



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/2026-27/27

26.05.2026

To

BSE LIMITED

Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400 001

Dear Sir/Madam,

SUB: OUTCOME OF BOARD MEETING HELD ON 26TH MAY 2026

Ref: Regulation 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This is to inform you that the Board of Directors of the Company at its meeting held on 26th May 2026 have, inter-alia, considered and approved the following:

Audited Financial Results:

The Board has approved Audited Financial Results of the Company for the Quarter and Financial Year ended 31st March 2026. The copy of the Audited Financial Results and Auditor's Report are enclosed herewith.

We do hereby confirm that the Statutory Auditors of the Company have issued an Audit Report with *un-modified opinion* on the Audited Financial Results of the Company for the Financial Year ended 31st March 2026.

Kindly note that, the meeting of the Board of Directors commenced at 01:30 p.m. and concluded at 02.45 p.m.

Thanking you,

FOR ADINATH TEXTILES LIMITED

HARPREET KAUR
COMPANY SECRETARY
ACS 49237



Enclosed as above

BRANCH OFFICES :-

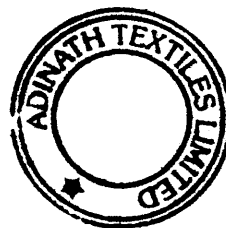
- 5 A-D, Gopala Tower, 25 Rajendra Place, New Delhi-110 008. Tel # 011-25721042, 25732104 Fax # 91-11-25752271 E-mail : sil.delhi@shreyansgroup.com
 912, Hub Town, Viva Building, 9th Floor, Shankar Wadi, Western Express Highway, Jogeshwari (East), Mumbai - 400 060. Tel. #: 022-67084631

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

AUDITED FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED 31ST MARCH 2026

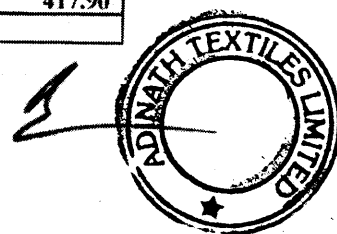
(Rs. in lacs except the EPS data)

SNO	PARTICULARS	Quarter ended			Year ended	
		31.03.2026 Audited	31.12.2025 Un-audited	31.03.2025 Audited	31.03.2026 Audited	31.03.2025 Audited
I	Revenue from Operations	-	-	-	-	-
II	Other income	31.59	33.72	24.93	134.14	136.10
III	Total income (I+II)	31.59	33.72	24.93	134.14	136.10
IV	Expenses					
	Cost of materials consumed	-	-	-	-	-
	Changes in inventories of finished goods, Stock in trade and Work in-progress	-	-	-	-	-
	Employee benefits expense	21.08	22.07	20.37	84.86	81.41
	Finance costs	0.10	0.00	0.05	0.18	0.17
	Depreciation and amortisation expense	1.00	1.00	1.35	3.99	5.41
	Power & Fuel Expense	2.89	2.53	2.78	11.76	11.94
	Other Expenses	6.92	8.49	6.63	29.83	25.18
	Total expenses	31.99	34.09	31.18	130.62	124.11
V	Profit / (Loss) before exceptional items and tax (III-IV)	(0.40)	(0.37)	(6.25)	3.52	11.99
VI	Exceptional items	-	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	(0.40)	(0.37)	(6.25)	3.52	11.99
VIII	Tax Expense					
	-Current Tax	(0.50)	-	(0.22)	(0.50)	0.38
	-Deferred Tax	9.35	(12.13)	(1.39)	(0.48)	2.60
IX	Profit / (Loss) for the period from continuing operations (VII-VIII)	(9.25)	11.76	(4.64)	4.50	9.01
X	Profit / (Loss) from discontinued operations	-	-	-	-	-
XI	Profit / (Loss) for the period (IX+X)	(9.25)	11.76	(4.64)	4.50	9.01
XII	Other Comprehensive income					
	-Items that will not be reclassified to profit or loss	(0.11)	-	(0.30)	(0.11)	(0.30)
	- Income tax relating to items that will not be reclassified to profit or loss	0.03	-	0.08	0.03	0.08
	Total Other Comprehensive income	(0.08)	-	(0.22)	(0.08)	(0.22)
XIII	Total Comprehensive income for the period (XI+XII) (Comprising Profit (Loss) and other Comprehensive Income for the period)	(9.33)	11.76	(4.86)	4.42	8.79
XIV	Paid-up Equity share capital (Face Value of Rs. 10/- each)	681.44	681.44	681.44	681.44	681.44
XV	Other Equity as per balance sheet	-	-	-	(397.26)	(401.67)
XVI	Earnings per share for continuing operations (not annualised)					
	(a) Basic (Rs)	(0.14)	0.17	(0.07)	0.07	0.13
	(b) Diluted (Rs)	(0.14)	0.17	(0.07)	0.07	0.13
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)	(0.14)	0.17	(0.07)	0.07	0.13
	(b) Diluted (Rs)	(0.14)	0.17	(0.07)	0.07	0.13



[Handwritten signature]

STATEMENT OF ASSETS AND LIABILITIES		
	As at 31.03.2026 (Audited)	(Rs. in lacs) As at 31.03.2025 (Audited)
ASSETS		
1 Non-current assets		
(a) Property, Plant and Equipment	41.39	42.49
(b) Investments Property	11.50	14.39
(b) Financial Assets		
i Investments	261.04	259.82
(c) Deffered Tax Asset (Net)	-	-
(d) Other Non Current Assets	9.65	9.67
Total Non-current assets	323.58	326.37
2 Current assets		
(a) Inventories	-	1.05
(b) Financial Assets		
i Investments		
ii Trade receivables	24.85	24.85
iii Cash and Cash equivalents	15.71	24.23
(c) Current tax assets (net)	10.33	10.57
(d) Other current assets	31.78	30.83
Total Current assets	82.67	91.53
TOTAL ASSETS	406.25	417.90
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	699.44	699.44
(b) Other Equity	(397.26)	(401.67)
Total Equity	302.18	297.77
Liabilities		
1 Non-current liabilities		
(a) Financial Liabilities		
i Borrowings	-	-
ii Other Financial Liabilites	1.22	1.13
(b) Provisions	20.33	24.00
(c) Deferred tax liabilities (net)	5.22	5.72
Total Non-current liabilities	26.77	30.85
2 Current liabilities		
(a) Financial Liabilities		
i. Borrowings	-	-
ii Trade payables	-	-
a) total outstanding dues of micro enterprises and small enterprises	-	-
b) total outstanding dues of creditor other than I (a) above	-	-
iii Other financial liabilities	48.70	47.85
(b) Other current liabilities	17.65	39.23
(c) Provisions	10.95	2.20
Total Current liabilities	77.30	89.28
TOTAL EQUITY AND LIABILITIES	406.25	417.90



CASH FLOW STATEMENT

(Rs. in lacs)

		2025-26		2024-25	
A.	CASH FLOW FROM OPERATING ACTIVITIES				
	Profit/(Loss) Before Exceptional items & tax		3.52		11.99
	Adjustment For Non Cash & Non Operating Items:-				
	Depreciation and amortisation expences	4.00		5.41	
	Interest Income	(0.40)		(0.42)	
	Financial Expenses	0.18		0.17	
	(Loss)/Profit on Sale & Discard of PPE	0.00		0.00	
	Profit on sale of Invstments	(2.51)		(1.05)	
	Gain on fair valuation of investments	(3.72)		(15.11)	
	Employee Benefits through Other Comprehensive Income	(0.11)		(0.30)	
	Rental Income	(104.13)		(110.30)	
		(106.69)	(106.69)	(121.60)	(121.60)
	Operating Profit Before Working Capital Changes		(103.17)		(109.61)
	Adjustment For Changes in Working Capital:-				
	Increase/(Decrease) in Inventories	1.05		0.00	
	Increase/(Decrease) in Trade Recievable	0.00		0.00	
	(Increase)/Decrease in Other Current Assets	(0.95)		3.97	
	Increase/Decrease in Current Tax Assets	0.24		(0.85)	
	Increase/Decrease in Other Non Current Assets	0.02		0.00	
	(Increase)/Decrease in Trade Payables	0.00		0.00	
	(Increase)/ Decrease in other Current Liabilities	(21.77)		(2.54)	
	Increase /(Decrease) in Current Provisions	8.75		0.90	
	(Increase)/Decrease in Non-Current Provisions	(3.67)		2.96	
	(Increase)/Decrease in Other Financial Liabilities	1.04		(11.26)	
		(15.29)	(15.29)	(6.82)	(6.82)
	Cash Flow From Operating Activities Before Exceptional items & Tax		(118.46)		(116.43)
	Direct Taxes Paid	0.50		(0.38)	
		0.50	0.50	(0.38)	(0.38)
	Net Cash Used in Operating Activities		(117.96)		(116.81)
B.	CASH FLOW FROM INVESTING ACTIVITIES				
	Purchase Of Fixed Assets			(0.86)	
	Sale Of Fixed Assets	0.00		0.00	
	Investment in Mutual Fund	(10.00)		0.00	
	Sale of Investment in Mutual fund	15.00		10.00	
	Rental Income	104.13		110.30	
	Interest Income	0.40		0.42	
	Net Cash Generated from Investing Activities	109.53	109.53	119.86	119.86
C.	CASH FLOW FROM FINANCING ACTIVITIES:				
	Repayment Of Long Term Borrowings	0.00		0.00	
	Financial Expenses	(0.07)		(0.07)	
	Net Cash Generated from/(used in) Financing Activities	(0.07)	(0.07)	(0.07)	(0.07)
	Net Increase/(Decrease) in Cash and Cash Equivalent s		(8.52)		2.99
	Opening Cash and Cash Equivalents		24.23		21.24
	Closing Cash and cash Equivalents		15.71		24.23



Notes :

- 1 The Company has only one reportable segment viz. Textiles.
- 2 These financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015, (as amended) as specified in Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 3 The company does not have any subsidiary/ associate/ joint venture company(ies) as on 31st March, 2026.
- 4 The Government of India, vide notification dated November 21, 2025, has notified the Code on Wages, 2019, the Industrial Relations Code, 2020, The code on Social Security, 2020, the Occupational Safety, Health and Work Conditions Code, 2020 (collectively referred to as "the Labour Code"); which consolidate and replace existing multiple labour legislations. In accordance with Ind AS 19 Employee Benefits, changes to employee benefit plans resulting from the new labour codes are treated as Plan amendments, requiring immediate recognition of the past service cost as expense in the statement of profit and loss. This approach is consistent with the guidance issued by the Institute of Chartered Accountants of India.

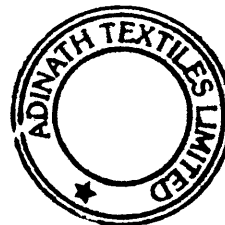
In view of this, the company has evaluated that as per the company's existing compensation structure, basic wages constitute more than 50% of total remuneration and concluded that there is no financial impact on the financial results for the Quarter and Year ended March 31, 2026. the company continues to monitor developments in the rules to be notified by the regulatory authorities, including clarifications/ additional guidance from authorities and will continue to assess the accounting implications basis such developments/ guidance.

- 5 The above audited results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 26th May, 2026. The statutory auditors have audited the financial statements for the year ended 31st March, 2026 and have expressed an unmodified/unqualified opinion.

- 6 Other income and Other Expenses Includes Gain and (losses) on fair valuation of investment measured at fair value through profit and loss as under-

Particulars	(In Lacs)				
	Quarter Ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Audited	Unaudited	Audited	Audited	Audited
Other Income Includes Gain/(Losses) on Fair Value	(16.93)	7.90	(10.31)	3.72	15.11
Other Expenses Includes (Loss) on Fair Value	-	-	-	-	-

Date: 26.05.2026
Place: Ludhiana



For and on behalf of the Board

Rajneesh Oswal
Chairman & Managing Director
DIN: 00002568

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

To
The Board of Directors of
Adinath Textiles Limited.

Report on Audit of Financial Results

Opinion

We have audited the quarterly financial results of **Adinath Textiles Limited** ("the Company") for the quarter ended March, 2026 and the year to date results for the period 01/04/2025 to 31/03/2026 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"), including relevant circulars issued by the Securities and Exchange Board of India ("SEBI") from time to time.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended; and
- ii. gives a true and fair view in conformity with the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter and year then ended March 31, 2026.

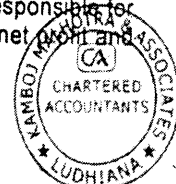
Basis for opinion

We conducted our audit in accordance with the auditing standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibility under those Standards are further described in the Auditor's Responsibility for the Audit of the financial Results for the quarter and year ended March 31, 2026 of our report. We are independent of the company in accordance with the code of Ethics issued by the ICAI together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibility in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit of evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Financial Results

These quarterly financial results as well as the year to date financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and preparation of the statement that give a true and fair view of the net profit and

AK



other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of those financial results.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the appropriateness and reasonableness of disclosure made by the Management and Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are

Handwritten signature



required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Result.
 - Materiality is the Magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in:
 - a) Planning the scope of our audit work and in evaluating the results of our work; and
 - b) To evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

OTHER MATTERS

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to limited review by us, as required under the Listing Regulations.

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

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



Archt Kamboj
(CA. Archt Kamboj)
Partner
M.NO. 564936

Place: Ludhiana

Date:

26-05-2026

UDIN:

26564936LSFX8H6285