



DEEPAK SPINNERS LIMITED

A Government Recognised Export House
Corporate Identification No. : L17111HP1982PLC016465

Registered Office & Works :

121, Industrial Area, Baddi, Tehsil Nalagarh,
District Solan, Himachal Pradesh - 173 205
Phone : +91 1795 244 011/16
E-mail : baddi@dsl-india.com Website : www.dsl-india.com



REF.NO/DSL/PA/2026

Dated 30.10.2026

To,
BSE Limited,
P. J. Towers, 25th Floor,
Dalal Street,
Mumbai – 400 001
SCRIP CODE – 514030

Sirs,

Sub. : Outcome of meeting of the Board of Directors of Deepak Spinners Limited ('the Company')
Ref. : Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') : Unaudited Financial Results (standalone) for the quarter / half year ended on 30.09.2026.

Please find enclosed the Statement of Unaudited Financial Results along with the Limited Review Report by the Statutory Auditors for the Quarter / Half year ended on 30th September 2026, which have been taken on record by the Board of Directors at its meeting held today.

The meeting of the Board of Directors commenced at 3.45 p.m. and concluded at 4.55 p.m.

Yours faithfully,
FOR DEEPAK SPINNERS LIMITED

**PUNEETA
ARORA**

(PUNEETA ARORA)
COMPANY SECRETARY

Digitally signed by
PUNEETA ARORA
Date: 2026.10.30 16:54:51
+05'30'

Encl. : as above.



SALARPURIA & PARTNERS

Chartered Accountants

MSME UAM No. : WB10D0026692
Tel. Address : "Checkchart(C)"
Cal. Office : 2237 5400/5401
: 2236 0560, 4014 5400
E-mail : salarpuria.jajodia@rediffmail.com
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7, CHITTARANJAN AVENUE, KOLKATA - 700 072

ALSO AT : 1008, CHIRANJIVI TOWER, 43, NEHRU PLACE, NEW DELHI - 110019, TELEFAX : 2623 3894

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company Pursuant to the Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, (as amended)

**TO THE BOARD OF DIRECTORS OF
Deepak Spinners Limited,**

1. We have reviewed the accompanying statement of unaudited financial results of Deepak Spinners Limited ("the Company") for the Quarter Ended September 30, 2026 and year to date from 1 April, 2026 to September 30, 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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. 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 does not 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 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 ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Salarpuria & Partners
Chartered Accountants
(Firm ICAI Registration No.302113E)**

Anand Prakash



Chartered Accountant
Membership No.-56485
Partner

UDIN: - 26056485IPLPAP1005
Place: Kolkata
Date: 30.10.2026

DEEPAK SPINNERS LIMITED
 Regd. Office: 121, Indl. Area, Baddi, Distt. Solan, H.P.-173205
 CIN. L17111HP1982PLC016465

Phone No. 01785-244011, 244016, Email: puneeta.arora@dslindia.in ; Website: www.dsl-india.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

Particulars	Quarter ended			Half Year ended		(Rs. in Lakhs)
	30.09.2025	30.06.2025	30.09.2025	30.09.2025	30.09.2025	Year ended
	Unaudited			Unaudited		Audited
1. Income						
(a) Revenue From Operations	16,938	13,682	13,947	30,620	27,824	53,416
(b) Other Income	371	261	97	632	156	446
Total Income	17,309	13,943	14,044	31,252	27,980	53,862
2. Expenses						
(a) Cost of Materials Consumed	9,195	8,726	7,993	17,921	15,793	32,242
(b) Change in Inventories of Finished Goods, Work-in- Progress & Waste	2,054	(216)	734	1,830	2,266	924
(c) Employee Benefits Expenses	2,040	1,869	1,840	3,909	3,683	7,359
(d) Finance Costs	42	63	79	105	176	274
(e) Depreciation & Amortization Expenses	421	414	439	835	863	1,699
(f) Impairment Loss	-	-	-	-	-	-
(g) Other Expenses	2,996	2,672	2,686	5,668	5,418	10,881
Total expenses	16,748	13,528	13,781	30,276	28,199	53,379
3. Profit before Exceptional Items and Tax (1-2)	561	415	263	976	(219)	483
4. Exceptional Items	-	-	-	-	-	-
5. Profit before Tax (3+4)	561	415	263	976	(219)	483
6. Tax expenses						
- Current Tax	-	-	-	-	-	-
- Income tax related to earlier year	-	1	-	1	-	-
- Deferred Tax	121	105	66	226	(55)	119
7. Profit for the Period (5-6)	440	309	197	749	(164)	364
8. Other Comprehensive Income (OCI)						
a- Items that will not be reclassified to profit or loss (net of tax)	72	-	-	72	-	64
9. Other Comprehensive Income for the period	72	-	-	72	-	64
10. Total Comprehensive Income (7+8)	512	309	197	821	(164)	428
11. Paid up Equity Share Capital (face value of Rs. 10/- each)	719	719	719	719	719	719
12. Other Equity						22,221
13. Basic and Diluted Earning Per Share(not annualised except for the year ended March 31,2026)	6.12	4.30	2.74	10.42	(2.28)	5.06



STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lakhs)

Particulars	As at 30.09.2026	As at 31.03.2026
	Unaudited	Audited
I. Assets		
Non-Current Assets		
a) Property, Plant and Equipment	16,111	16,206
b) Capital work-in-progress	111	803
c) Right of use Assets		
d) Other Intangible Assets	53	53
(i) Intangible Assets under Development		
e) Financial Assets		
(i) Investment	2	2
(ii) Other Non Current Financial Assets	406	440
f) Other Non-Current Assets	391	375
	17,074	17,879
Current Assets		
a) Inventories		
b) Financial Assets	7,126	8,739
(i) Trade Receivables		
(ii) Cash and Cash Equivalents	5,389	3,308
(iii) Bank Balances other than (ii) above	18	4
(iv) Other Current Financial Assets	63	50
c) Current Tax Assets (net)	187	189
d) Other Current Assets	326	566
	813	1,087
	13,921	13,943
Total Assets	30,995	31,822
II. Equity and Liabilities		
Equity		
a) Equity Share Capital		
b) Other Equity	719	719
Total Equity	23,042	22,221
	23,761	22,940
Liabilities		
i) Non-current Liabilities		
a) Financial Liabilities		
(i) Lease Liabilities		
b) Provisions		
c) Deferred Tax Liabilities (Net)	218	192
	1,262	1,013
ii) Current Liabilities		
a) Financial Liabilities		
(i) Borrowings		
(ii) Lease Liabilities	695	3,048
(iii) Trade Payables		
(a) Total outstanding dues of micro and small enterprises	221	147
(b) Total outstanding dues of creditors other than micro and small enterprises	1,977	1,901
(iii) Other Financial Liabilities	1,268	1,129
b) Other Current Liabilities	66	146
c) Provisions	1,327	1,306
	5,764	7,677
Total Equity and Liabilities	30,995	31,822



CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED 30.09.2026

(Rs. in Lakhs)

Particulars	For the period ended 30.09.2026	For the period ended 30.09.2025
	Unaudited	Unaudited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax		
Adjusted For :	976	(219)
Depreciation and Amortization Expenses	835	863
Net Profit on sale/discard of property, plant and equipment	(1)	(2)
Finance Costs	105	176
Interest Income	(29)	(49)
Provision for Credit Losses W/Back	(29)	(41)
Sundry Credit Balance Written Back	-	(1)
Operating profit before working capital changes	1,857	727
Movements in working capital :		
(Increase)/Decrease in Inventories	1,612	1,916
(Increase)/Decrease in Trade and other receivables	(1,759)	(1,621)
Increase/(Decrease) in Trade and other payables	351	286
Cash generated from Operations	2,061	1,308
Less : Income Tax Paid (net of Refund)	240	(28)
Net Cash Flow from Operating Activities	2,301	1,281
B. CASH FLOW FROM INVESTMENT ACTIVITIES		
Movement of Fixed Deposit	(13)	
Interest Received	32	49
Purchase of Property, Plant and Equipment (including capital advance)	(49)	(407)
Proceeds from sales of Property, plant & Equipments	3	9
Net Cash Used in Investing Activities	(27)	(349)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of Long Term Borrowings	-	-
Net Proceeds / (Repayment) of Short Term Borrowings	(2,154)	(695)
Dividend paid		
Payment of Lease liability		
Finance Costs (including capitalised)	(105)	(176)
Net Cash Used in Financing Activities	(2,259)	(871)
Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)	15	61
Cash and Cash Equivalents at the beginning of the year	4	11
Cash and Cash Equivalents at the end of the year	19	72

Notes:

1 The business activity of the Company falls within a single primary business segment viz 'Yarn' and hence there is no other reportable segment as per Ind AS 108 'Operating Segments'.

2 The above results were reviewed by the audit committee and approved by the board of directors in their respective meetings held on 30th Oct 2026

3 The figures of quarter ended 30 September, 2026 /30 September, 2025 are the balancing figures between the unaudited figures in respect of the six months period ended 30 September, 2026 /30 September, 2025, and the unaudited figures of quarter ended 30 June, 2026/30 June 2025 which were both subjected to limited review.

4 Pursuant to an order dated 28 April 2026 of the Vidut Uphokta Shikayat Nivaran Forum, Bhopal, the Company's Discom (MPMKVCL) has determined an incremental consumption rebate entitlement of ₹945.13 Lakhs, payable in instalments and subject to base-year clarification awaited from MPERC. Of this, ₹315.04 lakhs credited during this quarter) and ₹420.05 Lakhs credited during the half year ended by the Discom through their monthly bill, has been recognised as other income. The balance of ₹525.08 Lakhs, being probable but not virtually certain of realisation in view of past experience, has not been recognised and will be accounted for as and when credited or realisation otherwise becomes virtually certain.

5 The figure for the previous periods have been regrouped/ rearranged, wherever considered necessary.

For and Behalf of Board of Directors

Raja Ram Kankani
President and Whole Time Director
DIN:- 09188079

Place : BADDI

Date : 30th Oct, 2026

