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HISAR SPINNING MILLS LIMITED

REGD. OFF. & WORKS : 9th K.M. STONE, HISAR-BHIWANI ROAD, V.P.O. DABRA (HISAR)- 125005
TEL/FAX : 91-1662-297005. Mob. : 98120-22682
CIN : L17112HR1992 PLC031621, E-mail : hsml2000@rediffmail.com

Dated: November 14, 2026

Dept. of Corporate Services
The Bombay Stock Exchange Limited
Registered Office: Floor 25,
P J Towers, Dalal Street,
Mumbai 400001

Sub: Compliance of Clause 33(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and half year ended on September 30, 2026 (SCRIP CODE 521068).

Dear Sir/Madam,

We are to inform that the Board of Directors of the Company in their meeting held today i.e. Saturday, November 14, 2026, considered and approved the Un-Audited Financial Results for the quarter and half year ended on September 30, 2026. The said Un-Audited Financial Results together with the Limited Review Report of the Statutory Auditors, is attached hereto.

It is further informed that the meeting started at 11.00 Hrs. and concluded at 15.30 Hrs.

We hope you will find the same in order.

Yours faithfully,
For Hisar Spinning Mills Limited

HISAR SPINNING MILLS LTD. DABRA

(Sharad Goel)
Chief Financial Officer

Encl: As above.

JAIN & ANIL SOOD
Chartered Accountants

S.C.O. 12, Basement,
Feroze Gandhi Market,
Ludhiana - 141001
Ph: 0161-2773027, 4361749

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

To
The Board of Directors,
Hisar Spinning Mills Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Hisar Spinning Mills 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 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("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. 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). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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 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 Standard 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.

for JAIN & ANIL SOOD
Chartered Accountants
Firm Registration No. 010505N

Date: 14th November, 2026
Place: Ludhiana

JAIN & ANIL SOOD ★ CHARTERED ACCOUNTANTS ★ LUDHIANA

(RAJESH KUMAR JAIN)
Partner
Membership No. 088447

UDIN: 26088447OHPQET3865

HISAR SPINNING MILLS LIMITED
9TH K.M. STONE, HISAR BHIWANI ROAD, V.P.O. DABRA, HISAR - 125005
CIN - L17112HR1992PLC031621, PAN - AAACH3754M
Tel - 01662-297005, Email- hsml2000@rediffmail.com
Website : www.hisarspinningmills.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

(₹ In lakhs, except per equity share data)

Sr. No.	Particulars	Quarter ended 30th September, 2026	Quarter ended 30th June, 2026	Quarter ended 30th September, 2025	Half year ended 30th September, 2026	Half year ended 30th September, 2025	Year ended 31st March, 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
	Revenue from operations	1346.76	1231.35	1109.29	2578.11	2206.52	4410.94
	Other income	7.61	7.25	8.99	14.86	18.41	38.06
	Total income	**1354.37**	**1238.60**	**1118.28**	**2592.97**	**2224.93**	**4449.00**
2.	**Expenses**						
	Cost of materials consumed	703.15	624.19	564.50	1327.34	1154.69	2447.64
	Purchases of Stock-in-trade	2.01	24.94	0.00	26.95	0.48	0.48
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	53.61	30.88	5.24	84.49	-22.32	-208.17
	Employee benefits expense	93.16	84.60	79.83	177.76	159.85	319.04
	Finance costs	6.11	6.76	8.32	12.87	19.43	33.06
	Depreciation expense	39.59	37.55	55.95	77.14	110.83	220.71
	Consumption of stores and spare parts	89.15	37.90	81.63	127.05	122.37	221.14
	Packing material consumed	10.69	10.16	8.94	20.85	16.48	32.21
	Power and fuel expenses	185.72	197.88	187.33	383.60	373.81	752.42
	Contract labour charges	20.87	19.25	19.10	40.12	36.27	75.40
	Freight and cartage outward	0.63	0.13	10.83	0.76	15.30	25.92
	Other expenses	32.50	22.10	30.67	54.60	49.77	95.21
	Total expenses	**1237.19**	**1096.34**	**1052.34**	**2333.53**	**2036.96**	**4015.06**
3.	**Profit before exceptional items and tax**	**117.18**	**142.26**	**65.94**	**259.44**	**187.97**	**433.94**
	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
4.	**Profit before tax**	**117.18**	**142.26**	**65.94**	**259.44**	**187.97**	**433.94**
5.	**Tax expense:**						
	- Current tax	28.24	37.41	18.60	65.65	51.88	116.97
	- Deferred tax	5.09	-3.15	-3.04	1.94	-6.29	-13.63
	Total tax expense	**33.33**	**34.26**	**15.56**	**67.59**	**45.59**	**103.34**
6.	**Profit for the period (A)**	**83.85**	**108.00**	**50.38**	**191.85**	**142.38**	**330.60**
	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss						
	(i) Remeasurements of the defined benefit plans	-4.26	-2.90	0.69	-7.16	-0.27	-9.51
	(ii) Income tax relating to items that will not be reclassified to profit or loss	1.07	0.73	-0.17	1.80	0.07	2.39
7.	**Total Other Comprehensive Income/ (-) Expense (B)**	**-3.19**	**-2.17**	**0.52**	**-5.36**	**-0.20**	**-7.12**
8.	**Total Comprehensive Income for the period (A+B)**	**80.66**	**105.83**	**50.90**	**186.49**	**142.18**	**323.48**
9.	Paid-up equity share capital (Face value of ₹ 10 Per share)	373.50	373.50	373.50	373.50	373.50	373.50
10.	Other Equity						2469.93
11.	**Earnings per equity share (₹)** (not annualised except for the year ended 31st March, 2026)						
	Basic and diluted	2.24	2.89	1.35	5.14	3.81	8.85

By Order of the Board of Directors
for Hisar Spinning Mills Limited

(Anurag Gupta)
Managing Director
DIN : 00192888

Place: Chandigarh
Dated: 14.11.2026

14/11/2026

JAIN & ANIL SOOD ★ LUDHIANA ★ CHARTERED ACCOUNTANTS

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HISAR SPINNING MILLS LIMITED
9TH KM. STONE, HISAR BHIWANI ROAD, V.P.O. DABRA, HISAR - 125005

STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2026

(₹ In lakhs)

Particulars	As at 30th September, 2026	As at 31st March, 2026
	Unaudited	Audited
(A) ASSETS		
(1) Non-Current Assets :		
(a) Property, plant and equipment		
(i) Property, Plant and Equipment	713.55	655.72
(ii) Property, Plant and Equipment (purchase in-transit)	29.36	0.00
(b) Capital work-in-progress	8.71	0.00
(c) Financial assets:		
(i) Other financial assets	167.43	289.98
(d) Deferred tax assets (net)	76.17	78.11
(e) Other non-current assets	2.97	1.43
Sub-total - Non-Current Assets	**998.19**	**1025.24**
(2) Current Assets :		
(a) Inventories	1535.06	1277.88
(b) Financial assets:		
(i) Trade receivables	561.58	335.92
(ii) Cash and cash equivalents	101.49	232.46
(iii) Bank balances other than (ii) above	275.00	150.00
(iv) Other financial assets	7.65	31.46
(c) Current tax assets (net)	0.04	0.00
(d) Other current assets	221.68	283.57
Sub-total - Current Assets	**2702.50**	**2311.29**
TOTAL - ASSETS	**3700.69**	**3336.53**
(B) EQUITY AND LIABILITIES		
Equity :		
(a) Equity Share capital	373.50	373.50
(b) Other Equity	2656.42	2469.93
Sub-total - Equity	**3029.92**	**2843.43**
Liabilities		
(1) Non-Current Liabilities :		
(a) Financial Liabilities		
(i) Borrowings	118.15	157.25
(ii) Other financial liabilities	1.90	0.89
(b) Other non-current liabilities	18.67	8.06
Sub-total - Non-Current Liabilities	**138.72**	**166.20**

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JAIN & ANIL SOOD CHARTERED ACCOUNTANTS LUDHIANA

Particulars	As at 30th September, 2026	As at 31st March, 2026
	Unaudited	Audited
(2) Current Liabilities :		
(a) Financial Liabilities		
(i) Borrowings	145.72	196.12
(ii) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises	21.01	10.58
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	243.27	6.27
(iii) Other financial liabilities	92.86	74.78
(b) Other current liabilities	13.90	13.92
(c) Provisions	12.20	19.04
(d) Current Tax Liabilities (Net)	3.09	6.19
Sub-total - Current Liabilities	**532.05**	**326.90**
Total - Liabilities	**670.77**	**493.10**
TOTAL - EQUITY AND LIABILITIES	**3700.69**	**3336.53**

(₹ In lakhs)

By Order of the Board of Directors
for Hisar Spinning Mills Limited

(Anurag Gupta)
Managing Director
DIN : 00192888

Place: Chandigarh
Dated: 14.11.2026

JAIN & ANIL SOOD CHARTERED ACCOUNTANTS LUDHIANA

14/11/2026

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HISAR SPINNING MILLS LIMITED
9TH KM. STONE, HISAR BHIWANI ROAD, V.P.O. DABRA, HISAR - 125005

STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

(₹ In lakhs)

	Particulars	Half year ended 30th September, 2026	Half year ended 30th September, 2025
		Unaudited	Unaudited
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Profit before tax	**259.44**	**187.97**
	Adjustments for:		
	Depreciation expense	77.14	110.83
	Government grant relating to EPCG Scheme	10.61	-20.70
	Government grant relating to property, plant and equipment	0.00	-0.01
	Net loss/ (-) gain on foreign currency transactions and translation	0.00	-0.21
	Interest income	-14.40	-15.28
	Finance costs	12.87	19.43
	Operating profit before changes in non-current/ current assets and liabilities	**345.66**	**282.03**
	Adjustments for decrease/ (-) increase in non-current/ current assets:-		
	Inventories	-257.18	-105.53
	Trade receivables	-225.66	-292.23
	Other financial assets (current)	22.69	-5.64
	Other assets (current)	61.90	-23.83
	Other assets (non-current)	-1.54	0.15
	Adjustments for increase/ (-) decrease in non-current/ current liabilities:-		
	Trade payables	247.43	225.23
	Other financial liabilities (current)	18.49	13.75
	Other financial liabilities (non-current)	1.01	0.88
	Other liabilities (current)	-0.02	12.00
	Provisions (current)	-14.00	-2.51
	Cash generated from operations	**198.78**	**104.30**
	Income taxes paid (net of refund)	-66.99	-59.02
	Net cash flows from/ (-) used in operating activities	**131.79**	**45.28**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of property, plant and equipment (including capital work-in-progress)	-173.05	-12.42
	Bank balances not considered as cash and cash equivalents:		
	(-) Increase/ decrease in deposits with bank having more than twelve months maturity (pledged with banks towards margin against bank guarantees)	0.00	2.12
	(-) Increase/ decrease in deposits with bank having more than twelve months maturity	125.00	0.00
	(-) Increase/ decrease in deposits with original maturity more than three months but remaining maturity of less than twelve months	-125.00	-50.00
	Interest received	13.07	13.81
	Net cash flows from/ (-) used in investing activities	**-159.98**	**-46.49**

JAIN & ANIL SOOD
LUDHIANA
CHARTERED ACCOUNTANTS

	Particulars	Half year ended 30th September, 2026	Half year ended 30th September, 2025
		Unaudited	Unaudited
C.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Repayment of borrowings (non-current)	-75.18	-74.59
	Proceeds from/(-) repayment of borrowings (current) (net)	-14.61	-274.69
	Finance costs paid	-12.99	-19.25
	Net cash flows from/ (-) used in financing activities	**-102.78**	**-368.53**
	Net increase/ (-) decrease in cash and cash equivalents	**-130.97**	**-369.74**
	Cash and cash equivalents at the beginning of the period	**232.46**	**449.41**
	Cash and cash equivalents at the end of the period	**101.49**	**79.67**
	Components of cash and cash equivalents at the end of the period		
	Balances with Banks		
	- in current accounts/ debit balance in cash credit account	100.21	78.10
	Cash on hand	1.28	1.57
		101.49	**79.67**

By Order of the Board of Directors
for Hisar Spinning Mills Limited

(Anurag Gupta)
Managing Director
DIN : 00192888

Place: Chandigarh
Dated: 14.11.2026

JAIN & ANIL SOOD CHARTERED ACCOUNTANTS LUDHIANA

14/11/2026

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Notes to Unaudited Financial Results for the quarter and half year ended 30th September, 2026:

1. The Unaudited Financial Results have been prepared in accordance with the recognition and measurement principles as laid down in the Indian Accounting Standards ('Ind AS') 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, and requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. The Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th November, 2026. The limited review as required under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed by the Statutory Auditors.

3. The Company is primarily in the business of manufacturing and sale of cotton yarn blended (textile product). The Board of Directors of the Company, which has been identified as being the Chief Operating Decision Maker (CODM), evaluates the Company's performance and allocate resources based on the analysis of the various performance indicators of the Company as a whole. Therefore, there is only one reportable segment for the Company.

4. The Company has no subsidiary/associate/joint venture company(ies) as on 30th September, 2026.

By Order of the Board of Directors
for Hisar Spinning Mills Limited

Place: Chandigarh
Dated: 14.11.2026

(Anurag Gupta)
Managing Director
DIN : 00192888

JAIN & ANIL SOOD
CHARTERED ACCOUNTANTS
LUDHIANA

14/11/2026