

General information about company	
Scrip code*	000000
NSE Symbol*	AVIANSH
MSEI Symbol*	NOTLISTED
ISIN*	INE0TFB01017
Name of company	AVI ANSH TEXTILE LIMITED
Type of company	SME
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	11-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	05-11-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Half Yearly
Reporting Quarter	Half yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	
Segment Reporting	Single segment
Description of single segment	Manufacturing and Trading of Textile
Start date and time of board meeting	11-11-2025 15:00
End date and time of board meeting	11-11-2025 16:45
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	

Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?		Yes
Latest Date on which RPT policy is updated		28-05-2025
Indicate Company website link for updated RPT policy of the Company		www.avianshgroup.com
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?		Yes
No. of times funds raised during the quarter		1
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	Not Applicable

Financial Results – Other than Bank				
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period		01-04-2025	01-04-2025	
Date of end of reporting period		30-09-2025	30-09-2025	
Whether results are audited or unaudited		Unaudited	Unaudited	
Nature of report standalone or consolidated		Standalone	Standalone	
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.			
1	Revenue From Operations			
	Revenue from operations	6306.78	6306.78	
	Other income	18.11	18.11	
	Total Income	6324.89	6324.89	
2	Expenses			
(a)	Cost of materials consumed	4925.71	4925.71	
(b)	Purchases of stock-in-trade	0	0	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-669.62	-669.62	
(d)	Employee benefit expense	457.92	457.92	
(e)	Finance costs	88.32	88.32	
(f)	Depreciation and amortisation expense	173.65	173.65	
(g)	Other Expenses			
1	Consumable Store	85.79	85.79	
2	Electricity Expense	554.35	554.35	
3	Packaging & Forwarding	69.04	69.04	
4	Printing & Stationery	1.52	1.52	
5	Insurance	6.33	6.33	
6	Postage & Couriers	0.89	0.89	
7	Rate, Fees & Taxes	5.47	5.47	
8	Machines & Building	2.17	2.17	
9	Legal & Professional Consultancy Charges	6.22	6.22	
10	other expenses	536.97	536.97	
	Total other expenses	1268.75	1268.75	
	Total expenses	6244.73	6244.73	
3	Profit before exceptional and extraordinary items and tax	80.16	80.16	
4	Exceptional items	0	0	
5	Profit before extraordinary items and tax	80.16	80.16	

6	Extraordinary items	0	0	
7	Profit before tax	80.16	80.16	
8	Tax Expense			
	Current tax	21.24	21.24	
	Deferred tax	-4.09	-4.09	
	Total tax expenses	17.15	17.15	
9	Net Profit Loss for the period from continuing operations	63.01	63.01	
10	Profit (loss) from discontinuing operations before tax	0	0	
11	Tax expense of discontinuing operations	0	0	
12	Net profit (loss) from discontinuing operation after tax	0	0	
13	Profit (loss) for period before minority interest	63.01	63.01	
14	Share of profit (loss) of associates			
15	Profit (loss) of minority interest			
16	Net profit (Loss) for the period	63.01	63.01	
17	Details of equity share capital			
	Paid-up equity share capital	1397.69	1397.69	
	Face value of equity share capital	10	10	
	Details of debt securities			
18	Reserves excluding revaluation reserve			
19	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	0.45	0.45	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.45	0.45	
20	Debt equity ratio	0.69	0.69	Textual Information(1)
21	Debt service coverage ratio	4.42	4.42	Textual Information(2)
22	Interest service coverage ratio	4.53	4.53	Textual Information(3)
23	Disclosure of notes on financial results			

Statement of Asset and Liabilities		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
	Equity and liabilities	
1	Shareholders' funds	
	Share capital	1397.69
	Reserves and surplus	2904.75
	Money received against share warrants	
	Total shareholders' funds	4302.44
2	Share application money pending allotment	0
3	Deferred government grants	
4	Minority interest	
5	Non-current liabilities	
	Long-term borrowings	836.57
	Deferred tax liabilities (net)	
	Foreign currency monetary item translation difference liability account	
	Other long-term liabilities	
	Long-term provisions	45.36
	Total non-current liabilities	881.93
6	Current liabilities	
	Short-term borrowings	2139.69
	Trade Payables	
	(A) Total outstanding dues of micro enterprises and small enterprises	136.96
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	399.77
	Total Trade payable	536.73
	Other current liabilities	167.38
	Short-term provisions	90.11
	Total current liabilities	2933.91
	Total equity and liabilities	8118.28
	Assets	
1	Non-current assets	
(i)	Property, Plant and Equipment and Intangible assets	
	Property, Plant and Equipment	2124.66
	Producing properties	
	Intangible assets	0

	Preproducing properties	
	Property, Plant and Equipment capital work-in-progress	73.72
	Intangible assets under development or work-in-progress	
	Total Property, Plant and Equipment and Intangible assets	2198.38
(ii)	Non-current investments	0
(v)	Deferred tax assets (net)	21.79
(vi)	Foreign currency monetary item translation difference asset account	
(vii)	Long-term loans and advances	0
(viii)	Other non-current assets	140.04
	Total non-current assets	2360.21
2	Current assets	
	Current investments	0
	Inventories	3323.54
	Trade receivables	1824.65
	Cash and cash equivalents	11.49
	Bank balance other than cash and cash equivalents	0
	Short-term loans and advances	324.16
	Other current assets	274.23
	Total current assets	5758.07
	Total assets	8118.28

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
1	Segment Revenue		
	(net sale/income from each segment should be disclosed)		
	Total segment revenue		
	Less: Inter segment revenue		
	Revenue from operations		
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
	Total Profit before tax		
	i. Finance cost		
	ii. Other unallocable expenditure net off unallocable income		
	Profit before tax		
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
	Total Segment Assets		
	Un-allocable Assets		
	Net Segment Assets		
4	Segment Liabilities		
	Segment Liabilities		
	Total Segment Liabilities		
	Un-allocable Liabilities		
	Net Segment Liabilities		

Cash flow statement - indirect		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before extraordinary items and tax	80.16
2	Adjustments for reconcile profit (loss)	
	Adjustments to profit (loss)	
	Adjustments for finance costs	88.32
	Adjustments for depreciation and amortisation expense	173.66
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for share-based payments	0
	Other adjustments for which cash effects are investing or financing cash flow	-14.66
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	15.13
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments to profit (loss)	262.45
3	Adjustments for working capital	
	Adjustments for decrease (increase) in inventories	-325.9
	Adjustments for decrease (increase) in trade receivables	-423.36
	Adjustments for decrease (increase) in other current assets	-94.32
	Adjustments for increase (decrease) in trade payables	336.4
	Adjustments for increase (decrease) in other current liabilities	40.01
	Adjustments for provisions	-38.65
	Total adjustments for working capital	-505.82
	Total adjustments for reconcile profit (loss)	-243.37
	Net cash flows from (used in) operations	-163.21
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	24.93
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities before extraordinary items	-188.14

	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) operating activities	-188.14
4	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property plant and equipment	0
	Purchase of property plant and equipment	459.96
	Proceeds from sales of intangible assets	2.89
	Purchase of intangible assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	12.37
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-0.02
	Proceeds from government grants	0
	Net cash flows from (used in) investing activities before extraordinary items	-444.72
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) investing activities	-444.72
5	Cash flows from used in financing activities	
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	399.23
	Repayments of borrowings	20.52
	Dividends paid	0
	Interest paid	88.31
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities before extraordinary items	290.4

	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) financing activities	290.4
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-342.46
6	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-342.46
	Cash and cash equivalents cash flow statement at beginning of period	353.95
	Cash and cash equivalents cash flow statement at end of period	11.49

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)																							
														Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.									
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterpart y with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)
1	AVI ANSH TEXTILE LIMITED	AADCR019 0C	AVI ANSH ENTERPRISES PRIVATE LIMITED	AAFCA322 0Q	COMPANY IN WHICH DIRECTOR USES SIGNIFICANT INFLUENCE	Purchase of goods or services		2500	Subject to the quarterly review by the Audit Committee			4.88	0	110.06									
2	AVI ANSH TEXTILE LIMITED	AADCR019 0C	AVI ANSH ENTERPRISES PRIVATE LIMITED	AAFCA322 0Q	COMPANY IN WHICH DIRECTOR USES SIGNIFICANT INFLUENCE	Sale of goods or services		2500	Subject to the quarterly review by the Audit Committee			7.96	0	558.58									
3	AVI ANSH TEXTILE LIMITED	AADCR019 0C	ANIL KUMAR JAIN	AADPJ858 3A	Managing Director	Any other transaction	Payment of Rent	3.6	Subject to the quarterly review by the Audit Committee			1.8	0	1.26									
Total value of transaction during the reporting period														14.64									

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Unaudited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	KULDEEP SHARMA & ASSOCIATES	Yes	28-02-2027

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)

Mode of Fund Raising	Public Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	27-09-2024
Amount Raised	2599
Report filed for Quarter ended	30-09-2025
Monitoring Agency	Not applicable
Monitoring Agency Name, if applicable	
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	
Comments of the Audit Committee after review	
Comments of the auditors, if any	

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1	Term Loan Repayment	Not Applicable	394.76	0	385.29	0	
2	Funding of the working capital requirement of the company	Not Applicable	2011.94	0	2011.94	0	
3	General Corporate Purposes	Not Applicable	55.34	0	55.34	0	
4	Funds utilised for meeting IPO Expenses	Not Applicable	137	0	137	0	

Signatory Details	
Name of signatory	ANIL KUMAR JAIN
Designation of person	Managing Director
Place	DELHI
Date	11-11-2025

