

February 06, 2023

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

SCRIP CODE: 542721

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on February 06, 2023

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 on **Monday, 6th February, 2023** has considered and approved the following:

1. Standalone Unaudited Financial Results of the company for the 3rd Quarter & Nine Months ended **December 31, 2022**
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.

The Board Meeting commenced at 03:00 P.M. and concluded at 03:30 P.M.

Kindly take the same on your record and oblige us.

Yours faithfully,

For ANAND RAYONS LIMITED



ANAND BAKSHI
(Managing Director)
(DIN: 01942639)

ANAND RAYONS LIMITED

**Statement of Standalone Unaudited Financial Results for the Quarter Ended
and Nine Month ended 31/12/2022**

Sr. No.	PARTICULARS	₹ in Lacs					
		Quarter Ended			Nine Months Ended		Year Ended
		31/12/2022 Unaudited (CY Q3)	30/09/2022 Unaudited (CY Q2)	31/12/2021 Unaudited (PY Q3)	31/12/2022 Unaudited (CY)	31/12/2021 Unaudited (LY)	31/03/2022 Audited
I.	REVENUE FROM OPERATIONS						
	Net Sales/Income from Operations	7198.60	9094.02	9444.25	25077.54	22779.03	33405.17
II.	OTHER INCOME	2.87	1.68	1.42	5.42	2.39	7.48
III.	TOTAL REVENUE (I + II)	7201.47	9095.70	9445.67	25082.96	22781.42	33412.64
IV.	EXPENSES :-						
	(i) Cost of Materials Consumed	6948.38	8846.85	9102.19	24284.59	21963.57	32117.74
	(ii) Employee Benefits Expense	41.55	27.61	36.25	97.44	88.99	115.70
	(iii) Finance Costs	72.89	71.49	119.13	220.09	254.51	387.42
	(iv) Depreciation and Amortization Expense	2.17	1.87	0.85	5.82	9.44	10.04
	(v) Other Expenses	84.62	82.45	132.17	246.99	235.56	368.27
	TOTAL EXPENSES (III - IV)	7149.60	9030.27	9390.60	24854.93	22552.07	32999.17
V.	PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (III - IV)	51.86	65.43	55.07	228.02	229.35	413.47
VI.	EXCEPTIONAL ITEMS	-	-	-	(0.17)	-	-
VII.	PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V - VI)	51.86	65.43	55.07	228.19	229.35	413.47
VIII.	EXTRAORDINARY ITEMS	-	-	-	-	-	-
IX.	PROFIT BEFORE TAX (VII - VIII)	51.86	65.43	55.07	228.19	229.35	413.47
X.	TAX EXPENSE :-						
	(i) Current Tax	-	-	-	-	-	120.45
	(ii) Deferred Tax	-	-	-	-	-	(0.91)
XI.	PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (IX - X)	51.86	65.43	55.07	228.19	229.35	293.93
XII.	EARNINGS PER EQUITY SHARE :-						
	(i) Basic	0.35	0.44	0.37	1.52	1.53	1.96
	(ii) Diluted	0.35	0.44	0.37	1.52	1.53	1.96

For and on behalf of Board of Directors of
ANAND RAYONS LIMITED



Anand Gokul Bakshi

Chairman - 01942639

Date : 06/02/2023

Place : SURAT

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

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 6th February, 2023. The Statutory Auditors have carried out the results for the 3rd Quarter and Nine Months ended December 31, 2022.
- (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.

FOR ANAND RAYONS LIMITED

Auth. Signatory / Director

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M. R. Bombaywala & Co.

CHARTERED ACCOUNTANTS

GSTIN : 24ABGFM0209A1Z3

ICAI Firm Reg. No :- 123117W

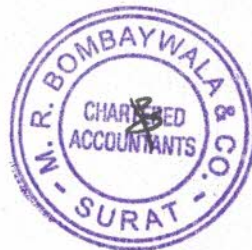
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Tel.: 0261-2342891
E-mail : mrbombaywala@yahoo.com
Website : camrb.co.in

INDEPENDENT AUDITOR'S REVIEW REPORT

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

Review Report 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 standalone Financial result of **ANAND RAYONS LIMITED** for the 3rd Quarter and Nine Months ended on 31st December, 2022. 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 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides 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 causes 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

Mukesh R. Bombaywala

CA Mukesh R. Bombaywala
Partner : Mem. No. 041562
PAN No. : ABIPB5899D
Firm Regi. No. : 123117W
UDIN : 23041562BGQBRM9211

SURAT : - 6th February, 2023