hp threads

February 11, 2026

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400001

Scrip Code: **502873**

Dear Sir,

Sub: Outcome of Board Meeting held on February 11, 2026

We wish to inform you that the Board of Directors in their Meeting held today i.e. February 11, 2026 has, inter alia, considered and approved the Unaudited Standalone and Consolidated Financial Results along with Limited Review Report of the Company for the quarter and nine months ended December 31, 2025.

Pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed Unaudited Standalone and Consolidated Financial Results along with Limited Review Report for the quarter and nine months ended December 31, 2025.

The said meeting commenced at 1:00 PM and concluded at 1:20 PM.

The copies of the above results will also be available on the website of the Company at www.hpthreads.com.

This is for your information and records.

Yours Faithfully,

For **H.P. Cotton Textile Mills Limited**

H.P. COTTON TEXTILE MILLS LTD. Corporate Office, New Delhi (India)

Shubham Jain
Company Secretary and Compliance Officer

Encl: As above

Independent Auditor's Review Report on the Quarterly and Year-to-Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
H.P. Cotton Textile Mills Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of H.P. **Cotton Textile Mills Limited** ("the Parent"), which includes its subsidiary (the Parent and its subsidiary together referred to as "the Group"), for the quarter ended December 31, 2025 and year-to-date from April 1, 2025 to December 31, 2025 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations').

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. Our responsibility is to express a conclusion on the Statement based on our review.

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 Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

   <u>Parent</u>
   i) H.P. Cotton Textile Mills Limited

   <u>Subsidiary</u>
   i) HP MMF Textiles Limited

5. The accompanying Statement includes the unaudited interim financial results and other financial information of one subsidiary, whose interim financial results reflect:
   a. Total revenue of ₹ Nil and ₹ Nil for the quarter ended December 31, 2025 and for the period from April 1, 2025 to December 31, 2025 respectively;
   b. Net loss after tax of ₹ 0.33 lakhs and ₹ 0.71 lakhs for the quarter ended December 31, 2025 and for the period from April 1, 2025 to December 31, 2025 respectively.

   These interim financial results and other financial information have been reviewed by us.

D. KOTHARY & CO. * MUMBAI * CHARTERED ACCOUNTANTS

6. Based on our review conducted and procedures performed as stated in para 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For D. Kothary & Co.
Chartered Accountants
Firm Registration No.: 105335W

Patni

D. KOTHARY & CO. ★ MUMBAI ★ CHARTERED ACCOUNTANTS

Nikhilesh Patni
Partner
Membership No. 155641
UDIN: 26155641OCBJUE2465
Place: Mumbai
Date: 11th February, 2026

H.P. Cotton Textile Mills Limited
Regd. Office:- 15th Km Stone, Delhi Road, VPO- Mayar, Hisar, Haryana-125044
CIN: L1810HR1981PLC012274, Email: info@hpthreads.com, Website: www.hpthreads.com
Tel: +91-11-41540471, Fax: +91-11-49073410

Statement of consolidated unaudited financial results for the quarter and nine months ended 31 December 2025

(₹ in lacs except as stated otherwise)

	Particulars	Quarter ended 31 December 2025	Quarter ended 30 September 2025	Quarter ended 31 December 2024	Nine months ended 31 December 2025	Nine months ended 31 December 2024	Year ended 31 March 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income:						
I.	Revenue from operations	3,358	3,445	3,265	10,394	9,170	12,813
II.	Other income	54	70	26	165	84	136
III	**Total income (I + II)**	**3,412**	**3,515**	**3,291**	**10,559**	**9,254**	**12,949**
IV	**Expenses:**						
	Cost of materials consumed	1,363	1,369	1,302	4,171	3,783	5,199
	Changes in inventories of finished goods and work-in-progress	(90)	34	3	58	(124)	28
	Employee benefits expense	869	834	804	2,519	2,171	2,969
	Finance costs	162	165	163	503	477	672
	Depreciation and amortisation expense	84	82	84	246	248	330
	Power and fuel	445	465	428	1,344	1,134	1,550
	Other expenses	488	458	467	1,368	1,320	1,821
	Total expenses (IV)	**3,321**	**3,407**	**3,251**	**10,209**	**9,009**	**12,569**
V	**(Loss)/profit before tax (III - IV)**	**91**	**108**	**40**	**350**	**245**	**380**
VI	**Tax expense:**						
	- Current tax	-	-	-	-	-	-
	- Tax credit of earlier years	-	-	-	-	-	-
	- Deferred tax (credit)/expense	26	29	11	122	85	123
	Total tax expense	**26**	**29**	**11**	**122**	**85**	**123**
VII	**(Loss)/profit for the period/year (V - VI)**	**65**	**79**	**29**	**228**	**160**	**257**
VIII	**Other comprehensive income**						
	Items that will not be reclassified to profit or loss						
	Re-measurement gain of defined benefit obligations	-	-	-	-	-	(10)
	Income tax relating to these items that will not be reclassified to profit or loss	-	-	-	-	-	3
IX	**Total comprehensive (loss)/income for the period/year {comprising (loss)/profit and other comprehensive income for the period/year} (VII+ VIII)**	**65**	**79**	**29**	**228**	**160**	**250**
X	**Paid-up equity share capital (face value per share Rs. 10)**	392	392	392	392	392	392
XI	**Other equity**				**1,461**	**1,142**	**1,232**
XII	**Earning/Loss per share (face value of Rs. 10 each)**	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(annualised)
	(a) Basic (Rs.)	1.68	1.99	0.73	5.84	4.07	6.56
	(b) Diluted (Rs.)	1.68	1.99	0.73	5.84	4.07	6.56

1. The consolidated unaudited financial results of H.P. Cotton Textile Mills Limited ("the Holding Company") for the Quarter ended 31 December 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 11 February 2026. The statutory auditors have carried out a limited review of consolidated unaudited financial results of the Holding Company, in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. The above consolidated unaudited financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ('Ind AS-34'), as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended), specified under section 133 of the Companies Act, 2013, other accounting principles generally accepted in India and in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

3. In accordance with Ind AS 108 Operating Segments, the Board of Directors of the Holding Company, being the chief operating decision maker, have determined their only business segment viz Textile (spinning). Since the Group's business is from manufacturing and sale of textile (spinning), hence, no additional disclosures have been furnished.

4. The figures of the corresponding previous quarter/year have been regrouped/reclassified wherever considered necessary to correspond to current period classification/grouping/disclosures.

5. On November 21, 2025, the Government of India notified provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, ('Labour Codes') which consolidate twenty-nine existing labour laws into a unified framework governing employee benefits during employment and postemployment. The Labour Codes, amongst other things introduces changes, including a uniform definition of wages and enhanced benefits relating to leave.The Holding Company has assessed the financial implications of these changes which has resulted in increase in gratuity liability arising out of past service cost and increase in leave liability by ₹29.25 Lakhs. Considering the impact arising out of an enactment of the new legislation, the Holding Company has recognized the aforesaid amount in the Statement of Profit and Loss for the quarter and nine months ended December 31, 2025. The Holding Company continues to monitor the developments pertaining to Labour Codes and will evaluate impact if any on the measurement of liability pertaining to employee benefits.

For H.P. Cotton Textile Mills Limited

H.P. COTTON TEXTILE MILLS LTD. ★ Corporate Office, New Delhi (India) ★

RaghavKumar Agarwal
Whole-Time Director, CEO & CFO
DIN: 02836610

Place : New Delhi
Date : 11 February 2026

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
H.P. Cotton Textile Mills Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of **H.P. Cotton Textile Mills Limited** (the "Company") for the quarter ended December 31, 2025 and year to date from April 1, 2025 to December 31, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').

2. The preparation of the Statement 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 relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

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 in audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For D. Kothary & Co.
Chartered Accountants
Firm Regn No. 105335W

D. KOTHARY & CO. MUMBAI CHARTERED ACCOUNTANTS

Patni

Nikhilesh Patni
(Partner)
Membership No.155641
UDIN: 26155641KWHARR2998
Place: Mumbai
Date: 11th February, 2026

H.P. Cotton Textile Mills Limited

Regd. Office:- 15th Km Stone, Delhi Road, VPO- Mayar, Hisar, Haryana-125044
CIN: L1810HR1981PLC012274, Email: info@hpthreads.com, Website: www.hpthreads.com
Tel: +91-11-41540471, Fax: +91-11-49073410

Statement of standalone unaudited financial results for the quarter and nine months ended 31 December 2025

(₹ in lacs except as stated otherwise)

	Particulars	Quarter ended 31 December 2025	Quarter ended 30 September 2025	Quarter ended 31 December 2024	Nine months ended 31 December 2025	Nine months ended 31 December 2024	Year ended 31 March 2025
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	Income:						
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	Employee benefits expense	869	834	804	2,519	2,171	2,969
	Finance costs	162	165	163	503	477	672
	Depreciation and amortisation expense	84	82	84	246	248	330
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	Total expenses (IV)	**3,321**	**3,407**	**3,251**	**10,208**	**9,009**	**12,568**
V	**(Loss)/profit before tax (III - IV)**	**91**	**108**	**40**	**351**	**245**	**381**
VI	**Tax expense:**						
	- Current tax	-	-	-	-	-	-
	- Tax credit of earlier years	-	-	-	-	-	-
	- Deferred tax (credit)/expense	26	29	11	122	85	123
	Total tax expense	**26**	**29**	**11**	**122**	**85**	**123**
VII	**(Loss)/profit for the period/year (V - VI)**	**65**	**79**	**29**	**229**	**160**	**258**
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	Re-measurement gain of defined benefit obligations	-	-	-	-	-	(10)
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X	**Paid-up equity share capital (face value per share Rs. 10)**	392	392	392	392	392	392
XI	**Other equity**				**1,466**	**1,146**	**1,236**
XII	**Earning/Loss per share (face value of Rs. 10 each)**	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(annualised)
	(a) Basic (Rs.)	1.68	1.99	0.73	5.84	4.07	6.57
	(b) Diluted (Rs.)	1.68	1.99	0.73	5.84	4.07	6.57

1. The Standalone unaudited financial results of H.P. Cotton Textile Mills Limited ("the Company") for the quarter ended 31 December 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 11 February 2026. The statutory auditors have carried out a limited review of standalone unaudited financial results of the Company, in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. The above standalone unaudited financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ('Ind AS-34'), as notified under the Companies (Indian Accounting Standards) Rules. 2015 (as amended), specified under section 133 of the Companies Act, 2013, other accounting principles generally accepted in India and in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

3. In accordance with Ind AS 108 Operating Segments, the Board of Directors being the chief operating decision maker of the Company has determined its only business segment viz Textile (spinning). Since the Company's business is from manufacturing and sale of textile (spinning), hence, no additional disclosures have been furnished.

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For H.P. Cotton Textile Mills Limited

H.P. COTTON TEXTILE MILLS LTD. ★ Corporate Office, New Delhi (India) ★

RaghavKumar Agarwal
Whole-Time Director, CEO & CFO
DIN: 02836610

Place : New Delhi
Date : 11 February 2026