

February 12, 2025

To

National Stock Exchange of India Limited,  
Exchange Plaza, C/1, Block G,  
Bandra Kurla Complex,  
Bandra (East),  
Mumbai - 400 051.  
**SYMBOL - SALONA**

BSE Limited  
25<sup>th</sup> Floor, Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400001  
Scrip Code - 590056

**Dear Sir/Madam,**

**Sub: Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024**

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024.

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

Kindly take the above 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 LI7111TZ1994PLC004797**

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 STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2024**

Sl No.	PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED			YEAR ENDED 31.03.2024 Audited
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.12.2023	
		(Unaudited)			(Unaudited)			
	<b>Income from Operations :</b>							
1	Revenue from Operations	15,828.51	16,606.46	20,641.78	51,436.46	55,585.92	72,225.79	
2	Other Income	10.42	4.77	8.80	18.95	14.56	25.29	
	<b>Total Income</b>	<b>15,838.93</b>	<b>16,611.23</b>	<b>20,650.58</b>	<b>51,455.41</b>	<b>55,600.48</b>	<b>72,251.08</b>	
	<b>Expenditure</b>							
3	a) Cost of Materials consumed	3,410.35	3,130.38	2,954.35	9,302.05	9,480.11	12,268.43	
	b) Purchases of Stock in trade	9,646.45	11,568.68	15,738.24	34,689.75	40,257.94	52,020.00	
	c) Changes in Inventories of Finished goods/WIP/Stock in Trade	335.01	(324.10)	(177.18)	497.76	(257.81)	(503.10)	
	d) Employees benefit expenses	346.74	342.23	344.32	1,002.96	917.41	1,308.50	
	e) Finance costs	577.04	364.45	553.26	1,372.82	1,250.12	1,521.39	
	f) Depreciation and Amortisation expenses	180.85	181.68	26.21	542.96	414.66	686.21	
	g) Other Expenditure	1,158.35	1,066.64	1,090.73	3,345.38	2,834.53	4,109.37	
	<b>Total expenditure</b>	<b>15,654.79</b>	<b>16,329.96</b>	<b>20,529.93</b>	<b>50,753.68</b>	<b>54,896.96</b>	<b>71,410.80</b>	
4	Profit/(Loss) before exceptional items and Tax	184.14	281.27	120.65	701.73	703.52	840.28	
5	Exceptional items	-	-	-	-	-	-	
6	Profit/(Loss) from ordinary activities before Tax (4-5)	<b>184.14</b>	<b>281.27</b>	<b>120.65</b>	<b>701.73</b>	<b>703.52</b>	<b>840.28</b>	
7	Tax expense	30.74	46.94	20.14	117.13	117.43	138.93	
	Current Tax	(5.03)	15.22	(43.80)	(20.37)	63.32	88.61	
	Deferred Tax							
8	<b>Net Profit/(Loss) from ordinary activities after Tax (6-7)</b>	<b>158.43</b>	<b>219.11</b>	<b>144.31</b>	<b>604.97</b>	<b>522.77</b>	<b>612.74</b>	
9	<b>Other Comprehensive Income</b>							
	Items that will not be reclassified to Profit or Loss				-		12.73	
	Income Tax relating to items that will not be reclassified to Profit & Loss				-		(3.50)	
	Total Other Comprehensive Income	-	-	(0.03)	-	(0.03)	9.23	





	Particulars	31.12.2024
<b>B</b>	<b>INVESTOR COMPLAINTS</b>	
	Pending at the beginning of the quarter	- Nil -
	Received during the quarter	- Nil -
	Disposed of during the quarter	- Nil -
	Remaining unresolved at the end of the quarter	- Nil -

  

<b>NOTES :</b>	
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 12th February 2025.
2	Statutory Auditors of the Company have carried out "Limited Review" of the above financial results for the Nine months ended 31st December 2024
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, 2024
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 : 12th February 2025

BY ORDER OF THE BOARD  
For SALONA COTSPIN LIMITED

*Manoj Kumar Jhajharia*

MANOJ KUMAR JHAJHARIA  
JOINT MANAGING DIRECTOR  
DIN 00003076





**Independent Auditor's Review Report on the Quarterly Unaudited 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**

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

1. We have reviewed the accompanying statement of unaudited financial results of **Salona Cotspin Limited** ("the Company") for the quarter ended December 31, 2024 and year to date from April 1, 2024 to December 31, 2024 ("the Statement") attached herewith 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)**



  
**CA M. Venkatesh Prasath  
Partner  
M.no: 264906  
UDIN: 25264906BIMIWMN7596**

Place: Coimbatore  
Date: 12-02-2025

B. Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. - **Not Applicable**

C. Format for Disclosing Outstanding Default on Loans and Debt Securities - **Not Applicable**

D. Format for Disclosure of Related Party Transactions (Applicable only For Half-Yearly Filings i.e, 2<sup>nd</sup> and 4<sup>th</sup> Quarter) - **Not Applicable**

E. Statement on Impact of Audit Qualifications (For Audit Report with Modified Opinion) Submitted along-with Annual Audited Financial Results (Standalone and Consolidated Separately) (Applicable only for Annual Filing i.e., 4<sup>th</sup> Quarter) - **Not Applicable**

### SPINNING YARN TO PERFECTION

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