



**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: 12-02-2025

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

Ref: Scrip Code: 503092 Scrip ID: PASUSPG

Dear Sir,

Sub: INTEGRATED FILLING (FINANCIAL) FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, we are submitting herewith the Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024.

This is for your information and records.

Kindly take note of the same.

Thanking you,

For Pasupati Spinning and Weaving Mills Ltd

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

Encl: as above

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
E-mail : bkshroffdelhi@yahoo.com
: bkshroffdelhi@rediff.com

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, 2024 and the period from 1st April, 2024 to 31st December, 2024 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: 12th February, 2025

UDIN: 25085128BMO8E42980

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 NINE MONTHS ENDED 31ST DECEMBER 2024							
	PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
I	Revenue from Operations	2,531	2,428	2,612	7,265	8,142	10,793
II	Other Income	17	47	9	85	141	224
III	Total Revenue (I + II)	2,548	2,475	2,621	7,350	8,283	11,017
IV	Expenses :						
	a. Cost of material consumed	881	813	878	2,496	2,935	3,815
	b. Purchase of Stocks-in-Trade	9	21	26	45	56	71
	c. Changes in inventories of finished goods work-in-progress and stock-in-trade	(118)	(123)	(20)	(177)	163	269
	d. Job work expenses	147	117	64	371	178	288
	e. Power & Fuel	382	374	364	1,066	1,202	1,551
	f. Consumption of stores, spares, dyes, chemicals and packing materials	325	315	323	905	978	1,298
	g. Share of profit/(loss) of joint venture partner(see note 5)	(3)	2	(4)	-	(8)	15
	h. Employees benefits expense	486	497	472	1,418	1,501	1,958
	i. Finance costs	115	118	123	351	387	497
	j. Depreciation and amortisation expense	44	56	57	156	166	221
	k. Other expenses	211	274	333	664	707	952
	Total Expenses (IV)	2,479	2,464	2,616	7,295	8,265	10,935
V	Profit / (Loss) before exceptional items and tax (III-IV)	69	11	5	55	18	82
VI	Exceptional items	-	-	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	69	11	5	55	18	82
VIII	Tax expense:						
	(a) Current Tax	9	-	5	9	13	29
	(b) Earlier Year's Tax	-	-	-	-	(3)	(3)
	(c) Deffered tax	20	3	2	16	5	26
	(d) Mat Credit Entitlement	(9)	-	(5)	(9)	(13)	(29)
IX	Profit / (Loss) for the period from continuing operations (VII-VIII)	49	8	3	39	16	59
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)	49	8	3	39	16	59
XIV	Other comprehensive income						
	a1. Items that will not be reclassified to profit or loss	4	4	4	12	11	16
	a2. Income tax relating to items that will not be reclassified to profit or loss	(1)	(1)	(1)	(3)	(3)	(4)
	b1. Items that will be reclassified to profit or loss	-	-	-	-	-	-
	b2. Income tax relating to items that will be reclassified to profit or loss						
		3	3	3	9	8	12
XV	Total other comprehensive income for the period (XIII+XIV)	52	11	6	48	24	71
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						2,110
XVIII	Earning per share						
	a) Basic - Rs.	0.54	0.08	0.05	0.43	0.18	0.63
	b) Diluted - Rs.	0.54	0.08	0.05	0.43	0.18	0.63

STATEMENT OF STANDALONE SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED

	PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
I	Segment Revenue						
	(a) Textiles & Textile Articles	2,413	2,272	2,492	6,987	8,022	10,637
	(b) Logistic & Warehousing Services	118	156	120	278	120	156
	(c) Unallocated	-	-	-	-	-	-
	Total	2,531	2,428	2,612	7,265	8,142	10,793
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net sales/Income From Operations	2,531	2,428	2,612	7,265	8,142	10,793
II	Segment Results (Profit)(+)/ Loss (-) before tax and Finance Cost						
	(a) Textiles & Textile Articles	107	82	166	303	311	676
	(b) Logistic & Warehousing Services	77	47	(47)	103	(47)	(97)
	(c) Unallocated	-	-	-	-	-	-
	Total	184	129	119	406	264	579
	Less: (i) Finance Cost	115	118	123	351	387	497
	(ii) Un-allocable income	-	-	9	-	141	-
	Total Profit Before Tax	69	11	5	55	18	82
III	Capital Employed						
	A. Segment Assets						
	(a) Textiles & Textile Articles	10,383	10,038	10,260	10,383	10,260	9,795
	(b) Logistic & Warehousing Services	137	124	175	137	175	122
	(c) Unallocated	293	77	-	293	-	223
	Total	10,813	10,239	10,435	10,813	10,435	10,140
	B. Segment Liabilities						
	(a) Textiles & Textile Articles	7,581	7,007	7,418	7,581	7,418	7,036
	(b) Logistic & Warehousing Services	79	116	19	79	19	31
	(c) Unallocated	61	77	-	61	-	29
	Total	7,721	7,200	7,437	7,721	7,437	7,096
	C. Segment assets – Segment Liabilities						
	(a) Textiles & Textile Articles	2,802	3,031	2,842	2,802	2,842	2,759
	(b) Logistic & Warehousing Services	58	8	156	58	156	91
	(c) Unallocated	232	-	-	232	-	194
	Total	3,092	3,039	2,998	3,092	2,998	3,044

Notes:

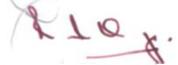
1 Figures have been regrouped/rearranged wherever considered necessary.

2 The above results have been considered by the audit committee at its meeting held on 12th February 2025 and by the Board of Directors at its meeting held on 12th February 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. Material lying in the premises of Job-Worker is yet to be handed over to the company.
- 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.

For Pasupati Spinning & Weaving Mills Ltd


Ramesh Kumar Jain
Managing Director

Place: New Delhi
Date: 12/02/2025



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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:

S. No.	Particulars	in INR Crore
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	Rs. 30.58 Crore
B	Of the total amount outstanding, amount of default as on date	NIL
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	NIL
B	Of the total amount outstanding, amount of default as on date;	NA
3.	Total financial indebtedness of the listed entity including short-term and long-term debt:	Rs. 30.58 crore

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half yearly fillings i.e. 2nd and 4th quarter): **NOT APPLICABLE FOR THIS QUARTER**

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filling i.e. 4th quarter): **NOT APPLICABLE FOR THIS QUARTER**

Kindly take note of the same.

Thanking You,

Yours Faithfully,

For Pasupati Spinning and Weaving Mills Ltd

Ramesh Kumar Jain
Managing Director
DIN: 00575142