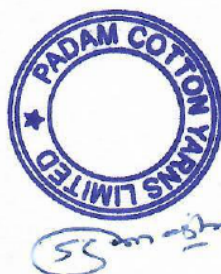


# PADAM COTTON YARNS LIMITED

Regd. Office : 196, 1st Floor, G.T. Road,  
Opp. Red Cross Market, Kamal - 132 001

CIN: - L17112HR1994PLC033641

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER/ YEAR ENDED 31-MARCH-2025						
Amt. Rs.Lakhs						
S. NO.	PARTICULARS	3 months ended 31/03/2025	Preceding 3 months ended 31/12/2024	Corresponding 3 months ended in the previous year 31/03/2024	Year to date figures for current year ended 31/03/2025	Year to date figures for previous year ended 31/03/2024
		Audited	Unaudited	Audited	Audited	Audited
1	Income from Operations					
	(a) Gross Sales / Income From Operations	1311.16	110.71	0.46	1421.87	0.46
	(b) Other Income	69.55	1029.75	2.39	1099.30	15.61
	Total Income (1)	1380.71	1140.46	2.85	2521.17	16.07
2	Expenses					
	a. Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
	b. Purchase of stock in trade	1069.11	100.26	0.00	1169.37	0.00
	c. Changes in inventories of Finished Goods, Work in Progress	0.00	0.00	0.00	0.00	0.00
	d. Excise Duty on sales	0.00	0.00	0.00	0.00	0.00
	e. Employee benefits expenses	2.90	16.85	2.33	19.75	9.43
	f. Finance Cost	0.81	0.00	22.90	0.81	22.90
	g. Depreciation and amortisation expense	1.86	0.00	0.24	1.86	0.24
	h. Other expenditure	9.39	12.31	19.91	21.70	160.52
	Total Expenses(2)	1084.07	129.42	45.38	1213.49	193.09
3	Profit from operation before exceptional items and tax (1-2)	296.64	1011.04	-42.53	1307.68	-177.02
4	Exceptional items	0.00	0.00	-2.72	0.00	376.78
5	Profit for the period (3+4)	296.64	1011.04	-45.25	1307.68	199.76
6	Tax expenses					
	(a) Current Tax	59.38	176.65	-7.55	236.03	35.49
	(b) Deferred Tax	11.70	0.00	-0.98	11.70	-0.98
7	Net Profit for the period/year (5-6)	225.56	834.39	-36.72	1059.95	165.25
8	Other Comprehensive income/(Expenses) (Net of Tax)	-33.89	0.00	33.89	-33.89	33.89
9	Total Comprehensive income for the period (7+8)	191.67	834.39	-2.83	1026.06	199.14
10	Paid-up equity share capital ( Face Value of Rs.10/- each)	1291.00	387.30	387.30	1291.00	387.30
11	Other equity	-750.76	1148.01	313.62	397.25	313.62
12	Earnings Per Share-Basic and Diluted ( of Rs.10/- each) (not annualised) Computed on the basis of profit for the period/year					
	(i) before exceptional items(net of tax)	2.34	21.54	0.14	21.51	-4.58
	(ii) after exceptional items	2.34	21.54	-0.07	21.51	5.14



# PADAM COTTON YARNS LIMITED

Regd. Office : 196, 1st Floor, G.T. Road,  
Opp. Red Cross Market, Karnal - 132 001  
CIN: - L17112HR1994PLC033641

STATEMENT OF ASSETS AND LIABILITIES			
PARTICULARS	Amt. Rs. Lakhs		
	AS AT 31-MAR-2025	AS AT 31-MAR-2024	
	Audited	Audited	
<b>ASSETS</b>			
<b>Non-current assets</b>			
a) Property, Plant and Equipments	0.58	0.08	
b) Other Itangible Assets	0.60	0.13	
c) Right to Use Assets	45.73		
d) Non-current investment	-	379.32	
e) Other Financial Assets	0.99		
f) Deferred tax assets (net)	-	11.69	
g) Long-term loans and advances			
h) Other non-current assets	-		
	47.90	391.22	
<b>Current assets</b>			
a) Current investments			
b) Inventories			
c) Trade receivables	1,328.46	-	
d) Cash and cash equivalents	19.45	105.00	
e) Short-term loans and advances	1,640.71	194.72	
f) Other current assets	10.09	6.08	
g) Current Tax Assets ( Net)	-	5.94	
	2,998.71	311.74	
<b>TOTAL-ASSETS</b>	<b>3,046.61</b>	<b>702.96</b>	
<b>EQUITY AND LIABILITIES</b>			
<b>Equity:</b>			
a) Share Capital	1,291.00	387.30	
b) Other Equity	397.25	313.63	
	1,688.25	700.93	
<b>Non-current liabilities:</b>			
a) Lease Liabilities	38.36		
b) Deferred Tax liabilities (Net)	0.01		
c) Other Long term liabilities	-		
d) Long-term Provisions			
	38.37		
<b>Current Liabilities</b>			
a) Lease Liabilities	7.25		
b) Trade payables	1,036.43		
c) Other current liabilities	48.31	2.03	
d) Current Tax Liabilities	228.00		
	1,319.99	2.03	
<b>TOTAL-EQUITY AND LIABILITIES</b>	<b>3,046.61</b>	<b>702.96</b>	

## NOTES:

- The above results were reviewed and recommended by the Audit Committee, for approval by the Board, at its Meeting held on 11.04.2025 and were approved and taken on record at the Meeting of the Board of Directors of the Company held on that date.





# PADAM COTTON YARNS LIMITED

Regd. Office : 196, 1st Floor, G.T. Road,  
Opp. Red Cross Market, Karnal - 132 001  
CIN: - L17112HR1994PLC033641

- 2 The Company is operating in single segment only viz. dealing and trading of textile, garments and other allied products, hence segment reporting under IndAS-108 is not Applicable.
- 3 The financial Results for the year ended March 31,2025 have been audited by the statutory auditors of the company . The audit report does not contain any qualifications. The Audit Report will be filled with the Stock exchange and will also be available on the company's Website.
- 4 During the Quarter ended on 31.03.2025 the company has not received any Complaint.
- 5 Previous Period figures have been Re-grouped / Re- Classified whenever necessary.

Karnal

April 11,2025

FOR, PADAM COTTON YARNS LIMITED



DINESH SHIVCHARANBHAI SHREEVASTAV

WHOLE-TIME DIRECTOR



**PADAM COTTON YARNS LIMITED**  
(CIN : U17112HR1994PLC033641 )  
Cash flow statement for the year ended 31st March 2025

(Amount Rs. in Lakhs)

	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024
<b>A. Cash flow from operating activities</b>		
Net profit before tax but after exceptional / extraordinary items	1,307.68	199.76
Adjustments for non-cash items:		
Depreciation / amortization	1.86	0.24
Interest & finance expense	0.81	22.89
<b>Operating profit before working capital changes</b>	<b>1,310.35</b>	<b>222.90</b>
Adjustments for changes in working capital :		
(Increase)/decrease in trade receivables	(1,328.46)	119.67
(Increase)/decrease in other current assets	1.93	(6.68)
(Increase)/decrease in other non-current assets	(0.99)	-
(Increase)/decrease in other bank balances	-	388.09
(Increase)/decrease in Loans	(1,445.99)	(194.72)
(Increase)/decrease in other current liabilities	46.28	0.80
Increase/(decrease) in trade payables	1,036.43	-
Increase /(decrease) in other long-term liabilities	-	-
Increase /(decrease) in other current liabilities	228.00	(21.37)
Increase /(decrease) in long-term provisions	-	-
Increase /(decrease) in short-term provisions	-	-
<b>Cash generated from/(used in) operations</b>	<b>(152.45)</b>	<b>508.68</b>
Taxes (paid) / received (net of withholding taxes TDS)	236.03	35.49
Prior period (expenses)/income (net)	-	-
<b>Net cash from/(used in) operating activities</b>	<b>(388.48)</b>	<b>473.19</b>
<b>B. Cash flow from investing activities</b>		
Purchase of fixed assets	(1.13)	-
Income from fair value change in investments	(33.89)	33.89
Sale of non-current investments	-	-
Purchase of current investments	379.32	(379.32)
Share application money	-	-
<b>Net cash from/(used in) investing activities</b>	<b>344.30</b>	<b>(345.43)</b>
<b>C. Cash flow from financing activities</b>		
Proceeds from issue of share capital	-	-
Raising of unsecured loans	-	-
Repayment of unsecured loans	-	-
Interim Dividend paid	(38.73)	-
Payment of Lease Liability	(2.58)	-
Interest & finance charges paid	(0.06)	(22.89)





Net cash from/(used in) financing activities	(41.37)	(22.89)
Net increase/(decrease) in cash & cash equivalents	(85.55)	104.87
Cash & cash equivalents - opening balance	105.00	0.13
Cash & cash equivalents - closing balance	19.45	105.00
Net increase/(decrease) in cash & cash equivalents	0.00	(0.00)

**NOTES:**

1 The above cash flow statement has been prepared under the "Indirect method" as set out in the Indian Accounting Standard (Ind AS-7)-" Statement of Cash Flows"

2 Cash and cash equivalents at the end of the year consist of cash in hand and balance with banks as follows:

	31st March 2025	31st March 2024
Cash, cheques & drafts (in hand) and remittances in transit	0.37	0.04
Balance with banks		
Current account	19.09	104.96
Deposit account		
	19.45	105.00

For and on behalf of  
In terms of our report attached  
For VINEY GOEL & ASSOCIATES  
Chartered Accountants  
FRN : 012188N

*Viney Goel*  
(VINEYA GOEL)  
PARTNER  
M.No. 090739  
Place:- Karnal  
Date:-11.04.2025



FOR AND ON BEHALF OF THE  
BOARD OF DIRECTORS

*Mahendra Singh*  
MAHENDRA SINGH  
(DIRECTOR)  
(DIN : 07684132)

*Neeraj Chugh*  
NEERAJ CHUGH  
Company Secretary  
M. No. A61326

*Dinesh Shivcharanbhai Shreevastav*  
DINESH SHIVCHARANBHAI SHREEVASTAV  
WTD & CFO  
DIN: 11030609

**VINEY GOEL & ASSOCIATES**

Chartered Accountants

#19, Sector 12, Part-II, Urban Estate, KARNAL - 132001

e-mail : vineyagoel@gmail.com

**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS**

**TO**  
**THE BOARD OF DIRECTORS OF**  
**PADAM COTTON YARNS LIMITED**

**Opinion and Conclusion**

We have (a) audited the Financial Results for the year ended March 31, 2025 and (b) reviewed the Financial Results for the quarter ended March 31, 2025 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Financial Results for the Quarter and Year Ended March 31, 2025" of Padam Cotton Yarns Limited ("the Company"), 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").

**(a) Opinion on Annual Financial Results**

In our opinion and to the best of our information and according to the explanations given to us, the Financial Results for the year ended March 31, 2025:

- i. is presented in accordance with the requirements of (Regulation 33) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the year then ended.

**(b) Conclusion on Unaudited Financial Results for the quarter ended March 31, 2025**

With respect to the Financial Results for the quarter ended March 31, 2025, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Financial Results for the quarter ended March 31, 2025, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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.

### **Basis for Opinion on the Audited Financial Results for the year ended March 31, 2025**

We conducted our audit in accordance with the Standards on Auditing (“SAs”) specified under Section 143(10) of the Companies Act, 2013 (“the Act”). Our responsibilities under those Standards are further described in paragraph (a) of Auditor’s Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (“the ICAI”) together with the ethical requirements that are relevant to our audit of the Financial Results for the year ended March 31, 2025 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI’s Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

### **Management’s Responsibilities for the Statement**

This Statement which includes the Financial Results is the responsibility of the Company’s Board of Directors and has been approved by them for the issuance. The Financial Results for the year ended March 31, 2025 has been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the Financial Results for the quarter and year ended March 31, 2025 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors are responsible for assessing the Company’s ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.





## **Auditor's Responsibilities**

### **(a) Audit of the Financial Results for the year ended March 31, 2025**

Our objectives are to obtain reasonable assurance about whether the Financial Results for the year ended March 31, 2025 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Financial Results, including the disclosures, and whether the Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Annual Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Financial Results may be influenced. We consider



quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**(b) Review of the Financial Results for the quarter ended March 31, 2025**

We conducted our review of the Financial Results for the quarter ended March 31, 2025 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 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 SAs specified under section 143(10) of the Act 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.

**Other Matters**

The Statement includes the results for the Quarter ended March 31, 2025 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

**For Viney Goel & Associates  
Chartered Accountants  
(FRN: 012188N)**



  
**(Vineya Goel)  
(Partner)**

**Place: Karnal  
Date: 11.04.2025**

**M. No. 090739**

**UDIN : 25090739BIMIAYK6645**

Annexure-E

To,  
BSE Ltd.  
Department of Corporate Services  
Corporate Relationship Department  
Phiroze Jee Jeebhoy, 25<sup>th</sup> Floor,  
Dalal Street, Mumbai- 400001

April 11, 2025

Ref.: **Company Code no. 531395 PADAMCO**

Sub.: **Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir,

I, Dinesh Shivcharanbhai Shreevastav, Whole-Time Director of M/s Padam Cotton Yarns Limited having its Registered Office at 196, 1<sup>st</sup> Floor, G.T. Road, Opp. Red Cross Market, Karnal- 132001, hereby declare that the Statutory Auditors of the Company, M/s Viney Goel & Associates (Firm Registration No.: 012188N) have issued an Audit Report with **unmodified opinion** on Audited Financial Results of the Company for the year ended on 31<sup>st</sup> March 2025.

This Declaration is given in compliance with Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016.

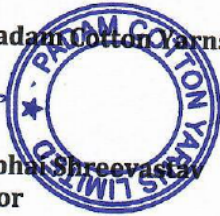
Kindly take this declaration on your records.

Thanking you.

Yours Sincerely,  
For and behalf of Padam Cotton Yarns Limited



Dinesh Shivcharanbhai Shreevastav  
Whole-Time Director  
DIN: 11030609

**PADAM COTTON YARNS LIMITED**

Corporate Office : C-801, 8th Floor, Krish Cubical, Sindhu Bhavan Marg, Thaltej, Ahmedabad-380059, Gujarat

 [csocyl6@gmail.com](mailto:csocyl6@gmail.com)  [www.padamcotton.com](http://www.padamcotton.com)  Regd. Office: 196, 1st Floor, G.T. Road, Opp. Red Cross Market, Karnal- 132001

CIN: L17112HR1994PLC033641