salona Cotspin LIMITED

"Shree Sakthi Kunj"
9, Ramalinga Nagar, IV Cross, S.B. Colony,
Coimbatore - 641 011. Tamil Nadu, INDIA
✆ Off : 0422 - 2454415
Email : info@salonagroup.com
Web : www.salonagroup.com

November 11, 2026

To

National Stock Exchange of India Ltd.
Exchange Plaza
Bandra-Kurla Complex
Bandra (E)
Mumbai - 400 051
SYMBOL - SALONA

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 November 11, 2026 inter alia, had approved the Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2026. In this connection, we are enclosing herewith copy of the unaudited Financial Results for the quarter and half year ended September 30, 2026, along with Limited Review Report of the Auditors thereon as Annexure A.

The meeting commenced at 4.30 P.M and concluded at 06.35 P.M.

The above information will be made available on the Company's website www.salonacotspin.com.

Kindly take the above details on record.

Thanking You,

For **Salona Cotspin Limited**

Manoj Kumar Jhajharia

Digitally signed by Manoj Kumar Jhajharia
Date: 2026.11.11 18:44:31 +05'30'

SALONA COTSPIN LIMITED COIMBATORE - 641 017

Manoj Kumar Jhajharia
Managing Director
DIN:00003076

Encl.:as above

ANNEXURE - 'A'

CIN L17111TZ1994PLC004797

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

PART I

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND THREE MONTHS ENDED 30TH SEPTEMBER 2026

(Rs.in Lakh)

Sl 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)		Audited
	Income from Operations :						
I	Revenue from Operations	21,256.85	19,660.24	17,076.79	40,917.09	32,787.26	59,381.62
II	Other Income	7.08	5.47	4.12	12.55	7.89	56.25
	Total Income	**21,263.93**	**19,665.71**	**17,080.91**	**40,929.64**	**32,795.15**	**59,437.87**
III	**Expenditure**						
	a) Cost of Materials consumed	7,793.63	4,547.39	4,481.07	12,341.02	8,122.25	16,616.57
	b) Purchases of Stock in trade	10,309.70	12,088.74	9,770.11	22,398.44	20,069.06	33,669.97
	c) Changes in Inventories of Finished goods/WIP/Stock in Trade	206.18	342.35	286.92	548.53	(278.68)	(1,206.63)
	d) Employees benefit expenses	506.56	531.03	488.25	1,037.59	937.41	2,003.96
	e) Finance costs	571.17	542.08	522.82	1,113.25	1,066.46	1,997.27
	f) Depreciation and Amortisation expenses	270.50	249.08	256.17	519.58	480.18	1,011.24
	g) Other Expenditure	1,255.41	1,082.88	1,158.73	2,338.29	2,079.69	4,866.52
	h) Total expenditure	**20,913.15**	**19,383.55**	**16,964.07**	**40,296.70**	**32,476.37**	**58,958.90**
IV	Profit/(Loss) before exceptional items and Tax	350.78	282.16	116.84	632.94	318.78	478.97
V	Exceptional items	-		-	-	-	-
VI	Profit/(Loss) from ordinary activities before Tax (5-6)	**350.78**	**282.16**	**116.84**	**632.94**	**318.78**	**478.97**
VII	Tax expense						
	Current Tax	58.55	47.10	19.49	105.65	53.20	83.75
	Deferred Tax	29.69	9.45	(9.38)	39.14	5.74	239.08
VIII	**Net Profit/(Loss) from ordinary activities after Tax(9-10)**	**262.54**	**225.61**	**106.73**	**488.15**	**259.84**	**156.14**
IX	Other Comprehensive Income/(Loss)	-	-	-	-	-	22.75
	Items that will not reclassified to Profit or Loss				-		-
	Remeasurements of the defined benefit plans				-		-
	Equity Instruments through other comprehensive Income						-
	Income tax relating to items that will not be reclassified to Profit & Loss						(6.33)
	Total Comprehensive Income(Loss),net of Tax			-	-	-	16.42
X	**Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after Tax) and other Comprehensive Income (after Tax)**	**262.54**	**225.61**	**106.73**	**488.15**	**259.84**	**172.56**
XI	Paid up Equity Share Capital	526.24	526.24	526.24	526.24	526.24	526.24
	(Face value Rs 10/- each)						
XII	Earnings per Share						
	i) Basic	**4.99**	**4.29**	**2.03**	**9.28**	**4.94**	**2.97**
	ii) Diluted	**4.99**	**4.29**	**2.03**	**9.28**	**4.94**	**2.97**



NOTES :

1 The above Unaudited Financial Results were reviewed by the Audit Committee of Directors and taken on record by the Board of Directors at their meeting held on 11th November 2026.

2 Statutory Auditors of the Company have carried out "Limited Review" of the above financial results for the Half year ended September 30, 2026.

3 The Company has only one business segment in operation. i.e. Textile Business. Hence segment wise reporting is not applicable.

4 The Company does not have any subsidiary/associate/joint venture company(ies) as on September 30, 2026

5 These financial results have been prepared in accordance with Indian Accounting Standard ("Ind AS") prescribed under section133 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.

6 Impact of IND AS on Employee Benefits will be considered in the Annual Results

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

Place : Coimbatore
Date : 11th November 2026

SALONA COTSPIN LIMITED COIMBATORE - 641 017

BY ORDER OF THE BOARD
For SALONA COTSPIN LIMITED

SHYAMLAL AGARWALA
CHAIRMAN
DIN 00003055

SALONA COTSPIN LIMITED
CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER 2026

(Rupees in Lakh)

	Particulars	As at 30/09/2026 (Unaudited)	As at 31.03.2026) (Audited)
A	**Cash flow from operating activities:**		
	Net Profit before taxation and extra ordinary items	**632.95**	**501.71**
	Adjustments for:		
	Depreciation	519.58	1011.25
	Deferred Expenses written off		
	Profit on sale of fixed assets	-	(12.48)
	Profit on sale of Investments		
	Interest and financial charges paid	1,113.25	1997.27
	Dividend Income	-	(0.01)
	Interest receipts	(9.25)	(35.48)
	Direct Taxes	-	
	Operating profit before working capital changes	2,256.53	3,462.26
	Adjustments for working capital changes		
	(Increase)/Decrease in Operating assets		
	Inventories	(1,854.30)	720.31
	Trade receivables	(9,382.36)	3,749.64
	Loans and Advances - short term	(11.05)	(1.51)
	Other Current Assets	(1,310.68)	577.34
	Current Tax Assets	67.83	(99.96)
	Other non-current assets	(209.55)	(40.82)
	Increase/(Decrease) in Operating liabilities		
	Trade payables	2,640.48	(508.03)
	Other Current Liabilities	465.63	141.47
	Short term Provisions	30.08	(0.29)
	Loans and Advances - long term	39.13	(1.00)
	Long Term Provisions	-	11.24
	Net cash from Opertions	(7,268.26)	8,010.65
	Less : Income Tax paid	105.65	83.75
	Net cash flow from operating activities (A)	**(7,373.91)**	**7,926.90**
B	**Cash flow from investing activities:**		
	Purchase of Fixed Assets	(246.44)	(1,110.69)
	Purchase of Investment	-	(0.10)
	Sale of Fixed Assets	-	92.16
	Capital Work in Progress	-	
	Sale of Investments	-	0
	Advance for Capital Goods		
	Deferred Revenue Expenditure		
	Interest receipts	9.25	35.48
	Dividend Income	-	0.01
	Net cash from investing activities (B)	**(237.19)**	**(983.14)**
C	**Cash flow from financing activities:**		
	Proceeds from long term borrowings	2,866.25	115.10
	Repayment of long term borrowings	(629.09)	(1,329.89)
	Proceeds from short term borrowings	6,488.42	(3,681.48)
	Increase/(Decrease) in Unsecured Loan		-
	Increase/(Decrease) in long term borrowings		0
	Increase/(Decrease) in short term borrowings	-	
	Interest and financial charges paid	(1,113.25)	(1,997.27)
	Increase In share Capital		
	Dividend Paid	-	52.62
	Net cash from financing activities	**7,612.33**	**(6,946.16)**
	Net increase/(decrease) in cash and cash equivalents	1.23	-2.40
	Cash & cash equivalents at the beginning of the year	8.82	11.22
	Cash & cash equivalents at the close of the year	10.05	8.82
	Cash and Cash equivalents at the close of the year comprise of		
	Cash on hand	9.25	8.50
	Cash at bank in current accounts	0.80	0.32
		10.05	8.82

SALONA COTSPIN LIMITED COIMBATORE-641 014

SALONA COTSPIN LIMITED

STATEMENT OF ASSETS AND LIABILITIES

(Rs.in Lakh)

Particulars	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
ASSETS		
(1) Non -Current Assets		
(a) Property, Plant and Equipment	11909.59	12212.42
(b) Capital Work-in-progress	262.32	238.57
(c) Investment Property		-
(d) Intangible assets	39.49	33.55
(e) Financial Assets		
(i) Investments	0.59	0.59
(ii) Loans and advances	16.00	16.00
(iii) Trade Receivables	144.28	37.33
(f) Other Non-Current Assets	558.53	348.98
Total Non-Current Assets	**12930.80**	**12887.44**
(2) Current Assets		
(a) Inventories	7713.71	5859.41
(b) Financial Assets		
(i) Trade Receivables	17208.69	7933.28
(ii) Cash & Cash equivalents	10.05	8.81
(iii) Other Bank Balances	327.99	217.03
(iv) Other Financial Assets	20.54	9.49
(c) Current Tax Asset (Net)	457.37	525.20
(d) Other Current Assets	4184.16	2984.45
Total Current Assets	**29922.51**	**17537.67**
TOTAL ASSETS	**42853.31**	**30425.11**
EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	532.89	532.89
(b) Other Equity	8332.91	7844.76
Total Equity	**8865.80**	**8377.65**
(2) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	7514.60	5277.44
(ii) Trade Payables		
Total Outstanding dues of Micro enterprises and Small enterprises		
Total Outstanding dues of Creditors other than Micro enterprises and Small Enterprises	119.07	267.00
(b) Provisions	153.34	153.33
(c) Deferred Tax Liabilities (Net)	751.94	712.80
(d) Other Non Current Liabilities		-
Total Non-Current Liabilities	**8538.95**	**6410.57**
(3) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	20175.66	13687.25
(ii) Trade Payables		
Total Outstanding dues of Micro enterprises and Small enterprises	263.60	7.36
Total Outstanding dues of Creditors other than Micro enterprises and Small Enterprises	3367.17	835.00
(b) Other Financial Liabiliies	96.75	57.61
(c) Other Current Liabilities	1471.76	1006.13
(d) Provisions	73.62	43.54
(e) Current Tax Liabilities (Net)	0.00	0.00
Total Current Liabilities	**25448.56**	**15636.89**
TOTAL EQUITY AND LIABILITIES	**42853.31**	**30425.11**

SALONA COTSPIN LIMITED COIMBATORE - 641 037

Independent Auditor's Limited Review Report on unaudited standalone Financial Results of the Company for the quarter ended 30 September 2026 and year to date results for the period from 1st April 2026 to 30th September 2026 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review report to
The Board of Directors of
Salona Cotspin Limited,
Coimbatore.

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Salona Cotspin Limited** ("the Company") for the quarter ended September 30,2026 and the year-to-date results for the period from April 1 2026 to 30th September 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors and prepared in accordance with recognition and measurement principles laid down as per Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended. Our responsibility is to issue a report on these financial statements 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 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 provide less assurance than an audit. 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. We have not performed an audit and 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 of unaudited financial results prepared in accordance with the aforesaid Indian Accounting Standard (Ind AS) specified under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued there under and other accounting principles generally accepted in India has not disclosed the information required 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)

Rishi Bharadwaj R

CA R. Rishi Bharadwaj
Partner
M.no: 264907
UDIN: 26264907EMBIBC6958

Place: Coimbatore
Date: 11-11-2026