

**Statement of Standalone Unaudited Financial Results for the Half Year ended 30th Sept., 2021**

| Sr.<br>No. | PARTICULARS   | (₹ in Lacs)                        |                                  |                                    |                                     |                                      |
|------------|---|------------------------------------|----------------------------------|------------------------------------|-------------------------------------|--------------------------------------|
|            |   | Half Year Ended                    |                                  |                                    | For the Year Ended                  |                                      |
|            |   | 30/09/2021<br>Unaudited<br>(CY H1) | 31/03/2021<br>Audited (LY<br>H2) | 30/09/2020<br>Unaudited<br>(LY H1) | 31/03/2021<br>Audited F.Y.<br>20-21 | 31/03/2020<br>Audited F.Y.<br>-19-20 |
| I.         | REVENUE FROM OPERATIONS   |                                    |                                  |                                    |                                     |                                      |
|            | Net Sales/Income from Operations  | 13334.79                           | 16413.68                         | 4315.24                            | 20728.92                            | 24388.93                             |
| II.        | OTHER INCOME  | 0.98                               | 28.24                            | -                                  | 28.24                               | 77.78                                |
| III.       | <b>TOTAL REVENUE ( I + II )</b>   | <b>13335.76</b>                    | <b>16441.92</b>                  | <b>4315.24</b>                     | <b>20757.16</b>                     | <b>24466.71</b>                      |
| IV.        | <b>EXPENSES :-</b>  |                                    |                                  |                                    |                                     |                                      |
|            | (i) Cost of Materials Consumed  | 12861.38                           | 15759.81                         | 4228.78                            | 19988.59                            | 22791.37                             |
|            | (ii) Employee Benefits Expense  | 52.74                              | 62.65                            | 27.62                              | 90.27                               | 115.36                               |
|            | (iii) Finance Costs   | 135.38                             | 200.71                           | 95.64                              | 296.35                              | 310.03                               |
|            | (iv) Depreciation and Amortization Expense                                | 8.59                               | 4.72                             | 4.10                               | 8.82                                | 10.99                                |
|            | (v) Other Expenses  | 103.39                             | 200.86                           | 70.96                              | 271.82                              | 1148.01                              |
|            | <b>TOTAL EXPENSES (III - IV)</b>  | <b>13161.48</b>                    | <b>16228.75</b>                  | <b>4427.10</b>                     | <b>20655.85</b>                     | <b>24375.76</b>                      |
| V.         | PROFIT BEFORE EXCEPTIONAL AND<br>EXTRAORDINARY ITEMS AND TAX ( III - IV ) | 174.28                             | 213.17                           | (111.86)                           | 101.31                              | 90.95                                |
| VI.        | EXCEPTIONAL ITEMS   | -                                  | -                                | -                                  | -                                   | -                                    |
| VII.       | PROFIT/(LOSS) BEFORE EXTRAORDINARY<br>ITEMS AND TAX ( V - VI )            | 174.28                             | 213.17                           | (111.86)                           | 101.31                              | 90.95                                |
| VIII.      | EXTRAORDINARY ITEMS   | -                                  | -                                | -                                  | -                                   | -                                    |
| IX.        | PROFIT/(LOSS) BEFORE TAX ( VII - VIII )                                   | 174.28                             | 213.17                           | (111.86)                           | 101.31                              | 90.95                                |
| X.         | <b>TAX EXPENSE :-</b>   |                                    |                                  |                                    |                                     |                                      |
|            | (i) Current Tax   | -                                  | -                                | -                                  | 30.01                               | 25.08                                |
|            | (ii) Deferred Tax   | -                                  | (0.77)                           | -                                  | (0.77)                              | (1.20)                               |
| XI.        | PROFIT/(LOSS) FOR THE PERIOD FROM<br>CONTINUING OPERATIONS ( IX - X )     | <b>174.28</b>                      | <b>213.94</b>                    | <b>(111.86)</b>                    | <b>72.07</b>                        | <b>67.07</b>                         |
| XII.       | <b>EARNINGS PER EQUITY SHARE :-</b>                                       |                                    |                                  |                                    |                                     |                                      |
|            | (i) Basic   | 1.16                               | 1.42                             | -                                  | 0.48                                | 0.44                                 |
|            | (ii) Diluted  | 1.16                               | 1.42                             | -                                  | 0.48                                | 0.44                                 |

SURAT : 28/10/2021



For and on behalf of Board of Directors of

**ANAND RAYONS LIMITED**

Anand Gokul Bakshi

Managing Director - 01942639

**ANAND RAYONS LIMITED**

Registered Office: 305-306, Jay Sagar Complex, B/h. Sub Jail, Khatodara, Surat -395 002. Ph : +91-261-4005667

Web Site: [www.anandrayons.com](http://www.anandrayons.com), Email: [-info@anandrayons.com](mailto:-info@anandrayons.com), [anandrayonsltd@gmail.com](mailto:anandrayonsltd@gmail.com), CIN: L51909GJ2018PLC104200

**Standalone Statement of Assets & Liabilities**

| Sr.<br>No. | PARTICULARS  | (₹ in Lacs)                      |                                      |
|------------|--|----------------------------------|--------------------------------------|
|            |  | Half Year<br>Ended<br>30/09/2021 | Previous Year<br>Ended<br>31/03/2021 |
| <b>I</b>   | <b><u>EQUITY AND LIABILITIES :-</u></b>                                    |                                  |                                      |
|            | <b>(1) <u>SHAREHOLDERS' FUNDS :-</u></b>                                   |                                  |                                      |
|            | (a) Share Capital  | 1498.47                          | 1498.47                              |
|            | (b) Reserves and Surplus   | 1378.77                          | 1204.49                              |
|            | <b>Total Shareholder's Funds</b>   | <b>2877.24</b>                   | <b>2702.96</b>                       |
|            | <b>(2) <u>NON-CURRENT LIABILITIES :-</u></b>                               |                                  |                                      |
|            | (a) Long Term Borrowing  | 778.47                           | 978.47                               |
|            | <b>Sub Total Non-Current Liabilities</b>                                   | <b>778.47</b>                    | <b>978.47</b>                        |
|            | <b>(3) <u>CURRENT LIABILITIES :-</u></b>                                   |                                  |                                      |
|            | (a) Short Term Borrowings  | 2407.24                          | 2628.13                              |
|            | (b) Trade Payable  |                                  |                                      |
|            | Total Outstanding dues of Micro and Small Enterprises                      | -                                | 10.59                                |
|            | Total Outstanding dues of creditors other than Micro and Small Enterprises | 1475.29                          | 467.38                               |
|            | (c) Other Current Liabilities  |                                  |                                      |
|            | Total Outstanding dues of Micro and Small Enterprises                      | 18.09                            | 16.25                                |
|            | Total Outstanding dues of creditors other than Micro and Small Enterprises | 47.42                            | 62.52                                |
|            | (d) Short Term Provisions  | 1.88                             | 31.90                                |
|            | <b>Sub Total Current Liabilities</b>                                       | <b>3949.93</b>                   | <b>3216.76</b>                       |
|            | <b>TOTAL EQUITY AND LIABILITIES</b>  | <b>7605.63</b>                   | <b>6898.19</b>                       |
| <b>II</b>  | <b><u>ASSETS :-</u></b>  |                                  |                                      |
|            | <b>(1) <u>NON-CURRENT ASSETS :-</u></b>                                    |                                  |                                      |
|            | (a) Fixed Assets :-  |                                  |                                      |
|            | (i) Tangible Assets  | 37.28                            | 39.39                                |
|            | (b) Non-Current Investment   | 4.00                             | 4.00                                 |
|            | (c) Deferred Tax Assets (Net)  | 2.16                             | 2.16                                 |
|            | (d) Long Term Loans and Advances   | 83.94                            | 72.95                                |
|            | <b>Sub Total Non-Current Assets</b>  | <b>127.38</b>                    | <b>118.50</b>                        |
|            | <b>(2) <u>CURRENT ASSETS :-</u></b>  |                                  |                                      |
|            | (a) Inventories  | 568.52                           | 605.65                               |
|            | (b) Trade Receivables  | 5951.95                          | 4994.28                              |
|            | (c) Cash and Cash Equivalents  | 4.28                             | 8.20                                 |
|            | (d) Short-Term Loans and Advances  | 950.61                           | 1119.23                              |
|            | (e) Other Current Assets   | 2.88                             | 52.32                                |
|            | <b>Sub Total Current Assets</b>  | <b>7478.25</b>                   | <b>6779.69</b>                       |
|            | <b>TOTAL ASSETS</b>  | <b>7605.63</b>                   | <b>6898.19</b>                       |

SURAT : 28/10/2021



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

*Anand Gokul Bakshi*  
Anand Gokul Bakshi

Managing Director - 01942639

**ANAND RAYONS LIMITED**

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**ANAND RAYONS LIMITED**

CIN : U51909GJ2018PLC104200

**UNAUDITED STANDLONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2021**

| PARTICULAR  | 30th Sept., 2021<br>(In ₹) | 31st March, 2021<br>(In ₹) |
|---|----------------------------|----------------------------|
| <b>A. CASH FLOWS FROM OPERATING ACTIVITIES :-</b>                         |                            |                            |
| Profit / (Loss) before tax and Exceptional Items                          | 17427683                   | 10131725                   |
| <b>Adjustments for :-</b>   |                            |                            |
| ❖ Depreciation and Amortisation Expenses                                  | 859375                     | 881573                     |
| ❖ Interest Income   | -                          | (2054524)                  |
| ❖ Dividend Income   | (97500)                    | -                          |
| ❖ Interest Expenses   | -                          | 28874853                   |
| <b>Operating Profit / (Loss) before Working Capital Changes</b>           | <b>18189558</b>            | <b>37833627</b>            |
| <b>Movements in working Capital</b>                                       |                            |                            |
| <b>Adjustments for :-</b>   |                            |                            |
| ❖ (Increase) / Decrease in Trade & Other Receivables                      | (95766919)                 | (102713185)                |
| ❖ (Increase) / Decrease in Inventories                                    | 3713143                    | 50001427                   |
| ❖ (Increase) / Decrease in Loans and Advance                              | 21806303                   | 16659917                   |
| ❖ (Increase) / Decrease in Deferred Tax Assets                            | -                          | (77442)                    |
| ❖ (Increase) / Decrease in Trade & Other Payables                         | 95405095                   | 3102430                    |
| <b>Cash (used in) / Generated from Operating Activities</b>               | <b>43347179</b>            | <b>4806774</b>             |
| ❖ Dividend and Dividend Distribution Tax                                  | -                          | -                          |
| ❖ Direct Tax paid, Net  | -                          | (2923586)                  |
| <b>Net Cash (used in) / generated Flow from Operating Activities (A)</b>  | <b>43347179</b>            | <b>1883188</b>             |
| <b>B. CASH FLOW FROM INVESTING ACTIVITIES :-</b>                          |                            |                            |
| ❖ Purchase of Fixed Assets  | (648827)                   | (594514)                   |
| ❖ Proceeds from Sale of Fixed Assets                                      | -                          | -                          |
| ❖ Purchase of Shares / Mutual Funds                                       | -                          | -                          |
| ❖ Interest Income   | -                          | 2054524                    |
| ❖ Dividend Income   | 97500                      | -                          |
| ❖ (Increase) / Decrease in Bank Deposit / Inter Corporate Advance         | (1099369)                  | 2341907                    |
| <b>Net Cash (Used in) / generated from Investing Activities (B)</b>       | <b>(1650696)</b>           | <b>3801917</b>             |
| <b>C. CASH FLOWS FROM FINANCING ACTIVITIES :-</b>                         |                            |                            |
| ❖ Proceeds from Issue of Share Capital                                    | -                          | -                          |
| ❖ Proceeds from Long - Term Borrowings                                    | -                          | 6175191                    |
| ❖ Re-payment of Long - Term Borrowings                                    | (20000000)                 | -                          |
| ❖ Short Term Borrowings (Net)   | (22088339)                 | 17547641                   |
| ❖ Interest Paid   | -                          | (28874853)                 |
| <b>Net Cash (Used in) / generated from Financing Activities (C)</b>       | <b>(42088339)</b>          | <b>(5152021)</b>           |
| <b>Net Increase / (Decrease) in Cash and Cash Equivalents (A + B + C)</b> | <b>(391856)</b>            | <b>533084</b>              |
| Cash and Cash Equivalent at beginning of the year                         | 820134                     | 287050                     |
| <b>CASH AND CASH EQUIVALENT AT END OF PERIOD</b>                          | <b>428278</b>              | <b>820134</b>              |

ANAND RAYONS LIMITED  
SURAT

**NOTES: -**

1. The above Financial Results of the company for the half year ended on **30th September, 2021** as reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 28/10/2021.
2. The above results have been prepared in accordance with Indian Accounting Standard (IND AS) as notified under Companies (Indian Accounting Standard) Rules, 2015.
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 ICAI.
4. Previous period/year figures have been re-grouped/re-classified wherever required.



A handwritten signature in black ink is written over a circular purple stamp. The stamp contains the text "ANAND RAYONS LIMITED" around the perimeter and a small asterisk in the center.

**ANAND RAYONS LIMITED**





*M. R. Bombaywala & Co.*

CHARTERED ACCOUNTANTS

E-mail : mrbombaywala@yahoo.com | Website : camrb.com

509-510, 5th Floor, Union Trade Centre (UTC),  
Beside Apple Hospital, Udhna Darwaja,  
Ring Road, SURAT-2. Tel.: 0261-2342891  
**GSTIN : 24ABGFM0209A1Z3**

Ref. No.:

Date :

## **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 Standalone Financial result of **ANAND RAYONS LIMITED** for the half year ended on 30th September, 2021. This statement is responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
- 2 We conducted our review in accordance with the Standard on Review Engagements to Review Financial Statements 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 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 accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of 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.

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



*[Signature]*

**CA Mukesh R. Bombaywala**  
Partner : Mem. No. 041562  
Firm Regi. No. : 123117W  
PAN No. : ABIPB5899D  
UDIN : 21041562AAAA11137

**SURAT : 28/10/2021**