

Statement of Standalone Audited Financial Results for the Quarter and Year ended 31/03/2023
(Rs. in Lacs)

Sr. No.	PARTICULARS	Quarter Ended		Year Ended	
		31/03/2023 Audited (CY Q4)	31/12/2022 Unaudited (CY Q3)	31/03/2023 Audited FY-2022-23	31/03/2022 Audited FY-2021-22
I	REVENUE FROM OPERATIONS				
	Net Sales/Income from Operations	8572.54	7198.60	33650.08	33405.17
		5.01	2.87	10.43	7.48
II	OTHER INCOME				
III	TOTAL REVENUE (I + II)	8577.55	7201.47	33660.51	33412.64
IV	EXPENSES :-				
	(i) Cost of Materials Consumed	8156.62	6948.38	32441.21	32117.74
	(ii) Employee Benefits Expense	29.70	41.55	127.14	115.70
	(iii) Finance Costs	69.80	72.89	289.89	387.42
	(iv) Depreciation and Amortization Expense	4.13	2.17	9.95	10.04
	(v) Other Expenses	123.36	84.62	370.35	368.27
	TOTAL EXPENSES (III - IV)	8383.60	7149.61	33238.53	32999.17
V	PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (III - IV)	193.95	51.86	421.98	413.47
VI	EXCEPTIONAL ITEMS	-	-	-	-
VII	PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V - VI)	193.95	51.86	421.98	413.47
VIII	EXTRAORDINARY ITEMS	-	-	-	-
IX	PROFIT BEFORE TAX (VII - VIII)	193.95	51.86	421.98	413.47
X	TAX EXPENSE :-				
	(i) Current Tax	-	-	107.13	120.45
	(ii) Deferred Tax	-	-	(0.84)	(0.91)
XI	PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (IX - X)	193.95	51.86	315.69	293.93
XII	EARNINGS PER EQUITY SHARE :-				
	(i) Basic	1.29	0.35	2.10	1.96
	(ii) Diluted	1.29	0.35	2.10	1.96

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



Anand Gokul Bakshi
Chairman - 01942639

SURAT :- 29th May, 2023



ANAND RAYONS LIMITED

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

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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 29th May, 2023. The Statutory Auditors have carried out the results for the quarter and year ended March 31, 2023.
- (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 ICAI.
- (4) Figures for the quarter ended 31st March, 2023 are the balancing figures between audited figures in respect of the full financial year ended 31st March, 2023 and the unaudited published year to date figures up to 31st December, 2022 being the date of the end of the third quarter of the financial year which were subjected to limited review.
- (5) Figures of previous period are regrouped/reclassified wherever necessary to correspond to the figures of the current reporting period.



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Audited Standalone Statement of Assets & Liabilities

Sr. No.	PARTICULARS	(Rs. in Lacs)	
		Year Ended 31/03/2023	Year Ended 31/03/2022
I	ASSETS :-		
	NON-CURRENT ASSETS :-		
	(a) Fixed Assets :-		
	(i) Tangible Assets	34.72	38.62
	(b) Non-Current Investment	4.00	4.00
	(c) Deferred Tax Assets (Net)	3.91	3.07
	(d) Other Non-Current Assets	93.28	77.54
	Sub Total Non-Current Assets	135.91	123.24
	CURRENT ASSETS :-		
	(a) Inventories	620.87	736.68
	(b) Trade Receivables	5311.41	6102.91
	(c) Cash and Cash Equivalents	251.25	3.92
	(d) Short-Term Loans and Advances	1056.28	925.22
	(e) Other Current Assets	-	1.66
	Sub Total Current Assets	7239.81	7770.40
	TOTAL ASSETS	7375.72	7893.64
II	EQUITY AND LIABILITIES :-		
	SHAREHOLDERS' FUNDS :-		
	(a) Share Capital	1498.47	1498.47
	(b) Reserves and Surplus	1815.47	1498.67
	Total Shareholder's Funds	3313.94	2997.14
	NON-CURRENT LIABILITIES :-		
	Financial Liabilities		
	(a) Long Term Borrowing	761.89	772.76
	Sub Total Non-Current Liabilities	761.89	772.76
	CURRENT LIABILITIES :-		
	Financial Liabilities		
	(a) Short Term Borrowings	2415.00	2353.04
	(b) Trade Payable	-	-
	Total Outstanding dues of Micro and Small Enterprises	675.48	1547.71
	Total Outstanding dues of creditors other than Micro and Small Enterprises	-	-
	(c) Other Current Liabilities	0.88	14.77
	Total Outstanding dues of Micro and Small Enterprises	99.15	85.52
	Total Outstanding dues of creditors other than Micro and Small Enterprises	109.38	122.70
	(d) Short Term Provisions	3299.89	4123.74
	Sub Total Non-Current Liabilities	7375.72	7893.64
	TOTAL EQUITY AND LIABILITIES	7375.72	7893.64

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

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March, 2023

PARTICULAR	(Rs. in Lacs)	
	31/03/2023	31/03/2022

A. CASH FLOWS FROM OPERATING ACTIVITIES :-

Net Profit before taxation from continuing operation (as stated)	421.98	413.47
Non cash adjustments to reconcile profit before tax to net cash flows :-		
❖ Depreciation and Amortisation Expenses	9.95	10.04
❖ Interest Income	(9.95)	(6.50)
❖ Dividend Income	(0.48)	(0.98)
❖ Interest Expenses	282.41	379.79
❖ (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)	703.91	795.82
Movement in Working Capital :-		
❖ (Increase) / Decrease in Trade & Other Receivables	791.50	(1108.63)
❖ (Increase) / Decrease in Inventories	115.81	(131.03)
❖ (Increase) / Decrease in Loans and Advance	(120.12)	254.67
❖ Increase / (Decrease) in Deferred Tax Liabilities	-	-
❖ (Increase) / Decrease in Deferred Tax Assets	(0.84)	(0.91)
❖ (Increase) / Decrease in Trade & Other Payables	(885.81)	1182.07
Cash Generated from Operations	604.46	991.99
❖ Net Prior Year's Adjustment	-	-
❖ Income - Taxes Paid	(106.29)	(119.54)
Net Cash from Operating Activities	(A) 498.17	872.44

B. CASH FLOWS FROM INVESTING ACTIVITIES :-

❖ Purchase of Fixed Assets	(6.05)	(9.28)
❖ Sale of Fixed Assets	-	-
❖ Proceeds from Sale of Investment	-	-
❖ (Purchase) / Sale of Investment	-	-
❖ Interest Income	9.95	6.50
❖ Dividend Income	0.48	0.98
❖ Increase / (Decrease) in Inter Corporate Deposit	-	-
❖ (Increase) / Decrease in Bank Deposit / Inter Corporate Advance	(25.00)	(14.59)
Net Cash (Used in) from Investing Activities.	(B) (20.62)	(16.39)



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PARTICULAR	(Rs. in Lacs)	
	31/03/2023	31/03/2022

C. CASH FLOWS FROM FINANCING ACTIVITIES :-

❖ Proceeds from Issue of Share Capital & Share Application Money	-	-
❖ Share Application Money	-	-
❖ Reserve & Surplus (DDT, Div. Tax Etc.)	1.11	0.25
❖ Proceeds from Long - Term Borrowings	-	-
❖ Re-payment of Long - Term Borrowings	(10.87)	(205.71)
❖ Short Term Borrowings (Net)	61.96	(275.09)
❖ Interest Paid	(282.41)	(379.79)
❖ Dividend Paid	-	-
Net Cash (Used in) Financing Activities..	(C) (230.21)	(860.33)
Net Increase / (Decrease) in Cash and Cash Equivalents during the year (A + B + C)	247.34	(4.28)
Cash and Cash Equivalents at the beginning of the year	3.92	8.20
CASH AND CASH EQUIVALENTS AS AT THE END OF THE YEAR	251.25	3.92

For and on behalf of the Board of Directors of

For **ANAND RAYONS LIMITED**



Anand Gokul Bakshi
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