Modern Threads (India) Limited
Registered Office :
Modern Woollens, Pragati Path,
BHILWARA-311001 (Rajasthan), INDIA
Phone : +91-1482-241801
E-mail : cs@modernwoollens.com
Website : www.modernwoollens.com
CIN : L17115RJ1980PLC002075

Date: 14.02.2026

The Manager,
Department of Corporate Services,
The National Stock Exchange of India Ltd.
Exchange Plaza, 5th Floor,
Plot No. C/1, G Block Bandra Kurla Complex,
Bandra (E) Mumbai – 400051
Script Code: 500282

The Manager,
Department of Corporate Services,
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers
25th Floor, Dalal Street,
MUMBAI - 400 001
Script Code: MODTHREAD

Dear Sir/Madam,

Ref.: Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sub.: Submission of Unaudited Financial Results (Standalone and Consolidated) for the quarter and nine months ended 31st December, 2025

Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith a copy of the Un-audited Financial Results (Standalone and Consolidated) of the Company for the quarter and nine months ended 31st December, 2025 along with Limited Review Report issued by the Statutory Auditors' thereon.

You are requested to take the above information on record.

Thanking you,

Yours faithfully

For Modern Threads (India) Limited

ANIL KUMAR JAIN Digitally signed by ANIL KUMAR JAIN Date: 2026.02.14 21:01:34 +05'30'

MODERN THREADS (I) LIMITED BHILWARA

(Anil Kumar Jain)
Company Secretary & Compliance Officer
M.No: F7842

S.S. SURANA & COMPANY
Chartered Accountants

B-135 B,10 B Scheme, Gopalpura Bye Pass
Jaipur-302018 (Rajasthan)
Mobile +91 9829227946
prahaladgupta@gmail.com

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)

To
The Board of Directors of
Modern Threads (India) Ltd

1. We have reviewed the accompanying statement of unaudited standalone Financial Results of **Modern Threads (India) Ltd** ("the Company") for the quarter ended on December 31, 2025 and the year to date Results for the period from April 01, 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. This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the 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 there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 Engagement (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 financial statements are 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 specified under section 143(10) of the Companies Act, 2013 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.

4. **Basis for Qualified Conclusion:**

   i. The company has not provided for interest (Dividend) on cumulative redeemable preference shares for the Quarter ended 31.12.2025 Rs. 9.11 lakhs and for the nine months ended 31.12.2025 Rs. 27.22 lakhs (Cumulative Rs. 1074.96 lakhs upto 31.12.2025). Cumulative interest (Dividend) Rs. 1074.96 Lakhs has not been provided for as the company is in process of settlement of remaining redeemable preference share capital. (Refer No. 3)

   ii. Balances of trade payables and trade receivables are subject to confirmation and consequential adjustments, if any. (Refer Note No. 4). In opinion of the management, impact if any, is not ascertainable.

S.S. SURANA & CO.
FRN-001079C
JAIPUR
CHARTERED ACCOUNTANTS

5. **Qualified Conclusion**

Based on our review conducted as above, except for the effects/possible effects of the matters stated in Para 4 above (including non-quantification for the reasons stated therein), 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 Standards ('Ind AS') 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, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We draw attention to Note No. 6 to the accompanying Statement, regarding financial impact of newly enacted labour codes by the Central Government effective from 21st November, 2025. The company will evaluate the impact of these labour codes upon notification of rules, State level regulations by the Government and impact, if any, will be recognised accordingly.

   Our conclusion is not modified in respect of this matter.

For S.S. SURANA & CO.
Chartered Accountants
Firm Registration No. 001079C

S.S. SURANA & CO. FRN-001079C JAIPUR CHARTERED ACCOUNTANTS

Prahalad Gupta
(Partner)
M. No.: 074458
UDIN - 26074458DLZOAZ5075

Place: Bhilwara
Date: 14.02.2026

Modern Threads (India) Limited
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CIN : L17115RJ1980PLC002075

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025

(Rs. In Lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-12-25	30-09-25	31-12-24	31-12-25	31-12-24	31-03-25
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1. Income						
(a) Revenue from Operations	7,490.20	7,767.40	7,232.64	22,244.01	19,263.03	26,004.48
(b) Other Income	381.58	236.74	207.41	793.30	581.16	985.01
Total income	**7,871.78**	**8,004.14**	**7,440.05**	**23,037.31**	**19,844.19**	**26,989.49**
2. Expenses						
(a) Cost of Materials consumed	4,513.92	4,623.28	3,379.82	13,307.50	10,960.95	15,052.25
(b) Purchases of stock-in-trade		-				0.62
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(543.93)	(83.80)	1,048.21	(580.04)	239.16	(13.72)
(d) Employee benefits expense	1,115.06	1,149.71	1,037.96	3,281.62	2,834.00	3,831.75
(e) Finance costs	105.36	53.48	23.69	203.44	96.90	123.63
(f) Depreciation and amortisation expense	137.44	106.17	114.47	352.15	342.09	450.81
(g) Other expenses						
Manufacturing Expenses	1,279.18	1,293.61	1,306.69	3,796.83	3,661.94	4,917.76
Administrative and Selling Expenses	474.37	516.17	512.16	1,510.96	1,586.66	2,150.99
Total Expenses	**7,081.40**	**7,658.62**	**7,423.00**	**21,872.46**	**19,721.70**	**26,514.09**
3. Profit/(Loss) before exceptional items and Tax (1-2)	**790.38**	**345.52**	**17.05**	**1,164.85**	**122.49**	**475.40**
4. Exceptional Items	-	-	-	-	-	-
5. Profit/(loss) before tax (3-4)	**790.38**	**345.52**	**17.05**	**1,164.85**	**122.49**	**475.40**
6. Tax expense						
Current tax	190.43	83.41	31.98	302.16	87.14	138.47
Deferred tax charge/(Credit) (Refer Note No. 8)	-	-	-	-	-	-
Total tax expenses	**190.43**	**83.41**	**31.98**	**302.16**	**87.14**	**138.47**
7.Net Profit / (Loss) after tax (5 -6)	**599.95**	**262.11**	**(14.93)**	**862.69**	**35.35**	**336.93**
8. Other Comprehensive Income						
(a) Items that will not be reclassified to profit or loss (net of Tax)	4.97	4.98	8.90	14.92	26.68	19.90
(b) Items that will be reclassified to profit or loss (net of Tax)	-	-	-	(1.10)	-	1.10
Other Comprehensive Income for the period (8a+8b)	**4.97**	**4.98**	**8.90**	**13.82**	**26.68**	**21.00**
9. Total Comprehensive Income (7 + 8)	**604.92**	**267.09**	**(6.03)**	**876.51**	**62.03**	**357.93**
10.Paid-up equity share capital (Face Value of the Share Rs.10 /-)	**3,477.52**	**3,477.52**	**3,477.52**	**3,477.52**	**3,477.52**	**3,477.52**
11.Other Equity excluding revaluation reserve	-	-	-	-	-	**9,794.55**
12.Earnings Per Share (Basic/Diluted) in Rs.						
(a) Basic	1.73	0.75	(0.04)	2.48	0.10	0.97
(b) Diluted	1.73	0.75	(0.04)	2.48	0.10	0.97

S. SURANA & CO. CA FRN-001079C JAIPUR CHARTERED ACCOUNTANTS

Corporate Head Office : 5, Bhima Building, Sir Pochkhanwala Road, Worli, Mumbai - 400030
Plant [Woollens Division : Pragati Path, Bhilwara - 311001 (Rajasthan)
Yarn Division : NH-79, Ajmer-Bhilwara High Way, Village Raila, District - Shahpura - 311024 (Rajasthan)

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CIN : L17115RJ1980PLC002075

Notes:-

1 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14.02.2026

2 These unaudited standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards("Ind-AS") prescribed under section 133 of the Companies Act, 2013 (as amended) read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Regulations 2015 (as amended), except stated otherwise.

3 The company has not provided for interest (Dividend) on cumulative redeemable preference shares for the quarter ended 31-12-2025 Rs. 9.11 lakhs and for the nine months ended 31.12.2025 Rs. 27.22 lakhs (cumulative Rs. 1074.96 Lakhs up to 31-12-2025).Cumulative Interest (Dividend) Rs. 1074.96 lakhs has not been provided for as the company is in process of settlement of remaining redeemable preference share capital.

4 Balances of trade payables and trade receivable are subject to confirmation and consequential adjustments, if any.

5 Share Application Money Rs. 1450 Lakhs has been raised pursuant to restructuring / settlement scheme submitted to BIFR. Consequent to enactment of Sick Industrial Companies (Special Provision) Repeal Act, 2003 (SICA Repeal Act) with effect from 01/12/2016, it become refundable.

6 The Central Government has enacted a unified framework comprising four labour codes i.e. the Code on Wages 2019, the Code on Social Security,2020, the Industrial Relations Code,2020 and the Occupational Safety, Health and Working Conditions Code 2020 (Collectively referred as "Labour Codes").These Labour Codes have been made effective from 21st November, 2025 and the draft Central Rules and FAQs have been published by the Ministry of Labour and Employment to enable assessment of the financial impact due to changes in these regulations.
As the company's current wages structure is aligned with the requirement of new labour codes, no incremental liability is expected in respect of gratuity and leave obligations. The company will evaluate the impact of these labour codes upon notification of rules, State level regulations by the Government and impact, if any, will be recognised accordingly.

7 The company is primarily engaged in the business of textile manufacturing which the management and CODM recognise as the sole business segment. Hence, disclosure of segment-wise information is not required and accordingly not provided.

8 Current tax has been provided for as per provisions of section 115BAA of Income Tax Act, 1961.
Deferred Tax Expense of Rs. 11.61 lakhs (net of OCI credit Rs. 1.26 lakhs) for quarter ended 31.12.2025 and Deferred Tax Expense of Rs. 3.42 lakhs (net of OCI credit Rs. 4.04 lakhs) for the year to date ended 31.12.25 and deferred tax asset Rs. 165.14 lakhs as at 31.12.2025 has not been recognised as it is not probable that future taxable profits will be available against which deferred tax assets can be utilised.

9 Previous period figures have been regrouped/re-arranged, wherever considered necessary, to make them comparable with the current period presentation.

For and on behalf of the Board of Directors
Modern Threads (India) Limited

P.K. Nahar
Executive Director & Chief Financial Officer
DIN: 11457800

Place : Bhilwara
Date: 14.02.2026

S.S. SURANA & CO.
CA
FRN-001079C
JAIPUR
CHARTERED ACCOUNTANTS

Modern Threads (India) Limited

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Statement on Impact of Audit Qualifications for the Nine Months ended 31st December, 2025
(for Independent Auditor's Limited Review Report with modified conclusion)
[*See* Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

I	Sl. No.	Particulars	Reviewed Figures (as reported before adjusting for qualifications) Rs. in Lakhs	Adjusted Figures (reviewed figures after adjusting for qualifications) Rs. in Lakhs
	1	Turnover / Total income	23,037.31	23,037.31
	2	Exceptional Items	-	-
	3	Total Expenditure	21,872.46	21,899.68
	4	Net Profit/(Loss)*	862.69	835.47
	5	Earnings Per Share	2.48	2.40
	6	Total Assets	24,622.70	24,622.70
	7	Total Liabilities	10,474.12	11,549.08
	8	Net Worth	14,148.58	13,073.62
	9	Any other financial item(s) (as felt appropriate by the management)	Nil	Nil

* Net profit is after tax expenses of Rs. 302.16 lakhs and Tax effect on OCI has been taken in deferred tax and Deferred Tax Assets has not been recognized in the financial statements as it is not probable that the future taxable profits will be available against which deferred tax asset can be utilised.

II Audit Qualification (each audit qualification separately):

a. **Details of Audit Qualification :**

(i) The company has not provided for interest (Dividend) on cumulative redeemable preference shares for the quarter ended 31.12.2025 Rs. 9.11 Lakhs and for the nine months ended 31.12.2025 Rs. 27.22 Lakhs and Cumulative interest (Dividend) Rs. 1074.96 Lakhs upto 31.12.2025. Cumulative Interest (Dividend) Rs. 1074.96 lakhs has not been provided for as the company is in process of settlement of remaining redeemable preference share capital.

(ii) Balances of trade payables and trade receivables are subject to confirmation and consequential adjustments, if any.

b. **Type of Audit Qualification :** Qualified conclusion

c. **Frequency of qualification :** Repetitive

d. **For Audit Qualification(i) where the impact is quantified by the auditor, Management's Views:**
For the Audit Qualifications Company is in process of settlement with respective preference shareholders.

e. **For Audit Qualification(s) where the impact is not quantified by the auditor:**

(i) **Management's estimation on the impact of audit qualification:** Unable to Estimate

(ii) **If management is unable to estimate the impact, reasons for the same:**
For qualification (ii) the company is in process of identifying liability of trade Payables and trade receivables.

(iii) **Auditors' Comments on (i) or (ii) above:-**
Management's Comments are self explanatory so no separate comments are required.

III Signatories:
For Modern Threads (India) Limited

P.K. Nahar
Executive Director & Chief Financial Officer
DIN: 11457800

Anata
Ankita Jain
Chairman of Audit committee
DIN: 09598249

Place: Bhilwara
Date: 14.02.2026

Refer Our Limited Review Report dated 14th February, 2026 on Financial results of the Company

For S.S Surana & Co.
Chartered Accountants
(FRN. 001079C)

S.S. SURANA & CO. CA FRN-001079C JAIPUR CHARTERED ACCOUNTANTS

(Prahalad Gupta)
Partner
Membership No. 074458
Place: Bhilwara
Date: 14.02.2026
UDIN: 26074458DLZOAZ5075

B-135 B,10 B Scheme, Gopalpura Bye Pass
Jaipur-302018 (Rajasthan)
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prahaladgupta@gmail.com

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)

To
The Board of Directors of
Modern Threads (India) Ltd

1. We have reviewed the accompanying statement of Unaudited Consolidated financial results of **Modern Threads (India) Ltd** ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter ended on December 31, 2025 and year to date Results for the period from April 01, 2025 to December 31, 2025 ("the Statement"), attached herewith, being submitted by the Holding company pursuant to the requirement 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 Holding Company's Management and approved by Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the 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 there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 Engagement (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 financial statements are 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 specified under section 143(10) of the Companies Act, 2013 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 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 Subsidiary:
   Modern Woollens UK Ltd (a wholly owned foreign subsidiary company)

5. **Basis for Qualified Conclusion:**

   i. The company has not provided for interest (Dividend) on cumulative redeemable preference shares for the Quarter ended 31.12.2025 Rs. 9.11 lakhs and for the nine months ended 31.12.2025 Rs. 27.22 lakhs (Cumulative Rs. 1074.96 lakhs upto 31.12.2025). Cumulative interest (Dividend) Rs. 1074.96 Lakhs has not been provided for as the company is in process of settlement of remaining redeemable preference share capital. (Refer Note No. 3(a))

   ii. Balances of trade payables and trade receivables are subject to confirmation and consequential adjustments, if any. (Refer Note No. 3(b)). In opinion of the management, impact if any, is not ascertainable.

S.S. SURANA & CO. FRN-001079C JAIPUR CHARTERED ACCOUNTANTS

6. **Qualified Conclusion**

Based on review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the financial results/financial information certified by the Management referred to in paragraph 8 below, except for the effects/ possible effects of matters described in Paragraph 5 above (including non-quantification for the reasons stated therein above para 5(ii), nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Consolidated Financial Results, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') as 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 Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. We draw attention to Note No. 3(d) to the accompanying Statement, regarding financial impact of newly enacted labour codes by the Central Government effective from 21st November, 2025. The company will evaluate the impact of these labour codes upon notification of rules, State level regulations by the Government and impact, if any, will be recognised accordingly.
Our conclusion is not modified in respect of this matter.

8. The accompanying consolidated financial results includes interim financial results of a wholly owned foreign subsidiary which have not been reviewed by their auditors, whose interim financial results includes the total revenue of Rs. 14.61 lakhs and total loss after tax Rs. 5.23 lakhs and total comprehensive loss of Rs. 5.23 lakhs for the quarter and year to date period ended December 31, 2025, respectively. The unaudited interim financial results of this Subsidiary have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of Subsidiary, is based solely on such unaudited interim financial results. According to the information and explanations given to us by the Management, these interim financial information/ financial results are not material to the Group. Our conclusion is not modified in respect of this matter.

9. The consolidated financial results have been prepared first time as the only wholly owned subsidiary viz. Modern Woollens UK Limited started its operations in the quarter ended 31.12.2025, hence the figures for the quarter ended 30.09.25, 31.12.24, year to date ended 31.12.24 and year ended 31.03.25 are not applicable.
Consolidated financial results for the quarter ended 31.12.2025 are the balancing figures for year to date ended 31.12.2025 financial results of the group and half year ended 30.09.2025 financial results of the holding company. (Refer Note No. 6)

For S.S. SURANA & CO.
Chartered Accountants
Firm Registration No. 001079C

S.S. SURANA & CO. CA FRN-001079C JAIPUR CHARTERED ACCOUNTANTS

Prahalad Gupta
(Partner)
M. No.: 074458
UDIN - 26074458RJRWFP1545

Place: Bhilwara
Date: 14.02.2026

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025

(Rs. In Lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-12-25	30-09-25	31-12-24	31-12-25	31-12-24	31-03-25
	Un-audited	Not Applicable	Not Applicable	Un-audited	Not Applicable	Not Applicable
1. Income						
(a) Revenue from Operations	7,271.02	-	-	22,024.83	-	-
(b) Other Income	380.95	-	-	792.67	-	-
Total Income	**7,651.97**	-	-	**22,817.50**	-	-
2. Expenses						
(a) Cost of Materials consumed	4,516.38	-	-	13,309.96	-	-
(b) Purchases of stock-in-trade		-	-			-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(758.14)	-	-	(794.25)	-	-
(d) Employee benefits expense	1,115.06	-	-	3,281.62	-	-
(e) Finance costs	105.36	-	-	203.44	-	-
(f) Depreciation and amortisation expense	137.44	-	-	352.15	-	-
(g) Other expenses		-	-		-	-
Manufacturing Expenses	1,279.18	-	-	3,796.83	-	-
Administrative and Selling Expenses	476.52	-	-	1,513.11	-	-
Total Expenses	**6,871.80**	-	-	**21,662.86**	-	-
3. Profit/(Loss) before exceptional Items and Tax (1-2)	780.17	-	-	**1,154.64**	-	-
4. Exceptional Items	-	-	-	-	-	-
5. Profit/(loss) before tax (3-4)	780.17	-	-	**1,154.64**	-	-
6. Tax expense						
Current tax	190.43	-	-	302.16	-	-
Income tax for earlier years	-			-	-	-
Deferred tax charge/(Credit)						
Total tax expenses	**190.43**	-	-	**302.16**	-	-
7.Net Profit / (Loss) after tax (5 -6)	**589.74**	-	-	**852.48**	-	-
8. Other Comprehensive Income						
(a) Items that will not be reclassified to profit or loss (net of Tax)	4.97	-	-	14.92	-	-
(b) Items that will be reclassified to profit or loss (net of Tax)	-	-	-	(1.10)	-	-
(c) Exchange differences on translation of foreign operation (net of Tax)	0.10	-	-	0.10	-	-
Other Comprehensive Income for the period (8a+8b)	**5.07**	-	-	**13.92**	-	-
9. Total Comprehensive Income (7 + 8)	**594.81**	-	-	**866.40**	-	-
10.Paid-up equity share capital (Face Value of the Share Rs.10 /-)	**3,477.52**	-	-	**3,477.52**	-	-
11.Other Equity excluding revaluation reserve						-
12.Earnings Per Share (Basic/Diluted) in Rs.						
(a) Basic	1.70	-	-	2.45	-	-
(b) Diluted	1.70	-	-	2.45	-	-

S.S. SURANA & CO. CA FRN-001079C JAIPUR CHARTERED ACCOUNTANTS

Modern Threads (India) Limited

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Phone : +91-1482-241801
E-mail : cs@modernwoollens.com
Website : www.modernwoollens.com
CIN : L17115RJ1980PLC002075

Notes:-

1 The Statement of Consolidated Unaudited Financial Results ("the Statement") of Modern Threads (India) Limited ("the holding company") and its wholly-owned subsidiary viz. Modern Woollens UK Limited (the holding company and its wholly-owned subsidiary together referred to as "the Group"), for the quarter and nine months ended December 31, 2025, have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14.02.2026.

2 These unaudited consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards("Ind AS") prescribed under section 133 of the Companies Act, 2013 (as amended) read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Regulations 2015 (as amended), except stated otherwise.

3 In respect of Modern Threads (India) Limited (the holding company):

a. The company has not provided for interest (Dividend) on cumulative redeemable preference shares for the quarter ended 31-12-2025 Rs. 9.11 lakhs and for the nine months ended 31.12.2025 Rs. 27.22 lakhs (cumulative Rs. 1074.96 Lakhs up to 31-12-2025).Cumulative Interest (Dividend) Rs. 1074.96 lakhs has not been provided for as the company is in process of settlement of remaining redeemable preference share capital.

b. Balances of trade payables and trade receivable are subject to confirmation and consequential adjustments, if any.

c. Share Application Money Rs. 1450 Lakhs has been raised pursuant to restructuring / settlement scheme submitted to BIFR. Consequent to enactment of Sick Industrial Companies (Special Provision) Repeal Act, 2003 (SICA Repeal Act) with effect from 01/12/2016, it become refundable.

d. The Central Government has enacted a unified framework comprising four labour codes i.e. the Code on Wages 2019, the Code on Social Security,2020, the Industrial Relations Code,2020 and the Occupational Safety, Health and Working Conditions Code 2020 (Collectively referred as "Labour Codes").These Labour Codes have been made effective from 21st November, 2025 and the draft Central Rules and FAQs have been published by the Ministry of Labour and Employment to enable assessment of the financial impact due to changes in these regulations.
As the company's current wages structure is aligned with the requirement of new labour codes, no incremental liability is expected in respect of gratuity and leave obligations. The company will evaluate the impact of these labour codes upon notification of rules, State level regulations by the Government and impact, if any, will be recognised accordingly.

4 Current tax has been provided for as per provisions of section 115BAA of Income Tax Act, 1961.
Deferred Tax Expense of Rs. 11.61 lakhs (net of OCI credit Rs. 1.26 lakhs) for quarter ended 31.12.2025 and Deferred Tax Expense of Rs. 3.42 lakhs (net of OCI credit Rs. 4.04 lakhs) for the year to date ended 31.12.25 and deferred tax asset Rs. 165.14 lakhs as at 31.12.2025 has not been recognised by the holding company as it is not probable that future taxable profits will be available against which deferred tax assets can be utilised. Deferred Tax, if any, has not been ascertained by the subsidiary.

5 The Group is primarily engaged in the business of textile manufacturing which the management and CODM recognise as the sole business segment. Hence, disclosure of segment-wise information is not required and accordingly not provided.

6 The consolidated financial results have been prepared first time as the only wholly owned subsidiary viz. Modern Woollens UK Limited started its operations in the quarter ended 31.12.2025, hence the figures for the quarter ended 30.09.2025, 31.12.2024, year to date ended 31.12.2024 and year ended 31.03.2025 are not applicable.
Consolidated financial results for the quarter ended 31.12.2025 are the balancing figures for year to date ended 31.12.2025 financial results of the group and half year ended 30.09.2025 financial results of the holding company.

For and on behalf of the Board of Directors
Modern Threads (India) Limited

Place : Bhilwara
Date: 14.02.2026

P.K. Nahar
Executive Director & Chief Financial Officer
DIN: 11457800

S. S. SURANA & CO.
FRN-001079C
JAIPUR
CHARTERED ACCOUNTANTS

Modern Threads (India) Limited

Registered Office :
Modern Woollens, Pragati Path,
BHILWARA-311001 (Rajasthan), INDIA
Phone : +91-1482-241801
E-mail : cs@modernwoollens.com
Website : www.modernwoollens.com
CIN : L17115RJ1980PLC002075

Consolidated

Statement on Impact of Audit Qualifications for the Nine Months ended 31 st December, 2025
(for Independent Auditor's Limited Review Report with modified conclusion)
[*See* Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

I	Sl. No.	Particulars	Reviewed Figures (as reported before adjusting for qualifications)	Adjusted Figures (reviewed figures after adjusting for qualifications)
			Rs. in Lakhs	Rs. in Lakhs
	1	Turnover / Total Income	22,817.50	22,817.50
	2	Exceptional Items	-	-
	3	Total Expenditure	21,662.86	21,690.08
	4	Net Profit/(Loss)*	852.48	825.26
	5	Earnings Per Share	2.45	2.37
	6	Total Assets	24,621.99	24,621.99
	7	Total Liabilities	10,483.72	11,558.68
	8	Net Worth	14,138.27	13,063.31
	9	Any other financial item(s) (as felt appropriate by the management)	Nil	Nil

* Net profit is after tax expenses of Rs. 302.16 lakhs and Tax effect on OCI has been taken in deferred tax and Deferred Tax Assets has not been recognized in the financial statements as it is not probable that the future taxable profits will be available against which deferred tax asset can be utilised.

II Audit Qualification (each audit qualification separately):

a. **Details of Audit Qualification :**

In respect of Modern Threads (India) Limited (the holding company):

(i) The company has not provided for Interest (Dividend) on cumulative redeemable preference shares for the quarter ended 31.12.2025 Rs. 9.11 Lakhs and for the nine months ended 31.12.2025 Rs. 27.22 Lakhs and Cumulative interest (Dividend) Rs. 1074.96 Lakhs upto 31.12.2025. Cumulative Interest (Dividend) Rs. 1074.96 lakhs has not been provided for as the company is in process of settlement of remaining redeemable preference share capital.

(ii) Balances of trade payables and trade receivables are subject to confirmation and consequential adjustments, if any.

b. **Type of Audit Qualification :** Qualified conclusion

c. **Frequency of qualification :** Repetitive

d. **For Audit Qualification(i) where the impact is quantified by the auditor, Management's Views:**
For the Audit Qualifications Company is in process of settlement with respective preference shareholders.

e. **For Audit Qualification(s) where the impact is not quantified by the auditor:**
(i) **Management's estimation on the impact of audit qualification:** Unable to Estimate
(ii) **If management is unable to estimate the impact, reasons for the same:**
For qualification (ii) the company is in process of identifying liability of trade Payables and trade receivables.
(iii) **Auditors' Comments on (i) or (ii) above:-**
Management's Comments are self explanatory so no separate comments are required.

III Signatories:

For Modern Threads (India) Limited

P.K. Nahar
Executive Director & Chief Financial Officer
DIN: 11457800

Ankita Jain
Chairman of Audit committee
DIN:09598249

Place: Bhilwara
Date: 14.02.2026

Refer Our Limited Review Report dated 14th February, 2026 on Financial results of the Group

For S.S Surana & Co.
Chartered Accountants
(FRN. 001079C)

S.S. SURANA & CO. FRN-001079C JAIPUR CHARTERED ACCOUNTANTS

(Prahalad Gupta)
Partner
Membership No. 074458
Place: Bhilwara
Date: 14.02.2026
UDIN: 26074458RJRWFP1545