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: 12/08/2026

The Secretary,
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 30-06-2026

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 30-06-2026 at its meeting duly held on 12-08-2026. A copy of the same is enclosed for your record.

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

Kindly take the information on record and oblige.

Thanking you,

For Pasupati Spinning and Weaving Mills Ltd

RAMESH KUMAR JAIN
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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
Phone : 011-42831400
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 period ended 30th June 2026 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. The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31,2026 and the published unaudited year-to-date figures up to the third quarter of that financial year, which were subjected to a limited review by us, as required under the listing Regulations.

B.K. SHROFF & CO. CHARTERED ACCOUNTANTS

B.K. SHROFF & CO.
Chartered Accountants

Office : B.K. Roy Court, Second Floor, Plot No.6 & 7
Asaf Ali Road, New Delhi-110002
Phone : 011-42831400
E-mail : bkshroffdelhi@yahoo.com
bkshroffdelhi@rediff.com

6. 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)
PARTNER
Membership Number:085128

Place: New Delhi
Date: 12th August,2026
UDIN: 26085128BLTOHE9280

PASUPATI SPINNING & WEAVING MILLS LIMITED
CIN L74900HR1979PLC009789
Phone no. +91-11-47632200, Email id: cs@pasupaptitextiles.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 ENDED 30TH JUNE 2026

	PARTICULARS	Quarter Ended			Year Ended
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		Reviewed	Refer Note 8	Reviewed	Audited
I	Revenue from Operations	2,600	2,820	2,079	9,934
II	Other Income	18	28	83	140
III	**Total Revenue (I + II)**	2,618	2,848	2,162	10,074
IV	**Expenses :**				
	a. Cost of material consumed	833	697	713	2,868
	b. Purchase of Stocks-in-Trade	258	234	8	444
	c. Changes in inventories of finished goods work-in-progress and stock-in-trade	(125)	142	(51)	91
	d. Job work expenses	109	119	99	433
	e. Power & Fuel	262	314	293	1,294
	f. Consumption of stores, sparees, dyes, chemicals and packing materials	315	324	276	1,198
	g. Share of profit/(loss) of joint venture partner(see note 5)	(1)	(1)	-	(2)
	h. Employees benefits expense	434	441	456	1,838
	i. Finance costs	113	104	120	434
	j. Depreciation and amortisation expense	62	59	58	237
	k. Other expenses	179	167	188	922
	Total Expenses (IV)	2,439	2,600	2,160	9,757
V	**Profit / (Loss) before exceptional items and tax (III-IV)**	179	248	2	317
VI	Exceptional items		-	-	-
VII	**Profit / (Loss) before tax (V-VI)**	179	248	2	317
VIII	**Tax expense:**				
	(a) Current Tax	-	42	-	53
	(b) Earlier Year's Tax	-	-	-	1
	(c) Deffered tax	22	71	1	94
	(d) Mat Credit Entitlement	-	(42)	-	(53)
IX	**Profit /(Loss) for the period from continuing operations (VII-VIII)**	157	177	1	222
X	Profit /(Loss) for the period from discontinued operations			-	-
XI	Tax expenses of discontiuned operations			-	-
XII	Profit /(Loss) from discontinued operations (after tax) (X-XI)			-	-
XIII	**Profit /(Loss) for the period (IX+XII)**	157	177	1	222
XIV	Other comprehensive income				
	a1. Items that will not be reclassified to profit or loss	(3)	3	4	(10)
	a2. Income tax relating to items that will not be reclassified to profit or loss	1	-	(1)	3
	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	(7)
XV	**Total other comprehensive income for the period (XIII+XIV)**	155	180	4	215
XVI	Paid-up equity share capital of Rs. 10/- each	934	934	934	934
XVII	Other Equity as shown in last audited Balance Sheet				2,431
XVIII	Earning per share				
	a) Basic - Rs.	1.68	1.901085758	0.021155035	2.37
	b) Diluted - Rs.	1.68	1.901085758	0.021155035	2.37

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STATEMENT OF STANDALONE SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED

	PARTICULARS	Quarter Ended			Year Ended
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		Reviewed	Refer Note 8	Reviewed	Audited
I	Segment Revenue				
	(a) Texiles & Textile Articles	2,385	2,608	2,079	9,330
	(b) Logistic & Warehousing Services	215	212	-	604
	(c) Unallocated				-
	Total	2,600	2,820	2,079	9,934
	Less: Inter Segment Revenue				-
	Net sales/Income From Operations	2,600	2,820	2,079	9,934
II	Segment Results (Profit)(+)/ Loss (-) before tax and Finance Cost				
	(a) Texiles & Textile Articles	103	169	145	444
	(b) Logistic & Warehousing Services	189	183	(23)	307
	(c) Unallocated	-	-	-	-
	Total	292	352	122	751
	Less: (i) Finance Cost	113	104	120	434
	(ii) Un-allocable income	-	-	-	-
	Total Profit Before Tax	179	248	2	317
III	Capital Employed				
	A. Segment Assets				
	(a) Texiles & Textile Articles	10,249	10,237	10,168	10,237
	(b) Logistic & Warehousing Services	232	218	212	218
	(c) Unallocated	286	288	261	288
	Total	10,767	10,743	10,641	10,743
	B. Segment Liabilities				
	(a) Texiles & Textile Articles	7,029	7,076	7,235	7,076
	(b) Logistic & Warehousing Services	166	249	238	249
	(c) Unallocated	53	53	14	53
	Total	7,248	7,378	7,487	7,378
	C. Segment assets – Segment Liabilities				
	(a) Texiles & Textile Articles	3,220	3,161	2,933	3,161
	(b) Logistic & Warehousing Services	66	(31)	(26)	(31)
	(c) Unallocated	233	235	247	235
	Total	3,519	3,365	3,154	3,365

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 August 2026 and by the Board of Directors at its meeting held on 12th August 2026.

3 This statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (lnd 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

RAMESH KUMAR JAIN

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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 was found missing and the company is taking appropriate legal actions to get the material/compensation.

5(b) The company(Pasupati) had entered into another joint venture agreement with Star Cotspin Limited(Star) efective from 15.03.2022 for the purpose of manufactuirng 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 has been accounted for in the financial year 1.4.2025 to 31.3.2026. 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.

7 The company decided to exercise the option permitted under Section 200 of the Income Tax Act, 2025 with effect from the tax year 2026-27. Consequently, Minimum Alternate Tax (MAT) is not applicable to the company and Deferred tax liabilities and assets has been re-measured at the rate applicable after the excercise of the said option.

8 Figures of last quarter are balancing figures between the audited figures in respect of the full financial year and reviewed year to date figures upto the third quarter of the financial year.

For Pasupati Spinning & Weaving Mills Ltd

Place: New Delhi
Date: 12/08/2026

Ramesh Kumar Jain
Chairman & Managing Director

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