

To,  
**BSE Ltd.**

05-11-2025

Department of Corporate Services  
Corporate Relationship Department  
Phiroze Jee Jeebhoy, 25<sup>th</sup> Floor,  
Dalal Street, Mumbai- 400001

**Ref: Company Code No. 531395 PADAMCO**

**Sub: Outcome of Board Meeting**

Dear Sir/Ma'am,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform your good office that the Board of Directors of M/s Padam Cotton Yarns Limited at their meeting, held today i.e., Wednesday, November 05, 2025 *inter alia*, has approved the following:

1. The Unaudited (Standalone and Consolidated) Financial Results of the Company for the quarter and half year ended on 30<sup>th</sup> September, 2025 along with the Limited Review Reports issued by the Statutory Auditors of the Company. The said results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held today i.e. 5<sup>th</sup> November, 2025.

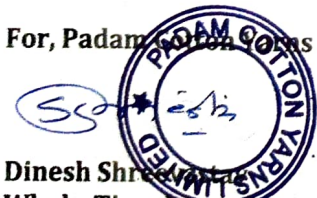
The copy of the said results along with the Limited Review Report issued by the Statutory Auditors of the Company in accordance with regulation 33 of the SEBI (LODR), Regulations, 2015, are enclosed herewith as **Annexure I**

The QR Code of Financial Results will be published in the newspaper in terms of SEBI (Listing obligation and Disclosure Requirements) Regulations 2015.

The meeting commenced at 04:00 P.M. (IST) and concluded at 04:30 P.M. (IST).

Thanking you.

For, Padam Cotton Yarns Limited



Dinesh Shreevani  
Whole-Time Director  
DIN: 11030609

Encl: As above

**PADAM COTTON YARNS LIMITED**

Corporate Office : C-801, 8th Floor, Krish Cubical, Sinahu Bhavan Marg, Thaltej, Ahmedabad-380059, Gujarat

✉ cspcylo@gmail.com 🌐 www.padamcotton.com 📍 Regd. Office: 198 1st Floor, G.T. Road, Opp. Red Cross Market, Karnal- 132001

CIN: L17112HR1994PLC033641

**LIMITED REVIEW REPORT**

Independent Auditor's Review Report on Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,  
The Board of Directors,  
PADAM COTTON YARNS LIMITED,

1. We have reviewed the accompanying statement of Standalone unaudited financial results of **PADAM COTTON YARNS LIMITED**, for the quarter ended 30<sup>th</sup> September, 2025, ('the statement') attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. This Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on this Statement based on our review.

**2. Management's Responsibility for the statement:**

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

**3. Auditor's Responsibility:**

We conducted our review 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. Those standards require that we plan and perform the review to obtain reasonable assurance about whether the financial results are free of material misstatement(s). A review is limited primarily to inquire Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



#### 4. Conclusion:

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 applicable accounting standards i.e. Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For, S V J K and Associates**

**Chartered Accountants**

**FRN: 135182W**

*Reeturaj*



**Reeturaj Verma**

**Partner**

**M. No.: 193591**

**UDIN: 25193591BMJGQR1061**

**Date: 05<sup>th</sup> November, 2025**

**Place: Ahmedabad**



**PADAM COTTON YARNS LIMITED**  
**REGD. OFFICE :-196, 1st Floor, G.T. Road, Opp. Red Cross Market, Karnal, Haryana - 132001.**  
**CIN: L17112HR1994PLC033641**  
**UN-AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2025**

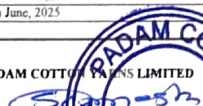
(₹ in Lakhs)

Particulars		As at 30.9.2025	As at 31.03.2025
<b>A ASSETS</b>			
<b>1 Non-Current Assets</b>			
(a) Property, Plant and Equipment		0.51	0.58
(b) Capital work-in-progress		-	-
(c) Other Intangible Assets		0.42	0.60
(d) Right-of-use Assets		44.88	45.73
(e) Financial Assets		-	-
(i) Investments		-	-
(ii) Trade Receivables		1,559.68	1,640.71
(iii) Loans		-	0.99
(iv) Others		0.02	-
(f) Deferred Tax Assets (net)		-	-
(g) Other Non-Current Assets		-	-
<b>Sub-Total - Non-Current Assets</b>		<b>1,605.52</b>	<b>1,688.61</b>
<b>2 Current Assets</b>			
(a) Inventories		414.09	-
(b) Financial Assets		-	-
(i) Investment		-	-
(ii) Trade Receivables		2,769.23	1,328.46
(iii) Cash and Cash Equivalents		27.09	19.45
(iv) Bank Balances other than (iii) above		-	-
(v) Loans		-	-
(vi) Others (to be specified)		-	-
(c) Current Tax Assets (Net)		8.45	10.09
(d) Other Current Assets		-	-
<b>Sub-Total - Current Assets</b>		<b>3,218.87</b>	<b>1,358.00</b>
<b>TOTAL - ASSETS</b>		<b>4,824.40</b>	<b>3,046.61</b>
<b>B EQUITY AND LIABILITIES</b>			
<b>1 Equity</b>			
(a) Equity Share Capital		1,291.00	1,291.00
(b) Other Equity		824.67	397.25
<b>Sub-Total - Equity</b>		<b>2,115.67</b>	<b>1,688.25</b>
<b>Liabilities</b>			
<b>Non-Current Liabilities</b>			
(a) Financial Liabilities		4.92	-
(i) Borrowings		-	-
(ii) Trade Payables		-	-
(iii) Other Financial Liabilities (other than those specified in item (b), to be specified)		38.36	38.36
(b) Provisions		-	-
(c) Deferred Tax Liabilities (Net)		-	0.01
(d) Other Non-Current Liabilities		-	-
<b>Sub-Total - Non Current Liabilities</b>		<b>43.28</b>	<b>38.37</b>
<b>2 Current liabilities</b>			
(a) Financial Liabilities		-	-
(i) Borrowings		-	-
(ii) Trade Payables		-	-
Due to MSME		2,244.92	1,036.43
Due to Other		7.25	7.25
(iii) Other Financial Liabilities		37.56	48.31
(b) Other Current Liabilities		-	-
(c) Provisions		375.71	228.00
(d) Current Tax Liabilities (Net)		-	-
<b>Sub-Total - Current Liabilities</b>		<b>2,665.44</b>	<b>1,319.99</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>		<b>4,824.40</b>	<b>3,046.61</b>

For, PADAM COTTON YARNS LIMITED

  
**DINESH SHREEVASTAV**  
**WHOLE-TIME DIRECTOR**  
**DR. 11/11/2025**

Place: Ahmedabad  
Date: 05th November, 2025

PADAM COTTON YARNS LIMITED						
REGD. OFFICE :-196, 1st Floor, G.T. Road, Opp. Red Cross Market, Karnal, Haryana - 132001. CIN: 117112HR1994PLC033641						
UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 SEPTEMBER, 2025						
Sr. No.	Particulars	Quarter Ended			(Rs in Lacs except for earning per share data)	
		30.09.2025	30.06.2025	30.09.2024	Half Yearly	Year Ended
		Un- Audited	Un- Audited	Un- Audited	Un- Audited	Audited
I	Revenue from Operations	1,708.79	1,370.88	-	3,079.67	1,421.87
II	Other Income	33.97	36.28	434.36	70.24	1,099.30
III	Total Income (I+II)	1,742.75	1,407.16	434.36	3,149.91	2,521.17
IV	Expenses					
a	Purchase of Stock in Trade	1,203.51	1,754.14	-	2,957.66	1,169.37
b	Change in inventories of finished goods, work-in-process and stock-in-trade	209.27	(623.37)	-	(414.09)	-
c	Employees benefits expense	1.41	1.76	12.62	3.17	19.75
d	Finance costs	0.00	0.00	-	0.01	0.41
e	Depreciation and amortisation expense	0.83	0.52	-	1.35	1.86
f	Other Expenses	6.85	17.41	1.61	24.27	5.83
	Total Expenses (IV)	1,421.89	1,150.47	14.23	2,572.36	1,213.49
V	Profit before Exceptional Items and Extraordinary Items and Tax (3-4)	320.86	256.69	420.13	577.55	1,307.68
VI	Exceptional items	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	320.86	256.69	420.13	577.55	1,307.68
VIII	Tax expense:					
	Current Tax	96.42	53.74	95.83	150.16	236.39
	Deferred Tax Charge/(Credit)	(0.04)	0.00	-	(0.04)	11.70
	Short/(Excess) Provision for Income tax of earlier years	-	-	-	-	(0.36)
IX	Profit/(loss) for the period from continuing operation (VII-VIII)	224.48	202.95	324.30	427.42	1,059.94
X	Profit/(loss) from discontinued operations	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-
XIII	Other Comprehensive Income					
	A (i) Items that will not be reclassified subsequently to profit and loss					
	(a) Fair value changes of investments in equity shares	-	-	-	-	-
	(ii) Income tax on items that will not be reclassified subsequently to profit and loss	-	-	-	-	-
	B (i) Items that will be reclassified subsequently to profit and loss					
	(u) Income tax on items that will be reclassified subsequently to profit and loss	-	-	-	-	(33.89)
	C (i) Other Comprehensive Income (Net of Tax)					
XIV	Total Comprehensive Income for the period (IX+XIII)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	224.48	202.95	324.30	427.42	1,026.05
XV	Earnings per equity share (for continuing operation):					
(1)	Basic	1.74	1.57	0.84	3.31	21.51
(2)	Diluted	1.74	1.57	0.84	3.31	21.51
Notes:						
1	The above un-Audited financial statement for quarter ended September 30, 2025 has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 05th November, 2025 and Statutory Auditors of the Company have carried out limited review audit of the same.					
2	This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 (IND AS) prescribed under section 133 of the Companies Act 2013 and other recognized accounting practices and policies to the extent applicable.					
3	The company operates in a single segment and hence information pursuant to Ind AS 108 is not applicable.					
4	The Figures for the quarter ended 30th September, 2025 are the balancing figure between the un-audited figures of the six month ended 30th September, 2025 and quarter ended 30th June, 2025.					
5	Figures of previous year / quarter were regrouped / rearranged wherever necessary.					
Place: Ahmedabad		For, PADAM COTTON YARNS LIMITED				
Date: 05th November, 2025		 NITESH SHREEVASTAV WHOLE TIME DIRECTOR CIN: 11030000				

**PADAM COTTON YARNS LIMITED**

REGD. OFFICE :-196, 1st Floor, G.T. Road, Opp. Red Cross Market, Karnal, Haryana - 132001.

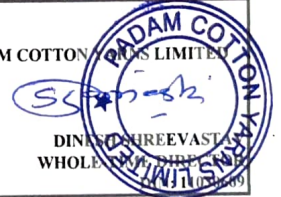
CIN: L17112HR1994PLC033641

Cash Flow Statement for the period ended 30th September, 2025

(₹ in Lakhs)

Particular	For the period ended 30th September, 2025	For The Year Ended 31/03/2025
<b>A. Cash Flow From Operating Activities</b>		
Net profit before tax and extra ordinary item	577.55	1,307.68
Add :		
Depreciation	1.35	1.86
Interest & Finance Cost	0.01	0.81
	<b>578.91</b>	<b>1,310.35</b>
<b>Operating profit before working Capital Changes</b>	578.91	1,310.35
Changes in working capital		
Adjustment for (increase)/decrease in operating Assets:		
Inventories	(414.09)	-
Loans	81.03	(1,445.99)
Trade receivables & Other Current Assets	(1,444.81)	(1,327.52)
Adjustment for increase/(decrease) in operating Liabilities:		
Trade payables	1,208.49	1,036.43
Other financial Liabilities	(10.75)	46.28
Non Financials Liabilities	-	-
Provisions	10.87	228.00
<b>Cash Flow From Operation</b>	9.65	(152.45)
Cash Inflow before extraordinary items & prior year adjustment		-
Extraordinary items and prior year adjustment	6.66	236.03
Income tax paid		
<b>Net cash from Operating activities (A)</b>	<b>2.99</b>	<b>(388.48)</b>
<b>B. Cash Flow From Investing Activities</b>		
Purchase of Fixed Assets	(0.25)	(1.13)
Income from fair value change in Investments	-	(33.89)
Sale of Non-Current Investments		379.32
<b>Net cash from Investing activities (B)</b>	<b>(0.25)</b>	<b>344.30</b>
<b>C. Cash Flow Arising From Financing Activities</b>		
Proceeds from Borrowings	4.92	-
Interim Dividend Paid	-	(38.73)
Payment of Lease liability	-	(2.58)
Interest & Finance Cost	(0.01)	(0.06)
<b>Net cash from Financing activities (C)</b>	<b>4.91</b>	<b>(41.37)</b>
<b>Net increase in cash and Bank equivalents during the year(A+B+C)</b>	<b>7.65</b>	<b>(85.55)</b>
Add: Cash and Bank equivalents at the beginning of the year	19.45	105.00
<b>Cash and Bank equivalents at the end of the year</b>	<b>27.09</b>	<b>19.45</b>

For, PADAM COTTON YARNS LIMITED

DINESH CHREEVASTAS  
WHOLESALE

Place: Ahmedabad

Date: 05th November, 2025