

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year ended 30/09/2023

Sr. No.	PARTICULARS	(Rs. in Lacs)				
		Quarter Ended			Half Year Ended	
		30/09/2023 Unaudited (CY Q2)	30/06/2023 Unaudited (CY Q1)	30/09/2022 Unaudited (PY Q2)	30/09/2023 Unaudited (CY H1)	30/09/2022 Unaudited (LY H1)
I	REVENUE FROM OPERATIONS					
	Net Sales/Income from Operations	8413.92	7410.38	9094.02	15824.30	17878.94
II	OTHER INCOME	40.91	43.58	1.68	84.49	2.55
III	<b>TOTAL REVENUE ( I + II )</b>	<b>8454.83</b>	<b>7453.96</b>	<b>9095.70</b>	<b>15908.79</b>	<b>17881.49</b>
IV	EXPENSES :-					
	(i) Cost of Materials Consumed	8157.80	7182.89	8846.85	15340.69	17336.21
	(ii) Employee Benefits Expense	53.00	29.87	27.61	82.87	55.89
	(iii) Finance Costs	76.41	66.95	71.49	143.36	147.20
	(iv) Depreciation and Amortization Expense	5.57	2.22	1.87	7.79	3.66
	(v) Other Expenses	95.76	79.66	82.45	175.42	162.38
	<b>TOTAL EXPENSES ( III - IV )</b>	<b>8388.54</b>	<b>7361.60</b>	<b>9030.27</b>	<b>15750.14</b>	<b>17705.33</b>
V	PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX ( III - IV )	66.29	92.36	65.43	158.65	176.16
VI	EXCEPTIONAL ITEMS	-	-	-	-	-
VII	PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX ( V - VI )	66.29	92.36	65.43	158.65	176.16
VIII	EXTRAORDINARY ITEMS	-	-	-	-	-
IX	PROFIT BEFORE TAX ( VII - VIII )	66.29	92.36	65.43	158.65	176.16
X	TAX EXPENSE :-					
	(i) Current Tax	-	-	-	-	-
	(ii) Deferred Tax	-	-	-	-	-
XI	PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS ( IX - X )	66.29	92.36	65.43	158.65	176.16
XII	EARNINGS PER EQUITY SHARE :-					
	(i) Basic	0.44	0.62	0.44	1.06	1.18
	(ii) Diluted	0.44	0.62	0.44	1.06	1.18

SURAT :- 2nd November, 2023

For and on behalf of Board of Directors of

ANAND RAYONS LIMITED



Anand Gokul Bakshi  
Chairman - 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, Email: -info@anandrayons.com, anandrayonsltd@gmail.com, CIN: L51909GJ2018PLC104200

**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 2nd November, 2023. The Statutory Auditors have carried out the results for the quarter and Half Year ended on 30th September, 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 of previous period are regrouped/reclassified wherever necessary to correspond to the figures of the current reporting period.



**Audited Standalone Statement of Assets & Liabilities**

Sr. No.	PARTICULARS	(Rs. in Lacs)	
		Year Ended 30/09/2023	Year Ended 31/03/2023
<b>I</b>	<b>ASSETS :-</b>		
	<b>NON-CURRENT ASSETS :-</b>		
	(a) Fixed Assets :-		
	(i) Tangible Assets	100.17	34.72
	(b) Non-Current Investment	4.00	4.00
	(c) Deferred Tax Assets (Net)	3.91	3.91
	(d) Other Non-Current Assets	81.71	93.28
	<b>Sub Total Non-Current Assets</b>	<b>189.79</b>	<b>135.91</b>
	<b>CURRENT ASSETS :-</b>		
	(a) Inventories	700.31	620.87
	(b) Trade Receivables	5404.47	5311.41
	(c) Cash and Cash Equivalents	3.63	251.25
	(d) Short-Term Loans and Advances	1025.88	1056.28
	(e) Other Current Assets	-	-
	<b>Sub Total Current Assets</b>	<b>7134.29</b>	<b>7239.81</b>
	<b>TOTAL ASSETS</b>	<b>7324.08</b>	<b>7375.72</b>
<b>II</b>	<b>EQUITY AND LIABILITIES :-</b>		
	<b>SHAREHOLDERS' FUNDS :-</b>		
	(a) Share Capital	1498.47	1498.47
	(b) Reserves and Surplus	1972.51	1815.47
	<b>Total Shareholder's Funds</b>	<b>3470.98</b>	<b>3313.94</b>
	<b>NON-CURRENT LIABILITIES :-</b>		
	<b>Financial Liabilities</b>		
	(a) Long Term Borrowing	742.09	761.89
	<b>Sub Total Non-Current Liabilities</b>	<b>742.09</b>	<b>761.89</b>
	<b>CURRENT LIABILITIES :-</b>		
	<b>Financial Liabilities</b>		
	(a) Short Term Borrowings	2459.45	2415.00
	(b) Trade Payable		
	Total Outstanding dues of Micro and Small Enterprises	-	-
	Total Outstanding dues of creditors other than Micro and Small Enterprises	573.88	675.48
	(c) Other Current Liabilities		
	Total Outstanding dues of Micro and Small Enterprises	-	0.88
	Total Outstanding dues of creditors other than Micro and Small Enterprises	77.68	99.15
	(d) Short Term Provisions	-	109.38
	<b>Sub Total Non-Current Liabilities</b>	<b>3111.01</b>	<b>3299.89</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>7324.08</b>	<b>7375.72</b>

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

*Anand Gokul Bakshi*

Anand Gokul Bakshi  
Chairman - 01942639

SURAT :- 2nd November, 2023



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**ANAND RAYONS LIMITED**

**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th September, 2023**

PARTICULAR	(Rs. in Lacs)	
	30/09/2023	31/03/2023
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES :-</b>		
Net Profit before taxation from continuing operation (as stated)	158.65	421.98
<b>Non cash adjustments to reconcile profit before tax to net cash flows :-</b>		
❖ Depreciation and Amortisation Expenses	7.79	9.95
❖ Interest Income	(83.35)	(9.95)
❖ Dividend Income	(1.14)	(0.48)
❖ Interest Expenses	142.35	282.41
❖ (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)	224.30	703.91
<b>Movement in Working Capital :-</b>		
❖ (Increase) / Decrease in Trade & Other Receivables	(93.06)	791.50
❖ (Increase) / Decrease in Inventories	(79.44)	115.81
❖ (Increase) / Decrease in Loans and Advance	16.96	(120.12)
❖ Increase / (Decrease) in Deferred Tax Liabilities	-	-
❖ (Increase) / Decrease in Deferred Tax Assets	-	(0.84)
❖ (Increase) / Decrease in Trade & Other Payables	(234.95)	(885.81)
Cash Generated from Operations	(166.18)	604.46
❖ Net Prior Year's Adjustment	-	-
❖ Income - Taxes Paid	-	(106.29)
Net Cash from Operating Activities ... ..	(A) (166.18)	498.17
<b>B. CASH FLOWS FROM INVESTING ACTIVITIES :-</b>		
❖ Purchase of Fixed Assets	(79.65)	(6.05)
❖ Sale of Fixed Assets	6.41	-
❖ Proceeds from Sale of Investment	-	-
❖ (Purchase) / Sale of Investment	-	-
❖ Interest Income	83.35	9.95
❖ Dividend Income	1.14	0.48
❖ Increase / (Decrease) in Inter Corporate Deposit	-	-
❖ (Increase) / Decrease in Bank Deposit / Inter Corporate Advance	250.00	(25.00)
Net Cash (Used in) from Investing Activities. ... ..	(B) 261.25	(20.62)



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PARTICULAR	(Rs. in Lacs)	
	30/09/2023	31/03/2023

**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
❖ Proceeds from Long - Term Borrowings	-	-
❖ Re-payment of Long - Term Borrowings	(19.80)	(10.87)
❖ Short Term Borrowings (Net)	(180.55)	61.96
❖ Interest Paid	(142.35)	(282.41)
❖ Dividend Paid	-	-
<b>Net Cash (Used in) Financing Activities.. ... ..</b>	<b>(C) (342.69)</b>	<b>(230.21)</b>
<b>Net Increase / (Decrease) in Cash and Cash Equivalents during the year ( A + B + C )</b>	<b>(247.62)</b>	<b>247.33</b>
<b>Cash and Cash Equivalents at the beginning of the year</b>	<b>251.25</b>	<b>3.92</b>
<b>CASH AND CASH EQUIVALENTS AS AT THE END OF THE HALF YEAR</b>	<b>3.63</b>	<b>251.25</b>

For and on behalf of the Board of Directors of

For **ANAND RAYONS LIMITED**



Anand Gokul Bakshi

Chairman - 01942639

SURAT :- 2nd November, 2023

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