LOYAL TEXTILE MILLS LTD

(FOUR STAR EXPORT HOUSE RECOGNISED BY GOVT. OF INDIA)
INTEGRATED MANAGEMENT SYSTEM CERTIFIED AND PRACTICING COMPANY

Divisional Office :
"Karumuttu Centre", 7th Floor - North Wing, New No. 634 (Old No. 498), Anna Salai,
Nandanam, Chennai - 600035, India.
Phone : +91 44 4227 7374
GSTIN : Tamil Nadu : 33AAACL2632C1Z8, Andhra Pradesh : 37AAACL2632C1Z0
CIN : L17111TN1946PLC001361, PAN : AAACL2632C

**REF: LOYAL/SEC/2026-27/031** **November 12, 2026**

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

Dear Sir / Madam,

**Sub: Integrated Filing (Financial) for the Quarter and Half year ended September 30, 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 half year ended September 30, 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

Digitally signed by RAJESH
Date: 2026.11.12 17:49:19 +05'30'

**Dr. V. Rajesh**
**Company Secretary**
**Membership No. F 9213**
Encl: As above

Registered Office :
No. 21/4, Mill Street, Kovilpatti 628 501, Tamil Nadu, India
Phone : +91 4632 220001-5
E-Mail : kovilpatti@loyaltextiles.com, : www.loyaltextiles.com

ISO 9001 : 2015
ISO 14001 : 2015
ISO 45001 : 2018
BUREAU VERITAS
Certification
UKAS
0008

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## Integrated Filing (Financial) for the quarter and half year ended September 30,2026

| Annexure | Particulars | Remarks |
|---|---|---|
| A. | Unaudited 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<br>However, Enclosed as Annexure |
| D. | Format for disclosing related party transactions | Not applicable<br>(available in XBRL) |
| 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.,4th quarter) | Not applicable |

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LOYAL TEXTILE MILLS LTD

(FOUR STAR EXPORT HOUSE RECOGNISED BY GOVT. OF INDIA)
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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**

Registered Office :
No. 21/4, Mill Street, Kovilpatti 628 501, Tamil Nadu, India
Phone : +91 4632 220001-5
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**Independent Auditor's Review Report on Unaudited Standalone Quarterly and Year to Date Financial Results of the Loyal Textile Mills Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

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

1. We have reviewed the accompanying statement of unaudited Standalone Financial Results of **Loyal Textile Mills Limited ("the Company")** for the quarter ended 30th September 2026 and for the period from 01st April 2026 to 30th September 2026 **("the statement")** being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended to the extent applicable.

2. The statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India ("ICAI"). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on auditing and consequently doesn't enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as

amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**5. Emphasis of Matter:**

Attention is invited to **Note No. 5** to the Statement, which describes the initiatives undertaken by the management to address the Company's financial and operational position, including continued operational losses, suboptimal utilization of production capacity, and prevailing market conditions affecting liquidity. Management has stated to have embarked on rationalizing its operations by prioritizing high-value contribution segments, and cost optimization measures coupled with monetization of assets to achieve the targeted operational profitability. The Company's ability to achieve operational profits is completely dependent on the successful implementation of the above-stated initiatives.

Our conclusion on the Statement is not modified in respect of the above matter.

**For Brahmayya& Co.,**
**Chartered Accountants**
Firm Registration No. 000511S

SRIKRISHNA N
Date: 2026.11.12 15:10:12 +05'30'

**N Sri Krishna**
Partner
Membership No. 026575
UDIN: 26026575JMMCKJ7578

Place: Chennai
Date: 12th November 2026

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

**Statement Of Unaudited Standalone Financial Results for the Quarter and Half Year Ended 30th September 2026**

*(Amounts are in INR Lakhs unless specified)*

| S.No | Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
|---|---|---|---|---|---|---|---|
| | | 30.09.2026 | 30.06.2026 | 30.09.2025 | 30.09.2026 | 30.09.2025 | 31.03.2026 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| I | **INCOME** | | | | | | |
| | Revenue from Operations | 9,067 | 8,606 | 10,587 | 17,673 | 23,598 | 42,196 |
| | Other Income | 349 | 475 | 842 | 823 | 949 | 1,480 |
| | **Total Income** | **9,416** | **9,081** | **11,429** | **18,497** | **24,547** | **43,675** |
| II | **EXPENSES** | | | | | | |
| | Cost of materials consumed | 5,430 | 3,876 | 2,123 | 9,306 | 7,711 | 17,186 |
| | Purchase of Stock-in-Trade | 48 | 5 | 176 | 53 | 176 | 357 |
| | Changes in Inventories of | | | | | | |
| | Finished Goods | (479) | 373 | (222) | (106) | 1,317 | 2,086 |
| | Work-in-progress | (650) | 595 | 3,374 | (55) | 4,596 | 4,282 |
| | Employee Benefits Expense | 1,819 | 1,895 | 2,278 | 3,714 | 4,779 | 8,611 |
| | Finance costs | 523 | 501 | 898 | 1,024 | 1,847 | 3,277 |
| | Depreciation and amortization expense | 456 | 283 | 496 | 739 | 1,032 | 1,978 |
| | Other expenses | 2,674 | 2,092 | 3,098 | 4,766 | 6,679 | 11,589 |
| | **Total Expenses** | **9,820** | **9,620** | **12,220** | **19,440** | **28,137** | **49,366** |
| III | **Profit/(Loss) before exceptional items and tax - (I-II)** | **(404)** | **(539)** | **(791)** | **(944)** | **(3,589)** | **(5,691)** |
| IV | Exceptional Items | 336 | 234 | 51 | 570 | 509 | (372) |
| V | **Profit / (Loss) before tax (III+IV)** | **(68)** | **(306)** | **(740)** | **(374)** | **(3,081)** | **(6,063)** |
| VI | **Tax expense:** | | | | | | |
| | (1) Current tax | - | - | - | - | - | - |
| | (2) Deferred tax Expenses/(Income) | (34) | (90) | (393) | (124) | (972) | (1,001) |
| VII | **Profit / (Loss) for the period after tax from Continuing Operations (V-VI)** | **(35)** | **(216)** | **(347)** | **(250)** | **(2,109)** | **(5,062)** |
| | A. Profit/ (Loss) from Discontinued operations | (63) | (118) | (619) | (181) | (1,370) | (2,332) |
| | B. Gain/(Loss) On Sale of Discontinued Opetations | - | - | - | - | - | 772 |
| | C. Tax Expenses of Discontinued Operations | - | - | - | - | - | - |
| VIII | **Profit / (Loss) for the period after tax from Discontinued Operations (A+B-C)** | **(63)** | **(118)** | **(619)** | **(181)** | **(1,370)** | **(1,560)** |
| IX | **Profit/(Loss) for the period after tax (VII + VIII)** | **(97)** | **(334)** | **(966)** | **(431)** | **(3,479)** | **(6,622)** |
| | (A) Items that will not be reclassified to Profit or (Loss) | 14 | 18 | 132 | 31 | 99 | (52) |
| | (B) Income tax relating to items that will not be reclassified to Profit or Loss | (5) | (6) | (46) | (11) | (34) | 18 |
| X | **Total Other Comprehensive Income/(Loss) (A+B)** | **9** | **11** | **86** | **20** | **65** | **(34)** |
| XI | **Total Comprehensive Income for the Period (IX + X)** | **(89)** | **(322)** | **(880)** | **(411)** | **(3,414)** | **(6,656)** |
| XII | **Earnings Per Share** | | | | | | |
| | **Paid - up equity share capital (Face Value of Rs.10/- per share)** | 482 | 482 | 482 | 482 | 482 | 482 |
| | **Earnings per Share ( EPS) - Continuing Operations** | | | | | | |
| | - Basic & Diluted EPS | (1) | (4) | (7) | (5) | (44) | (105) |
| | **Earnings per Share ( EPS) - Discontinued Operations** | | | | | | |
| | - Basic & Diluted EPS | (1) | (2) | (13) | (4) | (28) | (32) |
| | **Earnings per Share ( EPS) - Continuing and Discontinued Operations** | | | | | | |
| | - Basic & Diluted EPS | (2) | (7) | (20) | (9) | (72) | (137) |

For Loyal Textile Mills Limited

Valli M Ramaswami
Chairperson and Wholetime Director

Date : 12th November 2026
Place : Chennai

LOYAL TEXTILE MILLS LTD
7th Floor, No.634, Anna Salai, Chennai-600 035

**Loyal Textile Mills Limited**
**Registered Office : 21/4 Mills Street, Kovilpatti 628 501**
**CIN : L17111TN1946PLC001361**
**Statement Of Unaudited Standalone Assets And Liabilities as at 30th September 2026**
*(Amounts are in INR Lakhs unless specified)*

| PARTICULARS | As at 30.09.2026 Un Audited | As at 31.03.2026 Audited |
|---|---|---|
| **ASSETS** | | |
| **A. Non-Current Assets** | | |
| (a) Property, Plant & Equipment | 13,233 | 13,981 |
| (b) Capital Work-in-progress | 51 | 67 |
| (c) Investment property | 13 | 13 |
| (d) Other Intangible assets | 32 | 36 |
| (e) Financial Assets | | |
| (i) Investments | 175 | 173 |
| (f) Deferred Tax Assets (Net) | 4,272 | 4,159 |
| (g) Other Non-Current Assets | 1,684 | 1,931 |
| **Total Non-Current Assets (A)** | **19,460** | **20,361** |
| **B. Current Assets** | | |
| (a) Inventories | 11,040 | 10,521 |
| (b) Financial Assets | | |
| (i) Trade Receivables | 5,991 | 6,373 |
| (ii) Cash and Cash Equivalents | 1,332 | 52 |
| (iii) Bank Balance Other than (iii) above | 779 | 980 |
| (iv) Other financial Assets | 3,822 | 3,697 |
| (c) Current Tax Assets(Net) | 600 | 474 |
| (d) Other current Assets | 4,692 | 5,083 |
| **Total Current Assets (B)** | **28,256** | **27,180** |
| **C. Non-current assets classified as held forsale** | **1,458** | **1,458** |
| **Total Assets (A+B+C)** | **49,174** | **48,999** |
| **EQUITY AND LIABILITIES** | | |
| **D. EQUITY** | | |
| (a) Equity Share Capital | 482 | 482 |
| (b) Other Equity | 15,950 | 16,361 |
| **Total Equity (D)** | **16,432** | **16,842** |
| **LIABILITIES** | | |
| **E. Non-Current Liabilities** | | |
| (a) Provisions | 469 | 211 |
| (b) Financial Liabilities | | |
| (i) Borrowings | 3,631 | - |
| **Total Non-Current Liabilities (E)** | **4,100** | **211** |
| **F. Current Liabilities** | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | 17,118 | 21,560 |
| (ii) Trade Payables | | |
| (a) total outstanding dues of micro enterprises and small enterprises; and | 1,666 | 1,104 |
| (b) total outstanding dues of creditors other than micro enterprises and small enterprises | 3,934 | 3,677 |
| (iii) Other financial liabilities | 3,059 | 3,214 |
| (b) Other current liabilities | 2,610 | 1,869 |
| (c) Provisions | 255 | 521 |
| **Total Current Liabilities (F)** | **28,642** | **31,946** |
| **Total Liabilities (E+F)** | **32,743** | **32,157** |
| **Total Equity and Liabilities (D+E+F)** | **49,174** | **48,999** |

**For LOYAL TEXTILE MILLS LIMITED**

**Valli M Ramaswami**
**Chairperson and Wholetime Director**

**Date : 12th November 2026**
**Place : Chennai**

LOYAL TEXTILE MILLS LTD. 7th Floor, No.634, Anna Salai, Chennai-600 035

**Loyal Textile Mills Limited**
**Registered Office : 21/4 Mills Street, Kovilpatti 628 501**
**CIN : L17111TN1946PLC001361**
**Statement Of Unaudited Standalone Cash Flow Statement As At 30th September 2026**

| PARTICULARS | For the Year Ended 30th September 2026 | For the Year Ended 31st March 2026 |
|---|---|---|
| **Cashflow From Operating Activities** | | |
| **Profit Before Tax** | **(555)** | **(7,623)** |
| Adjustments For | | |
| Depreciation | 739 | 2,481 |
| Finance Cost | 1,024 | 3,277 |
| Provision for Inventory | - | 3,647 |
| Dividend received on Investments | (622) | (567) |
| Bad Debts & Provision for Bad debts | 76 | 561 |
| (Profit)/Loss on disposal of Fixed Assets | (570) | (4,154) |
| **Operating Profit/(Loss) Before Working Capital Changes** | **93** | **(2,378)** |
| **Adjustments for Changes In Working Capital** | | |
| **Adjustment for (Increase)/Decrease in Operating Assets** | | |
| Inventories | (519) | 6,686 |
| Trade Receivables | 306 | 6,595 |
| Other Financial Assets | 76 | 694 |
| Other Assets | 512 | 2,649 |
| **Adjustment for Increase/ (Decrease) in Operating Liabilities** | | |
| Trade Payables | 819 | (3,036) |
| Other Financial Liabilities | (155) | (1,024) |
| Other Current Liabilities | 741 | (1,468) |
| Provisions | (8) | 183 |
| **Cash Flow From Operating Activities** | **1,864** | **8,903** |
| Income Tax (Paid)/Refund | - | - |
| **Net Cash Flow From Operating Acitivties (A)** | **1,864** | **8,903** |
| **Cashflow From Investing Activities** | | |
| Proceeds on Sale of Fixed Assets | 628 | 14,123 |
| Dividend receipts | 622 | 567 |
| **Net Cash Flow From Investing Activities (B)** | **1,251** | **14,173** |
| **Cash Flow From Financing Activities** | | |
| Interest paid | (1,024) | (3,277) |
| Proceeds / (Repayment) of Short Term Borrowings | (811) | (19,770) |
| **Net Cash Flow From Financing Activities (C)** | **(1,835)** | **(23,047)** |
| **Net Cash Inflow / (Outflow) ( A+B+C )** | **1,280** | **29** |
| **Opening Cash And Cash Equivalents (D)** | **52** | **23** |
| **Closing Cash And Cash Equivalents (E)** | **1,332** | **52** |
| **Net Increase / (Decrease) In Cash And Cash Equivalents (E-D)** | **1,280** | **29** |

| **Particulars** | For the Year Ended 30th September 2026 | For the Year Ended 31st March 2026 |
|---|---|---|
| Cash and Cash equivalents as per Cash Flow statement | 1 332 | 52 |
| Add: Balances which are earmarked against liabilities and is not available for use | 779 | 980 |
| Cash and Cash equivalents as reported in Financial Statements | **2 111** | **1 033** |

| | | |
|---|---|---|
| The Net cash flows attributable to the Operating Activities of discontinued operations | (63) | (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
Chairperson and Whole Time Director

LOYAL TEXTILE MILLS LTD. 7th Floor, No.634, Anna Salai, Chennai-600 035

Place : Chennai
Date : 12th November 2026

**Notes to Unaudited Standalone Financial Results:**

1 The Unaudited Standalone Financial Results for the Period Ended 30th September 2026 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the company at their respective meetings held on 12th November 2026. The Statutory Auditors have conducted a "Limited Review" of these Standalone Financial Results in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015.

2 The Unaudited Financial Results have been prepared in accordance with Indian Accounting Standards 34 "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India

3 The Company's business relates to Manufacturing of Textiles and Garments, which in the context of Indian Accounting Standard 108 (IND AS 108) as notified under Section 133 of the Companies Act 2013 is considered as the only reportable operating segment of the company.

4 Exceptional items includes

a) Current Year

(i) Profit on Sale of Assets – INR 569.77 Lakhs. The Company has disposed of certain idle plant and machinery that had been identified as surplus to operating requirements.

b) Previous Year

(i) Profit on Sale of Assets – INR 3381.64 Lakhs - 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.

(ii) Impairment of Inventories – INR (3646.60 Lakhs) - Due to tariff-related uncertainties impacting demand, geopolitical developments, the net realisable value of certain inventories was assessed to be lower than their carrying cost.

(iii) New Labour Code – Gratuity Obligation – INR (107 Lakhs) - due to the effect of the change in the actuarial computation of the defined benefit obligation arising from the broadened wage definition as per New Labour Code

5 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. 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.

6 Note on Discontinued Operations :

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

| Particulars | Quarter Ended | | | Period Ended | | Year Ended |
|---|---|---|---|---|---|---|
| | 30.09.2026 | 30.06.2026 | 30.09.2025 | 30.09.2026 | 30.09.2025 | 31.03.2026 |
| Revenue from Operations | - | 5.89 | 92.30 | 4.08 | 635.35 | 725.69 |
| Less : Expenses | 62.61 | 123.93 | 711.31 | 184.73 | 2,005.32 | 3,057.72 |
| a. Net Income/ (Loss) | (62.61) | (118.04) | (619.01) | (180.65) | (1,369.97) | (2,332.03) |
| b. Gain On Sale of Discontinued Opetations | - | - | - | - | - | 772.13 |
| c. Profit / (Loss) for the period after tax from Discontinued Operations (a+b) | (62.61) | (118.04) | (619.01) | (180.65) | (1,369.97) | (1,559.90) |

7 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.

**For Loyal Textile Mills Limited**

**Valli M Ramaswami**
**Chairperson and Wholetime Director**

LOYAL TEXTILE MILLS LTD. 7th Floor, No.634, Anna Salai, Chennai-600 035

**Date : 12th November 2026**
**Place : Chennai**

**Independent Auditor's Review Report on Unaudited Consolidated Quarterly and Year-to-Date Financial Results of Loyal Textile Mills Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

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

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of **Loyal Textile Mills Limited** ("the **Holding Company**") and its Joint venture for the quarter ended 30th September 2026 and for the period from 01st April 2026 to 30th September 2026 ("the statement") being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended to the extent applicable.

2. This statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India ("ICAI"). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim Financial Information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on auditing and consequently doesn't enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of SEBI (Listing obligations and disclosure requirements) Regulation 2015 as amended to that extent applicable.

4. The Statement includes the results of the following entities
    I. Loyal Textile Mills Limited - Holding Company
    II. Gruppo P&P Loyal Spa - Joint Venture

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Emphasis of Matter:**

6. Attention is invited to

    a) Note No. 6 to the Statement, which explains the non-compliance with Regulation 33(3)(h) of the Listing Regulations with respect to consolidation of overseas joint venture whose results have been considered based on the Financial Results prepared by the management, which are not subjected to review or audit.

    b) Note No. 7 of the Statement, which describes the initiatives undertaken by the management to address the Holding Company's financial and operational position, including continued operational losses, suboptimal utilization of production capacity, and prevailing market conditions affecting liquidity. Management has stated to have embarked on rationalizing its operations by prioritizing high-value contribution segments, and cost optimization measures coupled with monetization of assets to achieve the targeted operational profitability. The Holding Company's ability to achieve operational profits is completely dependent on the successful implementation of the above-stated initiatives.

    Our conclusion on the Statement is not modified in respect of the above matters

**Other Matter:**

7. The Statement includes the Group's share of Total Net Profit after Tax and Total Comprehensive Income of INR 266.71 Lakhs and INR 911.40 Lakhs for the quarter ended 30th September 2026 and for the period from 1st April 2026 to 30th September 2026 respectively as considered in the Statement in respect of one foreign joint venture, based on interim Financial Information, which have not been reviewed by its auditors. According to the information and explanations given to us by the management, this interim financial information is material to the Group. Our conclusion on the Statement, in so far as it relates to the amounts in respect of this joint venture, is based solely on such unreviewed interim financial information furnished by the management.

   Our conclusion on the Statement is not modified in respect of the above matter

**For Brahmayya& Co.,**
**Chartered Accountants**
Firm Registration No. 000511S

SRIKRISHNA N
Date: 2026.11.12 15:09:28 +05'30'

**N Sri Krishna**
Partner
Membership No. 026575
UDIN: 26026575RYLDSR8748

Place: Chennai
Date: 12th November 2026

**Loyal Textile Mills Limited**
**Registered Office : 21/4 Mills Street, Kovilpatti 628 501**
**CIN : L17111TN1946PLC001361**
**Statement Of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended 30th September 2026**
*(Amounts are in INR Lakhs unless specified)*

| S.No | Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
|---|---|---|---|---|---|---|---|
| | | 30.09.2026 (Unaudited) | 30.06.2026 (Unaudited) | 30.09.2025 (Unaudited) | 30.09.2026 (Unaudited) | 30.09.2025 (Unaudited) | 31.03.2026 (Audited) |
| I | **INCOME** | | | | | | |
| | Revenue from Operations | 9,067 | 8,606 | 10,587 | 17,673 | 23,598 | 42,196 |
| | Other Income | 187 | 14 | 275 | 201 | 382 | 913 |
| | **Total Income** | **9,254** | **8,620** | **10,862** | **17,874** | **23,980** | **43,108** |
| II | **EXPENSES** | | | | | | |
| | Cost of materials consumed | 5,430 | 3,876 | 2,123 | 9,306 | 7,711 | 17,186 |
| | Purchase of Stock-in-Trade | 48 | 5 | 176 | 53 | 176 | 357 |
| | Changes in Inventories of | | | | | | |
| | Finished Goods | (479) | 373 | (222) | (106) | 1,317 | 2,086 |
| | Work-in-progress | (650) | 595 | 3,374 | (55) | 4,596 | 4,282 |
| | Employee Benefits Expense | 1,819 | 1,895 | 2,278 | 3,714 | 4,779 | 8,611 |
| | Finance costs | 523 | 501 | 898 | 1,024 | 1,847 | 3,277 |
| | Depreciation and amortization expense | 456 | 283 | 496 | 739 | 1,032 | 1,978 |
| | Other expenses | 2,674 | 2,092 | 3,098 | 4,766 | 6,679 | 11,589 |
| | **Total Expenses** | **9,820** | **9,620** | **12,220** | **19,440** | **28,137** | **49,366** |
| III | **Profit/(Loss) before exceptional items and tax - (I-II)** | **(566)** | **(1,000)** | **(1,358)** | **(1,566)** | **(4,156)** | **(6,258)** |
| IV | Share of Profit / (Loss) from a Joint venture | 267 | 645 | 398 | 911 | 1,211 | 721 |
| V | **Profit/(Loss) before exceptional items and tax - (III+IV)** | **(299)** | **(355)** | **(959)** | **(655)** | **(2,946)** | **(5,536)** |
| VI | Exceptional Items | 336 | 234 | 51 | 570 | 509 | (372) |
| VII | **Profit / (Loss) before tax (V+VI)** | **37** | **(122)** | **(909)** | **(85)** | **(2,437)** | **(5,908)** |
| VIII | **Tax expense:** | | | | | | |
| | (1) Current tax | - | - | - | - | - | - |
| | (2) Deferred tax (Expenses)/Income | (34) | (90) | (393) | (124) | (972) | (1,001) |
| IX | **Profit / (Loss) for the period after tax from Continuing Operations (VII-VIII)** | **70** | **(32)** | **(515)** | **39** | **(1,466)** | **(4,907)** |
| | A. Profit/ (Loss) from Discontinued operations | (63) | (118) | (619) | (181) | (1,370) | (2,332) |
| | B. Gain/(Loss) On Sale of Discontinued Opetations | - | - | - | - | - | 772 |
| | C. Tax Expenses of Discontinued Operations | - | - | - | - | - | - |
| X | **Profit / (Loss) for the period after tax from Discontinued Operations (A+B-C)** | **(63)** | **(118)** | **(619)** | **(181)** | **(1,370)** | **(1,560)** |
| XI | **Profit/(Loss) for the period after tax (IX + X)** | **8** | **(150)** | **(1,134)** | **(142)** | **(2,835)** | **(6,467)** |
| | (A) Items that will not be reclassified to Profit or (Loss) | 14 | 18 | 132 | 31 | 99 | (52) |
| | (B) Income tax relating to items that will not be reclassified to Profit or Loss | (5) | (6) | (46) | (11) | (34) | 18 |
| XII | **Total Other Comprehensive Income/(Loss) (A+B)** | **9** | **11** | **86** | **20** | **65** | **(34)** |
| XIII | **Total Comprehensive Income for the Period (XI + XII)** | **16** | **(138)** | **(1,048)** | **(122)** | **(2,770)** | **(6,501)** |
| XIV | **Earnings Per Share** | | | | | | |
| | **Paid - up equity share capital (Face Value of Rs.10/- per share)** | 482 | 482 | 482 | 482 | 482 | 482 |
| | **Earnings per Share ( EPS) - Continuing Operations** | - | - | | | | |
| | - Basic & Diluted EPS | 1 | (1) | (11) | 1 | (30) | (102) |
| | **Earnings per Share ( EPS) - Discontinued Operations** | - | - | | | | |
| | - Basic & Diluted EPS | (4) | (2) | (13) | (4) | (28) | (32) |
| | **Earnings per Share ( EPS) - Continuing and Discontinued Operations** | - | - | | | | |
| | - Basic & Diluted EPS | (3) | (3) | (24) | (3) | (59) | (134) |

**For Loyal Textile Mills Limited**

Valli M Ramaswami
**Chairperson and Wholetime Director**

LOYAL TEXTILE MILLS LTD. 7th Floor, No.634, Anna Salai, Chennai-600 035

**Place : Chennai**
**Date : 12th November 2026**

**Loyal Textile Mills Limited**
**Registered Office : 21/4 Mills Street, Kovilpatti 628 501**
**CIN : L17111TN1946PLC001361**
**Statement Of Unaudited Consolidated Assets And Liabilities As At 30th September 2026**
*(Amounts are in INR Lakhs unless specified)*

| PARTICULARS | As at 30.09.2026 Unaudited | As at 31.03.2026 Audited |
|---|---|---|
| **ASSETS** | | |
| **A. Non-Current Assets** | | |
| (a) Property, Plant & Equipment | 13,233 | 13,981 |
| (b) Capital Work-in-progress | 51 | 67 |
| (c) Investment property | 13 | 13 |
| (d) Other Intangible assets | 32 | 36 |
| (e) Financial Assets | | |
| (i) Investments | 4,014 | 3,723 |
| (f) Other Non-Current Assets | 1,684 | 1,931 |
| (g) Deferred Tax Assets (Net) | 4,272 | 4,159 |
| **Total Non-Current Assets (A)** | **23,299** | **23,911** |
| **B. Current Assets** | | |
| (a) Inventories | 11,040 | 10,521 |
| (b) Financial Assets | | |
| (i) Trade Receivables | 5,991 | 6,373 |
| (ii) Cash and Cash Equivalents | 1,332 | 52 |
| (iii) Bank Balance Other than (iii) above | 779 | 980 |
| (iv) Other financial Assets | 3,822 | 3,697 |
| (c) Current Tax Assets(Net) | 600 | 474 |
| (d) Other current Assets | 4,692 | 5,083 |
| **Total Current Assets (B)** | **28,256** | **27,180** |
| **C. Non-current assets classified as held forsale** | **1,458** | **1,458** |
| **Total Assets (A+B+C)** | **53,013** | **52,549** |
| **EQUITY AND LIABILITIES** | | |
| **D. EQUITY** | | |
| (a) Equity Share Capital | 482 | 482 |
| (b) Other Equity | 19,789 | 19,911 |
| **Total Equity (D)** | **20,271** | **20,392** |
| **LIABILITIES** | | |
| **E. Non-Current Liabilities** | | |
| (a) Provisions | 469 | 211 |
| (b) Financial Liabilities | - | - |
| (i) Borrowings | 3,631 | - |
| **Total Non-Current Liabilities (E)** | **4,100** | **211** |
| **F. Current Liabilities** | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | 17,118 | 21,560 |
| (ii) Trade Payables | | |
| (a) total outstanding dues of micro enterprises and small enterprises; and | 1,666 | 1,104 |
| (b) total outstanding dues of creditors other than micro enterprises and small enterprises | 3,934 | 3,677 |
| (iii) Other financial liabilities | 3,059 | 3,214 |
| (b) Other current liabilities | 2,610 | 1,869 |
| (c) Provisions | 255 | 521 |
| **Total Current Liabilities (F)** | **28,642** | **31,946** |
| **Total Liabilities (E+F)** | **32,743** | **32,157** |
| **Total Equity and Liabilities (D+E+F)** | **53,013** | **52,549** |

**For Loyal Textile Mills Limited**

Valli M Ramaswami
Chairperson and Wholetime Director

LOYAL TEXTILE MILLS LTD. 7th Floor, No.634, Anna Salai, Chennai-600 035

**Place : Chennai**
**Date : 12th November 2026**

**Loyal Textile Mills Limited**
**Registered Office : 21/4 Mills Street, Kovilpatti 628 501**
**CIN : L17111TN1946PLC001361**
**Statement Of Unaudited Consolidated Cash Flow Statement As 30th September 2026**

| PARTICULARS | 30th September 2026 (Un Audited) | 31st March 2026 (Audited) |
|---|---|---|
| **Cashflow From Operating Activities** | | |
| **Profit Before Tax** | **(266)** | **(7,468)** |
| Adjustments For | | |
| Depreciation | 739 | 2,481 |
| Finance Cost | 1,024 | 3,277 |
| Provision for Inventory | - | 3,647 |
| Dividend received on Investments | - | (0) |
| Bad Debts & Provision for Bad debts | 76 | 561 |
| Share of Profit from Joint Venture | (911) | (721) |
| (Profit)/Loss on disposal of Fixed Assets | (570) | (4,154) |
| **Operating Profit/(Loss) Before Working Capital Changes** | **93** | **(2,378)** |
| **Adjustments for Changes In Working Capital** | | |
| **Adjustment for (Increase)/Decrease in Operating Assets** | | |
| Inventories | (519) | 6,686 |
| Trade Receivables | 306 | 6,595 |
| Other Financial Assets | 76 | 694 |
| Other Assets | 512 | 2,649 |
| **Adjustment for Increase/ (Decrease) in Operating Liabilities** | | |
| Trade Payables | 819 | (3,036) |
| Other Financial Liabilities | (155) | (1,024) |
| Other Current Liabilities | 741 | (1,468) |
| Provisions | (8) | 183 |
| **Cash Flow From Operating Activities** | **1,864** | **8,903** |
| Income Tax (Paid)/Refund | - | - |
| **Net Cash Flow From Operating Acitivties (A)** | **1,864** | **8,903** |
| **Cashflow From Investing Activities** | | |
| Proceeds on Sale of Fixed Assets | 628 | 14,123 |
| Dividend receipts | 622 | 567 |
| **Net Cash Flow From Investing Activities(B)** | **1,251** | **14,173** |
| **Cash Flow From Financing Activities** | | |
| Interest paid | (1,024) | (3,277) |
| Proceeds / (Repayment) of Short Term Borrowings | (811) | (19,770) |
| **Net Cash Flow From Financing Activities (C)** | **(1,835)** | **(23,047)** |
| **Net Cash Inflow / (Outflow) ( A+B+C )** | **1,280** | **29** |
| **Opening Cash And Cash Equivalents (D)** | **52** | **23** |
| **Closing Cash And Cash Equivalents (E)** | **1,332** | **52** |
| **Net Increase / (Decrease) In Cash And Cash Equivalents (E-D)** | **1,280** | **29** |

| **Particulars** | 30th September 2026 (Un Audited) | 31st March 2026 (Audited) |
|---|---|---|
| Cash and Cash equivalents as per Cash Flow statement | 1 332 | 52 |
| Add: Balances which are earmarked against liabilities and is not available for use | 779 | 980 |
| Cash and Cash equivalents as reported in Financial Statements | **2 111** | **1 033** |

| | | |
|---|---|---|
| The Net cash flows attributable to the Operating Activities of discontinued operations | (63) | (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
**Chairperson and Wholetime Director**

LOYAL TEXTILE MILLS LTD. 7th Floor, No.634, Anna Salai, Chennai-600 035

**Place : Chennai**
**Date : 12th November 2026**

**Notes to Unaudited Consolidated Financial Results:**

1 The Unaudited Standalone Financial Results for the Period Ended 30th September 2026 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the company at their respective meetings held on 12th November 2026. The Statutory Auditors have conducted a "Limited Review" of these Standalone Financial Results in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015.

2 The Unaudited Financial Results have been prepared in accordance with Indian Accounting Standards 34 "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India

3 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

4 The Company's business relates to Manufacturing of Textiles and Garments, which in the context of Indian Accounting Standard 108 (IND AS 108) as notified under Section 133 of the Companies Act 2013 is considered as the only reportable operating segment of the company.

5 Exceptional items includes

a) Current Year

(i) Profit on Sale of Assets – INR 569.77 Lakhs. The Company has disposed of certain idle plant and machinery that had been identified as surplus to operating requirements.

b) Previous Year

(i) Profit on Sale of Assets – INR 3381.64 Lakhs - 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.

(ii) Impairment of Inventories – INR (3646.60 Lakhs) - Due to tariff-related uncertainties impacting demand, geopolitical developments, the net realisable value of certain inventories was assessed to be lower than their carrying cost.

(iii) New Labour Code – Gratuity Obligation – INR (107 Lakhs) - due to the effect of the change in the actuarial computation of the defined benefit obligation arising from the broadened wage definition as per New Labour Code

6 The Consolidated Financial Results include Group's share of Net Profit of Gruppo P&P Loyal SPA, a Foreign Joint Venture, whose financial information is not subjected to review. The results of Gruppo P&P Loyal SPA have not been reviewed during the earlier periods as the same were not material to the group. However, the net loss for the quarter reported by the holding company resulted in the share of net profit from Gruppo P&P Loyal SPA becoming material to the group, consequent to which Reg 33(3)(h) of the SEBI LODR could not be compiled with. Company is taking necessary efforts to get the financial results of the Joint Venture reviewed at an earliest date.

7 The Holding 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. The Holding 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 | Quarter Ended | | | Period Ended | | Year Ended |
|---|---|---|---|---|---|---|
| | 30.09.2026 | 30.06.2026 | 30.09.2025 | 30.09.2026 | 30.09.2025 | 31.03.2026 |
| Revenue from Operations | - | 5.89 | 92.30 | 4.08 | 635.35 | 725.69 |
| Less : Expenses | 62.61 | 123.93 | 711.31 | 184.73 | 2,005.32 | 3,057.72 |
| a. Net Income/ (Loss) | (62.61) | (118.04) | (619.01) | (180.65) | (1,369.97) | (2,332.03) |
| b. Gain On Sale of Discontinued Opetations | - | - | - | - | - | 772.13 |
| c. Profit / (Loss) for the period after tax from Discontinued Operations (a+b) | (62.61) | (118.04) | (619.01) | (180.65) | (1,369.97) | (1,559.90) |

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.

**For Loyal Textile Mills Limited**

**Valli M Ramaswami**
**Chairperson and Wholetime Director**

LOYAL TEXTILE MILLS LTD. 7th Floor, No.634, Anna Salai, Chennai-600 035

**Place : Chennai**
**Date : 12th November 2026**