



AVI ANSH TEXTILE LIMITED

(FORMERLY KNOWN AS AVI ANSH TEXTILE PVT. LTD.)

Date: June 27, 2025

Ref. No. AVIANSH/2025-2026/15

To
The Head- Listing Compliance
National Stock Exchange of India Ltd.
Exchange Plaza, Plot no. C/1, G Block,
Bandra – Kurla Complex Mumbai – 400051

Dear Sir/ Madam,

Sub: Clarification for Financial Results for the half year ended March 31, 2025

With reference to the subject cited and your email dated June 24, 2025, regarding the financial results for the half year ended March 31, 2025, we would like to clarify the observation noted: *"Financial Results submitted is not as per format prescribed by SEBI – Balancing figure note missing."*

We acknowledge that the note regarding the "balancing figure", as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, was inadvertently missed out in the financial results and the same was purely unintentional and without any malafide intention.

In compliance with the aforementioned regulation and in response to your email, we are submitting herewith the Financial Results in the format prescribed by SEBI, including the required balancing figure note.

We trust this clarifies the matter and satisfactorily addresses your query.

Thanking You

FOR AVI ANSH TEXTILE LIMITED

ISHA
COMPANY SECRETARY & COMPLIANCE OFFICER
MEMBERSHIP NO. A59254

Works

Village Behra, PO Rampur Sainian
Barwala Road, Tehsil Dera Bassi,
Distt. S.A.S. Nagar, Mohali (PB)
PINCODE : 140 507

Registered Office

402 Aggarwal Cyber Plaza 1,
Netaji Subhash Place, Pitampura,
Northwest, Delhi-110034

E-Mail

cs@avianshgroup.com
avianshanil@rediffmail.com
atpl.punjab@gmail.com
ansh@avianshgroup.com

Telephone No.

+91-11-4142-5247
+91-9958111912
+91-9650423274

GSTIN : 03AADCRO190C121

CIN : L17110DL2005PLC260403

WEB : www.avianshgroup.com



KULDEEP SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS

3507/6, KIRTI SADAN, PYARELAL ROAD
BANK STREET, KAROL BAGH
NEW DELHI-110 005.
TELEFAX : +91-11-41545667

INDEPENDENT AUDITOR'S REPORT ON THE AUDIT OF ANNUAL FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF AVI ANSH TEXTILE LIMITED

OPINION

We have audited the accompanying annual financial results of **AVI ANSH TEXTILE LIMITED** ('the company') for the half year and year ended March 31, 2025 ("annual Financial results") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid annual financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year and year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"), our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statement under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's and Board of Directors' Responsibilities for the Annual Financial Results

These annual financial results have been prepared on the basis of the annual financial statements. The Company's Management and Board of Directors are responsible for the preparation of these annual financial results that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of



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adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the annual financial results, the Management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, Under Section 143(3) (a) of the Companies Act 2013, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our



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auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the annual financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

For Kuldeep Sharma & Associates
Chartered Accountants
(FRN 024838N)

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KULDEEP SHARMA
SHARMA Date: 2025.05.28
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Kuldeep Sharma
Proprietor
(M.No 084073)
UDIN: 25084073BMIZOG4712
Date: 28-05-2025
Place: Delhi



AVI ANSH TEXTILE LIMITED

(FORMERLY KNOWN AS AVI ANSH TEXTILE PVT. LTD.)

Statement of Audited Financial Result for Period Ended 31st March 2025

S.No	PARTICULARS	(Amount in Lakhs)				
		FOR HALF YEAR ENDED			FOR YEAR ENDED	
		Six Month Ended 31-03-2025	Six Month Ended 30-Sep-2024	Corresponding Six Month Ended Previous Year 31-Mar-2024	Previous year ended 31-Mar-2025	Previous year ended 31-Mar-2024
I	Revenue from operations	Audited	Un-Audited	Audited	Audited	Audited
II	Other Income	6,795.21	6,629.10	7,249.02	13,424.32	14,138.87
III	Total Income (I)+(II)	29.14	9.58	62.69	38.72	75.79
IV	EXPENSES	6,824.36	6,638.68	7,311.72	13,463.04	14,214.65
a	Cost of Material Consumed					
b	Change in Inventory	4,868.02	5,121.15	5,490.19	9,989.17	11,419.01
c	Employee Benefit Expenses	(144.34)	(512.28)	(215.14)	(656.62)	(970.16)
d	Finance costs	521.52	463.37	406.11	984.89	753.09
e	Depreciation and Amortisation	58.56	140.12	126.44	198.68	227.14
f	Other Expenses	169.76	160.85	155.97	330.62	292.88
	Total Expenses	1,242.11	1,130.59	1,014.49	2,372.70	2,039.04
V	Profit/(Loss) before Exceptional and Extra ordinary Items and Tax (III)-(IV)	6,715.64	6,503.80	6,978.05	13,219.44	13,771.00
VI	Exceptional items	108.72	134.88	333.67	243.59	443.65
VII	Profit/(Loss) before Extra ordinary items and tax (V)-(VI)					
VIII	Extraordinary items	108.72	134.88	333.67	243.59	443.65
	Profit/(Loss) on Sale of machinery					
IX	Profit/(Loss) before tax (VII)-(VIII)					
X	Tax Expenses:	108.72	134.88	333.67	243.59	443.65
	Current Tax					
	Deferred Tax	29.36	39.41	87.30	68.77	116.07
		0.31	(5.09)	(2.00)	(4.78)	(3.76)
XI	Profit/(Loss) for the year for continuing operations	79.05	100.55	248.38	179.60	331.35
XII	Earning per share					
	(a) Basic	0.56	1.02	2.54	1.51	3.39
	(b) Diluted	0.56	1.02	2.54	1.51	3.39

For and On behalf of Board of Directors of
Avi Ansh Textile Limited

Anil Kumar Jain
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Anil Kumar Jain
Date: 2025.05.28
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Anil Kumar Jain
(Managing Director)
(DIN: 00150070)

Date: 28-05-2025
Place: Delhi

Works
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E-Mail
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atpl.punjab@gmail.com
ansh@avianshgroup.com

Telephone No.
+91-11-4142-5247
+91-9958111912
+91-9650423274

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WEB : www.avianshgroup.com

Audited Statement of Assets and Liabilities as at 31st March 2025

PARTICULARS	(Amount in Lakhs)	
	Balance as at	
	As At 31-Mar-25 Audited	As At 31-Mar-24 Audited
I EQUITY AND LIABILITIES		
1) <u>Shareholders funds</u>		
(a) Share Capital	1,397.69	978.49
(b) Reserve and Surplus	2,837.94	610.02
	4,235.63	1,588.52
2) <u>Non-current liabilities</u>		
(a) Long-term borrowings	857.09	1,456.61
(b) Long term provision	42.42	34.42
	899.50	1,491.03
3) <u>Current liabilities</u>		
(a) Short term borrowings		
(b) Trade payables:	1,740.46	3,024.59
(i) Payable to MSME		
(ii) Payable to Others	-	24.29
(c) Other current liabilities	200.33	153.21
(d) Short term provisions	127.37	89.15
	164.11	153.14
	2,232.27	3,444.38
	7,367.41	6,523.93
II ASSETS		
1) <u>Non-Current assets</u>		
(a) Property plant and Equipments		
(i) Tangible Assets	1,912.68	2,025.61
(ii) Intangible Assets	-	-
(iii) CWIP	-	-
(b) Other Non-Current Assets	140.03	136.39
(c) Deferred tax Assets	17.70	12.93
	2,070.41	2,174.92
2) <u>Current assets</u>		
(a) Inventories	2,997.64	2,772.17
(b) Trade receivables	1,401.29	1,166.52
(c) Cash and cash equivalents	353.95	80.46
(d) Short term Deposit and advances	301.49	58.02
(e) Other current assets	242.62	271.85
	5,297.00	4,349.01
	7,367.41	6,523.93

For and On behalf of Board of Directors
Avi Ansh Textile Limited

Anil Kumar Jain
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Anil Kumar Jain
(Managing Director)
(DIN: 00150070)

Date: 28-05-2025
Place: Delhi

Cash flow Statement Statement for the year ended 31st march 2025

PARTICULARS	(Amount in Lakhs)	
	For the Year Ended	
	31-Mar-25	31-Mar-24
A. Cash Flow from Operating Activities		
a) Net Profit before tax and extraordinary Items		
Add: Depreciation	243.59	443.65
Provision for Gratuity (net)	330.62	292.88
Other Provisions	9.00	5.25
Finance cost	13.22	-
Less:	198.68	227.14
FD Interest		
Reversal of MAT Credit	(20.21)	(29.17)
b) Operating profit before working capital Changes	774.91	939.76
Adjustment for:		
(Increase)/Decrease in Trade Receivable	(234.77)	(715.99)
(Increase)/Decrease in Other Current Assets	29.23	(110.97)
(Increase)/Decrease in Trade Payable	22.83	146.96
Increase/(Decrease) in Other Current Liabilities	38.23	(32.68)
Increase/(Decrease) in Current Provision	3.79	(12.71)
Increase/(Decrease) in Long term Provision	8.00	5.43
Increase/(Decrease) in Inventories	(225.47)	(1,422.39)
Increase/(Decrease) in Short Term Loans and Advances	(196.58)	7.99
c) Cash generated from operations	220.16	(1,194.60)
Less-Income tax paid	143.14	50.35
Net cash from operating activities	77.02	(1,244.95)
B Cash Flow from Investing Activities		
Purchase of fixed assets (Net)	(217.69)	(405.23)
Change in Non Current Assets	(3.64)	31.93
Interest on FD	20.21	29.17
Net cash from Investing Activities	(201.13)	(344.13)
C Cash Flow from Financing Activities		
Changes in Long Term Borrowing	(599.53)	41.92
Changes in Short Term Borrowing	(1,284.14)	1,245.82
Issue of shares with premium	2,479.95	
Finance Cost	(198.68)	(227.14)
	397.60	1,060.60
D Net Increase/(decrease) in Cash and Cash equivalent	273.50	(528.48)
Cash & Cash equivalent at beginning of the year	80.46	608.94
Cash & Cash equivalent at end of the year (Cash and cash equivalent represents cash and bank balance)	353.95	80.46

For and On behalf of Board of Directors of
Avi Ansh Textile Limited

Date: 28-05-2025
Place: Delhi

Anil Kumar Jain
Digitally signed by
Anil Kumar Jain
Date: 2025.05.28
17:08:42 +05:30
Anil Kumar Jain
(Managing Director)
(DIN: 00150070)

Notes:

1. The above Financial Results as reviewed and recommended by the Audit Committee of the Company and the same were approved by the Board of Directors of the company at their respective meeting held on Wednesday, May 28th, 2025.
2. The results for the half year and year ended 31st March, 2025 has been Audited by the statutory auditor of the Company in compliance with regulation 33 of SEBI (listing obligations and disclosure requirements) regulations, 2015.
3. As per MCA notification dated 16th February 2015 companies whose shares are listed on SME exchange as referred to Chapter IX of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2018 are exempted from compulsory requirement of adoption of IND-AS.
4. The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20).
5. The Company's primary business includes manufacturing of Yarn, Textile and Garments. This is the only segment as envisaged in Accounting Standard 17 'Segment Reporting' therefore disclosure for Segment reporting is not required under Accounting Standard 17 Segment Reporting'.
6. The Financial Results have been prepared in accordance with the Generally Accepted Accounting Principles as notified under Section 133 of the Companies Act, 2013 ("Act") read there under and other accounting principles generally accepted in India as amended from time to time.
7. The figures for the previous period have been restated/regrouped/reclassified wherever necessary in order to make them comparable.
8. These Financial result has been prepared in accordance with Accounting Standard (AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in terms of Regulation 33 of SEBI (Listing Obligation and Disclosures Requirement) Regulation 2015 ("Listing Regulation").
9. The figures for the half year ended March, 31st 2025 are balancing figures between the audited figures in respect of Financial Year 2024-25 and year to date unaudited figures of half year ended September 30th, 2024.