

February 09, 2026

To

National Stock Exchange of India Ltd. Exchange Plaza Bandra-Kurla Complex Bandra (E) Mumbai - 400 051 <b>SYMBOL - SALONA</b>	Corporate Relations Department BSE Limited Phiroze Jeejeebhoy Towers Dalal Street Mumbai - 400 001
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Dear Sir/Madam

**Sub : Outcome of Meeting of the Board of Directors pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

We wish to inform you that the Board of Directors of the Company at their meeting held on February 09, 2026, inter alia, had approved the Unaudited Financial Results of the Company for the quarter and nine months ended December 31, 2025. In this connection, we are enclosing herewith copy of the unaudited Financial Results for the quarter and nine months ended December 31, 2025, along with Limited Review Report of the Auditors thereon as **Annexure A**.

The meeting commenced at 4.00 P.M and concluded at 5.30 P.M.

The above information will be made available on the Company's website [www.salonacotspin.com](http://www.salonacotspin.com).

Kindly take the above details on record.

Thanking You,

For **Salona Cotspin Limited**



**Rajkumari R**  
Company Secretary & Compliance Officer



Encl.:as above

**SPINNING YARN TO PERFECTION**

Regd. Off. / Mills : SF No. 74/12 & 75/3, Sathy Main Road, Pungampalli, Valipalayam (P.O) Sathy T.K - 638 402. Tamilnadu.

GSTIN : 33AACCS4554N1Z3  
PAN No. : AACCS4554N  
CIN No. : L17111 TZ 1994 PLC 004797



**SALONA COTSPIN LIMITED**  
**CIN L17111TZ1994PLC004797**

ANNEXURE - A

Regd. Office : S.F.No. 74/12 & 75/3, Sathy Main Road, Pungampalli Village, Valipalayam Post  
Sathy Taluk, Erode District. Pincode - 638 402

**STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2025**

(Rs.in lakh)

S.No	PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		(Unaudited)			(Unaudited)		Audited
	<b>Income from Operations :</b>						
1	Revenue from Operations	15,548.80	17,076.79	15,828.51	48,336.06	51,436.46	66,215.64
2	Other Income	24.25	4.12	10.42	32.14	18.95	15.49
	<b>Total Income</b>	<b>15,573.05</b>	<b>17,080.91</b>	<b>15,838.93</b>	<b>48,368.20</b>	<b>51,455.41</b>	<b>66,231.13</b>
3	<b>Expenditure</b>						
	a) Cost of Materials consumed	4,480.50	4,481.07	3,410.35	12,602.75	9,302.05	12,385.78
	b) Purchases of Stock in trade	8,159.99	9,770.11	9,646.45	28,229.05	34,689.75	44,302.36
	c) Changes in Inventories of Finished goods/WIP/Stock in Trade	294.96	286.92	335.01	16.28	497.76	10.85
	d) Employees benefit expenses	505.58	488.25	346.74	1,442.99	1,002.96	1,436.39
	e) Finance costs	467.74	522.82	577.04	1,534.20	1,372.82	1,884.86
	f) Depreciation and Amortisation expenses	237.74	256.17	180.85	717.92	542.96	773.84
	g) Other Expenditure	1,342.51	1,158.73	1,158.35	3,422.20	3,345.38	4,883.53
	<b>Total expenditure</b>	<b>15,489.02</b>	<b>16,964.07</b>	<b>15,654.79</b>	<b>47,965.39</b>	<b>50,753.68</b>	<b>65,677.61</b>
4	Profit/(Loss) before exceptional items and Tax	84.03	116.84	184.14	402.81	701.73	553.52
5	Exceptional items	-	-	-	-	-	-
6	Profit/(Loss) from ordinary activities before Tax (4-5)	<b>84.03</b>	<b>116.84</b>	<b>184.14</b>	<b>402.81</b>	<b>701.73</b>	<b>553.52</b>
7	Tax expense						
	Current Tax	13.63	19.49	30.74	66.83	117.13	92.33
	Deferred Tax	37.57	(9.38)	(5.03)	43.31	(20.37)	147.88
8	<b>Net Profit/(Loss) from ordinary activities after Tax (6-7)</b>	<b>32.83</b>	<b>106.73</b>	<b>158.43</b>	<b>292.67</b>	<b>604.97</b>	<b>313.31</b>
9	<b>Other Comprehensive Income</b>						
	Items that will not reclassified to Profit or Loss				-	-	28.05
	Income Tax relating to items that will not be reclassified to Profit & Loss				-	-	7.82
	Total Other Comprehensive Income	-	-	-	-	-	20.23
10	<b>Total Comprehensive Income (8+9)</b>	<b>32.83</b>	<b>106.73</b>	<b>158.43</b>	<b>292.67</b>	<b>604.97</b>	<b>333.54</b>
11	Paid up Equity Share Capital (Face value of Rs.10/- each)	526.24	526.24	526.24	526.24	526.24	526.24
12	Reserve excluding Revaluation Reserve						-
13	Earnings per Share						
	i) Basic (in Rs.)	0.62	2.03	3.01	5.56	11.50	5.95
	ii) Diluted (in Rs.)	0.62	2.03	3.01	5.56	11.50	5.95



**NOTES:**

- 1 The above Unaudited Financial Results were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 9<sup>th</sup> February 2026.
- 2 Statutory Auditors of the Company have carried out "Limited Review" of the above financial results for the Nine months ended 31st December 2025
- 3 The Company has only one business segment in operation. i.e. Textile Business. Hence segment wise reporting is not applicable.
- 4 These financial results have been prepared in accordance with Indian Accounting Standard ("Ind AS") prescribed under section 133 of the Companies Act, 2013 read with relevant rules there under and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated July 5, 2016.
- 5 The Company does not have any subsidiary/associate/joint venture company(ies) as on December 31, 2025
- 6 On November 21, 2025, the Government of India notified the four Labour Codes consolidating existing labour laws. The Company assessed the impact of these Codes on its employees and concluded that there is no material incremental liability. The Company continues to monitor developments relating to the finalisation of Central and State rules and will recognise the accounting impact, if any, as required.
- 7 Impact of IND AS on Employee Benefits will be considered in the Annual Results
- 8 Previous period figures have been regrouped and reclassified wherever necessary.

Place : Coimbatore  
Date : 9<sup>th</sup> February 2026



BY ORDER OF THE BOARD  
For SALONA COTSPIN LIMITED

*Shyam Lal Agarwala*

**SHYAM LAL AGARWALA**  
**CHAIRMAN AND MANAGING DIRECTOR**  
**DIN 00003055**

**Independent Auditor's Review Report on the Un-audited Quarterly Financial Results and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

**To The Board of Directors of Salona Cotspin Limited**

1. We have reviewed the accompanying statement of unaudited financial results (the statement) of **Salona Cotspin Limited** ("the Company") for the quarter ended 31<sup>st</sup> December, 2025 and the year-to-date results for the period from 1<sup>st</sup> April, 2025 to 31<sup>st</sup> December, 2025, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations").
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 as per Indian Accounting Standard 34, "Interim Financial Reporting" (Ind AS 34) prescribed under section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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. 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 the 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 specified under Section 143(10) of the Act 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.
4. Based on our review conducted as 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 Ind AS 34, specified under Section 133 of the Act as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Gopalaiyer and Subramanian**  
**Chartered Accountants**  
**(Firm Regn. No: 000960S)**



**CA M Venkatesh Prasath**  
**Partner**  
**M. No.: 264906**  
**UDIN: 26264906KUIXGL8488**



**Place: Coimbatore**  
**Date: 09-02-2026**