

November 14, 2025

To

| | |
|---------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|
| National Stock Exchange of India Ltd. Exchange Plaza Bandra-Kurla Complex Bandra (E) Mumbai - 400 051 SYMBOL - SALONA | Corporate Relations Department BSE Limited Phiroze Jeejeebhoy Towers Dalal Street Mumbai - 400 001 |
|---------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|

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 14, 2025 inter alia, had approved the Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2025. In this connection, we are enclosing herewith copy of the unaudited Financial Results for the quarter and half year ended September 30, 2025, along with Limited Review Report of the Auditors thereon as Annexure A.

The meeting commenced at 12.30 P.M and concluded at 03.35 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**



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

Regd. Office : S.F.No. 74/12 & 75/3, Sathy Main Road, Pungampalli Village, Valipalayam Post

Sathy Taluk, Erode District. Pin No. 638 402

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2025

(Rs.in Lakh)

| Sl No. | PARTICULARS | QUARTER ENDED | | | HALF YEAR ENDED | | YEAR ENDED |
|--------|--------------------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | 30.09.2025 | 30.06.2025 | 30.09.2024 | 30.09.2025 | 30.09.2024 | 31.03.2025 |
| | | (Unaudited) | | | (Unaudited) | | Audited |
| | Income from Operations : | | | | | | |
| I | Revenue from Operations | 17,076.79 | 15,710.47 | 16,606.46 | 32,787.26 | 35,607.95 | 66,215.64 |
| II | Other Income | 4.12 | 3.77 | 4.77 | 7.89 | 8.53 | 15.49 |
| | Total Income | 17,080.91 | 15,714.24 | 16,611.23 | 32,795.15 | 35,616.48 | 66,231.13 |
| III | Expenditure | | | | | | |
| | a) Cost of Materials consumed | 4,481.07 | 3,641.18 | 3,130.38 | 8,122.25 | 5,891.70 | 12,385.78 |
| | b) Purchases of Stock in trade | 9,770.11 | 10,298.95 | 11,568.68 | 20,069.06 | 25,043.30 | 44,302.36 |
| | c) Changes in Inventories of Finished goods/WIP/Stock in Trade | 286.92 | (565.60) | (324.10) | (278.68) | 162.75 | 10.85 |
| | d) Employees benefit expenses | 488.25 | 449.16 | 342.23 | 937.41 | 656.22 | 1,436.39 |
| | e) Finance costs | 522.82 | 543.64 | 364.45 | 1,066.46 | 795.78 | 1,884.86 |
| | f) Depreciation and Amortisation expenses | 256.17 | 224.01 | 181.68 | 480.18 | 362.11 | 773.84 |
| | g) Other Expenditure | 1,158.73 | 920.96 | 1,066.64 | 2,079.69 | 2,187.03 | 4,883.53 |
| | h) Total expenditure | 16,964.07 | 15,512.30 | 16,329.96 | 32,476.37 | 35,098.89 | 65,677.61 |
| IV | Profit/(Loss) before exceptional items and Tax | 116.84 | 201.94 | 281.27 | 318.78 | 517.59 | 553.52 |
| V | Exceptional items | - | - | - | - | - | - |
| VI | Profit/(Loss) from ordinary activities before Tax (5-6) | 116.84 | 201.94 | 281.27 | 318.78 | 517.59 | 553.52 |
| VII | Tax expense | | | | | | |
| | Current Tax | 19.49 | 33.71 | 46.94 | 53.20 | 86.39 | 92.33 |
| | Deferred Tax | (9.38) | 15.12 | 15.22 | 5.74 | (15.34) | 147.88 |
| VIII | Net Profit/(Loss) from ordinary activities after Tax(9-10) | 106.73 | 153.11 | 219.11 | 259.84 | 446.54 | 313.31 |
| IX | Other Comprehensive Income | - | - | - | - | - | - |
| | 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 Comprehensive Income(Loss),net of Tax | | | - | - | - | 20.23 |
| X | Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after Tax) and other Comprehensive Income (after Tax) | 106.73 | 153.11 | 219.11 | 259.84 | 446.54 | 333.54 |
| XI | Paid up Equity Share Capital (Face value Rs 10/- each) | 526.24 | 526.24 | 526.24 | 526.24 | 526.24 | 526.24 |
| XII | Earnings per Share | | | | | | |
| | i) Basic | 2.03 | 2.91 | 4.16 | 4.94 | 8.49 | 5.95 |
| | ii) Diluted | 2.03 | 2.91 | 4.16 | 4.94 | 8.49 | 5.95 |



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 14th November 2025.
- 2 The Statutory Auditors of the Company have carried out "Limited Review" of the above financial results for the Half year ended September 30, 2025.
- 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, 2025
- 5 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.
- 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 : 14th November 2025



BY ORDER OF THE BOARD
For SALONA COTSPIN LIMITED

A handwritten signature in blue ink, appearing to read "Shyamlal Agarwala".

SHYAMLAL AGARWALA
CHAIRMAN AND MANAGING DIRECTOR
DIN 00003055

SALONA COTSPIN LIMITED
CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER 2025

(Rupees in Lakh)

| Particulars | As at 30/09/2025 (Unaudited) | As at 31.03.2025 (Audited) |
|----------------------------------------------------------------|---------------------------------|-------------------------------|
| A Cash flow from operating activities: | | |
| Net Profit before taxation and extra ordinary items | 318.77 | 581.57 |
| Adjustments for: | | |
| Depreciation | 480.18 | 773.84 |
| Deferred Expenses written off | | |
| Profit on sale of fixed assets | (0.08) | (0.41) |
| Profit on sale of Investments | | |
| Interest and financial charges paid | 1,066.46 | 1884.86 |
| Dividend Income | (0.01) | (0.01) |
| Interest receipts | (6.04) | (15.07) |
| Direct Taxes | - | |
| Operating profit before working capital changes | 1,859.28 | 3,224.78 |
| Adjustments for working capital changes | | |
| (Increase)/Decrease in Operating assets | | |
| Inventories | 608.24 | (647.80) |
| Trade receivables | (419.45) | 2,692.51 |
| Loans and Advances - short term | (4.22) | (0.97) |
| Other Current Assets | 92.93 | 194.85 |
| Current Tax Assets | 53.19 | (131.02) |
| Other non-current assets | (36.92) | 656.63 |
| Increase/(Decrease) in Operating liabilities | | |
| Trade payables | 263.22 | 151.64 |
| Other Current Liabilities | (316.44) | 205.68 |
| Short term Provisions | 20.40 | (14.36) |
| Loans and Advances - long term | - | - |
| Long Term Provisions | 9.18 | (4.72) |
| Net cash from Opertions | 2,129.41 | 6,327.22 |
| Less : Income Tax paid | (53.20) | 46.60 |
| Net cash flow from operating activities (A) | 2,076.21 | 6,373.82 |
| B Cash flow from investing activities: | | |
| Purchase of Fixed Assets | (379.63) | (2,627.98) |
| Purchase of Investment | - | - |
| Sale of Fixed Assets | 1.00 | 1.00 |
| Capital Work in Progress | (481.76) | |
| Sale of Investments | - | 0.57 |
| Advance for Capital Goods | | |
| Deferred Revenue Expenditure | | |
| Interest receipts | 6.04 | 15.07 |
| Dividend Income | 0.01 | 0.01 |
| Net cash from investing activities (B) | (854.34) | (2,611.33) |
| C Cash flow from financing activities: | | |
| Proceeds from long term borrowings | 189.75 | 400.55 |
| Repayment of long term borrowings | (698.72) | (1,580.27) |
| Proceeds from short term borrowings | 361.22 | (597.09) |
| Increase/(Decrease) in Unsecured Loan | | (42.78) |
| Increase/(Decrease) in long term borrowings | | 0 |
| Increase/(Decrease) in short term borrowings | - | |
| Interest and financial charges paid | (1,066.46) | (1,884.86) |
| Increase In share Capital | | |
| Dividend Paid | - | 52.62 |
| Net cash from financing activities | (1,214.21) | (3,757.07) |
| Net increase/(decrease) in cash and cash equivalents | 7.66 | 5.42 |
| Cash & cash equivalents at the beginning of the year | 11.22 | 5.80 |
| Cash & cash equivalents at the close of the year | 18.88 | 11.22 |
| Cash and Cash equivalents at the close of the year comprise of | | |
| Cash on hand | 12.92 | 8.52 |
| Cash at bank in current accounts | 5.96 | 2.70 |
| | 18.88 | 11.22 |



SALONA COTSPIN LIMITED
STATEMENT OF ASSETS AND LIABILITIES

(Rs.in Lakh)

| Particulars | As at 30.09.2025 (Unaudited) | As at 31.03.2025 (Audited) |
|----------------------------------------------------------------------------------------|---------------------------------|-------------------------------|
| ASSETS | | |
| (1) Non -Current Assets | | |
| (a) Property, Plant and Equipment | 10511.47 | 10626.84 |
| (b) Capital Work-in-progress | 2301.13 | 1819.37 |
| (c) Investment Property | - | - |
| (d) Intangible assets | 32.47 | 18.57 |
| (e) Financial Assets | | |
| (i) Investments | 0.49 | 0.49 |
| (ii) Loans and advances | 16.00 | 15.00 |
| (iii) Trade Receivables | 0.00 | 0.00 |
| (f) Other Non-Current Assets | 344.08 | 308.16 |
| Total Non-Current Assets | 13205.64 | 12788.43 |
| (2) Current Assets | | |
| (a) Inventories | 5971.48 | 6579.72 |
| (b) Financial Assets | | |
| (i) Trade Receivables | 12139.70 | 11720.25 |
| (ii) Cash & Cash equivalents | 18.88 | 11.22 |
| (iii) Other Bank Balances | 252.76 | 200.14 |
| (iv) Other Financial Assets | 12.20 | 7.98 |
| (c) Current Tax Asset (Net) | 509.91 | 563.10 |
| (c) Other Current Assets | 3433.12 | 3578.67 |
| Total Current Assets | 22338.05 | 22661.08 |
| TOTAL ASSETS | 35543.69 | 35449.51 |
| EQUITY AND LIABILITIES | | |
| (1) Equity | | |
| (a) Equity Share Capital | 532.89 | 532.89 |
| (b) Other Equity | 7984.66 | 7724.82 |
| Total Equity | 8517.55 | 8257.71 |
| (2) Non-Current Liabilities | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | 5983.25 | 6492.23 |
| (ii) Trade Payables | | |
| Total Outstanding dues of Micro enterprises and Small enterprises | | |
| Total Outstanding dues of Creditors other than Micro enterprises and Small Enterprises | 260.78 | 267.59 |
| (b) Provisions | 151.27 | 142.10 |
| (c) Deferred Tax Liabilities (Net) | 611.01 | 605.26 |
| (d) Other Non Current Liabilities | - | - |
| Total Non-Current Liabilities | 7006.31 | 7507.18 |
| (3) Current Liabilities | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | 17729.94 | 17368.72 |
| (ii) Trade Payables | | |
| Total Outstanding dues of Micro enterprises and Small enterprises | 0.00 | 0.00 |
| Total Outstanding dues of Creditors other than Micro enterprises and Small Enterprises | 1619.83 | 1349.80 |
| (b) Other Current Liabilities | 605.83 | 922.27 |
| (c) Provisions | 64.23 | 43.83 |
| (d) Current Tax Liabilities (Net) | 0.00 | 0.00 |
| Total Current Liabilities | 20019.83 | 19684.62 |
| TOTAL EQUITY AND LIABILITIES | 35543.69 | 35449.51 |



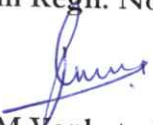


Independent Auditor's Review Report on the Un-audited Quarterly Financial Results and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

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 30th September, 2025 and the year-to-date results for the period from 1st April, 2025 to 30th September, 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: 25264906BMIWNB2437



Place: Coimbatore
Date: 14-11-2025