



HISAR SPINNING MILLS LIMITED

REGD. OFF. & WORKS : 9th K.M. STONE, HISAR-BHIWANI ROAD, V.P.O. DABRA (HISAR)- 125005

TEL/FAX : 91-1662-297005. Mob. : 98120-22682

CIN : L17112HR1992 PLCO31621, E-mail : hsm12000@rediffmail.com

Dated: November 14, 2025

Dept. of Corporate Services
The Bombay Stock Exchange Limited
Registered Office: Floor 25,
P J Towers, Dalal Street,
Mumbai 400001

Sub: Compliance of Clause 33(3) (a to c) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and half year ended on September 30, 2025 – (SCRIP CODE 521068).

Dear Sir,


We are to inform that the Board of Directors of the Company in their meeting held today i.e. Friday, November 14, 2025, considered and approved the Un-Audited Financial Results for the quarter and half year ended on September 30, 2025. The said Un-Audited Financial Results together with the Limited Review Report of the Statutory Auditors', is attached hereto.

It is further informed that the meeting started at 13.00 Hrs. and ended at 14.30 Hrs.

We hope you will find the same in order.

Thanking You,

Yours faithfully,
For Hisar Spinning Mills Limited


(Nikita-Singla)
Company Secretary & Compliance Officer

Encl: As above.

JAIN & ANIL SOOD

Chartered Accountants

S.C.O. 12, Basement,
Feroze Gandhi Market,
Ludhiana - 141001
Ph: 0161-2773027, 4361749

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

To
The Board of Directors,
Hisar Spinning Mills Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of Hisar Spinning Mills Limited ("the Company"), for the quarter and half year ended 30th September, 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 Companies Act, 2013 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 stated in paragraph 3 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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the 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.



Date: 14th November, 2025
Place: Ludhiana

for JAIN & ANIL SOOD
Chartered Accountants
Firm Registration No. 010505N

(RAJESH KUMAR JAIN)
Partner
Membership No. 088447

UDIN: 25088447BMKWOK2368

HISAR SPINNING MILLS LIMITED
9TH K.M. STONE, HISAR BHIWANI ROAD, V.P.O. DABRA, HISAR - 125005
CIN - L17112HR1992PLC031821, PAN - AAACH37541A
Tel - 01662-297005, Email- hsm2000@rediffmail.com
Website : www.hisarspinningmills.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025
(₹ In lakhs, except per equity share data)

Sr. No.	Particulars	3 Months ended	Preceding 3 months ended	Corresponding 3 Months ended in the previous year	Year to date figures for current period ended	Year to date figures for previous period ended	Previous accounting year ended
		30.09.2025	30.09.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue						
	Revenue from operations	1109.29	1097.23	1175.65	2206.52	2205.53	4487.70
	Other income	8.99	9.42	8.01	18.41	9.52	21.18
	Total Income	1118.28	1106.65	1183.66	2224.93	2215.05	4508.87
2	Expenses						
	Cost of materials consumed	584.50	590.19	583.92	1154.89	1191.80	2262.04
	Purchases of Stock-in-trade	0.00	0.48	0.00	0.48	5.61	5.61
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	5.24	-27.56	124.93	-22.32	74.80	275.33
	Employee benefits expense	79.83	80.02	82.51	159.65	164.73	324.18
	Finance costs	8.32	11.11	7.58	19.43	14.81	36.16
	Depreciation expense	55.95	54.68	29.43	110.83	58.08	130.50
	Consumption of stores and spare parts	81.83	40.74	65.78	122.37	119.01	190.31
	Packing material consumed	8.94	7.54	9.72	18.48	17.28	35.09
	Power and fuel expenses	187.33	186.48	107.67	373.81	336.20	662.57
	Contract labour charges	19.10	17.17	16.62	36.27	32.93	65.75
	Freight and cartage outward	10.83	4.47	20.32	15.30	20.32	48.46
	Other expenses	30.67	19.10	22.44	49.77	37.63	73.70
	Total expenses	1052.34	984.62	1130.92	2036.96	2072.98	4107.70
3	Profit before exceptional items and tax	65.94	122.03	50.74	187.97	142.09	401.27
	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
4	Profit before tax	65.94	122.03	50.74	187.97	142.09	401.27
5	Tax expense:						
	- Current tax	18.60	33.28	12.70	51.88	36.32	103.81
	- Adjustment of tax relating to earlier periods	0.00	0.00	0.00	0.00	0.00	0.00
	- Deferred tax	-3.04	-3.25	0.19	-6.29	0.58	4.65
	Total tax expense	15.56	30.03	12.89	45.59	36.90	108.46
6	Profit for the period (A)	50.38	92.00	37.85	142.38	103.19	292.81
	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss						
	Remeasurements of the defined benefit plans	0.69	-0.96	0.22	-0.27	-0.19	1.03
	Income tax relating to items that will not be reclassified to profit or loss	-0.17	0.24	-0.05	0.07	0.05	-0.26
7	Total Other Comprehensive Income/ (-) Expense (B)	0.52	-0.72	0.17	-0.20	-0.14	0.77
8	Total Comprehensive Income for the period (A+B)	50.90	91.28	38.02	142.18	103.05	293.58
9	Paid-up equity share capital (Face value of ₹ 10 Per share)	373.50	373.50	373.50	373.50	373.50	373.50
10	Other Equity						2146.45
11	Earnings per equity share (₹) (not annualised except for the year ended 31st March, 2025)						
	Basic and diluted	1.35	2.46	1.01	3.81	2.76	7.84

By Order of the Board of Directors
for Hisar Spinning Mills Limited

Place: Chandigarh
Dated: 14.11.2025

(Anil Gupta)
Managing Director
DIN: 03192858

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HISAR SPINNING MILLS LIMITED
9TH KM. STONE, HISAR BHIWANI ROAD, V.P.O. DABRA, HISAR - 125005

STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2025

(₹ In lakhs)		
Particulars	As at 30.09.2025	As at 31.03.2025
	Unaudited	Audited
(A) ASSETS		
(1) Non-Current Assets :		
(a) Property, plant and equipment	765.60	861.59
(b) Capital work-in-progress	0.00	2.42
(c) Financial assets:		
(i) Other financial assets	112.39	211.96
(d) Deferred tax assets (net)	70.77	64.48
(e) Other non-current assets	1.54	1.69
Sub-total - Non-Current Assets	950.30	1142.14
(2) Current Assets :		
(a) Inventories	1139.40	1033.87
(b) Financial assets:		
(i) Trade receivables	574.97	282.53
(ii) Cash and cash equivalents	79.67	449.41
(iii) Bank balances other than (ii) above	325.00	175.00
(iv) Other financial assets	27.88	23.32
(c) Current tax assets (net)	7.21	0.00
(d) Other current assets	309.67	285.84
Sub-total - Current Assets	2463.80	2249.97
TOTAL - ASSETS	3414.10	3392.11
(B) EQUITY AND LIABILITIES		
Equity :		
(a) Equity Share capital	373.50	373.50
(b) Other Equity	2288.63	2146.45
Sub-total - Equity	2662.13	2519.95
Liabilities		
(1) Non-Current Liabilities :		
(a) Financial Liabilities		
(i) Borrowings	220.57	295.15
(ii) Other financial liabilities	2.93	2.05
(b) Other non-current liabilities	30.97	51.67
Sub-total - Non-Current Liabilities	254.47	348.87


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(₹ In lakhs)		
Particulars	As at 30.09.2025	As at 31.03.2025
	Unaudited	Audited
(2) Current Liabilities :		
(a) Financial Liabilities		
(i) Borrowings	149.61	423.77
(ii) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises	29.21	0.00
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	207.71	11.69
(iii) Other financial liabilities	81.12	67.74
(b) Other current liabilities	25.22	13.22
(c) Provisions	3.90	6.14
(d) Current Tax Liabilities (Net)	0.73	0.73
Sub-total - Current Liabilities	497.50	523.29
Total - Liabilities	751.97	872.16
TOTAL - EQUITY AND LIABILITIES	3414.10	3392.11

By Order of the Board of Directors
for Hisar Spinning Mills Limited

Place: Chandigarh
Dated: 14.11.2025


(Anurag Gupta)
Managing Director
DIN : 00192888

Cond:.....

HISAR SPINNING MILLS LIMITED
8TH KM. STONE, HISAR BHIWANI ROAD, V.P.O. DABRA, HISAR - 125005

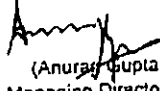
STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2025

Particulars	(₹ in lakhs)	
	For the half year ended	For the half year ended
	30.09.2025	30.09.2024
	Unaudited	Unaudited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	187.97	142.09
Adjustments for:		
Depreciation expense	110.83	58.06
Net loss/ (-) gain on disposal of property, plant and equipment	0.00	0.06
Government grant relating to EPCG Scheme	-20.70	0.00
Government grant relating to property, plant and equipment	-0.01	-0.01
Net loss/ (-) gain on foreign currency transactions and translation	-0.21	-0.44
Interest income	-15.28	-7.18
Finance costs	19.43	14.61
Operating profit before changes in non-current/ current assets and liabilities	282.03	207.19
Adjustments for decrease/ (-) increase in non-current/ current assets:-		
Inventories	-105.53	4.82
Trade receivables	-292.23	-315.69
Other financial assets (current)	-5.64	22.33
Other financial assets (non-current)	0.00	0.00
Other assets (current)	-23.83	26.31
Other assets (non-current)	0.15	-118.76
Adjustments for increase/ (-) decrease in non-current/ current liabilities:-		
Trade payables	225.23	173.34
Other financial liabilities (current)	13.75	15.61
Other financial liabilities (non-current)	0.88	0.00
Other liabilities (current)	12.00	12.94
Provisions (current)	-2.51	-2.72
Cash generated from operations	104.30	25.37
Income taxes paid (net of refund)	-59.02	-32.92
Net cash flows from/ (-) used in operating activities	45.28	-7.55
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment (including capital work-in-progress)	-12.42	-6.99
Proceeds from disposal of property, plant and equipment	0.00	0.51
Bank balances not considered as cash and cash equivalents:		
(-) Increase/ decrease in deposits with more than twelve months maturity (pledged with banks towards margin against bank guarantees)	2.12	0.00
(-) Increase/ decrease in deposits with original maturity more than three months but remaining maturity of less than twelve months	-50.00	-100.00
Interest received	13.81	2.73
Net cash flows from/ (-) used in investing activities	-46.49	-103.75

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Particulars	For the half year ended 30.09.2025	For the half year ended 30.09.2024
	Unaudited	Unaudited
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from borrowings (non-current)	0.00	97.34
Repayment of borrowings (non-current)	-74.59	-36.10
Proceeds from borrowings (current) (net)	-274.69	123.94
Finance costs paid	-19.25	-13.20
Net cash flows from/ (-) used in financing activities	-368.53	171.98
Net increase/ (-) decrease in cash and cash equivalents	-369.74	60.68
Cash and cash equivalents at the beginning of the period	449.41	171.72
Cash and cash equivalents at the end of the period	79.67	232.40
Components of cash and cash equivalents at the end of the period		
Balances with Banks	78.10	225.20
- In current accounts/ debit balance in cash credit account	0.00	5.24
Cheques, drafts on hand or under clearing	1.57	1.96
Cash on hand	79.67	232.40

By Order of the Board of Directors
for Hisar Spinning Mills Limited


(Anurag Gupta)
Managing Director
DIN : 00192888

Place: Chandigarh
Dated: 14.11.2025


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Notes to Unaudited Financial Results for the quarter and half year ended 30th September, 2025:

1. The Unaudited Financial Results have been prepared in accordance with the recognition and measurement principles as laid down in the Indian Accounting Standards ('Ind AS') 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, and requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. The Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th November, 2025. The limited review as required under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed by the Statutory Auditors.
3. The Company is primarily in the business of manufacturing and sale of cotton yarn blended (textile product). The Board of Directors of the Company, which has been identified as being the Chief Operating Decision Maker (CODM), evaluates the Company's performance and allocate resources based on the analysis of the various performance indicators of the Company as a whole. Therefore, there is only one reportable segment for the Company.

By Order of the Board of Directors
for Hisar Spinning Mills Limited

Place: Chandigarh
Dated: 14.11.2025


(Anurag Gupta)
Managing Director
DIN : 00192888