2	**Current assets**		
	(a) Inventories	23,540.78	19,481.03
	(b) Financial assets		
	(i)Trade receivables	15,232.38	16,804.49
	(ii)Cash and cash equivalents	243.49	280.97
	(iii)Other Bank balances	289.69	290.22
	(iv)Loans	35.54	34.63
	(v)Other financial asset	2,420.52	2,315.03
	(c) Current tax assets (net)	24.33	-
	(d) Other current assets	4,318.98	3,713.89
	Total Current assets	**46,105.71**	**42,920.26**
3	**Assets classified as held for sale**	211.74	211.74
	Total assets (1) + (2) + (3)	**1,02,435.19**	**99,439.39**
	EQUITY AND LIABILITIES		
1	**Equity**		
	a) Equity share capital	3,996.07	3,996.07
	b) Other equity	46,265.76	44,332.07
	Total Equity	**50,261.83**	**48,328.14**
	Liabilities		
2	**Non-current liabilities**		
	(a) Financial liabilities		
	(i)Borrowings	15,267.94	8,644.36
	(ii)Lease liabilities	26.43	59.90
	(b) Deferred tax liabilities (Net)	912.52	1,844.69
	Total Non-current liabilities	**16,206.89**	**10,548.95**
3	**Current liabilities**		
	(a) Financial liabilities		
	(i)Borrowings	23,891.84	30,942.93
	(ii)Lease liabilities	28.57	46.77
	(iii)Trade payables		
	-Total outstanding dues of micro and small enterprises	2,091.73	2,381.08
	-Total outstanding dues other than micro and small enterprises	7,498.02	3,768.89
	(iv)Other financial liabilities	38.53	104.72
	(b) Other current liabilities	2,273.28	3,124.59
	(c) Provisions	144.50	153.51
	(d) Current Tax Liabilities (Net)	-	39.81
	Total Current liabilities	**35,966.47**	**40,562.30**
	Total equity and liabilities (1) + (2) + (3)	**1,02,435.19**	**99,439.39**

Bannari Amman Spinning Mills Limited
Standalone Statement of Cashflows for the Half year ended September 30, 2026

[Rs. in Lakhs]

Particulars	For the half year ended September 30, 2026 (Unaudited)		For the half year ended September 30, 2025 (Unaudited)	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Profit / (loss) before tax from Continuing and Discontinued		1,202.16		1,474.08
Adjustments for:				
Depreciation expense	1,504.41		1,284.33	
(Profit) / loss on sale of property, plant and equipment	28.41		(62.27)	
Finance costs	2,099.37		2,149.77	
Interest income	(102.80)		(58.84)	
Doubtful trade receivables and bad debts written off	97.39		1.33	
(Gain)/Loss on termination of lease	(7.48)		(0.31)	
Foreign exchange (gain)/loss	(80.02)		(132.13)	
		3,539.28		3,181.88
Operating profit before working capital changes		4,741.44		4,655.96
Changes in working capital:				
Adjustments for increase / (decrease) in operating assets:				
Financial assets				
Trade receivables	1,554.74		1,769.07	
Loans	(0.91)		(18.87)	
Other financial assets	(100.59)		(1,188.82)	
Non-financial assets				
Inventories	(4,059.75)		(1,643.71)	
Other non-financial assets	(610.82)		(842.00)	
Adjustments for increase / (decrease) in operating liabilities:				
Financial liabilities				
Trade payables	3,439.78		3.39	
Other financial liabilities	8.18		(15.53)	
Non-financial liabilities				
Provisions	(9.01)		156.42	
Other non-financial liabilities	(851.31)		(358.12)	
		(629.69)		(2,138.17)
		4,111.75		2,517.79
Net income tax (paid)/refund		(64.14)		(86.84)
Net cash flow from operating activities (A)		**4,047.61**		**2,430.95**
B. CASH FLOW FROM INVESTING ACTIVITIES				
Capital expenditure on property plant and equipment	(1,403.92)		(5,071.79)	
Margin money/deposits	0.78		(153.00)	
Sale of investments	1.90		-	
Proceeds from sale of property, plant and equipment	18.37		2,311.85	
Interest received	116.05		61.52	
Net cash flow used in investing activities (B)		**(1,266.82)**		**(2,851.42)**

Bannari Amman Spinning Mills Limited
Standalone Statement of Cashflows for the Half year ended September 30, 2026

[Rs. in Lakhs]

Particulars	For the half year ended September 30, 2026 (Unaudited)		For the half year ended September 30, 2025 (Unaudited)	
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds /(Repayment) from non-current borrowings (Net)	2,150.39		(1,597.14)	
Increase/(Decrease) in working capital borrowings	(2,577.90)		(268.41)	
Proceeds from issuing share warrants	-		375.00	
Repayment of lease liabilities	(19.76)		(46.07)	
Interest paid on lease liability	(3.67)		(5.20)	
Right issue expenses	-		(59.78)	
Proceeds from issue of shares	-		4,071.47	
Dividend paid	(199.80)		-	
Finance costs paid	(2,167.53)		(2,186.68)	
Net cash flow used in financing activities (C)		**(2,818.27)**		**283.19**
Net increase / (decrease) in cash and cash equivalents (A+B+C)		**(37.48)**		**(137.28)**
Add: Cash and cash equivalents at the beginning of the year		280.97		320.71
Cash and cash equivalents at the end of the year *		**243.49**		**183.43**
* Comprises:				
(a) Cash on hand	4.11		3.37	
(b) Cheques/drafts on hand	2.00		2.60	
(c) Balances with banks:				
(i) In current accounts	237.38		177.46	
Total		**243.49**		**183.43**

Notes to the Standalone Unaudited Financial Results for the Quarter and half year ended 30.09.2026:

1. The above standalone unaudited financial results "the Statement" for the quarter and half year ended September 30, 2026 have been reviewed by the Audit Committee and have been approved by the Board of Directors at their meetings held on November 11, 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 September, 2026.

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

Particulars	Quarter ended			Half Year Ended		Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total Income	-	-	171.72	-	217.46	209.63
Total expenses	-	-	111.32	-	195.26	401.07
Profit/(Loss) before tax	**-**	**-**	**60.40**	**-**	**22.20**	**(191.44)**
Tax expense / (savings)	-	-	21.11	-	7.76	(66.90)
Profit/(Loss) After tax	**-**	**-**	**39.29**	**-**	**14.44**	**(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. 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 September 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 half year ended 30th September 2026 as per new tax regime and opening deferred tax liability have been recomputed in conformity with new tax regime.

6. 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: 11.11.2026

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 Standalone Unaudited Financial Results of the Company for the quarter and half year ended 30th September 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 and half year ended 30th September, 2026 ("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 CBE-9

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 : .....

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

P N RAGHAVENDRA RAO & CO. Chartered Accountants CBE

P.R. Vittel
Partner
Membership Number: 018111
UDIN: 26018111BNPMVC6341

Coimbatore
11th November 2026

BANNARI AMMAN SPINNING MILLS LIMITED
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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2026

[Rs. in lakhs except per equity share data]

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	26,369.37	21,650.93	22,832.32	48,020.30	44,571.59	87,032.40
II	Other income	23.19	146.67	94.60	169.86	225.91	660.16
III	**Total income (I + II)**	**26,392.56**	**21,797.60**	**22,926.92**	**48,190.16**	**44,797.50**	**87,692.56**
IV	**Expenses**						
	a) Cost of materials consumed	19,467.40	14,585.52	18,317.66	34,052.92	32,387.30	56,887.41
	b) Purchases of stock-in-trade	0.01	0.46	-	0.46	-	-
	c) Change in inventories of finished goods, stock-in-trade and work-in-progress	(1,397.17)	(99.09)	(1,890.97)	(1,496.26)	(1,211.71)	3,053.98
	d) Employee benefits expense	2,602.16	2,318.24	1,916.59	4,920.40	3,893.78	8,053.45
	e) Finance costs	1,070.18	1,029.20	981.95	2,099.37	2,052.11	4,302.89
	f) Depreciation and amortization expenses	743.49	760.92	685.56	1,504.41	1,353.16	2,771.62
	g) Other expenses	2,963.51	2,968.50	2,235.27	5,932.01	4,964.74	10,446.76
	Total expenses	**25,449.57**	**21,563.74**	**22,246.06**	**47,013.31**	**43,439.38**	**85,516.11**
V	**Profit/(loss) before tax (III - IV)**	**942.99**	**233.86**	**680.86**	**1,176.85**	**1,358.12**	**2,176.45**
VI	**Tax expenses/(savings)**						
	Current tax	-	-	137.46	-	256.88	(114.92)
	Deferred tax expense/(savings)	242.03	(1,135.57)	27.32	(893.54)	104.58	791.95
	Total tax expense/(savings)	**242.03**	**(1,135.57)**	**164.78**	**(893.54)**	**361.46**	**677.03**
VII	**Profit/(Loss) for the period from continuing operations (V-VI)**	**700.96**	**1,369.43**	**516.08**	**2,070.39**	**996.66**	**1,499.42**
VIII	Profit/(Loss) from discontinued operations	-	-	60.40	-	22.20	(191.44)
IX	**Tax Expense/(Savings) of discontinued operations**	**-**	**-**	**21.11**	**-**	**7.76**	**(66.90)**
X	**Profit/(Loss) from discontinued operations after tax (VIII-IX)**	**-**	**-**	**39.29**	**-**	**14.44**	**(124.54)**
XI	**Profit/(Loss) for the period (VII+X)**	**700.96**	**1,369.43**	**555.37**	**2,070.39**	**1,011.10**	**1,374.88**
	Other comprehensive income/(loss) from continuing operations						
	Item that will not be reclassified to profit or						
	i) Remeasurements of the defined benefit plans	-	-	-	-	-	172.28
	ii) Gain/(loss) on equity instruments designated at FVTOCI	(0.33)	(0.52)	(0.64)	(0.85)	0.06	(0.01)
	iii) Income tax relating to items that will not be reclassified to profit or loss	-	38.63	-	38.63	-	(60.20)
XII	**Other Comprehensive Income/(loss) for the period from continuing operations**	**(0.33)**	**38.11**	**(0.64)**	**37.78**	**0.06**	**112.07**
XIII	**Total Comprehensive income/(loss) for the period (XI+XII)**	**700.63**	**1,407.54**	**554.73**	**2,108.17**	**1,011.16**	**1,486.95**

BANNARI AMMAN SPINNING MILLS LIMITED
Regd. Office: 252, METTUPALAYAM ROAD, COIMBATORE - 641 043
Telephone: (0422) 2435555, 2447959 E-mail: accts@bannarimills.com
CIN: L17111TZ1989PLC002476 Website: www.bannarimills.com

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

[Rs. in lakhs except per equity share data]

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)
XIV	**Profits attributable to**						
	Non - controlling interest	-	-	-	-	-	-
	Owners of the company	700.96	1,369.43	555.37	2,070.39	1,011.10	1,374.88
XV	**Other comprehensive income attributable to**						
	Non - controlling interest	-	-	-	-	-	-
	Owners of the company	(0.33)	38.11	(0.64)	37.78	0.06	112.07
XVI	**Total comprehensive income attributable to**						
	Non - controlling interest	-	-	-	-	-	-
	Owners of the company	700.63	1,407.54	554.73	2,108.17	1,011.16	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	3,996.07	3,996.07
	Other Equity (excluding revaluation reserve) as shown in the audited balance sheet	-	-	-	-	-	43,366.25
XVII	Earnings per share (EPS) (of Rs.5/- each) (not annualised for quarters - for continuing						
	Basic earnings per share	0.88	1.71	0.65	2.59	1.31	1.92
	Diluted earnings per share	0.88	1.71	0.65	2.59	1.31	1.92
XVIII	Earnings per share (EPS) (of Rs.5/- each) (not annualised for quarters - for discontinued operations)						
	Basic earnings per share	-	-	0.05	-	0.02	(0.16)
	Diluted earnings per share	-	-	0.05	-	0.02	(0.16)
XIX	Earnings per share (EPS) (of Rs.5/- each) (not annualised for quarters - for discontinued & continuing operations)						
	Basic earnings per share	0.88	1.71	0.69	2.59	1.33	1.76
	Diluted earnings per share	0.88	1.71	0.69	2.59	1.33	1.76

Bannari Amman Spinning Mills Limited
Consolidated Statement of Assets and Liabilities as at 30.09.2026

(Rs. in Lakhs)

	Particulars	As at September 30,2026 (Unaudited)	As at March 31,2026 (Audited)
	ASSETS		
1	**Non-current assets**		
	(a) Property, plant and equipment (Inclu Right-of-Use Asset)	51,008.65	51,591.23
	(b) Capital work in progress	1,319.89	1,055.02
	(c) Intangible Assets - Under Development	686.95	658.59
	(d) Financial assets		
	(i)Investments	646.48	649.23
	(ii)Other financial asset	1,340.45	1,383.35
	(e) Other non-current assets	269.08	33.77
	Total Non-current assets	**55,271.50**	**55,371.19**
2	**Current assets**		
	(a) Inventories	23,540.78	19,481.03
	(b) Financial assets		
	(i)Trade receivables	14,932.63	16,613.68
	(ii)Cash and cash equivalents	243.80	281.28
	(iii)Other Bank balances	289.69	290.22
	(iv)Loans	35.54	34.63
	(v)Other financial asset	2,420.52	2,315.03
	(c) Current tax assets (net)	24.33	-
	(d) Other current assets	4,422.60	3,817.32
	Total Current assets	**45,909.89**	**42,833.19**
3	**Assets classified as held for sale**	211.74	211.74
	Total assets (1) + (2) + (3)	**1,01,393.13**	**98,416.12**
	EQUITY AND LIABILITIES		
1	**Equity**		
	a) Equity share capital	3,996.07	3,996.07
	b) Other equity	45,274.63	43,366.25
	Equity attributable to the Owners of the Holding Company	**49,270.70**	**47,362.32**
	Non-controlling interest	-	-
	Total Equity	**49,270.70**	**47,362.32**
	Liabilities		
2	**Non-current liabilities**		
	(a) Financial liabilities		
	(i)Borrowings	15,267.94	8,644.36
	(ii)Lease liabilities	26.43	59.90
	(b) Deferred tax liabilities (Net)	847.65	1,779.82
	Total Non-current liabilities	**16,142.02**	**10,484.08**
3	**Current liabilities**		
	(a) Financial liabilities		
	(i)Borrowings	23,891.84	30,942.93
	(ii)Lease liabilities	28.57	46.77
	(iii)Trade payables		
	-Total outstanding dues of micro and small enterprises	2,091.73	2,381.07
	-Total outstanding dues other than micro and small enterprises	7,510.56	3,769.53
	(iv)Other financial liabilities	38.53	104.72
	(b) Other current liabilities	2,274.68	3,131.44
	(c) Provisions	144.50	153.45
	(d) Current Tax Liabilities (Net)	-	39.81
	Total Current liabilities	**35,980.41**	**40,569.72**
	Total equity and liabilities (1) + (2) + (3)	**1,01,393.13**	**98,416.12**

Bannari Amman Spinning Mills Limited
Consolidated Statement of Cashflows for the Half year ended September 30, 2026

[Rs. in Lakhs]

Particulars	Half year ended September 30,2026 (Unaudited)		Half year ended September 30,2025 (Unaudited)	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Profit / (loss) before tax from Continuing and Discontinued operations		1,176.85		1,380.32
Adjustments for:				
Depreciation expense	1,504.41		1,353.16	
(Profit) / loss on sale of property, plant and equipment	28.41		(62.27)	
(Profit) / loss on sale of investments	-		-	
Finance costs	2,099.37		2,199.27	
Interest income	(78.05)		(83.59)	
Doubtful trade receivables and bad debts written off	97.39		1.33	
Gain on termination of lease	(7.48)		(0.31)	
Net unrealised exchange (gain)	(80.02)		(132.13)	
		3,564.03		3,275.46
Operating profit before working capital changes		4,740.88		4,655.78
Changes in working capital:				
Adjustments for increase / (decrease) in operating Financial assets				
Trade receivables	1,663.68		1,766.51	
Loans	(0.91)		5.88	
Other financial assets	(100.59)		(1,188.82)	
Non-financial assets				
Inventories	(4,059.75)		(1,643.71)	
Other non-financial assets	(725.73)		(834.48)	
Adjustments for increase / (decrease) in operating Financial liabilities				
Trade payables	3,451.69		3.57	
Other financial liabilities	8.18		(15.53)	
Non-financial liabilities				
Provisions	(8.95)		156.42	
Other non-financial liabilities	(856.76)		(363.07)	
		(629.13)		(2,113.24)
		4,111.75		2,542.55
Net income tax paid		(64.14)		(86.84)
Net cash flow from operating activities (A)		**4,047.61**		**2,455.71**
B. CASH FLOW FROM INVESTING ACTIVITIES				
Capital expenditure on property plant and equipment, including capital advances	(1,403.92)		(5,071.79)	
Margin money deposits	0.78		(153.00)	
Sale of investments	1.90		-	
Proceeds from sale of property, plant and equipment	18.37		2,311.85	
Interest received	116.05		86.27	
Net cash flow used in investing activities (B)		**(1,266.82)**		**(2,826.67)**

Bannari Amman Spinning Mills Limited
Consolidated Statement of Cashflows for the Half year ended September 30, 2026

[Rs. in Lakhs]

Particulars	Half year ended September 30,2026 (Unaudited)		Half year ended September 30,2025 (Unaudited)	
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds /(Repayment) from non-current borrowings (Net)	2,150.39		(1,597.14)	
Increase/(Decrease) in working capital borrowings	(2,577.90)		(268.41)	
Proceeds from issuing share warrants	-		375.00	
Repayment of lease liabilities	(19.76)		(46.07)	
Interest paid on lease liabilities	(3.67)		(5.20)	
Rights issue expenses	-		(59.78)	
Proceeds from issue of Shares(securities Premium)	-		4,071.47	
Dividend Paid	(199.80)			
Finance costs paid	(2,167.53)		(2,236.19)	
Net cash flow used in financing activities (C)		**(2,818.27)**		**233.68**
Net increase / (decrease) in cash and cash equivalents		**(37.48)**		**(137.28)**
Add: Cash and cash equivalents at the beginning of the year		281.28		321.05
Cash and cash equivalents at the end of the year *		**243.80**		**183.77**
* Comprises:				
(a) Cash on hand	4.13		3.39	
(b) Cheques/drafts on hand	2.00		2.60	
(c) Balances with banks:				
(i) In current accounts	237.67		177.78	
(ii) In deposit accounts			-	
Total		**243.80**		**183.77**

Notes to the Consolidated Unaudited Financial Results for the Quarter and half year ended 30.09.2026:

1. The above consolidated unaudited financial results "the Statement" for the quarter and half year ended September 30, 2026 have been reviewed by the Audit Committee and have been approved by the Board of Directors at their meetings held on November 11, 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 results of parent company and its subsidiary viz. Bannari Infotech Private Limited for the quarter and half year ended September 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 September, 2026.

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

Particulars	Quarter ended			Half Year Ended		Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total Income	-	-	171.72	-	217.46	209.63
Total expenses	-	-	111.32	-	195.26	401.07
Profit/(Loss) before tax	**-**	**-**	**60.40**	**-**	**22.20**	**(191.44)**
Tax expense / (savings)	-	-	21.11	-	7.76	(66.90)
Profit/(Loss) After tax	**-**	**-**	**39.29**	**-**	**14.44**	**(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. 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 September 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 half year ended 30th September 2026 as per new tax regime and opening deferred tax liability have been recomputed in conformity with new tax regime.

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

Date: 11.11.2026

Managing Director

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 Consolidated Unaudited Quarterly Financial Results of the Company for the quarter and half year ended 30th September 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 and half year ended, September 30, 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.

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

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 : .....

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 and half year ended September 30, 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 ★

P.R. Vittel
Partner
Membership Number: 018111
UDIN:26018111HRLHML2272

Coimbatore
11th November 2026