



**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: 07-02-2026

**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 ending on 31-12-2025

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 ended on 31-12-2025 at its meeting duly held on 07-02-2026. 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 : B.K. Roy Court, Second Floor, Plot No.6 & 7
Asaf Ali Road, New Delhi-110002
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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 31st December, 2025 and the period from 1st April, 2025 to 31st December, 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.

Place: New Delhi
Date: 7th February, 2026
UDIN: 260851288GDBGA5659



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

Sanjiv Aggarwal
(SANJIV AGGARWAL)
PARTNER
Membership Number: 085128

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

	PARTICULARS	STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2025					
		Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
I	Revenue from Operations	2,566	2,469	2,531	7,114	7,265	10,050
II	Other Income	19	10	17	112	85	125
III	Total Revenue (I + II)	2,585	2,479	2,548	7,226	7,350	10,175
IV	Expenses :						
a.	Cost of material consumed	666	792	881	2,171	2,496	3,419
b.	Purchase of Stocks-in-Trade	131	71	9	210	45	170
c.	Changes in inventories of finished goods work-in-progress and stock-in-trade	96	(96)	(118)	(51)	(177)	(18)
d.	Job work expenses	113	102	147	314	371	455
e.	Power & Fuel	314	373	382	980	1,066	1,439
f.	Consumption of stores, spares, dyes, chemicals and packing materials	291	307	325	874	905	1,166
g.	Share of profit/(loss) of joint venture partner(see note 5)	(1)	-	(3)	(1)	-	-
h.	Employees benefits expense	466	475	486	1,397	1,418	1,888
i.	Finance costs	100	110	115	330	351	487
j.	Depreciation and amortisation expense	61	59	44	178	156	209
k.	Other expenses	310	257	211	755	664	874
	Total Expenses (IV)	2,547	2,450	2,479	7,157	7,295	10,089
V	Profit / (Loss) before exceptional items and tax (III-IV)	38	29	69	69	55	86
VI	Exceptional items		-	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	38	29	69	69	55	86
VIII	Tax expense:						
(a)	Current Tax	6	5	9	11	9	13
(b)	Earlier Year's Tax	-	1	-	1	-	-
(c)	Deferred tax	11	11	20	23	16	(2)
(d)	Mat Credit Entitlement	(6)	(5)	(9)	(11)	(9)	(13)
IX	Profit /(Loss) for the period from continuing operations (VII-VIII)	27	17	49	45	39	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)	27	17	49	45	39	88
XIV	Other comprehensive income						
a1.	Items that will not be reclassified to profit or loss	(20)	3	4	(13)	12	26
a2.	Income tax relating to items that will not be reclassified to profit or loss	5	(1)	(1)	3	(3)	(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	-	-	-	-	-	-
		(15)	2	3	(10)	9	19
XV	Total other comprehensive income for the period (XIII+XIV)	12	19	52	35	48	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.	0.29	0.157864867	0.537963309	0.47	0.43	0.94
b)	Diluted - Rs.	0.29	0.157864867	0.537963309	0.47	0.43	0.94

STATEMENT OF STANDALONE SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED

	PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
		Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
I	Segment Revenue						
	(a) Texiles & Textile Articles	2,353	2,290	2,375	6,722	6,987	9,722
	(b) Logistic & Warehousing Services	213	179	156	392	278	328
	(c) Unallocated				-	-	-
	Total	2,566	2,469	2,531	7,114	7,265	10,050
	Less: Inter Segment Revenue				-	-	-
	Net sales/Income From Operations	2,566	2,469	2,531	7,114	7,265	10,050
II	Segment Results (Profit)(+)/ Loss (-) before tax and Finance Cost						
	(a) Texiles & Textile Articles	51	79	107	275	303	477
	(b) Logistic & Warehousing Services	87	60	77	124	103	96
	(c) Unallocated	-	-	-	-	-	-
	Total	138	139	184	399	406	573
	Less: (i) Finance Cost	100	110	115	330	351	487
	(ii) Un-allocable income	-	-	-	-	-	-
	Total Profit Before Tax	38	29	69	69	55	86
III	Capital Employed						
	A. Segment Assets						
	(a) Texiles & Textile Articles	10,253	10,295	10,383	10,253	10,383	10,220
	(b) Logistic & Warehousing Services	137	192	137	137	137	126
	(c) Unallocated	306	273	293	306	293	258
	Total	10,696	10,760	10,813	10,696	10,813	10,604
	B. Segment Liabilities						
	(a) Texiles & Textile Articles	7,245	7,344	7,581	7,245	7,581	7,395
	(b) Logistic & Warehousing Services	255	239	79	255	79	46
	(c) Unallocated	11	5	61	11	61	13
	Total	7,511	7,588	7,721	7,511	7,721	7,454
	C. Segment assets – Segment Liabilities						
	(a) Texiles & Textile Articles	3,008	2,951	2,802	3,008	2,802	2,825
	(b) Logistic & Warehousing Services	(118)	(47)	58	(118)	58	80
	(c) Unallocated	295	268	232	295	232	245
	Total	3,185	3,172	3,092	3,185	3,092	3,150

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 7th February 2026 and by the Board of Directors at its meeting held on 7th February 2026.
- 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.
- 6 The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four labour codes viz the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "Codes"). The Codes have been made effective from November 21, 2025. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations.

The incremental impact of these changes, assessed by the Company and certified by the actuary valuer, on the basis of the information available, consistent with the guidance provided by the Institute of Chartered Accountants of India, is NIL. Once Central/ State Rules are notified by the Government on all aspects of the Codes, the Company will evaluate impact, if any, on the measurement of employee benefits and would provide appropriate accounting treatment.

For Pasupati Spinning & Weaving Mills Ltd



Ramesh Kumar Jain
Chairman & Managing Director

Place: New Delhi
Date: 07/02/2026