LOYAL TEXTILE MILLS LTD

(FOUR STAR EXPORT HOUSE RECOGNISED BY GOVT. OF INDIA)
INTEGRATED MANAGEMENT SYSTEM CERTIFIED AND PRACTICING COMPANY

Divisional Office :
"Karumuttu Centre", 7th Floor - North Wing, New No. 634 (Old No. 498), Anna Salai,
Nandanam, Chennai - 600035, India.
Phone : +91 44 4227 7374
GSTIN : Tamil Nadu : 33AAACL2632C1Z8, Andhra Pradesh : 37AAACL2632C1Z0
CIN : L17111TN1946PLC001361, PAN : AAACL2632C

REF: LOYAL/SEC/2026-27/030 **November 12, 2026**

The Secretary, Listing Department BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001 Scrip Code: 514036	The Manager, Listing Department National Stock Exchange of India Limited Exchange Plaza, 5th Floor, Plot No. C/1, G Block, Bandra-Kurla Complex, Bandra(E), Mumbai - 400 051. Symbol: LOYALTEX

Dear Sir / Madam,

Sub: Intimation of the outcome of the Board Meeting held on 12th November 2026 and Disclosures under Regulation 30 of SEBI Listing Regulations:

Kindly refer to our letter dated November 05, 2026, intimating you regarding the convening of the meeting of Board of Directors to inter- alia consider unaudited standalone and consolidated financial results of the Company for the quarter and half year ended 30thSeptember, 2026.

In this regard, we hereby inform you that the Board of Directors at their meeting held today viz., 12th November 2026 had approved the following: -

1. Unaudited Financial Results:

Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended 30th September 2026 in respect of which the following is enclosed as prescribed under Regulation 33 of the Listing Regulations: -

i) The detailed format of the unaudited financial results being submitted as per listing regulations. The approved unaudited financial results will also be published as per the format prescribed in the listing regulations;
ii) Limited review report from Statutory Auditors, M/s. Brahmayya & Co., Chartered Accountants, Chennai.
iii) Statement of assets and liabilities and statement of cash flows as of 30th September 2026 under Regulation 33 of the Listing Regulations;

2. Changes in Key Managerial Personnel:

i. Resignation of Mr. U. Thenappan as Chief Financial Officer with effect from November 14, 2026, and

ii. Appointment of Mr. R. Nambi Arooran as Chief Financial Officer with effect from November 14, 2026

Registered Office :
No. 21/4, Mill Street, Kovilpatti 628 501, Tamil Nadu, India
Phone : +91 4632 220001-5
E-Mail : kovilpatti@loyaltextiles.com, : www.loyaltextiles.com

ISO 9001 : 2015
ISO 14001 : 2015
ISO 45001 : 2018
BUREAU VERITAS Certification
UKAS 0008

LOYAL TEXTILE MILLS LTD

(FOUR STAR EXPORT HOUSE RECOGNISED BY GOVT. OF INDIA)
INTEGRATED MANAGEMENT SYSTEM CERTIFIED AND PRACTICING COMPANY

Divisional Office :
"Karumuttu Centre", 7th Floor - North Wing, New No. 634 (Old No. 498), Anna Salai,
Nandanam, Chennai - 600035, India.
Phone : +91 44 4227 7374
GSTIN : Tamil Nadu : 33AAACL2632C1Z8, Andhra Pradesh : 37AAACL2632C1Z0
CIN : L17111TN1946PLC001361, PAN : AAACL2632C

3. Appointment of Additional Director under Non – Independent Category

i. Appointed Mr. Gokul S Dixit (having DIN: 0035170) as additional director under non – independent category.

4. Resignation of Mr. B. Vaidyanathan (DIN: 00263983)

i. Mr. B. Vaidyanathan (having DIN: 00263983) a Non-Independent Director under non – executive director is resigned from the position of a Non-Independent Director with immediate effect (i.e.,12/11/2026).

5. Approved the notice of postal ballot

i. Approved the notice of postal ballot

6. Approval for reclassification

i. The Board approved the reclassification of Mr. P. Manivannan from the promoter category to public.
ii. Authorize Dr. V. Rajesh, Company Secretary, to obtain shareholders' approval and to file appropriate application with the stock exchanges.

7. Appointed Mr. B. Vaidyanathan (DIN: 00263983) as Independent Director

i. Mr. B. Vaidyanathan (Having DIN: 0035170) is based on the recommendation of Nomination and remuneration committee at its meeting, the Board of Directors has appointed as an Independent Director subject to the shareholders' approval for five-year term.

The meeting commenced at 1.00 P.M. and concluded at 5.50 P.M.

Thanking You,

Yours faithfully
For LOYAL TEXTILE MILLS LIMITED

RAJESH Digitally signed by RAJESH
Date: 2026.11.12 17:54:16 +05'30'

Dr. V. Rajesh
Company Secretary
Membership No. F 9213
Encl: As above

Registered Office :
No. 21/4, Mill Street, Kovilpatti 628 501, Tamil Nadu, India
Phone : +91 4632 220001-5
E-Mail : kovilpatti@loyaltextiles.com, : www.loyaltextiles.com

ISO 9001 : 2015
ISO 14001 : 2015
ISO 45001 : 2018
BUREAU VERITAS Certification
UKAS 0008

Independent Auditor's Review Report on Unaudited Standalone Quarterly and Year to Date Financial Results of the Loyal Textile Mills Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
Board of Directors
Loyal Textile Mills Limited

1. We have reviewed the accompanying statement of unaudited Standalone Financial Results of **Loyal Textile Mills Limited ("the Company")** for the quarter ended 30th September 2026 and for the period from 01st April 2026 to 30th September 2026 **("the statement")** being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended to the extent applicable.

2. The statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India ("ICAI"). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. 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 doesn't 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.

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the aforesaid Indian Accounting Standards 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.

5. Emphasis of Matter:

Attention is invited to **Note No. 5** to the Statement, which describes the initiatives undertaken by the management to address the Company's financial and operational position, including continued operational losses, suboptimal utilization of production capacity, and prevailing market conditions affecting liquidity. Management has stated to have embarked on rationalizing its operations by prioritizing high-value contribution segments, and cost optimization measures coupled with monetization of assets to achieve the targeted operational profitability. The Company's ability to achieve operational profits is completely dependent on the successful implementation of the above-stated initiatives.

Our conclusion on the Statement is not modified in respect of the above matter.

For Brahmayya& Co.,
Chartered Accountants
Firm Registration No. 000511S

SRIKRISHNA N
Date: 2026.11.12 15:10:12 +05'30'

N Sri Krishna
Partner
Membership No. 026575
UDIN: 26026575JMMCKJ7578

Place: Chennai
Date: 12th November 2026

Loyal Textile Mills Limited
Registered Office : 21/4 Mills Street, Kovilpatti 628 501
CIN : L17111TN1946PLC001361

Statement Of Unaudited Standalone Financial Results for the Quarter and Half Year Ended 30th September 2026

(Amounts are in INR Lakhs unless specified)

S.No	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)
I	**INCOME**						
	Revenue from Operations	9,067	8,606	10,587	17,673	23,598	42,196
	Other Income	349	475	842	823	949	1,480
	Total Income	**9,416**	**9,081**	**11,429**	**18,497**	**24,547**	**43,675**
II	**EXPENSES**						
	Cost of materials consumed	5,430	3,876	2,123	9,306	7,711	17,186
	Purchase of Stock-in-Trade	48	5	176	53	176	357
	Changes in Inventories of						
	Finished Goods	(479)	373	(222)	(106)	1,317	2,086
	Work-in-progress	(650)	595	3,374	(55)	4,596	4,282
	Employee Benefits Expense	1,819	1,895	2,278	3,714	4,779	8,611
	Finance costs	523	501	898	1,024	1,847	3,277
	Depreciation and amortization expense	456	283	496	739	1,032	1,978
	Other expenses	2,674	2,092	3,098	4,766	6,679	11,589
	Total Expenses	**9,820**	**9,620**	**12,220**	**19,440**	**28,137**	**49,366**
III	**Profit/(Loss) before exceptional items and tax - (I-II)**	**(404)**	**(539)**	**(791)**	**(944)**	**(3,589)**	**(5,691)**
IV	Exceptional Items	336	234	51	570	509	(372)
V	**Profit / (Loss) before tax (III+IV)**	**(68)**	**(306)**	**(740)**	**(374)**	**(3,081)**	**(6,063)**
VI	**Tax expense:**						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax Expenses/(Income)	(34)	(90)	(393)	(124)	(972)	(1,001)
VII	**Profit / (Loss) for the period after tax from Continuing Operations (V-VI)**	**(35)**	**(216)**	**(347)**	**(250)**	**(2,109)**	**(5,062)**
	A. Profit/ (Loss) from Discontinued operations	(63)	(118)	(619)	(181)	(1,370)	(2,332)
	B. Gain/(Loss) On Sale of Discontinued Opetations	-	-	-	-	-	772
	C. Tax Expenses of Discontinued Operations	-	-	-	-	-	-
VIII	**Profit / (Loss) for the period after tax from Discontinued Operations (A+B-C)**	**(63)**	**(118)**	**(619)**	**(181)**	**(1,370)**	**(1,560)**
IX	**Profit/(Loss) for the period after tax (VII + VIII)**	**(97)**	**(334)**	**(966)**	**(431)**	**(3,479)**	**(6,622)**
	(A) Items that will not be reclassified to Profit or (Loss)	14	18	132	31	99	(52)
	(B) Income tax relating to items that will not be reclassified to Profit or Loss	(5)	(6)	(46)	(11)	(34)	18
X	**Total Other Comprehensive Income/(Loss) (A+B)**	**9**	**11**	**86**	**20**	**65**	**(34)**
XI	**Total Comprehensive Income for the Period (IX + X)**	**(89)**	**(322)**	**(880)**	**(411)**	**(3,414)**	**(6,656)**
XII	**Earnings Per Share**						
	Paid - up equity share capital (Face Value of Rs.10/- per share)	482	482	482	482	482	482
	Earnings per Share (EPS) - Continuing Operations						
	- Basic & Diluted EPS	(1)	(4)	(7)	(5)	(44)	(105)
	Earnings per Share (EPS) - Discontinued Operations						
	- Basic & Diluted EPS	(1)	(2)	(13)	(4)	(28)	(32)
	Earnings per Share (EPS) - Continuing and Discontinued Operations						
	- Basic & Diluted EPS	(2)	(7)	(20)	(9)	(72)	(137)

For Loyal Textile Mills Limited

Valli M Ramaswami
Chairperson and Wholetime Director

Date : 12th November 2026
Place : Chennai

LOYAL TEXTILE MILLS LTD
7th Floor, No.634, Anna Salai, Chennai-600 035

Loyal Textile Mills Limited
Registered Office : 21/4 Mills Street, Kovilpatti 628 501
CIN : L17111TN1946PLC001361
Statement Of Unaudited Standalone Assets And Liabilities as at 30th September 2026
(Amounts are in INR Lakhs unless specified)

PARTICULARS	As at 30.09.2026 Un Audited	As at 31.03.2026 Audited
ASSETS		
A. Non-Current Assets		
(a) Property, Plant & Equipment	13,233	13,981
(b) Capital Work-in-progress	51	67
(c) Investment property	13	13
(d) Other Intangible assets	32	36
(e) Financial Assets		
(i) Investments	175	173
(f) Deferred Tax Assets (Net)	4,272	4,159
(g) Other Non-Current Assets	1,684	1,931
Total Non-Current Assets (A)	**19,460**	**20,361**
B. Current Assets		
(a) Inventories	11,040	10,521
(b) Financial Assets		
(i) Trade Receivables	5,991	6,373
(ii) Cash and Cash Equivalents	1,332	52
(iii) Bank Balance Other than (iii) above	779	980
(iv) Other financial Assets	3,822	3,697
(c) Current Tax Assets(Net)	600	474
(d) Other current Assets	4,692	5,083
Total Current Assets (B)	**28,256**	**27,180**
C. Non-current assets classified as held forsale	**1,458**	**1,458**
Total Assets (A+B+C)	**49,174**	**48,999**
EQUITY AND LIABILITIES		
D. EQUITY		
(a) Equity Share Capital	482	482
(b) Other Equity	15,950	16,361
Total Equity (D)	**16,432**	**16,842**
LIABILITIES		
E. Non-Current Liabilities		
(a) Provisions	469	211
(b) Financial Liabilities		
(i) Borrowings	3,631	-
Total Non-Current Liabilities (E)	**4,100**	**211**
F. Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	17,118	21,560
(ii) Trade Payables		
(a) total outstanding dues of micro enterprises and small enterprises; and	1,666	1,104
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	3,934	3,677
(iii) Other financial liabilities	3,059	3,214
(b) Other current liabilities	2,610	1,869
(c) Provisions	255	521
Total Current Liabilities (F)	**28,642**	**31,946**
Total Liabilities (E+F)	**32,743**	**32,157**
Total Equity and Liabilities (D+E+F)	**49,174**	**48,999**

For LOYAL TEXTILE MILLS LIMITED

Valli M Ramaswami
Chairperson and Wholetime Director

Date : 12th November 2026
Place : Chennai

LOYAL TEXTILE MILLS LTD. 7th Floor, No.634, Anna Salai, Chennai-600 035

Loyal Textile Mills Limited
Registered Office : 21/4 Mills Street, Kovilpatti 628 501
CIN : L17111TN1946PLC001361
Statement Of Unaudited Standalone Cash Flow Statement As At 30th September 2026

PARTICULARS	For the Year Ended 30th September 2026	For the Year Ended 31st March 2026
Cashflow From Operating Activities		
Profit Before Tax	**(555)**	**(7,623)**
Adjustments For		
Depreciation	739	2,481
Finance Cost	1,024	3,277
Provision for Inventory	-	3,647
Dividend received on Investments	(622)	(567)
Bad Debts & Provision for Bad debts	76	561
(Profit)/Loss on disposal of Fixed Assets	(570)	(4,154)
Operating Profit/(Loss) Before Working Capital Changes	**93**	**(2,378)**
Adjustments for Changes In Working Capital		
Adjustment for (Increase)/Decrease in Operating Assets		
Inventories	(519)	6,686
Trade Receivables	306	6,595
Other Financial Assets	76	694
Other Assets	512	2,649
Adjustment for Increase/ (Decrease) in Operating Liabilities		
Trade Payables	819	(3,036)
Other Financial Liabilities	(155)	(1,024)
Other Current Liabilities	741	(1,468)
Provisions	(8)	183
Cash Flow From Operating Activities	**1,864**	**8,903**
Income Tax (Paid)/Refund	-	-
Net Cash Flow From Operating Acitivties (A)	**1,864**	**8,903**
Cashflow From Investing Activities		
Proceeds on Sale of Fixed Assets	628	14,123
Dividend receipts	622	567
Net Cash Flow From Investing Activities (B)	**1,251**	**14,173**
Cash Flow From Financing Activities		
Interest paid	(1,024)	(3,277)
Proceeds / (Repayment) of Short Term Borrowings	(811)	(19,770)
Net Cash Flow From Financing Activities (C)	**(1,835)**	**(23,047)**
Net Cash Inflow / (Outflow) (A+B+C)	**1,280**	**29**
Opening Cash And Cash Equivalents (D)	**52**	**23**
Closing Cash And Cash Equivalents (E)	**1,332**	**52**
Net Increase / (Decrease) In Cash And Cash Equivalents (E-D)	**1,280**	**29**

Particulars	For the Year Ended 30th September 2026	For the Year Ended 31st March 2026
Cash and Cash equivalents as per Cash Flow statement	1 332	52
Add: Balances which are earmarked against liabilities and is not available for use	779	980
Cash and Cash equivalents as reported in Financial Statements	**2 111**	**1 033**

The Net cash flows attributable to the Operating Activities of discontinued operations	(63)	(971)
The Net cash flows attributable to the Investing Activities of discontinued operations	-	7,934
The Net cash flows attributable to the Financing Activities of discontinued operations	-	-

For LOYAL TEXTILE MILLS LIMITED

Valli M Ramaswami
Chairperson and Whole Time Director

LOYAL TEXTILE MILLS LTD. 7th Floor, No.634, Anna Salai, Chennai-600 035

Place : Chennai
Date : 12th November 2026

Notes to Unaudited Standalone Financial Results:

1 The Unaudited Standalone Financial Results for the Period Ended 30th September 2026 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the company at their respective meetings held on 12th November 2026. The Statutory Auditors have conducted a "Limited Review" of these Standalone Financial Results in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015.

2 The Unaudited Financial Results have been prepared in accordance with Indian Accounting Standards 34 "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India

3 The Company's business relates to Manufacturing of Textiles and Garments, which in the context of Indian Accounting Standard 108 (IND AS 108) as notified under Section 133 of the Companies Act 2013 is considered as the only reportable operating segment of the company.

4 Exceptional items includes

a) Current Year

(i) Profit on Sale of Assets – INR 569.77 Lakhs. The Company has disposed of certain idle plant and machinery that had been identified as surplus to operating requirements.

b) Previous Year

(i) Profit on Sale of Assets – INR 3381.64 Lakhs - the Company has disposed of certain assets comprising land, wind mills and idle plant and machinery that had been identified as surplus to operating requirements.

(ii) Impairment of Inventories – INR (3646.60 Lakhs) - Due to tariff-related uncertainties impacting demand, geopolitical developments, the net realisable value of certain inventories was assessed to be lower than their carrying cost.

(iii) New Labour Code – Gratuity Obligation – INR (107 Lakhs) - due to the effect of the change in the actuarial computation of the defined benefit obligation arising from the broadened wage definition as per New Labour Code

5 The Company continues its efforts towards realignment and rationalisation of its manufacturing operations with the objective of improving capacity utilisation, enhancing operational efficiencies and optimising costs to achieve sustainable profitability at the operational level. The Company has made considerable progress in monetisation of underutilised and non-core assets and has further identified certain assets for monetisation, including assets classified as "Held for Sale", with the objective of reduction of debt, strengthening liquidity and improving overall cost efficiencies.
Considering the progress achieved so far in operational improvement and liquidity enhancement, the management is confident of achieving sustainable operational profitability in the near future.

6 Note on Discontinued Operations :

Details of Income and Expenses of Discontinued Operations are given below:

Particulars	Quarter Ended			Period Ended		Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
Revenue from Operations	-	5.89	92.30	4.08	635.35	725.69
Less : Expenses	62.61	123.93	711.31	184.73	2,005.32	3,057.72
a. Net Income/ (Loss)	(62.61)	(118.04)	(619.01)	(180.65)	(1,369.97)	(2,332.03)
b. Gain On Sale of Discontinued Opetations	-	-	-	-	-	772.13
c. Profit / (Loss) for the period after tax from Discontinued Operations (a+b)	(62.61)	(118.04)	(619.01)	(180.65)	(1,369.97)	(1,559.90)

7 Losses from continuing and discontinued operations read together with implications of exceptional items is not resulting in any Current Tax. Hence no Current Tax has been recognized.

For Loyal Textile Mills Limited

Valli M Ramaswami
Chairperson and Wholetime Director

LOYAL TEXTILE MILLS LTD. 7th Floor, No.634, Anna Salai, Chennai-600 035

Date : 12th November 2026
Place : Chennai

Independent Auditor's Review Report on Unaudited Consolidated Quarterly and Year-to-Date Financial Results of Loyal Textile Mills Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
Board of Directors
Loyal Textile Mills Limited

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of **Loyal Textile Mills Limited** ("the **Holding Company**") and its Joint venture for the quarter ended 30th September 2026 and for the period from 01st April 2026 to 30th September 2026 ("the statement") being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended to the extent applicable.

2. This statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India ("ICAI"). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. 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 doesn't 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 SEBI (Listing obligations and disclosure requirements) Regulation 2015 as amended to that extent applicable.

4. The Statement includes the results of the following entities
    I. Loyal Textile Mills Limited - Holding Company
    II. Gruppo P&P Loyal Spa - Joint Venture

5. Based on our review conducted and procedures performed as stated in paragraph 3 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 Standards 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.

Emphasis of Matter:

6. Attention is invited to

    a) Note No. 6 to the Statement, which explains the non-compliance with Regulation 33(3)(h) of the Listing Regulations with respect to consolidation of overseas joint venture whose results have been considered based on the Financial Results prepared by the management, which are not subjected to review or audit.

    b) Note No. 7 of the Statement, which describes the initiatives undertaken by the management to address the Holding Company's financial and operational position, including continued operational losses, suboptimal utilization of production capacity, and prevailing market conditions affecting liquidity. Management has stated to have embarked on rationalizing its operations by prioritizing high-value contribution segments, and cost optimization measures coupled with monetization of assets to achieve the targeted operational profitability. The Holding Company's ability to achieve operational profits is completely dependent on the successful implementation of the above-stated initiatives.

    Our conclusion on the Statement is not modified in respect of the above matters

Other Matter:

7. The Statement includes the Group's share of Total Net Profit after Tax and Total Comprehensive Income of INR 266.71 Lakhs and INR 911.40 Lakhs for the quarter ended 30th September 2026 and for the period from 1st April 2026 to 30th September 2026 respectively as considered in the Statement in respect of one foreign joint venture, based on interim Financial Information, which have not been reviewed by its auditors. According to the information and explanations given to us by the management, this interim financial information is material to the Group. Our conclusion on the Statement, in so far as it relates to the amounts in respect of this joint venture, is based solely on such unreviewed interim financial information furnished by the management.

   Our conclusion on the Statement is not modified in respect of the above matter

For Brahmayya& Co.,
Chartered Accountants
Firm Registration No. 000511S

SRIKRISHNA N
Date: 2026.11.12 15:09:28 +05'30'

N Sri Krishna
Partner
Membership No. 026575
UDIN: 26026575RYLDSR8748

Place: Chennai
Date: 12th November 2026

Loyal Textile Mills Limited
Registered Office : 21/4 Mills Street, Kovilpatti 628 501
CIN : L17111TN1946PLC001361
Statement Of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended 30th September 2026
(Amounts are in INR Lakhs unless specified)

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	**INCOME**						
	Revenue from Operations	9,067	8,606	10,587	17,673	23,598	42,196
	Other Income	187	14	275	201	382	913
	Total Income	**9,254**	**8,620**	**10,862**	**17,874**	**23,980**	**43,108**
II	**EXPENSES**						
	Cost of materials consumed	5,430	3,876	2,123	9,306	7,711	17,186
	Purchase of Stock-in-Trade	48	5	176	53	176	357
	Changes in Inventories of						
	Finished Goods	(479)	373	(222)	(106)	1,317	2,086
	Work-in-progress	(650)	595	3,374	(55)	4,596	4,282
	Employee Benefits Expense	1,819	1,895	2,278	3,714	4,779	8,611
	Finance costs	523	501	898	1,024	1,847	3,277
	Depreciation and amortization expense	456	283	496	739	1,032	1,978
	Other expenses	2,674	2,092	3,098	4,766	6,679	11,589
	Total Expenses	**9,820**	**9,620**	**12,220**	**19,440**	**28,137**	**49,366**
III	**Profit/(Loss) before exceptional items and tax - (I-II)**	**(566)**	**(1,000)**	**(1,358)**	**(1,566)**	**(4,156)**	**(6,258)**
IV	Share of Profit / (Loss) from a Joint venture	267	645	398	911	1,211	721
V	**Profit/(Loss) before exceptional items and tax - (III+IV)**	**(299)**	**(355)**	**(959)**	**(655)**	**(2,946)**	**(5,536)**
VI	Exceptional Items	336	234	51	570	509	(372)
VII	**Profit / (Loss) before tax (V+VI)**	**37**	**(122)**	**(909)**	**(85)**	**(2,437)**	**(5,908)**
VIII	**Tax expense:**						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax (Expenses)/Income	(34)	(90)	(393)	(124)	(972)	(1,001)
IX	**Profit / (Loss) for the period after tax from Continuing Operations (VII-VIII)**	**70**	**(32)**	**(515)**	**39**	**(1,466)**	**(4,907)**
	A. Profit/ (Loss) from Discontinued operations	(63)	(118)	(619)	(181)	(1,370)	(2,332)
	B. Gain/(Loss) On Sale of Discontinued Opetations	-	-	-	-	-	772
	C. Tax Expenses of Discontinued Operations	-	-	-	-	-	-
X	**Profit / (Loss) for the period after tax from Discontinued Operations (A+B-C)**	**(63)**	**(118)**	**(619)**	**(181)**	**(1,370)**	**(1,560)**
XI	**Profit/(Loss) for the period after tax (IX + X)**	**8**	**(150)**	**(1,134)**	**(142)**	**(2,835)**	**(6,467)**
	(A) Items that will not be reclassified to Profit or (Loss)	14	18	132	31	99	(52)
	(B) Income tax relating to items that will not be reclassified to Profit or Loss	(5)	(6)	(46)	(11)	(34)	18
XII	**Total Other Comprehensive Income/(Loss) (A+B)**	**9**	**11**	**86**	**20**	**65**	**(34)**
XIII	**Total Comprehensive Income for the Period (XI + XII)**	**16**	**(138)**	**(1,048)**	**(122)**	**(2,770)**	**(6,501)**
XIV	**Earnings Per Share**						
	Paid - up equity share capital (Face Value of Rs.10/- per share)	482	482	482	482	482	482
	Earnings per Share (EPS) - Continuing Operations	-	-				
	- Basic & Diluted EPS	1	(1)	(11)	1	(30)	(102)
	Earnings per Share (EPS) - Discontinued Operations	-	-				
	- Basic & Diluted EPS	(4)	(2)	(13)	(4)	(28)	(32)
	Earnings per Share (EPS) - Continuing and Discontinued Operations	-	-				
	- Basic & Diluted EPS	(3)	(3)	(24)	(3)	(59)	(134)

For Loyal Textile Mills Limited

Valli M Ramaswami
Chairperson and Wholetime Director

LOYAL TEXTILE MILLS LTD. 7th Floor, No.634, Anna Salai, Chennai-600 035

Place : Chennai
Date : 12th November 2026

Loyal Textile Mills Limited
Registered Office : 21/4 Mills Street, Kovilpatti 628 501
CIN : L17111TN1946PLC001361
Statement Of Unaudited Consolidated Assets And Liabilities As At 30th September 2026
(Amounts are in INR Lakhs unless specified)

PARTICULARS	As at 30.09.2026 Unaudited	As at 31.03.2026 Audited
ASSETS		
A. Non-Current Assets		
(a) Property, Plant & Equipment	13,233	13,981
(b) Capital Work-in-progress	51	67
(c) Investment property	13	13
(d) Other Intangible assets	32	36
(e) Financial Assets		
(i) Investments	4,014	3,723
(f) Other Non-Current Assets	1,684	1,931
(g) Deferred Tax Assets (Net)	4,272	4,159
Total Non-Current Assets (A)	**23,299**	**23,911**
B. Current Assets		
(a) Inventories	11,040	10,521
(b) Financial Assets		
(i) Trade Receivables	5,991	6,373
(ii) Cash and Cash Equivalents	1,332	52
(iii) Bank Balance Other than (iii) above	779	980
(iv) Other financial Assets	3,822	3,697
(c) Current Tax Assets(Net)	600	474
(d) Other current Assets	4,692	5,083
Total Current Assets (B)	**28,256**	**27,180**
C. Non-current assets classified as held forsale	**1,458**	**1,458**
Total Assets (A+B+C)	**53,013**	**52,549**
EQUITY AND LIABILITIES		
D. EQUITY		
(a) Equity Share Capital	482	482
(b) Other Equity	19,789	19,911
Total Equity (D)	**20,271**	**20,392**
LIABILITIES		
E. Non-Current Liabilities		
(a) Provisions	469	211
(b) Financial Liabilities	-	-
(i) Borrowings	3,631	-
Total Non-Current Liabilities (E)	**4,100**	**211**
F. Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	17,118	21,560
(ii) Trade Payables		
(a) total outstanding dues of micro enterprises and small enterprises; and	1,666	1,104
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	3,934	3,677
(iii) Other financial liabilities	3,059	3,214
(b) Other current liabilities	2,610	1,869
(c) Provisions	255	521
Total Current Liabilities (F)	**28,642**	**31,946**
Total Liabilities (E+F)	**32,743**	**32,157**
Total Equity and Liabilities (D+E+F)	**53,013**	**52,549**

For Loyal Textile Mills Limited

Valli M Ramaswami
Chairperson and Wholetime Director

LOYAL TEXTILE MILLS LTD. 7th Floor, No.634, Anna Salai, Chennai-600 035

Place : Chennai
Date : 12th November 2026

Loyal Textile Mills Limited
Registered Office : 21/4 Mills Street, Kovilpatti 628 501
CIN : L17111TN1946PLC001361
Statement Of Unaudited Consolidated Cash Flow Statement As 30th September 2026

PARTICULARS	30th September 2026 (Un Audited)	31st March 2026 (Audited)
Cashflow From Operating Activities		
Profit Before Tax	**(266)**	**(7,468)**
Adjustments For		
Depreciation	739	2,481
Finance Cost	1,024	3,277
Provision for Inventory	-	3,647
Dividend received on Investments	-	(0)
Bad Debts & Provision for Bad debts	76	561
Share of Profit from Joint Venture	(911)	(721)
(Profit)/Loss on disposal of Fixed Assets	(570)	(4,154)
Operating Profit/(Loss) Before Working Capital Changes	**93**	**(2,378)**
Adjustments for Changes In Working Capital		
Adjustment for (Increase)/Decrease in Operating Assets		
Inventories	(519)	6,686
Trade Receivables	306	6,595
Other Financial Assets	76	694
Other Assets	512	2,649
Adjustment for Increase/ (Decrease) in Operating Liabilities		
Trade Payables	819	(3,036)
Other Financial Liabilities	(155)	(1,024)
Other Current Liabilities	741	(1,468)
Provisions	(8)	183
Cash Flow From Operating Activities	**1,864**	**8,903**
Income Tax (Paid)/Refund	-	-
Net Cash Flow From Operating Acitivties (A)	**1,864**	**8,903**
Cashflow From Investing Activities		
Proceeds on Sale of Fixed Assets	628	14,123
Dividend receipts	622	567
Net Cash Flow From Investing Activities(B)	**1,251**	**14,173**
Cash Flow From Financing Activities		
Interest paid	(1,024)	(3,277)
Proceeds / (Repayment) of Short Term Borrowings	(811)	(19,770)
Net Cash Flow From Financing Activities (C)	**(1,835)**	**(23,047)**
Net Cash Inflow / (Outflow) (A+B+C)	**1,280**	**29**
Opening Cash And Cash Equivalents (D)	**52**	**23**
Closing Cash And Cash Equivalents (E)	**1,332**	**52**
Net Increase / (Decrease) In Cash And Cash Equivalents (E-D)	**1,280**	**29**

Particulars	30th September 2026 (Un Audited)	31st March 2026 (Audited)
Cash and Cash equivalents as per Cash Flow statement	1 332	52
Add: Balances which are earmarked against liabilities and is not available for use	779	980
Cash and Cash equivalents as reported in Financial Statements	**2 111**	**1 033**

The Net cash flows attributable to the Operating Activities of discontinued operations	(63)	(971)
The Net cash flows attributable to the Investing Activities of discontinued operations	-	7,934
The Net cash flows attributable to the Financing Activities of discontinued operations	-	-

For Loyal Textile Mills Limited

Valli M Ramaswami
Chairperson and Wholetime Director

LOYAL TEXTILE MILLS LTD. 7th Floor, No.634, Anna Salai, Chennai-600 035

Place : Chennai
Date : 12th November 2026

Notes to Unaudited Consolidated Financial Results:

1 The Unaudited Standalone Financial Results for the Period Ended 30th September 2026 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the company at their respective meetings held on 12th November 2026. The Statutory Auditors have conducted a "Limited Review" of these Standalone Financial Results in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015.

2 The Unaudited Financial Results have been prepared in accordance with Indian Accounting Standards 34 "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India

3 The Consolidated Financial Results include the Financial results of Loyal Textile Mills Limited ("the Parent Company") and the Financial results of its joint venture foreign company - Gruppo P&P Loyal SPA Italy

4 The Company's business relates to Manufacturing of Textiles and Garments, which in the context of Indian Accounting Standard 108 (IND AS 108) as notified under Section 133 of the Companies Act 2013 is considered as the only reportable operating segment of the company.

5 Exceptional items includes

a) Current Year

(i) Profit on Sale of Assets – INR 569.77 Lakhs. The Company has disposed of certain idle plant and machinery that had been identified as surplus to operating requirements.

b) Previous Year

(i) Profit on Sale of Assets – INR 3381.64 Lakhs - the Company has disposed of certain assets comprising land, wind mills and idle plant and machinery that had been identified as surplus to operating requirements.

(ii) Impairment of Inventories – INR (3646.60 Lakhs) - Due to tariff-related uncertainties impacting demand, geopolitical developments, the net realisable value of certain inventories was assessed to be lower than their carrying cost.

(iii) New Labour Code – Gratuity Obligation – INR (107 Lakhs) - due to the effect of the change in the actuarial computation of the defined benefit obligation arising from the broadened wage definition as per New Labour Code

6 The Consolidated Financial Results include Group's share of Net Profit of Gruppo P&P Loyal SPA, a Foreign Joint Venture, whose financial information is not subjected to review. The results of Gruppo P&P Loyal SPA have not been reviewed during the earlier periods as the same were not material to the group. However, the net loss for the quarter reported by the holding company resulted in the share of net profit from Gruppo P&P Loyal SPA becoming material to the group, consequent to which Reg 33(3)(h) of the SEBI LODR could not be compiled with. Company is taking necessary efforts to get the financial results of the Joint Venture reviewed at an earliest date.

7 The Holding Company continues its efforts towards realignment and rationalisation of its manufacturing operations with the objective of improving capacity utilisation, enhancing operational efficiencies and optimising costs to achieve sustainable profitability at the operational level. The Holding Company has made considerable progress in monetisation of underutilised and non-core assets and has further identified certain assets for monetisation, including assets classified as "Held for Sale", with the objective of reduction of debt, strengthening liquidity and improving overall cost efficiencies.
Considering the progress achieved so far in operational improvement and liquidity enhancement, the management is confident of achieving sustainable operational profitability in the near future.

8 Note on Discontinued Operations :

a. Details of Income and Expenses of Discontinued Operations are given below:

Particulars	Quarter Ended			Period Ended		Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
Revenue from Operations	-	5.89	92.30	4.08	635.35	725.69
Less : Expenses	62.61	123.93	711.31	184.73	2,005.32	3,057.72
a. Net Income/ (Loss)	(62.61)	(118.04)	(619.01)	(180.65)	(1,369.97)	(2,332.03)
b. Gain On Sale of Discontinued Opetations	-	-	-	-	-	772.13
c. Profit / (Loss) for the period after tax from Discontinued Operations (a+b)	(62.61)	(118.04)	(619.01)	(180.65)	(1,369.97)	(1,559.90)

9 Losses from continuing and discontinued operations read together with implications of exceptional items is not resulting in any Current Tax. Hence no Current Tax has been recognized.

For Loyal Textile Mills Limited

Valli M Ramaswami
Chairperson and Wholetime Director

LOYAL TEXTILE MILLS LTD. 7th Floor, No.634, Anna Salai, Chennai-600 035

Place : Chennai
Date : 12th November 2026