Kandagiri Spinning Mills Ltd.

Ref.: KSML/CS/019/2026-27 Date: 12-08-2026

BSE Limited
Floor 25, P.J. Towers,
Dalal Street,
Mumbai 400 001

Dear Sir,

Sub.: Enclosure of Unaudited Standalone Financial Results of the Company for the first quarter ended 30.06.2026 along with Independent Auditor's Limited Review Report

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Pursuant to regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 we herewith enclosed Unaudited Standalone Financial Results for the quarter ended 30.06.2026 [which have duly reviewed and recommended by the Audit Committee and duly approved by the Board of Directors at their meeting held on today 12.08.2026], along with Independent Auditor's Limited Review Report.

Board Meeting Date & Start Time: 12.08.2026 at 11.30 a.m.
Board Meeting Date & End Time: 12.08.2026 at 1.30 p.m.

Please take the same for your records.

Thanking you,

Yours faithfully,

For Kandagiri Spinning Mills Limited

JINNAH ASIFA Digitally signed by JINNAH ASIFA Date: 2026.08.12 13:34:25 +05'30'

J. Asifa
Company Secretary

Encl: As above

ISO 9001 REGISTERED

CIN : L17111TZ1976PLC000762

Regd. Off: Mill Premises, Udayapatti (P.O), P.B.No.3, Salem – 636 140. Phone : Mill 0427-2244400
Fax:0427-2244422; Grams:SUPERSPINE: e-mail:sales @kandagirimills.com: Web.: www.kandagirimills.com

ISO 14001 REGISTERED

GSTIN: 33AABCK2694Q1Z1

Independent Auditor's Limited Review Report on Standalone quarterly ended Unaudited Financial Results of the company pursuant to Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 as amended

Review Report to The Board Directors of **KANDAGIRI SPINNING MILLS LIMITED**

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results of **KANDAGIRI SPINNING MILLS LIMITED** ('the company'), for the quarter ended June 30, 2026 (the "financial results") which are included in the accompanying, "statement of Standalone Unaudited Financial Results for the quarter ended June 30, 2026" (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) Regulations, 2015, as amended from time to time ('the Listing Regulations') which has been initialled by us for identification purposes.

2. This Statement which is the responsibility of the Company's Management and approved by the 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 read with relevant rules issued thereunder, and other accounting principles generally accepted in India 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 is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. 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' We have not performed an audit and, accordingly, we do not express an audit opinion.

S S A L & ASSOCIATES FRN: 021621S SALEM Chartered Accountants

4. Basis of Qualified Opinion

The company incurred a loss before tax of Rs.65.86 lakhs during the quarters ended June 30, 2026. There has also been an erosion of net worth as on June 30, 2026. Though the company is continued to do yarn trading business, the company still is incurring losses. We are of the opinion that these factors indicate existence of material uncertainty in the company's ability to continue as a going concern, The attached financial statements do not include any adjustments that might result had the above uncertainties been known. Management has represented in this regard that there are no further adjustments to be made in the carrying values/financial statements even if the Going Concern Concept is not adopted.

5. Qualified Conclusion

Based on our review conducted as in clause 3 above, except for the effect of matters as mentioned in para 4 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 Standards ('Ind AS') specified 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, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, as amended from time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Salem
Date : 12.08.2026

For S S A L & Associates
Chartered Accountants
FRN. 021621S

S S A L & ASSOCIATES
FRN: 021621S
SALEM
Chartered Accountants

R. Soundarya

CA Soundarya R
Membership No.226944
UDIN : 26226944WYDHTR6100

KANDAGIRI SPINNING MILLS LIMITED (CIN : L17111TZ1976PLC000762)
Regd. Office : Mill Premises, Udayapatti (P.O.), Salem 636 140
e-mail : sales@kandagirimills.com; website : www.kandagirimills.com
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

Rs. Lakhs

S.No.	Particulars	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		Unaudited	*Audited*	*Unaudited*	*Audited*
I	Revenue from operations	15.72	49.18	62.15	181.59
II	Other income	0.04	38.9	0.04	38.94
III	**Total income (I+II)**	**15.76**	**88.08**	**62.19**	**220.53**
IV	**Expenses**				
	Cost of materials consumed	15.27	46.53	58.25	170.08
	Changes in inventories of finished goods and work-in- progress	-	-	-	-
	Employee benefits expense	5.44	9.29	64.9	86.94
	Finance cost	46.51	87.21	41.66	217.29
	Depreciation and amortization expense	8.52	15.85	8.59	41.64
	Other expenses	5.88	4.27	7.61	29.86
	Total Expenses	**81.62**	**163.17**	**181.01**	**545.82**
V	Profit/(loss) before Exceptional item (III - IV)	(65.86)	(75.09)	(118.82)	(325.29)
VI	Exceptional items			-	
VII	Profit/(loss) before Tax (VII - VIII)	(65.86)	(75.09)	(118.82)	(325.29)
VIII	Tax Expense :				
	(1) Current tax - for the year	-	-	-	-
	- prior year withdrawal	-	-	-	-
	(2) Deferred tax	-	-	-	-
IX	Profit/(Loss) for the period from continuing operations (IX - X)	(65.86)	(75.09)	(118.82)	(325.29)
X	Other comprehensive income				
A	(i) Items that will not be reclassified to Profit and Loss Remeasurement of Defined benefits plan	-	-	-	-
	(ii) Income Tax relating to items that will not be reclassified to Profit and Loss	-	-	-	-
B	(i) Items that will be reclassified to Profit and Loss	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to Profit and Loss	-	-	-	-
	Total Other comprehensive income	-	-		
XI	**Total comprehensive income for the Period (IX+X) (Comprising Profit /(Loss) and Other Comprehensive Income for the period)**	**(65.86)**	**(75.09)**	**(118.82)**	**(325.29)**
XII	Earnings per equity share of Rs.10/- each (not annualised) Basic and diluted	**(1.71)**	**(1.95)**	**(3.08)**	**(8.45)**
XIII	Paid Up Equity Share Capital (Face Value Rs. 10/- each)	385.75	385.75	385.75	385.75
XIV	Other equity				**(1,436.41)**

#There are no discontinued operations during the period

Notes

1 . The above unaudited Standalone financial results were reviewed by the Audit Committee and then approved by the Board of Directors at its meeting held on 12th August 2026. The limited review as required under Regulation 33 of SEBI (Listing Obliation and Disclosure Requirements) Regulations, 2015, has been completed by the Statutory Auditors.

2. The company incurred a loss before tax of Rs.65.86 lakhs during the quarter ended June 30, 2026. There has also been an erosion of net worth as on June 30, 2026. The company continued its yarn trading business during this quarter as well. In the coming year also, your Directors will continue the yarn trading business, taking advantage of the earlier performance. The promoters have continued to infuse funds and have given assurance of infusion of additional funds as and when deemed necessary. Considering the above, the Board of Directors deem it fit to continue the adoption of the Going Concern concept in the preparation of the financial statements, although the Statutory Auditors have qualified their opinion with respect to the same.

3.The Company is principally engaged in a single business segment, viz., yarn, based on the nature of products, risks, returns, and the internal business reporting system. Accordingly, there is no other reportable segment in terms of Ind AS 108 – Operating Segments.

4.The previous period figures have been regrouped and/or reclassified wherever necessary to confirm to the current period's classification.

For Kandagiri Spinning Mills Limited

Kandagiri Spinning Mills Ltd. Salem 636 140

S.S. & Associates Chartered Accountants FRN: 021621S SALEM

Salem
12-08-2026

S Sivakumar
Managing Director
DIN : 00002099