


Annexure A


Statement of Standalone Audited Financial Results for the Quarter ended 31/03/2024

Sr. No.	PARTICULARS	(Rs. in Lacs)				
		Quarter Ended			Year Ended	
		31/03/2024 Audited (CY Q4)	31/12/2023 Unaudited (CY Q3)	31/03/2023 Audited (PY Q4)	31/03/2024 Audited FY-2023-24	31/03/2023 Audited FY-2022-23
I	REVENUE FROM OPERATIONS					
	Net Sales/Income from Operations	9458.83	9059.52	8572.54	34425.54	33650.08
II	OTHER INCOME	5.10	1.05	5.01	7.75	11.41
III	TOTAL REVENUE (I + II)	9463.93	9060.57	8577.55	34433.29	33661.49
IV	EXPENSES :-					
	(i) Cost of Materials Consumed	9018.08	8727.60	8156.62	33086.37	32441.23
	(ii) Employee Benefits Expense	49.07	61.19	29.70	193.13	127.14
	(iii) Finance Costs	73.01	72.43	69.80	288.80	289.89
	(iv) Depreciation and Amortization Expense	7.48	7.07	4.13	22.34	9.95
	(v) Other Expenses	124.27	119.15	123.35	418.85	370.35
	TOTAL EXPENSES (III - IV)	9271.90	8987.44	8383.60	34009.48	33238.56
V	PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (III - IV)	192.03	73.13	193.95	423.81	422.92
VI	EXCEPTIONAL ITEMS	-	-	-	-	-
VII	PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V - VI)	192.03	73.13	193.95	423.81	422.92
VIII	EXTRAORDINARY ITEMS	0.14	-	-	0.14	-
IX	PROFIT BEFORE TAX (VII - VIII)	191.88	73.13	193.95	423.66	422.92
X	TAX EXPENSE :-					
	(i) Current Tax	-	-	-	111.92	108.74
	(ii) Deferred Tax	-	-	-	(1.45)	(0.84)
XI	PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (IX - X)	191.88	73.13	193.95	313.19	315.02
XII	EARNINGS PER EQUITY SHARE :-					
	(i) Basic	1.28	0.49	1.29	2.09	2.10
	(ii) Diluted	1.28	0.49	1.29	2.09	2.10

SURAT :- 28th May, 2024

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


Anand Gokul Bakshi
Chairman - 01942639



ANAND RAYONS LIMITED

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 28th May, 2024. The Statutory Auditors have carried out the results for the Quarter and Year Ended on 31st March, 2024.
- (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, 2024 are the balancing figures between audited figures in respect of the full financial year ended 31st March, 2024 and the unaudited published year to date figures up to 31st December, 2023 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.



Audited Standalone Statement of Assets & Liabilities

Sr. No.	PARTICULARS	(Rs. in Laacs)	
		Year Ended 31/03/2024	Year Ended 31/03/2023
I	ASSETS :-		
	NON-CURRENT ASSETS :-		
	(a) Fixed Assets :-		
	(i) Tangible Assets	87.27	34.72
	(b) Non-Current Investment	4.00	4.00
	(c) Deferred Tax Assets (Net)	5.36	3.91
	(d) Other Non-Current Assets	84.84	93.28
	Sub Total Non-Current Assets	181.47	135.91
	CURRENT ASSETS :-		
	(a) Inventories	660.66	620.87
	(b) Trade Receivables	4168.08	5311.41
	(c) Cash and Cash Equivalents	1502.70	251.25
	(d) Short-Term Loans and Advances	907.53	1056.28
	(e) Other Current Assets	-	-
	Sub Total Current Assets	7238.96	7239.81
	TOTAL ASSETS	7420.43	7375.72
II	EQUITY AND LIABILITIES :-		
	SHAREHOLDERS' FUNDS :-		
	(a) Share Capital	1498.47	1498.47
	(b) Reserves and Surplus	2127.05	1815.47
	Total Shareholder's Funds	3625.52	3313.94
	NON-CURRENT LIABILITIES :-		
	Financial Liabilities		
	(a) Long Term Borrowing	536.84	761.89
	Sub Total Non-Current Liabilities	536.84	761.89
	CURRENT LIABILITIES :-		
	Financial Liabilities		
	(a) Short Term Borrowings	2362.22	2415.00
	(b) Trade Payable		
	Total Outstanding dues of Micro and Small Enterprises	-	-
	Total Outstanding dues of creditors other than Micro and Small Enterprises	702.53	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	79.14	99.15
	(d) Short Term Provisions	114.17	109.38
	Sub Total Non-Current Liabilities	3258.07	3299.89
	TOTAL EQUITY AND LIABILITIES	7420.43	7375.72

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



Anand Gokul Bakshi
Anand Gokul Bakshi
Chairman - 01942639

SURAT :- 28th May, 2024

ANAND RAYONS LIMITED

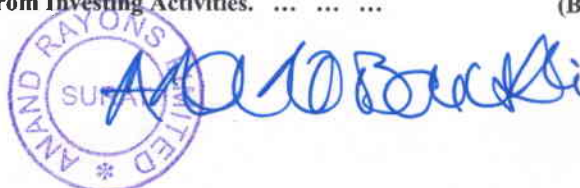
Registered Office: 305-306, Jay Sagar Complex, B/h. Sub Jail, Khatodara, Surat -395 002. Ph : +91-261-4005667

Web Site: www.anandrayons.com, Email: -info@anandrayons.com, anandrayonsltd@gmail.com, CIN: L51909GJ2018PLC104200

ANAND RAYONS LIMITED**CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March, 2024**

(Rs. in Lacs)

PARTICULAR	31/03/2024	31/03/2023
A. CASH FLOWS FROM OPERATING ACTIVITIES :-		
Net Profit before taxation from continuing operation (as stated)	423.66	421.98
Non cash adjustments to reconcile profit before tax to net cash flows :-		
❖ Depreciation and Amortisation Expenses	22.34	9.95
❖ Interest Income	(6.61)	(9.95)
❖ Dividend Income	(1.14)	(0.48)
❖ Interest Expenses	284.19	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)	0.14	-
Operating Profit before Working Capital Changes (as stated)	722.59	703.91
Movement in Working Capital :-		
❖ (Increase) / Decrease in Trade & Other Receivables	1143.33	791.50
❖ (Increase) / Decrease in Inventories	(39.79)	115.81
❖ (Increase) / Decrease in Loans and Advance	157.19	(120.12)
❖ Increase / (Decrease) in Deferred Tax Liabilities	-	-
❖ (Increase) / Decrease in Deferred Tax Assets	(1.45)	(0.84)
❖ (Increase) / Decrease in Trade & Other Payables	9.34	(885.81)
Cash Generated from Operations	1991.20	604.46
❖ Net Prior Year's Adjustment	-	-
❖ Income - Taxes Paid	(110.47)	(106.29)
Net Cash from Operating Activities	(A) 1880.73	498.17
B. CASH FLOWS FROM INVESTING ACTIVITIES :-		
❖ Purchase of Fixed Assets	(81.44)	(6.05)
❖ Sale of Fixed Assets	6.41	-
❖ Proceeds from Sale of Investment	-	-
❖ (Purchase) / Sale of Investment	-	-
❖ Interest Income	6.61	9.95
❖ Dividend Income	1.14	0.48
❖ Increase / (Decrease) in Inter Corporate Deposit	-	-
❖ (Increase) / Decrease in Bank Deposit / Inter Corporate Advance	-	(25.00)
Net Cash (Used in) from Investing Activities.	(B) (67.28)	(20.62)


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RAYONS LTD

(Rs. in Lacs)

PARTICULAR	31/03/2024	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	(225.04)	(10.87)
❖ Short Term Borrowings (Net)	(52.77)	61.96
❖ Interest Paid	(284.19)	(282.41)
❖ Dividend Paid	-	-
Net Cash (Used in) Financing Activities..	(C) (562.01)	(230.21)
Net Increase / (Decrease) in Cash and Cash Equivalents during the year (A + B + C)	1251.44	247.33
Cash and Cash Equivalents at the beginning of the year	251.25	3.92
CASH AND CASH EQUIVALENTS AS AT THE END OF THE HALF YEAR	1502.70	251.25

For and on behalf of the Board of Directors of

For ANAND RAYONS LIMITED



Anand Gokul Bakshi

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SURAT :- 28th May, 2024

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