

May 28, 2024

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort
Mumbai –400001

SCRIP CODE: 542721

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on May 28, 2024

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the company in its Meeting held today i.e. **28th May, 2024** has, inter alia, considered and approved the following:

- 1. Standalone Audited Financial Results** of the company for the Quarter and Year ended **March 31, 2024** as per the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following: (“**Annexure-A**”)
 - Audited financial results for the quarter and financial year ended 31st March, 2024
 - Statement of Assets and Liabilities for the financial year ended 31st March, 2024
 - Cash Flow statement for the financial year ended 31st March, 2024
 - Auditors' Report on the Financial Results
 - Declaration pursuant to Regulation 33(3) (d) of the Listing Regulations

The aforesaid financial results were also reviewed by the Audit Committee in its meeting held earlier on May 28, 2024.

- 2. Re-appointment of M/s Paliwal & Co**, Practicing Company Secretaries, Ahmedabad as Secretarial Auditor of the Company for FY 2024-25; a brief profile of M/s Paliwal & Co. is enclosed herewith as “**Annexure-B**”
- 3. Re-appointment of M/s Sutarwala & Associates**, Chartered Accountants, Surat as Internal Auditor of the Company for FY 2024-25; a brief profile of M/s Sutarwala & Associates is enclosed herewith as “**Annexure-C**”
- 4. Re-appointment of Mr. Nilesh Bodiwala (DIN: 08465357)** as Non-executive, Independent Director of the Company for the Second Term of Five (5) Years with effect from May 30, 2024 based on recommendation of Nomination and Remuneration Committee and subject to the approval of Shareholders at the ensuing Annual General Meeting of the Company; a brief profile of Director has been enclosed as **Annexure-D**



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

5. **Re-appointment of M/s M.R. Bombaywala & Co.**, as Statutory Auditor of the Company for further 5 years from F.Y. 2024-25 subject to the approval of Shareholders at the ensuing Annual General Meeting of the Company; a brief profile of Auditor has been enclosed as **Annexure-E**



Pursuant to Regulation 46 & 47 of SEBI LODR Regulations, 2015 the above information & 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 12:30 pm

Kindly take the same on your record and oblige us.

Yours faithfully,

For ANAND RAYONS LIMITED



Mr. Anand Bakshi
(Chairman cum Managing Director)
(DIN: 01942639)

Encl: As above


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

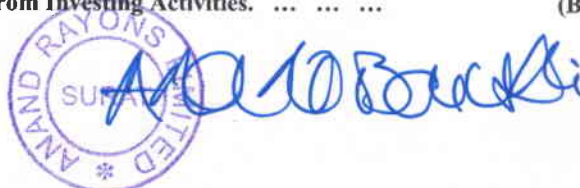
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ANAND RAYONS LIMITED**CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March, 2024**

(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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anand
RAYONS LTD

(Rs. in Lacs)

PARTICULAR	(Rs. in Lacs)	
	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

Anand Gokul Bakshi

Chairman - 01942639

SURAT :- 28th May, 2024

SURAT :- 28th May, 2024

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Brief Profile of M/S Paliwal & Co.

Annexure-B

M/s Paliwal & Co. is a Peer Review Audited proprietorship firm engaged in profession of the Practicing Company Secretaries since last total 8 years. It is one of the youngest firm of the Country to receive Peer Review audit Certificate. The firm has immense knowledge and experience in dealing with matters relating to IPO, Listing, Company Law, Securities Laws, Due Diligence, appearance before NCLT and other Tribunals, Joint Ventures, Foreign Collaborations, Company Incorporation in and outside India, Startup India, Govt. subsidies, Mergers and Acquisitions, drafting of Agreements, Trademark, Copyrights, MSME, PF, ESI, Employee Insurance, Labour laws, finance and taxation, various ISO certificates etc.

Brief Profile of M/S Sutarwala & Associates

Annexure-

C

M/s Sutarwala & Associates is a practicing chartered accountants firm based at Surat having a good and wide experience of all financial and consultancy services like GST, TDS, book keeping, Income Tax, Internal Audit, Statutory Audit, bank reconciliation, bank audit etc.

Brief Profile of Mr. Nilesh Bodiwala

Annexure-D

Mr. Nilesh Bodiwala aged 54 years, is an Independent Director of our company. He has completed Higher Secondary Education in commerce from Surat. He has experience in administration and management of Textile and Handloom Business. He has started textile and Handloom business with the name M/s J. N. Bodiwala Corporation in 1999, later on the name was changed to M/s Bodiwala Fabric, which is specialised in Uniform and Handloom Products to be supplied to various hospitals in Surat.

Brief Profile of M/s M.R. Bombaywala & Co.

Annexure-E

M/s M.R. Bombaywala & Co., Chartered Accountants, Peer Review Audited firm, Surat having experience in various fields like Bank Audit, Stock Audit, Tax Audits, ROC Compliances, Management and Finance Consultancy Services, GST Services etc.



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May 28, 2024

To,
Corporate Relationship Department
BSE Limited,
14th Floor, P J Towers, Dalal Street, Fort,
Mumbai -400001.



Security ID/ Code: ARL/542721

Dear Sir / Madam,


Sub: Declaration on Audited Financial Results for the year ended 31/03/2024

Pursuant to the provisions of Regulation 33(3) (d) of the SEBI (LODR) Regulations, 2015, I hereby confirm that the Statutory Auditors of the Company, **M/s M. R. Bombaywala & Co. (FRN 123117W), Chartered Accountants, Surat** have issued the Audit Report with unmodified opinion on the Standalone Audited Financial Results of the Company for the Quarter and Year ended 31/03/2024.

Kindly take the same on your record.

Thanking You.

Yours Faithfully,
For ANAND RAYONS LIMITED


Mr. ANAND BAKSHI
(Managing Director)
(DIN 01942639)



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M. R. Bombaywala & Co.

C h a r t e r e d A c c o u n t a n t s

509-510, Union Trade Centre (UTC), Beside Apple Hospital,

Udhna Darwaja, Ring Road, **SURAT – 395 002**

Tel. : - 0261 - 234 2891 – E-mail : - mrbombaywala@yahoo.com

Independent Auditor's Report (Unmodified Opinion) on Audited Standalone Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. as amended:

To,
Board of Directors,
ANAND RAYONS LIMITED
305-306, Jay Sagar Complex,
Opp. Sub Jail, Khatodara,
SURAT - 395 002

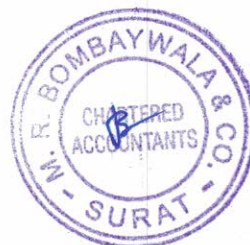
Report on the audit of the Standalone Financial Results

Opinion : -

We have audited the accompanying standalone quarterly financial results of ANAND RAYONS LIMITED (the "Company") for the quarter ended on 31st March, 2024 and the year to date results for the period from 1st April, 2023 to 31st March, 2024, 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 these standalone financial results : -

- i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard;
- ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended 31st March, 2024 as well as the year to date results for the period from 1st April, 2023 to 31st March, 2024.





M. R. Bombaywala & Co.

C h a r t e r e d A c c o u n t a n t s

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Tel. : - 0261 - 234 2891 – E-mail : - mrbombaywala@yahoo.com

Basis for Opinion : -

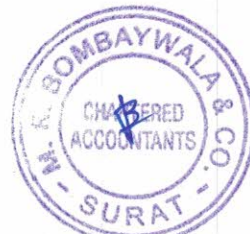
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section 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 results 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results : -

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/less and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' 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 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the 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 are also responsible for overseeing the Company's financial reporting process.





M. R. Bombaywala & Co.

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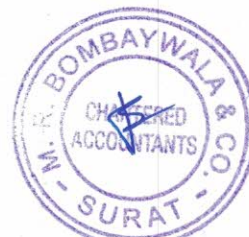
Tel. : - 0261 - 234 2891 – E-mail : - mrbombaywala@yahoo.com

Auditor's Responsibilities for the Audit of the Standalone Financial Results : -

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone 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 standalone 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- ❖ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- ❖ Conclude on the appropriateness of the 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 auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.





M. R. Bombaywala & Co.

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- ❖ Evaluate the overall presentation, structure and content of the standalone 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.

The statement includes the results for the quarter ended 31st March, 2024 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2024 and published unaudited year to date figures upto 3rd quarter of the current financial year, as required under the listing regulations.

For M. R. BOMBAYWALA & CO.
Chartered Accountants



Mukesh R. Bombaywala

CA Mukesh R. Bombaywala

Partner : Mem. No. 041562

PAN No. : ABIPB5899D

ICAI Firm Reg. No. : 123117W

UDIN : -24041562BKBWIE2799

SURAT : - 28th May, 2024