Sri Lakshmi Saraswathi Textiles (Arni) Limited

"CIN : L17111TN1964PLC005183"

RO/MS/SEC# 034 /2025-26

12th November 2025

The Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
MUMBAI 400 001

Dear Sir,

Sub: Outcome of Board Meeting as per SEBI (Listing Obligations and Disclosure Requirements). Regulations, 2015

Ref : Company Code – SLSTLQ – 521161 ISIN – INE456D01010

We wish to inform you that the Board of Directors at their meeting held on, Wednesday the 12th November 2025 approved the un-audited financial results for the Second Quarter and Six months ended 30th September 2025.

Please find attached the followings:

1) Un-audited financial results for the Second quarter and Six months ended 30th September 2025.
2) Limited Review Report from Statutory Auditor thereon duly taken on record by the Board on 12th November 2025.
3) Letter of clarification on the Auditors Observation/ qualification in the Limited Review Report.
4) News Paper results.

We wish to inform that the meeting commenced at 11.00 AM and concluded at 12.50 PM.

Please take the above information on records.

Thanking you,

Yours faithfully,
For **SRI LAKSHMI SARASWATHI TEXTILES (ARNI) LIMITED**

SRI LAKSHMI SARASWATHI TEXTILES (ARNI) LIMITED CHENNAI 600 034

(BALAKRISHNA S)
MANAGING DIRECTOR &
CHIEF EXECUTIVE OFFICER
DIN: 00084524

SRI LAKSHMI SARASWATHI TEXTILES (ARNI) LIMITED
Registered Office: 16,Krishnama Road, Nungambakkam, Chennai - 600 034
CIN L17111TN1964PLC005183
Telephone No. 044 - 28277344, Email: slst@slstarni.com, Website: www.slstindia.com

Statement of Unaudited Financial Results for the Second Quarter / Half year ended 30th September 2025

(Rs.in.Lakhs)

S.No	Particulars		Quarter ended			Half year ended		Year ended
			30.09.25	30.06.25	30.09.24	30.09.25	30.09.24	31.03.25
				Unaudited		Unaudited		Audited
1	INCOME FROM OPERATIONS a) Net sales/Income from operations		2339.92	2197.69	2345.34	4537.61	4672.24	9954.20
	b) Other Income		24.93	26.21	9.92	51.14	13.67	68.60
	Total Income from operations		2364.85	2223.90	2355.26	4588.75	4685.91	10022.80
2	Expenses a) Cost of material consumed		1358.77	1334.38	1742.94	2693.15	3384.53	6878.54
	b) Purchases of stock in trade		0.00	0.00	26.13	0.00	75.55	144.66
	c) Changes in inventories of work-in-process		9.83	-29.28	-112.13	-19.45	0.51	69.17
	d) Changes in inventories of finished goods		28.77	-22.69	-11.10	6.08	-18.88	-2.62
	e) Employee benefit expenses		542.88	540.64	452.62	1083.52	877.13	1862.37
	f) Finance Cost		159.81	154.90	193.52	314.71	332.85	566.25
	g) Power & Fuel		393.90	390.89	360.87	784.79	729.43	1606.18
	h) Depreciation and amortisation expenses		41.88	41.89	46.60	83.77	90.84	181.57
	i) Other Expenditure		159.29	190.22	183.24	349.51	360.57	830.52
	Total Expenses		2695.13	2600.95	2882.69	5296.08	5832.53	12136.64
3	Profit / Loss before Exceptional items & Tax	(1 - 2)	-330.28	-377.05	-527.43	-707.33	-1146.62	-2113.84
4	Add/(Less) Exceptional Items		0.00	0.00	0.00	0.00	0.00	0.00
5	Profit(+)/Loss(-) Before Tax	(3 - 4)	-330.28	-377.05	-527.43	-707.33	-1146.62	-2113.84
6	Tax Expenses Deferred Tax		0.00	0.00	0.00	0.00	0.00	18.47
	Sub Total		0.00	0.00	0.00	0.00	0.00	18.47
7	Net Profit(+)/Loss for the period	(5 - 6)	-330.28	-377.05	-527.43	-707.33	-1146.62	-2132.31
8	Other Comprehensive Income (Net of Tax)		0.00	0.00	0.00	0.00	0.00	61.57
9	Total Comprehensive Income After Tax	(7 + 8)	-330.28	-377.05	-527.43	-707.33	-1146.62	-2070.74
10	Paid-up equity share Capital (Face value of the shares Rs.10/-each)		333.28	333.28	333.28	333.28	333.28	333.28
11	Reserve and Surplus		--	--	--	--	--	-7191.90
12	Earning Per share of Rs.10/- each (in Rs.) Not Annualised)							
	a) Basic	Rs.	-9.91	-11.31	-15.83	-21.22	-34.40	-62.13
	b) Diluted	Rs.	-9.91	-11.31	-15.83	-21.22	-34.40	-62.13

SRI LAKSHMI SARASWATHI TEXTILES (ARNI) LIMITED
CHENNAI
600 034

S. VISWANATHAN LLP
REGN. No. 004770S/ S200025
CHENNAI
600 004
CHARTERED ACCOUNTANTS

SRI LAKSHMI SARASWATHI TEXTILES (ARNI) LIMITED

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2025

CIN: L17111TN1964PLC005183

	Amount Rs.in Lakhs		
	Sep-25	**Sep-24**	**Mar-25**
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before tax	(707.33)	(1,146.62)	(2,113.84)
Adjustments for :			
Add :- Depreciation	83.77	90.84	181.57
Finance Expenses	314.71	332.85	566.25
	(308.85)	(722.93)	(1,366.02)
(Less) / Add :- (Profit) / Loss on sale of assets	(18.80)	(6.11)	(33.27)
Interest received	(7.31)	(7.08)	(34.38)
Operating Profit before Working Capital Changes	(334.96)	(736.12)	(1,433.67)
Adjustments for :-			
(Increase)/ Decrease in Inventories	(6.92)	(16.44)	32.53
(Increase)/ Decrease in Receivables	(54.66)	52.56	(17.00)
(Increase)/ Decrease in other financial assets	96.32	(91.96)	(110.27)
(Increase)/ Decrease in other current assets	334.16	(12.04)	(592.46)
Increase/(Decrease) in Trade payable	(124.93)	(511.58)	(50.77)
Increase/(Decrease) in other financial liabilities	722.83	39.12	274.48
Cash Generated from Operations	631.84	(1,276.46)	(1,897.16)
Direct taxes paid	**(6.48)**	**(7.75)**	**(3.19)**
NET CASH FROM OPERATING ACTIVITIES (a)	625.36	(1,284.21)	(1,900.35)
B.CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Fixed assets and other Capital expenses	(357.36)	(72.53)	(384.34)
Sale of Fixed assets	38.62	7.60	41.31
Sale/Purchase of shares	4.37	69.89	70.27
Increase/(Decrease) Bank deposit	-	-	(4.59)
Interest received	7.31	7.08	34.38
NET CASH FROM INVESTING ACTIVITIES (b)	(307.06)	12.04	(242.97)
C.CASH FLOW FROM FINANCING ACTIVITIES			
(Decrease)/ Increase in Working Capital Bank Finance	(0.76)	968.78	1,149.61
Proceeds Unsecured Loans and other Loans	92.70	568.50	1,004.60
Proceeds from Secured Loan	-	100.00	706.14
Repayment of Secured loan	(90.45)	(45.18)	(174.36)
Finance Expenses	(314.71)	(332.85)	(566.25)
NET CASH FROM FINANCING ACTIVITIES (c)	(313.22)	1,259.25	2,119.74
Net Change in Cash and Cash Equivalent (a+b+c)	5.08	(12.92)	(23.58)
Cash and Cash Equivalent as at 1st April 2025	2.83	26.41	26.41
Cash and Cash Equivalent as at 30th September 2025	**7.91**	**13.49**	**2.83**

SRI LAKSHMI SARASWATHI TEXTILES (ARNI) LIMITED ★ CHENNAI 600 034

S. VISWANATHAN LLP ★ CHARTERED ACCOUNTANTS ★ REGN. No. 004770S/ S200025 CHENNAI 600 004

SRI LAKSHMI SARASWATHI TEXTILES (ARNI) LIMITED
CIN L17111TN1964PLC005183

STATEMENT OF ASSETS & LIABILITIES (Rs.in Lakhs)

Particulars	Unaudited As at 30-09-2025	Unaudited As at 30-09-2024	Audited As at 31-03-2025
I. ASSETS			
1. Non-Current Assets :			
(a) Property, Plant and Equipment	1324.03	1519.70	1427.16
(b) Capital Work In Progress	1100.85	436.77	743.95
(c) Other Intangible assets	0.86	0.98	0.87
(d) Financial Assets :			
i. Investments	27.18	31.93	31.55
(d) Other Non- Current Assets	127.35	127.35	127.35
Total of Non Current Assets	**2580.27**	**2116.73**	**2330.88**
2. Current Assets :			
(a) Inventories	463.41	505.47	456.49
(b) Financial Assets :			
i. Trade Receivables	250.2	125.97	195.54
ii. Cash and Cash Equivalents	7.91	13.49	2.83
iii. Bank balance other than (ii) above	189.07	184.48	189.07
iv. Security Deposits	390.85	468.87	487.17
(c) Current Tax Assets (Net)	28.34	26.43	21.86
(d) Other Current Assets	442.77	196.51	776.93
Total of Current Assets	**1772.55**	**1521.22**	**2129.89**
TOTAL ASSETS	**4352.82**	**3637.95**	**4460.77**
II. EQUITY AND LIABLITIES			
1) Equity:			
a) Equity Share Capital	333.28	333.28	333.28
b) Other Equity	-7899.23	-6267.77	-7191.90
Total Equity atributable to Equity Shareholders	**-7565.95**	**-5934.49**	**-6858.62**
2) Liabilities:			
Non Current Liabilities :			
a) Financial Liabilities			
i. Borrowings	647.02	275.50	737.47
b) Deferred tax liabilities (Net)	18.47	0.00	18.47
Total of Non Current Liabilities	**665.49**	**275.50**	**755.94**
3) Current Liabilities :			
a) Financial Liabilities			
i. Borrowings Secured	1148.85	968.78	1149.61
ii. Borrowings Unsecured	2296.5	1767.70	2203.80
iii. Trade Payables			
- Dues to micro and small enterprises	35.93	25.80	39.81
- Dues to other than micro and	4566.64	4240.90	4687.69
ivi. Other financial liabilities	2156.93	1381.37	1546.75
b) Provisions	1048.43	912.39	935.79
Total of Current Liabilities	**11253.28**	**9296.94**	**10563.45**
TOTAL EQUITY AND LIABILITIES	**4352.82**	**3637.95**	**4460.77**

Note: 1. Figures were regrouped wherever required.
2.Textiles is the only segment of operation of the company.
3. The above unaudited results were reviewed by the Audit Committee in its meeting held on '12th November 2025 and approved by the Board of Directors in the meeting held on 12th November 2025
4. The financial results have been reviewed by the Statutory Auditors as required under Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.
'5. The Previous period figures have been re-grouped / re-stated wherever necessary.

Place: Chennai
Date : November 12, 2025

SRI LAKSHMI SARASWATHI TEXTILES (ARNI) LIMITED
CHENNAI 600 034

for and on behalf of the
Board of Directors

(BALAKRISHNA S)
MANAGING DIRECTOR
DIN – 00084524

S. VISWANATHAN LLP CHARTERED ACCOUNTANTS
REGN. No. 004770S/ S200025
CHENNAI 600 004

M/s. S.VISWANATHAN LLP

CHARTERED ACCOUNTANTS

Regd. Off : 17, Bishop Wallers Avenue (West), Mylapore, Chennai - 600 004

Tel: 91-44-24991147, 24994423

email: adminchennai@sviswallp.in

Firm Registration No. 004770S / S200025 GSTIN: 33AAAFV0367K1Z7

LIMITED REVIEW REPORT

INDEPENDENT AUDITOR'S REVIEW REPORT TO THE BOARD OF DIRECTORS OF SRI LAKSHMI SARASWATHI TEXTILES (ARNI) LIMITED

Introduction

We have reviewed the accompanying statement of Standalone Unaudited Financial results of SRI LAKSHMI SARASWATHI TEXTILES (ARNI) LIMITED, ('the Company') for the Second Quarter ended 30th September 2025 ('the Statement'), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement is the responsibility of the Company's Management and approved by the Board of Directors. Our responsibility is to issue a report on the statement based on our review. The financial statement has been prepared in accordance with accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act 2013 read with relevant rules issued thereunder.

Scope of Review

We conducted our review of the Statement in accordance with the Standard on Review Engagement ('SRE') 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of chartered Accounts of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review is limited to making 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.

Basis for Qualified Opinion

We draw attention to the fact that the accumulated losses were Rs. 9195.89 Lakhs up to 31st March 2025 and the Company made a Loss of Rs. 707.33 lakhs for the six months ended 30th September 2025, and hence the net worth remained negative as on 30th September 2025. The statement of profit and loss account also indicates that the company has been incurring net losses for the previous three years. These events indicate that a material uncertainty exists that may cast significant doubt on the company's ability to continue as a going concern. However, the company's statement of Unaudited Financial Results for the six months ended as on 30th September 2025 have been prepared using the going concern basis of accounting, based on the opinion of the management that the Company would generate sufficient profits in the foreseeable future.

Emphasis of matter

a) We have observed that an amount of Rs.106.71 lakhs and an amount of Rs.6.05 lakhs including interest and penal damages towards Employees' Provident fund and Employees' State Insurance respectively has not been remitted to the appropriate authority.

b) We have observed that an amount of Rs.13.08 lakhs towards Tax deducted at source including interest has not been remitted to the income tax authority.

Our opinion is not modified with respect to the above matters.

Qualified Conclusion

Based on our review conducted as above, with the exception of the matter described in the preceding paragraphs, nothing has come to our attention that causes us to believe that the Statement of Unaudited standalone financial results has not been prepared in accordance with recognition and measurement principles laid down in the applicable Ind AS specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Chennai
Date: 12/11/2025

For M/s S Viswanathan LLP
Chartered Accountants
Regn. No. 004770S/S200025

S. VISWANATHAN LLP
REGN. No. 004770S/ S200025
CHENNAI 600 004
CHARTERED ACCOUNTANTS

Chella K Srinivasan
Partner
Membership No: 023305
UDIN: 25023305BMLHEH5324

Sri Lakshmi Saraswathi Textiles (Arni) Limited

"CIN : L17111TN1964PLC005183"

RO/MS/SEC# 035 /2025-26 November 12, 2025

The Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
MUMBAI 400 001

Dear Sir,

Sub: Unaudited quarterly and Six months results ended 30th September 2025 – submission of clarification on the opinion expressed by Auditors in their Limited Review Report.

Ref: Company Code – 521161 ISIN – INE456D01010

The Auditors in their Limited Review Report on the Statement of Unaudited Financial Results for the Six months ended 30th September 2025, interalia, have reported as under:

Quote

"Basis for Qualified Opinion

We draw attention to the fact that the accumulated losses were Rs. 9195.89 Lakhs up to 31st March 2025 and the Company made a Loss of Rs. 707.33 lakhs for the six months ended 30th September 2025, and hence the net worth remained negative as on 30th September 2025. The statement of profit and loss account also indicates that the company has been incurring net losses for the previous three years. These events indicate that a material uncertainty exists that may cast significant doubt on the company's ability to continue as a going concern. However, the company's statement of Unaudited Financial Results for the six months ended as on 30th September 2025 have been prepared using the going concern basis of accounting, based on the opinion of the management that the Company would generate sufficient profits in the foreseeable future.

Emphasis of matter paragraph

We have observed that an amount of Rs.106.71 lakhs and an amount of Rs.6.05 lakhs including interest and penal damages towards Employees' Provident fund and Employees' State Insurance respectively has not been remitted to the appropriate authority.

Our opinion is not modified with respect to the above matters.

Unquote

Contd..2...

S. VISWANATHAN LLP REGN. No. 004770S/S200025 CHENNAI 600 004 CHARTERED ACCOUNTANTS

SRI LAKSHMI SARASWATHI TEXTILES (ARNI) LIMITED CHENNAI 600 034

Regd. Off. : 16, Krishnama Road, Nungambakkam, Chennai - 600 034. India
Phone: 91-44-28277344 / 28270548 E-mail : slst@slstarni.com
Web : www.slstindia.com

TÜV SÜD ISO 9001

Sri Lakshmi Saraswathi Textiles (Arni) Limited

"CIN : L17111TN1964PLC005183"

Management's View:

For the above referred observation of the Auditors, the company provides the following clarifications:

1. The management has assured that an amount of Rs. 106.71 lakhs towards Employees' Provident Fund and Rs. 6.05 lakhs towards Employees' State Insurance, including interest and penal damages, will be remitted to the appropriate authorities in the ensuing period.

2. Though the company has incurred loss during the previous years due to adverse conditions prevailing in the industry and net worth has eroded, it continues its business operation to the optimum level. The company, with the favourable change of industrial conditions, is confident of making profits.

3. In view of the above, the company continues to prepare its Accounts and the Statement of Unaudited Financial Results *using going concern basis of accounting*.

Thanking you,

Yours faithfully,
For **SRI LAKSHMI SARASWATHI TEXTILES (ARNI) LIMITED**

(BALAKRISHNA S)
MANAGING DIRECTOR &
CHIEF EXECUTIVE OFFICER
DIN: 00084524

SRI LAKSHMI SARASWATHI TEXTILES (ARNI) LIMITED ★ CHENNAI 600 034

S. VISWANATHAN LLP ★ CHARTERED ACCOUNTANTS ★ REGN. No. 004770S/ S200025 CHENNAI 600 004

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TÜV SÜD ISO 9001

SRI LAKSHMI SARASWATHI TEXTILES (ARNI) LIMITED
Registered Office: 16,Krishnama Road, Nungambakkam, Chennai - 600 034
CIN L17111TN1964PLC005183
Telephone No. 044 - 28277344, Email: slst@slstarni.com, Website: www.slstindia.com
Statement of Unaudited Financial Results for the Second Quarter / Half year ended 30th September 2025

(Rs.in.Lakhs)

S.No.	Particulars		Quarter ended			Half Year Ended		Year Ended
			30.09.25	30.06.25	30.09.24	30.09.25	30.09.24	31.03.25
			Unaudited			Unaudited		Audited
1.	Total Income from operations (net)		2364.85	2223.90	2355.26	4588.75	4685.91	10022.80
2.	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items#)		-330.28	-377.05	-527.43	-707.33	-1146.62	-2113.84
3.	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items#)		-330.28	-377.05	-527.43	-707.33	-1146.62	-2113.84
4.	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items#)		-330.28	-377.05	-527.43	-707.33	-1146.62	-2132.31
5.	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]		-330.28	-377.05	-527.43	-707.33	-1146.62	-2070.74
6.	Equity Share Capital		333.28	333.28	333.28	333.28	333.28	333.28
7.	Reserves (excluding Revaluation Reserve)		--	--	--	--	--	-7191.90
8.	Earnings Per Share (of Rs. 10/- each)							
	1. Basic.	Rs.	-9.91	-11.31	-15.83	-21.22	-34.40	-62.13
	2. Diluted:	Rs.	-9.91	-11.31	-15.83	-21.22	-34.40	-62.13

Note:

a. The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Stock Exchange website. BSE: http://www.bseindia.com and Company Website Http://www.slstindia.com.

b. The Previous period figures have been re-grouped / re-stated wherever necessary.

Place : Chennai
Date : November 12, 2025

SRI LAKSHMI SARASWATHI TEXTILES (ARNI) LIMITED
CHENNAI
600 034

S. VISWANATHAN LLP
REGN. No.
004770S/
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CHENNAI
600 004
CHARTERED ACCOUNTANTS

for and on behalf of the
Board of Directors

(BALA KRISHNA S)
MANAGING DIRECTOR
DIN – 00084524