



SURYAAMBA SPINNING MILLS LIMITED

A-101, Kanha Apartment, 128, Chhaoni, Katol Road, Nagpur-440 013 (MS)
Ph.# 0712-2591072, 2591406 Fax # 0712-2591410 CIN: L18100TG2007PLC053831
Mail: mail@suryaamba.com, Website: www.suryaamba.com

May 30, 2025

The Department of Corporate Services-CRD
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai: 400 001

Scrip Code: 533101

Sub: Audited Standalone Financial Results of the Company for the fourth quarter and year ended on March 31, 2025.

Ref: Regulation 30, 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ("Listing Regulations") and SEBI (Prohibition of Insider Trading) Regulations, 2015

Dear Sir/Madam,

This is to inform you that Board of Directors of the Suryaamba Spinning Mills Limited ("the Company") at their meeting held today i.e. Friday, May 30, 2025 have *inter-alia* considered & approved the Audited Standalone Financial Results of the company for the Fourth Quarter and Year ended on March 31, 2025.

Pursuant to Regulation 30 and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:

1. Audited Standalone Financial Results of the Company for the Fourth Quarter and Year ended on March 31, 2025; &
2. Auditors' Report thereon issued by the M/s. Manish N. Jain, Chartered Accountants (FRN 138430W), Statutory Auditors of the Company for the said period.

The meeting of the Board of Directors of the Company commenced at 1:00 p.m. and concluded at 1:50 p.m.

You are requested to take the above disclosure on record.

Thanking you,

Yours faithfully,

For Suryaamba Spinning Mills Limited

KRITI LADHA

Digitally signed by KRITI
LADHA
Date: 2025.05.30 14:41:14
+05'30'

Kriti Ladha
Company Secretary & Compliance Officer
Membership No: ACS61729
Encl: As above.

Independent Auditor's Report on the Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**TO THE BOARD OF DIRECTORS OF
SURYAAMBA SPINNING MILLS LIMITED**

Opinion

We have audited the accompanying statement of the financial results of **SURYAAMBA SPINNING MILLS LIMITED** (the "Company"), for the quarter and year ended March 31, 2025, (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirements of the Regulation 33 of the SEBI (Listing and Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

b. gives a true and fair view in conformity with the recognition and measurement principles laid down in Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India, of the net profit / (losses) and total comprehensive income / (losses) and other financial information of the Company for the quarter and year then ended March 31, 2025.

Basis of Opinion

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 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 ("the ICAI") together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with these requirements and the ICAI's code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit / (losses) and other comprehensive income / (losses) and other financial information in accordance with the recognition and measurement principle laid down in Indian Accounting Standard (Ind AS) prescribed 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 responsibilities also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and

prudent; and the 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 Statement that gives a true and fair view and is free from material misstatements, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as going concern, disclosing as applicable, matters as 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 alternatives but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain a reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is high level 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 the users taken on the basis of the Statement.

As a part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- * Identify and assess the risks of material misstatements of the Statement, 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 controls.
- * Obtain an understanding of internal financial controls 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.
- * Evaluate the appropriateness of accounting policies used and the reasonableness of the accounting estimates and related disclosures made by the Board of Directors.
- * Evaluate the appropriateness and reasonableness of disclosure made by the Board of Directors in term of the requirements specified under Regulation 33 of the Listing Regulations.
- * 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 to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention to our auditor's report to related disclosures in the Statement 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 going concern.

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* Evaluate the overall presentation, structure and content of the Statement, including the disclosure, and whether the Statement represents the underlying transactions and events in manner that achieves fair presentation.

* Obtain sufficient appropriate audit evidence regarding the Statement of the Company to express an opinion of the Statement.

Materiality is magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in i) planning the scope of our audit work and in evaluating the results of our works; and ii) to evaluate the effect of any identified misstatements in the Statement.

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 controls that we identify during our audit.

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 Matters

The Statement, includes the results for the quarter ended March 31, 2025, being balancing figure between the audited figures in respect of the full financial year ended March 31, 2025, and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our opinion on the Statement is not modified in respect of this matter.

Place: Nagpur

Dated: May 30, 2025

UDIN No.: 25175398BMIEIQ7946

For **MANISH N JAIN & CO.**

Chartered Accountants

FRN No. 0138430W



Arpit Agrawal
ARPIT AGRAWAL
Partner

Membership No. 175398



SURYAAMBA SPINNING MILLS LIMITED

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Statement of Audited Financial Results for the Quarter and Year ended March 31, 2025

(₹ in Lakhs, except earnings per share data)

S. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Income					
1	Revenue from Operations	5,516.47	5,544.98	5,533.60	21,465.76	21,856.63
2	Other Income	21.32	20.59	23.83	73.89	80.19
II	Total Income (Total of 1 to 2)	5,537.80	5,565.57	5,557.43	21,539.66	21,936.82
III	Expenses					
1	Cost of Materials Consumed	2,739.23	2,755.46	2,884.96	11,272.45	11,414.75
2	Purchase of Trading Stock	502.49	448.27	168.60	1,617.74	1,760.55
3	Change in Inventories of Finished Goods, Work-in-Progress and Trading Stock	87.66	91.94	376.28	(20.34)	237.15
4	Employee Benefits Expense	706.27	800.96	700.03	2,973.32	2,874.16
5	Finance Costs	122.58	106.53	141.17	450.69	572.98
6	Depreciation and Amortization Expenses	156.24	157.56	160.10	626.48	634.75
7	Other Expenses	1,116.11	1,074.49	1,023.12	4,334.34	4,201.69
IV	Total Expenses (Total 1 to 7)	5,430.59	5,435.21	5,454.25	21,254.69	21,696.02
V	Profit Before Exceptional Item and Tax (II- IV)	107.21	130.36	103.17	284.97	240.79
	Exceptional Items	-	-	-	-	-
VI	Profit Before Tax (PBT)	107.21	130.36	103.17	284.97	240.79
VII	Tax Expenses					
1	Current tax	22.66	15.32	32.12	65.24	53.84
2	Deferred tax	0.83	18.91	(1.39)	102.44	11.88
VIII	Total Tax Expenses (Total 1 to 2)	23.49	34.23	30.73	167.68	65.72
IX	Profit After Tax (PAT) (VI - VIII)	83.72	96.13	72.44	117.29	175.07
X	Other Comprehensive Income					
	A) Item that will not be reclassified to the Statement of Profit and Loss					
	a)i) Remeasurement of the defined benefits plan	27.21	(6.84)	(19.95)	6.80	(27.06)
	ii) Income tax expenses on the above	(6.85)	1.72	5.27	(1.71)	6.81
	b)i) Net fair value gain / (loss) on investments in equity instruments through Other Comprehensive Income	-	-	-	-	-
	ii) Income tax expenses on the above	-	-	-	-	-
	B) Item that will be reclassified subsequently to the Statement of Profit and Loss					
	a)i) Net fair value gain / (loss) on investments in debt instruments through Other Comprehensive Income	-	-	-	-	-
	ii) Income tax expenses on the above	-	-	-	-	-
XI	Total Other Comprehensive Income	20.36	(5.12)	(14.68)	5.09	(20.25)
XII	Total Comprehensive Income for the period (IX + XI)	104.07	91.01	57.76	122.37	154.82
XIII	Paid Up Equity Share Capital					
	(Face Value of ₹ 10 each)	293.19	293.19	293.19	293.19	293.19
	{{Other Equity (Excluding Revaluation Reserve)}	-	-	-	5,981.66	5,888.60
XIV	Earnings Per Share (in ₹) (before extraordinary item) (not annualized)					
	Basic (₹)	2.86	3.28	2.47	4.00	5.97
	Diluted (₹)	2.86	3.28	2.47	4.00	5.97
	Earnings Per Share (in ₹) (after extraordinary item) (not annualized)					
	Basic (₹)	2.86	3.28	2.47	4.00	5.97
	Diluted (₹)	2.86	3.28	2.47	4.00	5.97

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Statement of Assets and Liabilities

(Amount ₹ in Lakhs)

S. No.	Particulars	31.03.2025	31.03.2024
		(Audited)	(Audited)
I.	<u>ASSETS</u>		
1	<u>Non - Current Assets</u>		
	Property, Plant and Equipment	8,076.23	8,350.56
	Other Intangible Assets	0.64	1.15
	<u>Financial Assets</u>		
	Other Financial Assets	27.76	5.70
	Other Non - Current Assets	7.55	7.28
	Total Non - Current Assets	8,112.18	8,364.70
2	<u>Current Assets</u>		
	Inventories	1,798.92	1,789.06
	<u>Financial Assets</u>		
	Trade Receivables	1,730.15	2,078.88
	Cash and Cash Equivalents	21.82	21.60
	Other Balances with Bank	2.78	3.17
	Loans	9.43	3.93
	Other Financial Assets	194.40	217.12
	Other Current Assets	69.67	241.30
	Total Current Assets	3,827.16	4,355.07
	Total Assets	11,939.35	12,719.77
II.	<u>EQUITY AND LIABILITIES</u>		
A	<u>EQUITY</u>		
	Equity Share Capital	293.19	293.19
	Other Equity	5,981.66	5,888.60
	Total Equity	6,274.85	6,181.80
B	<u>LIABILITIES</u>		
1	<u>Non - Current Liabilities</u>		
	<u>Financial Liabilities</u>		
	Borrowings	1,971.60	2,603.32
	Long - Term Financial Liabilities	4.13	3.75
	Long - Term Provisions	564.52	500.76
	Other Non - Current Liabilities	25.02	29.27
	Deferred Tax Liabilities (Net)	553.59	449.43
	Total Non - Current Liabilities	3,118.86	3,586.54
2	<u>Current Liabilities</u>		
	<u>Financial Liabilities</u>		
	Borrowings	1,384.55	1,706.44
	<u>Trade Payables</u>		
	Total Outstanding dues to Micro Enterprises and Small Enterprises	94.34	115.59
	Total Outstanding dues of Creditors other than to Micro Enterprises and Small Enterprises	327.50	532.74
	Other Financial Liabilities	686.66	545.73
	Other Current Liabilities	39.40	47.20
	Short - Term Provisions	1.72	0.80
	Current Tax Liabilities (Net)	11.47	2.94
	Total Current Liabilities	2,545.64	2,951.43
	Total Equity and Liabilities	11,939.35	12,719.77



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Statement of Cash Flows

(Amount ₹ in Lakhs)

S. No.	31.03.2025 (Audited)	31.03.2024 (Audited)
A) Cash Flow from Operating Activities		
Net Profit / (Loss) Before Tax as per Statement of Profit and Loss	284.97	240.79
<u>Adjustment For:</u>		
Depreciation and Amortization Expenses	626.48	634.75
Finance Costs	450.69	572.98
Provision for Unsecured Doubtful Debts and Advances	1.41	3.30
Rental Income	(15.40)	(14.20)
Interest Income	(13.09)	(12.12)
Subsidy or Grants for Property, Plants and Equipments (Net)	(4.25)	(4.25)
(Surplus) / Loss on Disposal of Property, Plants and Equipments	-	(0.25)
(Surplus) / Loss on Disposal of Current Investments	(0.66)	-
Operating Profit before Working Capital Changes	1,330.15	1,421.01
<u>Adjustment For:</u>		
(Increase) / Decrease in Inventories	(9.86)	133.20
(Increase) / Decrease in Trade Receivables	347.32	209.01
(Increase) / Decrease in Loans	(5.49)	(2.08)
(Increase) / Decrease in Other Financial Assets	(36.68)	47.97
(Increase) / Decrease in Other Current Assets	171.63	162.13
Increase / (Decrease) in Short - Term Borrowings	(321.89)	328.74
Increase / (Decrease) in Trade Payables	(226.49)	(306.92)
Increase / (Decrease) in Other Financial Liabilities	141.71	(354.89)
Increase / (Decrease) in Other Current Liabilities	(7.80)	(245.91)
Increase / (Decrease) in Provisions	71.48	66.76
Cash Generated from Operating Activities	1,454.07	1,459.03
Direct Tax Paid (Net of Refund)	(56.71)	(55.32)
Net Cash Generated / (Used) from Operating Activities	1,397.36	1,403.71
B) Cash Flow from Investing Activities		
Investments in Property, Plants and Equipments (Net)	(351.64)	(203.29)
Investments in Current Investments	(250.00)	-
Proceeds from Disposal of Current Investments	250.66	-
Capital Advances	(0.26)	-
(Purchase) / Redemption of Term Deposits	37.34	(114.27)
Rental Income	15.40	14.20
Interest Income	13.09	12.12
Net Cash Generated / (Used) from Investing Activities	(285.41)	(291.24)
C) Cash Flow from Financing Activities		
Proceeds from fresh issue of Equity Shares	-	-
Proceeds / (Repayments) from Non - Current Borrowings	(631.73)	(492.12)
Finance Costs	(450.69)	(572.98)
Dividend Paid (Net)	(29.32)	(29.32)
Net Cash Generated / (Used) from Financing Activities	(1,111.74)	(1,094.42)
D) Net Increase / (Decrease) in Cash and Cash Equivalents (A + B + C)	0.22	18.04
E) Cash and Cash Equivalents at the beginning of the period	21.60	3.56
F) Cash and Cash Equivalents at the end of the period	21.82	21.60
G) Increase / (Decrease) in Cash and Cash Equivalents (F - E)	0.22	18.04

Note:

a) Cash and Cash Equivalents Comprises:

(Amount ₹ in Lakhs)

S. No.	Particulars	31.03.2025	31.03.2024
1	<u>Balances with Banks</u>		
	i) Current Accounts	19.26	13.95
2	<u>Cash-in-Hand</u>	2.56	7.65
3	Cash and Cash Equivalents (Total of 1 to 2)	21.82	21.60

Note:

- 1 The figures for the corresponding previous period have been regrouped / re-casted / reclassified, wherever necessary, to make them comparable for the purpose of preparation and presentation of the financial results.
- 2 The financial results for all the periods have been prepared in accordance with the Indian Accounting Standards ("Ind AS") notified under section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rule, 2015, as amended, from time to time and other recognized accounting practices and policies to the extent applicable.
- 3 The Company operates only in One Segment i.e. Trading and Manufacturing of Yarn, hence the Indian Accounting Standards (Ind AS) - 108, "Operating Segment" is not applicable to the Company.
- 4 The Company has neither Subsidiary nor Associates and Joint Venture, hence the reporting under the Ind AS - 110, "Consolidated Financial Statements" is not applicable to the Company.
- 5 The Board of Director of the Company has recommended a dividend of ₹ 1.00 per fully paid up Equity Share of of ₹ 10.00 each for the financial year ended March 31, 2025. The payment of dividend is subject to the approval of members of the Company at their ensuing Annual General Meeting (AGM).
- 6 The figure for the quarter ended March 31, 2025, and March 31, 2024, are the balancing figure between the audited figures in respect of the full financial year and the published unaudited year-to-date figures upto the third quarter of the relevant financial year.
- 7 The above financial results were reviewed and recommended by the Audit Committee and subsequently the same has been approved by the Board of Directors at their respective meetings held on May 30, 2025. The Statutory Auditor has issued unmodified report on these results.
- 8 As per the Regulation 46(2) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, the financial results are available on the Company's website www.suryaamba.com.

Place: Nagpur
Dated: May 30, 2025



FOR AND BEHALF OF THE BOARD


VIRENDER KUMAR AGARWAL
Managing Director
DIN No.: 00013314



SURYAAMBA SPINNING MILLS LIMITED

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May 30, 2025

The Department of Corporate Services-CRD
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai: 400 001

Scrip Code: 533101

Sub: Declaration in respect of Auditor's Report with Unmodified Opinion for the Financial year ended on March 31, 2025.

Ref: Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ("Listing Regulations") and SEBI (Prohibition of Insider Trading) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 33(3)(d) of the Listing Regulations and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby confirm and declare that M/s. Manish N. Jain, Chartered Accountants (FRN 138430W), Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on Audited Standalone Financial Results of the Company for the Fourth Quarter and Financial Year ended on March 31, 2025.

You are requested to take the above disclosure on record.

Thanking you,

Yours faithfully,

For Suryaamba Spinning Mills Limited

Gajanan Chhawsaria
Chief Financial Officer
Encl: As above.

