



# Aditya Spinners Limited

6-3-668/10/66, Durganagar Colony,  
Punjagutta, Hyderabad - 500 082.  
Telangana , India

Tel : 040 - 23404708

E-mail : ho@adityaspINNers.net;

aslhyd9@gmail.com;

works@adityaspINNers.net

Web Site: adityaspINNers.net

CIN : L40300AP1991PLC012337

Place: Hyderabad

Date: 07.11.2024

To  
The Manager,  
Listing Department,  
BSE Limited  
P.J. Towers, Dalal Street,  
Fort, Mumbai – 400001,  
Maharashtra

Dear Sir,

**Sub:**

- 1) Submission of Unaudited Financial Results for the Quarter and half-year ended 30<sup>th</sup> September, 2024 under Regulation 33 of SEBI (LODR) Regulations, 2015.
- 2) Outcome of Board Meeting under Regulation 30 of SEBI (LODR) Regulations, 2015

**Ref:** Scrip Code: BSE: 521141

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We wish to inform you that the Board of Directors of the Company at its meeting held today i.e., on 7<sup>th</sup> day of November, 2024 has *inter-alia* approved and recorded the **Unaudited Quarterly Financial Results for the Quarter and half-year ended 30.09.2024**

Accordingly in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015, a copy of the Unaudited Quarterly Financial Results for the Quarter and half-year ended 30.09.2024 along with the Limited Review Report issued by the statutory auditor M/s. T Mohan & Associates, Chartered Accountants (Firm Registration No: 0012482S), Hyderabad, thereon is enclosed for your information and records.

The meeting commenced at 03:00 PM and concluded at 03:30 PM

This is for your information and record.

Thanking you,

Yours Faithfully

For Aditya Spinners Limited

  
Vijay Kumar Kapilavai  
Managing Director  
DIN: 00769568



 Encl: a/a

**Registered Office :** Survey No. 130, 131, 132, Perindesam Village, Ragigunta Post,  
K.V.B. Puram Mandal, Near Srikalahasti, Chittoor Dist. Andhra Pradesh - 517 643, India.

**GSTIN : 37AABCA7671H1ZJ**

**ADITYA SPINNERS LIMITED**  
**(CIN NO:L40300AP1991PLC012337)**  
**REGD OFFICE: PERINDESAM VILLAGE, K.V.B. PURAM MANDAL**  
**NEAR SRIKALAHASTI, CHITTOOR DIST. A.P.**

**STATEMENT OF UN-AUDITED FINANCIAL RESULTS (PROVISIONAL) FOR THE QUARTER ENDED 30TH SEPT'2024**

	Quarter ended	Quarter ended	Quarter ended	Half Year	Half Year	(Rs.in Lakhs)
	30/09/2024	30/06/2024	30/09/2023	ended 30/09/2024	ended 30/09/2023	12 months ended 31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 Revenue from Operations(net)</b>	1540.39	1553.56	1565.01	3093.95	3185.94	6125.75
Other Income	10.64	8.00	22.86	18.64	25.60	166.07
<b>TOTAL REVENUE</b>	<b>1551.03</b>	<b>1561.56</b>	<b>1587.87</b>	<b>3112.59</b>	<b>3211.54</b>	<b>6291.82</b>
<b>2 EXPENSES:</b>						
a. Cost of materials consumed	861.05	731.13	809.47	1592.18	1492.59	2969.24
b. Changes in inventories of finished goods, work-in progress	(88.77)	131.79	(56.33)	43.02	(8.13)	(124.07)
c. Employee benefits expense	311.10	269.89	286.53	580.99	562.71	1098.21
d. Finance Costs	37.02	35.51	41.34	72.53	86.11	162.47
e. Depreciation and amortisation expense	66.00	66.00	69.00	132.00	138.00	258.53
f. Other Expenses	431.91	389.32	440.88	821.23	914.77	1740.77
<b>Total Expenses</b>	<b>1618.31</b>	<b>1623.64</b>	<b>1590.89</b>	<b>3241.95</b>	<b>3186.05</b>	<b>6105.15</b>
Profit Before Tax	(67.28)	(62.08)	(3.02)	(129.36)	25.49	186.67
<b>3 Tax Expense:</b>						
a. For Current Year						
b. Deferred Tax	(3.09)	(3.08)	(2.05)	(6.17)	(4.26)	1.17
<b>4 Profit After Tax</b>	<b>(64.19)</b>	<b>(59.00)</b>	<b>(0.97)</b>	<b>(123.19)</b>	<b>29.75</b>	<b>185.50</b>
<b>5 Other Comprehensive Income</b>						
A (i) Items that will not be reclassified to Profit or Loss						63.21
(ii) Income Tax relating to the Items that will not be reclassified to Profit or Loss						(15.91)
B (i) Items that will be reclassified to Profit or Loss						(26.46)
(ii) Income Tax relating to the Items that will be reclassified to Profit or Loss						-
<b>Total Comprehensive Income for the period (4+5) comprising Profit/(Loss) and Other Comprehensive Income for the period</b>	<b>(64.19)</b>	<b>(59.00)</b>	<b>(0.97)</b>	<b>(123.19)</b>	<b>29.75</b>	<b>206.34</b>
<b>7 Paid Up Share Capital</b>						
No. of Shares	16740888	16740888	16740888	16740888	16740888	16740888
Face Value per Equity Share	10.00	10.00	10.00	10.00	10.00	10.00
Paid Up Equity Share Capital	1674.09	1674.09	1674.09	1674.09	1674.09	1674.09
<b>8 Earnings per Equity Share (for continuing operations)</b>						
Basic	<b>(0.38)</b>	<b>(0.35)</b>	<b>(0.01)</b>	<b>(0.74)</b>	<b>0.18</b>	<b>1.11</b>
Diluted	<b>(0.38)</b>	<b>(0.35)</b>	<b>(0.01)</b>	<b>(0.74)</b>	<b>0.18</b>	<b>1.11</b>

**Note:**

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 06.11.2024 & 07.11.2024
- Figures for the previous periods are re-classified / re-arranged / re-grouped, wherever necessary, as per the format revised by SEBI in conformity with the amended Schedule
- The financial results of the Company are prepared in accordance with the Indian Accounting Standards notified by the MCA.

Place: HYDERABAD  
Date: 07.11.2024



for ADITYA SPINNERS LIMITED

*K Vijay Kumar*  
K VIJAY KUMAR  
MANAGING DIRECTOR



**ADITYA SPINNERS LIMITED**  
**CIN:L40300AP1991PLC012337**  
**REGD OFFICE: PERINDEHAM VILLAGE, K.V.B. PURAM MANDAL**  
**NEAR SRIKALAHASTI, CHITTOOR DIST. A.P.**

**STATEMENT OF ASSETS AND LIABILITIES**

Rs.in Lacs

	UN-AUDITED AS AT 30/09/2024	AUDITED AS AT 31/03/2024
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	5,557.00	5,667.00
(b) Financial Assets		
- Other Financial Assets	154.18	155.64
(c) Deferred Tax Asset	261.89	255.72
* <b>Total Non - Current Assets (1)</b>	<b>5,973.07</b>	<b>6,078.36</b>
<b>Current assets</b>		
(a) Inventories	581.98	602.98
(b) Financial Assets		
(i) Investments		
(ii) Trade receivables	0.09	0.09
(iii) Cash and cash equivalents	217.14	169.72
(iv) Bank Balances otherthan cash and cash equivalents	5.81	5.20
(v) Loans and Advances	9.11	9.11
(c) Current Tax Assets (net)	8.25	6.30
(d) Other current assets	39.41	36.55
* <b>Total Current Assets (2)</b>	<b>940.38</b>	<b>935.95</b>
<b>Total Assets (1+2)</b>	<b>6,913.45</b>	<b>7,014.31</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	1,674.09	1,674.09
(b) Other Equity	3,099.16	3,222.35
* <b>Total equity (1)</b>	<b>4,773.25</b>	<b>4,896.44</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	791.92	830.41
(ii) Others	65.58	15.14
(b) Provisions	177.45	186.23
* <b>Total Non - Current Liabilities (2)</b>	<b>1,034.95</b>	<b>1,031.78</b>
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	732.39	755.46
(ii) Trade payables		
- Total outstanding dues of micro entp and small entp	13.97	6.06
- Total outstanding dues of creditors otherthan micro entp and small entp	104.51	80.33
(iii) Others	235.31	196.73
(b) Other current liabilities	19.07	47.51
* <b>Total Current Liabilities (3)</b>	<b>1,105.25</b>	<b>1,086.09</b>
<b>Total Equity and Liabilities (1+2+3)</b>	<b>6,913.45</b>	<b>7,014.31</b>

**ADITYA SPINNERS LIMITED**  
**CIN:L40300AP1991PLC012337**

**Cash flow statement for the period ended 30th September'2024**

**Rupees in Lacs**

Particulars	for the 6 months period ended 30th September'2024		2024	
a. Cash Flow From Operating Activities:				
Net Profit before tax	(129.36)		186.67	
Adjustments for :				
Add: Depreciation	132.00		258.54	
Add: Interest and Finance Charges	72.54		162.47	
	75.18		607.68	
Less:Gain on Investment	0.00		0.00	
Less:Interest Income	0.00		11.16	
Operating Profit before Working Capital Changes	75.18		596.52	
Changes in Working Capital				
- (Increase) / decrease in Inventories	20.99		(110.49)	
- (Increase) / decrease in Other Bank Balances	0.00		(0.51)	
- (Increase) / decrease in Trade Receivables	(47.42)		44.70	
- Increase / (decrease) in Current Liabilities	32.09		(30.46)	
- (Increase) / decrease other non current financial assets	1.46			
- Increase / (decrease) in Current Assets	22.61		382.80	
Cash Flow from Operating Activities		104.91		882.56
Net Cash Flow from Operating Activities		104.91		882.56
b. Cash Flow from Investing Activities:				
Inflow/(Outflow)				
Net Purchase of Fixed Assets	(22.00)		(83.99)	
Purchase of Investment	0.00		(0.09)	
Interest Income	0.00		11.16	
		(22.00)		(72.93)
c. Cash Flow From Financing Activities:				
Inflow/(Outflow)				
Proceeds/ (Repayment) from Non-current Borrowing	3.16		(495.97)	
Net Increase / (Decrease) in current borrowings	(12.92)		(151.02)	
Interest Paid	(72.54)		(162.47)	
Net Cash Flow from Financing Activities		(82.30)		(809.46)
d. Net Increase / (Decrease) in Cash and Cash Equivalents:		0.61		0.17
Cash and Cash Equivalents at the beginning of the year		5.20		5.03
Cash and Cash Equivalents at the close of the year		5.81		5.20
<b>For and on behalf of the Board ADITYA SPINNERS LIMITED</b>				





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

TO THE BOARD OF DIRECTORS OF  
M/S ADITYA SPINNERS LIMITED

We have reviewed the accompanying statement of unaudited financial results of **M/s ADITYA SPINNERS LIMITED** (the "Company"), for the quarter and six months ended September 30, 2024 ("the statement") being prepared by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

The preparation of this statement 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India is the responsibility of the company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review

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 financial statements are free of material misstatement. 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Hyderabad  
Date: 07/11/2024

For **T MOHAN & ASSOCIATES**  
Chartered Accountants  
FR No. 012482S



*Mohan Reddy*

**MOHAN REDDY.T**  
Partner

Membership No. 239635  
UDIN: 24239635BKGQLH4589