

(FOUR STAR EXPORT HOUSE RECOGNISED BY GOVT. OF INDIA)
INTEGRATED MANAGEMENT SYSTEM CERTIFIED AND PRACTICING COMPANY

Divisional Office :

No. 83 , 1st Main Road, R.A. Puram, Chennai 600 028, India.

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E-Mail : loyal@loyaltextiles.com

GSTIN : Tamil Nadu : 33AAACL2632C1Z8, Andhra Pradesh : 37AAACL2632C1Z0

CIN : L17111TN1946PLC001361, PAN : AAACL2632C

REF: LOYAL/SEC/2025-26/007

August 12, 2025

The Secretary, Listing Department BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001 Scrip Code: 514036	The Manager, Listing Department National Stock Exchange of India Limited Exchange Plaza, 5th Floor, Plot No. C/1, G Block, Bandra-Kurla Complex, Bandra (E), Mumbai – 400 051. Symbol: LOYALTEX
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Dear Sir,

Sub: Intimation on the outcome of the Board Meeting held on August 12, 2025.

This is further to our letter dated July 23, 2025, intimating the date of the Board Meeting to consider the unaudited financial results of the company for the quarter ended June 30, 2025.

Unaudited Financial Results for the quarter ended June 30, 2025:

Pursuant to Regulations 30, 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we would like to inform you that the Board of Directors at their meeting held today viz., 12th August, 2025 have considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter ended June 30, 2025.

In this connection, we enclose the following:

- (a) Unaudited Standalone Financial Results for the quarter ended June 30, 2025;
- (b) Unaudited Consolidated Financial Results for the quarter ended June 30, 2025;
- (c) Limited Review Report of M/s. Brahmayya & Co., Chartered Accountants, Statutory Auditors on the Standalone and Consolidated Financial Results for the quarter ended June 30, 2025.

The meeting commenced at 1.00 P.M. (IST) and concluded at 7.00 P.M.(IST)

Thanking You

Yours faithfully

For LOYAL TEXTILE MILLS LIMITED



S MUTHUKRISHNAN

Company Secretary & Compliance Officer

Membership No. F9420

Encl: as above



Registered Office :

No. 21/4, Mill Street, Kovilpatti 628 501, Tamil Nadu, India

Phone : +91 4632 220001-5

E-Mail : kovilpatti@loyalttextiles.com, www.loyalttextiles.com



Independent Auditor's Review Report on Unaudited Quarterly Standalone Financial Results of the Loyal Textile Mills Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,
Board of Directors
Loyal Textile Mills Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Loyal Textile Mills Limited ("the Company") for the quarter ended 30th June, 2025 ("the statement"), being submitted by the company pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended ("Listing Regulations"). Our responsibility is to express a conclusion on the Statement 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 results 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 standalone financial results prepared in accordance with applicable Indian 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 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Emphasis of Matter:

5. Attention is invited to Note No. 7 of the financial results, which describes the initiatives undertaken by the management to address the Company's financial and operational position, including continued operational losses, suboptimal utilization of production capacity, and prevailing market conditions affecting liquidity. Management has stated to have embarked on rationalising its operations by prioritizing high-value contribution segments, and cost optimization measures coupled with monetization of assets to achieve the targeted operational profitability. The Company's ability to achieve operational profits is completely dependent on the successful implementation of above stated initiatives.

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

Other Matters

6. Attention is drawn to the fact that the figures for the three months ended 31st March 2025 as reported in the statement are the balancing figures between audited figures in respect to the full previous financial year and the published year to date figures upto the third quarter of the previous financial year. The Figures up to end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

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

For Brahmayya & Co.,
Chartered Accountants
Firm Registration No. 000511S



N Sri Krishna

Partner

Membership No. 026575

UDIN: 25026575BMLHLF7208

Place : Chennai

Date : August 12, 2025

LOYAL TEXTILE MILLS LIMITED

Registered Office : 21/4 Mills Street, Kovilpatti 628 501

CIN : L17111TN1946PLC001361

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30th June 2025

(₹. in Lakhs)

S.No	Particulars	Quarter Ended		Year Ended	
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Revenue from Operations	13,542	14,572	19,608	68,215
2	Other Income	119	34	497	1,269
3	Total Income (1+2)	13,661	14,607	20,105	69,485
4	Expenses:				
	a. Cost of materials consumed	5,517	7,092	9,168	32,246
	b. Purchases of Stock in Trade	-	44	401	2,855
	c. Changes in inventories of:				
	- Finished Goods	1,614	(174)	2,694	8,010
	- Work in progress	1,570	710	(620)	1,162
	d. Employee benefits expense	2,665	2,740	3,365	11,936
	e. Finance Costs	949	1,308	1,417	5,096
	f. Depreciation & Amortisation expense	753	843	894	3,468
	g. Other expenses	4,141	5,633	5,377	19,797
	Total Expenses (4)	17,210	18,197	22,696	84,570
5	Profit / (Loss) before exceptional item (3-4)	(3,549)	(3,591)	(2,591)	(15,086)
6	Exceptional Items	458	6,366	NIL	6,786
7	Profit / (Loss) before tax (5+6)	(3,092)	2,775	(2,591)	(8,300)
8	Tax Expenses				
	a. Current Tax	NIL	NIL	NIL	NIL
	b. Deferred Tax Expenses/ (Credit)	(578)	(1,300)	(689)	(2,832)
9	Profit / (Loss) for the period after tax (7-8)	(2,514)	4,075	(1,902)	(5,468)
10	Profit/ (Loss) from discontinuing operations	NIL	NIL	NIL	NIL
11	Profit / (Loss) for the period after tax (9+10)	(2,514)	4,075	(1,902)	(5,468)
12	Other Comprehensive Income, net of Income Tax				
	(a) items that will not be reclassified to Profit or Loss	(33)	(15)	(43)	(16)
	(b) Income tax relating to items that will not be reclassified to Profit or Loss	12	(76)	16	(75)
13	Total Comprehensive Income for the period (11+12)	(2,535)	3,985	(1,929)	(5,560)
14	Paid - up equity share capital (Face Value of Rs.10/- per share)	482	482	482	482
15	Earnings per Share (EPS)				
	a. Basic EPS	(52.19)	84.61	(39.49)	(113.54)
	b. Diluted EPS	(52.19)	84.61	(39.49)	(113.54)

For LOYAL TEXTILE MILLS LIMITED

Valli M Ramaswami
Valli M Ramaswami
Chairperson and Wholetime Director



Place : Chennai

Date : 12th Aug 2025



Notes to unaudited Standalone Financial Results:

1. The Financial Results of the Company have been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 (Ind AS) prescribed under Sec 133 of the companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
2. Loyal Textile Mills Limited ("the Company") is engaged in manufacturing of yarn, woven fabric, knitted fabric and technical clothing. The Company has manufacturing plants at Kovilpatti, Sattur, Cuddalore, Sivagangai in Tamilnadu and Naidupeta in Andhra Pradesh. The Company is a public listed company and listed on The Bombay Stock Exchange and National Stock Exchange (NSE).
3. The above unaudited standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on Aug 12, 2025.
4. The statutory auditors have carried out the limited review of the standalone financial results for the quarter ended 30th June 2025.
5. The Company operates in one segment (i.e) Textile Business, which in the context of Indian Accounting Standard (IND AS 108) - Operating Segment, is considered as the only reportable operating segment of the company.
6. Exceptional Items includes profit on sale of assets Rs.1,613 Lakhs. net of Stock Impairment Provision of Rs.1,155 Lakhs
7. The Company continues to incur losses, with performance impacted by a global demand slowdown, lower capacity utilization, and margin pressures in certain segments. Management has initiated a structured plan to exit low-margin operations, consolidate production, and prioritize high-value technical textiles and protective garments, which have consistently demonstrated healthy demand and sustainable margins, and steps have been initiated in this regard. In parallel, the Company is implementing cost optimization measures, productivity enhancements, and planned asset monetization. These initiatives are designed to strengthen liquidity, improve operational efficiency, and support a return to profitability and sustainability in operations. Backed by a healthy order book in the focused segments and clear execution milestones, the Company expects to achieve an operational turnaround in the coming year.
8. Previous period figures have been reclassified / regrouped wherever necessary.

For LOYAL TEXTILE MILLS LIMITED



Valli M Ramaswami

Chairperson and Wholetime Director



Place : Chennai

Date : 12th Aug 2025



Independent Auditor's Review Report on Quarterly Unaudited Consolidated Financial Results of Loyal Textile Mills Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,
Board of Directors
Loyal Textile Mills Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Loyal Textile Mills Limited ("the Holding company / the group") and it's joint ventures for the quarter ended 30th June 2025 ("the statement") being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "listing Regulations").
2. This statement, which is the responsibility of the Holding Company's Management and approved by the Holding company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the statement 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. 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 listing Regulations, to that extent applicable.

4. The Statement includes the result of the following entities

Sl.no	Name of the Entity	Relationship
1.	Loyal Textile Mills Limited	Holding Company
2.	Gruppo P&P Loyal Spa	Joint Venture



5. Based on our review conducted and procedures performed as stated in paragraph 3 above 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 Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter:

6. Attention is invited to
- a) Note No. 9 of the financial results, which describes the initiatives undertaken by the management to address the Company's financial and operational position, including continued operational losses, suboptimal utilization of production capacity, and prevailing market conditions affecting liquidity. Management has stated to have embarked on rationalising its operations by prioritizing high-value contribution segments, and cost optimization measures coupled with monetization of assets to achieve the targeted operational profitability. The Company's ability to achieve operational profits is completely dependent on the successful implementation of above stated initiatives.
 - b) Note No.3 to the consolidated financial results, which explains the non-compliance with Regulation 33(3)(h) of the Listing Regulations with respect to consolidation of overseas joint venture whose results has been considered based on the financial information prepared by the management which is not subjected to review or audit.

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

Other Matters

7. The Statement includes the group's share of net profit of Rs.812.35 Lakhs and Total comprehensive profit of Rs.812.35 Lakhs for the quarter ended 30th June 2025 as considered in the consolidated unaudited financial results, in respect of one joint venture based on their interim financial information furnished by management, which have not been reviewed/audited.
8. Attention is drawn to the fact that the figures for the three months ended 31st March 2025 as reported in the statement are the balancing figures between audited figures in respect to the full previous financial year and the published year to date figures upto the third quarter of the



previous financial year. The Figures up to end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

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

For Brahmayya & Co.,
Chartered Accountants

Firm Registration No. 0005115



N Sri Krishna

Partner

Membership No. 026575

UDIN: 25026575BMLHLG2723

Place: Chennai

Date: August 12, 2025

LOYAL TEXTILE MILLS LIMITED

Registered Office : 21/4 Mills Street, Kovilpatti 628 501

CIN : L17111TN1946PLC001361

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th June 2025

(₹. in Lakhs)

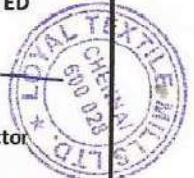
S.No	Particulars	Quarter Ended			Year Ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Revenue from Operations	13,542	14,572	19,608	68,215
2	Other Income	119	97	497	830
3	Total Income (1+2)	13,661	14,670	20,105	69,045
4	Expenses:				
	a. Cost of materials consumed	5,517	7,092	9,168	32,246
	b. Purchases of Stock in Trade	-	44	401	2,855
	c. Changes in inventories of:				
	- Finished Goods	1,614	(174)	2,694	8,010
	- Work in progress	1,570	710	(620)	1,162
	d. Employee benefits expense	2,665	2,740	3,365	11,936
	e. Finance Costs	949	1,308	1,417	5,096
	f. Depreciation & Amortisation expense	753	843	894	3,468
	g. Other expenses	4,141	5,634	5,377	19,797
	Total Expenses (4)	17,210	18,197	22,696	84,570
5	Profit / (Loss) before exceptional item (3-4)	(3,549)	(3,528)	(2,591)	(15,525)
6	Share of Profit / (Loss) from a Joint venture	812	(141)	536	784
7	Profit / (Loss) before tax (5+6)	(2,737)	(3,668)	(2,055)	(14,742)
8	Exceptional Items	458	6,303	NIL	6,786
9	Profit / (Loss) before tax (5+6)	(2,279)	2,635	(2,055)	(7,956)
10	Tax Expenses				
	a. Current Tax	NIL	NIL	NIL	NIL
	b. Deferred Tax Expenses/ (Credit)	(578)	(1,300)	(689)	(2,832)
11	Profit / (Loss) for the period after tax(7-8)	(1,701)	3,935	(1,366)	(5,124)
12	Other Comprehensive Income, net of Income Tax				
	(a) items that will not be reclassified to Profit or Loss	(33)	(15)	(43)	(16)
	(b) Income tax relating to items that will not be reclassified to Profit or Loss	12	(76)	16	(75)
13	Total Comprehensive Income for the period (11+12)	(1,722)	3,844	(1,393)	(5,216)
14	Paid - up equity share capital (Face Value of Rs.10/- per share)	482	482	482	482
15	Earnings per Share (EPS)				
	a. Basic EPS	(35.32)	81.69	(28.37)	(106.39)
	b. Diluted EPS	(35.32)	81.69	(28.37)	(106.39)

For LOYAL TEXTILE MILLS LIMITED

Valli M Ramaswami

Valli M Ramaswami

Chairperson and Wholetime Director



Place : Chennai

Date : 12th Aug 2025



Notes to unaudited Consolidated Financial Results:

1. The Financial Results of the Company have been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 (Ind AS) prescribed under Sec 133 of the companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
2. The consolidated financial results include the financial results of Loyal Textile Mills Limited ("the Parent Company") and the financial results of its joint venture foreign company - Gruppo P&P Loyal SPA Italy.
3. The consolidated financial results include Group's share of net profit of Gruppo P&P Loyal SPA, a foreign joint venture, whose financial information is not subjected to review. The results of Gruppo P&P Loyal SPA have not been reviewed during the earlier periods as the same were not material to the group. However, the net loss for the quarter reported by the holding company resulted in the share of net profit from Gruppo P&P Loyal SPA becoming material to the group, consequent to which Reg 33(3)(h) of the SEBI LODR could not be complied with. Company is taking necessary efforts to get the financial results of the Joint Venture reviewed at an earliest date.
4. Loyal Textile Mills Limited ("the Company") is engaged in manufacturing of yarn, woven fabric, knitted fabric and technical clothing. The Company has manufacturing plants at Kovilpatti, Sattur, Cuddalore, Sivagangai in Tamilnadu and Naidupeta in Andhra Pradesh. The Company is a public listed company and listed on The Bombay Stock Exchange and National Stock Exchange (NSE).
5. The above unaudited consolidated financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on Aug 12, 2025.
6. The statutory auditors have carried out the limited review of the consolidated financial results for the quarter ended 30th June 2025.
7. The Company operates in one segment (i.e) Textile Business, which in the context of Indian Accounting Standard (IND AS 108) - Operating Segment, is considered as the only reportable operating segment of the company.
8. Exceptional Items includes profit on sale of assets Rs.1,613 Lakhs net of Stock Impairment Provision of Rs.1,155 Lakhs
9. The Company continues to incur losses, with performance impacted by a global demand slowdown, lower capacity utilization, and margin pressures in certain segments. Management has initiated a structured plan to exit low-margin operations, consolidate production, and prioritize high-value technical textiles and protective garments, which have consistently demonstrated healthy demand and sustainable margins, and steps have been initiated in this regard. In parallel, the Company is implementing cost optimization measures, productivity enhancements, and planned asset monetization. These initiatives are designed to strengthen liquidity, improve operational efficiency, and support a return to profitability and sustainability in operations. Backed by a healthy order book in the focused segments and clear execution milestones, the Company expects to achieve an operational turnaround in the coming year.
10. Previous period figures have been reclassified / regrouped wherever necessary.

For LOYAL TEXTILE MILLS LIMITED

Valli M Ramaswami

Valli M Ramaswami

Chairperson and Wholetime Director



Place : Chennai

Date : 12th Aug 2025

