

Ref. PILC/2025-26

February 7, 2026

BSE Limited
 Phiroze Jeejeebhoy Towers,
 Dalal Street,
MUMBAI – 400 001

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on February 7, 2026 to approve the Statement of Un-Audited Standalone Financial Results for the quarter and nine months period ended 31st December, 2025

Ref: PATSPIN INDIA LIMITED (Scrip Code: 514326)

Further to our letter ref PILC/2025-26 dated 14.01.2026 and pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors at their meeting held on February 7, 2026 approved the following:

- a) Statement of Un-Audited Standalone Financial Results for the quarter and nine months period ended 31st December 2025. Copies of the same are enclosed herewith for your kind perusal.
- b) Limited Review Report on Standalone Financial Results for the quarter and nine months period ended 31st December 2025 by Company's Statutory Auditors, M/s L.U.Krishnan & Co., Chartered Accountants – Chennai. Copies of the same are enclosed herewith for your kind perusal.

The meeting commenced at 11.57 AM and ended at 02 : 16 PM

This is for your information and records.

Thanking you,
 Yours faithfully,
 For **PATSPIN INDIA LIMITED**



Veena Vishwanath Bhandary
 Company Secretary



PATSPIN INDIA LIMITED

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

S N	Particulars	Quarter ended			Nine Months ended		Year ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		(Unaudited)					(Audited)
1	Income:						
	(a) Revenue from operations	1,100	1,375	1,078	3,594	3,600	4,733
	(b) Other income (refer note 6)	156	9	26	189	127	150
	Total Revenue	1,256	1,384	1,104	3,783	3,727	4,883
2	Expenses:						
	(a) Cost of materials consumed	33	40	35	100	439	461
	(b) Changes in inventories of finished goods, work in progress and waste	(1)	1	-	-	-	-
	(c) Processing charges	54	273	8	361	57	66
	(d) Power charges	484	484	489	1,443	1,435	1,901
	(e) Employee benefits expense	488	487	471	1,438	1,379	1,864
	(f) Finance Cost	169	165	183	494	555	741
	(g) Depreciation and amortization expense	74	74	73	222	222	296
	(h) Other expenses	175	160	121	481	370	533
	Total Expenses	1,476	1,684	1,380	4,539	4,457	5,862
3	Profit/(Loss) before Exceptional Items and Tax	(220)	(300)	(276)	(756)	(730)	(979)
4	Exceptional Items – refer note (5)	(101)	(3)	-	(104)	-	-
5	Profit / (Loss) before Extra-Ordinary Items and Tax	(321)	(303)	(276)	(860)	(730)	(979)
6	Extra Ordinary Items	-	-	-	-	-	-
7	Profit / (Loss) before Tax	(321)	(303)	(276)	(860)	(730)	(979)
8	Tax Expense						
	Current Tax (MAT)	-	-	-	-	-	-
9	Net Profit / (Loss) after Tax	(321)	(303)	(276)	(860)	(730)	(979)
10	Other Comprehensive income, net of Income Tax						
	(a) Impact on remeasurement of Employee Benefit	-	-	-	-	-	(22)
11	Total other Comprehensive Income	-	-	-	-	-	(22)
12	Total Comprehensive Income	(321)	(303)	(276)	(860)	(730)	(1001)
13	Paid-up equity share capital (Face value of Rs 10/- each)	3,092	3,092	3,092	3,092	3,092	3,092
14	Other Equity (Excluding revaluation reserve)						(11,587)
15	Basic earnings per Share (EPS) (not annualized)	(1.04)	(0.98)	(0.89)	(2.78)	(2.36)	(3.17)
16	Diluted earnings per Share (EPS) (not annualized)	(0.97)	(0.92)	(0.84)	(2.61)	(2.22)	(2.97)


 PATSPIN INDIA LIMITED

CIN: L18101KL1991PLC006194

CORPROATE / REGISTERED OFFICE

 3rd Floor, Palal Towers, MG Road, Ravipuram, Kochi 682016, India

Phone: 91-484-2661900

Email: cs@patspin.com|fin.ho@patspin.com


 GTN

GROUP

www.patspin.com

ISO 9001:2005 / 14001:2005 Certified

Notes:

1. The above unaudited financial results for the quarter and nine months ended 31st December 2025 were reviewed and recommended by the Audit Committee of the Board and approved by the Board of Directors of the Company at their meeting held on 7th February 2026.
2. The Statutory Auditors have carried out a Limited Review of these results pursuant to Clause 33 of SEBI (LODR), 2015.
3. The Company is engaged in only one segment viz, "Yarn Segment" and as such there are no separate reportable segments as per Ind AS 108 "Operating Segments".
4. Due to various Government initiatives to give impetus to Indian Textiles Industry and geo political situation, the demand scenario for Indian Textiles Industry is showing signs of improvement. Consequent to this, the Company now plans to resume own manufacturing of cotton yarn which could improve EBITDA levels and facilitate better debt servicing. Towards this requirement, the Company has already submitted a new resolution plan to the Lenders to restructure outstanding debts (WCTL) with moratorium for Interest and WCTL installment payments, reduction in rate of interest and fresh working capital facility. Bankers have carried out TEV study, which confirmed viability of the restructuring proposal. The proposal is under their consideration, pending which the Company continues to carry out job work where the Job work revenue is sufficient only to cover variable cost.
5. (a) The Government of India has notified and brought into force substantial provisions of the four Labour Codes on November 21, 2025, consolidating and rationalising various existing labour laws. Accordingly, the Company has recognized a provision of Rs. 1.01 crores towards incremental liability for the past periods in these financial results for the quarter and nine months ended December 31, 2025 in accordance with Ind AS 19- 'Employee Benefits' and the relevant guidance issued by the Institute of Chartered Accountants of India ('ICAI'). The Company will re-evaluate the impact of these Labour Codes upon notification of the rules, corresponding State level regulations and further clarification / guidance in the matter and impact whereof, if any, will be recognized thereafter.
5. (b) Exceptional items for the quarter ended 30.09.2025 represents VRS amount paid to workmen.
6. Other income includes Rs 149 lakhs of Export Benefits of prior period received during the quarter.
7. Deferred Tax Assets, if any for the current financial year will be recognized at the year end.
8. Previous Quarters / period's figures have been rearranged / regrouped wherever considered necessary to conform to the presentation for the current period.

Place: Kochi
Date: 07.02.2026

for PATSPIN INDIA LIMITED



UMANG PATODIA
Chairman & Managing Director
(DIN 00003588)

PATSPIN INDIA LIMITED
Extract of Statement of Standalone Unaudited Financial Results for the Quarter and Nine
Months ended 31st December, 2025

(Rs. In lakhs)

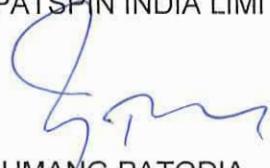
Sl. No.	Particulars	Quarter ended			Nine Months ended		Year ended 31.03.2025 (Audited)
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	
1	Total Income from Operations	1,256	1,384	1,104	3,783	3,727	4,883
2	Net Profit / (Loss) for the period (before Exceptional Items and Tax)	(220)	(300)	(276)	(756)	(730)	(979)
3	Net Profit / (Loss) for the period before Tax (after Exceptional items)	(321)	(303)	(276)	(860)	(730)	(979)
4	Net Profit / (Loss) for the period after Tax (after Exceptional items)	(321)	(303)	(276)	(860)	(730)	(979)
5	Total Comprehensive Income for the period comprising profit / (loss) for the period (after tax) and Other Comprehensive Income (after Tax)]	(321)	(303)	(276)	(860)	(730)	(1001)
6	Equity Share Capital (face value of Rs. 10 each)	3,092	3,092	3,092	3,092	3,092	3,092
7	Other Equity (Excluding revaluation reserve)						(11,587)
8	Earnings Per Share (of Rs. 10/- each) (not annualized) (in Rs.) 1. Basic 2. Diluted	(1.04) (0.97)	(0.98) (0.92)	(0.89) (0.84)	(2.78) (2.61)	(2.36) (2.22)	(3.17) (2.97)

Notes:

1. The above is an extract of the detailed format of Quarterly results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly results available on the stock exchange website (www.bseindia.com) and on Company's website (www.patspin.com)
2. The unaudited financial results for the quarter and nine months ended 31st December 2025 were reviewed by the Audit Committee of the Board and approved by the Board of Directors of the Company at their meeting held on 7th February, 2026.
3. Previous period's figures have been rearranged / regrouped wherever considered necessary to conform to the presentation for the current period.

Place: Kochi
 Date: 07.02.2026

For PATSPIN INDIA LIMITED


UMANG PATODIA
 Chairman & Managing Director
 (DIN 00003588)

PATSPIN INDIA LIMITED

CIN: L18101KL1991PLC006194

CORPORATE / REGISTERED OFFICE

3rd Floor, Palal Towers, MG Road, Ravipuram, Kochi 682016, India

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

TO THE BOARD OF DIRECTORS OF PATSPIN INDIA LIMITED

1. We have reviewed the accompanying statement of unaudited standalone financial results of Patspin India Limited for the quarter and nine months ended December 31, 2025 ("the statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. 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.
2. 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. 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 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.
3. The Company has incurred a net loss of Rs 321 lakhs and Rs 860 lakhs and cash loss of Rs 247 lakhs and Rs 638 lakhs during the quarter and nine months ended 31 December 2025 respectively, and net worth is eroded as on that date and Company's accounts with Lenders were classified as sub-standard as of March 31, 2021 due to irregularity in debt servicing and the Company's future cash flows may be uncertain. This situation indicates that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. However as per the information and explanations provided by the Company in Note No 4 of unaudited Financial Results for the quarter ended and nine months ended December 31, 2025, and the discussion held with management, the Company has submitted a new resolution plan to Lenders to restructure outstanding debts (WCTL) with moratorium for Interest and WCTL instalment payments and reduction in Rate of interest to Bank MCLR level. Bankers have carried out TEV study which confirmed Viability of the proposal and now the bankers are pursuing further process. With the significant reduction in the debt level as well as rationalization of labour cost through VRS



measures and reducing cotton prices, own manufacturing operations could generate better EBITDA and cash profit.

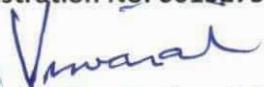
Our conclusion is not modified in respect of this matter.

4. Based on our review conducted as 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 recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of 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.

For L U Krishnan & Co.

Chartered Accountants

Firm's Registration No: 001527S



Viswanathan C P

Partner

Membership No.233331

UDIN: 26233331NHQYUR6413



Place: Chennai

Date: 07 February 2026