SAMBANDAM SPINNING MILLS LIMITED UNIT-I
Registered Office : Kamaraj Nagar Colony, Salem 636 014. Tamil Nadu
(P) +91 427 2240790 (E) corporate@sambandam.com
website : www.sambandam.com Corporate Identity No. L17111TZ1973PLC000675

Ref: 237/SSML/CS/2025-26 11-11-2025

To
The DGM Listing,
The Bombay Stock Exchange Ltd,
Floor No. 25, P.J.Towers, Dalal Street,
MUMBAI – 400 001.

Dear Sir,
Scrip Code : 521240

Sub : Disclosure of Information pursuant to Reg.30 read with Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Out come of the board meeting held on 11-11-2025 in Integrated Filing (Financial) format for the quarter and half year ended September 30, 2025

Intimation of Unaudited, limited review Standalone and Consolidated Financial Results for the quarter and half year ended 30-09-2025.

As required under Regulation 33(3)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 [LODR] and In accordance with the above referred regulation, we enclose the outcome of the board meeting held on 11-11-2025 is disclosed as follows.

1. Unaudited, limited review Standalone and Consolidated Financial Results for the quarter and half year ended 30-09-2025, as approved by the Board of Directors, at their meeting held today 11-11-2025 along with Statutory Auditors limited review report.
2. Further the above outcome of the board meeting is being uploaded in the BSE website and the company website www.sambandam.com.
3. Board Meeting started at 12.15 hrs and ended at 17.15 hrs

Thanking you,

Yours truly,
for Sambandam Spinning Mills Limited
SWAMINATHAN NATARAJAN
Digitally signed by SWAMINATHAN NATARAJAN
Date: 2025.11.11 17:36:31 +05'30'
(S. Natarajan)
Company Secretary

Sambandam Spinning Mills Limited (CIN L17111TZ1973PLC000675)
Regd. Office : Mill Premises, Kamaraj Nagar Colony, Salem 636 014
e-mail : corporate@sambandam.com Phone 0427 2240790 Website : www.sambandam.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

(Rupees in Lakhs)

S.No.	Particulars	Three Months ended			Six Months Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	INCOME						
I	Revenue from Operations	6,656.00	6,391.44	7,353.53	13,047.44	14,228.99	26,848.10
II	Other Income	15.08	12.22	27.14	27.30	49.51	106.62
III	**Total Income (I+II)**	**6,671.08**	**6,403.66**	**7,380.67**	**13,074.74**	**14,278.50**	**26,954.72**
IV	**EXPENSES**						
	Cost of Materials Consumed	4,373.54	4,580.47	4,976.84	8,954.01	9,773.82	18,242.94
	Changes in Inventories of Finished Goods and Work-in-Progress	338.36	(554.53)	442.59	(216.17)	306.54	(101.60)
	Employee Benefits Expense	813.74	822.77	862.77	1,636.51	1,701.42	3,513.93
	Power and Fuel-Net	93.77	397.76	233.25	491.53	626.00	1,842.08
	Finance Costs	276.92	289.70	288.21	566.62	579.11	1,145.94
	Depreciation and Amortisation Expense	223.31	220.96	250.29	444.27	501.44	945.18
	Other Expenses	664.41	616.30	686.76	1,280.71	1,328.15	2,423.37
	Total Expenses	**6,784.05**	**6,373.43**	**7,740.71**	**13,157.48**	**14,816.48**	**28,011.84**
V	**Profit/(Loss) before Exceptional Item and Tax (III-IV)**	**(112.97)**	**30.23**	**(360.04)**	**(82.74)**	**(537.98)**	**(1,057.12)**
VI	Exceptional Income	-	-	-	-	40.07	40.07
VII	**Profit/(Loss) Before Tax (V+VI)**	(112.97)	30.23	(360.04)	(82.74)	(497.91)	(1,017.05)
VIII	**Tax Expense:**						
	Current Tax Expenses	(8.06)	8.06	-	-	-	-
	Deferred Tax Expenses / (Income)	4.70	(27.04)	(126.32)	(22.34)	(152.83)	(273.74)
IX	**Profit/(Loss) for the Period from continuing operations (VII-VIII)**	(109.61)	49.21	(233.72)	(60.40)	(345.08)	(743.31)
X	**Other Comprehensive Income**						
	Items that will not be reclassified to profit or loss						
	i) Remeasurement of Defined benefits plan	-	-	-	-	-	260.91
	ii) Income tax relating to above	-	-	-	-	-	67.84
	Other Comprehensive Income for the Period	-	-	-	-	-	**193.07**
XI	**Total Comprehensive Income for the Period (IX+X)**	**(109.61)**	**49.21**	**(233.72)**	**(60.40)**	**(345.08)**	**(550.24)**
XII	Paid Up Equity Share Capital (Face Value Rs. 10/- each)	427.55	427.55	427.55	427.55	427.55	427.55
XIII	Other equity						8,151.52
XIV	**Earnings per Equity Share of Rs.10/- each: (not annualised)**						
	Basic and Diluted (in Rupees)	**(2.57)**	**1.15**	**(5.48)**	**(1.42)**	**(8.09)**	**(17.43)**

SAMBANDAM SPINNING MILLS LTD SALEM-14

Notes

1 The above standalone unaudited financial results were reviewed by the Audit Committee and then approved by the Board of Directors at its meeting held on November 11, 2025. The Limited Review as required under Regulation 33 of SEBI (Listed Obligation and Disclosure Requirements) Regulations, 2015 has been completed by the Statutory Auditors.

2 Segment Information:

The Company is primarily engaged in the business of manufacturing and sale of yarn and related products, which is considered as single business segment based on nature of products, risks, returns and the internal business reporting system. Accordingly, there are no other reportable segments in terms of Ind AS 108 'Operating Segments'.

3 The Company has classified certain assets as Assets classified as held for sale as per Ind AS 105 "Non Current Assets Held for Sale and Discontinued Operations". Consequently, the Company has not charged depreciation of Rs. 35.56 Lakhs for the period ended 30.09.2025 on assets continue to be classified as held for sale in accordance with Ind AS 105.

4 The previous period figures have been regrouped/reclassified wherever necessary to confirm to current period classification.

For Sambandam Spinning Mills Limited

S. Devarajan
Chairman and Managing Director
DIN 00001910

Salem
November 11, 2025

SAMBANDAM SPINNING MILLS LTD
SALEM-14

Sambandam Spinning Mills Limited

Standalone Statement of Assets and Liabilities as at 30.09.2025

(Rupees in Lakhs)

Particulars	As at 30.09.2025 Unaudited	As at 31.03.2025 Audited
I. ASSETS		
1. Non-Current Assets		
a) Property, Plant and Equipment	11,637.74	11,964.53
b) Capital Work in Progress	142.53	161.12
c) Right-of-use Assets	25.34	26.52
d) Intangible assets	0.04	0.04
e) Biological Assets other than Bearer plants	144.85	144.85
f) Financial Assets		
i) Investments	201.52	201.57
ii) Other Financial Assets	403.65	322.26
g) Other Non-Current Assets	243.12	123.10
	12,798.79	12,943.99
2. Current Assets		
a) Inventories	8,167.15	7,662.23
b) Financial Assets		
i) Trade Receivables	1,839.44	2,160.95
ii) Cash and Cash Equivalents	20.01	4.65
iii) Bank Balances other than Cash and Cash Equivalents	148.84	196.01
iv) Other Financial Assets	447.96	180.13
c) Current Tax Assets (Net)	35.83	25.42
d) Other Current Assets	2,010.44	1,817.71
e) Assets Classified as Held for Sale	310.09	310.09
	12,979.76	12,357.19
TOTAL ASSETS	**25,778.55**	**25,301.18**
II. EQUITY AND LIABILITIES		
EQUITY		
a) Equity Share Capital	427.55	427.55
b) Other Equity	8,091.12	8,151.52
	8,518.67	8,579.07
LIABILITIES		
1. Non-Current Liabilities		
a) Financial Liabilities		
i) Borrowings	5,031.00	4,583.56
ii) Lease Liabilities	16.98	20.10
iii) Other Financial Liabilites	5.23	5.23
b) Provisions	133.04	133.04
c) Deferred Tax Liabilities (Net)	200.20	222.54
	5,386.45	4,964.47
2. Current Liabilities		
a) Financial Liabilities		
i) Borrowings	7,390.38	7,316.84
ii) Lease Liabilities	11.41	9.37
iii) Trade payables		
- Outstanding dues of Micro and Small Enterprises	227.50	226.12
- Outstanding dues of other than Micro and Small Enterprises	2,550.57	2,172.19
iv) Other Financial Liabilities	1,198.45	1,555.43
b) Other Current Liabilities	186.83	169.40
c) Provisions	308.29	308.29
	11,873.43	11,757.64
TOTAL EQUITY AND LIABILITIES	**25,778.55**	**25,301.18**

Sambandam Spinning Mills Limited

Standalone Statement of Cash Flows for the Half year ended 30.09.2025

(Rupees in Lakhs)

Particulars	Half Year ended			
	30.09.2025		30.09.2024	
	Unaudited		Unaudited	
A. Cash Flow from Operating Activities				
Profit/ (Loss) before tax		**(82.74)**		**(497.91)**
Adjustments for -				
Depreciation & Amortisation Expense	444.27		501.44	
Finance Costs	566.62		579.11	
Provision for ECL and impairment	55.87		50.00	
Sundry Balances written off	-		19.71	
Interest Income	(13.85)		(14.24)	
Foreign Exchange Fluctuation	(1.25)		(1.17)	
Dividend Income	(0.07)		(0.07)	
Profit on sale of Investment in associate	-		(40.07)	
Net Gain or Loss arising on Fair Value of Financial Asset	0.05		(0.17)	
Fair Value change in Biological Assets	-		(9.00)	
(Profit)/Loss on sale of Property, Plant and Equipment	14.46		12.95	
		1,066.10		1,098.49
Operating Profit/ (Loss) before Working Capital Changes		**983.36**		**600.58**
Adjustments/Changes in Working Capital				
Inventories	(504.92)		38.98	
Trade Receivables	325.65		(189.35)	
Non Current and Current Financial Assets	(360.81)		(24.91)	
Other Non Current and Current Assets	(312.75)		8.46	
Trade Payables	1,083.41		666.62	
Non Current and Current Financial Liabilities	(337.84)		(292.39)	
Other Non Current and Current Liabilities	17.43		(56.37)	
Other Non Current and Current provisions	-		82.12	
		(89.83)		233.16
Cash Generated from/(used in) Operations		**893.53**		**833.74**
Less: Income Tax Paid (Net)		10.41		9.19
Net Cash from/(used in) Operating Activities		**883.12**		**824.55**
B. Cash Flow from Investing Activities				
Purchase of Property, Plant and Equipment & Capital Work-in-Progress	(119.95)		(53.09)	
Proceeds from Sale of Property, Plant and Equipment	12.40		68.43	
Proceeds from Sale of Investment in associate	-		110.48	
Interest Received	13.85		14.24	
Dividend Received	0.07		0.07	
Net Cash from/(used in) Investing Activities		**(93.63)**		**140.13**
C. Cash Flow from Financing Activities				
Interest Paid on Lease Liabilities	(1.49)		(1.74)	
Principal Repayment of Lease Liabilities	(5.70)		(3.58)	
Finance Costs Paid	(584.27)		(579.32)	
Proceeds / (Repayment) from Current Borrowings (Net)	73.54		(436.22)	
Proceeds / (Repayment) from Non Current Borrowings (Net)	(256.21)		54.95	
Net Cash from/(used in) Financing Activities		**(774.13)**		**(965.90)**
Net Increase/(decrease) in Cash and Cash Equivalents		**15.36**		**(1.22)**
Cash and Cash Equivalents at the beginning of the period	4.65		8.62	
Cash and Cash Equivalents at the end of the period	20.01		7.40	
Net Increase/(decrease) in Cash and Cash Equivalents		**15.36**		**(1.22)**

SAMBANDAM SPINNING MILLS LTD SALEM-14

P.N. RAGHAVENDRA RAO & CO

Chartered Accountants

Founder P.N. Raghavendra Rao

No. 23/2, Viswa Paradise Apartments IInd Floor, Kalidas Road, Ramnagar, Coimbatore - 641 009

: 0422 2232440, 2236997 : info@pnrandco.in : www.pnrandco.in

Ref. No. .... Date : ....

Independent Auditor's Limited Review Report on Review of Interim Standalone Unaudited Financial Results of the Company for the Quarter and Half year ended 30th September 2025

To
The Board of Directors
Sambandam Spinning Mills Limited

Review Report on Statement of Standalone Unaudited Financial Results

1. We have reviewed the accompanying standalone financial results of Sambandam Spinning Mills Limited (the "Company") for the quarter and half year ended 30th September 2025, 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 ("Listing Regulations").

Management's Responsibilities for the Standalone Financial Results

2. The preparation of the Statement is in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34), "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013, as amended, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.

Auditors Responsibility

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified an audit. Accordingly, we do not express an audit opinion.

P.N. RAGHAVENDRA RAO & CO
Chartered Accountants
Founder P.N. Raghavendra Rao
No. 23/2, Viswa Paradise Apartments IInd Floor, Kalidas Road, Ramnagar, Coimbatore - 641 009
: 0422 2232440, 2236997 : info@pnrandco.in : www.pnrandco.in

Ref. No. .... Date : ....

Conclusion

4. Based on our review conducted and procedures performed as stated above, nothing has come to our attention that causes us to believe that the Statement prepared in accordance with applicable Indian Accounting Standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P N Raghavendra Rao & Co
Chartered Accountants
FRN: 003328S

Pon Arul Paraneedharan
Partner
M.No: 212860

Salem
11th November 2025

UDIN: 25212860BMJKWC2830

Sambandam Spinning Mills Limited (CIN L17111TZ1973PLC000675)
Regd. Office : Mill Premises, Kamaraj Nagar Colony, Salem 636 014
e-mail : corporate@sambandam.com Phone 0427 2240790 Website : www.sambandam.com

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

(Rupees in Lakhs)

S.No.	Particulars	Three Months ended			Six Months ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	INCOME						
I	Revenue from Operations	6,656.00	6,391.44	7,353.53	13,047.44	14,228.99	26,848.1
II	Other Income	15.08	12.22	27.14	27.30	49.51	106.62
III	**Total Income (I+II)**	**6,671.08**	**6,403.66**	**7,380.67**	**13,074.74**	**14,278.50**	**26,954.72**
IV	**EXPENSES**						
	Cost of Materials Consumed	4,373.54	4,580.47	4,976.84	8,954.01	9,773.82	18,242.94
	Changes in Inventories of Finished Goods and Work-in-Progress	338.36	(554.53)	442.59	(216.17)	306.54	(101.60)
	Employee Benefits Expense	813.74	822.77	862.77	1,636.51	1,701.42	3,513.93
	Power and Fuel-Net	93.77	397.76	233.25	491.53	626.00	1,842.08
	Finance Costs	276.92	289.70	288.21	566.62	579.11	1,145.94
	Depreciation and Amortisation Expense	223.31	220.96	250.29	444.27	501.44	945.18
	Other Expenses	664.41	616.30	686.76	1,280.71	1,328.15	2,423.37
	Total Expenses	**6,784.05**	**6,373.43**	**7,740.71**	**13,157.48**	**14,816.48**	**28,011.84**
V	**Profit/(Loss) before Share of profit of associates, Exceptional Item and Tax (III-IV)**	**(112.97)**	**30.23**	**(360.04)**	**(82.74)**	**(537.98)**	**(1,057.12)**
VI	Share of profit of associates	3.34	2.53	0.92	5.87	2.02	8.58
VII	**Profit/(Loss) before Exceptional Item and Tax (V+VI)**	**(109.63)**	**32.76**	**(359.12)**	**(76.87)**	**(535.96)**	**(1,048.54)**
VIII	Exceptional Income	-	-	-		40.07	40.07
IX	**Profit/(Loss) Before Tax (VII+VIII)**	**(109.63)**	**32.76**	**(359.12)**	**(76.87)**	**(495.89)**	**(1,008.47)**
X	**Tax Expense:**						
	Current Tax Expenses	(8.06)	8.06	-	-	-	-
	Deferred Tax Expenses / (Income)	4.70	(27.04)	(126.32)	(22.34)	(152.83)	(273.74)
XI	**Profit/(Loss) for the Period from continuing operations (IX-X)**	**(106.27)**	**51.74**	**(232.80)**	**(54.53)**	**(343.06)**	**(734.73)**
XII	**Other Comprehensive Income**						
	Items that will not be reclassified to profit or loss						
	i) Remeasurement of Defined benefits plan	-	-	-	-		260.91
	ii) Income tax relating to above	-	-	-	-		67.84
	Other Comprehensive Income for the Period	-	-	-	-	-	**193.07**
XIII	**Total Comprehensive Income for the Period (XI+XII)**	**(106.27)**	**51.74**	**(232.80)**	**(54.53)**	**(343.06)**	**(541.66)**
XIV	Paid Up Equity Share Capital (Face Value Rs. 10/- each)	427.55	427.55	427.55	427.55	427.55	427.55
XV	Other equity						8,167.89
XVI	**Earnings per Equity Share of Rs.10/- each: (not annualised)**						
	Basic and Diluted (in Rupees)	**(2.49)**	**1.21**	**(5.46)**	**(1.28)**	**(8.04)**	**(17.23)**

SAMBANDAM SPINNING MILLS LTD SALEM-14

Notes

1 The above consolidated unaudited financial results were reviewed by the Audit Committee and then approved by the Board of Directors at its meeting held on November 11, 2025. The Limited Review as required under Regulation 33 of SEBI (Listed Obligation and Disclosure Requirements) Regulations, 2015 has been completed by the Statutory Auditors.

2 Segment Information:

The Company is primarily engaged in the business of manufacturing and sale of yarn and related products, which is considered as single business segment based on nature of products, risks, returns and the internal business reporting system. Accordingly, there are no other reportable segments in terms of Ind AS 108 'Operating Segments'.

3 The Company has classified certain assets as Assets classified as held for sale as per Ind AS 105 "Non Current Assets Held for Sale and Discontinued Operations". Consequently, the Company has not charged depreciation of Rs.35.58 Lakhs for the period ended 30.09.2025 on assets continue to be classified as held for sale in accordance with Ind AS 105.

4 The consolidated audited financial results have been prepared in accordance with Ind AS 110 read with Ind AS 28. The consolidated financial results include the standalone results of the parent company and its associate viz. SPMM Health Care Services Private Limited.

5 The previous period figures have been regrouped/reclassified wherever necessary to confirm to current period classification.

For Sambandam Spinning Mills Limited

S Devarajan
Chairman and Managing Director
DIN 00001910

SAMBANDAM SPINNING MILLS LTD
SALEM-14

Salem
November 11, 2025

Sambandam Spinning Mills Limited

Consolidated Statement of Assets and Liabilities as at 30.09.2025

(Rupees in Lakhs)

Particulars	As at 30.09.2025 Unaudited	As at 31.03.2025 Audited
I. ASSETS		
1. Non-Current Assets		
a) Property, Plant and Equipment	11,637.74	11,964.53
b) Capital Work in Progress	142.53	161.12
c) Right-of-use Assets	25.34	26.52
d) Intangible assets	0.04	0.04
e) Biological Assets other than Bearer plants	144.85	144.85
f) Financial Assets		
i) Investments	223.76	217.94
ii) Other Financial Assets	403.65	322.26
g) Other Non-Current Assets	243.12	123.10
	12,821.03	12,960.36
2. Current Assets		
a) Inventories	8,167.15	7,662.23
b) Financial Assets		
i) Trade Receivables	1,839.44	2,160.95
ii) Cash and Cash Equivalents	20.01	4.65
iii) Bank Balances other than Cash and Cash Equivalents	148.84	196.01
iv) Other Financial Assets	447.96	180.13
c) Current Tax Assets (Net)	35.83	25.42
d) Other Current Assets	2,010.44	1,817.71
e) Assets Classified as Held for Sale	310.09	310.09
	12,979.76	12,357.19
TOTAL ASSETS	**25,800.79**	**25,317.55**
II. EQUITY AND LIABILITIES		
EQUITY		
a) Equity Share Capital	427.55	427.55
b) Other Equity	8,113.36	8,167.89
	8,540.91	8,595.44
LIABILITIES		
1. Non-Current Liabilities		
a) Financial Liabilities		
i) Borrowings	5,031.00	4,583.56
ii) Lease Liabilities	16.98	20.10
iii) Other Financial Liabilites	5.23	5.23
b) Provisions	133.04	133.04
c) Deferred Tax Liabilities (Net)	200.20	222.54
	5,386.45	4,964.47
2. Current Liabilities		
a) Financial Liabilities		
i) Borrowings	7,390.38	7,316.84
ii) Lease Liabilities	11.41	9.37
iii) Trade payables		
- Outstanding dues of Micro and Small Enterprises	227.50	226.12
- Outstanding dues of other than Micro and Small Enterprises	2,550.57	2,172.19
iv) Other Financial Liabilities	1,198.45	1,555.43
b) Other Current Liabilities	186.83	169.40
c) Provisions	308.29	308.29
	11,873.43	11,757.64
TOTAL EQUITY AND LIABILITIES	**25,800.79**	**25,317.55**

SAMBANDAM SPINNING MILLS LTD SALEM-14

Sambandam Spinning Mills Limited
Consolidated Statement of Cash Flows for Half Year ended ended 30.09.2025

(Rupees in Lakhs)

Particulars	Half Year ended			
	30.09.2025		30.09.2024	
	Unaudited		Unaudited	
A. Cash Flow from Operating Activities				
Profit/ (Loss) before tax		**(76.87)**		**(495.89)**
Adjustments for -				
Share of profit of associates	(5.87)		(2.02)	
Depreciation & Amortisation Expense	444.27		501.44	
Finance Costs	566.62		579.11	
Provision for ECL and impairment	55.87		50.00	
Sundry Balances written off	-		19.71	
Interest Income	(13.85)		(14.24)	
Foreign Exchange Fluctuation	(1.25)		(1.17)	
Dividend Income	(0.07)		(0.07)	
Profit on sale of Investment in associate	-		(40.07)	
Net Gain or Loss arising on Fair Value of Financial Asset	0.05		(0.17)	
Fair Value change in Biological Assets	-		(9.00)	
(Profit)/Loss on sale of Property, Plant and Equipment	14.46		12.95	
		1,060.23	-	1,096.47
Operating Profit/ (Loss) before Working Capital Changes		**983.36**		**600.58**
Adjustments/Changes in Working Capital				
Inventories	(504.92)		38.98	
Trade Receivables	325.65		(189.35)	
Non Current and Current Financial Assets	(360.81)		(24.91)	
Other Non Current and Current Assets	(312.75)		8.46	
Trade Payables	1,083.41		666.62	
Non Current and Current Financial Liabilities	(337.84)		(292.39)	
Other Non Current and Current Liabilities	17.43		(56.37)	
Other Non Current and Current provisions	-		82.12	
		(89.83)		233.16
Cash Generated from/(used in) Operations		**893.53**		**833.74**
Less: Income Tax Paid (Net)		10.41		9.19
Net Cash from/(used in) Operating Activities		**883.12**		**824.55**
B. Cash Flow from Investing Activities				
Purchase of Property, Plant and Equipment & Capital Work-in-Progress	(119.95)		(53.09)	
Proceeds from Sale of Property, Plant and Equipment	12.40		68.43	
Proceeds from Sale of Investment	-		110.48	
Interest Received	13.85		14.24	
Dividend Received	0.07		0.07	
Net Cash from/(used in) Investing Activities		**(93.63)**		**140.13**
C. Cash Flow from Financing Activities				
Interest Paid on Lease Liabilities	(1.49)		(1.74)	
Principal Repayment of Lease Liabilities	(5.70)		(3.58)	
Finance Costs Paid	(584.27)		(579.32)	
Proceeds / (Repayment) from Current Borrowings (Net)	73.54		(436.22)	
Proceeds / (Repayment) from Non Current Borrowings (Net)	(256.21)		54.95	
Net Cash from/(used in) Financing Activities		**(774.13)**		**(965.90)**
Net Increase/(decrease) in Cash and Cash Equivalents (A+B+C)		**15.36**		**(1.22)**
Cash and Cash Equivalents at the beginning of the period	4.65		8.62	
Cash and Cash Equivalents at the end of the period	20.01		7.40	
Net Increase/(decrease) in Cash and Cash Equivalents		**15.36**		**(1.22)**

SAMBANDAM SPINNING MILLS LTD SALEM-14

P.N. RAGHAVENDRA RAO & CO

Chartered Accountants

Founder P.N. Raghavendra Rao

No. 23/2, Viswa Paradise Apartments IInd Floor, Kalidas Road, Ramnagar, Coimbatore - 641 009

✆ : 0422 2232440, 2236997 ✉ : info@pnrandco.in 🌐 : www.pnrandco.in

Ref. No. .... Date : ....

Independent Auditor's Limited Review Report on Review of Interim Consolidated Unaudited Financial Results of the Company for the Quarter and Half year ended 30th September 2025.

To

The Board of Directors of

Sambandam Spinning Mills Limited

Review Report on Statement of Consolidated Unaudited Financial Results

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Sambandam Spinning Mills Limited ("the Company") and its share of net profit after tax and total comprehensive income of its associate, SPMM Health Care Services Private Limited for the quarter and half year ended 30th September 2025 ("the Statement"). The Statement has been prepared by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), 2015, as amended ("Listing Regulations").

Management Responsibility for the Consolidated Unaudited Financial Results

2. The preparation of the Statement is in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34), "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.

Auditor's Responsibility

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A Review of Interim Financial Information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

P.N. RAGHAVENDRA RAO & CO
Chartered Accountants
Founder P.N. Raghavendra Rao
No. 23/2, Viswa Paradise Apartments IInd Floor, Kalidas Road, Ramnagar, Coimbatore - 641 009
: 0422 2232440, 2236997 : info@pnrandco.in : www.pnrandco.in

Ref. No. .... Date : ....

Conclusion

4. Based on our review conducted and procedures performed as stated above and based on the consideration of the review reports of other auditor referred below, nothing has come to our attention that causes us to believe that the Statement prepared in accordance with applicable Indian Accounting Standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The Statement includes the results of SPMM Health Care Services Private Limited, associate company.

Other Matters

6. The Consolidated Unaudited financial results includes the share of net profit after tax/total comprehensive income of Rs. 3.34 Lakhs and Rs. 5.87 Lakhs for the quarter and half year ended 30th September 2025 respectively, as considered in the consolidated unaudited financial results in respect of its associate, whose interim financial results/financial statements/ financial information have not been reviewed by us. The interim financial results/financial statements/ financial information of associate has been reviewed by other auditor whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the associate is based solely on the reports of the other auditor and the procedures performed by us as stated in paragraph 3 above.

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

For P N Raghavendra Rao & Co
Chartered Accountants
FRN: 003328S

Pon Arul Paraneedharan
Partner
Membership No: 212860

Salem
11th November 2025

UDIN: 25212860BMJKWD9818