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ISO 9001 : 2008 | GOTS-OE | OEKO TEX CERTIFIED
GST : 33AAFCA7082C1ZO

CIN: L17111TZ1987PLC002090

28.01.2022

To

BSE Limited,
Listing Dept. / Dept of Corporate Services,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001.

Script Code; 521097

Name: M/s. Amarjothi Spinning Mills Limited

Dear Sir,

Sub: Unaudited Financial Results & Limited Review Report for the quarter ended 31st December, 2021

As per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Unaudited Financial Results for the quarter and nine months ended 31st December 2021, Statement of Assets & Liabilities and Segment Report as of 31st December, 2021 as reviewed by Audit Committee and approved by the Board of Directors at its meeting held on 28th January, 2022 along with Limited Review Report issued by Statutory Auditors of the Company is enclosed.

Kindly take this information on record.

Thanking You,

Yours faithfully,

For M/s. Amarjothi Spinning Mills Limited

A handwritten signature in blue ink, appearing to read "M. Mohana Priya.M", is written over the typed name.

Mohana Priya.M
Company Secretary



AMARJOTHI SPINNING MILLS LTD.,
Regd. Office : 157 KUMARAN ROAD
TIRUPUR - 641 601.

Statement of Standalone Unaudited Financial Results for the Quarter ended December 31, 2021

S. No.	Particulars	Quarter ended			Nine Months ended		Year Ended
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		(Rupees in Lakhs)					
1	Income from operations						
	(a) Revenue from operations	5036.51	7380.69	4122.88	18538.04	9928.56	16730.80
	(b) Other income	68.15	42.95	43.47	147.44	743.96	757.00
	Total Income	5104.66	7423.64	4166.35	18685.48	10672.52	17487.80
2	Expenses						
	(a) Cost of materials consumed	3128.63	3974.42	2556.73	11046.77	5472.52	9781.26
	(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	-771.43	253.22	-364.84	-603.05	-369.78	-102.03
	(d) Employee benefit expense	426.56	413.81	382.89	1144.04	940.53	1302.88
	(e) Finance Costs	109.08	112.91	81.85	318.93	405.46	559.44
	(f) Depreciation and amortisation expense	193.93	259.76	334.66	761.23	1095.62	1399.25
	(g) Other expenses	1524.81	1758.88	664.01	4414.17	1791.23	2901.66
	Total expenses	4611.58	6773.00	3655.30	17082.09	9335.58	15842.46
3	Profit/(Loss) before exceptional items and tax (1-2)	493.08	650.64	511.05	1603.39	1336.94	1645.34
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before Tax(3-4)	493.08	650.64	511.05	1603.39	1336.94	1645.34
6	Tax expense						
	(a) Current Tax	86.88	114.68	89.29	282.52	233.59	290.00
	(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	-276.08
	Total Tax Expenses						
7	Profit/(Loss) for the period from Continuing Operations (5-6)	406.20	535.96	421.76	1320.87	1103.35	1631.42
8	Profit (Loss) from discontinuing Operations	0.00	0.00	0.00	0.00	0.00	0.00
9	Tax Expense of Discontinuing Operations	0.00	0.00	0.00	0.00	0.00	0.00
10	Profit (Loss) from Discontinuing Operation (after Tax) (8-9)	0.00	0.00	0.00	0.00	0.00	0.00
11	Other Comprehensive income	0.00	0.00	0.00	0.00	0.00	0.00
	A(i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	B (I) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Other Comprehensive income for the period	0.00	0.00	0.00	0.00	0.00	0.00
12	Total Comprehensive income for the period	406.20	535.96	421.76	1320.87	1103.35	1631.42
13	Paid-up equity share capital (Face value of Rs.10/- each)	675.00	675.00	675.00	675.00	675.00	675.00
14	Other Equity	0.00	0.00	0.00	0.00	0.00	13958.95
15	Earnings per share (before extraordinary Items) (not annualised):						
	a) Basic	6.02	7.94	6.25	19.57	16.35	24.17
	b) Diluted	6.02	7.94	6.25	19.57	16.35	24.17
16	Earnings per share (after extraordinary Items) (not annualised):						
	a) Basic	6.02	7.94	6.25	19.57	16.35	24.17
	b) Diluted	6.02	7.94	6.25	19.57	16.35	24.17

AMARJOTHI SPINNING MILLS LTD.,

Regd. Office : 157 KUMARAN ROAD

TIRUPUR - 641 601.

Statement of Consolidated Unaudited Financial Results for the Quarter ended December 31, 2021

S. No.	Particulars	Quarter ended			Nine Month Ended		Year Ended
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		(Rupees in Lakhs)					
1	Income from operations						
	(a) Revenue from operations	5141.63	7629.81	4517.59	19381.17	12002.21	17957.12
	(b) Other income	71.30	42.95	44.85	150.59	748.92	796.86
	Total Income	5212.93	7672.76	4562.44	19531.76	12751.13	18753.98
2	Expenses						
	(a) Cost of materials consumed	3128.63	3974.42	2555.11	11046.77	6119.23	9786.73
	(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Increase/Decrease in inventories of FG, WIP and stock-in-trade	-734.83	452.77	-237.22	-63.63	572.02	439.43
	(d) Employee benefit expense	442.67	436.63	382.89	1186.40	940.53	1336.79
	(e) Finance Costs	109.08	105.81	81.85	318.93	405.46	1180.30
	(f) Depreciation and amortisation expense	208.65	259.76	334.66	805.41	1095.62	1797.88
	(g) Other expenses	1540.17	1790.74	774.17	4460.61	2152.90	2830.41
	Total expenses	4694.37	7020.13	3891.46	17754.49	11285.76	17371.54
3	Profit/(Loss) before exceptional items and tax (1-2)	518.56	652.63	670.98	1777.27	1465.37	1382.44
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before Tax(3-4)	518.56	652.63	670.98	1777.27	1465.37	1382.44
6	Tax expense						
	(a) Current Tax	91.40	115.03	117.23	313.15	256.03	290.00
	(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	-276.08
	Total Tax Expenses						
7	Profit/(Loss) for the period from Continuing Operations (5-6)	427.16	537.60	553.75	1464.12	1209.34	1368.52
8	Profit (Loss) from discontinuing Operations	0.00	0.00	0.00	0.00	0.00	0.00
9	Tax Expense of Discontinuing Operations	0.00	0.00	0.00	0.00	0.00	0.00
10	Profit (Loss) from Discontinuing Operation (after Tax) (8-9)	0.00	0.00	0.00	0.00	0.00	0.00
	Non-Controlling Interest	0.00	0.00	23.31	0.00	32.98	-226.41
	Share of profit of Associates and Joint Ventures	9.14	13.52	17.56	32.01	38.29	20.47
11	Other Comprehensive income	0.00	0.00	0.00	0.00	0.00	1574.46
	A(i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Other Comprehensive income for the period	0.00	0.00	0.00	0.00	0.00	0.00
	Non-Controlling Interest	0.00	0.00	0.00	0.00	0.00	0.00
	Share of profit of Associates and Joint Ventures	0.00	0.00	0.00	0.00	0.00	0.00
12	Total Comprehensive income for the period	418.02	524.08	512.88	1432.10	1138.07	1574.46
13	Paid-up equity share capital (Face value of Rs.10/- each)	675.00	675.00	675.00	675.00	675.00	675.00
14	Other Equity	0.00	0.00	0.00	0.00	0.00	14101.45
15	Earnings per share (before extraordinary items) (not annualised):						
	a) Basic	6.19	7.76	7.60	21.22	16.86	23.33
	b) Diluted	6.19	7.76	7.60	21.22	16.86	23.33
16	Earnings per share (after extraordinary items) (not annualised):						
	a) Basic	6.19	7.76	7.60	21.22	16.86	23.33
	b) Diluted	6.19	7.76	7.60	21.22	16.86	23.33

Standalone/Consolidated Statement of Assets and Liabilities		STAND ALONE		CONSOLIDATED		STAND ALONE	CONSOLIDATED
		As at 31.12.2021	As at 31.12.2020	As at 31.12.2021	As at 31.12.2020	As at 31.03.2021	As at 31.03.2021
Particulars		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
A	ASSETS						
1	Non-current assets						
a)	Property, Plant and Equipment	11355.64	9333.60	12489.56	15011.11	11951.85	13321.39
b)	Other Intangible assets	0.44	0.44	0.44	0.44	0.44	0.45
c)	Capital Work-in-progress	493.84	493.84	493.84	493.84	493.85	496.67
d)	Goodwill						75.90
e)	Intangible assets under development	0.00	0.00	0.00	0.00	0.00	0.00
f)	Financial Assets :						
(i)	Investments	215.88	208.55	215.88	208.55	215.87	91.15
(ii)	Deferred tax assets (Net)	0.00	0.00	0.00	0.00	0.00	0.00
(iii)	Loans	0.00	0.00	0.00	0.00	0.00	0.00
(iv)	Other Financial Assets	0.00	0.00	0.00	0.00	1335.58	1335.58
g)	Other non-current assets	0.00	0.00	0.00	0.00	183.96	588.00
	Sub-total - Non-current assets	12065.80	10036.43	13199.72	15713.94	14181.55	15909.14
2	Current assets						
a)	Inventories	2658.16	4946.95	2781.19	5235.33	5001.04	5678.45
b)	Financial Assets :						
(i)	Investments						
(ii)	Trade Receivables	2497.65	2200.89	2606.18	1990.27	3696.15	3092.34
(iii)	Cash and Cash equivalents	1.23	2.40	1.34	2.40	97.05	155.54
(iv)	Bank Balances	4912.74	279.05	5029.60	330.68	33.05	33.05
(v)	Loans	0.00	0.00	0.00	0.00	0.00	0.00
c)	Current Tax Assets (Net)	0.00	0.00	0.00	0.00	0.00	0.00
d)	Other current assets	1994.07	1996.41	2012.04	1996.41	736.54	459.31
	Sub-total - Current assets	12063.85	9425.70	12430.35	9555.09	9563.83	9418.69
	TOTAL - ASSETS	24129.65	19462.13	25630.07	25269.03	23745.38	25327.83
B	EQUITY AND LIABILITIES						
	Shareholders' funds						
	(a) Share capital	675.00	675.00	675.00	675.00	675.00	675.00
	(b) other Equity	15595.33	13664.53	16282.17	13372.51	13958.95	14101.45
	Sub-total - Shareholders' funds	16270.33	14339.53	16957.17	14047.51	14633.95	14776.45
	Non-Controlling Interest	0.00	0.00	0.00	418.31	0.00	0.00
	Total Equity	16270.33	14339.53	16957.17	14465.82	14633.95	14776.45
1	Liabilities						
	Non-current Liabilities						
(a)	Financial Liabilities :					0	0
(i)	Borrowings	3508.18	1254.17	3698.78	6229.31	3420.64	4719.79
(b)	Deferred Tax Liabilities (Net)	1306.89	1582.97	1306.89	1582.97	1306.89	1306.89
(c)	Provisions	0.00	0.00	0.00	0.00	0.00	0.00
(d)	Other Non - Current Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
	Sub-total - Non-current liabilities	4815.07	2837.14	5005.67	7812.28	4727.53	6026.68
2	Current liabilities						
(a)	Financial Liabilities :	0	0	0	0	0	0
(i)	Borrowings	0	0	0	0	2738.09	2738.08
(ii)	Trade Payables	1856.21	1587.64	1947.08	1649.26	563.18	565.08
(iii)	Other Financial Liabilities	599.36	472.65	1131.47	1116.50	604.13	736.72
(b)	Provisions	588.68	225.17	588.68	225.17	463.19	463.22
(c)	Other Current Liabilities	0	0	0	0	15.31	21.60
	Sub-total - Current liabilities	3044.25	2285.46	3667.23	2990.93	4383.90	4524.70
	TOTAL - EQUITY AND LIABILITIES	24129.65	19462.13	25630.07	25269.03	23745.38	25327.83
Notes:	Total - Current liabilities	0.00	0.00	0.00	0.00	0.00	0.00

1 The above results after their review by the Audit Committee were taken on record by the Board of Directors in their meeting held on 28th January, 2022.

2 In accordance with the requirement of regulation 33 of SEBI (LODR) Regulations 2015 with the stock Exchanges, the financial result of the quarter ended 31st December 2021 have been subject to Limited Review by the Statutory Auditors of the company.

3 The Company is structured into two reportable segments namely "Textile division" and "wind power Division". The Company Owns twelve wind mills and the power generated from these wind mills is adjusted with the power cost of the yarn division and processing division.


(BY ORDER OF THE BOARD)
For Amarjothi Spinning Mills Ltd.,

R.JAICHANDER
JOINT MANAGING DIRECTOR

Place: Tirupur
Date: 28/1/2022

STAND ALONE SEGMENT REVENUE UPTO DEC-2021		CONSOLIDATED SEGMENT REVENUE -UPTO DEC-2021	
SEGMENT REVENUE	31.12.2021	SEGMENT REVENUE	31.12.2021
TEXTILE DIVISION	18223.47	TEXTILE DIVISION	18916.69
WIND POWER DIVISION	1912.05	WIND POWER DIVISION	2061.96
TOTAL SEGMENT REVENUE	20135.52	TOTAL SEGMENT REVENUE	20978.65
LESS: INTER SEGMENT REVENUE	1597.48	LESS: INTER SEGMENT REVENUE	1597.48
INCOME FROM OPERATIONS	18538.04	INCOME FROM OPERATIONS	19381.17
SEGMENT PROFIT OR LOSS	31.12.2021	SEGMENT PROFIT OR LOSS	31.12.2021
TEXTILE DIVISION	1691.26	TEXTILE DIVISION	1781.29
WIND POWER DIVISION	1496.56	WIND POWER DIVISION	1540.41
TOTAL SEGMENT PROFIT	3187.82	TOTAL SEGMENT PROFIT	3321.7
LESS: INTER SEGMENT PROFIT	1584.43	LESS: INTER SEGMENT PROFIT	1544.43
TOTAL SEGMENT REVENUE	1603.39	TOTAL SEGMENT REVENUE	1777.27
SEGMENT ASSET	31.12.2021	SEGMENT ASSET	31.12.2021
TEXTILE DIVISION	12436.19	TEXTILE DIVISION	12694.16
WIND POWER DIVISION	11693.46	WIND POWER DIVISION	12935.91
TOTAL ASSETS	24129.65	TOTAL ASSETS	25630.07
SEGMENT LIABILITIES	31.12.2021	SEGMENT LIABILITIES	31.12.2021
TEXTILE DIVISION	7356.52	TEXTILE DIVISION	7398.45
WIND POWER DIVISION	502.80	WIND POWER DIVISION	1274.45
TOTAL LIABILITIES	7859.32	TOTAL LIABILITIES	8672.90

(BY ORDER OF THE BOARD)
For Amarjothi Spinning Mills Ltd.,


R.JAICHANDER
JOINT MANAGING DIRECTOR

Place: Tirupur
Date: 28/1/2022

P.S.SITARAM B.Sc., FCA.
Chartered Accountant



(O) 2550333, 2987757
(R) 2542885

Independent Auditor's Review Report on the Quarterly Unaudited Standalone 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 Of
M/s AMARJOTHI SPINNING MILLS LTD.

I have reviewed the accompanying Statement of Unaudited Financial Results of AMARJOTHI SPINNING MILLS LIMITED ("the Company") for the quarter ended 31st December, 2021 and year to date from 1st April, 2021 to 31st December, 2021 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ("the Regulation") as amended (the "Listing Regulations").

This statement which is the responsibility of the Company's Management and approved by the 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 read with relevant rules issued there under and other accounting principles generally accepted in India. My responsibility is to issue a report on the Statement based on my review.

I conducted my review of the Statement in accordance with the Standard on Review Engagement (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 I plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedure applied to financial data and thus provides



OFFICE : 77, PONNURANGAM ROAD (W), R.S. PURAM, COIMBATORE - 641 002.

RESIDENCE : NO.2A, II FLOOR, "MASTERPIECE HARAN", 21A VENKATASAMY ROAD (E), R.S.PURAM, COIMBATORE - 641 002.

less assurance than an audit. I have not performed an audit and, accordingly, I do not express an audit opinion.

Based on my review conducted as above, nothing has come to my attention that causes me to believe that the accompanying statement of Unaudited Financial Results prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

P. S. Sitaram

CHARTERED ACCOUNTANT

Membership No: 023033

UDIN:22023033AAAAAQ7365

Dated:28.01.2022

Place: Coimbatore.

P. S. SITARAM, B.Sc., F.C.A.,
CHARTERED ACCOUNTANT,
MEMBERSHIP No: 23033

P.S.SITARAM B.Sc., FCA.
Chartered Accountant



(O) 2550333, 2987757
(R) 2542885

Independent Auditor's Review Report on the Quarterly Consolidated 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 Of
M/s AMARJOTHI SPINNING MILLS LTD.

I have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of AMARJOTHI SPINNING MILLS LIMITED ("the Parent") and its associates and subsidiaries, (collectively referred to as "the Group") and its share of the net profit/(loss) after tax from associates and total comprehensive income / loss of its subsidiaries for the quarter ended 31st December, 2021 and year to date from 1st April, 2021 to 31st December, 2021 ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended (the "Listing Regulations"). Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 31st December, 2021 as reported in these unaudited consolidated financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.

This statement which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors has been compiled from the related interim consolidated financial results / interim consolidated financial information which 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 read with relevant rules issued there under and other accounting principles generally accepted in India. My responsibility is to express a conclusion on the Statement based on my review.



OFFICE : 77, PONNURANGAM ROAD (W), R.S. PURAM, COIMBATORE - 641 002.

RESIDENCE : NO.2A, II FLOOR, "MASTERPIECE HARAN", 21A VENKATASAMY ROAD (E), R.S.PURAM, COIMBATORE - 641 002.

I conducted my review of the Statement in accordance with the Standard on Review Engagement (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 I plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. I have not performed an audit and, accordingly, I do not express an audit opinion.

I also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

This statement includes the results of the following entities:-

Parent Company:

Amarjothi Spinning Mills Limited

Subsidiaries

RPJ Textiles

Associates:

Kanagathara Wind Farms

Based on my review conducted as above, nothing has come to my attention that causes me to believe that the accompanying statement of Unaudited Financial Results prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.



I have not conducted review of One subsidiary included in the unaudited consolidated financial results, whose unaudited interim financial information reflect total assets of Rs.216.04 Lakhs, total revenue of Rs. 1096.17 Lakhs, total net profit /(loss) after tax of Rs. 5.96 Lakhs and total cash flows (net) of Rs.5.96 Lakhs for the quarter ended 31st December, 2021 as considered in the Statement whose interim financial results and other financial information have not been reviewed by their auditors. The Consolidated financial results also include the group's share of total net profit / (Loss) of Rs.3.38 Lakhs for the quarter ended 31st December, 2021 as considered in the consolidated unaudited financial results in respect of One associate, based on its financial statements / information /results which has not been reviewed or audited by its auditor. These unaudited financial results and other unaudited financial information have been approved and furnished to me by the Management and my conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries and associate are based solely on such unaudited financial results and other unaudited financial information. According to the information and explanations given to me by the Management, these interim financial results are not material to the group.

My Conclusion on the statement is not modified in respect of the above matters.

P. S. Sitaram

CHARTERED ACCOUNTANT

Membership No: 023033

UDIN:22023033AAAAAQ7365

Dated:28.01.2022

Place: Coimbatore.

P. S. SITARAM, B.Sc., F.C.A.,
CHARTERED ACCOUNTANT,
MEMBERSHIP No: 23033