

Niwas Spinning Mills Limited CIN: L17110PN1984PLC032702 Registered Office : 406-A, West Mangalwar Peth, Solapur - 413 002. Email : niwas_mill@rediffmail.com Website : www.niwasmill.com UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS PERIOD ENDED 31ST DECEMBER, 2025							Rs. In L
Particulars	Quarter ended on 31.12.2025	Quarter ended on 30.09.2025	Quarter ended on 31.12.2024	Year to date figures as on 31.12.2025	Year to date figures as on 31.12.2024	Year Ended 31.03.2025	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I Revenue from operations	0.00	0.00	0.00	0.00	0.00	0.00	
II Other income	65.10	0.03	4.62	65.28	9.27	20.36	
III Total Revenue (I+II)	65.10	0.03	4.62	65.28	9.27	20.36	
IV. Expenses :							
(a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00	0.00	
(b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00	
(c) Changes in inventories of FG, W.I.P. & stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00	0.64
(d) Employee benefits expense	0.27	0.22	0.45	0.72	1.72	2.17	
(e) Finance Cost	0.06	0.03	0.01	0.17	0.43	0.35	
(f) Depreciation and amortisation expense	0.10	0.11	-0.05	0.26	0.26	0.31	
(g) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	48.60	1.31	6.39	53.64	8.16	14.42	
Total expenses	49.03	1.68	6.80	54.78	10.57	17.89	
V. Profit before exceptional items and tax (III-IV)	16.07	-1.65	-2.18	10.50	-1.30	2.47	
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00	
VII Profit/(loss) before tax (V-VI)	16.07	-1.65	-2.18	10.50	-1.30	2.47	
VIII Tax expense :							
(1) Current tax	0.00	0.00	0.00	0.00	0.00	0.00	
(2) Excess Provision for tax in earlier year written off	0.00	0.00	0.00	0.00	0.00	0.00	
(3) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00	
IX Profit/(loss)for the period from continuing operation(VII-VIII)	16.07	-1.65	-2.18	10.50	-1.30	2.47	
X Profit/(Loss) from discontinued operations.	0.00	0.00	0.00	0.00	0.00	0.00	
XI Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00	
XII Profit/(loss) from discontinued operation (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00	
XIII Profit/(loss) for the period (IX+XII)	16.07	-1.65	-2.18	10.50	-1.30	2.47	
XIV Other Comprehensive Income							
A(i) Item that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00	
(ii) Income tax relating to item that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00	
B(i) Item that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00	
(ii) Income tax relating to item that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00	
XV Total Comprehensive Income for the period (XIII+XIV) (Comprising profit (loss) and other Comprehensive Income for the period)	16.07	-1.65	-2.18	10.50	-1.30	2.47	
XVI Paid-up Equity Share Capital (Equity Shares of Rs. 10/- each)	1408.93	1408.93	1408.93	1408.93	1408.93	1408.93	
XVII Reserves excluding Revaluation Reserves of as per Balance of previous accounting year	-1987.19	-2003.27	-2001.38	-1987.19	-2001.38	-1997.68	
XVIII Earnings per equity share:(for continued Operation): (1) Basic	0.11	-0.01	-0.01	0.07	-0.01	0.01	
(2) Diluted	0.11	-0.01	-0.01	0.07	-0.01	0.01	
XIX Earnings per equity share:(for discontinued Operation):							
(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00	
(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00	
XX Earnings per equity share:(for discontinued & continuing operations)							
(1) Basic	0.11	-0.01	-0.01	0.07	-0.01	0.01	
(2) Diluted	0.11	-0.01	-0.01	0.07	-0.01	0.01	

Notes :

- (1) The above unaudited financial results for the quarter and nine months ended 31st December, 2025 have been prepared by the Company in accordance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 (as amended) and were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14/02/2026. The Statutory Auditors of the Company has carried out a Limited Review of the above financial results and issued a qualified opinion thereon.
- (2) Previous year / year to date / quarter figures have been regrouped / rearranged wherever necessary.
- (3) As the company's business activity falls within a single primary business segment viz Textile and is a single geographical segment, the disclosure requirements as per Indian Accounting Standards ("Ind AS"), notified by the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) are applicable.

For and on behalf of the Board of Directors

Date : 14-02-2026
Place: Solapur

Vijay
Ramniwas
Jaju

Digitally signed
by Vijay
Ramniwas Jaju
Date: 2026.02.14
17:40:31 +05'30'

(V, R, JAJU)
Director
DIN : 00081475



A B N J & CO.
Chartered Accountants

CA Adesh D. Karodia
CA Brij G. Kalia
CA Nilesh S. Mundada
CA Jay J. Dedhia

LIMITED REVIEW REPORT

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY FINANCIALS RESULTS OF THE COMPANY PURSUANT TO THE REGULATIONS 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.

To,

**The Board of Directors,
NIWAS SPINNING MILLS LIMITED,**

We have reviewed the accompanying statement of unaudited financial results of **NIWAS SPINNING MILLS LIMITED** ("the Company"), for the period ended December 31, 2025. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the applicable 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A B N J & Co
Chartered Accountants
Firm Registration No.: 121677W

Thakker Ram
CA Ram Thakkar
Partner
M. No.: 155068
UDIN:- 26155068UNEFJH1813



Place: Mumbai
Date: 14 February, 2026

302, Nav Virok Infil. Estate, Mogal Lane, Behind Johnson & Johnson Mahim (W), Mumbai - 400 016.
Mob.: 93724 07447 E-mail : office@abnjca.com www.abnjca.com