

Dated: 14.11.2025

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001

Sub: Submission of Unaudited Standalone and Consolidated Financial Results for the Half Year ended 30th September, 2025

Ref.: Shanti Spintex Limited, Scrip Code: 544059

Dear Sir / Madam,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the Unaudited Standalone and Consolidated Financial Results of the Company for the half year ended 30th September, 2025, along with the Limited Review Report issued by the Statutory Auditors.

The said financial results have been duly approved by the Board of Directors at its meeting held on 14.11.2025.

You are requested to kindly take the above on record.

Thanking you,
Yours faithfully,

For Shanti Spintex Limited

MOHINI Digitally signed by
MOHINI SINGHAL
SINGHAL Date: 2025.11.14
18:04:02 +05'30'

Mohini Singhal
(Company Secretary & Compliance Officer)
Membership No. A47724
Place: Ahmedabad



Auditor's Limited Review Report on unaudited Consolidated Financial results of Shanti Spintex Limited, for the Half Year ended 30th September 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors of,

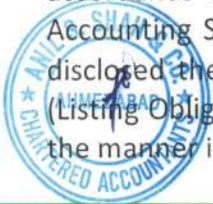
We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of Shanti Spintex Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred as "the Group"), for the half year ended 30th September, 2025 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements [SRF) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit: Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable

The Statement includes the results of the Teesta Spintex Private Limited a subsidiary Company,

Based on our review conducted and procedures performed as stated in above and based on the statement provided by the Management related to parent & subsidiary, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



We did not review the interim financial statements / financial information / financial results of Subsidiary Teesta Spintex Private Limited, included in the consolidated unaudited financial results, whose interim financial statements/financial information/financial results reflect total revenues of Rs. 1892.98 Lakhs, and total net profit after tax of Rs. 337.98 Lakhs, and net cash inflow of Rs. 2.38 Lakhs, for the half year ended 30 September 2025, as considered in the consolidated unaudited financial results, whose interim financial statements/financial information/financial results have not been reviewed by us. These interim financial statements / financial information / financial results have been provided by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiary is based solely on the reports of the Management and the procedures performed by us as stated in above.

Our conclusion on the statement is not modified in respect of the above matters.

UDIN: 25016613BMNSOZ2162

For, M/S Anil S Shah & Co.,

Chartered Accountants

F R N: 100474W



Anil S Shah

Partner

M NO: 016613

Date : 14.11.2025

Place : Ahmedabad



STATEMENT OF CONSOLIDATED FINANCIAL RESULT FOR THE HALF YEAR ENDED 30th Sept. 2025

(Amount in Lakhs)

No.	Particulars	Half Year ended on			Financial Year ended on
		30/09/2025 (Un Audited)	31/03/2025 (Un Audited)	30/09/2024 (Un Audited)	31/03/2025 (Audited)
1	Revenue		NA	NA	NA
	Revenue From Operations	38248.13			
	Other Income	207.04			
	Total Revenue	38455.17			
2	Expenses				
(a)	Cost of materials consumed	35740.35			
(b)	Purchase of stock-in-trade				
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	472.77			
(d)	Employees benefits expenses	149.19			
(e)	Finance costs	111.08			
(f)	Depreciation and amortization expense	279.45			
(g)	Other Expenses	892.71			
	Total Expenses	37645.55			
3	Profit/(Loss) before exceptional Items (1-2)	809.62			
4	Extraordinary items	-			
5	Profit/(Loss) before extraordinary Items and tax(3-4)	809.62			
6	Extraordinary items	-			
7	Profit/ (Loss) before Tax (5-6)	809.62			
8	Tax expenses:				
	a) Current Tax	109.45			
	b) Deferred Tax	5.99			
	c) Earlier Years Income Tax	-			
9	Net Tax Expense	115.44			
10	Profit/ (Loss) from continuing operations for the Year (7-9)	694.18			
11	Profit/(loss) from discontinuing operations	-			
12	Tax expense of discontinuing operations	-			
13	Profit/(loss) from Discontinuing operations (after tax) (11-12)	-			
	Profit/ (Loss) after tax (10+13)	694.18			
14	Earnings Per Equity Share (F. V. of ₹ 10/- each) :				
	Basic and Diluted (in ₹)	4.11			

For and on behalf of the Board




Bharatbhusan Agarwal
 Whole time Director & CFO
 DIN: 302785
 Place : Ahmedabad
 Date:-14/11/2025



STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT 30th Sept., 2025

	Particulars	As at 30th September, 2025 (Unaudited)	As at 31st March, 2025 (Audited)
A	EQUITY AND LIABILITIES		NA
1	Shareholders' Funds		
	(a) Share Capital	1688.80	
	(b) Reserves and Surplus	8686.24	
	(c) Money received against share warrants	-	
	Sub Total	10375.04	
2	Share application money pending allotment	-	
3	Non-Current Liabilities		
	(a) Long-Term Borrowings	1144.68	
	(b) Deferred tax liabilities (net)	917.58	
	(c) Other Long-Term Liabilities	65.42	
	(d) Long-term provisions	13.11	
	Sub Total	2140.80	
4	Current Liabilities		
	(a) Short-Term Borrowings	-	
	(b) Trade Payables	3820.83	
	(i) Total outstanding dues of micro enterprises and small enterprises	-	
	(ii) Total outstanding dues of Creditors other than micro enterprises and small enterprises	3820.83	
	(c) Other Current Liabilities	42.74	
	(d) Short-term provisions	467.91	
	Sub Total	4331.48	
	TOTAL OF EQUITY AND LIABILITIES	16847.33	
B	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant & Equipment and Intangible assets		
	(i) Property, Plant & Equipment	7454.81	
	(ii) Intangible Assets	-	
	Goodwill	135.00	
	(iii) Capital Work in Progress	-	
	(iv) Intangible assets under development	-	
	Sub Total	7589.81	
	(b) Non-Current Investments	-	
	(c) Deferred Tax Assets (net)	-	
	(d) Long-Term Loans and Advances	-	
	(e) Other non-current assets	159.25	
	Sub Total	7749.06	
2	Current Assets		
	(a) Current investments	543.35	
	(b) Inventories	1880.65	
	(c) Trade Receivables	5098.33	
	(d) Cash and Bank Balances	195.84	
	(e) Short-Term Loans and Advances	1350.12	
	(f) Other current assets	29.97	
	Sub Total	9098.26	
	TOTAL OF ASSETS	16847.33	

For and on behalf of the Board


 Bharatbhushan Agarwal
 Whole time Director & CFO
 DIN: 302785
 Place : Ahmedabad
 Date: 14.11.2025



Consolidated Segmentwise Revenue, Results and capital employed along with the Half year ended 30th Sept.,2025

PARTICULARS	(Amount in Lakhs)			
	Half year ended on			Year Ended on
	30/09/2025	31/03/2025	30/09/2024	31/03/2025
	(Un Audited)	(Un Audited)	(Un Audited)	(Audited)
REVENUE		NA	NA	NA
Domestic Income	38248.13			
Textile	38016.48			
Renewable energy	231.65			
Export Income	0			
Inter-segment Income	0			
RESULTS				
Segment Results	0			
Unallocated Corporate Exps	37534.47			
Operating Profit				
Interest Expense	111.08			
Textile	111.08			
Renewable energy	0			
Other Income	207.04			
Textile	207.04			
Renewable energy	0			
Deferred tax	5.99			
Income tax	109.45			
Net Profit	694.18			
OTHER INFORMATION				
Segment assets	16847.33			
Textile	15451.01			
Renewable energy	1396.31			
Unallocated Corporate Asset	0			
Segment Liabilities	6472.28			
Textile	6472.28			
Renewable energy	0			
Unallocated Corporate Liabilities	0			
Capital Expenditure	23.15			
Depreciation	279.45			
Textile	240.63			
Renewable energy	38.83			
Other on Capital Expenditure	0			

For and on behalf of the Board



Bharatbhushan Agarwal
 Whole time Director & CFO
 DIN: 302785
 Place : Ahmedabad
 Date: 14/11/2025




Consolidated Cash Flow Statement for the half year ended 30th September,2025

Particulars	For the Half Year ended 30th September,2025 (Unaudited)	For the year ended 31st March,2025 (Audited)
Cash Flow from Operating Activities		NA
Profit before Tax	809.62	
Adjustments for :		
Depreciation and amortisation expense	279.45	
Interest expenses	111.08	
Interest and other income on investments	-45.13	
Deferred tax Asset/ Liabilities	5.99	
Gain on Redemption of Mutual Fund	.00	
Operating Profit Before Working Capital Changes	1161.02	
Changes in Working Capital :		
Increase/ Decrease in Inventories	295.26	
Increase/ Decrease in Trade Receivables	1827.05	
Increase/ Decrease in Advances	-21.20	
Increase /Decrease in Trade Payables	-1521.57	
Increase / Decrease in Short Term Provisions	103.08	
Increase / Decrease in Other Current Liabilities	-5.54	
(Increase) / Decrease in Other Current Investments	-405.00	
Increase / Decrease in Other Current Assets	-395.00	
Increase / Decrease in Other Non- Current Assets	-47.06	
Increase / Decrease in Short Term Borrowings	3.84	
Increase /Decrease in Other Long Term Liabilities	-1144.51	
Increase / Decrease in Long Term Provision	- .40	
Sub Total	-1311.04	
Less Adjustment for Taxes		
Direct Tax Paid	109.45	
Earlier year income tax paid	-	
Income Tax Refund	-	
Sub Total	109.45	
Net Cash flow from /used in Operating Activities	-259.47	
Cash Flow from Investing Activities		
Purchases of Tangible Assets	-23.15	
Interest Received	45.13	
Sale of Tangible Assets	0	
Redemption of Mutual fund	0	
Net Cash from /used in Investing Activities	21.98	
Cash Flow from Financing Activities		
Proceeds from IPO of Equity Shares	0	
Share Premium on Issue of IPO	0	
Payment of IPO related Expenses	0	
Decrease in Long Term Borrowings/Provisions	-263.42	
Decrease in Short Term Loans and Advances	0	
Purchases of Current Investment	0	
Decrease in Long Term Loans and Advances	21.39	
Interest expenses	-111.08	
Net Cash from /used in Financing Activities	-353.11	
Net Increase /Decrease in Cash & Cash Equivalents (A+B+C)	-596.59	
Cash & Cash Equivalents at beginning of the year	792.43	
Cash & Cash Equivalents at end of the year	195.84	
Cash and cash equivalents includes the following Amounts		
Cash on hand	.34	
Balance with Bank		
- In Current Account	162.91	
- In Fixed Deposit	32.59	
TOTAL	195.84	

Note: 1 Statement of Cash Flow has been prepared under the indirect method as set out AS 3 on "Statement of Cash Flows" specified under section 133 of the Companies Act,2013 read with rule 7 of the Companies (Accounts) Rules,2014.

Note: 2 Figures in minus (-) indicated cash out flow

For and on behalf of the Board


Bharatbhushan Agarwal
Whole time Director & CFO
DIN: 302785
Place : Ahmedabad
Date:-14/11/2025



Notes:-

1. The above results have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at their Meeting held on 14th November, 2025.
2. The statutory Auditor has carried out a 'Limited Review of the above financial results for the (half year) six month ended on 30th September, 2025. (Subject Note No (6).
3. During the period the Company has acquired by making investment in 100% equity share capital holding of Teesta Spintex Private Limited with effect from 09.05.2025
4. The parent Company is operating in two segment mainly Textile and Renewable Energy (Windmill and Roof top Solar), reporting as per Accounting Standard -17 (AS-17 Segment Reporting) issued by ICAI, the company has furnished segment wise Revenue Result and Capital employed as required as per annexed. The Company has only domestic operation hence no geographical segment is given. The subsidiary Company is operating in mainly Textile segment and has only domestic operation hence no geographical segment.
5. As per MCA Notification No: G.S.R. 111 (E) dated 16th February, 2015 Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2009 are exempted from Compulsory requirement of adoption of IND-AS. As the company is covered under exempted category, it has not adopted IND-AS for preparation of financial results.
6. Earning per shares is calculated on the weighted average of the share capital issued by the company. Half yearly EPS is not annualized.
7. For parent/holding Company the figures of half year ended 31st March, 2025 are the balancing figure between Interim audited figures of half year ended on 30th September, 2024 and audited figures for the year ended on 31st March, 2025, are balancing figure which were not subjected to a limited review by us, as required under the Listing Regulations.

Since, the parent Company has acquired and holds 100% shares of subsidiary Company with effect from 9th May 2025, the figures of subsidiary for half year ended 30.09.2025 are from 09.05.2025 to 30.09.2025 have been incorporated which were not subjected to a limited review by us, as required under the Listing Regulations and figures for half year ended on 31.03.2025 (Audited) & 30.09.2024 (Un audited) and for the year, 31.03.2025 (Audited) are not incorporated in consolidated limited review report,

8. Provision for Income Tax has been recognised in each interim (half year) on the basis of new tax regime opted by the Company.
9. Deferred Tax has been recognised in each interim (half year) based on estimate made by the Company.
10. Figures pertaining to previous years/ period have been regrouped/ reworked/ rearranged, reclassified and restated wherever considered necessary, to make them comparable with those of current year/period

For and on behalf of the Board



Bharatbhushan Agarwal
Whole time Director & CFO
DIN: 302785
Place : Ahmedabad
Date:-14/11/2025



Auditor's Limited Review Report on unaudited Standalone Financial results of Shanti Spintex Limited, for the Half year ended 30th September, 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors of,
Shanti Spintex Limited

We have reviewed the accompanying the statement of unaudited Standalone financial results of Shanti Spintex Limited for the half year ended 30th September, 2025 The Financial Statement is the responsibility of the Company's Management and has been approved by the Board of Directors, our responsibility is to issue a report on this financial statement based on the review.

We conducted our review in accordance with the Standard on Review Engagement (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 primary to inquire of company personnel and analytical procedures applied the 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.

Based on our review conducted as stated above, nothing has come to our attention that causes to believe that the accompanying statement of unaudited Standalone financial results prepared in accordance with applicable standards and other recognized accounting practices and policies has not disclosed the information require 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.

UDIN: 25016613BMNSOY6019

For, M/S Anil S Shah & Co.,
Chartered Accountants

F R N: 100474W


Anil S Shah

Partner

M NO: 016613

Date: 14.11.2025

Place: Ahmedabad




STANDALONE STATEMENT OF FINANCIAL RESULT FOR THE HALF YEAR ENDED ON 30th Sept.,2025

(Amount in Lakhs)

No.	Particulars	Half Year ended on			Financial Year ended on
		30/09/2025	31/03/2025	30/09/2024	31/03/2025
		(Un Audited)	(Un Audited)	(Un Audited)	(Audited)
1	Revenue				
	Revenue From Operations	36521.66	35490.17	35503.85	70994.01
	Other Income	206.59	15.84	36.58	52.41
	Total Revenue	36728.25	35506.00	35540.42	71046.43
2	Expenses				
(a)	Cost of materials consumed	34356.04	33453.25	34026.19	67479.43
(b)	Purchase of stock-in-trade		-		-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	472.77	241.01	-651.48	-410.47
(d)	Employees benefits expenses	123.56	119.00	107.11	226.11
(e)	Finance costs	82.69	81.96	89.88	171.83
(f)	Depreciation and amortization expense	252.20	254.16	250.25	504.41
(g)	Other Expenses	998.48	868.71	848.65	1717.35
	Total Expenses	36285.75	35018.07	34670.60	69688.67
3	Profit/(Loss) before exceptional Items (1-2)	442.50	487.93	869.83	1357.76
4	Extraordinary items	.00	.00	.00	.00
5	Profit/(Loss) before extraordinary Items and tax(3-4)	442.50	487.93	869.83	1357.76
6	Extraordinary items	.00	.00	.00	.00
7	Profit/ (Loss) before Tax (5-6)	442.50	487.93	869.83	1357.76
8	Tax expenses:				
	a) Current Tax	86.50	127.00	203.00	330.00
	b) Deferred Tax	-.20	-21.75	19.68	-2.08
	c) Earlier Years Income Tax	.00	9.83	.00	9.83
9	Net Tax Expense	86.30	115.07	222.68	337.75
10	Profit/ (Loss) from continuing operations for the Year (7-9)	356.20	372.86	647.15	1020.01
11	Profit/(loss) from discontinuing operations		-		-
12	Tax expense of discontinuing operations		-		-
13	Profit/(loss) from Discontinuing operations (after tax) (11-12)		-		-
	Profit/ (Loss) after tax (10+13)	356.20	372.86	647.15	1020.01
14	Earnings Per Equity Share (F. V. of ₹ 10/-				
	Basic and Diluted (in ₹)	2.11	2.21	3.83	6.04

For and on behalf of the Board


 Bharatbhushan Agarwal
 Whole time Director & CFO
 DIN: 302785
 Place : Ahmedabad
 Date:-14.11.2025



STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30th Sept.,2025

	Particulars	As at 30th Septmber,2025 (Unaudited)	As at 31st March,2025 (Audited)
A	EQUITY AND LIABILITIES		
1	Shareholders' Funds		
	(a) Share Capital	1688.80	1688.80
	(b) Reserves and Surplus	8344.19	7987.99
	(c) Money received against share warrants	-	-
	Sub Total	10032.99	9676.79
2	Share application money pending allotment	-	-
3	Non-Current Liabilities		
	(a) Long-Term Borrowings	215.00	215.00
	(b) Defferred tax liabilities (net)	871.09	871.29
	(c) Other Long-Term Liabilities	65.42	65.82
	(d) Long-term provisions	13.11	9.14
	Sub Total	1164.63	1161.25
4	Current Liabilities		
	(a) Short-Term Borrowings	.00	1152.55
	(b) Trade Payables	3347.13	5314.61
	(i) Total outstanding dues of micro enterprises and small enterprises	.00	30.10
	(ii) Total outstanding dues of Creditors other than micro enterprises and small enterprises	3347.13	5284.51
	(c) Other Current Liabilities	41.47	48.17
	(d) Short-term provisions	439.30	352.97
	Sub Total	3827.90	6868.30
	TOTAL OF EQUITY AND LIABILITIES	15025.52	17706.34
B	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant & Equipment and Intangible assets		
	(i) Property, Plant & Equipment	6056.31	6289.38
	(ii) Intangible Assets	-	-
	(iii) Capital Work in Progress	-	-
	(iv) Intangible assets under development	-	-
	Sub Total	6056.31	6289.38
	(b) Non-Current Investments	405.00	-
	(c) Deferred Tax Assets (net)	-	-
	(d) Long-Term Loans and Advances	-	-
	(e) Other non-current assets	145.39	148.87
	Sub Total	6606.70	6438.26
2	Current Assets		
	(a) Current investments	543.35	148.36
	(b) Inventories	1869.14	2169.88
	(c) Trade Receivables	4452.12	6862.21
	(d) Cash and Bank Balances	192.46	791.44
	(e) Short-Term Loans and Advances	1334.96	1262.56
	(f) Other current assets	26.79	33.65
	Sub Total	8418.81	11268.08
	TOTAL OF ASSETS	15025.52	17706.34

For and on behalf of the Board



 Bharatbhushan Agarwal
 Whole time Director & CFO
 DIN: 302785
 Place : Ahmedabad
 Date: 14.11.2025


Standalone Segmentwise Revenue, Results and capital employed along with the Half year ended 30th Sept.,2025

PARTICULARS	(Amount in Lakhs)			
	Half year ended on			Year Ended on
	30/09/2025	31/03/2025	30/09/2024	31/03/2025
	(Un Audited)	(Un Audited)	(Un Audited)	(Audited)
REVENUE				
Domestic Income	36521.66	35490.17	35503.85	70994.01
Textile	36290.01	35293.53	35248.54	70542.07
Renewable energy	231.65	196.64	255.31	451.94
Export Income	-	-	-	-
Inter-segment Income	-	-	-	-
RESULTS				
Segment Results	-	-	-	-
Unallocated Corporate Exps	36203.06	904.83	34580.72	35485.55
Operating Profit				
Interest Expense	82.69	81.96	89.88	171.83
Textile	82.69	53.81	48.97	102.77
Renewable energy	.00	28.15	40.91	69.06
	-	-	-	-
Other Income	206.59	15.84	36.58	52.41
Textile	206.59	15.84	36.58	52.41
Renewable energy	.00	.00	.00	.00
Deferred tax	-20	-21.75	19.68	-2.08
Income tax	86.50	136.83	203.00	339.83
Net Profit	356.20	34404.14	647.15	35051.29
OTHER INFORMATION				
Segment assets	15025.52	19399.51	18180.36	17706.34
Textile	13629.21	-435.19	16706.39	16271.20
Renewable energy	1396.31	-38.83	1473.97	1435.14
Unallocated Corporate Asset	NIL	NIL	NIL	NIL
Segment Liabilities	4992.53	-846.88	8876.43	8029.56
Textile	4992.53	-13.17	8042.73	8029.56
Renewable energy	.00	-833.70	833.70	.00
Unallocated Corporate Liabilities	NIL	NIL	NIL	NIL
Capital Expenditure	19.13	52.02	9.30	61.32
Depreciation	252.20	254.16	250.25	504.41
Textile	213.38	215.33	211.42	426.75
Renewable energy	38.83	38.83	38.83	77.66
Other on Capital Expenditure	NIL	NIL	NIL	NIL

For and on behalf of the Board

Bharat Bhushan Agarwal

Bharatbhushan Agarwal

Whole time Director & CFO

DIN: 302785

Place : Ahmedabad

Date: 14.11.2025




Standalone Cash Flow Statement for the half year ended 30th September,2025

Particulars	For the Half Year ended 30th September,2025 (Unaudited)	For the year ended 31st March,2025 (Audited)
Cash Flow from Operating Activities		
Profit before Tax	442.50	1357.76
Adjustments for :		
Depreciation and amortisation expense	252.20	504.41
Interest expenses	82.69	171.83
Interest and other income on investments	44.22	-29.87
Deferred tax Asset/ Liabilities	-20	.00
Gain on Redemption of Mutual Fund	.00	.00
Operating Profit Before Working Capital Changes	821.41	2004.13
Changes in Working Capital :		
Increase/ Decrease in Inventories	300.74	-320.46
Increase/ Decrease in Trade Receivables	2410.09	2107.77
Increase/ Decrease in Advances	-21.20	-124.37
Increase /Decrease in Trade Payables	-1967.48	-1809.48
Increase / Decrease in Short Term Provisions	86.33	-13.28
Increase / Decrease in Other Current Liabilities	-6.70	-14.51
Increase / Decrease in Non- Current Assets	-405.00	
Increase / Decrease in Other Current Assets	-44.34	-148.36
Increase / Decrease in Other Non- Current Assets	3.48	13.93
Increase / Decrease in Short Term Borrowings	-1152.55	9.76
Increase /Decrease in Other Long Term Liabilities	-40	378.91
Increase / Decrease in Current investment	-395.00	.00
Sub Total	-1192.03	79.91
Less Adjustment for Taxes		
Direct Tax Paid	86.50	330.00
Tax Adjustment for Earlier Year	.00	9.83
Income Tax Refund		.00
Sub Total	86.50	339.83
Net Cash flow from /used in Operating Activities	-457.11	1744.21
Cash Flow from Investing Activities		
Purchases of Tangible Assets	19.13	-67.84
Interest Received	-44.22	6.52
Sale of Tangible Assets	.00	6.52
Redemption of Mutual fund	.00	
Net Cash from /used in Investing Activities	-25.09	-54.80
Cash Flow from Financing Activities		
Proceeds from IPO of Equity Shares	0	.00
Share Premium on Issue of IPO	0	.00
Payment of IPO related Expenses	0	.00
Decrease in Long Term Borrowings	.00	.00
Decrease in Short Term Loans and Advances	.00	.00
Purchases of Current Investment	.00	.00
Decrease in Long Term Loans and Advances	3.98	-1232.74
Interest expenses	-82.69	1.61
Net Cash from /used in Financing Activities	-78.71	-1231.14
Net Increase /Decrease in Cash & Cash Equivalents (A+B+C)	-598.98	.00
Cash & Cash Equivalents at beginning of the year	791.44	288.20
Cash & Cash Equivalents at end of the year	192.46	288.20
Cash and cash equivalents includes the following Amounts		
Cash on hand	.04	.00
Balance with Bank		
- In Current Account	159.83	.00
- In Fixed Deposit	32.59	.98
TOTAL	192.46	.98

Note: 1 Statement of Cash Flow has been prepared under the indirect method as set out AS 3 on "Statement of Cash Flows" specified under section 133 of the Companies Act,2013 read with rule 7 of the Companies (Accounts) Rules,2014.

Note: 2 Figures in minus (-) indicated cash out flow

For and on behalf of the Board


Bharatbhushan Agarwal
Whole time Director & CFO
DIN: 302785
Place : Ahmedabad
Date:-14.11.2025



Notes:-

1. The above results have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at their Meeting held on 14th November, 2025.
2. The statutory Auditor has carried out a 'Limited Review of the above financial results for the (half year) six month ended on 30th September, 2025.
3. The Company has acquired by making investment in 100% equity share capital holding of Teesta Spintex Private Limited with effect from 09.05.2025.
4. The Company is operating in two segment mainly Textile and Renewable Energy (Windmill and Roof top Solar), reporting as per Accounting Standard -17 (AS-17 Segment Reporting) issued by ICAI, the company has furnished segment wise Revenue Result and Capital employed as required as per annexed. The Company has only domestic operation hence no geographical segment is given.
5. As per MCA Notification No: G.S.R. 111 (E) dated 16th February, 2015 Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2009 are exempted from Compulsory requirement of adoption of IND-AS. As the company is covered under exempted category, it has not adopted IND-AS for preparation of financial results.
6. Earning per shares is calculated on the weighted average of the share capital issued by the company. Half yearly EPS is not annualized.
6. Figures of half year ended 31st March, 2025 are the balancing figure between Interim unaudited figures of half year ended on 30th September, 2025 and audited figures for the year ended on 31st March, 2025, are balancing figure which were not subjected to a limited review by us, as required under the Listing Regulations.
7. Provision for Income Tax has been recognised in each interim (quarter) on the basis of new tax regime opted by the Company.
8. Deferred Tax has been recognised in each interim (quarter) based on estimate made by the Company.
9. Figures pertaining to previous years/ period have been regrouped/ reworked/ rearranged, reclassified and restated wherever considered necessary, to make then comparable with those of current year/period

For and on behalf of the Board



Bharatbhushan Agarwal
Whole time Director & CFO
DIN: 302785
Place : Ahmedabad
Date:-14/11/2025