



Ambika Cotton Mills Limited

26/05/2026

Ref.No.ACM/SE/06/2026-27

LISTING COMPLIANCE DEPARTMENT

BSE Limited Phiroze Jeejeebhoy Tower, Dalal Street, Mumbai – 400001 Scrip Code: 531978	The National Stock Exchange of India Ltd. Exchange Plaza, Plot No. C/1, G Block, Bandra Kurla Complex, Bandra (E), Mumbai – 400051 Symbol: AMBIKCO
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Dear Sir,

**Audited Financial Results & Independent Auditors' Review
Report for the Year ended 31.03.2026- reg**

1. Please find enclosed herewith a copy of Audited Financial Results and Independent Auditor's Report for the Year ended 31st March 2026, which was considered and taken on record by the Board of Directors at their meeting held today dt.26/05/2026.
2. The Board has recommended a Final Dividend of Rs.37/- (370%) per equity share on the face value of Rs.10/- each.

We request you to take this on record.

The Board Meeting commenced at 12.00 pm and concluded at 12.45 pm.

Thanking you,
Yours faithfully

For Ambika Cotton Mills Limited

RADHE
SHYAM PADIA
Digitally signed by
RADHE SHYAM PADIA
Date: 2026.05.26
12:47:53 +05'30'

Radhe Shyam Padia

Company Secretary

Reg Office: 15/ 9A, Valluvar Street, Sivanandha Colony, Coimbatore- 641012
Phone No : 0422-2491501/2491502 Fax No : 0422-2499623
e Mail : ambika@acmills.in website : www.acmills.in

CIN: L17115TZ1988PLC002269

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 **(Rs in Lakhs)**

CIN : L17115TZ1983PLC002269

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.Chandian
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 31.03.2026 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
	29739	8839
Adjustments for increase(+) /(decrease (-)) in operating liabilities		
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.



Ambika Cotton Mills Limited

26/05/2026
Ref.No.ACM/SE/07/2026-27

LISTING COMPLIANCE DEPARTMENT

BSE Limited Phiroze Jeejeebhoy Tower, Dalal Street, Mumbai - 400001 Scrip Code: 531978	The National Stock Exchange of India Ltd. Exchange Plaza, Plot No. C/1, G Block, Bandra Kurla Complex, Bandra (E), Mumbai - 400051 Symbol: AMBIKCO
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Dear Sir,

**Annual Audited Financial Results - Audit Report with
Unmodified opinion-Furnishing of Declaration**

We declare that the Audit Report is an unmodified one in respect of the Audited financial statements for the year ending 31.03.2026.

We request you to take this on record.

Thanking you,

Yours faithfully,

For Ambika Cotton Mills Limited


P.V.Chandran
Chairman and Managing Director

Encl: As above

Reg Office: 15/ 9A, Valluvar Street, Sivanandha Colony, Coimbatore- 641012
Phone No : 0422-2491501/2491502 Fax No : 0422-2499623
e Mail : ambika@acmills.in website : www.acmills.in

CIN: L17115TZ1988PLC002269

S. KRISHNAMOORTHY & CO.

Chartered Accountants

PARTNERS

K.N. SREEDHARAN F.C.A.

G. KARTHIKEYAN F.C.A.

B. KRISHNAMOORTHY F.C.A.

V. INDIRA F.C.A.

U.N.P.MONAJ,A.C.A.,

TO

THE BOARD OF DIRECTORS OF AMBIKA COTTON MILLS LIMITED

Report on the audit of the Annual Financial Results

Opinion

We have audited the accompanying annual Financial Results for the Year ended 31st March, 2026 of Ambika Cotton Mills Limited ("the Company") attached herewith, being submitted by the Company pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Financial Results for the Year ended 31st March, 2026:

(i) are presented in accordance with the requirements of Regulations 33 of the Listing Regulations in this regard; and

(ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the year then ended.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results for the year ended 31st March, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We Believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the annual financial results.



Office: 2nd Floor, No.16, Bharathi Park Main Road, 2nd Cross Street, Coimbatore - 641 043
Phone: 0422 - 4039900 | E-mails: skmcoca@skmcoca.com karthikeyan.auditor@gmail.com

GKM Towers, No.141, Alagesan Road, Saibaba Colony, Coimbatore - 641 011. Tel: 0422 - 4385850

Responsibilities of the Management and Those Charged with Governance for this Statement

These annual financial results have been prepared on the basis of the annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these annual financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Annual Financial Results.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Annual Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Financial Results, including the disclosures, and whether the Annual Financial Results represents the underlying transactions and events in a manner that achieves fair presentation.


We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The accompanying Statement includes the results for the quarter ended 31st March, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year, which were subject to limited review by us, as required under the Listing Regulations. Our opinion on the Audit of the Financial Results for the year ended 31st March, 2026 is not modified in respect of this matter.

For S. KRISHNAMOORTHY & Co.,
F.R.No.:001496S.
Chartered Accountants

B. KRISHNAMOORTHI
Partner
Membership No.:020439
CHARTERED ACCOUNTANTS
(UDIN: 26020439QVCIXU5179)

Place: Coimbatore
Date: 26.05.2026



The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

Peer Review Board

Peer Review Certificate No.: 024796

This is to certify that the Peer Review of

M/s S Krishnamoorthy & Co

No. 16, 2nd Floor, Bharathi Park, Main Road,

2nd Cross Street, Saibaba Colony,

Coimbatore-641011

FRN.: 001496S

has been carried out for the period

2022-2025

pursuant to the *Peer Review Guidelines 2022*, issued by the Council of the Institute of Chartered Accountants of India.

This Certificate is effective from: 01-04-2026

The Certificate shall remain valid till: 31-03-2029

AQMM Maturity Level : 1

Issued at New Delhi on 24-03-2026

CA. Vishnu Kumar Agarwal

**Chairman
Peer Review Board**

CA. Dayaniwas Sharma

**Vice-Chairman
Peer Review Board**

CA. Mohit Bajjal

**Secretary
Peer Review Board**

Note : The Certificate is issued on behalf of the Peer Review Board of ICAI and ICAI or any of its functionaries are not liable for any non-compliance by the Practice Unit. The Certificate can be revoked for the reason stated in the '*Peer Review Guidelines 2022*'.