



HISAR SPINNING MILLS LIMITED

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 PLCO31621, E-mail : hsml2000@rediffmail.com

Dated: February 12, 2025

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(3) (a to c) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and nine months ended on December 31, 2024 – (SCRIP CODE 521068).

Dear Sir,

We are to inform that the Board of Directors of the Company in their meeting held today i.e. Wednesday, February 12, 2025, considered and approved the Un-Audited Financial Results for the quarter and nine months ended on December 31, 2024. The said Un-Audited Financial Results together with the Limited Review Report of the Statutory Auditors', are attached hereto.

It is further informed that the meeting started at 13.30 Hrs. and ended at 14.45 Hrs.

We hope you will find the same in order.

Thanking You,

Your's faithfully



(Nikita Singla)

Company Secretary and 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 and nine months ended 31st December, 2024 ("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 ("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 Listings 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.

Date: 12th February, 2025
Place: Ludhiana



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


(RAJESH KUMAR JAIN)
Partner

Membership No. 088447
UDIN: 25088447BMKWKQ3974


HISAR SPINNING MILLS LIMITED
9TH K.M. STONE, HISAR BHIWANI ROAD, V.P.O. DABRA, HISAR - 125005
 CIN - L17112HR1992PLC031E21, PAN - AAACH3754M
 Tel - 01662-297005, Email- hemi2000@rediffmail.com
 Website : www.hisarspinningmills.com

UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

(₹ 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	Year to date figures for current period ended	Year to date figures for previous period ended	Previous accounting year ended:
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	Revenue						
	Revenue from operations	1200.32	1175.06	1041.72	3414.35	3164.32	4185.10
	Other income	4.36	6.01	1.35	13.88	5.19	6.20
	Total income	1213.68	1181.66	1043.07	3428.73	3169.51	4204.36
2.	Expenses						
	Cost of materials consumed	562.95	585.92	587.61	1754.75	1887.12	2531.15
	Purchases of Stock-in-trade	0.00	0.00	0.00	5.81	0.00	0.00
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	143.85	124.03	15.81	218.63	-66.46	-149.09
	Employee benefits expense	79.84	82.51	82.76	244.57	248.76	333.64
	Finance costs	9.07	7.58	6.86	23.68	19.89	23.67
	Depreciation expense	34.95	28.43	42.23	93.01	129.84	168.74
	Consumption of stores and spares parts	34.11	65.78	35.11	153.12	137.59	167.80
	Packing material consumed	9.09	9.72	7.84	26.35	23.50	31.56
	Power and fuel expenses	168.76	167.87	159.42	504.96	439.43	636.33
	Contract labour charges	17.24	16.62	16.27	50.17	47.81	64.49
	Freight and cartage outward	19.03	20.32	3.73	39.35	13.02	19.33
	Other expenses	17.56	22.44	14.25	55.21	56.48	76.96
	Total expenses	1096.46	1130.92	971.42	3169.41	2964.01	3923.63
3.	Profit before exceptional items and tax	117.23	50.74	71.65	259.32	165.50	280.73
	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
4.	Profit before tax	117.23	50.74	71.65	259.32	165.50	280.73
5.	Tax expense:						
	- Current tax	31.66	12.70	20.87	69.96	54.77	81.22
	- Adjustment of tax relating to earlier periods	0.00	0.00	0.00	0.00	2.58	2.58
	- Deferred tax	-0.14	0.19	-1.33	0.44	-3.58	-4.99
	Total tax expense	31.52	12.89	19.49	70.42	53.77	78.82
6.	Profit for the period (A)	85.71	37.85	52.16	188.90	131.73	201.91
	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss						
	Remeasurements of the defined benefit plans	0.11	0.22	0.23	-0.08	-0.78	0.61
	Income tax relating to items that will not be reclassified to profit or loss	-0.03	-0.05	-0.06	0.02	0.19	-0.16
7.	Total Other Comprehensive Income (-) Expense (B)	0.08	0.17	0.17	-0.06	-0.57	0.45
8.	Total Comprehensive Income for the period (A+B)	85.79	38.02	52.33	188.84	131.16	202.37
9.	Paid-up equity share capital (Face value of ₹ 10 Per share)	373.50	373.50	373.50	373.50	373.50	373.50
10.	Other Equity						1862.67
11.	Earnings per equity share (₹) (not annualised except for the year ended 31st March, 2024)						
	Basic and diluted	2.29	1.01	1.40	5.09	3.53	5.41

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


(Anand K. Gupta)
Managing Director
DIN - 00192888

Place: Chandigarh
Date: 12.02.2025

Notes to Unaudited Financial Results for the quarter and nine months ended 31st December, 2024:

1. The Unaudited 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 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 allocates 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.
3. The Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th February, 2025. The limited review as required under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed by the Statutory Auditors.

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

Place: Chandigarh
Dated: 12.02.2025


(Anurag Gupta)
Managing Director
DIN : 00192888