

AMBIKA COTTON MILLS LIMITED

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

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER /YEAR ENDED 31.03.2026

Part -I

CIN : L17115TZ1983PLC002269

(Rs in Lakhs)

S.No	PARTICULARS	Quarter Ended			Year ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	
I	Revenue from Operations	21516	17417	13631	78095	70207
II	Other income	559	290	704	1524	2651
III	Total Income (I + II)	22075	17707	14335	79619	72858
IV	Expenses					
	Cost of Materials Consumed	11292	13480	11500	47259	49191
	Purchase of Stock in trade	0	0	0	0	0
	Changes in inventories of finished goods, Stock in trade and Work-in-progress	2631	-3095	-3681	1670	-5588
	Employee benefits expense	1210	1411	1233	5384	5126
	Finance Costs	272	254	331	1268	1620
	Depreciation and amortisation expense	549	504	555	2056	2244
	Other Expenses	2828	3119	2218	12363	11146
	Total Expenses (IV)	18782	15673	12156	70000	63739
V	Profit / (loss) before exceptional items and tax (III-IV)	3293	2034	2179	9619	9119
VI	Exceptional Items	0	0	0	0	0
VII	Profit / (loss) before tax (V-VI)	3293	2034	2179	9619	9119
VIII	Tax Expense :					
	(1) Current Tax	742	470	452	2217	1925
	(2) Deferred Tax	98	47	141	246	620
	Total Tax	840	517	593	2463	2545
IX	Profit/(loss) for the period from continuing operations (VII-VIII)	2453	1517	1586	7156	6574
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)	2453	1517	1586	7156	6574
XIV	Other Comprehensive Income	-12	0	-54	-12	-54
XV	Total Comprehensive income for the period (XIII+ XIV)	2441	1517	1532	7144	6520
XVI	Reserves (excluding Revaluation Reserve)				94859	89833
XVII	Earnings per equity share (of Rs. 10 each/-)					
	(1) Basic	42.85	26.50	27.70	125.00	114.83
	(2) Diluted	42.85	26.50	27.70	125.00	114.83
	Weighted average no of shares for calculation of EPS	5725000	5725000	5725000	5725000	5725000

SELECT INFORMATION FOR THE QUARTER ENDED 31.03.2026

A. PARTICULARS OF SHAREHOLDING	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
1. Public Shareholding					
Number of Shares	2842650	2842650	2852650	2842650	2852650
Percentage of Shareholding	49.65	49.65	49.83	49.65	49.83
2. Promoters and Promoter Group Shareholding					
a) Pledged/Encumbered	Nil	Nil	Nil	Nil	Nil
b) Non- Encumbered					
Number of Shares	2882350	2882350	2872350	2882350	2872350
Percentage of Shares (as a % of the total shareholding of promoter and promoter group)	50.35	50.35	50.17	50.35	50.17
Percentage of shares (as a % of the total share capital of the company)	50.35	50.35	50.17	50.35	50.17

For Ambika Cotton Mills Limited


P.V.Chandran
 Chairman and Managing Director

B.PARTICULARS	Quarter Ended
	31.03.2026
<u>Investor Complaints</u>	
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 26th May 2026
- 2 The Board of Directors have recommended payment of Final dividend of Rs.37/- (370%) per equity share
- 3 Other Expenditure includes Foreign Currency Fluctuation Loss for the year Rs. 15.41 Crores (inclusive of MTM Loss Rs. 9.37 Crores) and for the quarter Rs. 5.75 Crores (inclusive of MTM Loss Rs. 4.76 Crores)
- 4 The Company during the year invested in total Rs. 61.62 Crores in Factory Building, Plant & Machinery out of internal accruals.
- 5 The company has proposed to modernize its plant at an estimate cost of Rs. 75 Crores and to be fully met out of internal accruals. This will strengthen the production process considerably and would be operational from January 2027 onwards. The orders have been placed with Indigenous Machinery Manufacturers and Letter of Credits are opened in respect of Import Plant of Machinery
- 6 The company operates only in one segment i.e. Textiles.
- 7 The figures for the quarter ended 31.03.2026 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 26.05.2026

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 31.03.2024 Audited	As at 31.03.2025 Audited
ASSETS			
A	Non-current assets :		
	Property, Plant and Equipment	28599	24103
	Capital Work in Progress	479	803
	Financial Assets -		
	Other Financial Assets	1108	938
	Other non-current assets	304	217
	Total - A	30490	26061
B	Current assets :		
	Inventories	51859	56776
	Financial Assets		
	Investments	3041	1469
	Trade receivables	3153	2575
	Cash and cash equivalents	16841	8719
	Bank Balances other than Cash and Cash Equivalents	0	10513
	Other financial assets	4171	5198
	Current tax assets (Net)	0	169
	Other current assets	874	3620
	Total - B	79939	89039
	TOTAL ASSETS (A+B)	110429	115100
EQUITY AND LIABILITIES			
C	Equity		
	Equity Share Capital	572	572
	Other Equity	94859	89833
	Total - C	95431	90405
D	Liabilities		
D1	Non -Current Liabilities :-		
	a. Other Financial Liabilities	80	829
	b.Provisions	0	0
	c.Deferred tax liabilities (Net)	2817	2571
	d.Other non- current liabilities	0	0
	Total-D1	2897	3400
	Current liabilities		
	Financial liabilities		
	Borrowings	0	5072
	Lease Liabilities	0	0
	Trade Payables		
	Due to Micro and Small Enterprises	109	141
	Others	9349	14374
	Other financial Liabilities	2156	1596
	Other Current Liabilities	16	112
	Current Tax Liabilities (Net)	471	0
	Total - Current Liabilities	12101	21295
	Total Equity & Liabilities	110429	115100

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 31.03.2026

(Rs. in Lakhs)

Particulars	For the Year Ended	
	31.03.2026	31.03.2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Income tax	9603	9046
Adjustments for		
Depreciation and amortisation expenses	2056	2244
Finance Costs	1268	1620
Depreciation Withdrawn	0	-1037
Sale of Plant & Machinery	-31	-33
Increase/ Diminution in fair value of Investments	-301	-13
Exchange rate changes on Cash and Cash Equivalents	-1	1
Investments Income: Interest /Dividend Received	-1223	-1600
Operating Profit Before Working Capital Changes	11371	10228
Adjustments for (increase (-))/decrease(+) in operating assets		
Inventories	4917	-4261
Trade receivables	-578	-28
Other financial assets - Non current	-170	57
Other Current assets - Non current	-87	-99
Other financial assets - Current	1027	-483
Other Current assets- Current	2746	-2884
Bank balances other than Cash and Cash Equivalents	10513	6309
Adjustments for increase(+) /(decrease (-)) in operating liabilities	29739	8839
Trade Payables	-5057	6097
Other Financial Liabilities Non Current	-749	94
Other Financial Liabilities Current	560	77
Other Current Liabilities	-95	-37
Cash used in / generated from operations	24398	15070
Taxes paid	-1573	-2165
Net Cash used in /generated from operating activities	22825	12905
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	-6555	-2208
Capital Work In Progress	324	-455
Sale of Fixed Asset	34	158
Investment in Mutual Funds/ Shares	-1272	-1393
Interest Received	1170	1600
Dividend Received	53	0
Net cash used in Investing activities	-6246	-2298
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Working Capital borrowings	-5072	-3125
Dividend Paid	-2118	-2004
Interest Paid	-1268	-1620
Net Cash Used in Financing Activities	-8458	-6749
Net increase (+) /(decrease (-))in Cash and Cash Equivaler	(A+B+C) 8121	3858
Cash and Cash Equivalents at beginning of the period	8719	4862
Unrealised Loss /(Gain) on Foreign Currency Cash and Cash equivalents	1	-1
Cash and Cash Equivalents at end of the period	16841	8719

For Ambika Cotton Mills Limited



P.V.Chandran
Chairman and Managing Director