



GROUP

Adinath Textiles Limited

Regd. Office & Works : Village Bholapur, P.O. Sahabana,
Chandigarh Road, Ludhiana - 141 123 India

CIN: L17115PB1979PLC003910
Tel # : 0161-2685270
Mob. # : 98761-00948
E-mail : atl@shreyansgroup.com
website : www.adinathtextiles.com

ATL/SCY/2024-25/180

13.02.2025

To

BSE LIMITED

Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400 001

SUB: OUTCOME OF BOARD MEETING HELD ON 13TH FEBRUARY 2025

Dear Sir/Madam,

With reference to Regulation 30 read with Para A of Part A of Schedule III of the SEBI (LODR) Regulations, 2015, this is to inform you that the Board of Directors in their meeting held on 13th February, 2025 have transacted the followings business:

1. Financial Results:

Approval of Un-audited Financial Results for the Quarter and Nine Months ended 31st December, 2024 in terms of the provisions of Regulation 33 of the SEBI (LODR) Regulations, 2015. (Copy of the Financial Results along with Limited Review Report and other integrated filing (financial) disclosures as per SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December 2024 read with relevant stock exchanges circulars are enclosed herewith).

2. Re-appointment:

Re-appointment of Mr. Vishal Oswal, Vice- Chairman & Managing Director for a period of Five years w.e.f. 1st May 2025, subject to the approval of the Shareholders.

Kindly note that, the meeting of the Board of Directors commenced at 11:00 a.m. and concluded at 12:30 p.m.

Thanking you,

FOR ADINATH TEXTILES LIMITED



**HARPREET KAUR
COMPANY SECRETARY
ACS 49237**

Enclosed as above

BRANCH OFFICES :-

- ☐ 5 A-D, Gopala Tower, 25 Rajendra Place, New Delhi-110 008. Tel # 011-25721042, 25732104 Fax # 91-11-25752271 E-mail : sil.delhi@shreyansgroup.com
☐ 912, Hub Town, Viva Building, 9th Floor, Shankar Wadi, Western Express Highway, Jogeshwari (East), Mumbai - 400 060. Tel. #: 022-67084631

INTEGRATED FILING (FINANCIAL) DISCLOSURES

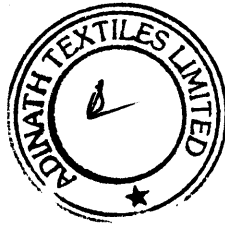
A. FINANCIAL RESULTS: Enclosed

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.: Not Applicable

C. OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES: Not Applicable, No Default

D. DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter): Not Applicable

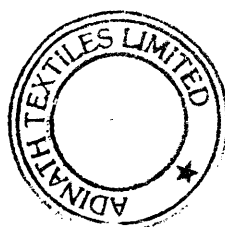
E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG- WITH ANNUAL AUDITED FINANCIAL RESULTS (applicable only for Annual Filing i.e., 4th quarter): Not Applicable



ADINATH TEXTILES LIMITED
REGD. OFFICE: VILLAGE BHOLAPUR
P.O. SAHABANA, CHANDIGARH ROAD, LUDHIANA - 141 123
CIN L17115PB1979PLC003910

UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2024

SNO	PARTICULARS	(Rs. in lacs except EPS data)					
		Quarter ended			Nine months ended		Year ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited	
I	Revenue from Operations	-	-	-	-	-	-
II	Other income	28.23	41.37	50.02	111.17	134.48	189.42
III	Total income (I+II)	28.23	41.37	50.02	111.17	134.48	189.42
IV	Expenses						
	Cost of materials consumed	-	-	-	-	-	-
	Changes in inventories of finished goods, Stock in trade and Work in-progress	-	-	-	-	-	-
	Employee benefits expense	20.95	20.11	21.30	61.04	60.53	79.28
	Finance costs	0.04	0.04	0.04	0.12	0.11	4.06
	Depreciation and amortisation expense	1.35	1.36	1.54	4.06	4.63	6.18
	Power & Fuel Expense	2.76	3.35	2.74	9.16	9.14	11.87
	Other Expenses	5.43	7.36	5.21	18.55	18.60	24.60
	Total expenses	30.53	32.22	30.83	92.93	93.01	125.99
V	Profit / (Loss) before exceptional items and tax (III-IV)	(2.30)	9.15	19.19	18.24	41.47	63.43
VI	Exceptional items	-	-	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	(2.30)	9.15	19.19	18.24	41.47	63.43
VIII	Tax Expense						
	-Current Tax	0.16	0.44	(0.93)	0.60	2.91	4.06
	-Deferred Tax	1.14	3.44	2.81	3.99	5.58	11.74
IX	Profit / (Loss) for the period from continuing operations (VII-VIII)	(3.60)	5.27	17.31	13.65	32.98	47.63
X	Profit / (Loss) from discontinued operations	-	-	-	-	-	-
XI	Profit / (Loss) for the period (IX+X)	(3.60)	5.27	17.31	13.65	32.98	47.63
XII	Other Comprehensive income						
	-Items that will not be reclassified to profit or loss	-	-	-	-	-	(0.30)
	- Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	0.08
	Total Other Comprehensive income	-	-	-	-	-	(0.22)
XIII	Total Comprehensive income for the period (XI+XII) (Comprising Profit (Loss) and other Comprehensive Income for the period)	(3.60)	5.27	17.31	13.65	32.98	47.41
XIV	Paid-up Equity share capital (Face Value of Rs. 10/- each)	681.44	681.44	681.44	681.44	681.44	681.44
XV	Other Equity as per balance sheet	-	-	-	-	-	(410.48)
XVI	Earnings per share for continuing operations (not annualised)						
	(a) Basic (Rs)	(0.05)	0.08	0.25	0.20	0.48	0.70
	(b) Diluted (Rs)	(0.05)	0.08	0.25	0.20	0.48	0.70
XVII	Earnings per share for discontinued operations (not annualised)						
	(a) Basic (Rs)	-	-	-	-	-	-
	(b) Diluted (Rs)	-	-	-	-	-	-
XVIII	Earnings per share for discontinued operations and continuing operations (not annualised)						
	(a) Basic (Rs)	(0.05)	0.08	0.25	0.20	0.48	0.70
	(b) Diluted (Rs)	(0.05)	0.08	0.25	0.20	0.48	0.70

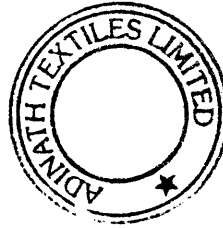


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Notes:

- 1 The Company has only one reportable segment viz. Textiles.
- 2 Provision for Gratuity & Leave with Wages liability to employees has been made on estimated basis for the quarter ended 31st Dec 2024. The short/excess if any on the basis of actuarial valuation as per Indian Accounting Standard IND AS -19 'Employee Benefits' would be made in the audited annual accounts for the year ended 31st March, 2025.
- 3 The figures of the previous period have been regrouped / rearranged wherever considered
- 4 The above un-audited results have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 13th February 2025. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.

For and on behalf of the Board



A handwritten signature in black ink, appearing to read "Rajneesh Oswal".

(Rajneesh Oswal)

Chairman & Managing Director

DIN: 00002668

Date: 13.02.2025

Place: Ludhiana

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY UNAUDITED
FINANCIAL RESULTS OF ADINATH TEXTILES LIMITED FOR THE QUARTER & NINE
MONTH ENDED 31ST DECEMBER, 2024 PURSUANT TO THE REGULATION 33 OF THE
SEBI (LISTING OBLIGATIONS AND DISCLOSURES REQUIREMENTS) REGULATIONS,
2015, AS AMENDED.**

To
The Board of Directors
Adinath Textiles Limited,
Chandigarh road, Ludhiana, Punjab

1. Introduction

We have reviewed the accompanying statement of unaudited financial results of **ADINATH TEXTILES LIMITED** ("the Company"), for the quarter ended 31st December, 2024 ("the Statement") attached herewith, being prepared by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulation")

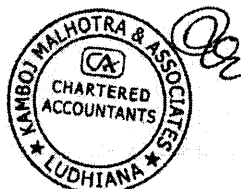
This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition & measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant rules and the circular issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

2. Scope of Review

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditors 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 from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

3. Conclusion

Based on our review conducted as stated 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



applicable Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

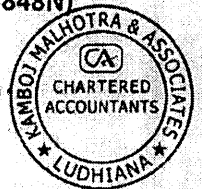
4. Emphasis of Matter

We draw attention to the following matter:

Refer Note 2 to the statement which states that Provision for gratuity & Leave with Wages liability to employees have been made on an estimated basis for the quarter ending on 31st December, 2024. Accordingly short/excess if any on the basis of actuarial valuation would be adjusted in annual audited accounts for Financial Year 2024-2025. Therefore, we are unable to comment on the effects of the same in the statement for the quarter ended on 31st December, 2024.

Our conclusion is not qualified in respect of this matter.

For Kamboj Malhotra & Associates
Chartered Accountants
(Firm Regn. No. 015848N)



(CA. Amarjit Kamboj)

Partner

M.No. 082152

UDIN: 25082152BMLXXG2945

Place: Ludhiana

Date: 13-02-2025

RE-APPOINTMENT OF DIRECTOR OF THE COMPANY

Name of Director	Vishal Oswal
Reason for change	Re-appointment
Date of appointment/re-appointment	1 st May 2025
Term of appointment/re-appointment	As Vice-Chairman and Managing Director for a period of five years with effect from 1 st May 2025 to 30 th April 2030, subject to the approval of shareholders of the Company.
Brief Profile	<p>Mr. Vishal Oswal aged 52 years is the Vice-Chairman and Managing Director of the Company. He is a Commerce Graduate and has a good experience of more than two decade in the field of management & administration.</p> <p>Mr. Vishal Oswal is not debarred from holding the office of Director by virtue of any order of Securities and Exchange Board of India (SEBI) or any other such authority.</p>
Disclosure of relationships between appointee and directors:	Mr. Vishal Oswal is brother of Mr. Rajneesh Oswal

