



**PASUPATI
SPINNING
& WEAVING
MILLS LTD.**

CORP. OFFICE : 127-128, 1st FLOOR, TRIBHUVAN COMPLEX, ISHWAR NAGAR,
MATHURA ROAD, NEW DELHI-110065 (INDIA) PHONE : 91-11-47632200
E-mail : ho@pasupatitextiles.com ; admin@pasupatitextiles.com
Website : http://www.pasupatitextiles.com
CIN - L74900HR1979PLC009789

Dated: 13-11-2025

**The Secretary,
The BSE Limited,
P.J. Tower, Dalal Street,
Mumbai – 400 001**

Ref: Scrip Code: 503092 Scrip ID: PASUSPG

Sub:- Submission of Unaudited Financial Results for the quarter / half year ending on 30-09-2025

Dear Sir,

This is to inform you that Board of Directors of the Company has approved the unaudited Financial Results of the Company for the quarter / half year ended on 30-09-2025 at its meeting duly held on 13-11-2025. A copy of the same is enclosed for your record please.

The above information may be treated as compliance of Regulation 33 of SEBI LODR, 2015.

Kindly take the information on records and oblige.

Thanking you,

For Pasupati Spinning and Weaving Mills Ltd

**Ramesh Kumar Jain
Managing Director
DIN: 00575142**

Encl:- AA

B.K. SHROFF & CO.

Chartered Accountants

Office : 3/7-B, Asaf Ali Road, 1st Floor, Flat No. 4,
New Delhi-110002
Phone : 23271407, 23284825, 23284826, 23270362
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Auditor's Review Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
Pasupati Spinning & Weaving Mills Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Pasupati Spinning & Weaving Mills Limited for the quarter ended 30th September, 2025 and the period from 1st April, 2025 to 30th September, 2025 attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulation').
2. The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, is the responsibility of the Company's Management and has been approved by the Board of Directors of the company. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. Attention is drawn to the following:
Note No.4 regarding representation made to competent authority for grant of additional compensation on part of factory land acquired in earlier year, which shall be accounted for on receipt.

For B. K. Shroff & Co
Chartered Accountants
Firm Registration No. 302166E



Sanjiv Aggarwal
(Sanjiv Aggarwal)
PARTNER

Membership Number: 085128

Place: New Delhi
Date: 13th November, 2025
UDIN: 25085128BM08JD2233

PASUPATI SPINNING & WEAVING MILLS LIMITED

CIN L74900HR1979PLC009789

Phone no. +91-11-47632200, Email id: cs@pasupatitextiles.com

Regd. Office : Village Kapriwas (Dharuhera) Distt. Rewari, Haryana - 123106

Head Office : 127-128, Tribhuvan Complex, Ishwar Nagar, Mathura Road, New Delhi 110 065

Rs. in Lacs except EPS

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2025							
	PARTICULARS	Quarter Ended			Six Months Ended		Year Ended
		30-Sep-25 Reviewed	30-Jun-25 Reviewed	30-Sep-24 Reviewed	30-Sep-25 Reviewed	30-Sep-24 Reviewed	31-Mar-25 Audited
I	Revenue from Operations	2,469	2,079	2,428	4,548	4,734	10,050
II	Other Income	10	83	47	93	68	125
III	Total Revenue (I + II)	2,479	2,162	2,475	4,641	4,802	10,175
IV	Expenses :						
	a. Cost of material consumed	792	713	813	1,505	1,615	3,419
	b. Purchase of Stocks-in-Trade	71	8	21	79	36	170
	c. Changes in inventories of finished goods work-in-progress and stock-in-trade	(96)	(51)	(123)	(147)	(59)	(18)
	d. Job work expenses	102	99	117	201	224	455
	e. Power & Fuel	373	293	374	666	684	1,439
	f. Consumption of stores, spares, dyes, chemicals and packing materials	307	276	315	583	580	1,166
	g. Share of profit/(loss) of joint venture partner(see note 5)	-	-	2	-	3	-
	h. Employees benefits expense	475	456	497	931	932	1,888
	i. Finance costs	110	120	118	230	236	487
	j. Depreciation and amortisation expense	59	58	56	117	112	209
	k. Other expenses	257	188	274	445	453	874
	Total Expenses (IV)	2,450	2,160	2,464	4,610	4,816	10,089
V	Profit / (Loss) before exceptional items and tax (III-IV)	29	2	11	31	(14)	86
VI	Exceptional items		-	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	29	2	11	31	(14)	86
VIII	Tax expense:						
	(a) Current Tax	5	-	-	5	-	13
	(b) Earlier Year's Tax	1	-	-	1	-	-
	(c) Deferred tax	11	1	3	12	(4)	(2)
	(d) Mat Credit Entitlement	(5)	-	-	(5)	-	(13)
IX	Profit / (Loss) for the period from continuing operations (VII-VIII)	17	1	8	18	(10)	88
X	Profit / (Loss) for the period from discontinued operations			-	-	-	-
XI	Tax expenses of discontinued operations			-	-	-	-
XII	Profit / (Loss) from discontinued operations (after tax) (X-XI)			-	-	-	-
XIII	Profit / (Loss) for the period (IX+XII)	17	1	8	18	(10)	88
XIV	Other comprehensive income						
	a1. Items that will not be reclassified to profit or loss	3	4	4	7	8	26
	a2. Income tax relating to items that will not be reclassified to profit or loss	(1)	(1)	(1)	(2)	(2)	(7)
	b1. Items that will be reclassified to profit or loss	-	-	-	-	-	-
	b2. Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
		2	3	3	5	6	19
XV	Total other comprehensive income for the period (XIII+XIV)	19	4	11	23	(4)	107
XVI	Paid-up equity share capital of Rs. 10/- each	934	934	934	934	934	934
XVII	Other Equity as shown in last audited Balance Sheet						2,216
XVIII	Earning per share						
	a) Basic - Rs.	0.157864867	0.021155035	0.083538001	0.18	(0.11)	0.94
	b) Diluted - Rs.	0.157864867	0.021155035	0.083538001	0.18	(0.11)	0.94

STATEMENT OF STANDALONE SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED

	PARTICULARS	Quarter Ended			Six Months Ended		Year Ended
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
		Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
I	Segment Revenue						
	(a) Textiles & Textile Articles	2,290	2,079	2,272	4,369	4,574	9,722
	(b) Logistic & Warehousing Services	179	-	156	179	160	328
	(c) Unallocated				-	-	-
	Total	2,469	2,079	2,428	4,548	4,734	10,050
	Less: Inter Segment Revenue				-	-	-
	Net sales/Income From Operations	2,469	2,079	2,428	4,548	4,734	10,050
II	Segment Results (Profit)(+)/ Loss (-) before tax and Finance Cost						
	(a) Textiles & Textile Articles	79	145	82	224	196	477
	(b) Logistic & Warehousing Services	60	(23)	47	37	26	96
	(c) Unallocated	-	-	-	-	-	-
	Total	139	122	129	261	222	573
	Less: (i) Finance Cost	110	120	118	230	236	487
	(ii) Un-allocable income	-	-	-	-	-	-
	Total Profit Before Tax	29	2	11	31	(14)	86
III	Capital Employed						
	A. Segment Assets						
	(a) Textiles & Textile Articles	10,295	10,168	9,898	10,295	9,898	10,220
	(b) Logistic & Warehousing Services	192	212	124	192	124	126
	(c) Unallocated	273	261	217	273	217	258
	Total	10,760	10,641	10,239	10,760	10,239	10,604
	B. Segment Liabilities						
	(a) Textiles & Textile Articles	7,344	7,235	6,944	7,344	6,944	7,395
	(b) Logistic & Warehousing Services	239	238	116	239	116	46
	(c) Unallocated	5	14	140	5	140	13
	Total	7,588	7,487	7,200	7,588	7,200	7,454
	C. Segment assets – Segment Liabilities						
	(a) Textiles & Textile Articles	2,951	2,933	2,954	2,951	2,954	2,825
	(b) Logistic & Warehousing Services	(47)	(26)	8	(47)	8	80
	(c) Unallocated	268	247	77	268	77	245
	Total	3,172	3,154	3,039	3,172	3,039	3,150

STATEMENT OF ASSETS AND LIABILITIES

		As at 30.09.2025	As at 31.03.2025
		Reviewed	Audited
A.	ASSETS		
1	NON-CURRENT ASSETS		
	Property, Plant and Equipments	3,702	3,781
	Capital Work in Progress	5	-
	Financial Assets		
	(i) Investments	9	15
	(ii) Others	180	180
	Other Non Current Assets	44	19
2	CURRENT ASSETS		
	Inventories	2,763	2,563
	Financial Assets		
	(i) Trade receivables	2,715	2,840
	(ii) Cash and cash equivalents	14	12
	(iii) Bank Balances other than (ii) above	74	90
	Current Tax Assets (net)	273	258
	Other Current Assets	981	846
	TOTAL - ASSETS	10,760	10,604
B.	EQUITY AND LIABILITIES		
	EQUITY		
	Equity Share Capital	934	934
	Other Equity	2,238	2,216
	LIABILITIES		
1	NON-CURRENT LIABILITIES		
	Financial Liabilities		
	(i) Borrowings	499	624
	(ii) Trade Payables		
	- Due to MSME	-	-
	- Others	244	244
	(iii) Other Financial Liabilities	30	35
	Provisions	86	82
	Deferred Tax Liabilities (net)	162	147
	Other Non Current Liabilities	3	3
2	CURRENT LIABILITIES		
	Financial liabilities		
	(i) Borrowings	4,781	4,775
	(ii) Trade Payables		
	- Due to MSME	102	85
	- Others	752	768
	Other current liabilities	877	632
	Provisions	47	45
	Current tax liabilities	5	14
	TOTAL - EQUITY AND LIABILITIES	10,760	10,604

CASH FLOW STATEMENT

PARTICULARS	For the period 01.04.2025 to 30.09.2025	For the period 01.04.2024 to 30.09.2024
	Reviewed	Reviewed
Cash Flow from Operating Activities		
Net Profit/(Loss) after Tax and OCI	22	(4)
Adjustments for:		
Depreciation	117	112
Interest Income	(2)	(3)
(Profit)/Loss on Fixed Assets sold/discarded	-	31
(Profit)/Loss on revaluation of Investments	(1)	(9)
Interest Charged	215	225
Tax Impact	16	(1)
Operating Profit before Working Capital Changes	367	351
Adjustments for:		
Trade & Other Receivables	(19)	(183)
Inventories	(200)	(103)
Trade Payables & Other Liabilities	251	330
Cash Generated from Operations	399	395
Interest Paid	(215)	(225)
Taxes Paid	(24)	(23)
Net Cash from Operating Activities	160	147
Cash Flow from Investing Activities		
Purchase of Fixed Assets	(43)	(83)
Sale of Fixed Assets	-	13
Sale of Investments	7	-
Interest Received	2	3
Net Cash used in Investing Activities	(34)	(67)
Cash Flow from Financing Activities		
Proceeds from /Repayment of Borrowings		
- Short Term	60	(90)
- Long Term	(179)	(116)
Contribution from Joint Venture Partner	(5)	3
Proceeds from/Repayment of Unsecured Loans	-	6
Net Cash used in Financing Activities	(124)	(197)
Net (Decrease)/Increase in Cash & Cash equivalents	2	(117)
Cash & Cash equivalents at start of the period	12	159
Cash & Cash equivalents at close of the period	14	42
Note: Brackets represent cash outflows		

Notes:

- 1 Figures have been regrouped/rearranged wherever considered necessary.
 - 2 The above results have been considered by the audit committee at its meeting held on 13th November 2025 and by the Board of Directors at its meeting held on 13th November 2025.
 - 3 This statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Accounting Rules, 2016.
 - 4 In earlier years, the company had received compensation of Rs.61.61 lacs on acquisition of part of its factory land at Dharuhera. Representation has been made before Sub Divisional Magistrate, Gurgaon cum competent authority(LA) of National Highway Authority of India for payment of compensation at a higher rate. Additional compensation of Rs. 614.64 lacs demanded in the representation will be accounted for as and when received.
- 5(a) The company had entered into joint venture with Star Cotspin Ltd (Star) in respect of cotton yarn which was got manufactured from an outside party on job work basis. As per the terms of the joint venture agreement dated 1.4.2013, the profit sharing ratio between Star and company is 75:25. All the income and expenses of joint venture operations were included in the income and expenses of the company as per the terms of joint venture agreement and amount of share of profit(loss) of SCL had been debited /credited in expenses. The operations were temporarily suspended from 16.08.2016 as premises of the party doing job work was sealed. The company had initiated legal action for release of its material lying in the premises, which has been decided in favour of the company. However, the material has not yet been handed over to the company. The Company is taking appropriate legal actions to get the possession of its material.
- 5(b) The company(Pasupati) had entered into another joint venture agreement with Star Cotspin Limited(Star) effective from 15.03.2022 for the purpose of manufacturing and sale of yarn to be manufactured at existing Dharuhera plant of Pasupati . As per terms, the profit is to be shared between Star and Pasupati in 50:50 ratio and loss is of Star. All the income, expenses, assets and liabilities of joint venture operations are included in the accounts of Pasupati as per the terms of joint venture agreement and amount of loss has been debited to Star. However due to adverse market conditions, joint venture agreement has been terminated w.e.f. 1st August 2022. Necessary steps for realisation of assets and payments of liabilities appearing on that date are being taken.

Place: New Delhi
Date: 13/11/2025

For Pasupati Spinning & Weaving Mills Ltd


Ramesh Kumar Jain
Chairman & Managing Director