

**AMBIKA COTTON MILLS LIMITED**

**REGD OFF. 9A, VALLUVAR STREET, SIVANANDHA COLONY, COIMBATORE- 641012**

**STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER /YEAR ENDED 31.03.2025**

**CIN : L17115TZ1988PLC002269**

**(Rs in Lakhs)**

| <b>Part -I</b> |                                                                               | <b>Quarter Ended</b> |                    |                   | <b>Year ended</b> |                   |
|----------------|-------------------------------------------------------------------------------|----------------------|--------------------|-------------------|-------------------|-------------------|
| <b>S.No</b>    | <b>PARTICULARS</b>                                                            | <b>31.03.2025</b>    | <b>31.12.2024</b>  | <b>31.03.2024</b> | <b>31.03.2025</b> | <b>31.03.2024</b> |
|                |                                                                               | <b>(Audited)</b>     | <b>(Unaudited)</b> | <b>(Audited)</b>  | <b>(Audited)</b>  |                   |
| I              | Revenue from Operations                                                       | 13631                | 15626              | 20579             | 70207             | 82346             |
| II             | Other income                                                                  | 704                  | 631                | 384               | 2651              | 2275              |
| III            | Total Income ( I + II )                                                       | <b>14335</b>         | <b>16257</b>       | <b>20963</b>      | <b>72858</b>      | 84621             |
| IV             | Expenses                                                                      |                      |                    |                   |                   |                   |
|                | Cost of Materials Consumed                                                    | 11500                | 12217              | 13309             | 49191             | 53818             |
|                | Purchase of Stock in trade                                                    | 0                    | 0                  | 0                 | 0                 | 0                 |
|                | Changes in inventories of finished goods, Stock in trade and Work-in-progress | -3681                | -2679              | 713               | -5588             | 1940              |
|                | Employee benefits expense                                                     | 1233                 | 1260               | 1287              | 5126              | 5415              |
|                | Finance Costs                                                                 | 331                  | 347                | 513               | 1620              | 1907              |
|                | Depreciation and amortisation expense                                         | 555                  | 568                | 723               | 2244              | 2770              |
|                | Other Expenses                                                                | 2218                 | 2583               | 2233              | 11146             | 10246             |
|                | Total Expenses (IV)                                                           | <b>12156</b>         | <b>14296</b>       | <b>18778</b>      | <b>63739</b>      | <b>76096</b>      |
| V              | Profit / (loss) before exceptional items and tax (III-IV)                     | 2179                 | 1961               | 2185              | 9119              | 8525              |
| VI             | Exceptional Items                                                             | 0                    | 0                  | 0                 | 0                 | 0                 |
| VII            | Profit / (loss) before tax (V-VI)                                             | <b>2179</b>          | <b>1961</b>        | <b>2185</b>       | <b>9119</b>       | <b>8525</b>       |
| VIII           | Tax Expense :                                                                 |                      |                    |                   |                   |                   |
|                | (1) Current Tax                                                               | 452                  | 411                | 584               | 1925              | 2156              |
|                | (2) Deferred Tax                                                              | 141                  | 122                | -8                | 620               | 71                |
|                | <b>Total Tax</b>                                                              | <b>593</b>           | <b>533</b>         | <b>576</b>        | <b>2545</b>       | <b>2227</b>       |
| IX             | Profit/(loss) for the period from continuing operations (VII-VIII)            | <b>1586</b>          | <b>1428</b>        | <b>1609</b>       | <b>6574</b>       | <b>6298</b>       |
| X              | Profit/(loss) from discontinued operations                                    | 0                    | 0                  | 0                 | 0                 | 0                 |
| XI             | Tax expense of discontinued operations                                        | 0                    | 0                  | 0                 | 0                 | 0                 |
| XII            | Profit/(loss) from discontinued operations (after tax)(X- XI)                 | 0                    | 0                  | 0                 | 0                 | 0                 |
| XIII           | Profit/ (loss) for the period (IX + XII)                                      | 1586                 | 1428               | 1609              | 6574              | 6298              |
| XIV            | Other Comprehensive Income                                                    | -54                  | 0                  | -66               | -54               | -66               |
| XV             | Total Comprehensive income for the period (XIII+ XIV)                         | 1532                 | 1428               | 1543              | 6520              | 6232              |
| XVI            | Reserves (excluding Revaluation Reserve )                                     |                      |                    |                   | 89833             | 85317             |
| XVII           | Earnings per equity share ( of Rs. 10 each/-)                                 |                      |                    |                   |                   |                   |
|                | (1) Basic                                                                     | <b>27.70</b>         | <b>24.94</b>       | <b>28.10</b>      | <b>114.83</b>     | <b>110.00</b>     |
|                | (2) Diluted                                                                   | <b>27.70</b>         | <b>24.94</b>       | <b>28.10</b>      | <b>114.83</b>     | <b>110.00</b>     |
|                | Weighted average no of shares for calculation of EPS                          | 5725000              | 5725000            | 5725000           | 5725000           | 5725000           |

**SELECT INFORMATION FOR THE QUARTER ENDED 31.03.2025**

| <b>A. PARTICULARS OF SHAREHOLDING</b>                                                  | <b>31.03.2025</b> | <b>31.12.2024</b> | <b>31.03.2024</b> | <b>31.03.2025</b> | <b>31.03.2024</b> |
|----------------------------------------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>1. Public Shareholding</b>                                                          |                   |                   |                   |                   |                   |
| Number of Shares                                                                       | 2852650           | 2852650           | 2852650           | 2852650           | 2852650           |
| Percentage of Shareholding                                                             | 49.83             | 49.83             | 49.83             | 49.83             | 49.83             |
| <b>2. Promoters and Promoter Group Shareholding</b>                                    |                   |                   |                   |                   |                   |
| a) Pledged / Encumbered                                                                | Nil               | Nil               | Nil               | Nil               | Nil               |
| b) Non- Encumbered                                                                     |                   |                   |                   |                   |                   |
| Number of Shares                                                                       | 2872350           | 2872350           | 2872350           | 2872350           | 2872350           |
| Percentage of Shares (as a % of the total shareholding of promoter and promoter group) | 50.17             | 50.17             | 50.17             | 50.17             | 50.17             |
| Percentage of shares (as a % of the total share capital of the company)                | 50.17             | 50.17             | 50.17             | 50.17             | 50.17             |

**For Ambika Cotton Mills Limited**

**P.V.Chandran**  
**Chairman and Managing Director**

| <b>B.PARTICULARS</b>                           | <b>Quarter Ended</b> |
|------------------------------------------------|----------------------|
|                                                | <b>31.03.2025</b>    |
| <b>Investor Complaints</b>                     |                      |
| Pending at the beginning of the quarter        | Nil                  |
| Received during the quarter                    | Nil                  |
| Disposed of during the quarter                 | Nil                  |
| Remaining Unresolved at the end of the quarter | Nil                  |

1. The Audited Financial results have been reviewed by the Audit Committee and have been approved by the Board of Directors at its meeting held on 27th May 2025
2. The Board of Directors have recommended payment of Final dividend of Rs.37/- (370%) per equity share
3. The Company during the year invested in total Rs.26.10 Crores in Factory Building, Plant & Machinery and Capital Work - In - Progress out of internal accruals.
4. Other Income includes depreciation withdrawn for the quarter Rs.2.55 Crores and for the year ended Rs.10.36 Crores and DTL provided for the quarter Rs. 0.65 Crores and for the year ended Rs. 2.61 Crores.
5. Other Expenditure includes Foreign Currency Fluctuation Loss for the year Rs. 4.20 Crores and for the quarter Rs. 1.37 Crores
6. The Expansion project for manufacture of speciality Yarn is estimated to be completed by July 2025.
7. The figures for the quarter ended 31.03.2025 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the Current Financial year.
8. Figures for the previous periods have been regrouped / reclassified wherever necessary.

Place: Coimbatore  
Date: 27.05.2025

**For Ambika Cotton Mills Limited**

  
**P.V.Chandran**  
**Chairman and Managing Director**

**AMBIKA COTTON MILLS LIMITED**  
**CIN : L17115TZ1988PLC002269**  
**STATEMENT OF ASSETS AND LIABILITIES**

(Rs. In Lakhs)

| Particulars                                        | As at<br>31.03.2025<br>Audited | As at<br>31.03.2024<br>Audited |
|----------------------------------------------------|--------------------------------|--------------------------------|
| <b>ASSETS</b>                                      |                                |                                |
| <b>A Non-current assets :</b>                      |                                |                                |
| Property, Plant and Equipment                      | 24103                          | 23226                          |
| Capital Work in Progress                           | 803                            | 348                            |
| Financial Assets -                                 |                                |                                |
| Other Financial Assets                             | 938                            | 995                            |
| Other non-current assets                           | 217                            | 118                            |
| <b>Total - A</b>                                   | <b>26061</b>                   | <b>24687</b>                   |
| <b>B Current assets :</b>                          |                                |                                |
| Inventories                                        | 56776                          | 52515                          |
| Financial Assets                                   |                                |                                |
| Investments                                        | 1469                           | 62                             |
| Trade receivables                                  | 2575                           | 2547                           |
| Cash and cash equivalents                          | 8719                           | 4862                           |
| Bank Balances other than Cash and Cash Equivalents | 10513                          | 16822                          |
| Other financial assets                             | 5198                           | 4715                           |
| Current tax assets (Net)                           | 169                            | 0                              |
| Other current assets                               | 3620                           | 737                            |
| <b>Total - B</b>                                   | <b>89039</b>                   | <b>82260</b>                   |
| <b>TOTAL ASSETS (A+B)</b>                          | <b>115100</b>                  | <b>106947</b>                  |
| <b>EQUITY AND LIABILITIES</b>                      |                                |                                |
| <b>C Equity</b>                                    |                                |                                |
| Equity Share Capital                               | 572                            | 572                            |
| Other Equity                                       | 89833                          | 85317                          |
| <b>Total - C</b>                                   | <b>90405</b>                   | <b>85889</b>                   |
| <b>D Liabilities</b>                               |                                |                                |
| <b>D1 Non -Current Liabilities :-</b>              |                                |                                |
| a. Other Financial Liabilities                     | 829                            | 735                            |
| b.Provisions                                       | 0                              | 0                              |
| c.Deferred tax liabilities (Net)                   | 2571                           | 1951                           |
| d.Other non- current liabilities                   | 0                              | 0                              |
| <b>Total-D1</b>                                    | <b>3400</b>                    | <b>2686</b>                    |
| <b>Current liabilities</b>                         |                                |                                |
| <b>Financial liabilities</b>                       |                                |                                |
| Borrowings                                         | 5072                           | 8198                           |
| Lease Liabilities                                  | 0                              | 0                              |
| <b>Trade Payables</b>                              |                                |                                |
| Due to Micro and Small Enterprises                 | 141                            | 46                             |
| Others                                             | 14374                          | 8372                           |
| Other financial Liabilities                        | 1596                           | 1519                           |
| Other Current Liabilities                          | 112                            | 148                            |
| Current Tax Liabilities (Net)                      | 0                              | 89                             |
| <b>Total - Current Liabilities</b>                 | <b>21295</b>                   | <b>18372</b>                   |
| <b>Total Equity &amp; Liabilities</b>              | <b>115100</b>                  | <b>106947</b>                  |

For Ambika Cotton Mills Limited

  
**P.V.Chandran**  
**Chairman and Managing Director**

**AMBIKA COTTON MILLS LIMITED**

CIN : L17115TZ1988FLC002269

**Cash Flow Statement for the Year Ended 31.03.2025**

(Rs. in Lakhs)

| Particulars                                                           | For the Year Ended  |               |
|-----------------------------------------------------------------------|---------------------|---------------|
|                                                                       | 31.03.2025          | 31.03.2024    |
| <b>A.CASH FLOW FROM OPERATING ACTIVITIES</b>                          |                     |               |
| Profit before Income tax                                              | 9046                | 8437          |
| Adjustments for                                                       |                     |               |
| Depreciation and amortisation expenses                                | 2244                | 2770          |
| Finance Costs                                                         | 1620                | 1907          |
| Depreciation Withdrawn                                                | -1037               | 0             |
| Sale of Property                                                      | 0                   | -700          |
| Sale of Plant & Machinery                                             | -33                 | 2             |
| Increase/ Diminution in fair value of Investments                     | -13                 | -17           |
| Exchange rate changes on Cash and Cash Equivalents                    | 1                   |               |
| Investments Income: Interest /Dividend Received                       | -1600               | -1558         |
| Operating Profit Before Working Capital Changes                       | 10228               | 10841         |
| Adjustments for (increase (-) )/decrease(+) in operating assets       |                     |               |
| Inventories                                                           | -4261               | -12819        |
| Trade receivables                                                     | -28                 | 1364          |
| Other financial assets - Non current                                  | 57                  | -69           |
| Other Current assets - Non current                                    | -99                 | -118          |
| Other financial assets - Current                                      | -483                | -2368         |
| Other Current assets- Current                                         | -2884               | 936           |
| Bank balances other than Cash and Cash Equivalents                    | 6309                | -6033         |
|                                                                       | 8839                | -8266         |
| Adjustments for increase(+) /(decrease (-)) in operating liabilities  |                     |               |
| Trade Payables                                                        | 6097                | -3851         |
| Other Financial Liabilities Non Current                               | 94                  | -89           |
| Other Financial Liabilities Current                                   | 77                  | 197           |
| Other Current Liabilities                                             | -37                 | 76            |
| Cash used in / generated from operations                              | 15070               | -11933        |
| Taxes paid                                                            | -2165               | -1843         |
| Net Cash used in /generated from operating activities                 | <b>12905</b>        | <b>-13776</b> |
| <b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>                         |                     |               |
| Purchase of Fixed Assets                                              | -2208               | -4745         |
| Capital Work In Progress                                              | -455                | -348          |
| Sale of Fixed Asset                                                   | 158                 | 948           |
| Investment in Mutual Funs/ Shares                                     | -1393               | 0             |
| Interest and Dividend Received                                        | 1600                | 1558          |
| Net cash used in Investing activities                                 | <b>-2298</b>        | <b>-2587</b>  |
| <b>C.CASH FLOW FROM FINANCING ACTIVITIES</b>                          |                     |               |
| Proceeds from Working Capital borrowings                              | -3125               | 8198          |
| Dividend Paid                                                         | -2004               | -2004         |
| Interest Paid                                                         | -1620               | -1907         |
| Net Cash Used in Financing Activities                                 | <b>-6749</b>        | <b>4287</b>   |
| Net increase (+) /(decrease (-))in Cash and Cash Equivalen            | <b>(A+B+C) 3858</b> | <b>-12076</b> |
| Cash and Cash Equivalents at beginning of the period                  | 4862                | 16938         |
| Unrealised Loss /(Gain) on Foreign Currency Cash and Cash equivalents | -1                  | 0             |
| Cash and Cash Equivalents at end of the period                        | 8719                | 4862          |

For Ambika Cotton Mills Limited

P.V.Chandran

Chairman and Managing Director