

Dated: 26-05-2026

**The Secretary,
The BSE Limited,
P.J. Tower, Dalal Street,
Mumbai – 400 001**

SCRIP CODE: 503092

Sub: Outcome of the Board Meeting and submission of Audited Standalone Financial Results for the quarter and year ended March 31, 2026

Ref.: Regulation 30, 33 and other applicable provisions of the SEBI (LODR) Regulations, 2015 read with corresponding circulars and notifications issued thereunder

Dear Sir(s),

We wish to inform you that the Board of Directors of the Company at its meeting held on 26th May, 2026, inter alia, has:

1. Approved Standalone audited financial results of the Company for the quarter and year ended March 31, 2026.

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing following:

- a. Audited Standalone financial results for the quarter and year ended March 31, 2026 along with Auditor's Report duly signed by the Auditor of the Company. A Copy of the same is enclosed herewith as '**Annexure A**'.
 - b. Statement of Impact of Audit qualifications (for audit report with modified opinion). A Copy of the same is enclosed herewith as '**Annexure B**'.
2. Based on the recommendation of the Audit Committee, approved the appointment of Mr. Satnam Singh Saggi, Cost Accountants (Membership No. 10555) as cost auditors of the Company for the Financial Year 2026-27. Brief Profile of Mr. Satnam Singh Saggi is enclosed herewith as '**Annexure C**'.



**PASUPATI
SPINNING
& WEAVING
MILLS LTD.**

CORP. OFFICE : 127-128, 1st FLOOR, TRIBHUVAN COMPLEX, ISHWAR NAGAR,
MATHURA ROAD, NEW DELHI-110065 (INDIA) PHONE : 91-11-47632200
E-mail : ho@pasupatitextiles.com ; admin@pasupatitextiles.com
Website : http://www.pasupatitextiles.com
CIN - L74900HR1979PLC009789

3. Based on the recommendation of the Audit Committee, approved the appointment of M/s Suresh Kumar Mittal & Company, Chartered Accountants, as an Internal Auditor to conduct the internal audit of the Company for financial year 2026-27. Brief Profile of M/s Suresh Kumar Mittal & Company is enclosed herewith as '**Annexure D**'
4. Approved related party transactions for the quarter ended 31.03.2026.

Kindly take the information on records and oblige.

Further, in accordance with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015; we wish to inform the following:

Time of commencement of the Board Meeting - 03.00 P.M.
Time of conclusion of the Board Meeting - 03.55 P.M.

For Pasupati Spinning and Weaving Mills Ltd

**Ramesh Kumar Jain
Managing Director
DIN: 00575142**

B.K. SHROFF & CO.

Chartered Accountants

Office : B.K. Roy Court, Second Floor, Plot No.6 & 7
Asaf Ali Road, New Delhi-110002

Phone : 011-42831400

E-mail : bkshroffdelhi@yahoo.com
bkshroffdelhi@rediff.com

Independent Auditor's Report on Audited standalone Quarterly Financial Results and Year to Date Results Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
PASUPATI SPINNING & WEAVING MILLS LIMITED

Qualified Opinion

We have audited the accompanying standalone quarterly financial results of Pasupati Spinning & Weaving Mills Limited (the company) for the quarter ended 31st March, 2026 and the year-to-date results for the period from 1st April, 2025 to 31st March, 2026, 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 *except for the effects of the matter described in the Basis of Qualified Opinion*, these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 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 accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended 31st March, 2026 as well as the year to date results for the period from 1st April, 2025 to 31st March, 2026.

Basis for Qualified Opinion

The company has claimed additional compensation in respect of part of factory land acquired. The additional compensation demand is Rs.614.64 Lacs (including amount up to previous year Rs. 614.64 Lacs), which according to the management shall be accounted for as and when received. Had the additional compensation been accounted for the profit for the year and other current assets would have been higher by the said amount. (Refer Note no. 4 of the accompanying notes to the financial statements).

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 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 financial results under the provisions of the Companies Act, 2013 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.



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Chartered Accountants

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Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, 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 standalone 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 standalone 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 standalone 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 made by the Board of Directors.



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- 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 standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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 March 31, 2026 and March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and March 31, 2025 respectively and the published unaudited year-to-date figures up to the third quarter of the financial year, which were subjected to a limited review by us, as required under the listing Regulations.



Place: New Delhi

Date: 26.05.2026

UDIN: 26085128DBBPVK 2972

For B. K. Shroff & Co.
Chartered Accountants
Firm Registration No. 302166E

Sanjiv Aggarwal

(SANJIV AGGARWAL)

Partner

Membership Number: 085128

PASUPATI SPINNING & WEAVING MILLS LIMITED

CIN L74900HR1979PLC009789

Phone no. +91-11-47632200, Email id: cs@pasupatitextiles.com

Regd. Office : Village Kapriwas (Dharuhera) Distt. Rewari, Haryana - 123106

Head Office : 127-128, Tribhuvan Complex, Ishwar Nagar, Mathura Road, New Delhi 110 065

Rs. in Lacs except EPS

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

	PARTICULARS	Quarter Ended			Year Ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Refer Note 7	Reviewed	Refer Note 7	Audited	Audited
I	Revenue from Operations	2,820	2,469	2,785	9,934	10,050
II	Other Income	28	10	40	140	125
III	Total Revenue (I + II)	2,848	2,479	2,825	10,074	10,175
IV	Expenses :					
	a. Cost of material consumed	697	792	923	2,868	3,419
	b. Purchase of Stocks-in-Trade	234	71	125	444	170
	c. Changes in inventories of finished goods work-in-progress and stock-in-trade	142	(96)	159	91	(18)
	d. Job work expenses	119	102	84	433	455
	e. Power & Fuel	314	373	373	1,294	1,439
	f. Consumption of stores, sparees, dyes, chemicals and packing materials	324	307	261	1,198	1,166
	g. Share of profit/(loss) of joint venture partner(see note 5)	(1)	-	-	(2)	-
	h. Employees benefits expense	441	475	470	1,838	1,888
	i. Finance costs	104	110	136	434	487
	j. Depreciation and amortisation expense	59	59	53	237	209
	k. Other expenses	167	257	210	922	874
	Total Expenses (IV)	2,600	2,450	2,794	9,757	10,089
V	Profit / (Loss) before exceptional items and tax (III-IV)	248	29	31	317	86
VI	Exceptional items	-	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	248	29	31	317	86
VIII	Tax expense:					
	(a) Current Tax	42	5	4	53	13
	(b) Earlier Year's Tax	-	1	-	1	-
	(c) Deffered tax	71	11	(18)	94	(2)
	(d) Mat Credit Entitlement	(42)	(5)	(4)	(53)	(13)
IX	Profit /(Loss) for the period from continuing operations (VII-VIII)	177	17	49	222	88
X	Profit /(Loss) for the period from discontinued operations			-	-	-
XI	Tax expenses of discontinued operations			-	-	-
XII	Profit /(Loss) from discontinued operations (after tax) (X-XI)			-	-	-
XIII	Profit /(Loss) for the period (IX+XII)	177	17	49	222	88
XIV	Other comprehensive income					
	a1. Items that will not be reclassified to profit or loss	3	3	14	(10)	26
	a2. Income tax relating to items that will not be reclassified to profit or loss	-	(1)	(4)	3	(7)
	b1. Items that will be reclassified to profit or loss	-	-	-	-	-
	b2. Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
		3	2	10	(7)	19
XV	Total other comprehensive income for the period (XIII+XIV)	180	19	59	215	107
XVI	Paid-up equity share capital of Rs. 10/- each	934	934	934	934	934
XVII	Other Equity as shown in last audited Balance Sheet				2,431	2,216
XVIII	Earning per share					
	a) Basic - Rs.	1.90	0.16	0.51	2.37	0.94
	b) Diluted - Rs.	1.90	0.16	0.51	2.37	0.94

STATEMENT OF STANDALONE SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED

	PARTICULARS	Quarter Ended			Year Ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Refer Note 7	Reviewed	Refer Note 7	Audited	Audited
I	Segment Revenue					
	(a) Textiles & Textile Articles	2,608	2,256	2,735	9,330	9,722
	(b) Logistic & Warehousing Services	212	213	50	604	328
	(c) Unallocated				-	-
	Total	2,820	2,469	2,785	9,934	10,050
	Less: Inter Segment Revenue				-	-
	Net sales/Income From Operations	2,820	2,469	2,785	9,934	10,050
II	Segment Results (Profit)(+)/ Loss (-) before tax and Finance Cost					
	(a) Textiles & Textile Articles	169	52	174	444	477
	(b) Logistic & Warehousing Services	183	87	(7)	307	96
	(c) Unallocated	-	-	-	-	-
	Total	352	139	167	751	573
	Less: (i) Finance Cost	104	110	136	434	487
	(ii) Un-allocable income	-	-	-	-	-
	Total Profit Before Tax	248	29	31	317	86
III	Capital Employed					
	A. Segment Assets					
	(a) Textiles & Textile Articles	10,237	10,253	10,220	10,237	10,220
	(b) Logistic & Warehousing Services	218	137	126	218	126
	(c) Unallocated	288	306	258	288	258
	Total	10,743	10,696	10,604	10,743	10,604
	B. Segment Liabilities					
	(a) Textiles & Textile Articles	7,076	7,245	7,395	7,076	7,395
	(b) Logistic & Warehousing Services	249	255	46	249	46
	(c) Unallocated	53	11	13	53	13
	Total	7,378	7,511	7,454	7,378	7,454
	C. Segment assets – Segment Liabilities					
	(a) Textiles & Textile Articles	3,161	3,008	2,825	3,161	2,825
	(b) Logistic & Warehousing Services	(31)	(118)	80	(31)	80
	(c) Unallocated	235	295	245	235	245
	Total	3,365	3,185	3,150	3,365	3,150

STATEMENT OF ASSETS AND LIABILITIES

		As at 31.03.2026	As at 31.03.2025
		Audited	Audited
A.	ASSETS		
1	NON-CURRENT ASSETS		
	Property, Plant and Equipments	3,713	3,781
	Financial Assets		
	(i) Investments	9	15
	(ii) Others	177	180
	Other Non Current Assets	22	19
2	CURRENT ASSETS		
	Inventories	2,617	2,563
	Financial Assets		
	(i) Trade receivables	2,807	2,840
	(ii) Cash and cash equivalents	7	12
	(iii) Bank Balances other than (ii) above	67	90
	Current Tax Assets (net)	288	258
	Other Current Assets	1,036	846
	TOTAL - ASSETS	10,743	10,604
B.	EQUITY AND LIABILITIES		
	EQUITY		
	Equity Share Capital	934	934
	Other Equity	2,431	2,216
	LIABILITIES		
1	NON-CURRENT LIABILITIES		
	Financial Liabilities		
	(i) Borrowings	432	624
	(ii) Trade Payables		
	- Due to MSME	-	-
	- Others	184	244
	(iii) Other Financial Liabilities	29	35
	Provisions	92	82
	Deferred Tax Liabilities (net)	239	147
	Other Non Current Liabilities	3	3
2	CURRENT LIABILITIES		
	Financial liabilities		
	(i) Borrowings	4,669	4,775
	(ii) Trade Payables		
	- Due to MSME	99	85
	- Others	741	768
	Other current liabilities	799	632
	Provisions	38	45
	Current tax liabilities	53	14
	TOTAL - EQUITY AND LIABILITIES	10,743	10,604

CASH FLOW STATEMENT

PARTICULARS	For the period 01.04.2025 to 31.03.2026	For the period 01.04.2024 to 31.03.2025
	Audited	Audited
Cash Flow from Operating Activities		
Net Profit/(Loss) after Tax and OCI	215	106
Adjustments for:		
Depreciation	237	209
Interest Income	(22)	(6)
(Profit)/Loss on Fixed Assets sold/discarded	35	92
(Profit)/Loss on revaluation of Investments	(1)	(7)
Interest Charged	408	447
Tax Impact	93	6
Operating Profit before Working Capital Changes	965	847
Adjustments for:		
Trade & Other Receivables	(134)	(139)
Inventories	(55)	72
Trade Payables & Other Liabilities	96	155
Cash Generated from Operations	872	935
Interest Paid	(408)	(447)
Taxes Paid	10	(51)
Net Cash from Operating Activities	474	437
Cash Flow from Investing Activities		
Purchase of Fixed Assets	(218)	(897)
Sale of Fixed Assets	14	96
Sale of Investments	7	-
Interest Received	22	6
Net Cash used in Investing Activities	(175)	(795)
Cash Flow from Financing Activities		
Proceeds from /Repayment of Borrowings		
- Short Term	45	38
- Long Term	(343)	167
Contribution from Joint Venture Partner	(6)	-
Proceeds from/Repayment of Unsecured Loans	-	6
Net Cash used in Financing Activities	(304)	211
Net (Decrease)/Increase in Cash & Cash equivalents	(5)	(147)
Cash & Cash equivalents at start of the period	12	159
Cash & Cash equivalents at close of the period	7	12
Note: Brackets represent cash outflows		

Notes:

- 1 Figures have been regrouped/rearranged wherever considered necessary.
- 2 The above results have been considered by the audit committee at its meeting held on 26th May 2026 and by the Board of Directors at its meeting held on 26h May 2026.
- 3 This statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Accounting Rules, 2016.
- 4 In earlier years, the company had received compensation of Rs.61.61 lacs on acquisition of part of its factory land at Dharuhera. Representation has been made before Sub Divisional Magistrate, Gurgaon cum competent authority(LA) of National Highway Authority of India for payment of compensation at a higher rate. Additional compensation of Rs. 614.64 lacs demanded in the representation will be accounted for as and when received.
- 5(a) The company had entered into joint venture with Star Cotspin Ltd (Star) in respect of cotton yarn which was got manufactured from an outside party on job work basis. As per the terms of the joint venture agreement dated 1.4.2013, the profit sharing ratio between Star and company is 75:25. All the income and expenses of joint venture operations were included in the income and expenses of the company as per the terms of joint venture agreement and amount of share of profit(loss) of SCL had been debited /credited in expenses. The operations were temporarily suspended from 16.08.2016 as premises of the party doing job work was sealed. The company had initiated legal action for release of its material lying in the premises, which has been decided in favour of the company. However, the material was found missing and the company is taking appropriate legal actions to get the material/compensation.
- 5(b) The company(Pasupati) had entered into another joint venture agreement with Star Cotspin Limited(Star) effective from 15.03.2022 for the purpose of manufacturing and sale of yarn to be manufactured at existing Dharuhera plant of Pasupati . As per terms, the profit is to be shared between Star and Pasupati in 50:50 ratio and loss is of Star. All the income, expenses, assets and liabilities of joint venture operations are included in the accounts of Pasupati as per the terms of joint venture agreement and amount of loss has been debited to Star. However due to adverse market conditions, joint venture agreement has been terminated w.e.f. 1st August 2022. Necessary steps for realisation of assets and payments of liabilities appearing on that date are being taken.
- 6 The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four labour codes viz the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "Codes"). The Codes have been made effective from November 21, 2025. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations.

The incremental impact of these changes, assessed by the Company and certified by the actuary valuer, on the basis of the information available, consistent with the guidance provided by the Institute of Chartered Accountants of India, is NIL. Once Central/ State Rules are notified by the Government on all aspects of the Codes, the Company will evaluate impact, if any, on the measurement of employee benefits and would provide appropriate accounting treatment.
- 7 Figures of last quarter are balancing figures between the audited figures in respect of the full financial year and reviewed year to date figures upto the third quarter of the financial year.

For Pasupati Spinning & Weaving Mills Ltd


Ramesh Kumar Jain
Chairman & Managing Director

Place: New Delhi
Date: 26/05/2026

PASUPATI SPINNING AND WEAVING MILLS LIMITED
(CIN No. L74900HR1979PLC009789)

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results - (Standalone)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026 (Rs in Lacs)				
I	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	10074.46	10689.1
	2.	Total Expenditure	9859.9	9859.9
	3.	Net Profit/(Loss)	214.56	829.2
	4.	Earnings Per Share	2.37	8.95
	5.	Total Assets	10742.79	11357.39
	6.	Total Liabilities	7378.19	7378.19
	7.	Net Worth	3364.6	3979.2
	8.	Any other financial item(s) (as felt appropriate by the management)	NIL	NIL

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R.I.C.

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II Audit Qualification (each audit qualification separately):

a. Details of Audit Qualification:

The company has claimed additional compensation in respect of part of factory land acquired. The additional compensation demand is Rs.614.64 Lacs (including amount upto previous year Rs. 614.64 Lacs), which according to the management shall be accounted for as and when received. Had the additional compensation been accounted for the profit for the year and other current assets would have been higher by the said amount.

b. Type of Audit Qualification : Qualified Opinion

c. Frequency of qualification: Repetitive

d. For Audit Qualification(s) where the impact is quantified:

Management's view: Although, the company has made representation to the competent authority for payment of compensation at market rate in respect of part of company's factory land acquired by Government of Haryana, the company feels that final decision in this regard may take a very long time and moreover there is uncertainty about the success of company's representation. Hence, it has been decided that its affect would be given in company's books as and when actual compensation is received from Government of Haryana.

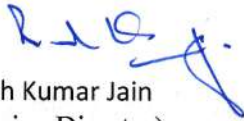
e. For Audit Qualification(s) where the impact is not quantified

(i) Management's estimation on the impact : NOT APPLICABLE

(ii) If management is unable to estimate the impact, reasons for the same: NOT APPLICABLE

(iii) Auditors' Comments on (i) or (ii) above: No other comments have been made by the Auditors

III. Signatories: Signed by



Ramesh Kumar Jain
(Managing Director)



AK Monga
CFO



Raj Kumar Gupta
Chairman of Audit Committee



B.K. SHROFF & Co.
REGISTERED ACCOUNTANT
Statutory Auditor

Annexure-C

Details of Cost Auditor

Sl. No.	Particulars	Details of Change
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment of Mr. Satnam Singh Saggi as Cost Auditor of the Company.
2.	Date of appointment/cessation (as applicable) & term of appointment	Appointment at the Board Meeting held on May 26, 2026 Appointed as a Cost Auditor of the Company for financial year 2026-27 to conduct the Cost Audit.
3.	Brief Profile (in case of appointment)	Mr. Satnam Singh Saggi is a Practicing Cost & Management Accountant. He is a Member of the Institute of Cost Accountants of India. He possesses varied Industrial exposure with an extensive experience in the areas of cost & management accounting, cost audit, internal audit and other value added services.
4.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

Annexure-D

Details of Internal Auditor

Sl. No.	Particulars	Details of Change
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment of M/s Suresh Kumar Mittal & Company, Practising Chartered Accountants as Internal Auditor of the Company.
2.	Date of appointment/cessation (as applicable) & term of appointment	Appointment at the Board Meeting held on May 26, 2026. Appointment as Internal Auditor to conduct the Internal Audit of the Company for financial year 2026-27.
3.	Brief Profile (in case of appointment)	M/s Suresh Kumar Mittal & Company, Chartered Accountant firm are expert financial professionals who take care of the budgeting, auditing, taxing and business strategies for their clients
4.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

Dated: 26-05-2026

**The Secretary,
The BSE Limited,
P.J. Tower, Dalal Street, Mumbai –
400 001**

SCRIP CODE: 503092

Sub: Submission of details of outstanding qualified borrowings and incremental qualified borrowings for the financial year ended 31st March, 2026

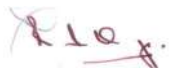
Dear Sir(s),

With reference to the above subject, please find the following details:

S. No.	Particulars	Details
1	Outstanding Qualified Borrowings at the start of the financial year (Rs. In Crores)	9.99
2	Outstanding Qualified Borrowings at the end of the financial year (Rs. In Crores)	6.56
3	Highest Credit Rating during the previous FY along with name of the Credit Rating Agency	<ol style="list-style-type: none"> 1. Credit Rating: IND BB-/ Stable; Term Loan (Maturity Date: 31 August 2029) 2. Credit Rating: IND A4+; Non-fund based working capital limit 3. Credit Rating: IND BB-/ Stable; Fund-based working capital limit 4. Credit Rating: IND BB-/ Stable; Working Capital Term Loan 5. Credit Rating: IND BB-/ Stable; Term Loan (Maturity Date: 30 November 2027) Credit Rating Agency: India Ratings & Research
4.	Incremental borrowing done during the year (Qualified Borrowing) (Rs. In Crores)	-3.43
5.	Borrowing by way of issuance of debt securities during the year (Rs. In Crores)	NIL

Kindly take the information on records and oblige.

For Pasupati Spinning and Weaving Mills Ltd



**Ramesh Kumar Jain
Managing Director
DIN: 00575142**