

Date: March 11, 2025

To,
Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Towers
Dalal Street, Fort,
Mumbai - 400 001.

SECURITY CODE: 539562 || SECURITY ID: AARNAV || ISIN: INE750R01016|| SERIES: EQ

Dear Sir/Madam,

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

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-21C\NP120241185 dated 31st December 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025102 dated 2nd January 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended 31st December 2024.

This information is also being hosted on the Company's website at www.aarnavgroup.com.

You are therefore requested to take note of the same.

Thanking you,

Yours faithfully,

For, AARNAV FASHIONS LIMITED



(CHAMPALAL G. AGARWAL)
Director
DIN: 01716421



AARNAV FASHIONS LIMITED

Regd. Off.: 1, New Cloth Market, O/s. Raipur Gate, Ahmedabad-380 002 (India).
Corporate Off. & Works :- Survey No. 302-305, Isanpur, Narol-Vatva Road, Ahmedabad-382 405 (India).

t: 079-29702983-84 e : aarnavfashions@gmail.com

CIN : L17100GJ1983PLC028990

- A. FINANCIAL REUSULTS- ANNEXURE A
- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – Not Applicable
- C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES – Not Applicable, No default
- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – Not Applicable
- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable

For, AARNAV FASHIONS LIMITED


Director



Phone : 97141 06383, 63532 66606
Email : info@nahtajainandassociates.com
Web : www.nahtajainandassociates.com

Navkar Corporate House, 22, Neena Society,
Nr. Shreyas Railway Crossing,
Ambawadi, Ahmedabad-380 015.

Independent Auditor's Review Report on Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**Review Report to
The Board of Directors
AARNAV FASHIONS LIMITED**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **AARNAV FASHIONS LIMITED ("the company")** for the quarter ended 31st December, 2024 ("the statement") attached herewith, being submitted by the Company pursuant to the requirement of regulation 33 of SEBI (Listing Obligations and Disclosures Requirements, 2015 ("the Regulation"), as amended.
2. This statement, which is responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with the recognition & measurement principle laid down in the Indian Accounting Standard 34 "Interim Financial Reporting "(Ind AS 34), prescribed under section 133 of companies act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our Responsibility is to issue a report on the Statement based on our review.
3. 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 statements is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of the company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing specified under section 143(10) of the companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards (Ind AS) specified under section 133 of the companies act, 2013 as amended 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, Nahta Jain & Associates
Chartered Accountant
Firm Reg. No. 106801W



Gaurav Nahta
Partner
M.No. 116735



Place: Ahmedabad

Date: 23.01.2025

UDIN: 25116735BMJEJV1390

AARNAV FASHIONS LIMITED

REGD.OFFICE: 1, NEW CLOTH MARKET, O/S RAIPUR GATE, AHMEDABAD-380 002.

Corporate Office & Factory:- Survey No. 302-305, Isanpur, Narol-Vatva Road, Ahmedabad- 382405

Tel. No. 079-29702983, E-mail : aarnavfashions@gmail.com

Website: www.aarnavgroup.com CIN : L17100GJ1983PLC028990

UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED ON DECEMBER 31, 2024

(Rs. In lakh except EPS)

SR. NO	PARTICULAR	For the Quarter Ended on			For the Nine Months Ended on		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
	Income						
1	Revenue from operations	9467.91	10458.82	8055.11	28763.19	25630.31	35649.07
2	Other Income	12.20	19.93	5.99	38.56	18.00	27.16
3	Total Income(1+2)	9480.11	10478.75	8061.10	28801.75	25648.31	35676.23
4	Expenses:						
	a) Cost of materials consumed	6963.78	7525.79	5248.86	20767.81	17526.32	24626.31
	b) Purchases of Stock-in-Trade	179.67	0.00	0.00	179.67	0.00	0.00
	c) Changes in inventories and stock in trade	(1092.97)	(15.97)	147.68	(1273.98)	(756.84)	(576.66)
	d) Employee benefits expense	216.10	221.76	200.31	644.61	583.94	866.67
	e) Finance costs	248.02	249.65	308.30	781.14	907.07	1214.88
	f) Depreciation and amortization expense	196.05	193.48	188.35	568.62	537.12	769.81
	g) Others Expenses	2195.06	2014.96	1784.40	6031.13	6391.28	8015.97
	Total expenses(4)	8905.71	10189.67	7877.90	27699.00	25188.89	34916.98
5	Profit from ordinary activities before exceptional	574.40	289.08	183.20	1102.75	459.42	759.25
6	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit from ordinary activities before tax(5-6)	574.40	289.08	183.20	1102.75	459.42	759.25
8	Less: Tax expense						
	Current tax net of Earlier Year Tax	153.00	99.00	47.00	313.00	117.00	275.00
	Deferred Tax	(10.80)	(25.20)	0.20	(36.00)	0.58	(77.45)
9	Net profit for the period (7-8)	432.20	215.28	136.00	825.75	341.84	561.70
10	Other Comprehensive Income (Net of Tax)	0.00	0.00	0.00	0.00	0.00	77.24
11	Total Comprehensive Income after Tax (9+10)	432.20	215.28	136.00	825.75	341.84	638.94
12	Paid-up Equity Share capital (Face value of Rs.10 per	4223.86	4223.86	4223.86	4223.86	4223.86	4223.86
13	Reserves (Excluding Revaluation Reserves)						13673.25
14	Earnings per equity share (for quarter not annualised) (face value Rs. 10 each)						
	(1) Basic	1.02	0.51	0.32	1.95	0.81	1.33
	(2) Diluted	1.02	0.51	0.32	1.95	0.81	1.33

Notes

- The above financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 23.01.2025.
- The unaudited quarterly financial results of the Group and the Company for the quarter ended 31 December, 2024 are available on the Company's website (www.aarnavgroup.com) and on the website of BSE (www.bseindia.com)
- The Company currently operates in a single segment i.e. Textile Processing.
- The above Financial results are in accordance with Indian Accounting Standards, the (Ind-AS) as prescribed under Section 133 of the Companies, Act 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules,2015, Companies (Indian Accounting Standards) Amended Rules, 2016.
- Previous period figures have been re-grouped/ reclassified wherever necessary, to match current period classification.

For, AARNAV FASHIONS LIMITED



CHAMPALAL GOPIRAM AGARWAL
Director
DIN : 01716421

Place: Ahmedabad
Date: 23.01.2025



AARNAV FASHIONS LIMITED

Regd. Off.: 1, New Cloth Market, O/s. Raipur Gate, Ahmedabad-380 002 (India).

Corporate Off. & Works :- Survey No. 302-305, Isanpur, Narol-Vatva Road, Ahmedabad-382 405 (India).

t: 079-29702983-84 e : aarnavfashions@gmail.com

CIN : L17100GJ1983PLC028990