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 2026
(Amounts are in INR Lakhs unless specified)

S.No	Particulars	Quarter Ended			Year Ended
		30.06.2026 (Unaudited)	31.03.2026 (Audited)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
I	**INCOME**				
	Revenue from Operations	8,606.24	8,183.79	13,010.96	42,195.77
	Other Income	474.53	306.74	106.98	1,479.69
	Total Income	**9,080.77**	**8,490.53**	**13,117.95**	**43,675.46**
II	**EXPENSES**				
	Cost of materials consumed	3,876.09	3,960.37	5,587.46	17,186.33
	Purchase of Stock-in-Trade	4.52	87.81	-	356.97
	Changes in Inventories of				
	Finished Goods	373.13	(515.95)	1,538.45	2,085.99
	Work-in-progress	594.72	1,008.96	1,222.36	4,282.48
	Employee Benefits Expense	1,895.41	1,482.80	2,501.31	8,610.56
	Finance costs	501.30	674.29	949.34	3,277.36
	Depreciation and amortization expense	283.16	467.98	535.85	1,978.15
	Other expenses	2,091.83	2,318.74	3,581.58	11,588.52
	Total Expenses	**9,620.17**	**9,485.01**	**15,916.36**	**49,366.35**
III	**Profit/(Loss) before exceptional items and tax - (I-II)**	**(539.40)**	**(994.48)**	**(2,798.41)**	**(5,690.89)**
IV	Exceptional Items	233.76	(1,256.31)	457.66	(371.97)
V	**Profit / (Loss) before tax (III+IV)**	**(305.64)**	**(2,250.79)**	**(2,340.75)**	**(6,062.86)**
VI	**Tax expense:**				
	(1) Current tax	-	-	-	-
	(2) Deferred tax Expenses/(Income)	(90.00)	(1,162.70)	(578.10)	(1,001.00)
VII	**Profit / (Loss) for the period after tax from Continuing Operations (V-VI)**	**(215.64)**	**(1,088.09)**	**(1,762.65)**	**(5,061.86)**
	A. Profit/ (Loss) from Discontinued operations	(118.04)	(620.37)	(750.96)	(2,332.03)
	B. Gain/(Loss) On Sale of Discontinued Opetations	-	(19.24)	-	772.13
	C. Tax Expenses of Discontinued Operations	-	-	-	-
VIII	**Profit / (Loss) for the period after tax from Discontinued Operations (A+B-C)**	**(118.04)**	**(639.61)**	**(750.96)**	**(1,559.90)**
IX	**Profit/(Loss) for the period after tax (VII + VIII)**	**(333.68)**	**(1,727.71)**	**(2,513.62)**	**(6,621.76)**
	(A) Items that will not be reclassified to Profit or (Loss)	17.66	7.50	(32.63)	(52.31)
	(B) Income tax relating to items that will not be reclassified to Profit or Loss	(6.17)	(2.82)	11.73	18.28
X	**Total Other Comprehensive Income/(Loss) (A+B)**	**11.49**	**4.67**	**(20.90)**	**(34.03)**
XI	**Total Comprehensive Income for the Period (IX + X)**	**(322.19)**	**(1,723.03)**	**(2,534.52)**	**(6,655.79)**
XII	**Earnings Per Share**				
	Paid - up equity share capital (Face Value of Rs.10/- per share)	481.64	481.64	481.64	481.64
	Earnings per Share (EPS) - Continuing Operations				
	- Basic & Diluted EPS	(4.48)	(22.59)	(36.60)	(105.10)
	Earnings per Share (EPS) - Discontinued Operations				
	- Basic & Diluted EPS	(2.45)	(13.28)	(15.59)	(32.39)
	Earnings per Share (EPS) - Continuing and Discontinued Operations				
	- Basic & Diluted EPS	(6.93)	(35.87)	(52.19)	(137.48)

For Loyal Textile Mills Limited

VALLI M RAMASWAMI

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Date: 2026.08.14 15:58:44 +05'30'

Valli M Ramaswami
Chairperson and Wholetime Director

Date : 14th August 2026
Place : Chennai

BRAHMAYYA & CO. CHARTERED ACCOUNTANTS
For Identification Only

Notes to Unaudited Standalone Financial Results:

1 The Unaudited Standalone Financial Results for the Quarter Ended 30th June 2026 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the company at their respective meetings held on 14th August 2026. The Statutory Auditors have conducted a "Limited Review" of these Standalone Financial Results in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015.

2 The Unaudited Financial Results have been prepared in accordance with Indian Accounting Standards 34 "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India

3 The Figures for the Quarter Ended 31st March 2026 are the balancing figures between audited figures in respect of full financial year ended 31st March 2026 and the unaudited published figures for the Nine months ended 31st Decemeber 2025. The Figures for the corresponding previous period have been regrouped and reclassified, wherever necessary to make them comparable.

4 The Company's business relates to Manufacturing of Textiles and Garments, which in the context of Indian Accounting Standard 108 (IND AS 108) as notified under Section 133 of the Companies Act 2013 is considered as the only reportable operating segment of the company.

5 Exceptional items includes

a) Current Year

(i) Profit on Sale of Assets – INR 233.76 Lakhs. The Company has disposed of certain idle plant and machinery that had been identified as surplus to operating requirements.

b) Previous Year

(i) Profit on Sale of Assets – INR 3381.64 Lakhs - the Company has disposed of certain assets comprising land, wind mills and idle plant and machinery that had been identified as surplus to operating requirements.

(ii) Impairment of Inventories – INR (3646.60 Lakhs) - Due to tariff-related uncertainties impacting demand, geopolitical developments, the net realisable value of certain inventories was assessed to be lower than their carrying cost.

(iii) New Labour Code – Gratuity Obligation – INR (107 Lakhs) - due to the effect of the change in the actuarial computation of the defined benefit obligation arising from the broadened wage definition as per New Labour Code

6 The Company continues its efforts towards realignment and rationalisation of its manufacturing operations with the objective of improving capacity utilisation, enhancing operational efficiencies and optimising costs to achieve sustainable profitability at the operational level. The Company has made considerable progress in monetisation of underutilised and non-core assets and has further identified certain assets for monetisation, including assets classified as “Held for Sale”, with the objective of reduction of debt, strengthening liquidity and improving overall cost efficiencies.

Considering the progress achieved so far in operational improvement and liquidity enhancement, the management is confident of achieving sustainable operational profitability in the near future.

7 Note on Discontinued Operations :

Details of Income and Expenses of Discontinued Operations are given below:

Particulars	**Quarter Ended**			**Year Ended**
	30.06.2026	**31.03.2026**	**30.06.2025**	**31.03.2026**
Revenue from Operations	5.89	-	543.05	725.69
Less : Expenses	123.93	620.37	1,294.01	3,057.72
a. Net Income/ (Loss)	(118.04)	(620.37)	(750.96)	(2,332.03)
b. Gain On Sale of Discontinued Opetations	-	(19.24)	-	772.13
c. Profit / (Loss) for the period after tax from Discontinued Operations (a+b)	(118.04)	(639.61)	(750.96)	(1,559.90)

8 Losses from continuing and discontinued operations read together with implications of exceptional items is not resulting in any Current Tax. Hence no Current Tax has been recognized.

For Loyal Textile Mills Limited

VALLI M RAMASWAMI

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Date: 2026.08.14 15:59:18 +05'30'

Valli M Ramaswami
Chairperson and Wholetime Director

Date : 14th August 2026
Place : Chennai

BRAHMAYYA & CO., CHARTERED ACCOUNTANTS
For Identification Only

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 2026
(Amounts are in INR Lakhs unless specified)

S.No	Particulars	Quarter Ended			Year Ended
		30.06.2026 (Unaudited)	31.03.2026 (Audited)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
I	**INCOME**				
	Revenue from Operations	8,606.24	8,183.79	13,010.96	42,195.77
	Other Income	13.87	306.74	106.98	912.63
	Total Income	**8,620.11**	**8,490.53**	**13,117.95**	**43,108.41**
II	**EXPENSES**				
	Cost of materials consumed	3,876.09	3,960.37	5,587.46	17,186.33
	Purchase of Stock-in-Trade	4.52	87.81	-	356.97
	Changes in Inventories of	-			
	Finished Goods	373.13	(515.95)	1,538.45	2,085.99
	Work-in-progress	594.72	1,008.96	1,222.36	4,282.48
	Employee Benefits Expense	1,895.41	1,482.80	2,501.31	8,610.56
	Finance costs	501.30	674.29	949.34	3,277.36
	Depreciation and amortization expense	283.16	467.98	535.85	1,978.15
	Other expenses	2,091.83	2,318.74	3,581.58	11,588.52
	Total Expenses	**9,620.17**	**9,485.01**	**15,916.36**	**49,366.35**
III	**Profit/(Loss) before exceptional items and tax - (I-II)**	**(1,000.07)**	**(994.48)**	**(2,798.41)**	**(6,257.95)**
IV	Share of Profit / (Loss) from a Joint venture	644.70	(684.15)	812.35	721.48
V	**Profit/(Loss) before exceptional items and tax - (III+IV)**	**(355.37)**	**(1,678.64)**	**(1,986.06)**	**(5,536.47)**
VI	Exceptional Items	233.76	(1,256.31)	457.66	(371.97)
VII	**Profit / (Loss) before tax (V+VI)**	**(121.61)**	**(2,934.95)**	**(1,528.40)**	**(5,908.43)**
VIII	**Tax expense:**				
	(1) Current tax	-	-	-	-
	(2) Deferred tax (Expenses)/Income	(90.00)	(1,162.70)	(578.10)	(1,001.00)
IX	**Profit / (Loss) for the period after tax from Continuing Operations (VII-VIII)**	**(31.61)**	**(1,772.25)**	**(950.30)**	**(4,907.43)**
	A. Profit/ (Loss) from Discontinued operations	(118.04)	(620.37)	(750.96)	(2,332.03)
	B. Gain/(Loss) On Sale of Discontinued Opetations	-	(19.24)	-	772.13
	C. Tax Expenses of Discontinued Operations	-	-	-	-
X	**Profit / (Loss) for the period after tax from Discontinued Operations (A+B-C)**	**(118.04)**	**(639.61)**	**(750.96)**	**(1,559.90)**
XI	**Profit/(Loss) for the period after tax (IX + X)**	**(149.65)**	**(2,411.86)**	**(1,701.26)**	**(6,467.34)**
	(A) Items that will not be reclassified to Profit or (Loss)	17.66	7.50	(32.63)	(52.31)
	(B) Income tax relating to items that will not be reclassified to Profit or Loss	(6.17)	(2.82)	11.73	18.28
XII	**Total Other Comprehensive Income/(Loss) (A+B)**	**11.49**	**4.67**	**(20.90)**	**(34.03)**
XIII	**Total Comprehensive Income for the Period (XI + XII)**	**(138.16)**	**(2,407.18)**	**(1,722.16)**	**(6,501.37)**
XIV	**Earnings Per Share**				
	Paid - up equity share capital (Face Value of Rs.10/- per share)	481.64	481.64	481.64	481.64
	Earnings per Share (EPS) - Continuing Operations	-			
	- Basic & Diluted EPS	(0.66)	(36.80)	(19.73)	(101.89)
	Earnings per Share (EPS) - Discontinued Operations	-			
	- Basic & Diluted EPS	(2.45)	(13.28)	(15.59)	(32.39)
	Earnings per Share (EPS) - Continuing and Discontinued Operations	-			
	- Basic & Diluted EPS	(3.11)	(50.08)	(35.32)	(134.28)

For Loyal Textile Mills Limited

VALLI M RAMASWAMI

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Date: 2026.08.14 15:56:28 +05'30'

Valli M Ramaswami
Chairperson and Wholetime Director

Place : Chennai
Date : 14th August 2026

BRAHMAYYA & CO. * CHARTERED ACCOUNTANTS *
For Identification Only

Notes to Unaudited Consolidated Financial Results:

1 The Unaudited Consolidated Financial Results for the Quarter Ended 30th June 2026 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the company at their respective meetings held on 14th August 2026. The Statutory Auditors have conducted a "Limited Review" of these Consolidated Financial Results in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015.

2 The Unaudited Financial Results have been prepared in accordance with Indian Accounting Standards 34 "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India

3 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

4 The Figures for the Quarter Ended 31st March 2026 are the balancing figure between audited figures in respect of full financial year ended 31st March 2026 and the unaudited published figures for the Nine months ended 31st Decemeber 2025. The Figures for the corresponding previous period have been regrouped and reclassified, wherever necessary to make them comparable.

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a) Current Year

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(iii) New Labour Code – Gratuity Obligation – INR (107 Lakhs) - due to the effect of the change in the actuarial computation of the defined benefit obligation arising from the broadened wage definition as per New Labour Code

7 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 compiled with. Company is taking necessary efforts to get the financial results of the Joint Venture reviewed at an earliest date.

8 The Holding Company continues its efforts towards realignment and rationalisation of its manufacturing operations with the objective of improving capacity utilisation, enhancing operational efficiencies and optimising costs to achieve sustainable profitability at the operational level. The Holding Company has made considerable progress in monetisation of underutilised and non-core assets and has further identified certain assets for monetisation, including assets classified as “Held for Sale”, with the objective of reduction of debt, strengthening liquidity and improving overall cost efficiencies.
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For Loyal Textile Mills Limited

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