



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/2025-26/139

14.02.2026

To

**BSE LIMITED**

Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai 400 001

**SUBJECT: OUTCOME OF BOARD MEETING HELD ON 14<sup>TH</sup> FEBRUARY, 2026**

Dear Sir/Madam,

With reference to Regulation 30 (2) 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 14<sup>th</sup> February, 2026 have transacted the followings business:

- Approval of Un-audited Financial Results for the Quarter and Nine Months ended 31<sup>st</sup> December, 2025 in terms of the provisions of Regulation 33 of the SEBI (LODR) Regulations, 2015. (Copy of the Financial Results and Limited Review enclosed)

The Board meeting commenced at 12:30 P.M. and concluded at 02:15 P.M.

You are requested to take the same on your records.

Thanking you,

Yours Faithfully,

**FOR ADINATH TEXTILES LIMITED**



**RAJNEESH OSWAL**  
**CHAIRMAN & MANAGING DIRECTOR**

**DIN: 00002668**

Enclosed as above

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#### BRANCH OFFICES :-

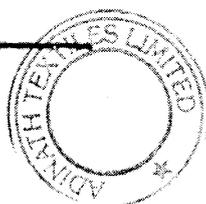
☐ 5 A-D, Gopala Tower, 25 Rajendra Place, New Delhi-110 008. Tel # 011-25721042, 25732104 Fax # 91-11-25752271 E-mail : sil.delhi@shreyansgroup.com

☐ 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**

**UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2025**

		<i>(Rs. in lacs except EPS data)</i>					
SNO	PARTICULARS	Quarter ended			Nine months ended		Year ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	Revenue from Operations	-	-	-	-	-	-
II	Other income	33.72	25.90	28.23	102.55	111.17	136.10
III	<b>Total Income (I+II)</b>	<b>33.72</b>	<b>25.90</b>	<b>28.23</b>	<b>102.55</b>	<b>111.17</b>	<b>136.10</b>
IV	Expenses						
	Cost of materials consumed	-	-	-	-	-	-
	Changes in inventories of finished goods, Stock in trade and Work in-progress	-	-	-	-	-	-
	Employee benefits expense	22.07	20.74	20.95	63.78	61.04	81.41
	Finance costs	0.00	0.05	0.04	0.08	0.12	0.17
	Depreciation and amortisation expense	1.00	0.99	1.35	2.99	4.06	5.41
	Power & Fuel Expense	2.53	3.14	2.76	8.87	9.16	11.94
	Other Expenses	8.49	8.65	5.43	22.91	18.55	25.18
	<b>Total expenses</b>	<b>34.09</b>	<b>33.57</b>	<b>30.53</b>	<b>98.63</b>	<b>92.93</b>	<b>124.11</b>
V	<b>Profit / (Loss) before exceptional items and tax (III-IV)</b>	<b>(0.37)</b>	<b>(7.67)</b>	<b>(2.30)</b>	<b>3.92</b>	<b>18.24</b>	<b>11.99</b>
VI	Exceptional items	-	-	-	-	-	-
VII	<b>Profit / (Loss) before tax (V-VI)</b>	<b>(0.37)</b>	<b>(7.67)</b>	<b>(2.30)</b>	<b>3.92</b>	<b>18.24</b>	<b>11.99</b>
VIII	Tax Expense						
	-Current Tax	-	(0.29)	0.16	0.00	0.60	0.38
	-Deferred Tax	(12.13)	1.65	1.14	(9.83)	3.99	2.60
IX	<b>Profit / (Loss) for the period from continuing operations (VII-VIII)</b>	<b>11.76</b>	<b>(9.03)</b>	<b>(3.60)</b>	<b>13.75</b>	<b>13.65</b>	<b>9.01</b>
X	Profit / (Loss) from discontinued operations	-	-	-	-	-	-
XI	<b>Profit / (Loss) for the period (IX+X)</b>	<b>11.76</b>	<b>(9.03)</b>	<b>(3.60)</b>	<b>13.75</b>	<b>13.65</b>	<b>9.01</b>
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
	<b>Total Other Comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0.22)</b>
XIII	<b>Total Comprehensive income for the period (XI+XII) (Comprising Profit (Loss) and other Comprehensive Income for the period)</b>	<b>11.76</b>	<b>(9.03)</b>	<b>(3.60)</b>	<b>13.75</b>	<b>13.65</b>	<b>8.79</b>
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	-	-	-	-	-	(410.67)
XVI	Earnings per share for continuing operations (not annualised)						
	(a) Basic (Rs)	0.17	(0.13)	(0.05)	0.20	0.20	0.13
	(b) Diluted (Rs)	0.17	(0.13)	(0.05)	0.20	0.20	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)	0.17	(0.13)	(0.05)	0.20	0.20	0.13
	(b) Diluted (Rs)	0.17	(0.13)	(0.05)	0.20	0.20	0.13



**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 2025. 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, 2026.
  - 3 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.
  - 4 The figures of the previous period have been regrouped/ rearranged wherever considered necessary.
  - 5 The company does not have any subsidiary/ associate/ joint venture company(ies) as on 31st December, 2025.
  - 6 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 nine months ended December 31, 2025. 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.
- 7 The above un-audited results have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 14th February, 2026. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.
  - 8 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			Period Ended		Year ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Other Income Includes Gain/(Losses) on Fair Value	20.65	12.75	25.42	137.76	127.42	117.11
Other Expenses Includes (Loss) on Fair Value						



For and on behalf of the Board

Rajneesh Oswal  
Chairman & Managing Director  
DIN: 00002668

Date: 14.02.2026  
Place: Ludhiana

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY UNAUDITED FINANCIAL RESULTS OF ADINATH TEXTILES LIMITED FOR THE QUARTER & NINE MONTHS ENDED 31<sup>ST</sup> DECEMBER, 2025 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 31<sup>st</sup> December, 2025 ("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 31<sup>st</sup> December, 2025. Accordingly short/excess if any on the basis of actuarial valuation would be adjusted in annual audited accounts for Financial Year 2025-2026. Therefore, we are unable to comment on the effects of the same in the statement for the quarter ended on 31<sup>st</sup> December, 2025.

Our conclusion is not qualified in respect of this matter.

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



A handwritten signature in black ink, appearing to read "Amarjit Kamboj".

(CA. Amarjit Kamboj)

Partner

M.No. 082152

UDIN: 26082152YIFCSM1944

Place: Ludhiana

Date: 14-02-2026