



## GANGOTRI TEXTILES LIMITED

### Standalone un- Audited Financial Results For the Quarter & Half year Ended 30-9-25

#### PART -I

( Rs in lakhs )

Particulars	Quarter ended			Half-year ended		Year Ended 31-3-2025 Audited
	30-9-2025 Unaudited	30-6-2025 Unaudited	30-9-2024 Unaudited	30-9-2025 Unaudited	30-9-2024 Unaudited	
1. Revenue from Operation	---	---	---	---	---	---
2. Other Income	---	---	---	---	---	---
3. Total Income from operation	---	---	---	---	---	---
4. Expenditure						
a) Cost of materials consumed	---	---	---	---	---	---
f) Purchase of Stock-in-Trade	---	---	---	---	---	---
g) Changes in inventories of Finished Goods, Work-inProgress and Stock-in-Trade	---	---	---	---	---	---
h) Employee benefit Expenses	---	---	---	---	---	---
i) Finance Costs	---	---	---	---	---	---
j) Depreciation & Amortization Expenses	---	---	---	---	---	---
k) Other expense	1.98	2.38	2.77	4.36	5.28	7.46
<b>Total Expenses</b>	<b>1.98</b>	<b>2.38</b>	<b>2.77</b>	<b>4.36</b>	<b>5.28</b>	<b>7.49</b>
5. Profit /Loss before Exceptional Items and Tax	(1.98)	(2.38)	(2.77)	(4.36)	(5.28)	(7.49)
6. Exceptional Items	---	---	---	---	---	---
7. Profit/ Loss before Extraordinary Items & Tax	(1.98)	(2.38)	(2.77)	(4.36)	(5.28)	(7.49)
8. Extraordinary Items						
9. Profit /Loss before Tax	(1.98)	(2.38)	(2.77)	(4.36)	(5.28)	(7.49)
10. Tax Expenses	----					
a) Current Tax						
b) Deferred Tax						
11) Profit/Loss for the period from continuing operation						
12) Profit/Loss for the period from discontinued operation	(1.98)	(2.38)	(2.77)	(4.36)	(5.28)	(7.49)
13) Profit / Loss for the period						
14) Other comprehensive Income						
a) Items that will be reclassified to Profit or Loss	----	----	----	----	----	----
b) Items that will not be reclassified to Profit or Loss	----	----	----	----	----	----

For GANGOTRI TEXTILES LTD.

MANOJ KUMAR TIBREWAL  
MANAGING DIRECTOR



15) Total comprehensive Income for the period	(1.98)	(2.38)	(2.77)		(5.28)	(7.49)
16). Earnings per share for continuing operation						
a) Basic	----	----	----	----	----	----
b) Diluted	----	----	----	----	----	----
17).Earnings per share for discontinued operation						
a) Basic	(0.0060)	(0.0073)	(0.0084)	(0.0134)	(0.0161)	(0.2629)
b) Diluted	(0.0060)	(0.0073)	(0.0084)	(0.0134)	(0.0161)	(0.2629)
18).Earnings per share for continuing and discontinued operation						
a) Basic	(0.0060)	(0.0073)	(0.0084)	(0.0134)	(0.0161)	(0.2629)
b) Diluted	(0.0060)	(0.0073)	(0.0084)	(0.0134)	(0.0161)	(0.2629)

**PART –II- Select Information for the Quarter ended 30-9-2025**

Particulars	Quarter ended			Half-year ended		Year Ended 31-3-25 Audited
	30-9-2025 unudited	30-6-2025 Unaudited	30-9-2024 Unaudited	30-9-2025 Unaudited	30-9-2024 Unaudited	
<b>A. Particulars of Shareholding</b>						
<b>1. Public Shareholding</b>						
No of Shares	2,46,14,177	2,46,14,177	2,46,14,177	2,46,14,177	2,46,14,177	2,46,14,177
Percentage of Shareholding	75.47	75.47	75.47	75.47	75.47	75.47
<b>2 Promoters and Promoter Group Shareholding</b>						
<b>a) Pledged / Encumbered</b>						
i. No of Shares	59,87,593	59,87,593	59,87,593	59,87,593	59,87,593	59,87,593
ii. Percentage of Shares ( as a % of the Total shareholding of Promoter and Promoter Group)	75.00	75.00	75.00	75.00	75.00	75.00
iii. Percentage of Shares ( as a % of the Total share Capital of the company )	18.36	18.36	18.36	18.36	18.36	18.36
<b>b) Non-encumbered</b>						
i. No of Shares	20,12,864	20,12,864	20,12,864	20,12,864	20,12,864	20,12,864
ii. Percentage of Shares ( as a % of the Total shareholding of Promoter and Promoter Group)	25.00	25.00	25.00	25.00	25.00	25.00
iii. Percentage of Shares ( as a % of the Total share Capital of the company )	6.12	6.12	6.12	6.12	6.12	6.12

For GANGOTRI TEXTILES LTD.

MANOJ KUMAR TIBREWAL  
MANAGING DIRECTOR

**RECONCILIATION OF EQUITY AS ON 30-9-2025**



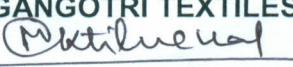
Description	As on 30-9-25	As on 1-4-25
<b>Equity as per previous GAAP ( Indian GAAP)</b>	<b>1,06,72,73,170</b>	<b>1,06,72,73,170</b>
Add: Fair valuation of Investments in Equity through OCI	---	---
Fair valuation of Loan	---	---
Less: Re-classification of Preference Shares as Liability	---	---
Dividend on Preference Shares including Dividend Distribution Tax	---	---
Deferred Tax Liability recognized on fair valuation of Loan	---	---
<b>Equity as reported under Ind AS</b>	<b>1,06,72,73,170</b>	<b>1,06,72,73,170</b>

Particulars	Year ended 30-9-2025
<b>B. Investor Complaints</b>	
i) Pending at the beginning of the quarter	Nil
ii) Received during the quarter	Nil
iii) Disposed off during the quarter	Nil
iv) Remaining unresolved at the end of the quarter	Nil

**Note :**

1. This Statement has been prepared in accordance with the Companies ( Indian Accounting Standard) Rules, 2015 (IndAS) prescribed under Section 133 of the Companies Act, 2013 and Companies ( Indian Accounting Standard) Accounting Rules ,2016
2. The above results duly approved by the Audit Committee has been taken on record by the Board of Directors in their meeting held on 14-11-2025.
3. There was no complaint received from the Investors' during the quarter ended 30-9-2025. No complaint was pending both at the beginning and at the end of the quarter.
4. The Company operates with a single Segment only ie Textiles. There is no Related Party Transaction held during the quarter ended 30-9-2025.
5. Previous period figures have been regrouped and reclassified wherever necessary.
6. The above is an extract of the detailed format of unaudited financial results for the quarter ended 30-9-2025 filed with Stock Exchanges under Regulation 33 of the SEBI ( Listing obligation and Disclosure Requirement, 2015. The full format of the quarterly financial results are available on the Stock Exchanges Website - a) National Stock Exchange of India Limited ( [www.nseindia.com](http://www.nseindia.com) ) b) Stock Exchange Limited ([www.bseindia.com](http://www.bseindia.com) ) and c) on the Company's website ([Bombay www.gangotirtextiles.com](http://www.gangotirtextiles.com) )
7. Since companies all Assets have been taken over and sold by the Lenders, company could not pay interest during the last several years . Hence, Interest has not been provided after Sep, 2015
8. The Hon'ble Supreme Court of India, New Delhi has dismissed the Company's Appeal regarding the levy of Penalty to the extent of Rs 7,30,48,152 under Section 271(1) ( c) of the Income Tax Act, 1961 relating to the Assessment Year 2012-13. There is a refund of Income Tax amounting to Rs 79,08,062 from the Deaprtment . After adjusting the said refund, the I.T Department has revised the penalty amount to Rs 6,51,40,090.In view of no possibility of payment due to lack of resources, the Company has not provided this liability in the Books of Account and to that extent,our accounts undersates the liability.

Coimbatore  
14-11-2025

For GANGOTRI TEXTILES LIMITED  
  
 MANOJ KUMAR TIBREWAL  
 MANAGING DIRECTOR



## BALANCE SHEET AS AT 30-9-2025

[Pursuant to Division II- Ind As Schedule III of the Companies Act, 2013 ]

PARTICULARS	30-9-2025	30-9-2024
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
a)Property , Plant& Equipment	2,25,237	2,28,866
b)Capital Work-in-Process		
e)Other Intangible Assets		
<b>Financial Assets</b>		
i)Investments	15,00,52,000	15,00,52,000
j)Investment in subsidiaries		
k)Other Investments		
l)Other Non- Financial Assets	16,65,288	15,73,509
<b>Total Non-current Assets</b>	<b>15,19,42,525</b>	<b>15,18,54,375</b>
<b>Current Assets</b>		
Inventories		
<b>Financial Liabilities</b>		
1)Investments		
2)Trade Receivables		
3)Cash & Cash Equivalents	50,765	50,765
4) Bank balances other than (3) above		
5)Other Financial Assets		
6)Current Tax Assets ( Net)		
7)Other Current Assets	9,750	9,750
<b>Total Current Assets</b>	<b>60,515</b>	<b>60,514</b>
<b>Total Assets</b>	<b>15,20,03,040</b>	<b>15,19,14,890</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a)Equity Share Capital	1,06,72,73,170	1,06,72,73,170
b)Other Equity- Reserves & Surplus	(343,54,13,201)	(3,43,4788,669)
<b>Total Equity</b>	<b>(236,81,40,031)</b>	<b>(2,36,75,15,499)</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
a) Deferred Tax Liabilities (Net)		
b)Other Non-Current Liabilities	5,69,25,826	5,62,50,206
<b>Total Non-current Liabilities</b>	<b>5,69,25,826</b>	<b>5,62,50,206</b>
<b>Current Liabilities</b>		
<b>Financial Liabilities</b>		
1)Trade payables	5,84,523	5,53,570
2)Other Financial Liabilities		
3)Provisions	5,55,00,000	5,55,00,000
4) Current Tax Liabilities	24,47,733	24,41,624
5) Borrowings ( Other than Debt Securities)	240,46,84,989	240,46,84,989
<b>Total Current Liabilities</b>	<b>2,46,32,17,245</b>	<b>2,46,31,80,183</b>
<b>Total Liabilities</b>	<b>15,20,03,040</b>	<b>15,19,14,890</b>

For GANGOTRI TEXTILES LTD.

MANOJ KUMAR TIBREWAL  
MANAGING DIRECTOR



**STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE PERIOD ENDED 30-9-2025**  
 [ Pursuant to Schedule III of the Companies Act, 2013 ]

S.N	Particulars	Half Year ended	
		30-9-2025	30-9-2024
I	Revenue from Operations	---	---
II	Other Income	---	---
III	Total Revenue ( I + II )		---
IV	Expenses		
	1. Cost of materials consumed	---	---
	2. Purchase of Stock-in-Trade	---	---
	3. Change of Inventories of Finished Goods Work-in-progress and Stock-in-Trade	---	---
	4. Employees Benefit Expenses	---	---
	5. Finance Costs	---	---
	6. Depreciation and Amortization Expenses	---	---
	7. Other Expenses	4,36,010	5,28,072
	Total Expenses	4,36,010	5,28,072
V	Profit before Exceptional and Extraordinary Items and Tax( III – IV )	(4,36,010)	(5,28,072)
VI	Exceptional Items	---	---
VII	Profit before Extraordinary Items & Tax ( V – VI )	(4,36,010)	(5,28,072)
VIII	Extraordinary Items	---	---
IX	Profit before Tax ( VII – VIII )	(4,36,010)	(5,28,072)
X	Tax Expenses	---	---
XI	Profit / ( Loss ) for the period from continuing operation ( VII – VIII )	(4,36,010)	(5,28,072)
XII	Profit / ( Loss ) for the period from discontinued operation	----	---
XIII	Tax Expenses of discontinued operations	----	---
XIV	Profit / ( Loss ) for the period from discontinued operation after Tax ( XII – XIII )	----	---
XV	Profit / ( Loss ) for the period ( XI – XIV )	(4,36,010)	(5,28,072)
XVI	Earnings per Equity Share for the continuing operation 1) Basic 2) Diluted	----	---
XVII	Earnings per Equity Share for the discontinued operation 1) Basic 2) Diluted	(0.0134) (0.0134)	(0.0162) (0.0162)
XVIII	Earnings per Equity Share for the continuing and discontinued operation 1) Basic 2) Diluted	(0.0134) (0.0134)	(0.0162) (0.0162)

For GANGOTRI TEXTILES LTD.

Manoj Kumar Tibrewal

MANOJ KUMAR TIBREWAL  
MANAGING DIRECTOR

*M. Gangadaran & Co*

CHARTERED ACCOUNTANTS.

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137, (Old No. 150) B.B. Street  
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## LIMITED REVIEW REPORT

We have reviewed the accompanying statement of un-audited financial results of M/s Gangotri Textiles Limited for the period ended 30<sup>th</sup> September, 2025. 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 these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement ( SRE ) 2400, Engagements to Review Financial Statements 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement on un-audited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of Regulation 33 of SEBI ( Listing Obligations and Disclosure Requirements ) Regulations ,2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date:13.11.2025

Place: Coimbatore

UDIN:25024949BMIFCX1249.

For M.GANGADRAN&CO

Chartered Accountant

*M. Gangadaran & Co*  
CHARTERED ACCOUNTANTS  
FRN 08818  
137, BIG-BAZAAR STREET  
COIMBATORE - 641 001

**GANGOTRI TEXTILES LTD**  
**Cash Flow Statement for the year ended 30th Sep ,2025**



	Particulars		Year Ended 30.09.2025	Year Ended 31.03.2025
<b>A</b>	CASH FLOW FROM OPERATING ACTIVITY	(A)		
	Net Loss Before Tax and Extraordinary Items		-436010	-716593
	Adjustment for		0	3629
	Depreciation		-	-
	Profit / Loss Sale of Assets		0	3629
	Interest Receipts		-	-
	Operating Profit Before Working Capital Changes		-436010	-712964
	Adjustment for :			
	Trade and Other current liabilities		1049	-58250
	Inventories		-14277	58202
	Trade Payables		-449238	-48
	Cash Generation from Operation		0	-713012
<b>B</b>	Direct Tax paid ( Tax on earlier years receivable reversed)	(B)	-449238	-713012
	Cash Flow Before Extraordinary Items		0	0
	Extraordinary Items		-	-
	Net Cash from Operations - Total		-449238	-713012
<b>B</b>	<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>	(B)		
	Purchase of Fixed Assets (Less Revaluation Amount)			
	Sale of Fixed Assets			
	Capital Subsidy			
	Miscellaneous Expenses Written off			
	Dividend Receipt		0	0
	Long Term Liabilities		-68521	-94620
<b>C</b>	Long Term Lons and Advances / Non Current Assets	(C)	-68521	-94620
	Total (B)			
<b>C</b>	<b>CASH FLOW FROM FINANCIAL ACTIVITIES</b>	(C)		
	Proceeds/Repayment of Borrowings		0	
	Loans Taken		517759	807632
	Increase/Decrease in Equity - Share Capital / Premium		-	-
	Interest Receipts		-	0
<b>D</b>	Repayment of Long Term Borrowings	(A+B+C)	517759	807632
	NET INCREASE IN CASH AND CASH EQUIVALENTS		0	0
<b>E</b>	Opening Cash and Cash Equivalents			0
	Cash and Bank Balances		50765	50765
<b>F</b>	Closing Cash and Cash Equivalents		50765	50765
	Cash and Bank Balances		0	0

Place : Coimbatore

Date : 14.11.2025

For GANGOTRI TEXTILES LTD.

Manoj Kumar Tibrewal

MANOJ KUMAR TIBREWAL  
MANAGING DIRECTOR