

Divisional Office :

No. 83 , 1st Main Road, R.A. Puram, Chennai 600 028, India.

Phone : +91 44 4227 7374

E-Mail : loyal@loyaltextiles.com

GSTIN : Tamil Nadu : 33AAACL2632C1Z8, Andhra Pradesh : 37AAACL2632C1Z0

CIN : L17111TN1946PLC001361, PAN : AAACL2632C

Our New Divisional Office: "Karumuttu Centre"
7th Floor - North Wing, New No.634 (Old No.498),
Anna Salai, Nandanam, Chennai- 600035.

REF: LOYAL/SEC/2025-26/040

May 27, 2026

The Secretary, Listing Department BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001 Scrip Code: 514036	The Manager, Listing Department National Stock Exchange of India Limited Exchange Plaza, 5th Floor, Plot No.C/1, G Block, Bandra-Kurla Complex, Bandra (E), Mumbai - 400 051. Symbol: LOYALTEX
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Dear Sir / Madam,

Sub: Integrated Filing (Financial) for the Quarter and Year ended March 31, 2026

Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFDPod2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 02, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and year ended March 31, 2026.

The above information is also available on the website of the Company
www.loyaltextiles.com

This is for your information and records.

Thanking You,

Yours faithfully
For LOYAL TEXTILE MILLS LIMITED

RAJESH V Digitally signed by RAJESH V
Date: 2026.05.27 21:36:49
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Dr.V.Rajesh
Company Secretary
Membership No. F 9213

Encl: As above

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Integrated Filing (Financial) for the quarter and year ended March 31,2026

Annexure	Particulars	Remarks
A.	Financial Results	Enclosed as Annexure
B.	Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc.	Not Applicable
C.	Format for disclosing outstanding default on loans and debt securities	Nil Enclosed as Annexure
D.	Format for disclosing related party transactions	Not applicable
E.	Statement on impact of audit qualification (for audit report with modified opinion) submitted along with annual audited financial results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e.,4 th quarter)	Not applicable

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B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – Not Applicable.**C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES**

S. No	Particulars	Rs. in crore
1	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
2	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
3	Total financial indebtedness of the listed entity including short-term and long-term debt	0

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS

Will be provided in XBRL (XML instant doc.)

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable

LOYAL TEXTILE MILLS LIMITED

Registered Office : 21/4 Mills Street, Kovilpatti 628 501

CIN : L17111TN1946PLC001361

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH 2026

(INR 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)	(Audited)
1	Revenue from Operations	8,184	10,414	13,997	42,196	62,778
2	Other Income	307	224	13	1,480	1,172
3	Total Income (1+2)	8,491	10,638	14,010	43,675	63,950
4	Expenses:					
	a. Cost of materials consumed	3,960	5,515	7,179	17,186	32,494
	b. Purchases of Stock in Trade	88	93	44	357	2,855
	c. Changes in inventories of:					
	- Finished Goods	(516)	1,285	(468)	2,086	4,262
	- Work in progress	1,009	(1,323)	816	4,282	(388)
	d. Employee benefits expense	1,483	2,349	2,538	8,611	10,835
	e. Finance Costs	674	756	1,308	3,277	5,096
	f. Depreciation & Amortisation expense	468	478	624	1,978	2,581
	g. Other expenses	2,319	2,591	4,973	11,589	17,297
	Total Expenses (4)	9,485	11,745	17,015	49,366	75,032
5	Profit / (Loss) before Exceptional item (3-4)	(994)	(1,107)	(3,005)	(5,691)	(11,082)
6	Exceptional Items	(1,256)	376	6,366	(372)	6,786
7	Profit / (Loss) before tax (5+6)	(2,251)	(731)	3,361	(6,063)	(4,296)
8	Tax Expenses					
	a. Current Tax	NIL	NIL	NIL	NIL	NIL
	b. Deferred Tax Expenses/ (Credit)	-1,163	1,133	(1,300)	(1,001)	(2,832)
9	Profit / (Loss) for the period after tax from Continuing Operations (7-8)	(1,088)	(1,865)	4,661	(5,062)	(1,464)
	Discontinued operations					
	a. Profit/ (Loss) from Discontinued operations - Refer 8A	(620)	(342)	(586)	(2,332)	(4,004)
	b. Gain On Sale of Discontinued Opetations - Refer 8B	(19)	791	NIL	772	NIL
	c. Tax Expenses of Discontinued Operations	NIL	NIL	NIL	NIL	NIL
10	Profit / (Loss) for the period after tax from Discontinued Operations	(640)	450	(586)	(1,560)	(4,004)
11	Profit / (Loss) for the period after tax (9+10)	(1,728)	(1,415)	4,075	(6,622)	(5,468)
	Other Comprehensive Income, net of Income Tax					
	(a) items that will not be reclassified to Profit or Loss	112	(159)	(15)	52	(16)
	(b) Income tax relating to items that will not be reclassified to Profit or Loss	(39)	55	(76)	(18)	(75)
12	Total Other Comprehensive (Income)/Loss for the period	73	(104)	(91)	34	(92)
13	Total Comprehensive Income/(Loss) for the period (11+12)	(1,800)	(1,311)	4,166	(6,656)	(5,377)
14	Paid - up equity share capital (Face Value of Rs.10/- per share)	482	482	482	482	482
15	Earnings per Share (EPS) - Continuing Operations					
	- Basic & Diluted EPS	(22.59)	(38.71)	96.78	(105.10)	(30.40)
16	Earnings per Share (EPS) - Discontinued Operations					
	- Basic & Diluted EPS	(13.28)	9.34	(12.16)	(32.39)	(83.13)
17	Earnings per Share (EPS) - Continuing & Discontinued Operations					
	- Basic & Diluted EPS	(35.87)	(29.38)	84.61	(137.48)	(113.54)

For LOYAL TEXTILE MILLS LIMITED

VALLI M RAMASWAMI

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Date: 2026.05.27 21:19:19 +05'30'

Valli M Ramaswami

Chairperson and Wholetime Director

Place : Chennai

Date : 27th May 2026

LOYAL TEXTILE MILLS LIMITED

Registered Office : 21/4 Mills Street, Kovilpatti 628 501
CIN : L17111TN1946PLC001361

STATEMENT OF AUDITED STANDALONE ASSETS AND LIABILITIES AS AT 31st MARCH 2026

(INR in Lakhs)

PARTICULARS	As at 31.03.2026 Audited	As at 31.03.2025 Audited
ASSETS		
A. Non-Current Assets		
(a) Property, Plant & Equipment	13,981	25,417
(b) Capital Work-in-progress	67	5
(c) Investment property	13	14
(d) Other Intangible assets	36	48
(e) Financial Assets		
(i) Investments	173	199
(f) Other Non-Current Assets	1,931	2,365
(g) Deferred Tax Assets (Net)	4,159	3,140
Total Non-Current Assets (A)	20,361	31,188
B. Current Assets		
(a) Inventories	10,521	20,854
(b) Financial Assets		
(i) Investments	-	-
(i) Trade Receivables	6,373	13,530
(ii) Cash and Cash Equivalents	52	23
(iii) Bank Balance Other than (iii) above	980	406
(iv) Other financial Assets	3,697	4,965
(c) Current Tax Assets(Net)	474	277
(d) Other current Assets	5,083	7,493
Total Current Assets (B)	27,180	47,548
C. Non-current assets classified as held for sale	1,458	2,033
Total Assets (A+B+C)	48,999	80,770
EQUITY AND LIABILITIES		
D. EQUITY		
(a) Equity Share Capital	482	482
(b) Other Equity	16,361	23,017
Total Equity (D)	16,842	23,498
LIABILITIES		
E. Non-Current Liabilities		
(a) Provisions	211	116
(b) Deferred Tax Liabilities (Net)	-	-
(c) Other non - Current Liabilities	-	-
Total Non-Current Liabilities (E)	211	116
F. Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	21,560	41,330
(ii) Trade Payables		
(a) total outstanding dues of micro enterprises and small enterprises; and	1,104	3,792
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	3,677	4,025
(iii) Other financial liabilities	3,214	4,239
(b) Other current liabilities	1,869	3,337
(c) Provisions	521	433
Total Current Liabilities (F)	31,946	57,155
Total Liabilities (E+F)	32,157	57,271
Total Equity and Liabilities (D+E+F)	48,999	80,770

For LOYAL TEXTILE MILLS LIMITED

VALLI M RAMASWAMI

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Date: 2026.05.27 21:19:47 +05'30'

Place : Chennai
Date : 27th May 2026

Valli M Ramaswami
Chairperson and Wholetime Director

LOYAL TEXTILE MILLS LIMITED

Registered Office : 21/4 Mills Street, Kovilpatti 628 501

CIN : L17111TN1946PLC001361

STATEMENT OF AUDITED STANDALONE CASH FLOW STATEMENT AS AT 31st MARCH 2026

(INR. in Lakhs)

PARTICULARS	31st March 2026 (Audited)	31st March 2025 (Audited)
CASHFLOW FROM OPERATING ACTIVITIES		
PROFIT BEFORE TAX	(7,623)	(8,300)
ADJUSTMENTS FOR		
Depreciation	2,481	3,468
Interest paid	3,277	5,096
Provision for Impairment of Inventory	3,647	748
Dividend received on Investments	(567)	(440)
Bad Debts & Provision for Bad debts	561	664
(Profit)/Loss on disposal of Fixed Assets	(4,154)	(8,133)
OPERATING PROFIT/(LOSS) BEFORE WORKING CAPITAL CHANGES	(2,378)	(6,896)
ADJUSTMENTS FOR CHANGES IN WORKING CAPITAL		
Adjustment for (Increase)/Decrease in Operating Assets		
Inventories	6,686	19,958
Trade Receivables	6,595	1,655
Other Financial Assets	694	801
Other Current Assets	2,699	954
Adjustment for Increase/ (Decrease) in Operating Liabilities		
Trade Payables	(3,164)	(3,252)
Other Financial Liabilities	(2,116)	51
Other Current Liabilities	(248)	1,376
Long & Short term Provisions	88	152
CASH FLOW FROM OPERATING ACTIVITIES	8,857	14,798
Income Tax (Paid)/Refund	-	-
NET CASH FLOW (A)	8,857	14,798
CASHFLOW FROM INVESTING ACTIVITIES		
Payments for Assets acquisition	(467)	(21)
Proceeds on Sale of Fixed Assets	14,044	10,548
Sale/(Purchase) of Investments	-	(0)
Dividend receipts	567	440
NET CASH FLOW (B)	14,143	10,967
CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	(3,202)	(4,969)
Proceeds / (Repayment) of Short Term Borrowings	(19,770)	(20,893)
NET CASH FLOW (C)	(22,972)	(25,862)
NET CASH INFLOW / (OUTFLOW) (A+B+C)	29	(97)
OPENING CASH AND CASH EQUIVALENTS (D)	23	120
CLOSING CASH AND CASH EQUIVALENTS (E)	52	23
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (E-D)	29	(97)

Notes:

- 1) Cash and cash equivalent represents cash in hand and cash with scheduled banks.
- 2) Cash and cash equivalent include foreign currency balances which do not include items of restrictive realisability.
- 3) Reconciliation of amounts of Cash and Cash equivalents in Cash Flow Statement to Cash and Cash equivalents reported in Financial Statements:

Particulars	31st March 2026 (Audited)	31st March 2025 (Audited)
Cash and Cash equivalents as per Cash Flow statement	52	23
Add: Balances which are earmarked against liabilities and is not available for use	980	406
Cash and Cash equivalents as reported in Financial Statements	1 033	430
The Net cash flows attributable to the Operating Activities of discontinued operations	(971)	
The Net cash flows attributable to the Investing Activities of discontinued operations	7,934	
The Net cash flows attributable to the Financing Activities of discontinued operations		

Place : Chennai
Date : 27th May 2026

VALLI M RAMASWAMI

For LOYAL TEXTILE MILLS LIMITED

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Valli M Ramaswami
Chairperson and Wholetime Director

Notes to Audited Standalone Financial Results:

1. The Financial Results of the Company have been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 (Ind AS) prescribed under Sec 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.

2. Loyal Textile Mills Limited ("the Company") is engaged in manufacturing of yarn, woven fabric, knitted fabric and technical garments. The Company has manufacturing plants at Kovilpatti, Sattur, Cuddalore in Tamilnadu. The Company is a public listed company and listed on The Bombay Stock Exchange and National Stock Exchange (NSE).

3. The above Audited standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 27, 2026.

4. The statutory auditors have carried out the audit of the standalone financial results for the quarter and year ended 31st March 2026. The figures for the three months ended for 31.03.26 and 31.03.25 are arrived at as difference between audited figures in respect of full financial year and the unaudited published figures upto 9 months of the relevant financial year.

5. The Company operates in one segment (i.e) Textile Business, which in the context of Indian Accounting Standard (IND AS 108) - Operating Segment, is considered as the only reportable operating segment of the company.

6. Exceptional items comprises the following:

(a) Impairment of Inventories – ₹36.46 Crores

The Company has undertaken a review of its inventories considering the changes in market conditions and business environment. Due to tariff-related uncertainties impacting demand, geopolitical developments affecting GCC markets and rationalisation of certain business segments, the net realisable value of certain inventories was assessed to be lower than their carrying cost. Accordingly, the Company has recognised an impairment charge of ₹36.46 Crores during the year.

(b) Profit on Sale of Assets – ₹33.81 Crores

During the year, 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. The net gain arising on such disposals, being the excess of sale consideration over the carrying amount of the assets, aggregates to ₹33.81 Crores. The disposal has been carried out as part of the Company's asset optimisation programme.

(c) New Labour Code – Gratuity Obligation – ₹1.07 Crores

Pursuant to the enactment of the Code on Social Security, 2020 and the consequential revision in the definition of "wages" applicable for the computation of gratuity, the Company has recognised an incremental gratuity obligation of ₹1.07 Crores. This represents the effect of the change in the actuarial computation of the defined benefit obligation arising from the broadened wage definition.

7. 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.

During the year, 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.

8. Note on Discontinued Operations :

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

Particulars	31.03.2026 - Q4	31.12.2025 - Q3	31.03.2025 - Q4	31.03.2026 -YTD	31.03.2025 - YTD
Revenue from Operations	-	105.03	596.73	725.69	5,534.32
Less : Expenses	620.37	446.72	1,182.60	3,057.72	9,538.44
a. Net Income/ (Loss)	-620.37	-341.69	-585.87	-2,332.03	-4,004.12
b. Gain On Sale of Discontinued Opetations	-19.24	791.37	-	772.13	-
c. Profit / (Loss) for the period after tax from Discontinued Operations					
(a+b)	-639.61	449.68	-585.87	-1,559.90	-4,004.12

b. The Company has disposed of SVTM Unit and initiated the disposal of the CTM Unit, which represents separately identifiable components with distinct operations and are considered separate major lines of business. Accordingly, based on the requirements of Ind AS 105 – Non-current Assets Held for Sale and Discontinued Operations, the Company has classified these units and their related operations under discontinued operations in the Financial Results.

The Company has appropriately recognized and presented the related assets, liabilities, income and expenses associated with disposal.

The gain / loss arising from the transaction has been determined after considering all directly attributable income and expenditure relating to the disposal process.

Accordingly, the net impact relating to the CTM and SVTM Units has been separately disclosed under "Discontinued Operations" in the Financial Results in compliance with the presentation and disclosure requirements prescribed under Ind AS 105.

9. 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.

10. Previous period figures have been reclassified / regrouped wherever necessary.

For LOYAL TEXTILE MILLS LIMITED

VALLI M RAMASWAMI

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Valli M Ramaswami

Chairperson and Wholetime Director

Place : Chennai

Date : 27th May 2026

Independent Auditor's Report on the Quarterly and Annual Standalone Audited Financial Results of the Loyal Textile Mills Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

**To the Board of Directors of
Loyal Textile Mills Limited**

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone financial results of Loyal Textile Mills Limited (“the Company”) for the quarter and year ended 31st March 2026 (“the Statement”); attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“Listing Regulations”).

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid the Statement:

- a) are presented in accordance with the requirements of the Listing Regulations in this regard; and
- b) 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 loss and total comprehensive loss and other financial information for the quarter and year ended 31st March 2026.

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 the Auditor’s Responsibilities for the Audit of the Standalone Annual Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the statements 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 Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter:

Attention is invited to Note No. 7 of the Statement, which describes the initiatives undertaken by the management involving Monetization of Assets resulting in scaling down of the operations and relocating manufacturing facilities in order to improve the operational efficiencies.

The steps undertaken by the company is stated to be addressing the liquidity constraints and in addition the Management has informed that it continues its efforts in rationalizing its operations by further prioritizing high-value contribution segments and embark on steps towards cost optimization to achieve the targeted operational profitability and sustainability.

Considering the progress in the initiatives undertaken during the year and based on the management assertion of achieving the operational profits, the company's operations have been considered sustainable.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results

The statement has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation of the Statement that give a true and fair view of the net loss and other comprehensive loss and other financial information in accordance with the recognition and measurement principles laid down in Ind AS prescribed under Section 133 of the Act read with relevant rules issued thereunder 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 design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, 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 Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

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

- Identify and assess the risks of material misstatement of the Statement, 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. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 Company's ability 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 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 statement, including the disclosures, and whether the standalone financial results represent 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 Statement includes the results for the quarter ended 31st March 2026, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us.

**For Brahmayya & Co.,
Chartered Accountants**

Firm Registration No. 000511S

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by SRIKRISHNA N
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N Sri Krishna

Partner

Membership No. 026575

UDIN: 26026575WHZOZR6971

Place: Chennai

Date: 27th May 2026

LOYAL TEXTILE MILLS LIMITED

Registered Office : 21/4 Mills Street, Kovilpatti 628 501
CIN : L17111TN1946PLC001361

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH 2026

(INR 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)	(Audited)
1	Revenue from Operations	8,184	10,414	13,997	42,196	62,778
2	Other Income	307	224	13	913	1,172
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4	Expenses:					
	a. Cost of materials consumed	3,960	5,515	7,179	17,186	32,494
	b. Purchases of Stock in Trade	88	93	44	357	2,855
	c. Changes in inventories of:					
	- Finished Goods	(516)	1,285	(468)	2,086	4,262
	- Work in progress	1,009	(1,323)	816	4,282	(388)
	d. Employee benefits expense	1,483	2,349	2,538	8,611	10,835
	e. Finance Costs	674	756	1,308	3,277	5,096
	f. Depreciation & Amortisation expense	468	478	624	1,978	2,581
	g. Other expenses	2,319	2,591	4,973	11,589	17,297
	Total Expenses (4)	9,485	11,745	17,015	49,366	75,032
5	Profit / (Loss) before Exceptional item (3-4)	(994)	(1,107)	(3,005)	(6,258)	(11,082)
6	Share of Profit / (Loss) from a Joint venture	(684)	195	(141)	721	784
7	Profit / (Loss) before Exceptional item (5+6)	(1,679)	(912)	(3,145)	(5,536)	(10,298)
8	Exceptional Items	(1,256)	376	6,366	(372)	6,786
9	Profit / (Loss) before tax (7+8)	(2,935)	(536)	3,220	(5,908)	(3,512)
10	Tax Expenses					
	a. Current Tax	NIL	NIL	NIL	NIL	NIL
	b. Deferred Tax Expenses/ (Credit)	-1,163	1,133	(1,300)	(1,001)	(2,832)
11	Profit / (Loss) for the period after tax from Continuing Operations (7-8)	(1,772)	(1,670)	4,520	(4,907)	(681)
	Discontinued operations					
	a. Profit/ (Loss) from Discontinued operations - Refer 8A	(620)	(342)	(586)	(2,332)	(4,004)
	b. Gain On Sale of Discontinued Opetations - Refer 8B	(19)	791	NIL	772	NIL
	c. Tax Expenses of Discontinued Operations					
12	Profit / (Loss) for the period after tax from Discontinued Operations	(640)	450	(586)	(1,560)	(4,004)
13	Profit / (Loss) for the period after tax (9+10)	(2,412)	(1,220)	3,935	(6,467)	(4,685)
	Other Comprehensive Income, net of Income Tax					
	(a) items that will not be reclassified to Profit or Loss	112	(159)	(15)	52	(16)
	(b) Income tax relating to items that will not be reclassified to Profit or Loss	(39)	55	(76)	(18)	(75)
14	Total Other Comprehensive (Income)/Loss for the period	73	(104)	(91)	34	(92)
15	Total Comprehensive Income/(Loss) for the period (11+12)	(2,485)	(1,116)	4,025	(6,501)	(4,593)
16	Paid - up equity share capital (Face Value of Rs.10/- per share)	482	482	482	482	482
17	Earnings per Share (EPS) - Continuing Operations					
	- Basic & Diluted EPS	(36.80)	(34.67)	93.85	(101.89)	(14.13)
18	Earnings per Share (EPS) - Discontinued Operations					
	- Basic & Diluted EPS	(13.28)	9.34	(12.16)	(32.39)	(83.13)
19	Earnings per Share (EPS) - Continuing & Discontinued Operations					
	- Basic & Diluted EPS	(50.08)	(25.33)	81.69	(134.28)	(97.27)

For LOYAL TEXTILE MILLS LIMITED

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VALLI M RAMASWAMI

RAMASWAMI

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Valli M Ramaswami

Chairperson and Wholetime Director

Place : Chennai

Date : 27th May 2026

LOYAL TEXTILE MILLS LIMITED

Registered Office : 21/4 Mills Street, Kovilpatti 628 501
CIN : L17111TN1946PLC001361

STATEMENT OF AUDITED CONSOLIDATED ASSETS AND LIABILITIES AS AT 31st MARCH 2026

(INR in Lakhs)

PARTICULARS	As at 31.03.2026 Audited	As at 31.03.2025 Audited
ASSETS		
A. Non-Current Assets		
(a) Property, Plant & Equipment	13,981	25,417
(b) Capital Work-in-progress	67	5
(c) Investment property	13	14
(d) Other Intangible assets	36	48
(e) Financial Assets		
(i) Investments	3,723	199
(f) Other Non-Current Assets	1,931	2,365
(g) Deferred Tax Assets (Net)	4,159	3,140
Total Non-Current Assets (A)	23,911	31,188
B. Current Assets		
(a) Inventories	10,521	20,854
(b) Financial Assets		
(i) Investments	-	-
(i) Trade Receivables	6,373	13,530
(ii) Cash and Cash Equivalents	52	23
(iii) Bank Balance Other than (iii) above	980	406
(iv) Other financial Assets	3,697	4,965
(c) Current Tax Assets(Net)	474	277
(d) Other current Assets	5,083	7,493
Total Current Assets (B)	27,180	47,548
C. Non-current assets classified as held for sale	1,458	2,033
Total Assets (A+B+C)	52,549	80,770
EQUITY AND LIABILITIES		
D. EQUITY		
(a) Equity Share Capital	482	482
(b) Other Equity	19,911	23,017
Total Equity (D)	20,392	23,498
LIABILITIES		
E. Non-Current Liabilities		
(a) Provisions	211	116
(b) Deferred Tax Liabilities (Net)	-	-
(c) Other non - Current Liabilities	-	-
Total Non-Current Liabilities (E)	211	116
F. Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	21,560	41,330
(ii) Trade Payables		
(a) total outstanding dues of micro enterprises and small enterprises; and	1,104	3,792
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	3,677	4,153
(iii) Other financial liabilities	3,214	5,331
(b) Other current liabilities	1,869	2,117
(c) Provisions	521	433
Total Current Liabilities (F)	31,946	57,155
Total Liabilities (E+F)	32,157	57,271
Total Equity and Liabilities (D+E+F)	52,549	80,770

For LOYAL TEXTILE MILLS LIMITED

VALLI M RAMASWAMI Digitally signed by VALLI M RAMASWAMI
Date: 2026.05.27 21:23:37 +05'30'

Place : Chennai
Date : 27th May 2026

Valli M Ramaswami
Chairperson and Wholetime Director

LOYAL TEXTILE MILLS LIMITED

Registered Office : 21/4 Mills Street, Kovilpatti 628 501

CIN : L17111TN1946PLC001361

STATEMENT OF AUDITED CONSOLIDATED CASH FLOW STATEMENT AS AT 31st MARCH 2026

(INR. in Lakhs)

PARTICULARS	31st March 2026 (Audited)	31st March 2025 (Audited)
CASHFLOW FROM OPERATING ACTIVITIES		
PROFIT BEFORE TAX	(7,468)	(7,956)
ADJUSTMENTS FOR		
Depreciation	2,481	3,468
Interest paid	3,277	5,096
Dividend received on Investments	(0)	-
Bad Debts & Provision for Bad debts	561	664
(Profit)/Loss on disposal of Fixed Assets	(4,154)	(8,133)
OPERATING PROFIT/(LOSS) BEFORE WORKING CAPITAL CHANGES	(6,024)	(7,644)
ADJUSTMENTS FOR CHANGES IN WORKING CAPITAL		
Adjustment for (Increase)/Decrease in Operating Assets		
Inventories	10,333	20,706
Trade Receivables	6,595	1,655
Other Financial Assets	694	801
Other Current Assets	2,699	954
Adjustment for Increase/ (Decrease) in Operating Liabilities		
Trade Payables	(3,164)	(3,252)
Other Financial Liabilities	(2,116)	51
Other Current Liabilities	(248)	1,376
Long & Short term Provisions	88	152
CASH FLOW FROM OPERATING ACTIVITIES	8,857	14,798
Income Tax (Paid)/Refund	-	-
NET CASH FLOW (A)	8,857	14,798
CASHFLOW FROM INVESTING ACTIVITIES		
Payments for Assets acquisition	(467)	(21)
Proceeds on Sale of Fixed Assets	14,044	10,548
Sale/(Purchase) of Investments	-	(0)
Dividend receipts	567	440
NET CASH FLOW (B)	14,143	10,967
CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	(3,202)	(4,969)
Proceeds / (Repayment) of Short Term Borrowings	(19,770)	(20,893)
NET CASH FLOW (C)	(22,972)	(25,862)
NET CASH INFLOW / (OUTFLOW) (A+B+C)	29	(97)
OPENING CASH AND CASH EQUIVALENTS (D)	23	120
CLOSING CASH AND CASH EQUIVALENTS (E)	52	23
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (E-D)	29	(97)

Notes:

- 1) Cash and cash equivalent represents cash in hand and cash with scheduled banks.
- 2) Cash and cash equivalent include foreign currency balances which do not include items of restrictive realisability.
- 3) Reconciliation of amounts of Cash and Cash equivalents in Cash Flow Statement to Cash and Cash equivalents reported in Financial Statements:

Particulars	31st March 2026 (Audited)	31st March 2025 (Audited)
Cash and Cash equivalents as per Cash Flow statement	52	23
Add: Balances which are earmarked against liabilities and is not available for use	980	406
Cash and Cash equivalents as reported in Financial Statements	1 033	430

The Net cash flows attributable to the Operating Activities of discontinued operations	(971)
The Net cash flows attributable to the Investing Activities of discontinued operations	7,934
The Net cash flows attributable to the Financing Activities of discontinued operations	-

For LOYAL TEXTILE MILLS LIMITED

VALLI M RAMASWAMI

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Date: 2026.05.27 21:23:57 +05'30'

Place : Chennai
Date : 27th May 2026

Valli M Ramaswami
Chairperson and Wholetime Director

Notes to Audited Consolidated Financial Results:

1. The Financial Results of the Company have been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.

2. 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.

3. Loyal Textile Mills Limited ("the Company") is engaged in manufacturing of yarn, woven fabric, knitted fabric and technical clothing. The Company has manufacturing plants at Kovilpatti, Sattur, Cuddalore in Tamilnadu. The Company is a public listed company and listed on The Bombay Stock Exchange and National Stock Exchange (NSE).

4. The above Audited consolidated financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 27, 2026.

5. The statutory auditors have carried out the audit of the consolidated financial results for the quarter and year ended 31st March 2026. The figures for the three months ended for 31.03.26 and 31.03.25 are arrived at as difference between audited figures in respect of full financial year and the unaudited published figures upto 9 months of the relevant financial year.

6. The Company operates in one segment (i.e) Textile Business, which in the context of Indian Accounting Standard (IND AS 108) - Operating Segment, is considered as the only reportable operating segment of the company.

7. Exceptional items comprises the following:

(a) Impairment of Inventories – ₹36.46 Crores

The Company has undertaken a review of its inventories considering the changes in market conditions and business environment. Due to tariff-related uncertainties impacting demand, geopolitical developments affecting GCC markets and rationalisation of certain business segments, the net realisable value of certain inventories was assessed to be lower than their carrying cost. Accordingly, the Company has recognised an impairment charge of ₹36.46 Crores during the year.

(b) Profit on Sale of Assets – ₹33.81 Crores

During the year, the Company has disposed of certain assets comprising the land, wind mills, and idle plant and machinery that had been identified as surplus to operating requirements. The net gain arising on such disposals, being the excess of sale consideration over the carrying amount of the assets, aggregates to ₹33.81 Crores. The disposal has been carried out as part of the Company's asset optimisation programme.

(c) New Labour Code – Gratuity Obligation – ₹1.07 Crores

Pursuant to the enactment of the Code on Social Security, 2020 and the consequential revision in the definition of "wages" applicable for the computation of gratuity, the Company has recognised an incremental gratuity obligation of ₹1.07 Crores. This represents the effect of the change in the actuarial computation of the defined benefit obligation arising from the broadened wage definition.

8. 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.

During the year, 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.

9. Note on Discontinued Operations :

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

Particulars	31.03.2026 - Q4	31.12.2025 - Q3	31.03.2025 - Q4	31.03.2026 -YTD	31.03.2025 - YTD
Revenue from Operations	-	105.03	596.73	725.69	5,534.32
Less : Expenses	620.37	446.72	1,182.60	3,057.72	9,538.44
a. Net Income/ (Loss)	-620.37	-341.69	-585.87	-2,332.03	-4,004.12
b. Gain On Sale of Discontinued Opetations	-19.24	791.37	-	772.13	-
period after tax from Discontinued Operations (a+b)	-639.61	449.68	-585.87	-1,559.90	-4,004.12

b. The Company has disposed of SVTM Unit and initiated the disposal of the CTM Unit, which represents separately identifiable components with distinct operations and are considered separate major lines of business. Accordingly, based on the requirements of Ind AS 105 – Non-current Assets Held for Sale and Discontinued Operations, the Company has classified these units and their related operations under discontinued operations in the Financial Results.

The Company has appropriately recognized and presented the related assets, liabilities, income and expenses associated with disposal.

The gain / loss arising from the transaction has been determined after considering all directly attributable income and expenditure relating to the disposal process.

Accordingly, the net impact relating to the CTM and SVTM Units has been separately disclosed under "Discontinued Operations" in the Financial Results in compliance with the presentation and disclosure requirements prescribed under Ind AS 105.

10. 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 11. Previous period figures have been reclassified / regrouped wherever necessary.

Valli M Ramaswami

VALLI M RAMASWAMI

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RAMASWAMI

Date: 2026.05.27 21:24:14 +05'30'

Place : Chennai

Date : 27th May 2026

Chairperson and Wholetime Director

Independent Auditor's Report on the Quarterly and Annual Consolidated Audited Financial Results of the Loyal Textile Mills Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

**To the Board of Directors of
Loyal Textile Mills Limited**

Report on the Audit of the Consolidated Annual Financial Results

Opinion

We have audited the accompanying consolidated annual financial results of Loyal Textile Mills Limited (“the Holding company”) and its joint venture for the quarter and year ended 31st March 2026, (“the Statement”) attached herewith, being submitted by the Holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“Listing Regulations”).

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of reports of the other auditor on separate audited financial statements of the Joint Venture, the aforesaid consolidated annual financial results:

- I. Include the annual financial results of the following entities:
 - a) Loyal Textile Mills Limited, Holding Company
 - b) Gruppo P&P Loyal SPA, Joint Venture
- II. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- III. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the net loss and total comprehensive loss and other financial information of the holding company for the quarter and year ended 31st March 2026

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 (“Act”). Our responsibilities under those Standards are further described in the Auditor’s Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Holding Company, in accordance with the Code of Ethics

issued by The Institute of Chartered Accountants of India (“ICAI”) together with the ethical requirements that are relevant to our audit of the Statement 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 Code of Ethics. We believe that the audit evidence obtained by us and other auditor in terms of their report referred to in “Other Matter” paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

Attention is Invited to Note No. 8 of the Statement, which describes the initiatives undertaken by the management involving Monetization of Assets resulting in scaling down of the operations and relocating manufacturing facilities in order to improve the operational efficiencies.

The steps undertaken by the Holding Company is stated to be addressing the liquidity constraints and in addition the Management has informed that it continues its efforts in rationalizing its operations by further prioritizing high-value contribution segments and embark on steps towards cost optimization to achieve the targeted operational profitability and sustainability.

Considering the progress in the initiatives undertaken during the year and based on the management assertion of achieving the operational profits, the Holding Company’s operations have been considered sustainable.

Our opinion is not modified in respect of this matter.

Management’s Responsibilities for the Consolidated Financial Results

The statement has been prepared on the basis of the Consolidated annual financial statements. The Holding Company’s Board of Directors is responsible for the preparation and presentation of the statement that give a true and fair view of the net loss and other comprehensive loss and other financial information of the holding company in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (“Ind AS”) prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The board of directors of the holding company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the holding 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 design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statement that give a true and fair view and are free from

material misstatement, whether due to fraud or error, which has been used for the purpose of preparation of the statement by the directors of the holding company, as aforesaid.

In preparing the statement, the Board of Directors of the holding company is responsible for assessing the ability of the holding company 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 holding company or to cease operations, or has no realistic alternative but to do so. The board of directors of the holding company is responsible for overseeing the financial reporting process

Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the statement 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 the statement. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement, 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. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the holding company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 holding company's ability 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 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 holding company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the financial results of the holding company to express an opinion on the statement. We are responsible for the direction, supervision and performance of the audit of the financial results of the Holding Company of which we are the independent auditor's. For the other entity included in the Statement, which have been audited by other auditor, such other auditor remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

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 Matters

The statement include the Group's share of Net profit/(Loss) after tax of (INR 684.15 Lakhs) and INR 721.48 Lakhs and Group's Share of Total Comprehensive Income/(Loss) of (INR 684.15 Lakhs) and INR 721.48 Lakhs for the quarter and year ended 31st March 2026 as considered in the statement, in respect of one overseas joint venture which have been audited by their Independent Auditor. The independent auditors' reports on the financial statements of this entity have been furnished to us by the management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this entity, is based solely on the report of such auditor and the procedures performed by us are as stated in section Basis of Opinion above.

The financial statements and other financial information of this foreign Joint Venture have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been audited by other auditor under generally accepted accounting standards

applicable in their respective countries. The Holding Company's Management has converted the financial statements of such joint venture located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding Company's management. Our opinion in so far as it relates to the balances and affairs of such Joint Venture located outside India is based on the report of other auditor and the conversion adjustments prepared by the management of the Holding Company are audited by us.

Our opinion on the statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditor.

The Statement include the results for the quarter ended 31st March 2026, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us.

For Brahmayya & Co.,

Chartered Accountants

Firm Registration No. 000511S

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N Sri Krishna

Partner

Membership No. 026575

UDIN: 26026575KQFFHD2945

Place: Chennai

Date: 27th May 2026