



# SAMBANDAM SPINNING MILLS LIMITED UNIT-I

Registered Office : Kamaraj Nagar Colony, Salem 636 014. Tamil Nadu  
(P) +91 427 2240790 (E) corporate@sambandam.com  
website : www.sambandam.com Corporate Identity No. L17111TZ1973PLC00675

Ref: 49 /SSML/CS/2025-26

24-05-2025

To  
The DGM Listing,  
The Bombay Stock Exchange Ltd,  
Floor No. 25, P.J.Towers, Dalal Street,  
MUMBAI – 400 001.

Dear Sir,

**Scrip Code : 521240**

**Sub : Out come of the board meeting held on 24-05-2025 – Integrated Filing (Financial) – Audited Financial Results (Standalone & Consolidated) for the quarter and year ended 31.03.2025**

Intimation of Audited Standalone and Consolidated Financial Results for the quarter and year ended 31-03-2025

As required under Regulation 33(3)(a) of SEBI ( Listing Obligations and Disclosure Requirements ) Regulation, 2015 [LODR], we enclose the

1. Audited Standalone and Consolidated Financial Results along with Statutory Auditors review report with unmodified opinion for the quarter and year ended 31-03-2025, as approved by the Board of Directors, at their meeting held today 24-05-2025.
2. Further, Board resolved to appoint the Internal Auditor for the FY 2025-26, Internal Auditor firm M/s K.S.G. Subramanyam & Co, Coimbatore Firm Reg.No.004151S.
3. Further, Board resolved to appoint the Cost Auditor for the FY 2025-26, Dr.C.Dhanapal, Salem, COP.No.14293.
4. Further, the above outcome of the board meeting is being uploaded in the BSE website and the company website [www.sambandam.com](http://www.sambandam.com).
5. Time of commencement of the Board Meeting 15.30 hrs.
6. Time of completion of the Board Meeting 18.00 hrs.

Thanking you,

Yours truly,  
for Sambandam Spinning Mills Limited  
SWAMINATHAN  
NATARAJAN  
Digitally signed by  
SWAMINATHAN NATARAJAN  
Date: 2025.05.24 18:02:55 +05'30'  
( S. Natarajan )  
Company Secretary



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24-05-2025

The Bombay Stock Exchange Ltd,  
Floor No. 25, P.J.Towers,  
Dalal Street,  
MUMBAI – 400 001.

Dear Sir,

**Scrip Code : 521240**

**Sub : Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing and Obligations and Disclosure Requirements) Regulations 2015**

## Declaration

In compliance with Regulation 33(3)(d) of LODR as amended by the SEBI Circular No.CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that, Statutory Auditors of our Company, M/s P.N. Raghavendra Rao & Co, Chartered Accountant (Firm Registration No.003328S) have issued an Audit Report with unmodified opinion on Audited Financial Results of the Company (Standalone and Consolidated) for the quarter and year ended 31<sup>st</sup> March, 2025.

This Declaration is given pursuant to Regulation 33(3)(d) 2<sup>nd</sup> proviso, of the SEBI ( Listing Obligations and Disclosure Requirements ) Regulations 2015.

This may be taken on record.

Yours Truly

**For Sambandam Spinning Mills Limited**

SAMBANDAM  
DEVARAJAN

Digitally signed by SAMBANDAM  
DEVARAJAN  
Date: 2025.05.24 18:04:08 +05'30'

**(S.Devarajan)**

**Chairman and Managing Director**

**DIN : 00001910**



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Ref: 50/SSML/CS/2025-26

24-05-2025

To  
The DGM Listing,  
The Bombay Stock Exchange Ltd,  
Floor No. 25, P.J.Towers, Dalal Street,  
MUMBAI – 400 001.

Dear Sir,

**Scrip Code : 521240**

**Sub: Integrated Filing (Financial) for the quarter and year ended March 31, 2025**

Pursuant to the Securities Exchange Board of India (SEBI) Circular No. SEBI/HO/CFD/CFD Pod-2/CIR/P/2024/185 dated December 31, 2024, please find the **Integrated Filing (Financial)** of the Company for the quarter & year ended 31<sup>st</sup> March 2025.

The same is made available on the website of the Company <https://www.sambandam.com>

Time of commencement of the Board Meeting 15.30 hrs

Time of completion of the Board Meeting 18.00 hrs

## A. FINANCIAL RESULTS

Given below the Audited, Standalone and Consolidated Financial Results along with Statutory Auditors report with unmodified opinion for the quarter and year ended 31-03-2025, as approved by the Board of Directors, at their meeting held today (24-05-2025)

## B.STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.

Not applicable

## C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES:

No default hence not applicable

## D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter):

Applicable , given below for 2<sup>nd</sup> half 2024-25

## E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONGWITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter):

No audit qualification and Un-modified opinion is filed

Thanking you,

Yours truly,  
for Sambandam Spinning Mills Limited

SWAMINATHAN  
NATARAJAN

Digitally signed by  
SWAMINATHAN NATARAJAN  
Date: 2025.05.24 18:05:02 +05'30'

( S. Natarajan )  
Company Secretary

Sambandam Spinning Mills Limited (CIN L17111TZ1973PLC000675)  
 Regd. Office : Mill Premises, Kamaraj Nagar Colony, Salem 636 014  
 e-mail : corporate@sambandam.com Phone 0427 2240790 Website : www.sambandam.com  
**STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025**

S.No.	Particulars	Three months ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
	<b>INCOME</b>					
I	Revenue from Operations	6,538.54	6,080.57	6,190.10	26,848.10	21,807.72
II	Other Income	38.30	18.81	448.99	106.62	628.02
III	<b>Total Income (I+II)</b>	<b>6,576.84</b>	<b>6,099.38</b>	<b>6,639.09</b>	<b>26,954.72</b>	<b>22,435.74</b>
	<b>EXPENSES</b>					
IV	Cost of Materials Consumed	4,091.56	4,377.56	4,762.62	18,242.94	15,736.67
	Changes in Inventories of Finished Goods and Work-in-Progress	62.07	(470.21)	(404.25)	(101.60)	(820.88)
	Employee Benefits Expense	896.35	916.16	780.84	3,513.93	2,986.81
	Power and Fuel-Net	517.09	698.99	443.74	1,842.08	1,197.05
	Finance Costs	281.25	285.58	377.01	1,145.94	1,299.03
	Depreciation and Amortisation Expense	193.40	250.34	333.08	945.18	1,123.90
	Other Expenses	514.22	581.00	490.50	2,423.37	2,034.59
	<b>Total Expenses</b>	<b>6,555.94</b>	<b>6,639.42</b>	<b>6,783.54</b>	<b>28,011.84</b>	<b>23,557.17</b>
V	<b>Profit/(Loss) before Exceptional Item and Tax (III-IV)</b>	<b>20.90</b>	<b>(540.04)</b>	<b>(144.45)</b>	<b>(1,057.12)</b>	<b>(1,121.43)</b>
VI	Exceptional Income (Refer Note No: 4)	-	-	-	40.07	-
VII	<b>Profit/(Loss) Before Tax (V+VI)</b>	<b>20.90</b>	<b>(540.04)</b>	<b>(144.45)</b>	<b>(1,017.05)</b>	<b>(1,121.43)</b>
VIII	<b>Tax Expense:</b>					
	Current Tax Expenses	-	-	-	-	-
	Deferred Tax Expenses / (Income)	6.63	(127.54)	(8.77)	(273.74)	(331.03)
IX	<b>Profit/(Loss) for the Period from continuing operations (VII-VIII)</b>	<b>14.27</b>	<b>(412.50)</b>	<b>(135.68)</b>	<b>(743.31)</b>	<b>(790.40)</b>
X	<b>Other Comprehensive Income</b>					
	Items that will not be reclassified to profit or loss					
	i) Remeasurement of Defined benefits plan	260.91	-	(97.48)	260.91	(97.48)
	ii) Income tax relating to above	67.84	-	(25.35)	67.84	(25.35)
	<b>Other Comprehensive Income for the Period</b>	<b>193.07</b>	<b>-</b>	<b>(72.13)</b>	<b>193.07</b>	<b>(72.13)</b>
XI	<b>Total Comprehensive Income for the Period (IX+X)</b>	<b>207.34</b>	<b>(412.50)</b>	<b>(207.81)</b>	<b>(550.24)</b>	<b>(862.53)</b>
XII	Paid Up Equity Share Capital ( Face Value Rs. 10/- each)	427.55	427.55	427.55	427.55	427.55
XIII	Other equity				8,151.52	8,701.76
XIV	<b>Earnings per Equity Share of Rs.10/- each:</b>					
	(not annualised)					
	Basic and Diluted (in Rupees)	<b>0.33</b>	<b>(9.67)</b>	<b>(3.18)</b>	<b>(17.43)</b>	<b>(18.53)</b>

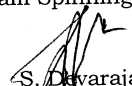


**Notes**

- 1 The above standalone audited financial results were reviewed by the Audit Committee and then approved by the Board of Directors at its meeting held on May 24, 2025.
- 2 Segment Information:  
The Company is primarily engaged in the business of manufacturing and sale of yarn and related products, which is considered as single business segment based on nature of products, risks, returns and the internal business reporting system. Accordingly, there are no other reportable segments in terms of Ind AS 108 'Operating Segments'.
- 3 The Company has classified certain assets as Assets classified as held for sale as per Ind AS 105 "Non Current Assets Held for Sale and Discontinued Operations". Consequently, the Company has not charged depreciation of Rs. 71.11 Lakhs for the year ended 31.03.2025 on assets continue to be classified as held for sale in accordance with Ind AS 105.
- 4 The Company has disposed off Investments held in one of its associate companies viz Salem IVF Centre Private Limited and recognised profit of Rs. 40.07 lakhs on disposal in the statement of profit and loss during the year ended 31.03.2025
- 5 The figures for the quarter ended 31.03.2025 and 31.03.2024 are the balancing figures between the audited figures in respect of the full financial year and nine months ended 31.12.2024 and 31.12.2023 respectively.
- 6 The previous period figures have been regrouped/reclassified wherever necessary to confirm to current period classification.

Salem  
May 24, 2025

For Sambandam Spinning Mills Limited

  
S. Devarajan  
Chairman and Managing Director  
DIN 00001910



**Sambandam Spinning Mills Limited**  
**Standalone Statement of Assets and Liabilities as at 31.03.2025**

(Rupees in Lakhs)

Particulars	As at 31.03.2025 Audited	As at 31.03.2024 Audited
<b>I. ASSETS</b>		
<b>1. Non-Current Assets</b>		
a) Property, Plant and Equipment	11,964.53	12,603.24
b) Capital Work in Progress	161.12	198.82
c) Right-of-use Assets	26.52	31.17
d) Intangible assets	0.04	0.04
e) Biological Assets other than Bearer plants	144.85	135.85
f) Financial Assets		
i) Investments	201.57	202.29
ii) Other Financial Assets	322.26	393.94
g) Other Non-Current Assets	123.10	223.10
	12,943.99	13,788.45
<b>2. Current Assets</b>		
a) Inventories	7,662.23	7,519.56
b) Financial Assets		
i) Trade Receivables	2,160.95	2,927.09
ii) Cash and Cash Equivalents	4.65	8.62
iii) Bank Balances other than Cash and Cash Equivalents	196.01	164.43
iv) Other Financial Assets	180.13	142.32
c) Current Tax Assets (Net)	25.42	27.19
d) Other Current Assets	1,817.71	1,786.42
e) Assets Classified as Held for Sale	310.09	460.50
	12,357.19	13,036.13
<b>TOTAL ASSETS</b>	<b>25,301.18</b>	<b>26,824.58</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
a) Equity Share Capital	427.55	427.55
b) Other Equity	8,151.52	8,701.76
	8,579.07	9,129.31
<b>LIABILITIES</b>		
<b>1. Non-Current Liabilities</b>		
a) Financial Liabilities		
i) Borrowings	4,583.56	4,320.91
ii) Lease Liabilities	20.10	26.03
iii) Other Financial Liabilities	5.23	5.23
b) Provisions	133.04	376.77
c) Deferred Tax Liabilities (Net)	222.54	428.44
	4,964.47	5,157.38
<b>2. Current Liabilities</b>		
a) Financial Liabilities		
i) Borrowings	7,316.84	8,077.77
ii) Lease Liabilities	9.37	7.36
iii) Trade payables		
- Outstanding dues of Micro and Small Enterprises	226.12	142.11
- Outstanding dues of other than Micro and Small Enterprises	2,172.19	1,947.94
iv) Other Financial Liabilities	1,555.43	1,851.54
b) Other Current Liabilities	169.40	283.77
c) Provisions	308.29	227.40
	11,757.64	12,537.89
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>25,301.18</b>	<b>26,824.58</b>

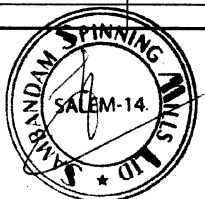


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**Sambandam Spinning Mills Limited**  
**Standalone Statement of Cash Flows for the year ended 31.03.2025**

(Rupees in Lakhs)

Particulars	Year ended			
	31.03.2025		31.03.2024	
	Audited		Audited	
<b>A. Cash Flow from Operating Activities</b>				
Profit/ (Loss) before tax		<b>(1,017.05)</b>		<b>(1,121.43)</b>
Adjustments for -				
Depreciation & Amortisation Expense	945.18		1,123.90	
Finance Costs	1,142.16		1,299.03	
Provision for ECL and impairment	97.11		91.75	
Interest Income	(32.84)		(131.25)	
Foreign Exchange Fluctuation	(4.61)		(0.23)	
Dividend Income	(0.08)		(0.07)	
Profit on sale of Investment in associate	(40.07)		-	
Net Gain or Loss arising on Fair Value of Financial Asset	0.73		(1.30)	
Fair Value change in Biological Assets	(21.25)		(47.00)	
Reversal of impairment in value of investments	-		(70.41)	
Net Gain on Modification/Termination of Lease	-		(68.08)	
Provision written back	-		(280.77)	
(Profit)/Loss on sale of Property, Plant and Equipment	17.79		2.15	
		2,104.12		1,917.72
Operating Profit/ (Loss) before Working Capital Changes		<b>1,087.07</b>		<b>796.29</b>
Adjustments/Changes in Working Capital				
Inventories	(142.67)		(603.18)	
Trade Receivables	773.64		152.70	
Non Current and Current Financial Assets	(97.74)		125.59	
Other Non Current and Current Assets	68.71		22.07	
Trade Payables	308.26		1,102.20	
Non Current and Current Financial Liabilities	(303.39)		828.98	
Other Non Current and Current Liabilities	(114.37)		4.29	
Other Non Current and Current provisions	98.07		18.94	
		590.51		1,651.58
Cash Generated from/(used in) Operations		<b>1,677.58</b>		<b>2,447.87</b>
Less: Income Tax Paid (Net)		<b>(1.77)</b>		<b>(107.26)</b>
<b>Net Cash from/(used in) Operating Activities</b>		<b>1,679.35</b>		<b>2,555.13</b>
<b>B. Cash Flow from Investing Activities</b>				
Purchase of Property, Plant and Equipment & Capital Work-in-Progress	(267.35)		(443.83)	
Movement of Biological Assets other than Bearer plants	12.25		-	
Proceeds from Sale of Property, Plant and Equipment	69.16		425.31	
Proceeds from Sale of Investment in associate	110.47		19.06	
Interest Received	32.84		131.25	
Dividend Received	0.08		0.07	
<b>Net Cash from/(used in) Investing Activities</b>		<b>(42.55)</b>		<b>131.86</b>
<b>C. Cash Flow from Financing Activities</b>				
Interest Paid on Lease Liabilities	(3.35)		(27.62)	
Principal Repayment of Lease Liabilities	(7.63)		(62.11)	
Finance Costs Paid	(1,131.51)		(1,270.70)	
Proceeds / (Repayment) from Current Borrowings (Net)	(760.93)		579.54	
Proceeds / (Repayment) from Non Current Borrowings (Net)	262.65		(1,910.30)	
<b>Net Cash from/(used in) Financing Activities</b>		<b>(1,640.77)</b>		<b>(2,691.19)</b>
<b>Net Increase/(decrease) in Cash and Cash Equivalents</b>		<b>(3.97)</b>		<b>(4.20)</b>
Cash and Cash Equivalents at the beginning of the period	8.62		12.82	
Cash and Cash Equivalents at the end of the period	4.65		8.62	
<b>Net Increase/(decrease) in Cash and Cash Equivalents</b>		<b>(3.97)</b>		<b>(4.20)</b>



# P.N. RAGHAVENDRA RAO & CO

Chartered Accountants

Founder P.N. Raghavendra Rao

No. 23/2, Viswa Paradise Apartments IInd Floor, Kalidas Road, Ramnagar, Coimbatore - 641 009

☎ : 0422 2232440, 2236997 ✉ : info@pnrandco.in 🌐 : www.pnrandco.in

Ref. No. ....

Date : .....

Independent Auditor's Report on Standalone Financial Results for the Quarter and Year ended 31<sup>st</sup> March 2025

To  
The Board of Directors of  
Sambandam Spinning Mills Limited

## Opinion

1. We have audited the accompanying standalone financial results of Sambandam Spinning Mills Limited (the "Company") for the quarter and year ended 31<sup>st</sup> March 2025, 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 ("Listing Regulations").
2. In our opinion and to the best of our information and according to the explanations given to us, these standalone financial results:
  - i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
  - ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the total comprehensive income (comprising of net loss and other comprehensive income) and other financial information for the quarter and year ended 31<sup>st</sup> March 2025.

## Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 as amended ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone financial results.

BI

# P.N. RAGHAVENDRA RAO & CO

Chartered Accountants

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Date : .....

## Management's Responsibilities for the Standalone Financial Results

4. These standalone financial results have been prepared on the basis of standalone annual financial statements. The Company's Board of Directors are responsible for the preparation of these standalone financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards specified under Section 133 of 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.
5. In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

## Auditor's Responsibilities for the Audit of the Standalone Financial Results

7. Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

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8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
  - i. Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
  - ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
  - iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
  - iv. Conclude on the appropriateness of the Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
  - v. Evaluate the overall presentation, structure, and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.
9. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



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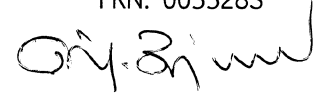
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10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

### Other Matter

11. The standalone annual financial results include the results for the quarter ended 31<sup>st</sup> March 2025, being the balancing figures between the audited figures in respect of the full financial year and the published standalone unaudited year to date financial results up to the third quarter of the current financial year, which were subjected to limited review by us. Our opinion is not modified in respect of this matter.

For P N Raghavendra Rao & Co  
Chartered Accountants  
FRN: 003328S



Pon Arul Paraneedharan  
Partner

M.No: 212860

UDIN: 25212860BMJKPB7261

Salem

24<sup>th</sup> May 2025

**Sambandam Spinning Mills Limited (CIN L17111TZ1973PLC000675)**  
**Regd. Office : Mill Premises, Kamaraj Nagar Colony, Salem 636 014**  
**e-mail : corporate@sambandam.com Phone 0427 2240790 Website : www.sambandam.com**  
**STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025**

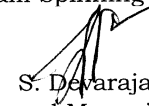
S.No.	Particulars	Three months ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
	<b>INCOME</b>					
I	Revenue from Operations	6,538.54	6,080.57	6,190.10	26,848.10	21,807.72
II	Other Income	38.30	18.81	448.99	106.62	628.02
III	<b>Total Income (I+II)</b>	<b>6,576.84</b>	<b>6,099.38</b>	<b>6,639.09</b>	<b>26,954.72</b>	<b>22,435.74</b>
	<b>EXPENSES</b>					
IV	Cost of Materials Consumed	4,091.56	4,377.56	4,762.62	18,242.94	15,736.67
	Changes in Inventories of Finished Goods and Work-in-Progress	62.07	(470.21)	(404.25)	(101.60)	(820.88)
	Employee Benefits Expense	896.35	916.16	780.84	3,513.93	2,986.81
	Power and Fuel-Net	517.09	698.99	443.74	1,842.08	1,258.15
	Finance Costs	281.25	285.58	377.01	1,145.94	1,299.03
	Depreciation and Amortisation Expense	193.40	250.34	333.08	945.18	1,123.90
	Other Expenses	514.22	581.00	490.50	2,423.37	1,973.49
	<b>Total Expenses</b>	<b>6,555.94</b>	<b>6,639.42</b>	<b>6,783.54</b>	<b>28,011.84</b>	<b>23,557.17</b>
V	<b>Profit/(Loss) before Share of profit of associates, Exceptional Item and Tax (III-IV)</b>	<b>20.90</b>	<b>(540.04)</b>	<b>(144.45)</b>	<b>(1,057.12)</b>	<b>(1,121.43)</b>
VI	Share of profit of associates	5.43	1.13	2.84	8.58	5.13
VII	<b>Profit/(Loss) before Exceptional Item and Tax (V+VI)</b>	<b>26.33</b>	<b>(538.91)</b>	<b>(141.61)</b>	<b>(1,048.54)</b>	<b>(1,116.30)</b>
VIII	Exceptional Income (Refer Note No: 5)	-	-	-	40.07	-
IX	<b>Profit/(Loss) Before Tax (VII+VIII)</b>	<b>26.33</b>	<b>(538.91)</b>	<b>(141.61)</b>	<b>(1,008.47)</b>	<b>(1,116.30)</b>
X	<b>Tax Expense:</b>					
	Current Tax Expenses	-	-	-	-	-
	Deferred Tax Expenses / (Income)	6.63	(127.54)	(8.77)	(273.74)	(331.03)
XI	<b>Profit/(Loss) for the Period from continuing operations (IX-X)</b>	<b>19.70</b>	<b>(411.37)</b>	<b>(132.84)</b>	<b>(734.73)</b>	<b>(785.27)</b>
XII	<b>Other Comprehensive Income</b>					
	Items that will not be reclassified to profit or loss					
	i) Remeasurement of Defined benefits plan	260.91	-	(97.48)	260.91	(97.48)
	ii) Income tax relating to above	67.84	-	(25.35)	67.84	(25.35)
	<b>Other Comprehensive Income for the Period</b>	<b>193.07</b>	<b>-</b>	<b>(72.13)</b>	<b>193.07</b>	<b>(72.13)</b>
XIII	<b>Total Comprehensive Income for the Period (XI+XII)</b>	<b>212.77</b>	<b>(411.37)</b>	<b>(204.97)</b>	<b>(541.66)</b>	<b>(857.40)</b>
XIV	Paid Up Equity Share Capital ( Face Value Rs. 10/- each)	427.55	427.55	427.55	427.55	427.55
XV	Other equity				8,167.89	8,709.55
XVI	<b>Earnings per Equity Share of Rs.10/- each:</b>					
	(not annualised)					
	Basic and Diluted (in Rupees)	<b>0.46</b>	<b>(9.65)</b>	<b>(3.11)</b>	<b>(17.23)</b>	<b>(18.41)</b>




**Notes**

- 1 The above consolidated audited financial results were reviewed by the Audit Committee and then approved by the Board of Directors at its meeting held on May 24, 2025.
- 2 Segment Information:  
The Company is primarily engaged in the business of manufacturing and sale of yarn and related products, which is considered as single business segment based on nature of products, risks, returns and the internal business reporting system. Accordingly, there are no other reportable segments in terms of Ind AS 108 'Operating Segments'.
- 3 The Company has classified certain assets as Assets classified as held for sale as per Ind AS 105 "Non Current Assets Held for Sale and Discontinued Operations". Consequently, the Company has not charged depreciation of Rs.71.11 Lakhs for the period ended 31.03.2025 on assets continue to be classified as held for sale in accordance with Ind AS 105.
- 4 The consolidated audited financial results have been prepared in accordance with Ind AS 110 read with Ind AS 28. The consolidated financial results include the standalone results of the parent company and its associate viz. SPMM Health Care Services Private Limited.
- 5 The Company has disposed off Investments held in one of its associate companies viz Salem IVF Centre Private Limited and recognised the profit of Rs. 40.07 lakhs on disposal in the statement of profit and loss during the year ended 31.03.2025.
- 6 The figures for the quarter ended 31.03.2025 and 31.03.2024 are the balancing figures between the audited figures in respect of the full financial year and nine months ended 31.12.2024 and 31.12.2023 respectively.
- 7 The previous period figures have been regrouped/reclassified wherever necessary to confirm to current period classification.

For Sambandam Spinning Mills Limited

  
S. Devarajan  
Chairman and Managing Director  
DIN 00001910



  
Salem  
May 24, 2025

**Sambandam Spinning Mills Limited**  
**Consolidated Statement of Assets and Liabilities as at 31.03.2025**

(Rupees in Lakhs)

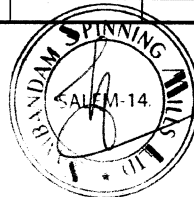
Particulars	As at 31.03.2025 Unaudited	As at 31.03.2024 Audited
<b>I. ASSETS</b>		
<b>1. Non-Current Assets</b>		
a) Property, Plant and Equipment	11,964.53	12,603.24
b) Capital Work in Progress	161.12	198.82
c) Right-of-use Assets	26.52	31.17
d) Intangible assets	0.04	0.04
e) Biological Assets other than Bearer plants	144.85	135.85
f) Financial Assets		
i) Investments	217.94	210.08
ii) Other Financial Assets	322.26	393.94
g) Other Non-Current Assets	123.10	223.10
	<b>12,960.36</b>	<b>13,796.24</b>
<b>2. Current Assets</b>		
a) Inventories	7,662.23	7,519.56
b) Financial Assets		
i) Trade Receivables	2,160.95	2,927.09
ii) Cash and Cash Equivalents	4.65	8.62
iii) Bank Balances other than Cash and Cash Equivalents	196.01	164.43
iv) Other Financial Assets	180.13	142.32
c) Current Tax Assets (Net)	25.42	27.19
d) Other Current Assets	1,817.71	1,786.42
e) Assets Classified as Held for Sale	310.09	460.50
	<b>12,357.19</b>	<b>13,036.13</b>
<b>TOTAL ASSETS</b>	<b>25,317.55</b>	<b>26,832.37</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
a) Equity Share Capital	427.55	427.55
b) Other Equity	8,167.89	8,709.55
	<b>8,595.44</b>	<b>9,137.10</b>
<b>LIABILITIES</b>		
<b>1. Non-Current Liabilities</b>		
a) Financial Liabilities		
i) Borrowings	4,583.56	4,320.91
ii) Lease Liabilities	20.10	26.03
iii) Other Financial Liabilities	5.23	5.23
b) Provisions	133.04	376.77
c) Deferred Tax Liabilities (Net)	222.54	428.44
	<b>4,964.47</b>	<b>5,157.38</b>
<b>2. Current Liabilities</b>		
a) Financial Liabilities		
i) Borrowings	7,316.84	8,077.77
ii) Lease Liabilities	9.37	7.36
iii) Trade payables		
- Outstanding dues of Micro and Small Enterprises	226.12	142.11
- Outstanding dues of other than Micro and Small Enterprises	2,172.19	1,947.94
iv) Other Financial Liabilities	1,555.43	1,851.54
b) Other Current Liabilities	169.40	283.77
c) Provisions	308.29	227.40
	<b>11,757.64</b>	<b>12,537.89</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>25,317.55</b>	<b>26,832.37</b>



**Sambandam Spinning Mills Limited**  
**Consolidated Statement of Cash Flows for the year ended 31.03.2025**

(Rupees in Lakhs)

Particulars	Year ended			
	31.03.2025		31.03.2024	
	Audited		Audited	
<b>A. Cash Flow from Operating Activities</b>				
Profit/ (Loss) before tax		<b>(1,008.47)</b>		<b>(1,116.30)</b>
Adjustments for -				
Share of profit of associates	(8.58)		(5.13)	
Depreciation & Amortisation Expense	945.18		1,123.90	
Finance Costs	1,142.16		1,299.03	
Provision for ECL and impairment	97.11		91.75	
Sundry Balances written off	-			
Interest Income	(32.84)		(131.25)	
Foreign Exchange Fluctuation	(4.61)		(0.23)	
Dividend Income	(0.08)		(0.07)	
Profit on sale of Investment in associate	(40.07)		-	
Net Gain or Loss arising on Fair Value of Financial Asset	0.73		(1.30)	
Fair Value change in Biological Assets	(21.25)		(47.00)	
Reversal of impairment in value of investments	-		(70.41)	
Net Gain on Modification/Termination of Lease	-		(68.08)	
Provision written back	-		(280.77)	
(Profit)/Loss on sale of Property, Plant and Equipment	17.79		2.15	
		2,095.54		1,912.59
Operating Profit/ (Loss) before Working Capital Changes		<b>1,087.07</b>		<b>796.29</b>
Adjustments/Changes in Working Capital				
Inventories	(142.67)		(603.18)	
Trade Receivables	773.64		152.70	
Non Current and Current Financial Assets	(97.74)		125.59	
Other Non Current and Current Assets	68.71		22.07	
Trade Payables	308.26		1,102.19	
Non Current and Current Financial Liabilities	(303.39)		828.98	
Other Non Current and Current Liabilities	(114.37)		4.29	
Other Non Current and Current provisions	98.07		18.94	
		590.51		1,651.58
Cash Generated from/(used in) Operations		<b>1,677.58</b>		<b>2,447.87</b>
Less: Income Tax Paid (Net)		<b>(1.77)</b>		<b>(107.26)</b>
<b>Net Cash from/(used in) Operating Activities</b>		<b>1,679.35</b>		<b>2,555.12</b>
<b>B. Cash Flow from Investing Activities</b>				
Purchase of Property, Plant and Equipment & Capital Work-in-Progress	(267.35)		(443.83)	
Movement of Biological Assets other than Bearer plants	12.25		-	
Proceeds from Sale of Property, Plant and Equipment	69.16		425.31	
Proceeds from Sale of Investment	110.47		19.06	
Interest Received	32.84		131.25	
Dividend Received	0.08		0.07	
<b>Net Cash from/(used in) Investing Activities</b>		<b>(42.55)</b>		<b>131.86</b>
<b>C. Cash Flow from Financing Activities</b>				
Interest Paid on Lease Liabilities	(3.35)		(27.62)	
Principal Repayment of Lease Liabilities	(7.63)		(62.11)	
Finance Costs Paid	(1,131.51)		(1,270.70)	
Proceeds / (Repayment) from Current Borrowings (Net)	(760.93)		579.54	
Proceeds / (Repayment) from Non Current Borrowings (Net)	262.65		(1,910.30)	
<b>Net Cash from/(used in) Financing Activities</b>		<b>(1,640.77)</b>		<b>(2,691.19)</b>
<b>Net Increase/(decrease) in Cash and Cash Equivalents</b>		<b>(3.97)</b>		<b>(4.20)</b>
Cash and Cash Equivalents at the beginning of the period	8.62		12.82	
Cash and Cash Equivalents at the end of the period	4.65		8.62	
<b>Net Increase/(decrease) in Cash and Cash Equivalents</b>		<b>(3.97)</b>		<b>(4.20)</b>



# P.N. RAGHAVENDRA RAO & CO

Chartered Accountants

Founder P.N. Raghavendra Rao

No. 23/2, Viswa Paradise Apartments IInd Floor, Kalidas Road, Ramnagar, Coimbatore - 641 009

☎ : 0422 2232440, 2236997 ✉ : info@pnrandco.in 🌐 : www.pnrandco.in

Ref. No. ....

Date : .....

## Independent Auditor's Report on Consolidated Financial Results for the Quarter and Year ended 31<sup>st</sup> March 2025

To  
The Board of Directors of  
Sambandam Spinning Mills Limited

### Opinion

1. We have audited the accompanying consolidated financial results of Sambandam Spinning Mills Limited (the "Company") and its associate, SPMM Health Care Services Private Limited for the quarter and year ended 31<sup>st</sup> March 2025, 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 ("Listing Regulations").
2. In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of reports of other auditors on separate audited financial results of the associate, the aforesaid consolidated financial results:
  - i) includes the audited financial results of its Associate;
  - ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
  - iii) give a true and fair view in conformity with the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the total comprehensive income (comprising of net loss and other comprehensive income) and other financial information of the company and its associate for the quarter and year ended 31<sup>st</sup> March 2025.

### Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 as amended ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Company and its associate in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other

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auditors in terms of their reports referred to in "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated financial results.

## Management's Responsibilities for the Consolidated Financial Results

4. These consolidated financial results have been prepared on the basis of consolidated annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net loss and other comprehensive income and other financial information of the Company and its associate in accordance with the recognition and measurement principles laid down in Indian Accounting Standards specified under Section 133 of 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. The respective Board of Directors of the Company and its associate are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and its associate and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of consolidated financial results by the Directors of the company, as aforesaid.
5. In preparing the consolidated financial results, the respective Board of Directors of the Company and its associate are responsible for assessing the ability of the Company and its associate to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Company or its associate or to cease operations, or has no realistic alternative but to do so.
6. The respective Board of Directors of the Company and its associate are responsible for overseeing the financial reporting process of the Company and its associate.

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## Auditor's Responsibilities for the Audit of the Consolidated Financial Results

7. Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.
8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
  - a) Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
  - b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
  - c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
  - d) Conclude on the appropriateness of the Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company and its associate to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company and its associate to cease to continue as a going concern.

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- e) Evaluate the overall presentation, structure, and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- f) Obtain sufficient appropriate audit evidence regarding the financial results of the Company and its associate to express an opinion on the consolidated financial results. We are responsible for the direction, supervision, and performance of the audit of financial information of such entity included in the consolidated financial results of which we are the independent auditors. For the other entity included in consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.
9. We communicate with those charged with governance of the Company and its associate included in the consolidated financial results of which we are independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

## Other Matter

11. The consolidated financial results include the audited financial results of the associate whose financial results reflect the Company's share of total net profit after tax/total comprehensive income of Rs. 5.43 lakhs and Rs. 8.58 lakhs for the quarter and year ended 31<sup>st</sup> March 2025 respectively as considered in the consolidated financial results which has been audited by the other independent auditors. The other independent auditors' reports on audited financial results of these associate have been furnished to us and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of this associate, is based solely on the report of such other auditors and the procedures performed by us are as stated in paragraph above.

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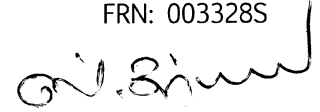
Our opinion on the consolidated financial results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

12. The consolidated annual financial results include the results for the quarter ended 31<sup>st</sup> March 2025, being the balancing figures between audited figures in respect of the full financial year and the published consolidated unaudited year to date financial results up to the third quarter of the current financial year, which were subjected to limited review by us. Our opinion is not modified in respect of this matter.

For P N Raghavendra Rao & Co

Chartered Accountants

FRN: 003328S



Pon Arul Paraneedharan

Partner

M.No: 212860

UDIN: 25212860BMJKPC1262

Salem

24<sup>h</sup> May 2025

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)														
Sr. No.	Details of the party (listed entity / subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction	
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance
	<input type="button" value="Add"/>	<input type="button" value="Delete"/>												
1	SAMBANDAM SPINNING MILLS LIMITED	AAEC53342J	SAMBANDAM SIVA TEXTILES PRIVATE LIMITED	AAEC52353M	Common Director	Sale of goods or services		150.00	Sale of wind power	29.37	03-02-2024	29.37	30.45	16.75
2	SAMBANDAM SPINNING MILLS LIMITED	AAEC53342J	SAMBANDAM SIVA TEXTILES PRIVATE LIMITED	AAEC52353M	Common Director	Sale of goods or services		12.00	Sale of milk	2.24	03-02-2024	2.24	1.64	1.71
3	SAMBANDAM SPINNING MILLS LIMITED	AAEC53342J	SAMBANDAM SIVA TEXTILES PRIVATE LIMITED	AAEC52353M	Common Director	Sale of goods or services		50.00	Job work	0.52	03-02-2024	0.19	0.32	0.07
4	SAMBANDAM SPINNING MILLS LIMITED	AAEC53342J	SAMBANDAM SIVA TEXTILES PRIVATE LIMITED	AAEC52353M	Common Director	Purchase of goods or services		12.00	Purchase of Agriculture Product	3.61	03-02-2024	3.61	3.44	0.30
5	SAMBANDAM SPINNING MILLS LIMITED	AAEC53342J	S.PALANIANDI MUDALIAR CHARITABLE TRUST	AAATS8469D	Other Related Party	Purchase of goods or services		25.00	Medical Expenses of Employee	9.83	03-02-2024	9.83	3.90	0.45
6	SAMBANDAM SPINNING MILLS LIMITED	AAEC53342J	S.PALANIANDI MUDALIAR CHARITABLE TRUST	AAATS8469D	Other Related Party	Sale of goods or services		12.00	Sale of Milk	4.69	03-02-2024	4.69	0.86	2.21
7	SAMBANDAM SPINNING MILLS LIMITED	AAEC53342J	SAMBANDAM FABRICS PRIVATE LIMITED	AAWCS4725P	Common Director	Purchase of goods or services		0.60	Rent Paid	0.60	03-02-2024	0.60	0.00	0.00
8	SAMBANDAM SPINNING MILLS LIMITED	AAEC53342J	S.DEVARAJAN	ABVPD5330L	Promoter	Remuneration		120.00	Remuneration Paid	60.00	10-08-2024	60.00	0.00	0.00
9	SAMBANDAM SPINNING MILLS LIMITED	AAEC53342J	S.DEVARAJAN	ABVPD5330L	Promoter	Interest paid		7.50	Fixed Deposit interest paid	7.50	10-08-2024	7.50	0.00	0.00
10	SAMBANDAM SPINNING MILLS LIMITED	AAEC53342J	S.DEVARAJAN HUF	AADHS1445Q	Promoter	Interest paid		0.15	Fixed Deposit interest paid	0.15	10-08-2024	0.15	0.00	0.00
11	SAMBANDAM SPINNING MILLS LIMITED	AAEC53342J	S.JEGARAJAN	ABSPJ3561A	Promoter	Remuneration		116.40	Remuneration Paid	58.20	10-08-2024	58.20	0.00	0.00
12	SAMBANDAM SPINNING MILLS LIMITED	AAEC53342J	S.JEGARAJAN	ABSPJ3561A	Promoter	Interest paid		8.49	Fixed Deposit interest paid	8.49	10-08-2024	8.49	0.00	0.00
13	SAMBANDAM SPINNING MILLS LIMITED	AAEC53342J	S.JEGARAJAN HUF	AAOHS3176G	Promoter	Interest paid		0.05	Fixed Deposit interest paid	0.05	10-08-2024	0.05	0.00	0.00
14	SAMBANDAM SPINNING MILLS LIMITED	AAEC53342J	S.DINAKARAN	ABVPD5329B	Promoter	Remuneration		74.40	Remuneration Paid	37.20	10-08-2024	37.20	0.00	0.00
15	SAMBANDAM SPINNING MILLS LIMITED	AAEC53342J	S.DINAKARAN	ABVPD5329B	Promoter	Interest paid		24.68	Fixed Deposit interest paid	24.68	10-08-2024	24.68	0.00	0.00
16	SAMBANDAM SPINNING MILLS LIMITED	AAEC53342J	D.NIRANJANKUMAR	AEVPS329B	Promoter Group	Remuneration		48.00	Remuneration Paid	24.00	10-08-2024	24.00	0.00	0.00
17	SAMBANDAM SPINNING MILLS LIMITED	AAEC53342J	D.NIRANJANKUMAR	AEVPS329B	Promoter Group	Interest paid		4.26	Fixed Deposit interest paid	4.26	10-08-2024	4.26	0.00	0.00
18	SAMBANDAM SPINNING MILLS LIMITED	AAEC53342J	J.SAKTHIVEL	APFFS4792F	Promoter Group	Remuneration		48.00	Remuneration Paid	24.00	10-08-2024	24.00	0.00	0.00
19	SAMBANDAM SPINNING MILLS LIMITED	AAEC53342J	J.SAKTHIVEL	APFFS4792F	Promoter Group	Interest paid		0.22	Fixed Deposit interest paid	0.22	10-08-2024	0.22	0.00	0.00
20	SAMBANDAM SPINNING MILLS LIMITED	AAEC53342J	D.ANUPAMA	ADZPA4968R	Promoter Group	Interest paid		0.69	Fixed Deposit interest paid	0.69	10-08-2024	0.69	0.00	0.00
21	SAMBANDAM SPINNING MILLS LIMITED	AAEC53342J	D.ANUPAMA	ADZPA4968R	Promoter Group	Purchase of goods or services		5.10	Rent Paid	2.65	10-08-2024	2.65	0.00	0.00
22	SAMBANDAM SPINNING MILLS LIMITED	AAEC53342J	S.KANDASWARNA	CWYPK8370H	Relative of Promoter	Interest paid		0.09	Fixed Deposit interest paid	0.09	10-08-2024	0.09	0.00	0.00
23	SAMBANDAM SPINNING MILLS LIMITED	AAEC53342J	D.MANJULA	ADEPM5680M	Promoter Group	Interest paid		4.67	Fixed Deposit interest paid	4.67	10-08-2024	4.67	0.00	0.00
24	SAMBANDAM SPINNING MILLS LIMITED	AAEC53342J	D.MINUSAKTHIPRIYA	AGPPM4738C	Promoter Group	Interest paid		1.59	Fixed Deposit interest paid	1.59	10-08-2024	1.59	0.00	0.00
25	SAMBANDAM SPINNING MILLS LIMITED	AAEC53342J	J.RAMYA	AEIPR3006F	Promoter Group	Interest paid		0.27	Fixed Deposit interest paid	0.27	10-08-2024	0.27	0.00	0.00
26	SAMBANDAM SPINNING MILLS LIMITED	AAEC53342J	D.RATHIPRIYA	AEIPR3025C	Promoter Group	Interest paid		1.40	Fixed Deposit interest paid	1.40	10-08-2024	1.40	0.00	0.00
27	SAMBANDAM SPINNING MILLS LIMITED	AAEC53342J	V.VALARNILA	AKAP59444G	Promoter Group	Interest paid		1.44	Fixed Deposit interest paid	1.44	10-08-2024	1.44	0.00	0.00
28	SAMBANDAM SPINNING MILLS LIMITED	AAEC53342J	PARAMESHWARI JEGARAJAN	ABTPJ3046M	Promoter Group	Interest paid		0.15	Fixed Deposit interest paid	0.15	10-08-2024	0.15	0.00	0.00
Total value of transaction during the reporting period												312.22388		

Digitally signed by  
**SWAMINATHA SWAMINATHAN**  
**N NATARAJAN**  
 Date: 2025.05.24 18:05:52  
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