anand
RAYONS LTD

November 04, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort
Mumbai –400001

SCRIP CODE: 542721

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on November 04, 2026

Pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Board of Directors of the Company in its meeting held today i.e. Wednesday, 4th November, 2026 has considered and approved the following:

1. Standalone Unaudited Financial Results of the company for the quarter and half year ended September 30, 2026.
2. Limited Review Report on the Standalone Unaudited Financial Results of the company

An extract of the aforementioned results will be published in the newspapers in accordance with the Listing Regulations.

Kindly take the same on your record and oblige us.

The Board meeting commenced at 03:00 pm and concluded at 03:30 pm

Yours faithfully,
For ANAND RAYONS LIMITED

ANAND BAKSHI
(Managing Director)

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Standalone Statement of Assets & Liabilities

Sr. No.	PARTICULARS	(Rs. in Lacs) Half Year Ended 30/09/2026	Year Ended 31/03/2026
I	**ASSETS : -**		
	NON-CURRENT ASSETS : -		
	(a) Fixed Assets : -		
	(i) Tangible Assets	103.80	106.74
	(ii) Capital Work-In-Progress	216.41	216.41
	(b) Non-Current Investment	4.00	4.00
	(c) Deferred Tax Assets (Net)	11.16	11.16
	(d) Other Non-Current Assets	193.41	207.01
	Sub Total Non-Current Assets	**528.79**	**545.32**
	CURRENT ASSETS : -		
	(a) Inventories	938.06	770.24
	(b) Trade Receivables	10010.07	8655.56
	(c) Cash and Cash Equivalents	1746.03	3400.23
	(d) Short-Term Loans and Advances	2937.79	1937.98
	Sub Total Current Assets	**15631.96**	**14764.02**
	TOTAL ASSETS	**16160.74**	**15309.34**
II	**EQUITY AND LIABILITIES : -**		
	SHAREHOLDERS' FUNDS : -		
	(a) Share Capital	2190.84	2146.99
	(b) Reserves and Surplus	8442.15	7606.83
	(c) Money received against Share Warrant	377.98	463.48
	Total Shareholder's Funds	**11010.96**	**10217.30**
	NON-CURRENT LIABILITIES : -		
	Financial Liabilities		
	(a) Long Term Borrowing	112.73	105.05
	Sub Total Non-Current Liabilities	**112.73**	**105.05**
	CURRENT LIABILITIES : -		
	Financial Liabilities		
	(a) Short Term Borrowings	3143.83	3490.18
	(b) Trade Payable		
	Total Outstanding dues of Micro and Small Enterprises	-	-
	Total Outstanding dues of creditors other than Micro and Small Enterprises	791.64	365.12
	(c) Other Current Liabilities		
	Total Outstanding dues of Micro and Small Enterprises	-	-
	Total Outstanding dues of creditors other than Micro and Small Enterprises	1101.58	878.34
	(d) Short Term Provisions	-	253.35
	Sub Total Non-Current Liabilities	**5037.05**	**4986.99**
	TOTAL EQUITY AND LIABILITIES	**16160.74**	**15309.34**

For and on behalf of Board of Directors of
ANAND RAYONS LIMITED

Anand Gokul Bakshi
Chairman - 01942639

SURAT : - 4th November, 2026

Registered Office: 305-306, Jay Sagar Complex, B/h. Sub Jail, Khatodara, Surat -395 002. Ph : +91-261-4005667
Web Site: www.anandrayons.com, Email: -info@anandrayons.com, anandrayonsltd@gmail.com, CIN: L51909GJ2018PLC104200

anand
RAYONS LTD

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year Ended 30/09/2026

(Rs. in Lacs)

Sr. No.	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30/09/2026 Unaudited (CY - Q2)	30/06/2026 Unaudited (CY - Q1)	30/09/2025 Unaudited (PY - Q2)	30/09/2026 Unaudited (CY - H1)	30/09/2025 Unaudited (PY - H1)	31/03/2026 Audited FY - 2025-26
I	**REVENUE FROM OPERATIONS**						
	Revenue from Operations	14502.88	9558.12	11225.43	24061.00	18820.81	43297.15
	Other Income	56.22	66.60	65.25	122.83	96.36	237.32
	TOTAL INCOME	**14559.10**	**9624.73**	**11290.68**	**24183.83**	**18917.17**	**43534.47**
II	**EXPENSES : -**						
	(i) Cost of Materials Consumed	13906.19	9040.33	10788.25	22946.52	18120.28	41251.10
	(ii) Employee Benefits Expense	59.54	52.21	43.68	111.75	81.29	178.90
	(iii) Finance Costs	43.61	54.36	40.53	97.97	58.94	230.45
	(iv) Depreciation and Amortization Expense	6.02	5.63	8.72	11.65	17.33	34.72
	(v) Other Expenses	238.47	240.31	259.67	478.78	371.80	866.48
	TOTAL EXPENSES	**14253.83**	**9392.84**	**11140.85**	**23646.67**	**18649.63**	**42561.64**
III	**PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS & TAX (I - II)**	305.27	231.89	149.83	537.16	267.54	972.83
IV	**EXCEPTIONAL ITEMS**	-	-	-	-	-	-
V	**PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (III - IV)**	305.27	231.89	149.83	537.16	267.54	972.83
VI	**EXTRAORDINARY ITEMS**	-	-	-	-	-	-
VII	**PROFIT BEFORE TAX (V - VI)**	305.27	231.89	149.83	537.16	267.54	972.83
VIII	**TAX EXPENSE : -**						
	(i) Current Tax	-	-	-	-	-	250.60
	(ii) Deferred Tax	-	-	-	-	-	(2.82)
IX	**PROFIT/(LOSS) FOR THE PERIOD AFTER TAX (VII - VIII)**	**305.27**	**231.89**	**149.83**	**537.16**	**267.54**	**725.05**
X	**OTHER COMPREHENSIVE INCOME**						
	Item that will not be reclassified to Profit or Loss (Consisting of remeasurement of net defined benefit liabilities)	-	-	-	-	-	-
	Income tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
XI	**TOTAL COMPREHENSIVE INCOME FOR THE YEAR (IX + X)**	**305.27**	**231.89**	**149.83**	**537.16**	**267.54**	**725.05**
XI	Paid-up Equity Share Capital (Face value of Rs. 10/- each)	2190.84	2146.99	2129.90	2190.84	2129.90	2146.99
XII	Other Equity (excluding revaluation reserves)	-	-	-	-	-	7606.83
XIII	**EARNINGS PER EQUITY SHARE : -**						
	(i) Basic	1.39	1.06	0.70	2.45	1.26	3.36
	(ii) Diluted	1.39	1.08	0.72	2.47	1.28	3.45

Note : -

1. The Company has adopted Indian Accounting Standards (Ind AS), prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder, with effect from April 01, 2020 and accordingly these financial results have been prepared in accordance with Ind AS notified under the Companies (Indian Accounting Standards) Rule, 2015 as amended by the Companies (Indian Accounting Standards) (Amendments) Rules 2016.
2. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 4th November, 2026, same were reviewed by the Statutory Auditor, who have issued an un-modified report thereon.
3. Previous periods figures have been regrouped and rearranged wherever necessary.

For and on behalf of Board of Directors of
ANAND RAYONS LIMITED

Anand Gokul Bakshi
Chairman - 01942639

SURAT : - 4th November, 2026

ANAND RAYONS LIMITED

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th September, 2026

(Rs. in Lacs)

PARTICULAR		30/09/2026	31/03/2026
A. CASH FLOWS FROM OPERATING ACTIVITIES : -			
Net Profit before taxation from continuing operation (as stated)		537.16	972.83
Non cash adjustments to reconcile profit before tax to net cash flows : -			
❖ Depreciation and Amortisation Expenses		11.65	34.72
❖ Interest Income		(88.56)	(233.56)
❖ Dividend Income		(0.49)	(1.14)
❖ Interest Expenses		88.70	209.57
❖ (Gain) / Loss on Sale of Investment		-	-
❖ Net Prior Year's Adjustment		-	-
❖ Effect of Exchange Rate Change		-	-
❖ Loss / (Profit) on Sale / Discarded Assets (Net)		-	-
Operating Profit before Working Capital Changes (as stated)		548.47	982.43
Movement in Woking Capital : -			
❖ (Increase) / Decrease in Trade & Other Receivables		(1354.51)	(3755.53)
❖ (Increase) / Decrease in Inventories		(167.82)	666.72
❖ (Increase) / Decrease in Loans and Advance		(1997.09)	318.15
❖ Increase / (Decrease) in Deferred Tax Liabilities		-	-
❖ (Increase) / Decrease in Deferred Tax Assets		-	(2.82)
❖ (Increase) / Decrease in Trade & Other Payables		396.41	905.45
Cash Generated from Operations		(2574.54)	(885.60)
❖ Net Prior Year's Adjustment		-	-
❖ Income - Taxes Paid		-	(247.78)
Net Cash from Operating Activities	**(A)**	**(2574.54)**	**(1133.38)**
B. CASH FLOWS FROM INVESTING ACTIVITIES : -			
❖ Purchase of Fixed Assets		(8.72)	(6.18)
❖ Sale of Fixed Assets		-	-
❖ Capital Work-in-Progress		-	(216.41)
❖ Proceeds from Sale of Investment		-	-
❖ (Purchase) / Sale of Investment		-	-
❖ Interest Income		88.56	233.56
❖ Dividend Income		0.49	1.14
❖ Increase / (Decrease) in Inter Corporate Deposit		-	-
❖ (Increase) / Decrease in Bank Deposit / Inter Corporate Advance		1010.87	(1421.00)
Net Cash (Used in) from Investing Activities.	**(B)**	**1091.20**	**(1408.89)**

ANAND RAYONS LIMITED SURAT

ANAND RAYONS LIMITED

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(Rs. in Lacs)

PARTICULAR	30/09/2026	31/03/2026
C. CASH FLOWS FROM FINANCING ACTIVITIES : -		
❖ Proceeds from Issue of Share Capital & Share Application Money	43.85	308.72
❖ Share Application Money	-	-
❖ Share Premium	298.15	2099.30
❖ Reserve & Surplus (DDT, Div. Tax Etc.)	-	(2.45)
❖ Money received against Share Warrant	(85.50)	(602.00)
❖ Proceeds from Long - Term Borrowings	7.68	-
❖ Re-payment of Long - Term Borrowings	-	(293.72)
❖ Short Term Borrowings (Net)	(346.35)	2278.46
❖ Interest Paid	(88.70)	(209.57)
❖ Dividend Paid	-	-
Net Cash (Used in) Financing Activities.. ... ... (C)	**(170.87)**	**3578.72**
Net Increase / (Decrease) in Cash and Cash Equivalents during the year (A + B + C)	**(1654.21)**	**1036.46**
Cash and Cash Equivalents at the beginning of the year	3400.23	2363.78
CASH AND CASH EQUIVALENTS AS AT THE END OF THE HALF YEAR	**1746.03**	**3400.23**

For and on behalf of the Board of Directors of

For **ANAND RAYONS LIMITED**

Anand Gokul Bakshi
Chairman - 01942639

SURAT : - 4th November, 2026

SURAT : - 4th November, 2026

NOTES : -

(1) The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the company at its meeting held on 4th November, 2026. The Statutory Auditors have carried out the results for the Quarter and Half Year Ended 30th September, 2026.

(2) These financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in section 133 of the Companies Act, 2013.

(3) The Company is operating in Textile Business only; therefore, there is only one reportable segment in accordance with the Accounting Standards AS - 17 issued by lCAl.

(4) Figures of previous period are regrouped/reclassified wherever necessary to correspond to the figures of the current reporting period.



M. R. Bombaywala & Co.
CHARTERED ACCOUNTANTS
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ICAI Firm Reg. No :- 123117W

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Beside Apple Hospital, Udhna Darwaja,
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Website : camrb.co.in

INDEPENDENT AUDITOR'S REVIEW REPORT

(Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
Board of Directors,
ANAND RAYONS LIMITED
305-306, Jay Sagar Complex,
Opp Sub Jail, Khatodara,
SURAT - 395002

1 We have reviewed the accompanying statement of Unaudited Standlone Financial result of **ANAND RAYONS LIMITED** for the Quarter and Half Year ended on 30th September, 2026 (the "statement") attached herewith, being submitted by the Company pursuant to the requirement of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended) the 'Listing Regulations').

This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS) 34 on 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

2 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

M. R. BOMBAYWALA & CO. CHARTERED ACCOUNTANTS SURAT

M. R. Bombaywala & Co.
CHARTERED ACCOUNTANTS
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3 Based on our review conducted as above, nothing has come to our attention that cause us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of The Companies Act, 2013, read with relevant Rules issued thereunder and other recognized accounting prectices and policies 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.

For **M. R. BOMBAYWALA & CO.**
Chartered Accountants

M. R. BOMBAYWALA & CO. CHARTERED ACCOUNTANTS SURAT

CA Mukesh R. Bombaywala
Partner : Mem. No. 041562
PAN No. : ABIPB5899D
ICAI Firm Reg. No. : 123117W
UDIN : 26041562LIQSCW3782

SURAT : - 4th November, 2026