



# KALLAM TEXTILES LIMITED

(Formerly Known as "Kallam Spinning Mills Limited")

CIN -L18100AP1992PLC013860

Chowdavaram, GUNTUR - 522 019. A.P., INDIA.

Ph: 0863- 2344016 Fax:0863-2344000

E-mail: corp@ksml.in

GSTIN : 37AAACK9363M1ZY



Ref: KTL/CS/Outcome of Board meeting

Date: 14-11-2025

The Corporate Relationship Department  
Bombay Stock Exchange Limited,  
Phiroze Jeejeeboy Towers,  
Dalal Street,  
MUMBAI – 400 001.

**Scrip Code: 530201**

Dear Sir/Madam,

**Sub: Outcome of Board Meeting held on 14.11.2025**

Pursuant to Regulation 30 and 42 and other applicable regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform that the Board of Directors in their meeting held on 14<sup>th</sup> November ,2025 has considered and approved the following matters, subject to necessary approvals, including approval of the Shareholders, wherever applicable, along with the other items of Agenda :

1. Un-audited Financial Results (Standalone) for the quarter September 30, 2025 . Pursuant to Regulation 33 and 52 of the SEBI.(Listing Obligations and Disclosure Requirements) Regulations, 2015;**(Copy Enclosed)** and Limited Review Reports of the Statutory Auditor on the aforesaid results by our Statutory Auditor's, M/s.Brahmayya & Co, Chartered Accounts, Guntur, Andhra Pradesh.**(Copy Enclosed)**

The Board Meeting Commenced at 12.30 P.M and Concluded at 03.30 PM

This is for your kind information and records.

Yours Sincerely,  
For Kallam Textiles Limited.,

Golagani Ramesh Kumar  
Company Secretary & Compliance Officer  
M.No: ACS 39635

**INDEPENDENT AUDITORS' REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF  
KALLAM TEXTILES LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **KALLAM TEXTILES LIMITED** ("the Company"), for the Quarter and Half year ended September 30, 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 in their meeting held on 14<sup>th</sup> November, 2025 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 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. Material Uncertainty Related to Going Concern**

We draw attention to Note No.3 in the financial results and as stated in said note, the events and conditions viz. Incurring of continuous losses, default in repayment of financial debts to bankers, classification of the loans as NPA and recalled its debts, initiation of various legal actions for recovery of its dues including legal action initiated under SARFESI Act, 2002, filing of application by Financial Creditors i.e. Indian bank and Union bank of India before Debts Recovery Tribunal, Visakhapatnam wherein the proceedings are pending, issued notices for taking of possession of the properties held as security with lenders indicates that a material uncertainty exists that may cast significant doubt on the ability of the company to continue as a going concern.

As stated in the said note that the management is in the process of negotiating with the lenders for restructuring of the loans and based on future outlook of the business as projected by the management, the management is of confident about positive outcome of its actions. In view of this, the management is of confident that the company will continue as a going concern and accordingly the statements has been prepared considering going concern assumption.

The appropriateness of the going concern assumption is dependent on the company's ability to settle its dues to banks, outcome of proceedings before DRT, possible recovery of dues from State government in respect of subsidies, meeting its estimations of profitability and cash flows, favourable negotiations with banks as well as to establish consistent business operations.

Our conclusion is not modified in respect of this matter.

**4. Emphasis of Matter**

- i) Reference is drawn to Note no. 2 of the financial results wherein it was stated that deferred tax credit has been recognized till 31.3.2025 on unabsorbed losses under Income-tax and the management is of opinion that based on projections of profitability, the said deferred tax asset can be adjusted against future taxable income. Considering the revised estimates of the profitability projections of the management, no credit towards deferred tax on unabsorbed losses for the quarter and Half year ended 30.9.2025 has been recognised in the financial results.

ii) Reference is drawn to Note no.3(b) wherein, the Company has defaulted in repayment of its borrowings from UBI and Indian bank and accounts become NPA on 10.1.2024. Consequently, the lenders have classified the Company's loan accounts as Non-Performing Assets (NPA) and also initiate actions for recovery of said amounts under SARFAESI Act, 2002. The banks also issued notices for repayment of entire debt and also issued notices for taking physical possession of properties located in Spinning and weaving divisions u/s 13(4) of said Act.

In view of such defaults by company and actions initiated by banks, the Company has no right to defer settlement of these borrowings. Accordingly, in compliance with the requirements of Ind AS-1 – "Presentation of Financial Statements" (as amended by the Companies (Indian Accounting Standards) Second Amendment Rules, 2025), the entire Non-current borrowings as on 31.3.2025 and 30.9.2025 amounting to ₹ 3,056 lakhs and Rs. 2,350 lakhs respectively (Excl. current maturities as on respective dates which are already classified as current borrowings) have been reclassified from Non-Current Liabilities to Current Liabilities.

The impact of these changes in reclassification of non-current borrowings to current borrowings is given under said note.

Our opinion is not modified in respect of above said matters.

5. 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.
6. Based on our review conducted as stated in paragraph 5 above and subject to observations made as mentioned in note no.3 and 4, 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.

Place: Guntur

Date: November 14, 2025

UDIN: 25202309BMIMQU6085



For Brahmayya & Co,  
Chartered Accountants,  
Firm Regn. No. 000513S



Karumanchi Rajaj  
Partner

Membership no. 202309



# Kallam Textiles Limited

CIN : L18100AP1992PLC013860 & GST No.37AAACK9363M1ZY

Chowdavaram, GUNTUR - 522 019. A.P., INDIA.

Ph: 0863-2344010,16

E-mail: corp@kallamtextiles.in & accsp@kallamtextiles.in



## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF- YEAR ENDED 30TH SEPTEMBER, 2025

(Rs. In Lakhs, except per share data)

S.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)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>Income</b>						
	(a) Revenue from Operations	7230.71	4579.13	6917.39	11809.84	12159.99	24480.16
	(b) Other Operating Income	120.34	300.64	320.65	420.98	685.65	1190.69
	<b>Total Revenue from operations</b>	<b>7351.05</b>	<b>4879.77</b>	<b>7238.04</b>	<b>12230.82</b>	<b>12845.64</b>	<b>25670.85</b>
<b>2</b>	<b>Other Income</b>	74.15	46.43	35.98	120.58	79.86	139.51
	<b>Total Income (1+2)</b>	<b>7425.20</b>	<b>4926.20</b>	<b>7274.02</b>	<b>12351.40</b>	<b>12925.50</b>	<b>25810.36</b>
<b>3</b>	<b>Expenses</b>						
	a) Cost of Material consumed	5072.52	4019.62	4769.60	9092.15	8666.44	17923.84
	b) Purchase of Stock-in-trade	0.00	0.00	0.00	0.00	0.00	3.57
	c) Changes in inventories of Finished goods, Work- in - Progress and Stock-in-trade	1223.34	(256.07)	1297.90	967.27	1621.58	2364.31
	d) Employee benefits expenses	406.50	393.84	394.34	800.33	773.62	1563.28
	e) Depreciation and amortisation expenses	363.28	364.49	386.09	727.78	770.19	1498.79
	f) Finance costs	1044.84	1137.08	1056.82	2181.93	2087.88	4281.80
	g) Other expenses	1230.59	1051.64	1272.89	2282.21	2357.80	4599.84
	<b>Total expenses</b>	<b>9341.07</b>	<b>6710.60</b>	<b>9177.64</b>	<b>16051.67</b>	<b>16277.51</b>	<b>32235.43</b>
<b>4</b>	<b>Profit/(Loss) before Tax and exceptional items (1+2-3)</b>	<b>(1915.87)</b>	<b>(1784.40)</b>	<b>(1903.62)</b>	<b>(3700.27)</b>	<b>(3352.01)</b>	<b>(6425.07)</b>
	Add/(Less): Exceptional items (Refer note no. 4)	0.00	0.00	0.00	0.00	0.00	757.59
	<b>Profit/(Loss) before tax and after exceptional items</b>	<b>(1915.87)</b>	<b>(1784.40)</b>	<b>(1903.62)</b>	<b>(3700.27)</b>	<b>(3352.01)</b>	<b>(7182.66)</b>
<b>5</b>	<b>Tax expenses</b>						
	a) Current Tax	0.00	0.00	5.02	0.00	5.02	4.98
	b) Deferred tax charge/(credit) (Refer note no.2)	12.34	12.34	(614.33)	24.67	(1125.71)	(2450.68)
<b>6</b>	<b>Net Profit/(Loss) for the period after tax (4-5)</b>	<b>(1928.21)</b>	<b>(1796.74)</b>	<b>(1294.31)</b>	<b>(3724.94)</b>	<b>(2231.32)</b>	<b>(4736.96)</b>
<b>7</b>	<b>Other comprehensive Income (Net of tax expense)</b>						
	a) Deferred Tax on revaluation of properties	12.34	12.34	12.34	24.67	24.67	49.35
	b) Reduction in fair value of asset revalued	0.00	0.00	0.00	0.00	0.00	(13.48)
	c) Remeasurement of defined employee benefit plans	0.00	0.00	0.00	0.00	0.00	22.18
	<b>Total other comprehensive income</b>	<b>12.34</b>	<b>12.34</b>	<b>12.34</b>	<b>24.67</b>	<b>24.67</b>	<b>58.05</b>
<b>8</b>	<b>Total comprehensive income/(Loss) (6+7)</b>	<b>(1915.87)</b>	<b>(1784.40)</b>	<b>(1281.97)</b>	<b>(3700.27)</b>	<b>(2206.65)</b>	<b>(4678.91)</b>
<b>9</b>	<b>Paid - up Equity Share Capital</b> (Face Value of the Share Rs. 2/- each)	1056.21	1056.21	1056.21	1056.21	1056.21	1056.21
<b>10</b>	<b>Reserves ( Excluding Revaluation reserves as per Balance Sheet)</b>				(4472.01)	1708.60	(747.07)
<b>11</b>	<b>Earning per equity Share (Face value Rs. 2/- each)</b> Basic and Diluted EPS	(3.65)	(3.40)	(2.45)	(7.05)	(4.23)	(8.97)





# Kallam Textiles Limited

## Statement of Unaudited segment results for the quarter ended 30th Sept, 2025

S.No.	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.205	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Segment Revenue:</b>						
	a) Spinning	4106.10	2547.61	3958.09	6653.71	7192.93	14297.08
	b) Weaving	2680.04	1607.60	2819.48	4287.64	4956.78	9659.02
	c) Dyeing	889.21	998.96	588.10	1888.17	1058.43	2383.80
	d) Solar Power	106.16	119.10	96.24	225.26	214.79	425.57
	e) Hydel Power	94.95	1.86	11.23	96.81	11.23	260.19
	Total	7876.46	5275.13	7473.14	13151.59	13434.16	27025.66
	Less: Inter Segment revenue	525.41	395.36	235.10	920.77	588.52	1354.81
	<b>Net sales /Income from operations</b>	<b>7351.05</b>	<b>4879.77</b>	<b>7238.04</b>	<b>12230.82</b>	<b>12845.64</b>	<b>25670.85</b>
2	<b>Segment Results Profit/(Loss):</b>						
	Before tax and interest from each segment						
	a) Spinning	(513.09)	(360.30)	(168.51)	(873.39)	(368.92)	(910.30)
	b) Weaving	(474.33)	(395.62)	(725.32)	(869.94)	(1006.76)	(2308.11)
	c) Dyeing	30.92	46.71	8.72	77.63	6.43	(21.63)
	d) Solar Power	76.36	90.27	66.40	166.63	154.68	293.46
	e) Hydel Power	9.11	(28.38)	(28.09)	(19.27)	(49.56)	45.72
	Total	(871.03)	(647.32)	(846.80)	(1518.34)	(1264.13)	(2900.86)
	Less : Finance costs	1044.84	1137.08	1056.82	2181.93	2087.88	4281.80
	<b>Total Profit/(Loss) before Tax</b>	<b>(1915.87)</b>	<b>(1784.40)</b>	<b>(1903.62)</b>	<b>(3700.27)</b>	<b>(3352.01)</b>	<b>(7182.66)</b>
3	<b>Capital Employed</b> (Segment Assets - Segment Liabilities)						
	a) Spinning	25547.05	26259.40	25471.50	25547.05	25471.50	26805.60
	b) Weaving	15529.85	16111.83	18072.58	15529.85	18072.58	16613.97
	c) Dyeing	611.28	750.02	1022.54	611.28	1022.54	926.23
	d) Solar Power	2694.71	2618.35	2389.30	2694.71	2389.30	2528.08
	e) Hydel Power	495.80	486.69	419.79	495.80	419.79	515.07
	<b>Total</b>	<b>44878.69</b>	<b>46226.30</b>	<b>47375.71</b>	<b>44878.69</b>	<b>47375.71</b>	<b>47388.95</b>

### Notes:

- The above Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 14th November, 2025. These results are as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The statutory auditors have carried out review of these financial results and have issued an unmodified report on these results. However, reference has been made to material uncertainty related to going concern in preparation of financial statements.
- The deferred tax credit taken during the the year ended 31.3.2025 has arisen mainly due to unabsorbed business and depreciation losses and management is of opinion that sufficient future taxable income will be available against which the said deferred tax asset can be adjusted. However, considering the revised estimates of profitability projections and estimates made by the management, no deferred tax asset on the losses for the quarter and Half year ended 30.9.2025 has been recognised.
- a) The company availed term loans and working capital loans from Union bank of India and Indian bank and as at 31.12.2023, the company has defaulted in repayment of term loan instalments (Incl. interest). The banks have classified these loans as NPA and issued notices on 10.1.2024 for recovery of these dues u/s 13(2) r.w.s 13(3) of SARFAESI Act, 2002. Further, the banks also taken possession of the properties offered as security u/s 13(4) of the said Act. The lenders are also applied for recovery of debts before Debt Recovery Tribunal, Visakhapatnam and proceedings are pending before DRT. Auction notices were also issued by the banks for sale of immovable properties offered as security and proceedings are pending. The company applied for restructure of these loans and same is pending with the lender banks. Meanwhile, the Advocate- Commissioners, as appointed by Court of the Chief Judicial Magistrate-Cum-Senior Civil Judge, Ongole, in response to the petition filed by Indian bank and the Chief Manager and Authorised officer of Indian bank issued notice for taking physical possession of properties located in Weaving division and Spinning divisions respectively and on request from company, the possession of the properties are kept pending. The total outstanding dues pending for remittance to banks as on 30.9.2025 was Rs.31847.89 lakhs (Includes Interest on term loans and working capital loans Rs.6425.88 lakhs and term loan instalments Rs.10337.23 lakhs and Working capital loans which are repayable on demand Rs.15084.75 lakhs). The managment based on its future business outlook, estimated projected profitability and cash flows, possible recovery of dues from State government is of opinion that the dues with banks be settled. Considering these factors, the managment has prepared the financial statements on going concern basis.

b) The Ministry of Corporate affairs (MCA) vide notifocation dt. 13.8.2025 notified changes to Ind AS-1 "Presentation of financial statements" effective from 1.4.2025. Consequent to the borrowings of the company with banks become NPA and subsequent action initiated by the lender banks, as referred in above paras, making the entire debt repayable on demand, the company has reclassified its Non-current borrowings, being term loans with banks, as on 31.3.2025 and 30.9.2025 aggregating to Rs.3,056 lakhs and Rs.2,350 lakhs respectively to current borrowings and grouped under "Short term borrowings" from "Long -term borrowings". Consequent to the said reclassification of Non-current borrowings into current borrowings, the long term borrowings as on 31.3.2025 and 30.9.2025 will be lower by Rs. 3,056 lakhs and Rs.2,350 lakhs respectively and short- term borrowings will be higher by said amounts.
- Exceptional items amounting to Rs. 757.59 lakhs provided for the year ended 31.3.2025 represents FPPCA charges levied for the FY 2022-23 and FY 2023-24 based on the orders received from APERC.
- We confirm that our company has no subsidiary /associate/joint venture company(ies) as on 30.09.2025.
- Figures for the previous periods have been regrouped and reclassified wherever necessary to conform to current period classification.

For Kallam Textiles Limited

Place :Chowdavaram

Date :14.11.2025

P.Venkateswara Reddy  
(Managing Director)

Din No. 00018677



**KALLAM TEXTILES LIMITED**
**Statement of Assets and Liabilities as at 30th September, 2025**
**Rs. in lakhs**

	Particulars	As at 30th Sept, 2025 (Unaudited)	As at 31st March, 2025 (Audited)
	<b>ASSETS</b>		
1	<b>Non-Current Assets</b>		
(a)	Property, Plant and Equipment	33856	34568
(b)	Intangible Assets	0	0
(c)	Capital Work-in-progress	0	0
(d)	Financial Assets		
(i)	Investments	39	39
(ii)	Loans	-	-
(ii)	Other financial assets	753	753
(e)	Deferred Tax Liabilities (Net)	2,986	2,986
(e)	Other Non-current Assets	4	4
	<b>Total Non-Current assets</b>	<b>37,638</b>	<b>38,350</b>
2	<b>Current Assets</b>		
(a)	Inventories	4,671	6,011
(b)	Financial Assets		
(i)	Trade Receivables	1,462	2,090
(ii)	Cash and cash equivalents	19	25
(iii)	Other Bank balances	9	9
(iv)	Loans	12	4
(v)	Other financial assets	-	-
(c)	Other Current assets	3,211	3,271
(d)	Current tax assets (Net)	51	34
	<b>Total Current assets</b>	<b>9,435</b>	<b>11,444</b>
	<b>Total Assets</b>	<b>47,073</b>	<b>49,794</b>
	<b>EQUITY AND LIABILITIES</b>		
1	<b>Equity</b>		
(a)	Equity Share Capital	1,056	1,056
(b)	Other Equity	6,883	10,584
		<b>7,939</b>	<b>11,640</b>
	<b>Liabilities</b>		
2	<b>Non-current liabilities</b>		
(a)	Financial Liabilities		
(i)	Long-term borrowings (Refer note no.3(b))	-	-
(ii)	Other financial liabilities	-	-
(b)	Provisions	141	141
(c)	Deferred Tax Liabilities (Net)	-	-
(d)	Other non-current liabilities	611	634
	<b>Total Non-current liabilities</b>	<b>752</b>	<b>775</b>
3	<b>Current liabilities</b>		
(a)	Financial Liabilities		
(i)	Short-term borrowings (Refer note no.3(b))	36,939	35,748
(ii)	Trade payables		
-	Total outstanding dues of Micro and small enterprises	42	83
-	Total outstanding dues of creditors other than Micro and small enterprises	307	249
(iii)	Other financial liabilities	843	1,144
(b)	Other current liabilities	243	147
(c)	Provisions	8	8
(d)	Current tax Liabilities (Net)	-	-
	<b>Total Current liabilities</b>	<b>38,382</b>	<b>37,379</b>
	<b>Total Liabilities</b>	<b>39,134</b>	<b>38,154</b>
	<b>Total Equity and Liabilities</b>	<b>47,073</b>	<b>49,794</b>



KALLAM TEXTILES LIMITED

CASH FLOW STATEMENT FOR THE HALF YEAR YEAR ENDED 30.09.2025

PARTICULARS	Amount Rs. in Lacs	
	For the Half-Year ended 30.09.2025 (Unaudited)	For the Half-Year ended 30.09.2024 (Unaudited)
<b><u>CASH FLOW FROM OPERATING ACTIVITIES</u></b>		
Net Profit/(Loss) before tax	(3,700.27)	(3,352.01)
<u>Add/Less: Adjustments for</u>		
Depreciation	727.78	770.19
Interest expense	2181.93	2087.88
Interest income	(22.65)	(23.94)
Amortisation of Govt. grants	(23.01)	(23.01)
Operating profit before working capital changes	(836.22)	(540.89)
<u>Add/Less: Adjustments for working capital</u>		
Inventories	1,340.74	1,493.29
Investments	-	(28.20)
Trade and other receivables	680.10	(38.93)
Trade and other payables	(187.40)	(400.73)
Cash generated from operations	997.22	484.54
Less: Direct taxes paid	17.77	17.47
Net cash from operating activities (A)	979.45	467.07
<b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>		
Investment in PPE and capital works	(16.44)	(1.38)
Interest received	22.65	23.94
Net cash from Investing activities (B)	6.21	22.56
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Proceeds from/(Repayment of) borrowings	1,190.01	1,599.40
Interest and finance charges	(2,181.93)	(2,087.88)
Net cash used in financing activities (C)	(991.92)	(488.48)
Net increase in cash and cash equivalents	(6.26)	1.15
Cash and cash equivalents at the beginning of the Year	25.10	14.09
Cash and cash equivalents at the end of the Year	18.84	15.24
Net increase/(decrease) in cash and cash equivalents	(6.26)	1.15

