

July 29, 2025

श्रावण- शुक्ल पक्ष, पंचमी
विक्रम सम्वत् २०८२

National Stock Exchange of India Limited
"Exchange Plaza"
Bandra – Kurla Complex,
Bandra (E), Mumbai – 400 051
NSE Code: GHCLTEXTIL

BSE Limited
Corporate Relationship Department,
1st Floor, New Trading Ring, Rotunda Building,
P.J. Towers,
Dalal Street, Fort, Mumbai – 400 001
BSE Code: 543918

Dear Sir / Madam,

Sub: Outcome of 26th Board Meeting of the Company and filing of Integrated Financial un-audited quarterly results along with Limited Review Report for the quarter ended on June 30, 2025

Pursuant to the requirement of Regulation 30 read with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. (SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185) dated December 31, 2024 and other applicable provisions, if any, it is hereby informed that the Board of Directors in their just concluded meeting held on July 29, 2025, has *inter alia* approved the following;

- A. Un-audited Financial Results for the quarter ended on June 30, 2025, which is in compliance with Indian Accounting Standard (Ind-AS). Copy of the said un-audited financial results along with Limited Review Report issued by the Statutory Auditor are enclosed herewith as **Annexure – 1**.
- B. **Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc.**

Statement on deviation / variation in utilization of funds raised						
Name of listed entity				GHCL Textiles Limited		
Mode of Fund Raising				Not Applicable		
Date of Raising Funds				Not Applicable		
Amount Raised				Not Applicable		
Report filed for the quarter ended				June 30, 2025		
Monitoring Agency, if applicable				Not Applicable		
Is there a Deviation/ Variation in use of funds				Not Applicable		
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders				Not Applicable		
If Yes, Date of shareholder Approval				Not Applicable		
Explanation for the Deviation / Variation				Not Applicable		
Comments of the Audit Committee after review				Not Applicable		
Comments of the auditors, if any				Not Applicable		
Objects for which funds have been raised and where there has been a deviation, in the following table						
Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds utilized	Amount of deviation/ Variation for the quarter according to applicable object	Remarks, if any
Not Applicable						



C. Format for disclosing outstanding default on loans and debt securities:

S. No.	Particulars	in ₹ crore
1	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	94.70
B	Of the total amount outstanding, amount of default as on date	0
2	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	Not Applicable
B	Of the total amount outstanding, amount of default as on date	Not Applicable
3	Total financial indebtedness of the listed entity including short-term and long-term debt	94.70

D. Disclosure of Related Party Transactions for the half year ended. Not Applicable for the quarter

E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along-with annual audited financial results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable for the quarter.

Please note that the board meeting commenced at 12.30 p.m. and concluded at 02:15 p.m.

Please note that copy of this communication shall also be available on the website of the company (www.ghcltextiles.co.in), BSE Limited (www.bseindia.com) and National Stock Exchange of India Limited (www.nseindia.com).

You are requested to kindly take note of the same and disseminate the information on your website.

Thanking you

Yours faithfully

For GHCL Textiles Limited



Lalit Narayan Dwivedi
Company Secretary and Compliance officer
Membership No.: FCS10487



Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**Review Report to
The Board of Directors
GHCL Textiles Limited**

1. We have reviewed the accompanying statement of unaudited financial results of GHCL Textiles Limited (the "Company") for the quarter ended June 30, 2025 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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 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.
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 Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.R. Batliboi & Co. LLP

Chartered Accountants

ICAI Firm Registration Number: 301003E/E300005**Sonika
Loganey**Digitally signed by Sonika Loganey
DN: cn=Sonika Loganey,
o=Personal,
email=sonika.loganey@srb.in
Location: Noida
Date: 2025.07.29 13:45:29 +05'30'**per Sonika Loganey**

Partner

Membership No.: 502220

UDIN: 25502220BMLHWQ3106

Place: Noida

Date: July 29, 2025

GHCL Textiles Limited (CIN : L18101GJ2020PLC114004)					
Registered Office: GHCL House, Opp. Punjabi Hall, Near Navrangpura Bus Stand, Navrangpura, Ahmedabad - 380 009, Gujarat					
(Email: info@ghcltextiles.co.in, secretarial@ghcltextiles.co.in, Website: www.ghcltextiles.co.in, Phone: 079-26427519)					
Statement of Unaudited Financial Results for the Quarter ended June 30, 2025					(₹ in crores)
S. No.	Particulars	Quarter Ended		Year Ended	
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		Unaudited	Audited (Refer Note 3)	Unaudited	Audited
1	Income				
	(a) Revenue from operations	267.75	283.61	287.93	1,161.16
	(b) Other income	2.32	1.47	0.85	6.96
	Total Income	270.07	285.08	288.78	1,168.12
2	Expenses				
	a) Cost of raw materials consumed	188.46	178.53	199.53	773.48
	b) Purchase of stock-in-trade	0.68	0.05	0.72	3.77
	c) (Increase)/Decrease in inventories of finished goods, stock-in-trade and work-in-progress	(17.01)	7.55	(6.81)	7.52
	d) Power, fuel and water	17.26	19.74	17.58	73.47
	e) Employee benefits expenses	20.14	18.16	17.30	74.42
	f) Finance costs	1.23	0.67	1.02	2.74
	g) Depreciation and amortisation expense	12.98	12.53	12.53	50.65
	h) Other expenses	28.22	28.81	31.22	118.78
	Total Expenses	251.96	266.04	273.09	1,104.83
3	Profit before tax (1-2)	18.11	19.04	15.69	63.29
4	Tax expenses				
	(a) Current tax	2.60	1.10	1.09	4.17
	(b) Tax adjustment for earlier years	-	-	-	0.09
	(c) Deferred tax charge	1.99	3.74	2.80	3.06
	Total tax expenses	4.59	4.84	3.89	7.32
5	Profit for the period/ year (3-4)	13.52	14.20	11.80	55.97
	Other Comprehensive Income				
	(a) Re-measurement gains / (losses) on defined benefit plans - not to be reclassified to profit and loss in subsequent periods	0.14	(0.87)	0.48	0.57
	(b) Income tax effect on above	(0.04)	0.22	(0.12)	(0.14)
6	Other Comprehensive Income net of tax - not to be reclassified to profit and loss in subsequent periods	0.10	(0.65)	0.36	0.43
7	Total comprehensive income for the period/ year, net of tax (5+6)	13.62	13.55	12.16	56.40
8	Paid up equity share capital (face value of ₹ 2/- each)	19.12	19.12	19.12	19.12
9	Other equity as per the audited balance sheet				1,418.26
10	Earnings per share (face value of ₹ 2/- each)	(Not Annualised)			
	Basic and diluted	1.41	1.49	1.24	5.86

Notes to the Statement of Unaudited Financial Results for the Quarter ended June 30, 2025

- The above unaudited standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on July 29, 2025. These unaudited standalone financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. The Statutory Auditors of the Company have conducted a limited review of these unaudited standalone financial results of the Company for the quarter ended June 30, 2025, in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and expressed an unmodified review conclusion on these unaudited results.
- During the quarter, the Company has capitalised and commenced commercial production of its new 25,536 Spindles at Paravai location in Madurai.
- The figures for the quarter ended March 31, 2025, are the balancing figures between audited figures in respect of full financial year ended March 31, 2025 and the unaudited published year to date figures upto December 31, 2024, being the end of the third quarter of the financial year which were subjected to limited review by the Statutory auditors.
- Pursuant to removal of indexation benefit and change in tax rate on long term capital gain on enactment of the Finance Act 2024, the Company had reassessed deferred tax liabilities which resulted in reversal of deferred tax liability of Rs. 8.62 crores which was recorded in the financial results for the year ended March 31, 2025.
- The Company is engaged in the business of "Textiles" activity and hence has only one reportable operating segment as per IND AS 108- Operating Segment.
- In line with the requirements of Regulation 47(2) of the Listing Regulations, 2015, the results are available on the website of BSE Limited (URL: www.bseindia.com), the National Stock Exchange of India Limited (URL: www.nseindia.com) and on the company's website (URL: <https://ghcltextiles.co.in/investors/financial-reports/>).

For and on behalf of Board of Directors of GHCL
Textiles Limited
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ANURAG DALMIA
Date: 2025.07.29
13:36:20 +05'30'
DALMIA
Anurag Dalmia
Chairman
DIN: 00120710

Noida
July 29, 2025