



Aggarsain Spinners Limited

The Head-Listing & Compliance
Metropolitan Stock Exchange of India Ltd.
205(A), 2nd Floor, Piramal Agastya Corporate
Park Kamani Junction, LBS Road, Kurla
(West), Mumbai-400070

Date: 30.05.2026

Symbol: AGGARSAIN
Series: BE

Subject: Outcome of the Meeting of the Board of Directors pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015.

Dear Sir,

Pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 [“SEBI Listing Regulations”) as amended, read with Schedule III of the SEBI Listing Regulations, we wish to inform you that the Board of Directors of the Company in its Board Meeting held on today i.e., Saturday, 30th Day of May, 2026, have inter-alia considered, approved and taken on record below mentioned items;

In this regard, please find enclosed herewith the following:

- i. Considered and approved the Annual Financial Statement for the financial year ended 31/03/2026.
- ii. Considered and approved Audited Financial Results for the fourth quarter and year ended 31st March, 2026 as required under Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. **(Enclosed as Annexure A).**
- iii. Considered and took note of the Statutory Auditor’s Report of the Company on the above stated financial results along with declaration in respect to Audit Report with unmodified opinion with respect to the aforesaid Audited Financial Results for the financial year ended 31 March, 2026. **(Enclosed as Annexure B).**
- iv. Undertaking for Non-Applicability of Statement of Deviation/variation under Reg 32 of SEBI (LODR), 2015 **(Enclosed as Annexure C).**

We would like to add that these outcomes along with necessary attachments are also available on the Company’s Website (www.aggarsainspinners.com) and are also being published in the newspapers, in the prescribed format.

The Board Meeting commenced 03:00 p.m. and concluded at 4:00 p.m.

Kindly take on record of the above.

**Thanking you,
For Aggarsain Spinners Limited**

**Neha Kansal
Company Secretary & Compliance Officer
Membership No. A50654**

AGGARSAIN SPINNERS LIMITED

CIN: L17297HR1998PLC034043

Phone- 0172-4644666, 4644777, Email- aggarsainspinners@gmail.com, Website- www.aggarsainspinners.com

Regd Office: 2nd Floor, SCO 404, Sector-20, Panchkula-134116

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST MARCH, 2026 (Figure in Lacs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Un-Audited	Audited	Audited	Audited
1	Revenue from operations					
	Revenue from operations	2587.60	2201.68	3775.13	11093.99	10981.42
	Other Income	23.68	10.78	37.29	55.87	37.29
	Total Revenue	2611.27	2212.46	3812.42	11149.85	11018.71
2	Expenses					
a	Cost of material consumed	0.00	0.00	-46.82	0.00	0.00
b	Purchase of stock-in-trade	3167.00	2077.16	3993.71	10490.48	10906.34
c	Change in inventories of finished goods, work in progress and stock in trade	-726.36	25.89	-280.11	116.84	-424.65
d	Employee Benefit expenses	34.40	24.51	27.65	112.61	107.30
e	Finance Cost	59.15	51.56	48.36	220.51	262.21
f	Depreciation and amortisation expenses	13.47	13.62	20.40	54.26	39.99
	Other expenses	62.24	1.47	20.83	74.70	56.68
	Total Expenses	2609.90	2194.21	3784.02	11069.40	10947.87
3	Profit/Loss from ordinary activities before exceptional itmes (1-2)	1.37	18.25	28.40	80.45	70.84
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00
5	Profit from ordinary activities before tax (3-4)	1.37	18.25	28.40	80.45	70.84
6	Tax Expenses					
a	Current Tax	-2.03	8.70	8.38	23.94	19.95
b	Earlier Tax	0.95	0.00	-1.21	0.95	-1.21
c	Deferred Tax	-4.73	0.95	-0.14	-3.78	1.59
7	Net Profit/ (Loss) for the period (5-6)	7.18	8.60	21.37	59.34	50.51
8	Other Comprehensive Income					
a	Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	Income tax related to above item	0.00	0.00	0.00	0.00	0.00
b	Item that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	Income tax related to above item	0.00	0.00	0.00	0.00	0.00
	Total Comprehensive Income for the period	0.00	0.00	0.00	0.00	0.00
9	Paid-up equity share capital (Face Value of Rs. 10/- each)	350.34	350.34	350.34	350.34	350.34
10	Reserves excluding Revaluation Reserves				531.92	527.58
11	Earnings per share					
i	Basic earnings per share	0.21	0.25	0.61	1.69	1.44
ii	Diluted earnings per share	0.21	0.25	0.61	1.69	1.44

NOTES :-

- The Financial Results of the Company have been prepared in accordance with Indian Accounting Standard (Ind-AS) notified under the Companies (Indian Accounting Standard) Rules, 2015 and amendments therein
- The aforementioned results are reviewed and recommended by the Audit Committee of the Board and subsequently approved by the Board of Directors at its meeting held on 30th May, 2026
- The figures for the quarter ended March 31, 2026 being the balancing figure of the audited figures in respect of the full financial year and the published unaudited year to date figures upto the third quarter of the current financial year.
- The Company is in business of textile products trading and accordingly has one reporting segment
- The Previous period's figures have been regrouped/rearranged/reclassified wherever considered necessary
- The above results of the Company have been audited by the Statutory Auditors and they have issued an unqualified audit opinion on the same.
- Statement of Assets and Liabilities and Cash Flow Statement for year ended March 2026 are attached herewith as Annexure 1 & 2 respectively
- There is no material adjustment made in the results of the quarter ended March 2026 that pertains to earlier periods.

For and on behalf of Board
For AGGARSAIN SPINNERS LIMITED


Sunny Garg
Managing Director
DIN NO. 02190004

Date : 30-05-2026
Place: Panchkula

ANNEXURE-1

AGGARSAIN SPINNERS LIMITED

CIN: L17297HR1998PLC034043

Phone- 0172-4644666, 4644777, Email- aggarsainspinners@gmail.com, website- www.aggarsainspinners.com
Regd Office: 02nd Floor, SCO 404, Sector-20, Panchkula-134116

Statement of Assets and Liabilities as on 31st March 2026

(Rupees in Lacs)

Particulars	31-Mar-26	31-Mar-25
	Audited	Audited
ASSETS		
(1) Non-Current Assets		
Property, Plant and Equipment	100.17	127.64
Financial Assets		
-Right to Use Assets	88.70	115.50
-Investment		
- Trade Receivable		
-Loan		
Deferred Tax Asset (Net)	2.17	0.00
Other Non-Current Assets	8.07	7.24
	199.12	250.38
(2) Current Assets		
Inventories	754.30	871.13
Financial Assets		
- Trade Receivables	2655.67	2203.14
- Cash and cash equivalents	0.76	7.39
- Loan		
Bank Balance Other than Cash and Cash Equivalents	0.15	0.15
- Other Financial Assets	1238.09	770.24
Current Tax Assets (Net)		
Other Current Assets	71.58	82.02
	4720.55	3934.07
TOTAL ASSETS	4919.67	4184.44
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	350.34	350.34
Other Equity	586.93	527.58
	937.27	877.92
LIABILITIES		
(1) Non-current Liabilities		
Financial Liabilities		
- Borrowings	728.91	723.84
Non-Current Provisions	70.58	93.84
Deferred Tax liabilities (Net)	0.00	1.61
Other Non-Current liabilities		
	799.49	819.29
(2) Current Liabilities		
Financial Liabilities		
Short term Borrowings	2256.88	1856.45
Current Lease Liabilities	23.25	20.86
- Trade Payables	656.62	494.99
Dues of Micro & Small Enterprises		
Dues of creditors other than Micro & Small Enterprises		
- Other Financial Liabilities	212.19	93.51
Other current liabilities	10.03	5.61
Current Provisions	23.94	15.82
	3182.91	2487.23
TOTAL EQUITY AND LIABILITIES	4919.67	4184.44

For and on behalf of Board

For Aggarsain Spinners Limited



Managing Director
DIN No. 02000004

Place : Panchkula
Date : 30-05-2026

ANNEXURE-2

AGGARSAIN SPINNERS LIMITED

Reg office: 2nd Floor, SCO 404, Sector-20, Panchkula-134116

CIN: L17297HR1998PLC034043

Phone- 0712-4644666, Email- aggarsainspinners@gmail.com, Website: www.aggarsainspinners.com

Rs. In Lacs

Particulars	For the year ended Mar 31, 2026	For the year ended Mar 31, 2025
Cash Flow From Operating Activities :		
Net Profit before tax and extraordinary items	80.45	70.85
Adjusted for :		
Depreciation & Amortization Expenses	54.26	39.99
Interest Paid	220.51	262.21
Interest income on security Deposit	(0.83)	(0.51)
Interest income	(22.66)	(20.72)
Operating Profit Before Working Capital Changes	331.73	351.81
Adjusted for :		
(Increase)/ decrease other current assets	(457.41)	1,147.72
(Increase)/ decrease Trade receivables	(452.54)	0.00
(Increase)/ decrease Inventories	116.84	(424.65)
Increase/ (decrease) Trade Payables and current liabilities	284.74	(903.25)
Cash Generated From Operations	(176.66)	171.63
Direct Taxes paid / adjusted	16.77	16.67
Net cash from Operating activities (A)	(193.43)	154.96
Cash Flow From Investing Activities :		
Purchase of property, plant and equipment	0.00	(30.00)
Security Deposit against ROU	0.00	(11.60)
Interest Received	22.66	20.72
Net Cash from investing activities (B)	22.66	(20.88)
Cash Flow From Financing Activities :		
Interest paid	(220.51)	(262.21)
Repayment of Lease Liabilities	(20.86)	(9.57)
Net Proceeds/(Repayment) of Long Term Borrowings	5.07	132.49
Net Proceeds/(Repayment) from Short term Borrowings	400.42	3.53
Net Cash from Financing activities (C)	164.13	(135.75)
Net Increase In Cash And Cash Equivalents (A+ B+ C)	(6.63)	(1.68)
Cash and cash Equivalents at the beginning of the year	7.39	9.07
Cash and cash Equivalents at the end of the year	0.76	7.39

For Aggarsain Spinners Limited



Sunny Garg
Managing Director

DIN: 02000004

Date: 30-05-2026

Place: Panchkula



Independent Auditor's Report on the financial results for the quarter and year ended March, 2026 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,
Aggarsain Spinners Limited
2nd Floor, SCO 404
Sector 20, Panchkula,
Haryana-134116

We have audited the accompanying financial results for the quarter and year ended March, 2026 ("the Statement") of **Aggarsain Spinners Limited**, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and
- ii. gives a true and fair view in conformity with the applicable Indian Accounting Standards ("Ind AS") specified u/s 133 of the Companies Act, 2013 ("the act"), read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the company for the quarter and year ended March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results for the quarter and year ended March 31, 2026 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 Financial Results

This Statement, which includes the results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. This responsibility includes preparation and presentation of the Financial Results for the quarter and year ended March 31, 2026 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 Ind AS, 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 is 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 is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Financial Results as a whole are 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 scepticism throughout the audit. We also:





- Identify and assess the risks of material misstatement of the 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 financial controls 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 such controls.
- 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 Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the 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.





Krishan Rakesh & Co.
CHARTERED ACCOUNTANTS

PHONE : 011-40159075

143, KOHAT ENCLAVE
2ND FLOOR, PITAMPURA
DELHI - 110034

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.

Other Matters

The statement includes the Standalone Financial Results for the quarter ended 31st March, 2026, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the 3rd Quarter of the current financial year, which were subject to limited review by us.

The statement includes figures for the corresponding quarter ended 31st March, 2025, being the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2025 and the published unaudited year to date figures upto the 3rd Quarter of the previous financial year, which were subject to limited review by us.

**For Krishan Rakesh & Co.
Chartered Accountants
Firm Regn. No. 009088N**

Place : Panchkula
Date : 30-05-2026
UDIN : 26560019LVIJON8750



**Shiva Nishad
(Partner)
M.No.:560019**



May 30, 2026

The Head-Listing & Compliance
Metropolitan Stock Exchange of India Ltd.
205(A), 2nd Floor, Piramal Agastya Corporate Park
Kamani Junction, LBS Road, Kurla (West), Mumbai-
400070

Symbol: AGGARSAIN
Series: BE

Sub: Declaration for Non Applicability of Regulation 32 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

With reference to the captioned subject, we would like to inform your good office that the Statement of Deviation or Variation for proceeds of public issue, rights issue, preferential issue, Qualified Institutions Placement (QIP) as required under Regulation 32 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 read with SEBI circular CIR/CFD/CMD1/162/2019 dated 24th December, 2019 is not applicable on our Company during the quarter & year ended on March 31, 2026.

You are kindly requested to take the above information on your record.

Thanking you,

**Yours Faithfully,
For Aggarsain Spinners Limited**

**Neha Kansal
Company Secretary & Compliance officer
Membership No. A50654**

May 30, 2026

The Head-Listing & Compliance
Metropolitan Stock Exchange of India Ltd.
205(A), 2nd Floor, Piramal Agastya Corporate Park
Kamani Junction, LBS Road, Kurla (West), Mumbai-
400070

Symbol: AGGARSAIN
Series: BE

Sub: Declaration under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

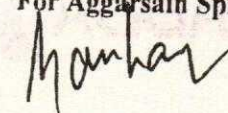
Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we do hereby confirm that M/s Krishan Rakesh & Co., Chartered Accountants, the statutory auditors of the Company have issued an Audit Report with unmodified opinion(s) on the Audited Standalone Financial Results of the Company for the quarter and year ended on 31st March, 2026.

This is for your information and records.

You are kindly requested to take the above information on your record.

Thanking you,

Yours Faithfully,
For Aggarsain Spinners Limited



Ajay Garg
(Chief Financial Officer & Whole Time Director)
DIN: 07613769

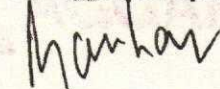


**CFO CERTIFICATE UNDER REGULATION 33(2)(a) OF SEBI (LODR)
REGULATION, 2015**

To
The Board of Directors
Aggarsain Spinners Limited
2nd Floor, SCO 404, Sector-20
Panchkula-134116

- A. I have reviewed Audited Financial Results of Brawn Biotech Limited for the quarter and year ended 31st March 2026 and to the best of my knowledge and belief that;
- a) These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading.
- b) These statements together present a true and fair view of the listed entity's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
- B. There are, to the best of my knowledge and belief, no transaction entered into by the listed entity during the quarter and year ended 31st March 2026 which are fraudulent, illegal or violative of the listed entity's code of conduct.
- C. I have indicated to the Auditors and the Audit Committee that there are no significant changes in internal control over financial reporting during the quarter and the financial year and no instances of significant fraud with which they have become aware.

Yours Faithfully,
For Aggarsain Spinners Limited



Ajay Garg
(Chief Financial Officer & Whole Time Director)
DIN: 07613769

