

Sri Lakshmi Saraswathi Textiles (Arni) Limited

"CIN : L17111TN1964PLC005183"

RO/MS/SEC# 046 /2025-26

February 12, 2026

**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, Thursday, the 12th February 2026 approved the un-audited financial results for the Third Quarter and Nine months ended 31st December 2025.

Please find attached the followings:

- 1) Un-audited financial results for the Third quarter and Nine months ended 31st December 2025.
- 2) Limited Review Report from Statutory Auditor thereon duly taken on record by the Board on 12th February 2026.
- 3) Letter of clarification on the Auditors Observation/ qualification in the Limited Review Report.
- 4) News Paper results.

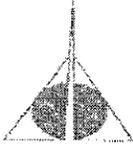
We wish to inform that the meeting commenced at 11.30 AM and concluded at 12.15 PM.

Please take the above information 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 Unaudited Financial Results for the Third Quarter / Nine Months ended 31st December 2025

(Rs.in.Lakhs)

S.No	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
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	INCOME FROM OPERATIONS						
	a) Net sales/Income from operations	2113.91	2339.92	2663.89	6651.52	7336.13	9954.2
	b) Other Income	8.13	24.93	28.82	59.27	42.49	68.6
	Total Income from operations	2122.04	2364.85	2692.71	6710.79	7378.62	10022.80
2	Expenses						
	a) Cost of material consumed	1281.01	1358.77	1868.01	3974.16	5252.54	6878.54
	b) Purchases of stock in trade	58.58	0	21.41	58.58	96.96	144.66
	c) Changes in inventories of work-in-process	-11.92	9.83	-21.73	-31.37	-21.22	69.17
	d) Changes in inventories of finished goods	1.32	28.77	-43.31	7.40	-62.19	-2.62
	e) Employee benefit expenses	506.32	542.88	490.81	1589.84	1367.94	1862.37
	f) Finance Cost	165.54	159.81	184.08	480.25	516.93	566.25
	g) Power & Fuel	409.27	393.9	460.91	1194.06	1190.34	1606.18
	h) Depreciation and amortisation expenses	41.90	41.88	45.55	125.67	136.39	181.57
	i) Other Expenditure	158.49	159.29	233.95	508.00	594.52	830.52
	Total Expenses	2610.51	2695.13	3239.68	7906.59	9072.21	12136.64
3	Profit / Loss before Exceptional items & Tax (1 - 2)	-488.47	-330.28	-546.97	-1195.80	-1693.59	-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)	-488.47	-330.28	-546.97	-1195.80	-1693.59	-2113.84
6	Tax Expenses						
	a) Current Tax	0.00	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	0.00
	c) 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)	-488.47	-330.28	-546.97	-1195.80	-1693.59	-2132.31
8	Other Comprehensive Income (Net of Tax)	19962.02	0.00	0.00	19962.02	0.00	61.57
9	Total Comprehensive Income After Tax (7 + 8)	19473.55	-330.28	-546.97	18766.22	-1693.59	-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.	-14.66	-9.91	-16.41	-35.88	-50.82	-62.13
	b) Diluted Rs.	-14.66	-9.91	-16.41	-35.88	-50.82	-62.13



Note:

1. The above unaudited results were reviewed by the Audit Committee in its meeting held on 12th February 2026 and approved by the Board of Directors in the meeting held on 12th February 2026
2. Figures were regrouped wherever required.
3. The Company operates only in one segment
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 : February 12, 2026



for and on behalf of the
Board of Directors

A handwritten signature in black ink, appearing to be "Balakrishna S.", written over the printed name.

(BALAKRISHNA S)
MANAGING DIRECTOR
DIN: 00084524

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 December 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

Basis for Qualified Conclusion

- 1) **Going Concern Uncertainty:** We draw attention to the fact that the accumulated losses were Rs. 9,195.89 Lakhs up to 31st March 2025 and the Company made a Loss of Rs. 1195.80 Lakhs for the nine months ended 31st December 2025, resulting in a continued negative net worth. These events, along with persistent losses over the last three years, 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 nine months ended as on 31st December 2025 have been prepared using the going concern basis of accounting,

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



based on the opinion of the management that the Company would generate sufficient profits in the foreseeable future.

- 2) **Non-Remittance of Statutory Dues:** The Company has defaulted in remitting statutory dues to the appropriate authorities as follows:
- Employees' Provident Fund (PF) & ESI: An amount of Rs. 124.23 Lakhs (PF) and Rs. 10.55 Lakhs (ESI), including interest and penal damages. This however, does not include unpaid PF and ESI for employees in the garments division, the amount for which, was not available for our verification.
 - Tax Deducted at Source (TDS): An amount of Rs. 12.59 Lakhs, including interest.

Subsequent to the quarter ended and prior to the date of this report, the Company has remitted a part of the above mentioned dues amounting to Rs. 9.19 Lakhs (including interest) towards Employees' Provident Fund (PF) and Rs. 2.03 Lakhs towards Employee State Insurance (ESI).

The non-payment of these dues constitutes a contravention of the respective statutory acts. The financial results do not fully reflect the potential of further escalation of penalties or the legal ramifications of such long-term defaults, which we consider material to the financial discipline and obligations of the Company.

Emphasis of Matter

We draw attention to the fact that the Company has revalued its Land and Buildings and Plant and Machinery as at 31st December 2025, based on valuation performed by an independent registered valuer. The details of such revaluation are set out below (In Lakhs):

Class of Asset	Carrying Amount before Revaluation	Revaluation Surplus	Carrying Amount after Revaluation
Land	₹ 21.85	₹ 23,888.85	₹ 23,910.70
Buildings	₹ 216.65	₹ 3,420.35	₹ 3,637.00
Plant & Machinery	₹ 961.46	₹ 1,458.54	₹ 2,420.00
TOTAL	₹ 1,199.96	₹ 28,767.74	₹ 29,967.70



The Company recorded a revaluation gain of Rs. 28,767.74 Lakhs. This is presented in the financial statements as Rs. 19,962.02 Lakhs increase in Other Equity (net of Rs. 8,805.72 Lakhs Deferred Tax Liability), with the movement reflected through Other Comprehensive Income.

Our conclusion is not modified in respect of this matter.

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.

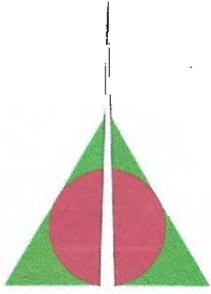
Place: Chennai
Date: 12-02-2026

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



Chella K Srinivasan
Partner

Membership No: 023305
UDIN: 26023305HYFIIK4606



Sri Lakshmi Saraswathi Textiles (Arni) Limited

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RO/MS/SEC# 047 /2025-26

February 12, 2026

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

Dear Sir,

Sub: Unaudited quarterly and Nine months results ended 31st December 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 quarterly and Nine months ended 31st December 2025, interalia, have reported as under:

Quote

Basis for Qualified Opinion

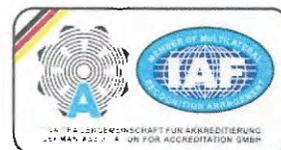
Basis for Qualified Conclusion

- 1) **Going Concern Uncertainty:** We draw attention to the fact that the accumulated losses were Rs. 9,195.89 Lakhs up to 31st March 2025 and the Company made a Loss of Rs. 1195.80 Lakhs for the nine months ended 31st December 2025, resulting in a continued negative net worth. These events, along with persistent losses over the last three years, 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 nine months ended as on 31th December 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.
- 2) **Non-Remittance of Statutory Dues:** The Company has defaulted in remitting statutory dues to the appropriate authorities as follows:
 - a) Employees' Provident Fund (PF) & ESI: An amount of Rs. 124.23 Lakhs (PF) and Rs. 10.55 Lakhs (ESI), including interest and penal damages. This however, does not include unpaid PF and ESI for employees in the garments division, the amount for which, was not available for our verification.
 - b) Tax Deducted at Source (TDS): An amount of Rs. 12.59 Lakhs, including interest.

Subsequent to the quarter ended and prior to the date of this report, the Company has remitted a part of the above mentioned dues amounting to Rs. 9.19 Lakhs (including interest) towards Employees' Provident Fund (PF) and Rs. 2.03 Lakhs towards Employee State Insurance (ESI).

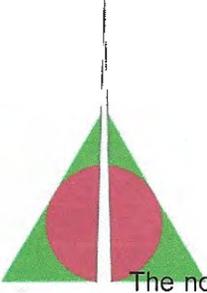


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Phone: 91-44-28277344 / 28270548 E-mail : slst@sistarni.com
Web : www.slstindia.com



Sri Lakshmi Saraswathi Textiles (Arni) Limited

"CIN : L17111TN1964PLC005183"



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Emphasis of Matter

We draw attention to the fact that the Company has revalued its Land and Buildings and Plant and Machinery as at 31 December 2025, based on valuation performed by an independent registered valuer. The details of such revaluation are set out below (In Lakhs):

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TOTAL	₹ 1,199.96	₹ 28,767.74	₹ 29,967.70

The Company recorded a revaluation gain of Rs. 28,767.74 Lakhs. This is presented in the financial statements as a Rs. 19,962.02 Lakhs increase in Other Equity (net of Rs. 8,805.72 Lakhs Deferred Tax Liability), with the movement reflected through Other Comprehensive Income.

Our conclusion is not modified in respect of this matter.

Unquote

Management's View:

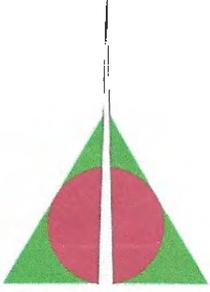
For the above referred observation of the Auditors, the company provides the following clarifications:

1. Going Concern Principle – Subsequent to the various efforts like revaluation etc., taken by the management in bringing down the cash losses, the management is hope full that the company will generate profits in the ensuing quarters. Further the recent FTAs signed by Government with EU, USA and the boost given by the Budget 2026 will enhance the Turnover FY 2026-27.
2. a. The management has assured that an amount of Rs.124.23 lakhs towards Employees' Provident Fund and Rs.10.55 lakhs towards Employees' State Insurance, including interest and penal damages, will be remitted to the appropriate authorities in the ensuing quarter. The garment section has recently started, and the labour was hired on a temporary basis. Subsequently, the department has stabilized and will start the necessary statutory deductions for PF and ESI contributions which will be regularized from the current quarter onwards.



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Web : www.slstindia.com





Sri Lakshmi Saraswathi Textiles (Arni) Limited

"CIN : L17111TN1964PLC005183"

b. Tax Deducted at Source (TDS): An amount of Rs. 12.59 Lakhs, including interest, will be remitted to the appropriate authorities for the period.

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**

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 Third Quarter / Nine Months ended 31st December 2025

(Rs.in.Lakhs)

S.No.	Particulars	Quarter ended		Nine Months ended		Year Ended	
		31.12.2025 Unaudited	30.09.2025 Unaudited	31.12.2024 Unaudited	31.12.2025 Unaudited	31.12.2024 Unaudited	31.03.2025 Audited
1.	Total Income from operations (net)	2122.04	2364.85	2692.71	6710.79	7378.62	10022.80
2.	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items#)	-488.47	-330.28	-546.97	-1195.80	-1693.59	-2113.84
3.	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items#)	-488.47	-330.28	-546.97	-1195.80	-1693.59	-2113.84
4.	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items#)	-488.47	-330.28	-546.97	-1195.80	-1693.59	-2132.31
5.	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	19473.55	-330.28	-546.97	18766.22	-1693.59	-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. -14.66	-9.91	-16.41	-35.88	-50.82	-62.13
	2. Diluted:	Rs. -14.66	-9.91	-16.41	-35.88	-50.82	-62.13

Note: a. The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015.
The Quarterly 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 Previous period figures have been re-grouped / re-stated wherever necessary.

Place : Chennai
Date : February 12, 2026



for and on behalf of the
Board of Directors

(BALAKRISHNA S)
MANAGING DIRECTOR
DIN: 00084524