

Niwas Spinning Mills Limited

CIN: L17110PN1984PLC032702

Registered Office : 406-A, West Mangabwar Peth, Chati Galli, Solapur - 413 002

Email : niwas_mill@rediffmail.com Website : www.niwasmill.com

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

Rs. In Lac

Particulars	Quarter ended on 30.09.2025	Quarter ended on 30.06.2025	Quarter ended on 30.09.2024	Year to date figures as on 30.09.2025	Year to date figures as on 30.09.2024	Year Ended 31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from operations	-	-	-	-	-	-
II Other income	0.03	0.15	1.86	0.18	4.65	20.36
III Total Income (I+II)	0.03	0.15	1.86	0.18	4.65	20.36
IV Expenses :						
(a) Cost of Materials consumed	-	-	-	-	-	-
(b) Purchase of stock-in-trade	-	-	-	-	-	-
(c) Changes in inventories of FG, W.I.P. & stock-in-trade	-	-	-	-	-	0.64
(d) Employee benefits expense	0.22	0.23	0.63	0.45	1.27	2.17
(e) Depreciation, depletion and amortisation expense	0.11	0.05	0.16	0.16	0.31	0.31
(f) Finance Cost	0.03	0.08	0.32	0.11	0.42	0.35
Other expenses	1.31	3.73	1.50	5.04	1.77	14.42
Total Other Expenses	1.31	3.73	1.50	5.04	1.77	14.42
Total expenses	1.68	4.08	2.61	5.76	3.77	17.89
V Total Profit before exceptional items and tax (III-IV)	(1.65)	(3.93)	(0.75)	(5.58)	0.88	2.47
VI Exceptional items	-	-	-	-	-	-
VII Profit/(loss) before tax (V-VI)	(1.65)	(3.93)	(0.75)	(5.58)	0.88	2.47
VIII Tax expense :						
(1) Current tax	-	-	-	-	-	-
(2) Excess provision for tax in earlier year written off	-	-	-	-	-	-
(3) Deferred tax	-	-	-	-	-	-
Total Tax Expenses	-	-	-	-	-	-
IX Profit/(loss) for the period from continuing operation (VII-VIII)	(1.65)	(3.93)	(0.75)	(5.58)	0.88	2.47
X Profit/(Loss) from discontinued operations before tax	-	-	-	-	-	-
XI Tax expense of discontinued operations	-	-	-	-	-	-
XII Profit/(loss) from discontinued operation after tax (X-XI)	-	-	-	-	-	-
XIII Profit/(loss) for the period (IX+XII)	(1.65)	(3.93)	(0.75)	(5.58)	0.88	2.47
XIV Other Comprehensive Income net of taxes						
A(i) Item that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to item that will not be reclassified to profit/loss	-	-	-	-	-	-
B(i) Item that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to item that will be reclassified to profit or loss	-	-	-	-	-	-
XV Total Comprehensive income for the period(XIII + XIV) [Comprising profit/(loss)& other Comprehensive Income for the period]	(1.65)	(3.93)	(0.75)	(5.58)	0.88	2.47
XVI Total profit of loss attributable to						
Profit or loss, attributable to owners of parent	-	-	-	-	-	-
Total profit or loss, attribute to non - controlling interest	-	-	-	-	-	-
XVII Total Comprehensive income for the period attributable to						
Comprehensive income for the period attributable to owners of parent	-	-	-	-	-	-
Total Comprehensive income for the period attributable to owners of parent of non - controlling interest	-	-	-	-	-	-
XVIII Details of Equity Share Capital						
Paid up Equity share capital	1,408.93	1,408.93	1,408.93	1,408.93	1,408.93	1,408.93
Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
IXX Details of Debt Securities						
Reserves excluding revaluation reserves	(2,003.27)	(2,001.75)	(1,999.28)	(2,003.27)	(1,999.28)	(1,997.68)
XX Earnings Per Share						
Earnings per equity share:(for continued Operation):						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
Earnings per equity share:(for discontinued Operation):						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
Earnings per eq sh:(for discontinued & continuing operations) (1)Basic	(0.01)	(0.02)	(0.01)	(0.03)	0.01	0.01
(2) Diluted	(0.01)	(0.02)	(0.01)	(0.03)	0.01	0.01
XXI Debt equity ratio	-	-	-	-	-	-
XXII Debt service coverage ratio	-	-	-	-	-	-
XXIII Interest service coverage ratio	-	-	-	-	-	-

Notes :

(1) The above unaudited financial results for the quarter and half year ended 30th September, 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 14/11/2025. 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) The Company operates in one segment(s) i.e. Textile

For and on behalf of the Board of Directors

Date: 14-11-2025

Place: Solapur

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by Vijay

Ramniwas Jaju

Date: 2025.11.14

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(V R Jaju)
Managing Director
DIN: 00081475

NIWAS SPINNING MILLS LIMITED Statement of Assets and Liabilities		
Particulars	As at Half Year ended (30/09/2025)	As at Half Year ended (30/09/2024)
ASSETS		
Non-current assets		
Property, plant and equipment	66.11	66.31
Capital work-in-progress		
Investment property		
Goodwill		
Other Intangible asset		
Intangible assets under development		
Biological assets other than bearer plants		
Investment accounted for using equity method		
Non Current Financial assets		
Non-Current investments	0.11	0.11
Trade receivables, non-current		
Loans, non-current		
Others non current financial assets		
Total non-current financial Asset	66.22	66.42
Deferred tax assets (Net)	0.00	0.00
Other non-current assets	0.00	0.00
Total non-current assets	0.00	0.00
Current assets		
Inventories	9.15	9.79
Current financial assets		
Current investments		
Trade receivables, current	0.00	0.00
Cash and cash equivalents	10.09	0.13
Bank balance other than Cash and cash equivalents	13.24	0.11
Loans, current	0.00	0.00
Other current financial assets	83.54	90.18
Total current financial assets	106.87	90.42
Current tax assets (net)	0.00	0.00
Other Current Assets	0.00	0.00
Total current assets	116.02	100.21
Non-current assets classified as held for sale	0.00	0.00
Regulatory deferral account debit balances and related deferred tax assets.	0.00	0.00
TOTAL ASSETS	182.24	166.63
EQUITY AND LIABILITIES		
Equity		
Equity attributable to owners of parent		
Equity Share capital	1408.94	1408.94
Other equity	-2003.27	-1999.28
Total equity attributable to owners of parent		
Non controlling interest	0.00	0.00
Total Equity	-594.33	-590.34
Liabilities		
Non-current liabilities		
Non-Current financial liabilities		
Borrowings, non-current	0.00	0.00
Trade payable, non-current	0.00	0.00
Other non-current financial liabilities	0.00	0.00
Total non-current financial liabilities		
Provision, non-current	10.81	10.81
Deferred tax liabilities (net)	0.00	0.00
Deferred government grants, non-current	0.00	0.00
Other non-current liabilities	0.00	0.00
Total non-current liabilities	10.81	10.81
Current Liabilities		
Current financial liabilities		
Borrowings, current	78.72	149.41
Trade payable, current	466.10	544.08
Other current financial liabilities	0.00	0.00
Total current financial liabilities		
Other Current Liabilities	17.94	42.19
Provisions, current	0.00	10.48
Current Tax Liabilities (Net)	0.00	0.00
Deferred government grants, current		
Total Current Liabilities	562.76	746.16
Liabilities directly associated with assets in disposal group classified as held for sale	203.00	0.00
Regulatory deferral account credit balances and related deferred tax liability	0.00	0.00
TOTAL LIABILITIES	776.57	756.97
Total Equity and Liabilities	182.24	166.63

Place: Solapur
Date: 14/11/2025

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For and on behalf of the Board of Directors

Sd/-
(V R Jaju)
Managing Director
DIN : 00081475

NIWAS SPINNING MILLS LIMITED Unaudited Cash Flow Statement for the Six Months ended 30th September, 2025			
₹ in Lacs			
	Particulars	Unaudited Six Months ended 30 th September 2025	Unaudited Six Months ended 30 th September 2024
A.	Cash Flow from Operating Activities		
	Net Profit /(Loss) before Tax	(5.58)	0.88
	Adjustment for		
	Depreciation	0.16	0.31
	Net gain on sale of investments	0.00	0.00
	Interest Income	0.00	0.00
	Interest Paid	0.11	0.42
	Interest on income Tax Refund Received	0.00	0.00
	Provision for Doubtful Advances	0.00	0.00
	Operating Profit before Working capital changes	(5.31)	1.61
	Adjustments for:		
	(Increase)/Decrease in Trade & Other Receivables	0.00	2.60
	(Increase)/Decrease in Inventories	0.00	0.00
	(Increase)/Decrease in Other financial assets (current)	5.44	0.00
	Increase/(Decrease) in Trade Payables	(27.00)	(5.82)
	Increase/(Decrease) in Other Current Liabilities	93.64	9.89
	Cash Inflow /(Out Flow) from Operations	66.77	8.28
	Interest Paid	(0.11)	(0.42)
	Tax paid /(Refund received) (Net)	0.00	0.00
	Net Cash Inflow /(Out Flow) from Operation (A)	66.66	7.86
B.	Cash Flow from Investing Activities:		
	Sale/(Purchase) of Fixed Assets	0.00	0.00
	Interest income	0.00	0.00
	Net Cash Inflow/(Outflow) from investing Activities (B)	0.00	0.00
C.	Cash Flow from Financing Activities:		
	Increase /(repayment) of Borrowings(Non Current)	(44.99)	(7.88)
	Increase/(Decrease) in Unsecured Loans	0.00	0.00
	Net Cash Inflow /(Out Flow) from Financing Activities (C)	(44.99)	(7.88)
	Net Increase/Decrease in cash & Cash equivalents (A+B+C)	21.67	(0.02)
	Opening Cash & Cash Equivalents	1.66	0.26
	Closing Cash & Cash Equivalents	23.33	0.24
D.	Reconciliation of Cash & Cash Equivalents:		
	Balance as per Cash Flow Statement	23.33	0.24
	Cash & Cash Equivalents	23.33	0.24
Note: 1. Statement of cash flows has been prepared under the indirect method as set out in Ind AS 7 "Statement of Cash Flows" as specified in the Companies (Indian Accounting Standards) Rules, 2015 Note: 2. The figures of the previous period have been re-grouped / rearranged and / or recast wherever considered necessary.			

**Vijay
Ramniwas
as Jaju**

Place: Solapur
Date: 14/11/2025

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by Vijay
Ramniwas Jaju
Date:
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For and on behalf of the Board of Directors

(V R Jaju)
Managing Director
DIN : 00081475



ABNJ & CO.
Chartered Accountants

CA Ashish D. Kanodia

CA Brij G. Kalla

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 M/s. **Niwas Spinning Mills Limited** ("the Company"), for the period ended September 30, 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 ABNJ & Co
Chartered Accountants
Firm Registration No.: 121677W

Thakkar Ram D.
CA Ram Thakkar

Partner

M. No.: 155068

UDIN: 25155068BMMITM6788



Place: Mumbai

Date: 13 November, 2025