

(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/2025-26/020

November 11, 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 11th November, 2025 and Disclosures under Regulation 30 of SEBI Listing Regulations:

Kindly refer to our letter dated October 28, 2025, intimating you regarding the convening of the meeting of Board of Directors to inter- alia consider unaudited standalone and consolidated financial results of the Company for the quarter and half year ended 30th September, 2025.

In this regard, we hereby inform you that the Board of Directors at their meeting held today viz., 11th November, 2025 had approved the following: -

1. Unaudited Financial Results:

Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended 30th September, 2025 in respect of which the following is enclosed as prescribed under Regulation 33 of the Listing Regulations: -

- The detailed format of the Unaudited Financial results being submitted as per listing regulations. The approved unaudited financial results will also be published as per the format prescribed in the listing regulations;
- Limited review report from Statutory Auditors, M/s. Brahmayya & Co., Chartered Accountants, Chennai.
- Statement of assets and liabilities and statement of cash flows as at 30th September, 2025 under Regulation 33 of the Listing Regulations;

S. R. S. S.



Registered Office :

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

Phone : +91 4632 220001-5

E-Mail : kovilpatti@loyaltextiles.com, Website : www.loyaltextiles.com



The meeting commenced at 1.00 P.M. and concluded at 6.45 P.M.

Thanking You,

Yours faithfully
For LOYAL TEXTILE MILLS LIMITED



S Muthukrishnan
Company Secretary
Membership No. F 9420



Encl: as above

Independent Auditor's Review Report on Unaudited Quarterly and Year to Date 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 September 2025 and year to date results for the period from 01st April 2025 to 30th September 2025 ("the statement") 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 "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:

Attention is invited to Note No. 7 of the Financial Results, which describes the initiatives undertaken by the management towards monetization of certain assets to address the liquidity position and to enhance operational efficiency. The management has also continued its focus on rationalizing operations by prioritizing high-value segments and implementing cost optimization measures to strengthen profitability. Based on the progress made through these initiatives, the management expects an improvement in the overall financial performance and is confident of achieving operational profitability in the near term. Accordingly, the company's operations have been considered sustainable.

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: 25026575BMLHRD1929

Place: Chennai

Date: 11th November 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 AND HALF YEAR ENDED 30th SEP 2025

(₹. in Lakhs)

S.No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	10,654	13,542	18,528	24,197	38,136	68,215
2	Other Income	867	119	1,544	986	2,041	1,269
3	Total Income (1+2)	11,522	13,661	20,071	25,183	40,176	69,485
4	Expenses:						
	a. Cost of materials consumed	1,870	5,517	8,182	7,387	17,350	32,245
	b. Purchases of Stock in Trade	176	-	2,374	176	2,775	2,855
	c. Changes in inventories of:						
	- Finished Goods	-215	1,614	3,774	1,399	6,468	8,010
	- Work in progress	3,531	1,570	635	5,101	15	1,162
	d. Employee benefits expense	2,423	2,665	2,861	5,088	6,226	11,936
	e. Finance Costs	898	949	1,203	1,847	2,620	5,096
	f. Depreciation & Amortisation expense	713	753	870	1,466	1,764	3,468
	g. Other expenses	3,537	4,141	4,386	7,678	9,763	19,797
	Total Expenses (4)	12,931	17,210	24,287	30,142	46,982	84,570
5	Profit / (Loss) before exceptional item (3-4)	(1,410)	(3,549)	(4,215)	(4,959)	(6,806)	(15,086)
6	Exceptional Items	51	458	748	509	748	6,786
7	Profit / (Loss) before tax (5+6)	(1,359)	(3,092)	(4,963)	(4,451)	(7,554)	(8,300)
8	Tax Expenses						
	a. Current Tax	NIL	NIL	NIL	NIL	NIL	NIL
	b. Deferred Tax Expenses/ (Credit)	(393)	(578)	(105)	(972)	(794)	(2,832)
9	Profit / (Loss) for the period after tax (7-8)	(966)	(2,514)	(4,858)	(3,479)	(6,760)	(5,468)
10	Profit/ (Loss) from discontinuing operations	NIL	NIL	NIL	NIL	NIL	NIL
11	Profit / (Loss) for the period after tax (9+10)	(966)	(2,514)	(4,858)	(3,479)	(6,760)	(5,468)
12	Other Comprehensive Income, net of Income Tax						
	(a) items that will not be reclassified to Profit or Loss	132	(33)	(33)	99	(76)	(16)
	(b) Income tax relating to items that will not be reclassified to Profit or Loss	(46)	12	13	(34)	29	(75)
13	Total Comprehensive Income for the period (11+12)	(880)	(2,535)	(4,879)	(3,414)	(6,807)	(5,560)
14	Paid - up equity share capital (Face Value of Rs.10/- per share)	482	482	482	482	482	482
15	Earnings per Share (EPS)						
	a. Basic EPS	(20.05)	(52.19)	(100.86)	(72.24)	(140.36)	(113.54)
	b. Diluted EPS	(20.05)	(52.19)	(100.86)	(72.24)	(140.36)	(113.54)

FOR LOYAL TEXTILES MILLS LIMITED

Valli M Ramaswami

Valli M Ramaswami
Chairperson and Wholetime Director



Place : Chennai

Date : 11th Nov 2025



LOYAL TEXTILE MILLS LIMITED

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

CIN : L17111TN1946PLC001361

STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES AS AT 30th SEP 2025

(₹. in Lakhs)

PARTICULARS	As at 30.09.2025 Unaudited	As at 31.03.2025 Audited
ASSETS		
A. Non-Current Assets		
(a) Property, Plant & Equipment	17,110	25,417
(b) Capital Work-in-progress	-	5
(c) Investment property	14	14
(d) Other Intangible assets	42	48
(e) Financial Assets		
(i) Investments	178	199
(f) Other Non-Current Assets	2,154	2,365
(g) Deferred Tax Assets (Net)	4,077	3,140
Total Non-Current Assets (A)	23,575	31,188
B. Current Assets		
(a) Inventories	13,496	20,854
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	9,085	13,530
(iii) Cash and Cash Equivalents	1,840	23
(iv) Bank Balance Other than (iii) above	750	406
(v) Other financial Assets	4,432	4,965
(c) Current Tax Assets(Net)	316	277
(d) Other current Assets	6,124	7,493
Total Current Assets (B)	36,042	47,548
C. Non-current assets classified as held for sale	7,163	2,033
Total Assets (A+B+C)	66,780	80,770
EQUITY AND LIABILITIES		
D. EQUITY		
(a) Equity Share Capital	482	482
(b) Other Equity	19,602	23,017
Total Equity (D)	20,084	23,498
LIABILITIES		
E. Non-Current Liabilities		
(a) Provisions	211	116
Total Non-Current Liabilities (E)	211	116
F. Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	33,094	41,330
(ii) Trade Payables		
(a) total outstanding dues of micro enterprises and small enterprises; and	2,121	3,792
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	3,147	4,153
(iii) Other financial liabilities	4,776	5,331
(b) Other current liabilities	2,922	2,117
(c) Provisions	425	433
Total Current Liabilities (F)	46,485	57,155
Total Liabilities (E+F)	46,696	57,271
Total Equity and Liabilities (D+E+F)	66,780	80,770

For LOYAL TEXTILE MILLS LIMITED

Valli M Ramaswami
Valli M Ramaswami
Chairperson and Wholetime Director

Place : Chennai
Date : 11th Nov 2025



LOYAL TEXTILE MILLS LIMITED

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

CIN : L17111TN1946PLC001361

STATEMENT OF UNAUDITED STANDALONE CASH FLOW STATEMENT AS AT 30th SEP 2025

(₹. in Lakhs)

PARTICULARS	30th Sep 2025	31 st March 2025
	(Unaudited)	(Audited)
CASHFLOW FROM OPERATING ACTIVITIES		
PROFIT BEFORE TAX	(4,451)	(8,300)
ADJUSTMENTS FOR		
Depreciation	1,466	3,468
Interest paid	1,847	5,096
Dividend received on Investments	(567)	(440)
Bad Debts & Provision for Bad debts	134	664
(Profit)/Loss on disposal of Fixed Assets	(2,685)	(8,133)
OPERATING PROFIT/(LOSS) BEFORE WORKING CAPITAL CHANGES	(4,256)	(7,644)
ADJUSTMENTS FOR CHANGES IN WORKING CAPITAL		
Adjustment for (Increase)/Decrease in Operating Assets		
Inventories	7,358	20,706
Trade Receivables	4,311	1,655
Other Financial Assets	190	801
Other Current Assets	1,544	954
Adjustment for Increase/ (Decrease) in Operating Liabilities		
Trade Payables	(2,677)	(3,252)
Other Financial Liabilities	(554)	51
Other Current Liabilities	720	1,376
Long & Short term Provisions	185	152
CASH FLOW FROM OPERATING ACTIVITIES	6,820	14,798
Income Tax (Paid)/Refund	-	-
NET CASH FLOW (A)	6,820	14,798
CASHFLOW FROM INVESTING ACTIVITIES		
Payments for Assets acquisition	(134)	(21)
Proceeds on Sale of Fixed Assets	4,539	10,548
Sale/(Purchase) of Investments	22	(0)
Dividend receipts	567	440
NET CASH FLOW (B)	4,995	10,967
CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	(1,762)	(4,969)
Proceeds / (Repayment) of Short Term Borrowings	(8,236)	(20,893)
NET CASH FLOW (C)	(9,998)	(25,862)
NET CASH INFLOW / (OUTFLOW) (A+B+C)	1,817	(97)
OPENING CASH AND CASH EQUIVALENTS (D)	23	120
CLOSING CASH AND CASH EQUIVALENTS (E)	1,840	23
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (E-D)	1,817	(97)

Notes:

- 1) Cash and cash equivalent represents cash in hand and cash with scheduled banks.
- 2) Cash and cash equivalent include foreign currency balances which do not include items of restrictive realisability.
- 3) Reconciliation of amounts of Cash and Cash equivalents in Cash Flow Statement to Cash and Cash equivalents reported in Financial

Particulars	30.09.2025	31.03.2025
Cash and Cash equivalents as per Cash Flow statement	1 840	23
Add: Balances which are earmarked against liabilities and is not available for use	750	406
Cash and Cash equivalents as reported in Financial Statements	2 590	430

Place : Chennai
Date : 11th Nov 2025

For LOYAL TEXTILE MILLS LIMITED

Vallu M Ramaswami
Vallu M Ramaswami
Chairperson and Wholtime Director



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 Nov 11, 2025.
4. The statutory auditors have carried out the limited review of the standalone financial results for the quarter & half-year ended 30th September 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;
 - a. Sale of windmills and other Plant and machinery resulted in an exceptional income of Rs 10.72 crores.
 - b. For the quarter ended 30th September 2025 a provision of INR 10.22 Crores has been made towards inventory meant for exports which have been affected by the recent tariff related developments on textile imports from India. The management is actively exploring alternate export markets and pricing strategies to optimize realizations and minimize the impact.
7. The Company has made progress on its business realignment plan, exiting low-margin operations and consolidating production to enhance efficiency. The focus on high-value technical textiles and protective garments has led to improved performance, with losses narrowing and EBITDA turning positive during the current quarter. Alongside these operational measures, the Company continues to advance its asset monetization plan to strengthen liquidity and support the ongoing turnaround. Considering the measures implemented, further actions planned, and a strong order book, the management is confident of achieving profitability in the coming year.
8. Previous period figures have been reclassified / regrouped wherever necessary.

Place : Chennai

Date : 11th Nov 2025



For LOYAL TEXTILE MILLS LIMITED

Valli M Ramaswami

Valli M Ramaswami

Chairperson and Wholetime Director



Independent Auditor's Review Report on Quarterly and Year to Date 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 its joint venture for the quarter ended 30th September 2025 and year to date results for the period from 01st April 2025 to 30th September 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 towards monetization of certain assets to address the liquidity position and to enhance operational efficiency. The management has also continued its focus on rationalizing operations by prioritizing high-value segments and implementing cost optimization measures to strengthen profitability. Based on the progress made through these initiatives, the management expects an improvement in the overall financial performance and is confident of achieving operational profitability in the near term. Accordingly, the company's operations have been considered sustainable.
- 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 Matter:

7. The Statement also includes the group's share of net profit of Rs.398.43 Lakhs and Rs.1210.78 Lakhs and Total comprehensive profit of Rs.398.43 Lakhs and Rs.1210.78 Lakhs for the quarter and half year ended 30th September 2025 respectively as considered in the consolidated unaudited financial results, in respect of a joint venture based on its interim financial information furnished by management, which have not been reviewed. According to the information and explanation given to us by the management, this interim financial information of aforesaid joint venture is not material to the group. Our Review conclusion is not modified in respect of above matter.

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



N Sri Krishna

Partner

Membership No. 026575

UDIN: 25026575 BMLHE1948.

Place: Chennai

Date: 11th November 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 AND HALF YEAR ENDED 30th SEP 2025

S.No	Particulars	Quarter Ended			Half Year Ended		(₹. in Lakhs)
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	10,654	13,542	18,528	24,197	38,136	68,215
2	Other Income	300	119	1,104	419	1,601	830
3	Total Income (1+2)	10,955	13,661	19,632	24,616	39,737	69,045
4	Expenses:						
	a. Cost of materials consumed	1,870	5,517	8,182	7,387	17,350	32,246
	b. Purchases of Stock in Trade	176	-	2,374	176	2,775	2,855
	c. Changes in inventories of:						
	- Finished Goods	-215	1,614	3,774	1,399	6,468	8,010
	- Work in progress	3,531	1,570	635	5,101	15	1,162
	d. Employee benefits expense	2,423	2,665	2,861	5,088	6,226	11,936
	e. Finance Costs	898	949	1,203	1,847	2,620	5,096
	f. Depreciation & Amortisation expense	713	753	870	1,466	1,764	3,468
	g. Other expenses	3,537	4,141	4,386	7,678	9,763	19,797
	Total Expenses (4)	12,931	17,210	24,287	30,142	46,982	84,570
5	Profit / (Loss) before exceptional item (3-4)	(1,977)	(3,549)	(4,655)	(5,526)	(7,246)	(15,525)
6	Share of Profit / (Loss) from a Joint venture	398	812	225	1,211	761	784
7	Profit / (Loss) before tax (5+6)	(1,578)	(2,737)	(4,430)	(4,316)	(6,485)	(14,742)
8	Exceptional Items	51	458	(748)	509	(748)	6,786
9	Profit / (Loss) before tax (5+6)	(1,528)	(2,279)	(5,178)	(3,807)	(7,233)	(7,956)
10	Tax Expenses						
	a. Current Tax	NIL	NIL	NIL	NIL	NIL	NIL
	b. Deferred Tax Expenses/ (Credit)	(393)	(578)	(105)	(972)	(794)	(2,832)
11	Profit / (Loss) for the period after tax (7-8)	(1,134)	(1,701)	(5,073)	(2,835)	(6,439)	(5,124)
12	Other Comprehensive Income, net of Income Tax						
	(a) Items that will not be reclassified to Profit or Loss	132	(33)	(33)	99	(76)	(16)
	(b) Income tax relating to items that will not be reclassified to Profit or Loss	(46)	12	13	(34)	29	(75)
13	Total Comprehensive Income for the period (11+12)	(1,048)	(1,722)	(5,093)	(2,770)	(6,486)	(5,216)
14	Paid - up equity share capital (Face Value of Rs.10/- per share)	482	482	482	482	482	482
15	Earnings per Share (EPS)						
	a. Basic EPS	(23.55)	(35.37)	(105.32)	(58.87)	(133.68)	(106.39)
	b. Diluted EPS	(23.55)	(35.32)	(105.32)	(58.87)	(133.68)	(106.39)

For Loyal Textile Mills Limited

Valli M Ramaswami
Chairperson and Wholtime Director

Place : Chennai

Date : 11th Nov 2025



LOYAL TEXTILE MILLS LIMITED

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

CIN : L17111TN1946PLC001361

STATEMENT OF UNAUDITED CONSOLIDATED ASSETS AND LIABILITIES AS AT 30th SEP 2025

(₹. in Lakhs)

PARTICULARS	As at 30.09.2025 Unaudited	As at 31.03.2025 Audited
ASSETS		
A. Non-Current Assets		
(a) Property, Plant & Equipment	17,110	25,417
(b) Capital Work-in-progress	-	5
(c) Investment property	14	14
(d) Other Intangible assets	42	48
(e) Financial Assets		
(i) Investments	4,217	3,594
(f) Other Non-Current Assets	2,154	2,365
(g) Deferred Tax Assets (Net)	4,077	3,140
Total Non-Current Assets (A)	27,614	34,584
B. Current Assets		
(a) Inventories	13,496	20,854
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	9,085	13,530
(iii) Cash and Cash Equivalents	1,840	23
(iv) Bank Balance Other than (iii) above	750	406
(v) Other financial Assets	4,432	4,965
(c) Current Tax Assets(Net)	316	277
(d) Other current Assets	6,124	7,493
Total Current Assets (B)	36,042	47,548
C. Non-current assets classified as held for sale	7,163	2,033
Total Assets (A+B+C)	70,819	84,165
EQUITY AND LIABILITIES		
D. EQUITY		
(a) Equity Share Capital	482	482
(b) Other Equity	23,641	26,412
Total Equity (D)	24,123	26,894
LIABILITIES		
E. Non-Current Liabilities		
(a) Provisions	211	116
Total Non-Current Liabilities (E)	211	116
F. Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	33,094	41,330
(ii) Trade Payables		
(a) total outstanding dues of micro enterprises and small enterprises; and	2,121	3,792
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	3,147	4,153
(iii) Other financial liabilities	4,776	5,331
(b) Other current liabilities	2,922	2,117
(c) Provisions	425	433
Total Current Liabilities (F)	46,485	57,155
Total Liabilities (E+F)	46,696	57,271
Total Equity and Liabilities (D+E+F)	70,819	84,165

For LOYAL TEXTILE MILLS LIMITED

Valli M Ramaswami

Valli M Ramaswami
Chairperson and Wholetime Director

Place : Chennai

Date : 11th Nov 2025



LOYAL TEXTILE MILLS LIMITED

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

CIN : L17111TN1946PLC001361

STATEMENT OF UNAUDITED CONSOLIDATED CASH FLOW STATEMENT AS AT 30th SEP 2025

(₹. in Lakhs)

PARTICULARS	30th Sep 2025	31 st March 2025
	(Unaudited)	(Audited)
CASHFLOW FROM OPERATING ACTIVITIES		
PROFIT BEFORE TAX	(5,018)	(8,739)
ADJUSTMENTS FOR		
Depreciation	1,466	3,468
Interest paid	1,847	5,096
Dividend received on Investments	-	-
Bad Debts & Provision for Bad debts	134	664
(Profit)/Loss on disposal of Fixed Assets	(2,685)	(8,133)
OPERATING PROFIT/(LOSS) BEFORE WORKING CAPITAL CHANGES	(4,256)	(7,644)
ADJUSTMENTS FOR CHANGES IN WORKING CAPITAL		
Adjustment for (Increase)/Decrease in Operating Assets		
Inventories	7,358	20,706
Trade Receivables	4,311	1,655
Other Financial Assets	190	801
Other Current Assets	1,544	954
Adjustment for Increase/ (Decrease) in Operating Liabilities		
Trade Payables	(2,677)	(3,252)
Other Financial Liabilities	(554)	51
Other Current Liabilities	720	1,376
Long & Short term Provisions	185	152
CASH FLOW FROM OPERATING ACTIVITIES	6,820	14,798
Income Tax (Paid)/Refund	-	-
NET CASH FLOW (A)	6,820	14,798
CASHFLOW FROM INVESTING ACTIVITIES		
Payments for Assets acquisition	(134)	(68)
Proceeds on Sale of Fixed Assets	4,539	10,595
Sale/(Purchase) of Investments	590	-
Dividend receipts	-	440
NET CASH FLOW (B)	4,995	10,967
CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	(1,762)	(4,969)
Proceeds / (Repayment) of Short Term Borrowings	(8,236)	(20,893)
NET CASH FLOW (C)	(9,998)	(25,862)
NET CASH INFLOW / (OUTFLOW) (A+B+C)	1,817	(97)
OPENING CASH AND CASH EQUIVALENTS (D)	23	120
CLOSING CASH AND CASH EQUIVALENTS (E)	1,840	23
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (E-D)	1,817	(97)

Notes:

- 1) Cash and cash equivalent represents cash in hand and cash with scheduled banks.
- 2) Cash and cash equivalent include foreign currency balances which do not include items of restrictive realisability.
- 3) Reconciliation of amounts of Cash and Cash equivalents in Cash Flow Statement to Cash and Cash equivalents reported in Financial

Particulars	30.09.2025	31.03.2025
Cash and Cash equivalents as per Cash Flow statement	1 840	23
Add: Balances which are earmarked against liabilities and is not available for use	750	406
Cash and Cash equivalents as reported in Financial Statements	2 590	430

Place : Chennai
Date : 11th Nov 2025



For LOYAL TEXTILE MILLS LIMITED

Vallu M Ramaswami
Vallu M Ramaswami
Chairperson and Wholetime Director



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 Nov 11, 2025.
6. The statutory auditors have carried out the limited review of the consolidated financial results for the quarter and half year ended 30th Sep 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;
 - a. Sale of windmills and other Plant and machinery resulted in an exceptional income of Rs 10.72 crores.
 - b. For the quarter ended 30th September 2025 a provision of INR 10.22 Crores has been made towards inventory meant for exports which have been affected by the recent tariff related developments on textile imports from India. The management is actively exploring alternate export markets and pricing strategies to optimize realizations and minimize the impact.
9. The Company has made progress on its business realignment plan, exiting low-margin operations and consolidating production to enhance efficiency. The focus on high-value technical textiles and protective garments has led to improved performance, with losses narrowing and EBITDA turning positive during the current quarter. Alongside these operational measures, the Company continues to advance its asset monetization plan to strengthen liquidity and support the ongoing turnaround. Considering the measures implemented, further actions planned, and a strong order book, the management is confident of achieving profitability 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 : 11th Nov 2025

