

February 02, 2024

To,
Corporate Relationship Department
BSE Limited
14th Floor, P J Tower, Dalal Street, Fort,
Mumbai -400001
Security ID/Code: ARL/542721

Dear Sir/Madam,

Sub. : Outcome of Board Meeting held on 2nd February, 2024

Pursuant to the Regulation 30 of SEBI (LODR) Regulations, 2015, we would like to inform you that the board of directors of the company at its meeting held on Today i.e. **2nd February, 2024** has, inter alia, considered and approved the following:

1. Standalone Unaudited Financial Results for the Quarter and Nine Months ended 31/12/2023 as per the requirements of Regulation 33 of the SEBI (LODR), 2015

Pursuant to Regulation 46 & 47 of SEBI (LODR) Regulations, 2015 the above results are being uploaded on the website of the company i.e. www.anandrayons.com and an extract of the results will be published in the newspapers.

The Board meeting commenced at 12:00 pm and concluded at 02:00 pm.
Kindly take the same on your record.

Thanking You.

For ANAND RAYONS LIMITED



ANAND BAKSHI
(Managing Director)
(DIN 01942639)



Encl: As above

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

Statement of Standalone Unaudited Financial Results for the Quarter and Nine Month ended 31/12/2023

(Rs. in Lacs)

Sr. No.	PARTICULARS	Quarter Ended			Nine Month Ended		Year Ended
		31/12/2023 Unaudited (CY Q3)	30/09/2023 Unaudited (CY Q2)	31/12/2022 Unaudited (PY Q3)	31/12/2023 Unaudited (CY)	31/12/2022 Unaudited (LY)	31/03/2023 Audited
I	REVENUE FROM OPERATIONS						
	Net Sales/Income from Operations	9059.52	8453.69	7198.60	24966.71	25077.54	33650.08
II	OTHER INCOME	1.05	1.14	2.87	2.65	5.42	10.43
III	TOTAL REVENUE (I + II)	9060.57	8454.83	7201.47	24969.36	25082.96	33660.51
IV	EXPENSES :-						
	(i) Cost of Materials Consumed	8727.60	8157.80	6948.38	24068.29	24284.59	32441.21
	(ii) Employee Benefits Expense	61.19	53.00	41.55	144.06	97.44	127.14
	(iii) Finance Costs	72.43	76.41	72.89	215.79	220.09	289.89
	(iv) Depreciation and Amortization Expense	7.07	5.57	2.17	14.86	5.82	9.95
	(v) Other Expenses	119.15	95.76	84.62	294.58	246.99	370.34
	TOTAL EXPENSES (III - IV)	8987.44	8388.54	7149.61	24737.58	24854.94	33238.53
V	PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (III - IV)	73.13	66.29	51.86	231.78	228.02	421.98
VI	EXCEPTIONAL ITEMS	-	-	-	-	(0.17)	-
VII	PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V - VI)	73.13	66.29	51.86	231.78	228.19	421.98
VIII	EXTRAORDINARY ITEMS	-	-	-	-	-	-
IX	PROFIT BEFORE TAX (VII - VIII)	73.13	66.29	51.86	231.78	228.19	421.98
X	TAX EXPENSE :-						
	(i) Current Tax	-	-	-	-	-	107.13
	(ii) Deferred Tax	-	-	-	-	-	(0.84)
XI	PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (IX - X)	73.13	66.29	51.86	231.78	228.19	315.69
XII	EARNINGS PER EQUITY SHARE :-						
	(i) Basic	0.49	0.44	0.35	1.55	1.52	2.10
	(ii) Diluted	0.49	0.44	0.35	1.55	1.52	2.10



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

Anand Gokul Bakshi
Anand Gokul Bakshi
Chairman - 01942639

SURAT :- 2nd February, 2024

ANAND RAYONS LIMITED

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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 2nd February, 2024. The Statutory Auditors have carried out the results for the 3rd Quarter and Nine Months ended on 31st December, 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.

[Handwritten Signature]





M. R. Bombaywala & Co.

CHARTERED ACCOUNTANTS

GSTIN : 24ABGFM0209A1Z3

ICAI Firm Reg. No :- 123117W

Office: 509-510, 5th Floor,
Union Trade Centre (UTC),
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 Standalone Financial result of **ANAND RAYONS LIMITED** for the 3rd Quarter and Nine Month ended on 31st December, 2023. 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


CA Mukesh R. Bombaywala
Partner : Mem. No. 041562
PAN No. : ABIPB5899D
ICAI Firm Reg. No. : 123117W
UDIN : 24041562BKBWFP3626

SURAT : - 2nd February, 2024