

Sri Lakshmi Saraswathi Textiles (Arni) Limited

"CIN : L17111TN1964PLC005183"

RO/MS/SEC- 002 /2026-27

May 27, 2026

The Secretary
BSE Limited,
Phiroze Jeejeebhoy Towers
25th Floor, Dalal Street
MUMBAI 400 023

Dear Sir/ Madam,

Sub: Board Meeting Outcome held on 27th May, 2026
Ref : Company Code – SLSTLQ – 521161
ISIN : INE456D01010

This is in furtherance to our letter no.: RO/MS/SEC- 001/2026-27 the Board approved the following unanimously, during the meeting held today:

C. Audited Financial Results:

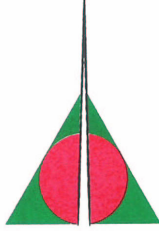
Audited Financial Results of the Company for the Quarter and Financial Year ended 31st March 2026.

D. Appointments:

- a. Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Schedule III, Part A, Para A, the Board has approved the re appointment of M/s. A K Jain & Associates, Practicing Company Secretaries, as the Secretarial Auditors of the Company for the financial year 2026-27.
- b. Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Schedule III, Part A, Para A, the Board has approved the re appointment of M/s G Natesan and Co, Chartered Accountants and M/s RVK & CO. Chartered Accountant as an Internal Auditor of the Company to conduct the Internal Audit for the financial year 2026-27.
- c. Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Schedule III, Part A, Para A, the Board has approved the re appointment of M/s. SVM ASSOCIATES, Cost Accountants, as Cost Auditor of the Company to conduct the audit of cost records for the financial year 2026-27.

Pursuant to the Regulation 30 read with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the following:





Sri Lakshmi Saraswathi Textiles (Arni) Limited

"CIN : L17111TN1964PLC005183"

- 1) Audited Financial Results for the quarter and year ended 31st March 2026.
 - a) Statement of assets and liabilities
 - b) Cash Flow Statement
- 2) Auditors Report
- 3) Statement on Impact of Audit Qualification.
- 4) Press Release format on Audited Financial Results for the quarter and year ended as on 31.03.2025.
- 5) The details required under Regulation 30 of the SEBI Listing Regulations, read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024. (As Annexure-A)

C. The Memorandum of association of Company being altered by adding additional businesses by giving proper Notice and to take necessary approvals from all stakeholders including members and MCA

Accordingly Clause III of the MOA under Main objects be and is hereby will be amended by adding a new item along with the existing items of Clause 12 as follows:

To undertake and carry on the business of real estate, construction, joint development with builders and or Construction and Contracting Companies; Outright purchase and sale of lands, property leasing, retail stores (including e commerce), rentals, including but not limited to: Acquiring, owning, developing, constructing, renovating, and improving existing and new lands, buildings and structures for residential as well as commercial purposes; Directly doing/engaging/running the businesses of Multi Storeyed Complexes, Conventions halls and Centres, warehouses, Meeting Halls, Auditoriums, etc. and all other functions required for a real estate and construction Company

We wish to inform that the meeting commenced at 11.30 AM and concluded at 01.00 PM.

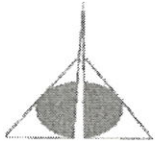
Please take the above on records.

Thanking you,

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

D. Krishnamoorthy
Company Secretary



**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 Audited Financial Results for the Quarter and Year ended 31st March 2026

(Rs.in.Lakhs)

S.No	Particulars	Quarter ended			Year ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		Audited	Unaudited	Audited	Audited	Audited
1	INCOME FROM OPERATIONS					
	a) Net sales/Income from operations	2076.27	2113.91	2618.07	8727.79	9948.58
	b) Other Income	27.04	8.13	26.11	86.31	74.22
	Total Income from operations	2103.31	2122.04	2644.18	8814.10	10022.80
2	Expenses					
	a) Cost of material consumed	1251.90	1281.01	1626.00	5226.06	6878.54
	b) Purchases of stock in trade	28.40	58.58	47.70	86.98	144.66
	c) Changes in inventories of work-in-process	-7.20	-11.92	90.39	-38.57	69.17
	d) Changes in inventories of finished goods	-87.45	1.32	59.57	-80.05	-2.62
	e) Employee benefit expenses	435.68	506.32	494.43	2025.52	1862.37
	f) Finance Cost	30.99	165.54	49.32	511.24	566.25
	g) Power & Fuel	436.41	409.27	415.84	1630.47	1606.18
	h) Depreciation and amortisation expenses	338.87	41.90	45.18	464.54	181.57
	i) Other Expenditure	133.92	158.49	236.00	641.92	830.52
	Total Expenses	2561.52	2610.51	3064.43	10468.11	12136.64
3	Profit / Loss before Exceptional items & Tax (1 - 2)	-458.21	-488.47	-420.25	-1654.01	-2113.84
4	Add/(Less)Exceptional Items-Income(+) / Expenses(-)	0.00	0.00	0.00	0.00	0.00
5	Profit(+)/Loss(-) Before Tax (3 - 4)	-458.21	-488.47	-420.25	-1654.01	-2113.84
6	Tax Expenses					
	a) Current Tax	0.00	0.00	0.00	0.00	0.00
	b) (Excess)/Short Provision Tax relating to Earlier years	0.00	0.00	0.00	0.00	0.00
	c) Deferred Tax Expenses/ (Income)	-79.58	0.00	18.47	-79.58	18.47
	Sub Total	-79.58	0.00	18.47	-79.58	18.47
7	Net Profit(+)/Loss for the period (5 - 6)	-378.63	-488.47	-438.72	-1574.43	-2132.31
8	Other Comprehensive Income (Net of Tax)	1308.76	19962.02	61.57	21270.78	61.57
9	Total Comprehensive Income After Tax (7 + 8)	930.13	19473.55	-377.15	19696.35	-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
11	Other Equity	--	--	--	12561.14	-7191.90
12	Earning Per share of Rs.10/- each (in Rs.) Not Annualised					
	a) Basic Rs.	-11.36	-14.66	-11.32	-47.24	-62.13
	b) Diluted Rs.	-11.36	-14.66	-11.32	-47.24	-62.13



STATEMENT OF ASSETS & LIABILITIES

Particulars	Audited As at 31-03-2026 (Rs.in Lakhs)	Audited As at 31-03-2025 (Rs.in Lakhs)
I. ASSETS		
1. Non-Current Assets :		
(a) Property, Plant and Equipment	29717.85	1427.16
(b) Capital Work In Progress	1133.36	743.95
(c) Other Intangible assets	0.86	0.87
(d) Financial Assets :		
i. Investments	27.85	31.55
(d) Other Non- Current Assets	127.35	127.35
Total of Non Current Assets	31007.27	2330.88
2. Current Assets :		
(a) Inventories	661.12	456.49
(b) Financial Assets :		
i. Trade Receivables	75.05	195.54
ii. Cash and Cash Equivalents	2.05	2.83
iii. Bank balance other than (ii) above	194.26	189.07
iv. Security Deposits	402.81	487.17
(c) Current Tax Assets (Net)	37.88	21.86
(d) Other Current Assets	472.02	776.93
Total of Current Assets	1845.19	2129.89
TOTAL ASSETS	32852.46	4460.77
II. EQUITY AND LIABILITIES		
1) Equity:		
a) Equity Share Capital	333.28	333.28
b) Other Equity	12561.14	-7191.90
Total Equity atributable to Equity Shareholders	12894.42	-6858.62
2) Liabilities:		
Non Current Liabilities :		
a) Financial Liabilities		
i. Borrowings	557.94	737.47
b) Deferred tax liabilities (Net)	7412.41	18.47
Total of Non Current Liabilities	7970.35	755.94
3) Current Liabilities :		
a) Financial Liabilities		
i. Borrowings Secured	2880.28	1149.61
ii. Borrowings Unsecured	2430.80	2203.80
iii. Trade Payables		
- Dues to micro and small enterprises	36.09	39.81
- Dues to other than micro and	3314.90	4687.69
iv. Other financial liabilities	2243.47	1546.75
b) Provisions	837.16	797.66
c) Other current liabilities	244.99	138.13
Total of Current Liabilities	11987.69	10563.45
TOTAL EQUITY AND LIABILITIES	32852.46	4460.77



SRI LAKSHMI SARASWATHI TEXTILES (ARNI) LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2026
CIN: L17111TN1964PLC005183

	Amount Rs. in lakhs	
	2025-26	2024-25
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax	(1,654.01)	(2,113.84)
Adjustments for :		
Add :- Depreciation	464.54	181.57
Revaluation loss	2.17	-
Finance Expenses	511.24	566.25
	(676.06)	(1,366.02)
(Less) / Add :- (Profit) / Loss on sale of assets	(28.03)	(33.27)
Interest received	(29.23)	(34.38)
Operating Profit before Working Capital Changes	(733.32)	(1,433.67)
Adjustments for :-		
(Increase)/ Decrease in Inventories	(204.63)	32.53
(Increase)/ Decrease in Receivables	120.49	-17.00
(Increase)/ Decrease in other financial assets	84.36	-110.27
(Increase)/ Decrease in other current assets	304.91	-592.46
Increase/(Decrease) in Trade payable	(1,376.52)	-50.77
Increase/(Decrease) in other financial liabilities	522.24	274.48
Cash Generated from Operations	(1,282.47)	(1,897.16)
Direct taxes paid	(16.02)	(3.19)
NET CASH FROM OPERATING ACTIVITIES (a)	(1,298.49)	(1,900.35)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed assets and other Capital expenses	(403.30)	(384.34)
Sale of Fixed assets	65.22	41.31
Sale/Purchase of shares	3.70	70.26
Increase/(Decrease) Bank deposit	(5.19)	(4.59)
Interest received	29.23	34.38
NET CASH FROM INVESTING ACTIVITIES (b)	(310.34)	(242.98)
C. CASH FLOW FROM FINANCING ACTIVITIES		
(Decrease)/ Increase in Working Capital Bank Finance	1,730.67	1,149.61
Proceeds Unsecured Loans and other Loans	227.00	1,004.60
Proceeds secured loan	309.07	706.15
Repayment of Term loans	(147.45)	(174.36)
Finance Expenses	(511.24)	(566.25)
NET CASH FROM FINANCING ACTIVITIES (c)	1,608.05	2,119.75
Net Change in Cash and Cash Equivalent (a+b+c)	(0.78)	(23.58)
Cash and Cash Equivalents as at the beginning	2.83	26.41
Cash and Cash Equivalents as at the end	2.05	2.83



Note:

- a. The above audited results were reviewed by the Audit Committee at its meeting held on 27.05.2026 and approved by the Board of Directors at their meeting held on 27.05.2026.
- b. The statement has been prepared in accordance with the companies (Indian Accounting Standard) Rules,2015 (IND AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- c. The figures for the quarter ended 31st March 2026 and 31st March 2025 are the balancing figures between audited results in respect of full financial year and published year to date upto the 3rd quarter of relevant financial year.
- d) The Previous period figures have been re-grouped / re-stated wherever necessary.
- e) The Company operates only one segment i.e Yarn Manufacturing, hence segment reporting is not applicable.
- f) The above is an extract of the detailed format of Quarterly / Annual Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulation 2015. The full format of the quarterly / Annual Financial Results are available on the Company's website (<http://www.slstindia.com>) and on the BSE (<http://www.bseindia.com>).

for and on behalf of the
/ Board of Directors /



**Sri Lakshmi Saraswathi
Textiles (Pvt) Limited**


**(BALA KRISHNA S)
MANAGING DIRECTOR
DIN : 00084524**

Place: Chennai
Date : May 27, 2026



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 Third Quarter ended 31st March 2026 ('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

1. Material Uncertainty Related to Going Concern: The Company's net worth has been completely eroded. As per the books of accounts, the accumulated losses for the reporting period amount to ₹10,514.05 lakhs (Previous Year: ₹9,195.88 lakhs), and the turnover for the year ended March 31, 2026, has declined to ₹8,727.79 lakhs (Previous Year: ₹9,948.58 lakhs). Furthermore, the Statement of Profit and Loss indicates that the Company has incurred net losses for the previous three consecutive financial years, including the period under audit. These events and conditions indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern. However, the financial statements have been prepared on a going concern basis, predicated on management's assessment that the Company will generate sufficient profits in the foreseeable future.

Branches:

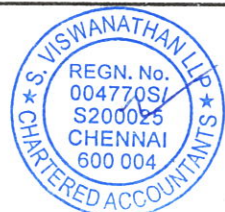
21, 1st Floor, 10th Cross, Sampige Road, Malleswaram, **Bangalore - 560 003**

Tel: 91-80-49564076 email: bhavesh@sviswallp.in

GSTIN: 29AAAFV0367K1ZW

4/5, Sri Krishna Villas, Kongu Nagar, Ramanathapuram, **Coimbatore - 641 045**

Tel: 91-422-4367065 email: svcacbe@hotmail.com



2. Non-Receipt of Confirmations: As at 31st March 2026, the Company has outstanding balances pertaining to Advances Made (₹395.57 lakhs), Advances Received (₹93.09 lakhs), Trade Receivables (₹75.05 lakhs), and Trade Payables (₹3,350.77 lakhs). We have not received balance confirmations from the respective parties for the aforementioned advances and receivables. Furthermore, in respect of Trade Payables, confirmations were received for balances amounting to ₹1,116.45 lakhs only, revealing an unreconciled difference of ₹3.40 lakhs. We were unable to obtain sufficient appropriate audit evidence regarding the existence, completeness, and carrying value of these balances through alternative audit procedures. Consequently, we are unable to determine whether any adjustments to these carrying amounts were necessary and the consequential impact thereof on the accompanying financial statements.

3. Non-Remittance of Statutory Dues: The Company has not been regular in depositing undisputed statutory dues with the appropriate authorities during the financial year. On a consolidated basis across the Company's divisions, we draw attention to the following non-compliances:

a) Employees' State Insurance (ESI): As at March 31, 2026, consolidated ESI contributions aggregating to ₹10.42 lakhs, pertaining to the period from January 2025 to March 2026, remained outstanding. Accordingly, a cumulative provision for interest of ₹0.62 lakhs was recognized in the books of accounts as at the year-end. Subsequent to the balance sheet date, the Company remitted ₹5.71 lakhs on April 7, 2026. As at the date of this report, the principal balance of ₹4.71 lakhs and corresponding accumulated interest of ₹0.16 lakhs remain unpaid.

b) Employees' Provident Fund (EPF): As at March 31, 2026, consolidated EPF dues aggregating to ₹124.78 lakhs for the period from August 2024 to March 2026 remained outstanding. Provisions for interest and damages amounting to ₹10.09 lakhs and ₹10.61 lakhs, respectively, were recognized as at March 31, 2026. As at the date of this report, the principal amount of ₹124.78 lakhs remains unpaid, along with accumulated interest and damages of ₹12.38 lakhs and ₹13.07 lakhs, respectively. This however, does not include unpaid ESI for employees in the garments division, the amount for which, was not available for our verification.

c) Tax Deducted at Source (TDS) & Tax Collected at Source (TCS): TDS and TCS aggregating to ₹24.83 lakhs, deducted/collected during the period from May 2025 to March 2026, were not deposited within the prescribed statutory timelines. Provisions for interest amounting to ₹1.45 lakhs, were recognized as at March 31, 2026. Subsequent to the balance sheet date, a partial remittance of ₹0.35 lakhs was made on April 6, 2026. As at the date of this report, the principal amount of ₹24.47 lakhs and accumulated interest of ₹2.96 lakhs remain outstanding.

d) Goods and Services Tax (GST): During the month of September 2025, the Company erroneously claimed excess Input Tax Credit (ITC) of ₹6.75 lakhs under IGST, with a corresponding short claim of ₹3.38 lakhs each under CGST and SGST due to a classification error. While the short claims in CGST and SGST were rectified in the November 2025 returns, the excess IGST ITC of ₹6.75 lakhs remains unreversed and unpaid to the GST Department as at the date of this report.



The non-payment of these dues constitutes a contravention of the respective statutory acts. Furthermore, the financial statements do not fully reflect the potential impact of further escalation of penalties or the legal ramifications arising from such long-term defaults, the quantum of which is currently unascertainable but considered material to the financial obligations of the Company.

Emphasis of Matter

We draw attention to the following matters in the notes to the financial statements:

- **Note 36(b)(viii)**, which details an advance amounting to ₹21.40 lakhs and ₹13.18 lakhs made by the Company for the purchase of machinery and for the purchase of ring frames. As disclosed, this capital advance has remained outstanding for more than three years and no confirmation of balance has been obtained.
- **Note 19**, As at March 31, 2026, the Company has accumulated tax losses amounting to ₹ 8,544.46 lakhs and unutilized tax credits of ₹105.95 lakhs. A deferred tax asset has not been recognized in respect of these items as there is currently no convincing evidence that sufficient taxable profits will be available in the near future to allow for their utilization.

Our opinion is not modified in respect of these matters.

Qualified Conclusion

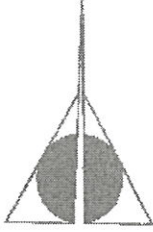
Based on our review conducted as above, with the exception of the matter described in the preceding paragraphs, nothing has come to our attention that causes us to believe that the Statement of Unaudited standalone financial results has not been prepared in accordance with recognition and measurement 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: May 27, 2026

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


Chella K Srinivasan
Partner
Membership No: 023305
UDIN: 26023305GQYUSX3715



**Sri Lakshmi Saraswathi Textiles (Arni) Ltd**

Registered Office: 16, Krishnama Road, Nungambakkam, CHENNAI -
600 034, INDIA
CIN L17111TN1964PLC005183

Phone: 91-44-28277344, 28270548, Email: slst@slstarni.com

Company Code – 521161

ISIN – INE456D01010

**Statement on Impact of Audit Qualifications (for audit report with modified
opinion) submitted along-with Annual Audited Financial Results**
(Rs.in Lakhs)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026 [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	S.No.	Particulars	Audited Figures (before adjusting for qualifications)	Adjusted Figures (after adjusting for qualifications)
	1.	Total income	8814.10	8814.10
	2.	Total Expenditure	10468.11	10468.11
	3.	Net Profit/(Loss)	(1574.43)	(1574.43)
	4.	Earnings Per Share	(47.24)	(47.24)
	5.	Total Assets	32852.46	32852.46
	6.	Total Liabilities	19958.04	19958.04
	7.	Net Worth	12894.42	12894.42
	8.	Any other financial item(s)	Nil	Nil
II.	Audit Qualification (each audit qualification separately):			
	a.	Details of Audit Qualification:		
	(i)	The auditor has drawn attention to a material uncertainty regarding the Company's ability to continue as a going concern. This is evidenced by the complete erosion of the Company's net worth, accumulated losses of Rs.10,514.05 lakhs (Previous Year: Rs.9,195.88 lakhs), a decline in turnover to Rs.8,727.79 lakhs (Previous Year: Rs.9,948.58 lakhs), and furthermore the company has incurred net losses for three consecutive financial years. Despite these indicators, the financial statements have been prepared on a going concern basis based on management's future profitability assessments.		
	(ii)	The auditor has drawn attention regarding obtaining the balance confirmations or sufficient alternative audit evidence for significant outstanding balances. This includes Advances Made (Rs.395.57 lakhs), Advances Received (Rs.93.09 lakhs), Trade Receivables (Rs.75.05 lakhs), and Trade Payables (Rs.3,350.77 lakhs). Furthermore, out of the Trade Payables confirmed Rs.1,116.45 lakhs, there remains an unreconciled difference of Rs.3.40 lakhs.		
	(iii)	The auditor reported significant defaults in the remittance of undisputed statutory dues to appropriate authorities during the financial year. The outstanding non-compliances as of the audit		



	<p>report date are as follows:</p> <p>(a)ESI: Principal of Rs.4.71 lakhs and accumulated interest of ₹0.16 lakhs remain unpaid (excluding unascertainable amounts for the garments division).</p> <p>(b)EPF: Principal of Rs.124.78 lakhs, alongside accumulated interest of Rs.12.38 lakhs and damages of Rs.13.07 lakhs, remain unpaid.</p> <p>(c)TDS/TCS: Principal of Rs.24.47 lakhs and accumulated interest of Rs.2.96 lakhs remain unpaid.</p> <p>(d)GST: An erroneously claimed excess IGST Input Tax Credit (ITC) of Rs.6.75 lakhs remains unreversed and unpaid.</p>
	b. Type of Audit Qualification: Qualified Opinion
	c. Frequency of qualification: Repetitive (Continuing since Financial Year 2020-21)

	<p>d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:</p> <p>1) Auditor has quantified the impact of qualification.</p> <p>2) The management's view on the qualifications is given below:</p> <p>(i) <u>Qualified opinion of Statutory Auditor:</u></p> <p>The Company's net worth has been eroded, accumulated losses of Rs.10,514.05 lakhs (Previous Year: Rs.9,195.88 lakhs), a decline in turnover to Rs.8,727.79 lakhs (Previous Year: Rs.9,948.58 lakhs), and furthermore the company has incurred net losses for three consecutive financial years. Despite these indicators, the financial statements have been prepared on a going concern basis based on management's future profitability assessments.</p> <p><u>Management's View:</u></p> <p>For the above referred observation of the Auditor, the company provides the following clarifications:</p> <p>1. The company has accumulated losses of Rs.10,514.05 lakhs (Previous Year: Rs.9,195.88 lakhs), a decline in turnover to Rs.8,727.79 lakhs (Previous Year: Rs.9,948.58 lakhs), and Despite these indicators, the financial statements have been prepared on a going concern basis based on management's future profitability assessments It continues its business operation to the optimum level. The management is hopeful that the company will generate to make profit in the ensuing quarters. There is a reduction of over 30% loss in FY25-26 comparing with FY24-25.</p>
--	--



(ii) Qualified opinion of Auditor:

The auditor has drawn attention regarding obtaining the balance confirmations or sufficient alternative audit evidence for significant outstanding balances. This includes Advances Made (Rs.395.57 lakhs), Advances Received (Rs.93.09 lakhs), Trade Receivables (Rs.75.05 lakhs), and Trade Payables (Rs.3,350.77 lakhs). Furthermore, out of the Trade Payables confirmed Rs.1,116.45 lakhs, there remains an unreconciled difference of Rs.3.40 lakhs.

Management View:

The management is confident that all the amounts shall be collected in the ensuing quarters of the FY 26-27

(iii) Qualified opinion of Auditor:

The auditor reported significant defaults in the remittance of undisputed statutory dues to appropriate authorities during the financial year. The outstanding non-compliances as of the audit report date are as follows:

(a)ESI: Principal of Rs.4.71 lakhs and accumulated interest of Rs.0.16 lakhs remain unpaid (excluding unascertainable amounts for the garments division).

(b)EPF: Principal of Rs.124.78 lakhs, alongside accumulated interest of Rs.12.38 lakhs and damages of Rs.13.07 lakhs, remain unpaid.

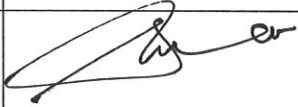
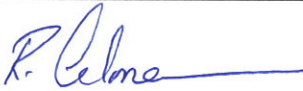


(c)TDS/TCS: Principal of ₹24.47 lakhs and accumulated interest of Rs.2.96 lakhs remain unpaid.

(d)GST: An erroneously claimed excess IGST Input Tax Credit (ITC) of Rs.6.75 lakhs remains unreversed and unpaid.

Management View:

The management is expects that all the statutory amounts shall be paid in the ensuing quarters of the FY 26-27



	e. For Audit Qualification(s) where the impact is not quantified by the auditor:	
	(i) Management's estimation on the impact of audit qualification: Management is of the view that both the qualified opinions (i) and (ii) of the above have no impact and hence not quantified.	
	(ii) If management is unable to estimate the impact, reasons for the same: ----- Not Applicable -----	
	(iii) Auditors' Comments on (i) or (ii) above: Auditor has no comments	
III.	Signatories:	
	• CEO/Managing Director	
	• CFO	
	• Audit Committee Chairman	
	• Statutory Auditor	

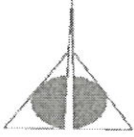
for **SRI LAKSHMI SARASWATHI
TEXTILES (ARNI) LIMITED**

Place: Chennai
Date: May 27, 2026




**(BALAKRISHNA S)
MANAGING DIRECTOR &
CHIEF EXECUTIVE OFFICER**



**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 Audited Financial Results for the Quarter and Year ended 31st March 2026

(Rs.in.Lakhs)

S.No.	Particulars	Quarter ended			Year Ended	
		31-03-2026 Audited	31-12-2025 Unaudited	31-03-2025 Audited	31-03-2026 Audited	31-03-2025 Audited
1.	Total Income from operations (net)	2103.31	2122.04	2644.18	8814.10	10022.80
2.	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items#)	-458.21	-488.47	-420.25	-1654.01	-2113.84
3.	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items#)	-458.21	-488.47	-420.25	-1654.01	-2113.84
4.	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items#)	-378.63	-488.47	-438.72	-1574.43	-2132.31
5.	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	930.13	19473.55	-377.15	19696.35	-2070.74
6.	Equity Share Capital	333.28	333.28	333.28	333.28	333.28
7.	Other Equity	--	--	--	12561.14	-7191.90
8.	Earnings Per Share (of Rs. 10/- each)					
	1. Basic.	Rs. -11.36	-14.66	-11.32	-47.24	-62.13
	2. Diluted:	Rs. -11.36	-14.66	-11.32	-47.24	-62.13

Note: a. The above is an extract of the detailed format of Quarterly/Year ended 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/ Annual Financial Results are available on the Stock Exchange website. BSE: <http://www.bseindia.com> and Company Website [Http://www.slstindia.com](http://www.slstindia.com).

b. The impact on net profit / loss, total comprehensive income or any other relevant financial item(s) due to change(s) in accounting policies shall be disclosed by means of a footnote.

c) Exceptional and/or Extraordinary items adjusted in the Statement of Profit and Loss in accordance with Ind-AS Rules / AS Rules, whichever is applicable

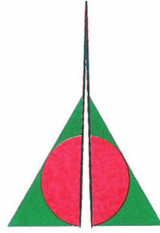
for and on behalf of the
/ Board of Directors /

**Sri Lakshmi Saraswathi
Textiles (Arni) Limited**


**(BALA KRISHNA S)
MANAGING DIRECTOR
DIN : 00084524**

Place : Chennai
Date : May 27, 2026





Sri Lakshmi Saraswathi Textiles (Arni) Limited

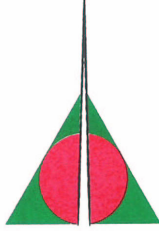
"CIN : L17111TN1964PLC005183"

Annexure-A

The details required in terms of Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, are as under:

Sl.No	Particulars	Secretarial Auditor	Internal Auditor	Cost Auditor
1.	Name of the Auditors	M/s. A.K. Jain & Associates, Practicing Company Secretaries	M/s. G Natesan And Co, Chartered Accountants and M/s RVK & CO. Chartered Accountant	M/s. SVM ASSOCIATES, Cost Accountants (Firm Regn: 000536)
2.	Reason for change viz., Re-appointment,	Re-appointment of M/s. A. K. Jain & Associates, Practicing company Secretaries as Secretarial Auditor of the Company	Appointment of M/s. G Natesan And Co, Chartered Accountants and M/s RVK & CO. Chartered Accountant are appointed as internal auditors of the company.	Re-appointment of M/s. SVM ASSOCIATES, Cost Accountants, as Cost Auditor of the Company
3.	Date of appointment (as applicable) & term of appointment	The Board at its meeting held on May 27, 2026, has approved the appointment of M/s. A. K. Jain & Associates, Practicing company Secretaries of the company for the financial year 2026-27.	The Board at its meeting held on May 27, 2026, has approved the appointment of M/s. G Natesan And Co, Chartered Accountants, and M/s RVK & CO. Chartered Accountant internal Auditor of the Company or the financial year 2026-27.	The Board at its meeting held on May 27, 2026, has approved the appointment of M/s. SVM Associates, as the Cost Auditor of the company for the audit the cost accounting records for the financial year 2026-27.
4.	Brief profile (in case of appointment)	<p>A. K. JAIN & ASSOCIATES is a professional firm providing Corporate Law, Corporate Restructuring, Securities Law, FEMA, FDI and Advisory services.</p> <p>Established in the year 2000, the firm has wide and extensive corporate experience of more than two decades. With the advent of technology based filing and digitalization, there has been considerable change in compliances of various laws which has put more responsibility on the shoulders of the Directors / Compliance officers. A company has to comply with numerous procedures as covered under Companies Act, SEBI and related Laws. Directors should be aware of Prevailing and new Laws proposed to be introduced and gain knowledge to comply with the new requirements of law. It is a settled principle that the ignorance of law is no excuse.</p>	<p>A) M/s. G Natesan And Co, Chartered Accountants, established in 1949 is led by a team of 15 experienced partners, who are qualified members of the Institute of Chartered Accountants of India (ICAI) and having 10 branches,</p> <p>The experience of the Partners is in diversified fields such as Taxation, Banking, Business Process, Audit & Assurance, Funding and Valuation, IT and BPO. Such knowledge is constantly updated and shared amongst the partners to provide the clients with an unmatched service quality ensuring all the clients with our firm are bound with us on a value chain through which they grow over a period of time with advises on various fronts.</p> <p>B) M/s.RVK & CO. Chartered Accountants, Led engagements in the nature of Risk Management and Review of Risks and Controls. Led and Managed internal audits of Cement, Banks amongst varied industries. Led and managed Statutory Audits of large limited companies including manufacturing, technology and service sectors. Led Due diligence activities; review of acquisition within India and review of operations across new</p>	<p>SVM & Associates is Practicing Cost Accountants firm constituted under Regulation 113 of the ICAI Regulation 1959. The firm was established in 2015 (Firm Regn 000536) with three Practicing members and subsequently reconstituted in 2016 with addition of two more Practicing Members. Together, the leadership team brings a strong blend of deep industry expertise and innovative, forward-looking practices.</p> <p>The firm has extensive corporate experience with reputed Indian and multinational companies, offering professional services in Cost Audits, Management Accounting and Audits, and Value Chain Analysis.</p>





Sri Lakshmi Saraswathi Textiles (Arni) Limited

"CIN : L17111TN1964PLC005183"

			geographies including Singapore, Malaysia, South Africa etc. Specialization in Indirect taxes – including compliance, audit, assessment, filing, review and representation before various authorities for Service Tax, Sales Tax ,VAT and central excise. Specialization in Review of Financial Systems support, management of receivables etc of leading corporate. Adequate knowledge in STPI/SEZ compliance, review, requirements, filing and procedures.	
5.	Disclosure of relationships between directors (in case of appointment of a director)	Not Related	Not Related	Not Related

