



AXITA COTTON LIMITED

CIN No. : L17200GJ2013PLC076059

GST No : 24AALCA8092L1Z6

PAN : AALCA8092L

BSE Script Code: 542285

NSE Script Code: AXITA

Tele: +91 6358747514

Registered Office: Survey No. 324, 357, 358, Borisana, Kadi, Thol Road, Kadi, Mahesana - 382715, Gujarat, Bharat

Corporate Office: Rannade House, First Floor, Opp. Sankalp Grace 3, Near Ishan Bungalows, Shilaj, Ahmedabad - 380059, Gujarat, Bharat

Email: cs@axitacotton.com, cs@axita.in Website: www.axitacotton.com

AXITA COTTON

ISO 9001:2015 CERTIFIED

Mfg. & Exporter of Cotton

To,
The Secretary, Listing Department
BSE Limited,
Phiroze Jeejeebhoy Towers, Dalal Street,
Fort, Mumbai - 400001, Maharashtra,
Bharat

To,
The Manager-Listing Department
The National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C/1, G Block,
Bandra Kurla Complex, Bandra (E), Mumbai -
400051, Maharashtra, Bharat

Respected Sir/Madam,

Subject: Integrated Filing (Financial) of Axita Cotton Limited for Quarter and Nine months ended on December 31, 2024.

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-POD/2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated 02nd January, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended on December 31, 2024 is enclosed herewith.

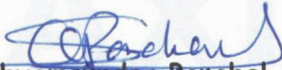
The above information is also available on the website of the Company www.axitacotton.com.

We request you to kindly take the above information on record and oblige.

Thanking you,

Yours faithfully,

For, Axita Cotton Limited


Shyamsunder Panchal

Company Secretary and Compliance Officer

Memb. No. A50793



Place: Ahmedabad

Date: 10-02-2025

Encl. As above



AXITA COTTON LIMITED

CIN No. : L17200GJ2013PLC076059

Registered Office: Survey No. 324, 357, 358, Borisana, Kadi, Thol Road, Kadi, Mahesana - 382715, Gujarat, Bharat

GST No : 24AALCA8092L1Z6

PAN : AALCA8092L

BSE Script Code: 542285

Corporate Office: Rannade House, First Floor, Opp. Sankalp Grace 3, Near Ishan Bunglows, Shilaj, Ahmedabad - 380059, Gujarat, Bharat

NSE Script Code: AXITA

Tele: +91 6358747514 Email: cs@axitacotton.com, cs@axita.in Website: www.axitacotton.com

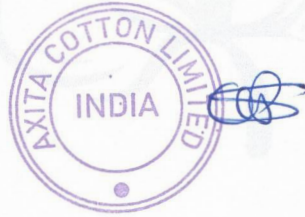
AXITA COTTON

ISO 9001:2015 CERTIFIED

Mfg. & Exporter of Cotton

QUARTERLY INTEGRATED FILING (FINANCIALS)

- A. **Financial Results - Attached as Annexure-I**
- 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** as there is no default on loans outstanding as on December 31, 2024 and Company do not have debt securities.
- D. **Format for disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - Not Applicable for this quarter**
- E. **Statement on impact of audit qualifications (for audit report with modified opinion) submitted alongwith annual audited financial results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - Not Applicable for this quarter**



AXITA COTTON

Limited Review Report on unaudited consolidated financial results of Axita Cotton Limited for the quarter ended 31 December 2024 and year to date results for the period from 01 April 2024 to 31 December 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Axita Cotton Limited,

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Axita Cotton Limited (hereinafter referred to as "the Parent"), Which include its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter and nine months ended 31 December 2024 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of persons 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 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.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

The Statement includes the results of the following entity:

| Sr. No | Name of the component | Relationship |
|--------|-------------------------------|--------------|
| 1 | KPR Sports and Media Pvt. Ltd | Subsidiary |

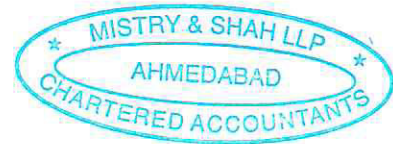
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards (Ind-AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Mistry & Shah LLP
Chartered Accountants
F.R.N: - W100683

Malav
Harshad Shah
Malav Shah
Partner
M.NO. 117101

Digitally signed by Malav
Harshad Shah
Date: 2025.02.10 17:51:06
+05'30'

Date: 10th February, 2025
Place: Ahmedabad
UDIN: 25117101BMLWOL2780





AXITA COTTON LIMITED

CIN No. : L17200GJ2013PLC076059

Registered Office: Survey No. 324, 357, 358, Borisana, Kadi, Thol Road, Kadi, Mahesana - 382715, Gujarat, Bharat

GST No : 24AALCA8092L1Z6

PAN : AALCA8092L

BSE Script Code: 542285

Corporate Office: Rannade House, First Floor, Opp. Sankalp Grace 3, Near Ishan Bungalows, Shilaj, Ahmedabad - 380059, Gujarat, Bharat

NSE Script Code: AXITA

Tele: +91 6358747514 Email: cs@axitacotton.com, cs@axita.in Website: www.axitacotton.com

AXITA COTTON

ISO 9001:2015 CERTIFIED

Mfg. & Exporter of Cotton

Unaudited Consolidated Financial Results for the Quarter and Nine Months ended 31st December, 2024

(Rs. In Lakhs, Except EPS)

| Sr. No. | Particulars | Consolidated Results | | | | | |
|---------|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|
| | | Quarter Ended | | | Nine Months Ended | | Year ended |
| | | 31.12.2024 (Unaudited) | 30.09.2024 (Unaudited) | 31.12.2023 (Unaudited) | 31.12.2024 (Unaudited) | 31.12.2023 (Unaudited) | 31.03.2024 (Audited) |
| 1 | Revenue | | | | | | |
| (a) | Revenue from operations | 22,803.80 | 12,988.79 | - | 51,285.60 | - | - |
| (b) | Other income | 98.75 | 2.49 | - | 105.14 | - | - |
| | Total Income | 22,902.55 | 12,991.28 | - | 51,390.74 | - | - |
| 2 | Expenses | | | | | | |
| (a) | Cost of Material Consumed | 786.95 | - | - | 880.65 | - | - |
| (b) | Purchase of Stock- In- Trade | 22,104.26 | 11,941.58 | - | 47,557.05 | - | - |
| (c) | Change in Inventories of Finished goods, Work-in-Progress and Stock-In-Trade | (58.36) | 739.30 | - | 1,599.26 | - | - |
| (d) | Employee benefits expenses | 68.71 | 61.37 | - | 194.17 | - | - |
| (e) | Finance costs | 14.62 | 10.84 | - | 70.28 | - | - |
| (f) | Depreciation and amortization expenses | 29.07 | 36.78 | - | 98.62 | - | - |
| (g) | Other expenses | 179.42 | 168.76 | - | 695.35 | - | - |
| | Total Expense | 23,124.67 | 12,958.63 | - | 51,095.38 | - | - |
| 3 | Profit/(loss) before Exceptional Items and Tax (1-2) | (222.12) | 32.65 | - | 295.36 | - | - |
| 4 | Exceptional items | (70.26) | - | - | (70.26) | - | - |
| 5 | Profit/(loss) Before Tax (3-4) | (151.86) | 32.65 | - | 365.62 | - | - |
| 6 | Tax expense | | | | | | |
| | Current Tax | (49.39) | 5.83 | - | 103.05 | - | - |
| | Deferred Tax | 21.17 | (17.55) | - | (1.06) | - | - |
| 7 | Net Profit after tax for the period of continuing Operation (5-6) | (123.64) | 44.37 | - | 263.63 | - | - |
| 8 | Profit (loss) from discontinued operations before tax | - | - | - | - | - | - |
| | Tax expense of discontinued operations | - | - | - | - | - | - |
| | Net Profit after tax for the period of discontinuing Operation | - | - | - | - | - | - |
| 9 | Total profit (loss) for period | (123.64) | 44.37 | - | 263.63 | - | - |
| 10 | Other Comprehensive Income (after tax)(OCI) | | | | | | |
| (a) | Items that will not be reclassified to profit or loss | 0.58 | (0.34) | - | (13.30) | - | - |
| (b) | Tax relating to above items | (0.15) | 0.09 | - | 3.35 | - | - |
| | Other Comprehensive Income (after tax)(OCI) | 0.43 | (0.25) | - | (9.95) | - | - |
| 11 | Total Comprehensive Income (after tax)(9+10) | (123.21) | 44.12 | - | 253.68 | - | - |
| | Net Profit/ (Loss) attributable to : | | | | | | |
| | Owners of the Company | (122.48) | 52.35 | - | 267.83 | - | - |
| | Non controlling Interest | (0.73) | (8.23) | - | (14.15) | - | - |
| 12 | Paid up Equity Share Capital (Face value of Re. 1/- each.) | 3,477.73 | 3,477.73 | - | 3,477.73 | - | - |
| 13 | Other Equity | - | - | - | - | - | - |
| 14 | Earnings Per Share in Rs. (Face Value Re. 1 each) (not annualised) | | | | | | |
| (a) | for continuing operations | | | | | | |
| | Basic | (0.04) | 0.01 | - | 0.07 | - | - |
| | Diluted | (0.04) | 0.01 | - | 0.07 | - | - |
| (b) | for discontinuing operation | | | | | | |
| | Basic | - | - | - | - | - | - |
| | Diluted | - | - | - | - | - | - |
| (c) | for continuing and discontinuing operations | | | | | | |
| | Basic | (0.04) | 0.01 | - | 0.07 | - | - |
| | Diluted | (0.04) | 0.01 | - | 0.07 | - | - |





AXITA COTTON LIMITED

CIN No. : L17200GJ2013PLC076059

Registered Office: Survey No. 324, 357, 358, Borisana, Kadi, Thol Road, Kadi, Mahesana - 382715, Gujarat, Bharat

GST No : 24AALCA8092L1Z6

PAN : AALCA8092L

BSE Script Code: 542285

Corporate Office: Rannade House, First Floor, Opp. Sankalp Grace 3, Near Ishan Bungalows, Shilaj, Ahmedabad - 380059, Gujarat, Bharat

NSE Script Code: AXITA

Tele: +91 6358747514 Email: cs@axitacotton.com, cs@axita.in Website: www.axitacotton.com

AXITA COTTON

ISO 9001:2015 CERTIFIED

Mfg. & Exporter of Cotton

Notes to Consolidated Financial Results for the Quarter and Nine Months ended 31st December 2024

1 Unaudited Segment Reporting For The Quarter And Nine Months Ended 31st December 2024

(Rs. in Lakhs)

| Sr. No. | Particulars | Quarter Ended | | | Half Year Ended | | Year ended |
|---------|--|---------------------------|---------------------------|------------|---------------------------|------------|------------|
| | | 31.12.2024 (Unaudited) | 30.09.2024 (Unaudited) | 31.12.2023 | 31.12.2024 (Unaudited) | 31.12.2023 | 31.03.2024 |
| 1 | SEGMENT REVENUE | | | | | | |
| | A) Textile | 22,803.80 | 12,988.79 | - | 51,285.60 | - | - |
| | B) Sports | - | - | - | - | - | - |
| | Total | 22,803.80 | 12,988.79 | - | 51,285.60 | - | - |
| | Less: Intersegment revenue | - | - | - | - | - | - |
| | Revenue from Operations | 22,803.80 | 12,988.79 | - | 51,285.60 | - | - |
| 2 | SEGMENT RESULTS (Profit before tax and finance costs from each segment) | | | | | | |
| | A) Textile | (233.25) | 72.56 | - | 376.59 | - | - |
| | B) Sports | (2.74) | (31.56) | - | (45.83) | - | - |
| | Total | (235.99) | 41.00 | - | 330.76 | - | - |
| | Less: Finance Costs | 14.62 | 10.84 | - | 70.28 | - | - |
| | Add: Other income | 98.75 | 2.49 | - | 105.14 | - | - |
| | Total Profit Before Tax | (151.86) | 32.65 | - | 365.62 | - | - |
| 3 | SEGMENT ASSETS | | | | | | |
| | A) Textile | 11,786.47 | 12,346.00 | - | 11,786.47 | - | - |
| | B) Sports | 148.38 | 141.85 | - | 148.38 | - | - |
| | Total | 11,934.85 | 12,487.85 | - | 11,934.85 | - | - |
| 4 | SEGMENT LIABILITY | | | | | | |
| | A) Textile | 5,305.88 | 5,461.93 | - | 5,305.88 | - | - |
| | B) Sports | 178.80 | 185.87 | - | 178.80 | - | - |
| | Total | 5,484.68 | 5,647.80 | - | 5,484.68 | - | - |
| 5 | CAPITAL EMPLOYED (Segment Assets - Segment liabilities) | 6,450.17 | 6,840.05 | - | 6,450.17 | - | - |

- These results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") 34 interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.
- The Group has classified the operations primarily into Two segments viz., Textile, and Sports based on "Management Approach" as defined in Ind-AS 108 - Operating Segments.
- The above Consolidated Unaudited Financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting at the Registered office held on February 10, 2025. The Statutory Auditor of the Company has carried out a limited review of the above Financial Results of the Company for the Quarter and Nine months ended 31st December, 2024 in term of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015.

For and on behalf of Axita Cotton Limited



Nitinbhai Govindbhai Patel

NITINBHAI GOVINDBHAI PATEL
CHAIRMAN CUM MANAGING DIRECTOR
(DIN: 06626646)

Place: Kadi

Date : 10 February 2025

Limited Review Report on unaudited standalone financial results of Axita Cotton Limited for the quarter ended 31 December 2024 and year to date results for the period from 01 April 2024 to 31 December 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Axita Cotton Limited,

1. We have reviewed the accompanying statement of unaudited standalone financial results of Axita cotton ltd ("the Company") for the quarter ended 31st December, 2024 and year to date from 1st April,2024 to 31st December,2024(the "Statement") 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 (the "Listing Regulations").
2. The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS) 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' specified u/s. 143(10) of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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 applicable Indian Accounting Standards (Ind-AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Mistry & Shah LLP
Chartered Accountants
F.R.N: - W100683

Malav
Harshad Shah
Malav Shah
Partner
M.NO. 117101

Digitally signed by
Malav Harshad Shah
Date: 2025.02.10
17:46:17 +05'30'

Date: 10th February, 2025
Place: Ahmedabad
UDIN: 25117101BMLWOK3998





AXITA COTTON LIMITED

CIN No. : L17200GJ2013PLC076059

Registered Office: Survey No. 324, 357, 358, Borisana, Kadi, Thol Road, Kadi, Mahesana - 382715, Gujarat, Bharat

GST No : 24AALCA8092L1Z6

PAN : AALCA8092L

BSE Script Code: 542285

Corporate Office: Rannade House, First Floor, Opp. Sankalp Grace 3, Near Ishan Bunglows, Shilaj, Ahmedabad - 380059, Gujarat, Bharat

NSE Script Code: AXITA

Tele: +91 6358747514 Email: cs@axitacotton.com, cs@axita.in Website: www.axitacotton.com

AXITA COTTON

ISO 9001:2015 CERTIFIED

Mfg. & Exporter of Cotton

Unaudited Standalone Financial Results for the Quarter and Nine Months ended 31st December, 2024

(Rs. In Lakhs, Except EPS)

| Sr. No. | Particulars | Standalone Results | | | | | |
|-----------|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|
| | | Quarter Ended | | | Nine Months Ended | | Year ended |
| | | 31.12.2024 (Unaudited) | 30.09.2024 (Unaudited) | 31.12.2023 (Unaudited) | 31.12.2024 (Unaudited) | 31.12.2023 (Unaudited) | 31.03.2024 (Audited) |
| 1 | Revenue | | | | | | |
| (a) | Revenue from operations | 22,803.80 | 12,988.79 | 26,530.67 | 51,285.60 | 88,098.92 | 1,10,201.42 |
| (b) | Other income | 98.75 | 2.49 | 88.54 | 105.14 | 209.17 | 237.49 |
| | Total Income | 22,902.55 | 12,991.28 | 26,619.21 | 51,390.74 | 88,308.09 | 1,10,438.91 |
| 2 | Expenses | | | | | | |
| (a) | Cost of Material Consumed | 786.95 | - | - | 880.65 | 750.12 | 2,357.53 |
| (b) | Purchase of Stock- In- Trade | 22,104.26 | 11,941.58 | 25,591.31 | 47,557.05 | 84,141.46 | 1,04,644.15 |
| (c) | Change in Inventories of Finished goods, Work-in-Progress and Stock-In-Trade | (58.36) | 739.30 | 292.63 | 1,599.26 | 61.53 | (1,151.38) |
| (d) | Employee benefits expenses | 68.71 | 61.37 | 48.58 | 194.17 | 181.15 | 222.09 |
| (e) | Finance costs | 14.62 | 10.84 | 10.45 | 70.28 | 32.78 | 80.30 |
| (f) | Depreciation and amortization expenses | 26.52 | 31.68 | 30.92 | 90.97 | 90.79 | 125.57 |
| (g) | Other expenses | 179.22 | 142.30 | 222.68 | 657.17 | 989.04 | 1,430.45 |
| | Total Expense | 23,121.92 | 12,927.07 | 26,196.57 | 51,049.55 | 86,246.87 | 1,07,708.71 |
| 3 | Profit/(loss) before Exceptional Items and Tax (1-2) | (219.37) | 64.21 | 422.64 | 341.19 | 2,061.22 | 2,730.20 |
| 4 | Exceptional items | (70.26) | - | - | (70.26) | - | - |
| 5 | Profit/(loss) Before Tax (3-4) | (149.11) | 64.21 | 422.64 | 411.45 | 2,061.22 | 2,730.20 |
| 6 | Tax expense | | | | | | |
| | Current Tax | (49.38) | 5.82 | 111.66 | 103.05 | 530.26 | 698.48 |
| | Deferred Tax | 22.31 | (4.27) | (2.29) | 13.36 | (7.58) | (1.84) |
| 7 | Net Profit after tax for the period of continuing Operation (5-6) | (122.04) | 62.66 | 313.27 | 295.04 | 1,538.55 | 2,033.56 |
| 8 | Profit (loss) from discontinued operations before tax | - | - | - | - | - | - |
| | Tax expense of discontinued operations | - | - | - | - | - | - |
| | Net Profit after tax for the period of discontinuing Operation | - | - | - | - | - | - |
| 9 | Total profit (loss) for period | (122.04) | 62.66 | 313.27 | 295.04 | 1,538.55 | 2,033.56 |
| 10 | Other Comprehensive Income (after tax)(OCI) | | | | | | |
| (a) | Items that will not be reclassified to profit or loss | 0.58 | (0.34) | 19.22 | (13.30) | 24.89 | 32.65 |
| (b) | Tax relating to above items | (0.15) | 0.08 | (4.84) | 3.35 | (6.26) | (8.22) |
| | Other Comprehensive Income (after tax)(OCI) | 0.43 | (0.26) | 14.38 | (9.95) | 18.63 | 24.43 |
| 11 | Total Comprehensive Income (after tax)(9+10) | (121.60) | 62.40 | 327.65 | 285.09 | 1,557.17 | 2,057.99 |
| 12 | Paid up Equity Share Capital (Face value of Re. 1/- each.) | 3,477.73 | 3,477.73 | 2,608.78 | 3,477.73 | 2,608.78 | 2,608.78 |
| 13 | Other Equity | - | - | - | - | - | 3,847.58 |
| 14 | Earnings Per Share in Rs. (Face Value Re. 1 each) (not annualised) | | | | | | |
| (a) | for continuing operations | | | | | | |
| | Basic | (0.03) | 0.02 | 0.13 | 0.08 | 0.60 | 0.79 |
| | Diluted | (0.03) | 0.02 | 0.13 | 0.08 | 0.60 | 0.79 |
| (b) | for discontinuing operation | | | | | | |
| | Basic | - | - | - | - | - | - |
| | Diluted | - | - | - | - | - | - |
| (c) | for continuing and discontinuing operations | | | | | | |
| | Basic | (0.03) | 0.02 | 0.13 | 0.08 | 0.60 | 0.79 |
| | Diluted | (0.03) | 0.02 | 0.13 | 0.08 | 0.60 | 0.79 |

Notes to Standalone Financial Results for the Quarter and Nine Months ended 31st December, 2024:

- These results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") 34 interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.
- The Company has single reportable business segment in standalone financial statements. Hence, no separate information for segment wise disclosure is given in accordance with the requirements of Indian Accounting Standard (Ind AS) 108 - "Operating Segments".
- During the Quarter, the Company cancelled its lease agreement for its corporate office (Ground, Second and Third floor) located at Rannade House, Opp. Sankalp Grace 3, Near Ishan Bunglow, Shilaj, Ahmedabad, Gujarat, 380059. As a result of the lease termination, the Company recognized a net gain of ₹ 70,26,475.75 due to the reversal of lease liabilities exceeding the corresponding right-of-use asset and related costs. This gain has been classified as an exceptional item in the financial statements in accordance with Ind AS 1 - Presentation of Financial Statements, as it is significant in amount and non-recurring in nature.
This gain does not represent part of the Company's normal operating income and has been disclosed separately under Exceptional Items in the Statement of Profit and Loss to provide a clearer understanding of financial performance.
- The above Standalone Unaudited Financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting at the Registered office held on February 10, 2025. The Statutory Auditor of the Company has carried out a limited review of the above Financial Results of the Company for the Quarter ended and Nine Months ended 31st December, 2024 in term of the Regulation 33 of the SEBI (LODR) Regulations, 2015.

For and on behalf of Axita Cotton Limited



(Signature)

NITINBHAI GOVINDBHAI PATEL
CHAIRMAN CUM MANAGING DIRECTOR
(DIN: 06626646)

Place: Kadi

Date : 10 February 2025