



AANANDALAKSHMI SPINNING MILLS LIMITED

Date: 14th February 2025

To
BSE Limited
The Listing Department
1st Floor, Rotunda Building
P.J. Tower, Dalal Street
Mumbai - 400001, Maharashtra, India

Respected Sir/ Ma'am,

Sub: Integrated Filing (Financial) for the quarter and nine months ended 31st December 2024.

Ref: Scrip Code - 539096, Symbol - AANANDALAK;

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December 2024, read with BSE Notice No. 20250102-4 dated 2nd January 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended 31st December 2024.

We request you to kindly take the same on record.

Thanking you.

Yours faithfully,
For AANANDA LAKSHMI SPINNING MILLS LIMITED

DEVENDER KUMAR AGARWAL
Managing Director and CFO
DIN: 00042156



AANANDALAKSHMI SPINNING MILLS LIMITED

Extract of Unaudited Financial Results For The Quarter and Nine Months Ended On Dec 31, 2024

(₹ in Lakhs. except EPS)

| Particulars | Quarter Ended | | | Nine Months Ended | | Year Ended |
|---|---------------|-------------|-------------|-------------------|-------------|------------|
| | 31-Dec-24 | 30-Sep-24 | 31-Dec-23 | 31-Dec-24 | 31-Dec-23 | 31-Mar-24 |
| | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| I Revenue from operations | 43.24 | 5.99 | 71.47 | 107.03 | 203.67 | 209.54 |
| II Other income | 9.16 | 9.00 | 207.95 | 27.74 | 368.31 | 413.24 |
| III Total Income (I+II) | 52.40 | 14.99 | 279.42 | 134.77 | 571.98 | 622.78 |
| IV Expenses | | | | | | |
| Cost of Plots Sold | 5.70 | 1.08 | - | 10.48 | - | 9.98 |
| Purchase stock in Trade | - | - | - | - | 7.12 | - |
| Change in inventories of finished goods, stock in trade and work in progress | - | - | 3.82 | - | 1.77 | - |
| Employee benefit Expenses | 8.56 | 8.55 | 1.85 | 25.55 | 6.54 | 10.23 |
| Finance Cost | - | 0.01 | - | 0.04 | - | - |
| Depreciation and amortisation expenses | 2.68 | 2.69 | - | 8.03 | - | - |
| Other expenses | 6.20 | (1.37) | 2.21 | 23.74 | 7.58 | 8.21 |
| Total Expenses(IV) | 23.14 | 10.96 | 7.89 | 67.84 | 23.01 | 28.42 |
| V Profit / (Loss) from Continuing Operations before tax (III-IV) | 29.26 | 4.03 | 271.54 | 66.93 | 548.97 | 594.36 |
| Add: Exceptional Income | - | - | - | - | 90.98 | 90.98 |
| VI Tax expense: | | | | | | |
| Current tax | - | - | - | - | - | - |
| Deferred tax | - | - | - | - | - | - |
| VII Profit/(Loss) fom Continuing Operations | 29.26 | 4.03 | 271.54 | 66.93 | 639.95 | 685.34 |
| VIII Profit/(Loss) fom Dis Continued operations | (47.04) | (26.83) | (24.28) | (98.75) | (69.29) | (277.10) |
| Add : Exceptional Income | - | - | - | - | - | - |
| Less :Tax Expense on Dis Continued operations | - | - | - | - | - | - |
| IX) Profit/(Loss) fom Dis Continued operations | (47.04) | (26.83) | (24.28) | (98.75) | (69.29) | (277.10) |
| X) Profit/(Loss) for the period (VII + IX) | (17.78) | (22.80) | 247.25 | (31.82) | 570.66 | 408.24 |
| XI) OTHER COMPREHENSIVE INCOME | | | | | | |
| A-(i) Items that will be reclassified to the profit or loss | - | - | - | - | - | - |
| (ii) Income tax on items that will be reclassified to the profit | - | - | - | - | - | - |
| B-(i) Items that will not be reclassified to the profit or loss | - | - | - | - | - | - |
| (ii) Income tax on items that will not be reclassified to the profit or Loss | - | - | - | - | - | - |
| Total Other Comprehensive Income (net of taxes) | - | - | - | - | - | - |
| Total Comprehensive Income for The Period | (17.78) | (22.80) | 247.25 | (31.82) | 570.66 | 408.24 |
| XII) Earnings per Equity share (for Continuing Operations) | 0.84 | 0.12 | 7.76 | 1.91 | 18.29 | 19.59 |
| XIII) Earnings per Equity share(for discontinued Operations) | (1.34) | (0.77) | (0.69) | (2.82) | (1.98) | (7.92) |
| XIV) Earnings per Equity share(for discontinued & Continuing Operations) - Basic and diluted in ₹. | (0.51) | (0.65) | 7.07 | (0.91) | 16.31 | 11.67 |
| Weighted average number of equity shares (In No's) | 3,499,270 | 3,499,270 | 3,499,270 | 3,499,270 | 3,499,270 | 3,499,270 |



For and behalf of Board of Directors
AANANDA LAKSHMI SPINNING MILLS LTD

D.K. Agarwal
D.K. AGARWAL
MANAGING DIRECTOR



Place: Secunderabad
Date : February 06, 2025

Registered Office :
Surya Towers, 6th Floor, 105, S.P. Road,
Secunderabad - 500 003, Telangana, India.

T (91) 40 27898982
E info@aanandalakshmi.com
CIN No. L17121TG2013PLC086564



AANANDALAKSHMI SPINNING MILLS LIMITED

NOTES:

01. Though, the Company suffered a loss of ₹ 31.82 Lakhs during the quarter and has accumulated losses of ₹ 3,790.01 Lakhs as at December 31, 2024 and also current liabilities are in excess of Current assets, Considering the market value of its immovable Properties the Financials are prepared on a going concern basis.
02. The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 06, 2024.
03. No provision is made in the books of account for the interest payable on the outstanding unpaid statutory dues of Tax deducted at source up to the date to an extent of ₹ 17.74 lakhs (including arrears of ₹ 14.99 lakhs up to March 31, 2024).
04. Accounting Policies declared by the Company in Annual accounts for the year ended 31st March 2024 have been consistently followed.
05. Pursuant to a resolution passed at their meeting held on August 13, 2020, the Board of Directors have resolved to discontinue the operations of its spinning division with effect from September 22, 2020, as the Division has become unviable due to Continued cash losses. The Board of Directors have also resolved to dispose the non – current assets of the said division.

Accordingly, these non – current assets have been classified as assets held for sale as at the December 31 2024, and the financial performance of Spinning division has been presented as discontinued operations in the Statement of Profit and Loss for the Nine months ended December 31, 2024, and in accordance with the provisions of Ind As 105 – Non -current of the division are presented as Assets Held for Sale of Discontinued Operations.

Results of Spinning division:

| Particulars | Amount ₹ in Lakhs | | | |
|--|-----------------------------|--------------|-------------|---------------|
| | For the Period / Year ended | | | |
| | 31.12.2024 | 30.09.2024 | 30.06.2024 | 31.03.2024 |
| Income: | | | | |
| Other income | 0.5 | 21.89 | -- | 54.49 |
| Total | 0.5 | 21.89 | -- | 54.49 |
| Expenditure: | | | | |
| Employee benefits expenses | -- | -- | -- | 11.36 |
| Finance Costs | 69.33 | -- | -- | 77.24 |
| Depreciation and amortization | -- | -- | -- | 13.27 |
| Other expenses | 29.92 | 26.62 | 0.13 | 229.72 |
| Total | 99.25 | 26.62 | 0.13 | 331.59 |
| Profit /(Loss) for period /year before Tax | (98.75) | (4.73) | (0.13) | (277.1) |
| Tax Expenses | -- | -- | -- | -- |
| Profit /(Loss) for period /year after tax | (98.75) | (4.73) | (0.13) | (277.1) |



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AANANDALAKSHMI SPINNING MILLS LIMITED

Non-Current Assets held for sale as at December 31,2024

Assets:

Non-Current assets

| | |
|--|--------------|
| Property, plant, and equipment | 19.10 |
| Assets held for sale directly related to the disposal | 19.10 |

06. The Chief Operating Decision Maker reviews business performance at overall Company level as one segment. Therefore, Segment Reporting as per Ind – AS 108 is not applicable to the Company.
07. Comparative figures have been re-arranged wherever necessary to make them comparable with those of Current period, without any fiscal impact on the results.
08. The Statutory Auditors of the Company have carried out Limited Review of the aforesaid results.



of Aanandalakshmi Spinning Mills Ltd

J K Agarwal
Managing Director





INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

To the Board of Directors of **ANANDALAKSHMI SPINNING MILLS LIMITED**

1. We have reviewed the accompanying statement of unaudited financial results of **ANANDALAKSHMI SPINNING MILLS LIMITED** ("the Company") for the quarter and Nine months ended 31st December 2024 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended) .This Statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a Conclusion on the Statement based on our review.
2. We conducted our review of the Statement, in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", 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 Statement is free from material misstatement. A review is limited primarily to inquiries of the Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Basis for Qualified Conclusion.
 - i) No provision has been made in the financial statements for the interest payable to the extent of 17.74 lakhs on unpaid statutory dues outstanding as on 31st December 2024.
 - ii) As of December 31, 2024, the company had certain long pending receivables aggregating to ₹ 47.95 lakhs of which the period of limitation is already expired as per the Provisions of the Limitation Act, 1963. Management is of the opinion that these are fully recoverable and accordingly no adjustments have been made to the accompanying financial statements in respect of these receivables. In the absence of sufficient evidence to demonstrate recoverability we are unable to comment on the recoverability of these receivables and the consequential effect on the financial statements.
 - iii) As of December 31, 2024, the Company had long-outstanding payables aggregating to ₹ 268.71 lakhs of which the period of limitation is already expired as per the Provisions of the Limitation Act, 1963. Based on management's assessment, these balances remain payable, and accordingly, no adjustments have been made in the accompanying financial statements. However, in the absence of sufficient and appropriate audit evidence substantiating the payability of these amounts, we are unable to comment on the completeness and accuracy of these payables and any potential impact on the financial statements.



4. Qualified Conclusion

Based on our review conducted as stated above, except for the probable effects of the matters described in the basis for Qualified Conclusion, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards (Ind AS) and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

for K S. Rao & CO;
Chartered Accountants
Firms' Registration Number: 003109S



(V. VENKATESWARA RAO)
Partner

Place : Hyderabad
Date : February 06, 2025

Membership Number: 219209
UDIN:25219209BMJBLA1704