HISAR SPINNING MILLS LIMITED

HSML
REGD. OFF. & WORKS: 9th K.M. STONE, HISAR-BHIWANI ROAD, V.P.O. DABRA (HISAR)- 125005
TEL/FAX: 91-1662-297005. Mob. : 98120-22682
CIN: L17112HR1992 PLC031621, E-mail: hsml2000@rediffmail.com

Dated: August 14, 2026

Dept. of Corporate Services
The Bombay Stock Exchange Limited
Registered Office: Floor 25,
P J Towers, Dalal Street,
Mumbai 400001

Sub: Compliance of Clause 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended on June 30, 2026 – (SCRIP CODE 521068).

Dear Sir/Madam,

We are to inform that the Board of Directors of the Company in their meeting held today i.e. Friday, August 14, 2026, considered and approved the Un-Audited Financial Results for the quarter ended on June 30, 2026. The said Un-Audited Financial Results together with the Limited Review Report of the Statutory Auditors, is attached hereto.

It is further informed that the meeting started at 17.00 Hrs. and concluded at 18.30 Hrs.

We hope you will find the same in order.

Yours faithfully,
For Hisar Spinning Mills Limited

(Nikita Singla)
Company Secretary & Compliance Officer
Encl: As above.

JAIN & ANIL SOOD
Chartered Accountants

S.C.O. 12, Basement,
Feroze Gandhi Market,
Ludhiana - 141001
Ph: 0161-2773027, 4361749

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

To
The Board of Directors,
Hisar Spinning Mills Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Hisar Spinning Mills Limited ("the Company"),** for the quarter ended **30th June, 2026** ("the Statement") attached herewith, being submitted by the 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 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 ("the Act") read with relevant rules issued thereunder 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 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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. Based on our review conducted as stated in paragraph 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 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.

JAIN & ANIL SOOD ★ LUDHIANA ★ CHARTERED ACCOUNTANTS

for JAIN & ANIL SOOD
Chartered Accountants
Firm Registration No. 010505N

(RAJESH KUMAR JAIN)
Partner
Membership No. 088447
UDIN:-26088447PFCQJJ1856

Date: 14th August, 2026
Place: Ludhiana

HISAR SPINNING MILLS LIMITED
9TH KM. STONE, HISAR BHIWANI ROAD, V.P.O. DABRA, HISAR - 125005
CIN - L17112HR1992PLC031621, PAN - AAACH3754M
Tel - 01662-297005, Email- hsml2000@rediffmail.com
Website : www.hisarspinningmills.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2026

(₹ in lakhs, except per equity share data)

Sr. No.	Particulars	3 Months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Previous accounting year ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		Unaudited	(refer note 3)	Unaudited	Audited
1	**Income**				
	Revenue from operations	1231.35	1081.64	1097.23	4410.94
	Other income	7.25	10.86	9.42	38.06
	Total income	**1238.60**	**1092.50**	**1106.65**	**4449.00**
2.	**Expenses**				
	Cost of materials consumed	624.19	663.39	590.19	2447.64
	Purchases of Stock-in-trade	24.94	0.00	0.48	0.48
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	30.88	-62.53	-27.56	-208.17
	Employee benefits expense	84.60	68.69	80.02	319.04
	Finance costs	6.76	6.24	11.11	33.06
	Depreciation expense	37.55	54.16	54.88	220.71
	Consumption of stores and spare parts	37.90	33.23	40.74	221.14
	Packing material consumed	10.16	7.11	7.54	32.21
	Power and fuel expenses	197.88	186.54	186.48	752.42
	Contract labour charges	19.25	19.10	17.17	75.40
	Freight and cartage outward	0.13	5.96	4.47	25.92
	Other expenses	22.10	26.50	19.10	95.21
	Total expenses	**1096.34**	**1008.39**	**984.62**	**4015.06**
3.	**Profit before exceptional items and tax**	**142.26**	**84.11**	**122.03**	**433.94**
	Exceptional items	0.00	0.00	0.00	0.00
4.	**Profit before tax**	**142.26**	**84.11**	**122.03**	**433.94**
5.	**Tax expense:**				
	- Current tax	37.41	22.16	33.28	116.97
	- Deferred tax	-3.15	-4.33	-3.25	-13.63
	Total tax expense	**34.26**	**17.83**	**30.03**	**103.34**
6.	**Profit for the period (A)**	**108.00**	**66.28**	**92.00**	**330.60**
	Other Comprehensive Income				
	Items that will not be reclassified to profit or loss:				
	(i) Remeasurements of the defined benefit plans	-2.90	-9.67	-0.96	-9.51
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.73	2.43	0.24	2.39
7.	**Total Other Comprehensive Income/ (-) Expense (B)**	**-2.17**	**-7.24**	**-0.72**	**-7.12**
8.	**Total Comprehensive Income for the period (A+B)**	**105.83**	**59.04**	**91.28**	**323.48**
9.	Paid-up equity share capital (Face value of ₹ 10 Per share)	373.50	373.50	373.50	373.50
10.	Other Equity				2469.93
11.	**Earnings per equity share (₹)** (not annualised except for the year ended 31st March, 2026)				
	Basic and diluted	2.89	1.78	2.46	8.85

By Order of the Board of Directors
for Hisar Spinning Mills Limited

(Anurag Gupta)
Managing Director
DIN : 00192888

Place: Chandigarh
Dated: 14.08.2026

Contd....

JAIN & ANIL SOOD
LUDHIANA
CHARTERED ACCOUNTANTS

Notes:

1. The Financial Results have been prepared in accordance with the recognition and measurement principles as laid down in the Indian Accounting Standards ('Ind AS') 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, and requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. The Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th August, 2026. The limited review as required under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed by the Statutory Auditors.

3. The figures for the quarter ended 31st March, 2026 are the balancing figures between audited figures in respect of the financial year for the year ended 31st March, 2026 and the published year to date figures upto 31st December, 2025, which were subject to limited review.

4. The Company is primarily in the business of manufacturing and sale of cotton yarn blended (textile product). The Board of Directors of the Company, which has been identified as being the Chief Operating Decision Maker (CODM), evaluates the Company's performance and allocate resources based on the analysis of the various performance indicators of the Company as a whole. Therefore, there is only one reportable segment for the Company.

5. The Company has no subsidiary/ associate/ joint venture company(ies) as on 30th June, 2026.

6. The Government of India, vide Notification dated 21st November, 2025, has notified 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 (collectively referred to as "the Labour Codes"), which consolidate and replace existing multiple labour legislations. In accordance with Ind AS 19 - Employee benefits, changes to employee benefit plans resulting from the new labour codes are treated as plan amendments, requiring immediate recognition of the past service cost as expense in the statement of profit and loss. This approach is consistent with the guidance issued by the Institute of Chartered Accountants of India. In view of this, the company has evaluated the impact and recognised past service costs amounting to ₹ 13.00 lakhs which has been included under employee benefits expense in the previous accounting year ended 31st March, 2026.

By Order of the Board of Directors
for Hisar Spinning Mills Limited

(Anurag Gupta)
Managing Director
DIN : 00192888

Place: Chandigarh
Dated: 14.08.2026

JAIN & ANIL SOOD
LUDHIANA
CHARTERED ACCOUNTANTS

14/08/2026