General information about company		
Scrip code*		531978
NSE Symbol*		AMBIKCO
MSEI Symbol*		NOTLISTED
ISIN*		INE540G01014
Name of company		Ambika Cotton Mills Limited
Type of company		Main Board
Class of security		Equity
Date of start of financial year		01-04-2024
Date of end of financial year		31-03-2025
Date of board meeting when results were approved		27-05-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange		14-05-2025
Description of presentation currency		INR
Level of rounding		Lakhs
Reporting Type		Quarterly
Reporting Quarter		Fourth quarter
Nature of report standalone or consolidated		Standalone
Whether results are audited or unaudited for the quarter ended		Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended		Audited
Segment Reporting		Single segment
Description of single segment		Textiles
Start date and time of board meeting		27-05-2025 12:00
End date and time of board meeting		27-05-2025 13:05
Whether cash flow statement is applicable on company		Yes
Type of cash flow statement		Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion
Whether the company has any related party?		Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?		Yes
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public		NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.		NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?		No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?		Yes
Latest Date on which RPT policy is updated		15-04-2025
Indicate Company website link for updated RPT policy of the Company		https://www.acmills.in/2025/04/related-party-transactions-policy/
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?		No
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	There are no default on Loans and There are no Debt Securities and question of default does not arise.

Financial Results – Ind-AS

	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
	Date of start of reporting period	01-01-2025	01-04-2024
	Date of end of reporting period	31-03-2025	31-03-2025
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Standalone	Standalone
Part I	**Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.**		
1	**Income**		
	Revenue from operations	13631	70207
	Other income	704	2651
	Total income	**14335**	**72858**
2	**Expenses**		
(a)	Cost of materials consumed	11500	49191
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-3681	-5588
(d)	Employee benefit expense	1233	5126
(e)	Finance costs	331	1620
(f)	Depreciation, depletion and amortisation expense	555	2244
(g)	**Other Expenses**		
1	Other Expenses	2218	11146
	Total other expenses	**2218**	**11146**
	Total expenses	**12156**	**63739**
3	**Total profit before exceptional items and tax**	**2179**	**9119**
4	Exceptional items	0	0
5	**Total profit before tax**	**2179**	**9119**
6	**Tax expense**		
7	Current tax	452	1925
8	Deferred tax	141	620
9	**Total tax expenses**	**593**	**2545**
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	**Net Profit Loss for the period from continuing operations**	**1586**	**6574**
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	**Net profit (loss) from discontinued operation after tax**	**0**	**0**
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	**Total profit (loss) for period**	**1586**	**6574**
17	Other comprehensive income net of taxes	-54	-54
18	**Total Comprehensive Income for the period**	**1532**	**6520**

19	**Total profit or loss, attributable to**			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
20	**Total Comprehensive income for the period attributable to**			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
21	**Details of equity share capital**			
	Paid-up equity share capital	572.5	572.5	
	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve		89833	
23	**Earnings per share**			
i	**Earnings per equity share for continuing operations**			
	Basic earnings (loss) per share from continuing operations	27.7	114.83	
	Diluted earnings (loss) per share from continuing operations	27.7	114.83	
ii	**Earnings per equity share for discontinued operations**			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	**Earnings per equity share (for continuing and discontinued operations)**			
	Basic earnings (loss) per share from continuing and discontinued operations	27.7	114.83	
	Diluted earnings (loss) per share from continuing and discontinued operations	27.7	114.83	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	**Disclosure of notes on financial results**	**Textual Information(4)**		

Statement of Asset and Liabilities

	Particulars	Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2024
	Date of end of reporting period	31-03-2025
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
	Assets	
1	**Non-current assets**	
	Property, plant and equipment	24103
	Capital work-in-progress	803
	Investment property	0
	Goodwill	0
	Other intangible assets	0
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	0
	Trade receivables, non-current	
	Loans, non-current	0
	Other non-current financial assets	938
	Total non-current financial assets	**938**
	Deferred tax assets (net)	
	Other non-current assets	217
	Total non-current assets	**26061**
2	**Current assets**	
	Inventories	56776
	Current financial asset	
	Current investments	1469
	Trade receivables, current	2575
	Cash and cash equivalents	8719
	Bank balance other than cash and cash equivalents	10513
	Loans, current	0
	Other current financial assets	5198
	Total current financial assets	**28474**
	Current tax assets (net)	169
	Other current assets	3620
	Total current assets	89039
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	115100
	Total current assets	89039
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	115100
	Equity and liabilities	
1	**Equity**	
	Equity attributable to owners of parent	
	Equity share capital	572
	Other equity	89833
	Total equity attributable to owners of parent	90405
	Non controlling interest	
	Total equity	90405
2	**Liabilities**	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	
	Other non-current financial liabilities	829
	Total non-current financial liabilities	829
	Provisions, non-current	0
	Deferred tax liabilities (net)	2571
	Deferred government grants, Non-current	
	Other non-current liabilities	
	Total non-current liabilities	3400

	Current liabilities	
	Current financial liabilities	
	Borrowings, current	5072
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	141
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	14374
	Total Trade payable	14515
	Other current financial liabilities	1596
	Total current financial liabilities	21183
	Other current liabilities	112
	Provisions, current	0
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	21295
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	24695
	Total equity and liabilities	115100
	Disclosure of notes on assets and liabilities	**Textual Information(1)**

Other Comprehensive Income

	Date of start of reporting period	01-01-2025	01-04-2024
	Date of end of reporting period	31-03-2025	31-03-2025
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Remeasurements of the defined benefit plans	-72.00	-72.00
	Total Amount of items that will not be reclassified to profit and loss	-72.00	-72.00
2	Income tax relating to items that will not be reclassified to profit or loss	-18.00	-18.00
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	-54.00	-54.00

Cash flow statement, indirect

	Particulars	Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2024
	Date of end of reporting period	31-03-2025
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	9119
2	**Adjustments for reconcile profit (loss)**	
	Adjustments for finance costs	1620
	Adjustments for decrease (increase) in inventories	-4261
	Adjustments for decrease (increase) in trade receivables, current	-28
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-2884
	Adjustments for decrease (increase) in other non-current assets	-99
	Adjustments for other financial assets, non-current	57
	Adjustments for other financial assets, current	-483
	Adjustments for other bank balances	6309
	Adjustments for increase (decrease) in trade payables, current	6097
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-37
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	2244
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	77
	Adjustments for other financial liabilities, non-current	94
	Adjustments for unrealised foreign exchange losses gains	1
	Adjustments for dividend income	0
	Adjustments for interest income	1600
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	-13
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	-33
	Other adjustments to reconcile profit (loss)	-73
	Other adjustments for non-cash items	-1037
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	**5951**
	Net cash flows from (used in) operations	**15070**
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	2165
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	**12905**
3	**Cash flows from used in investing activities**	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	1393
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	158
	Purchase of property, plant and equipment	2663
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0

	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	1600
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) investing activities	**-2298**
4	**Cash flows from used in financing activities**	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	3125
	Payments of lease liabilities	0
	Dividends paid	2004
	Interest paid	1620
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	**-6749**
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	**3858**
5	**Effect of exchange rate changes on cash and cash equivalents**	
	Effect of exchange rate changes on cash and cash equivalents	-1
	Net increase (decrease) in cash and cash equivalents	**3857**
	Cash and cash equivalents cash flow statement at beginning of period	4862
	Cash and cash equivalents cash flow statement at end of period	**8719**

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken. In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the loans, inter-corporate deposits, advances or investments					
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	Notes
1	AMBIKA COTTON MILLS LIMITED	AABCA8985E	P.V.CHANDRAN	ACOPC4846Q	PROMOTER	Remuneration		12	Remuneration was approved by the Company at the 34 th AGM held on 29.09.2022 - Annual Salary Rs. 24 Lakhs Per Annum for the six months period Rs. 12 Lakhs	12	28-06-2025	12	1.99	2										
2	AMBIKA COTTON MILLS LIMITED	AABCA8985E	P.V.CHANDRAN	ACOPC4846Q	PROMOTER	Any other transaction	Sitting Fees	0.75	The sitting fees to directors are approved by the Board of Directors at their Meeting held on 27-05-2017	0.75	28-06-2025	0.75	0	0										
3	AMBIKA COTTON MILLS LIMITED	AABCA8985E	Bhavya Chandran	ADRPC8576B	PROMOTER GROUP	Any other transaction	Sitting Fees	0.75	The sitting fees to directors are approved by the Board of Directors at their Meeting held on 27-05-2017	0.75	28-06-2025	0.75	0	0										
4	AMBIKA COTTON MILLS LIMITED	AABCA8985E	Vidya Jyothish Pillai	ACKPV3804F	PROMOTER GROUP	Any other transaction	Sitting Fees	1.25	The sitting fees to directors are approved by the Board of Directors at their Meeting held on 27-05-2017	1.25	28-06-2025	1.25	0	0										
Total value of transaction during the reporting period												14.75												

Details of Impact of Audit Qualification

Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	S.KRISHNAMOORTHY& CO	Yes	31-03-2026