PADAM
COTTON YARNS LIMITED

14-11-2026

To,
**BSE Limited**
Department of Corporate Services
Corporate Relationship Department
Phiroze Jee Jeebhoy, 25th Floor,
Dalal Street, Mumbai- 400001

**Ref: Company Code No. 531395 PADAMCO**
**Sub: Outcome of Board Meeting**

Dear Sir/Ma'am,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform your good office that the Board of Directors of M/s Padam Cotton Yarns Limited at their meeting, held today i.e., Saturday, November 14, 2026 *inter alia*, has approved the following:

1. The Unaudited Standalone Financial Results of the Company for the quarter and half year ended on 30th September, 2026 along with the Limited Review Reports issued by the Statutory Auditors of the Company. The said results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held today i.e. 14th November, 2026.

   The copy of the said results along with the Limited Review Report issued by the Statutory Auditors of the Company in accordance with regulation 33 of the SEBI (LODR), Regulations, 2015, are enclosed herewith as **Annexure I**

   The QR Code of Financial Results will be published in the newspaper in terms of SEBI (Listing obligation and Disclosure Requirements) Regulations 2015.

The meeting commenced at 05:30 P.M. (IST) and concluded at 05:45 P.M. (IST).

Thanking you.

**For, Padam Cotton Yarns Limited**

PADAM COTTON YARNS LIMITED

**Dinesh Shreevastav**
**Whole-Time Director**
**DIN: 11030609**

**Encl: As above**

PIYUSH KOTHARI & ASSOCIATES
CHARTERED ACCOUNTANTS
Head Office : 208, Hemkoot Building,
Nr. Gandhigram Railway Station, Ashram
Road, Ahmedabad (Gujarat.) - 380009.

# LIMITED REVIEW REPORT

**Independent Auditor's Review Report on Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,
The board of Directors
PADAM COTTON YARNS LIMITED

1. We have reviewed the accompanying statement of standalone unaudited financial results of PADAM COTTON YARNS LIMITED ("the company") for the quarter and half year ended 30th September, 2026 ("the statement") attached herewith, being submitted by the Company pursuant to the requirement of regulation 33 of SEBI (Listing Obligations and Disclosures Requirements, 2015 ("the Regulation"), as amended.

**2. Management's Responsibility for the statement:**
This statement, which is responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with the recognition & measurement principle laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under section 133 of companies act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our Responsibility is to issue a report on the Statement based on our review.

**3. Auditor's Responsibility:**
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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

**4. Conclusion:**

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results 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 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Thanking You,

**For, PIYUSH KOTHARI & ASSOCIATES**
**CHARTERED ACCOUNTANTS**
**Firm's Registration No.: 140711W**




**Piyush Kothari**
**Partner**
**Membership No.:** 158407

**Date:** 14-11-2026

**Place:** Ahmedabad
**UDIN : 26158407RGBDHG776**

**PADAM COTTON YARNS LIMITED**

**(CIN:L59110HR1994PLC033641)**

**Registered Office: 196, 1st Floor, G T Road, Opp. Red Cross Market Karnal, Karnal , Haryana, 132001**

**Corporate Office Address : 118, Sun Gravitas , 1st Floor , Near Shyamal Bridge , Radio Mirchi Road , Ahmedabad, Gujarat, India, 380015**

**Contact No. : +91-9998865217 Email: cspcyl6@gmail.com Website: www.padamcotton.com**

**Un - Audited Statement of Financial Results For the Quarter and Half Year Ended on 30th September, 2026**

**(Figures in Lakhs except EPS)**

| Sr. 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 |
| | | Un-Audited | Un-Audited | Un-Audited | Un-Audited | Un-Audited | Audited |
| 1 | Revenue from Operations | 1,107.69 | 1,312.91 | 1,708.79 | 2,420.60 | 3,079.67 | 7,338.61 |
| 2 | Other Income | 42.13 | 45.82 | 33.96 | 87.95 | 70.24 | 141.38 |
| 3 | **Total Revenue (1+2)** | **1,149.81** | **1,358.74** | **1,742.75** | **2,508.55** | **3,149.91** | **7,480.00** |
| 4 | **Expenses** | | | | | | |
| | a. Cost of material consumed | - | - | - | - | - | - |
| | b. Purchase of stock-in-trade | 359.27 | 1,406.68 | 1,203.52 | 1,765.95 | 2,957.65 | 6,840.84 |
| | c. Change in inventories of finished goods, work-in- process and stock-in-trade | 632.05 | (186.22) | 209.27 | 445.83 | (414.09) | (903.81) |
| | d. Employees benefits expense | 3.31 | 2.76 | 1.41 | 6.07 | 3.17 | 14.01 |
| | e. Finance costs | - | - | - | - | 0.01 | 3.45 |
| | f. Depreciation and amortisation expense | 0.16 | 0.32 | 0.83 | 0.48 | 1.35 | 7.84 |
| | g. Other Expenses | 8.40 | 14.09 | 6.86 | 22.49 | 24.27 | 52.29 |
| | **Total Expenses** | **1,003.19** | **1,237.63** | **1,421.89** | **2,240.82** | **2,572.36** | **6,014.61** |
| 5 | **Profit before Exceptional Items and Extraordinary Items and Tax (3-4)** | **146.62** | **121.11** | **320.86** | **267.73** | **577.55** | **1,465.38** |
| 6 | Exceptional items | - | - | - | - | - | - |
| 7 | **Profit Before Tax (5-6)** | **146.62** | **121.11** | **320.86** | **267.73** | **577.55** | **1,465.38** |
| | Current Tax | 26.53 | 18.93 | 96.42 | 45.46 | 150.17 | 372.36 |
| | Deferred Tax | - | - | (0.04) | - | (0.04) | (0.44) |
| | Short/(Excess) provision for previous year | - | - | - | | | - |
| 8 | **Total Tax Expenses** | **26.53** | **18.93** | **96.38** | **45.46** | **150.13** | **371.93** |
| 9 | **Profit for the period from Continuing Operation (7-8)** | **120.09** | **102.18** | **224.48** | **222.27** | **427.42** | **1,093.46** |
| 10 | **Profit from Discontinuing operations before tax** | - | - | - | - | - | - |
| 11 | **Tax expense of discontining operations** | - | - | - | - | - | - |
| 12 | **Profit from Discontinuing operations (after tax) (10-11)** | - | - | - | - | - | - |
| 13 | Share of Profit (loss) of associates and joint venture accounted for using equity method. | - | - | - | - | - | - |
| 14 | **Profit for the period (9-12)** | **120.09** | **102.18** | **224.48** | **222.27** | **427.42** | **1,093.46** |
| 15 | Other comprehensive income net of taxes | - | - | - | | | - |
| 16 | **Total comprehensive income net of taxes (14+15)** | **120.09** | **102.18** | **224.48** | **222.27** | **427.42** | **1,093.46** |
| 17 | **Paid up equity share capital (FV of Re. 1.00/-)** | **2,194.70** | **2,194.70** | **1,291.00** | **2,194.70** | **1,291.00** | **2,194.70** |
| 18 | **Earnings Per Share (EPS)** | | | | | | |
| | a) Basic | 0.05 | 0.05 | 0.17 | 0.10 | 0.33 | 0.82 |
| | b) Diluted | 0.05 | 0.05 | 0.17 | 0.10 | 0.33 | 0.82 |

**Notes:**

1. The above un-audited Financial Results for quarter and half year ended on September 30, 2026 has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th November,2026 and Statutory Auditors of the Company have carried out Limited Review of the same.
2. This statement has 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.
3. The company operates in a single segment and hence information pursuant to Ind AS 108 is not applicable.
4. The EPS for FY 2025-26 (Audited) has been restated to give effect to the sub-division of equity shares in Q1 FY 2025-26 and the subsequent allotment of 9,03,70,000 equity shares pursuant to the Rights Issue in Q4 FY 2025-26. Accordingly, the weighted average number of shares and comparative EPS have been adjusted, wherever applicable, in accordance with Ind AS 33 – Earnings per Share.
5. Pursuant to the alteration of the Objects Clause of the Memorandum of Association of the Company, as approved by the Members of the Company, the Company is exploring opportunities to diversify and expand its business operations into agricultural activities including grains, cereals, pulses, oilseeds, spices,edible oils, non-edible oils and other allied activities.The Management believes that the segment offers potential growth opportunities and intends to develop and expand its presence in this business vertical.
6. The figures for the quarter ended and half year ended on 30 September, 2026 and 30 September,2025 and Quarter ended on 30 June, 2026 are unaudited , where as figures for the year ended 31st March , 2026 are audited.
7. Figures of previous year / quarter were regrouped / rearranged wherever necessary.

PADAM COTTON YARNS LIMITED

**For and on behalf of Board of Directors**

**PADAM COTTON YARNS LIMITED**

**Dinesh Shreevastav**
**Whole Time Director/CFO**
**DIN: 11030609**

**Place: Ahmedabad**
**Date: 14th November, 2026**

**PADAM COTTON YARNS LIMITED**

**(CIN:L59110HR1994PLC033641)**

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**Corporate Office Address : 118, Sun Gravitas , 1st Floor , Near Shyamal Bridge , Radio Mirchi Road , Ahmedabad, Gujarat, India, 380015**

**Contact No. : +91-9998865217 Email: cspcyl6@gmail.com Website: www.padamcotton.com**

**Un- Audited Statement of Assets and Liabilities as at as at 30th September, 2026**

**(₹ in Lakhs)**

| | Particulars | As at 30.09.2026 UnAudited | As at 31.03.2026 Audited |
|---|---|---|---|
| A | **ASSETS** | | |
| 1 | **Non-Current Assets** | | |
| | (a) Property, Plant and Equipment | 0.12 | 0.35 |
| | (b) Capital work-in-progress | - | - |
| | (c) Other Intangible Assets | - | 0.25 |
| | (d) Right to use Assets | 27.37 | 27.37 |
| | (e) Financial Assets | | |
| | (i) Investments | - | - |
| | (ii) Trade Receivables | - | - |
| | (iii) Loans | - | - |
| | (iv) Other Financial Assets | 2.08 | 1.79 |
| | (f) Deferred Tax Assets (net) | 0.42 | 0.42 |
| | (g) Other Non-Current Assets | - | - |
| | **Sub-total - Non-Current Assets** | **29.99** | **30.18** |
| 2 | **Current Assets** | | |
| | (a) Inventories | 457.98 | 903.81 |
| | (b) Financial Assets | | |
| | (i) Investment | - | - |
| | (ii) Trade Receivables | 8,775.88 | 6,795.41 |
| | (iii) Cash and Cash Equivalents | 38.74 | 45.95 |
| | (iv) Bank Balances other than (iii) above | - | - |
| | (v) Loans | 1,901.12 | 2,029.22 |
| | (vi) Others (to be specified) | - | - |
| | (c) Current Tax Assets (Net) | - | - |
| | (d) Other Current Assets | 7.52 | 0.80 |
| | **Sub-total - Current Assets** | **11,181.24** | **9,775.19** |
| | **TOTAL - ASSETS** | **11,211.23** | **9,805.37** |
| B | **EQUITY AND LIABILITIES** | | |
| 1 | **Equity** | | |
| | (a) Equity Share Capital | 2,194.70 | 2,194.70 |
| | (b) Other Equity | 2,497.20 | 2,274.93 |
| | **Sub-total - Equity** | **4,691.90** | **4,469.63** |
| | **Liabilities** | | |
| | **Non-Current Liabilities** | | |
| | (a) Financial Liabilities | 4.92 | 4.92 |
| | (i) Borowings | 23.35 | 23.35 |
| | (ii) Lease Liability | - | |
| | (iii) Trade Payable | - | - |
| | (b) Provisions | - | - |
| | (c) Deferred Tax Liabilities (Net) | 14.76 | 14.76 |
| | (d) Other Non-Current Liabilities | 43.03 | 43.03 |
| | **Sub-total - Non Current Liabilities** | | |
| 2 | **Current liabilities** | | |
| | (a) Financial Liabilities | - | - |
| | (i) Borowings | 6.09 | 6.09 |
| | (ii) Lease Liability | | |
| | (iii) Trade Payables | - | - |
| | (a) Due to micro and small enterprises | 5,802.83 | 4,657.37 |
| | (b) Due to Others | - | - |
| | (iii) Other Financial Liabilities | 35.77 | 43.10 |
| | (b) Other Current Liabilities | - | - |
| | (c) Provisions | 631.61 | 586.15 |
| | (d) Current Tax Liabilities (Net) | 6,476.30 | 5,292.71 |
| | **Sub-total - Current Liabilities** | **11,211.23** | **9,805.37** |
| | **TOTAL - EQUITY AND LIABILITIES** | | |

PADAM COTTON YARNS LIMITED

**For and on behalf of Board of Directors**
**PADAM COTTON YARNS LIMITED**

**Dinesh Shreevastav**
**Whole Time Director/CFO**
**DIN: 11030609**

**Place: Ahmedabad**
**Date: 14th November, 2026**

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**Un - Audited Cash Flow Statement for the half year ended 30th September, 2026**

(Rs. In Lakhs)

| Particulars | For the period ended as on 30th September, 2026 Un - Audited | For the year ended as on 31st March, 2026 Audited |
|---|---|---|
| **A. CASH FLOW FROM OPERATING ACTIVITIES** | | |
| **Profit before tax as per Statement of Profit and Loss** | **267.73** | **1,465.38** |
| **Adjusted for:** | | |
| Depreciation | 0.48 | 7.84 |
| Dividend Income | - | - |
| Gain on sale of shares | - | - |
| Interest Income | (87.95) | (141.38) |
| Finance Cost | - | 3.45 |
| **Operating Profit before working capital changes** | **180.26** | **1,335.28** |
| **Adjusted for:** | | |
| (Increase)/Decrease in Inventories | 445.83 | (903.81) |
| (Increase)/Decrease in Trade Receivables | (1,980.47) | (5,466.95) |
| (Increase)/Decrease in Other Non-Current Assets | 0.19 | (0.80) |
| (Increase)/Decrease in Other Current Assets | (6.72) | 9.28 |
| (Increase)/Decrease in Current Tax Assets | - | - |
| (Increase)/Decrease in Loans | 128.10 | (388.51) |
| Increase/(Decrease) in Trade Payables | 1,145.46 | 3,620.94 |
| Increase/(Decrease) in Other Current Liabilities | (7.33) | (5.21) |
| Increase/(Decrease) in Other Non-Current Liabilities | - | 14.76 |
| Increase/(Decrease) in Current Tax Liabilities | 45.46 | 358.28 |
| **Cash Generated from Operations** | **(49.23)** | **(1,426.73)** |
| **Adjusted for:** | | |
| Income Tax | (45.46) | (372.36) |
| **Net Cash from Operating activities** | **(94.69)** | **(1,799.10)** |
| **B. CASH FLOW FROM INVESTING ACTIVITIES** | | |
| Purchase of Property, Plant & Equipment | (0.23) | (0.40) |
| Income from fair value change in Investments | - | - |
| Purchase of Intangible asset | (0.25) | - |
| Interest Income | 87.95 | 141.38 |
| Dividend Income | - | - |
| Sales of Shares | - | - |
| Gain on sale of shares | - | - |
| **Net Cash Flow from Investing Activities** | **87.47** | **140.98** |
| **C. Cash Flow from Financing activities:** | | |
| Finance Cost | - | (3.45) |
| Payment of Lease Liability | - | (4.78) |
| Interim Dividend paid | - | - |
| Final Dividend Paid | - | (129.10) |
| Proceeds from Right Issue of Shares | - | 903.70 |
| Proceeds from Issue of Security Premium | - | 966.96 |
| Proceeds from Share Premium utilised for Pre-Issue Expense | - | (53.64) |
| Proceeds / ( Repayment) of Borrowings | - | 4.92 |
| **Net cash from Financing Activities** | **-** | **1,684.62** |
| **Net Increase/(Decrease) in cash** | **(7.21)** | **26.50** |
| **Opening Balance of Cash & Cash equivalents** | **45.96** | **19.46** |
| **Closing Balance of Cash & Cash equivalents** | **38.74** | **45.96** |

**For and on behalf of Board of Directors**
**PADAM COTTON YARNS LIMITED**

PADAM COTTON YARNS LIMITED

**Dinesh Shreevastav**
**Whole Time Director/CFO**
**DIN: 11030609**

**Place: Ahmedabad**
**Date: 14th November, 2026**