



February 13, 2025

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

SCRIP CODE: 542721

Dear Sir/Madam,

Sub: integrated Filing (Financial) for the quarter and nine months ended 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 dated January 02,2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31,2024

Kindly take the same on your record and oblige us.

Yours faithfully,

For ANAND RAYONS LIMITED

Varsha Maheshwari
(Company Secretary)

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

February 07, 2025

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai -400001

SCRIP CODE: 542721

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on February 07, 2025

Pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Board of Directors of the Company in its meeting held today i.e. Friday, 07th February, 2025 has considered and approved the following:

1. Standalone Unaudited Financial Results of the company for the quarter ended **December 31, 2024**.
2. Limited Review Report on the Standalone Unaudited Financial Results of the company

An extract of the aforementioned results will be published in the newspapers in accordance with the Listing Regulations.

Kindly take the same on your record and oblige us.

The Board meeting commenced at 12:30 pm and concluded at 02:00 pm

Yours faithfully,

For ANAND RAYONS LIMITED



ANAND BAKSHI
(Managing Director)



ANAND RAYONS LIMITED

Registered Office: 305-306, Jay Sagar Complex, B/h. Sub Jail, Khatodara, Surat -395 002. Ph : +91-261-4005667

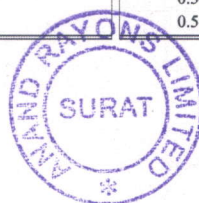
Web Site: www.anandrayons.com, Email: -info@anandrayons.com, anandrayonsltd@gmail.com, CIN: L51909GJ2018PLC104200

A.

Statement of Standalone Unaudited Financial Results for the Quarter and Nine Month ended 31/12/2024

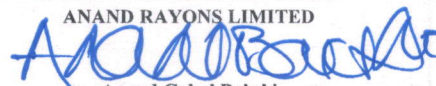
(Rs. in Lacs)

Sr. No.	PARTICULARS	Quarter Ended			Nine Month Ended		Year Ended
		31/12/2024 Unaudited (CY Q3)	30/09/2024 Unaudited (CY Q2)	31/12/2023 Unaudited (PY Q3)	31/12/2024 Unaudited (CY)	31/12/2023 Unaudited (LY)	31/03/2024 Audited
I	REVENUE FROM OPERATIONS						
	Net Sales/Income from Operations	7464.40	8294.91	9059.52	22789.83	24966.71	34425.54
II	OTHER INCOME	0.48	0.68	1.05	1.16	2.65	7.75
III	TOTAL REVENUE (I + II)	7464.88	8295.58	9060.57	22790.98	24969.36	34433.29
IV	EXPENSES :-						
	(i) Cost of Materials Consumed	7148.95	7967.50	8727.60	21944.18	24068.29	33086.37
	(ii) Employee Benefits Expense	46.61	31.42	61.19	112.00	144.06	193.13
	(iii) Finance Costs	81.09	90.09	72.43	205.67	215.79	288.80
	(iv) Depreciation and Amortization Expense	12.28	5.81	7.07	23.76	14.86	22.34
	(v) Other Expenses	94.73	93.85	119.15	264.88	294.58	418.85
	TOTAL EXPENSES (III - IV)	7383.66	8188.67	8987.44	22550.49	24737.58	34009.48
V	PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (III - IV)	81.23	106.91	73.13	240.50	231.78	423.81
VI	EXCEPTIONAL ITEMS	-	-	-	-	-	-
VII	PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V - VI)	81.23	106.91	73.13	240.50	231.78	423.81
VIII	EXTRAORDINARY ITEMS	-	-	-	-	-	0.14
IX	PROFIT BEFORE TAX (VII - VIII)	81.23	106.91	73.13	240.50	231.78	423.66
X	TAX EXPENSE :-						
	(i) Current Tax	-	-	-	-	-	111.92
	(ii) Deferred Tax	-	-	-	-	-	(1.45)
XI	PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (IX - X)	81.23	106.91	73.13	240.50	231.78	313.19
XII	EARNINGS PER EQUITY SHARE :-						
	(i) Basic	0.54	0.71	0.49	1.60	1.55	2.08
	(ii) Diluted	0.54	0.71	0.49	1.60	1.55	2.08



For and on behalf of Board of Directors of

ANAND RAYONS LIMITED



Anand Gokul Bakshi
Chairman - 01942639

SURAT :- 7th February, 2025

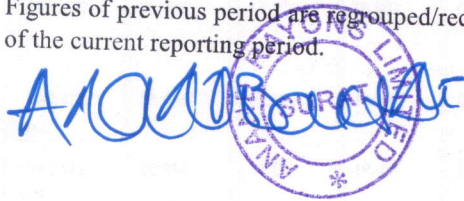
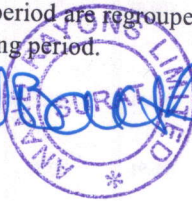
ANAND RAYONS LIMITED

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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 7th February, 2025. The Statutory Auditors have carried out the results for the 3rd Quarter and Nine Months Ended 31st December, 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 of previous period are regrouped/reclassified wherever necessary to correspond to the figures of the current reporting period.







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:

S. No.	Particulars	in INR crore
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on 31/12/2024	-215213816.66
B	Of the total amount outstanding, amount of default as on date	-
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	-
B	Of the total amount outstanding, amount of default as on date	-
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	

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 and consolidated separately) (applicable only for Annual Filing i.e., 4th Quarter):- Not Applicable

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M. R. Bombaywala & Co.

CHARTERED ACCOUNTANTS

GSTIN : 24ABGFM0209A1Z3

ICAI Firm Reg. No :- 123117W

Office: 509-510, 5th Floor,
Union Trade Centre (UTC),
Beside Apple Hospital, Udhna Darwaja,
Ring Road, SURAT- 395 002.
Tel.: 0261-2342891
E-mail : mrbombaywala@yahoo.com
Website : camrb.co.in

INDEPENDENT AUDITOR'S REVIEW REPORT

(Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
Board of Directors,
ANAND RAYONS LIMITED
305-306, Jay Sagar Complex,
Opp Sub Jail, Khatodara,
SURAT - 395002

- 1 We have reviewed the accompanying statement of Unaudited Standlone Financial result of **ANAND RAYONS LIMITED** for the 3rd Quarter and Nine month ended on 31st December, 2024. This statement is responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
- 2 We conducted our review in accordance with the Standard on Review Engagements to Review Financial Statements 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 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.
- 3 Based on our review conducted as above, nothing has come to our attention that cause us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards 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 **M. R. BOMBAYWALA & CO.**
Chartered Accountants

CA Mukesh R. Bombaywala
Partner : Mem. No. 041562
PAN No. : ABIPB5899D
ICAI Firm Reg. No. : 123117W
UDIN : 25041562BMIBUZ9387



SURAT : - 7th February, 2025