

SRI NACHAMMAI COTTON MILLS LIMITED,

Registered Office :
Door No. 181, 'VASANTHAM', 4th Cross Street, New Fairlands,
SALEM - 636 016.

Our Ref: _____

Dated : _____ 11.11.2025

To,
BSE Limited,
Listing Department,
PhirozeJeejeebhoy Towers,
Dalal Street,
Mumbai-400 001.

Scrip Code: 521234

Subject: Outcome of the Board Meeting Compliance of SEBI (Listing Obligations Disclosure Requirements), Regulations 2015

Dear Sirs,

In terms of Regulation 33 of SEBI (Listing Obligations Disclosure Requirements), Regulations 2015 we enclosed herewith a copy of Unaudited Financial Results for the quarter and half year ended 30th September 2025. The results were reviewed by the Audit Committee and Board of Directors at their meeting held on 11th November 2025(Today). Statutory Auditors of the Company have carried out the said results and a copy of Limited review report is also enclosed.

The meeting started at 11.30 A.M. and concluded by 01.45 P.M. This is your information and record.

Yours Faithfully
For Sri Nachamai Cotton Mills Limited



CS M Harish
Company Secretary cum Compliance officer

Encl: a/a



Statement of Unaudited Financial Results for the Quarter and Half year ended 30th September 2025

SL NO	PARTICULARS	Quarterly		Half Yearly		Year ended (Audited)
		30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.06.2025 (Unaudited)	
	Income from operations	(Rs. In Lakhs except Earnings per Equity Share)				
1	(a) Net Sales / Income from Operations	1,309.20	1,300.92	1,062.44	3,200.12	3,362.44
2	(b) Other Income (Net)	2.02	0.50	53.47	11.81	60.63
3	Total income (1+2)	1,311.22	1,301.51	1,116.91	3,211.73	3,443.07
4	Expenses					
	a) Cost of materials consumed	1,127.15	800.16	1,175.90	2,017.30	2,450.07
	b) Purchase of stock-in-trade	-	-	-	-	-
	c) Changes in inventories of finished goods, stock-in-trade & Work-in-progress	386.80	110.94	42.39	506.74	8.68
	d) Employees benefit expense	147.03	133.19	138.47	280.22	278.80
	e) Finance costs	85.19	84.72	88.75	169.91	168.13
	f) Depreciation and amortisation expense	51.37	51.15	31.78	112.52	81.72
	g) Power and fuel expenses	137.45	143.00	180.09	260.95	205.78
	h) Stores & Spares	53.46	41.08	48.93	105.14	83.49
	i) Other expenses	78.14	68.11	77.78	148.25	159.52
	Total expenses	2,086.59	1,532.44	1,785.17	3,619.03	3,591.85
5	Profit / (Loss) exceptional items and tax (3-4)	(185.37)	(131.93)	(69.26)	(317.30)	(160.78)
6	Exceptional items	-	658.88	-	658.88	-
7	Profit before tax (5+6)	(185.37)	526.96	(69.26)	341.68	(160.78)
8	Tax Expense					
	1. Current Tax MAT	30.95	(87.96)	-	(57.01)	-
	2. Excess Income Tax Provision Reversed	-	-	0.22	-	0.22
	3. Income Tax paid for prior year	-	(20.02)	-	(20.62)	(2.56)
	4. Deferred Tax	49.49	119.98	17.69	169.47	3.22
9	Profit / Loss for the period from continuing operations (7 - 8)	(104.93)	538.35	(61.35)	433.42	(147.34)
10	Profit / Loss from discontinued operations	-	-	-	-	-
11	Tax expenses of discontinued operations	-	-	-	-	-
12	Profit / Loss from discontinued operations after tax (10-11)	-	-	-	-	-
13	Profit / (Loss) for the period (11+12)	(104.93)	538.35	(61.35)	433.42	(147.34)
14	Other comprehensive income,(Net of Taxes)					
	a) (i) Items that will not be reclassified to profit or loss	(0.23)	(0.30)	(0.22)	(0.53)	(0.07)
	1. Re-measurements of defined benefit plans	-	-	-	-	(0.67)
	2. Share of other comprehensive income in associates to the extent not be classified into profit or loss	-	-	-	-	-
	3. Gain on fair valuation of investments	0.06	-	(0.69)	0.06	(0.24)
	(i) Income tax relating to items that will not be reclassified to profit or loss	0.05	0.08	0.13	0.13	0.04
	b) (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(i) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Total other comprehensive income net of income tax	(0.12)	(0.22)	(0.78)	(0.34)	(0.27)
15	Total Comprehensive income for the period (13+14)	(105.05)	538.13	(62.13)	433.08	(147.61)
16	Paid-up equity share Capital	428.64	428.64	428.64	428.64	428.64
	Face Value per share (Rs.)	10.00	10.00	10.00	10.00	10.00
17	Reserve Excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	1,182.39
18	Earnings Per Share (Rs.) (not annualised) (of Rs.10/-each) (not annualised)	(2.45)	12.66	(1.20)	10.11	(3.44)
	- Basic	(2.45)	12.66	(1.20)	10.11	(3.44)
	- Diluted	(2.45)	12.66	(1.20)	10.11	(3.44)
19	Earnings Per Share (after extraordinary items) (of Rs.10/-each) (not annualised)	(2.45)	12.66	(1.20)	10.11	(3.44)
	(a) Basic	(2.45)	12.66	(1.20)	10.11	(3.44)
	(b) Diluted	(2.45)	12.66	(1.20)	10.11	(3.44)

NOTES:

- These financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act,2013 read with relevant rules issued thereunder and in terms of the SEBI (Listing obligations and disclosure requirements) Regulation 2016, as amended.
- The above financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 11th November 2025 and subject to limited review by the Statutory Auditors of the Company.

3 The Company had issued redeemable preference shares to its promoters on 26th April 2012 amounting to Rs. 15,00,00,000 (Rupees Fifteen Crores), with an original maturity period of 13 years, i.e., redeemable by April 2025. Pursuant to a proposal for extension of the maturity period, the preference shareholders approved the extension of the redemption period by an additional 7 years in the Extraordinary General Meeting of preference shareholders convened on 13th September 2024, and passed a special resolution at the Extraordinary General Meeting (EGM) held on 3rd December 2024, as per the applicable provisions of the Companies Act, 2013 and the terms of issue. In accordance with the requirements of Ind AS 109 – Financial Instruments, the modification in the terms of the financial liability has been assessed to result in substantial modification, resulting derecognition of the existing liability and recognition of a new financial liability at fair value. The existing financial liability relating to these preference shares has been derecognised and a new financial liability has been recognised at its present value of Rs. 8,41,12,213/- on the date of modification. The difference of Rs. 6,58,87,787/-, being the excess of the carrying value of the derecognised liability over the present value of the new liability, has been recognised as Income in the Statement of Profit and Loss and reported the same as exceptional item in the profit and loss account. The newly recognised financial liability will be amortised over the extended period using the Effective Interest Rate (EIR) method in compliance with Ind AS 109. This accounting treatment has resulted in a one-time income recognition of Rs. 0.58 crores, contributing to the net profit for the current quarter. This modification does not impact the cash flows but affects the profit recognition under applicable accounting standards.

4 The current quarter also witnessed poor demand for yarn with continued disparity in the cotton prices compared to yarn price. Hence the company is running only one unit for 3 shifts and henceforth depreciation has been provided accordingly.

5 During the quarter ended 30 Sept' 2025, the Company's power and fuel cost has reduced to ₹ 137.45 Lakhs as compared to ₹ 180.09 Lakhs in the corresponding quarter of the previous year. This reduction is primarily attributable to the captive use of electricity generated from the solar power plant commissioned during the financial year 2024-25. Further to mitigate the impact of rising power costs, the company has further installed 3MW solar plant during this quarter making the total installation to 4 MW. The Company is also implementing various cost-control and efficiency-enhancement measures across operations with the objective of reducing operational losses and improving efficiency.

6 The Company's main business is manufacture and sale of yarn and related products. There are no separate reportable Segments as per Ind AS 108 - Operating Segments.

7 The Previous period figures have been regrouped / rearranged wherever necessary.

8 Statement of Standalone assets and Liabilities

Particulars	As at Sept' 2025 (Unaudited)	As at Mar' 2025 (Audited)
Assets		
Non-current assets		
Property, plant and equipment	4694.91	3888.35
Capital work in progress	0.00	0.00
Financial Assets		
Investments	14.07	14.01
Other financial assets	138.76	94.00
Deferred tax asset (net)	745.55	596.57
Other non-current assets	422.12	685.66
	6013.41	5277.98
Current assets		
Inventories	2378.71	3204.44
Financial Assets		
Trade receivables	895.31	723.48
Cash and cash equivalents	31.55	2.44
Bank balances other than above	0.00	0.00
Other current assets	732.98	181.18
	3838.55	4111.54
Total - Assets	9851.96	9389.53
Equity and Liabilities		
Equity		
Equity share capital	428.64	428.64
Other Equity	1615.45	1182.39
	2044.10	1611.03
Non-current Liabilities		
Financial Liabilities		
Borrowings	2448.07	3142.00
Other financial liabilities	2402.65	2957.57
Provisions	15.26	13.71
	4865.98	8113.28
Current Liabilities		
Financial Liabilities		
Borrowings	1904.72	1421.12
Trade payables		
Due to Micro, Small & Medium Enterprises	4.93	48.75
Others	15.51	48.80
Other current liabilities	959.53	142.77
Current Tax Liabilities (Net)	57.02	0.00
Provisions	0.17	3.68
	2941.89	1685.22
Total - Equity and Liabilities	9851.96	9389.53

Statement of Cash Flows for the period ended Sept 30, 2025

Particulars	For the Period ended Sept'25 (Unaudited)	For the Period ended Sept'24 (Unaudited)	For the Year ended Mar'25 (Audited)
Cash Flow From Operating Activities			
Profit before income tax	(317.29)	(150.78)	(402.91)
Adjustments for:			
Depreciation and amortization expense	112.62	81.72	191.48
(Profit) Loss on sale of fixed assets	0.88	(26.95)	(31.18)
Interest expense	163.91	168.13	371.23
Exceptional items	658.88		
Interest (received)/income	(10.73)	(62.11)	(104.28)
Miscellaneous income	2.26	(0.24)	
	616.45	(0.23)	24.42
Operating Profit before Working Capital Changes			
Change in operating assets and liabilities			
(Increase) / Decrease in other financial assets	142.76	48.93	61.80
(Increase) / Decrease in inventories	825.74	348.76	615.78
(Increase) / Decrease in trade receivables	28.17	36.68	(167.71)
(Increase) / Decrease in other assets	(322.54)	(112.49)	(625.92)

Increase / (Decrease) in provisions, other liabilities	317.46	212.69	125.36
Increase / (Decrease) in trade payables	(77.21)	(83.78)	(59.10)
Cash generated from operations	1,344.91	436.56	34.63
Less : Income taxes paid (net of refunds)	(25.44)	1.53	4.08
Net cash from / (used in) operating activities (A)	1,319.47	438.08	38.71
Cash Flows from Investing Activities			
Purchase of PPE (including charges in CWP)	(926.81)	(405.11)	(449.16)
Sale Proceeds of PPE	6.85	36.50	45.60
(Purchase) / disposal of investment	(2.29)	17.36	17.12
Interest income	13.23	59.93	109.40
Net cash from / (used in) investing activities (B)	(909.03)	(291.32)	(277.04)
Cash Flows From Financing Activities			
Proceeds from Long Term borrowings	(671.64)	368.99	641.29
Repayment from long-term borrowings	(22.50)	83.40	144.40
Repayment from short-term borrowings (net)	483.59	(365.94)	(386.01)
Interest paid	(170.99)	(165.18)	(364.71)
Net cash from / (used in) financing activities (C)	(381.34)	(43.73)	234.57
Net increase (decrease) in cash and cash equivalents (A+B+C)	29.11	56.04	(4.16)
Cash and cash equivalents at the beginning of the financial year	2.44	6.59	6.59
Cash and cash equivalents at end of the year	31.55	104.63	2.43

Notes:

1. The above cash flow statement has been prepared under indirect method prescribed in Ind AS 7 Cash Flow Statements.

2. Components of cash and cash equivalents

Balances with banks			
- in current accounts	7.08	101.73	0.79
- Marg in Money Deposit with Banks	-	-	-
Cash on hand	24.67	2.90	1.64
	31.55	104.63	2.43

For SRI NACHAMMAI COTTON MILLS LIMITED

P. Umayal

P. UMAYAL
CHAIRMAN CUM MANAGING DIRECTOR

DIN: 00110364



பகுதி கட்டுமானம்: 181, "காந்தி", மூல நூலாட் போ. நிலை புதினோத்துவம், மாவட்டம்: 636 016.

CIN: L17115T2000PLC000916 Website: www.snomindia.com

3. Standardized urban Runoff and sediments

ஏற்றுகொண்ட ஏற்றுக்கொடும் கடல் பாதைகளை ஏற்றுக்கொடும் வீதி பாதைகளை நிறு த்தினால்	15.51	48.90
	999.51	142.77
	51.02	0.00
	0.17	1.78
	2941.88	1665.22
ஏற்றுகொண்ட ஏற்றுக்கொடும் கடல் பாதைகளை ஏற்றுக்கொடும் வீதி பாதைகளை நிறு த்தினால்	9851.96	9389.51

10.09.2025 முதலில்லை நெகிழுத்துப்போக்கு முதிர்வு

ANSWER

ବ୍ୟକ୍ତିଗତ ଉପରେ କ୍ଷେତ୍ରରେ
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P. Umney

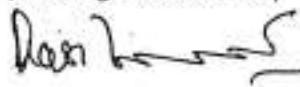
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Independent Auditor's Limited Review Report on unaudited Financial Results of the Company for the quarter ended 30 September 2025 and year to date results for the period from 1st April 2025 to 30th September 2025 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of Sri Nachammal Cotton Mills Limited

1. We have reviewed the accompanying statement of unaudited financial results (the statement) of Sri Nachammal Cotton Mills Limited ("the Company") for the quarter ended September 30, 2025 and the year-to-date results for the period from April 1st 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, as amended ("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. 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, prescribed under Section 133 of the Act and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended), 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)



C.A.S. Kasi Viswanathan
Partner
M.no: 026975



Place: Coimbatore
Date: 11/11/2025
UDIN: 25026975BMJLCN5813