

August 10, 2023

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

SCRIP CODE: 542721

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on August 10, 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 today i.e., **Thursday, 10th August, 2023** has considered and approved the following:

1. Standalone Unaudited Financial Results of the company for the quarter ended **June 30, 2023**.
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 12:00 PM and concluded at 12:30 PM

Kindly take the same on your record and oblige us.

Yours faithfully,

For ANAND RAYONS LIMITED


ANAND BAKSHI
(Managing Director)



ANAND RAYONS LIMITED

Statement of Standalone Unaudited Financial Results for the Quarter ended 30/06/2023

Sr. No.	PARTICULARS	(Rs. in Lacs)			
		Quarter Ended			Year Ended
		30/06/2023 Unaudited (CY Q1)	30/06/2022 Unaudited (PY Q1)	31/03/2023 Audited (PY Q4)	31/03/2023 Audited FY-2022-23
I	REVENUE FROM OPERATIONS				
	Net Sales/Income from Operations				
II	OTHER INCOME	7410.38	8784.92	8572.54	33650.08
III	TOTAL REVENUE (I + II)	7453.97	8785.79	8577.55	33660.51
IV	EXPENSES :-				
	(i) Cost of Materials Consumed	7182.89	8489.36	8156.62	32441.21
	(ii) Employee Benefits Expense	29.87	28.28	29.70	127.14
	(iii) Finance Costs	66.95	75.71	69.80	289.89
	(iv) Depreciation and Amortization Expense	2.22	1.79	4.13	9.95
	(v) Other Expenses	79.66	79.93	123.36	370.35
	TOTAL EXPENSES (III - IV)	7361.61	8675.06	8383.60	33238.53
V	PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (III - IV)	92.36	110.73	193.95	421.98
VI	EXCEPTIONAL ITEMS	-	-	-	-
VII	PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V - VI)	92.36	110.73	193.95	421.98
VIII	EXTRAORDINARY ITEMS	-	-	-	-
IX	PROFIT BEFORE TAX (VII - VIII)	92.36	110.73	193.95	421.98
X	TAX EXPENSE :-				
	(i) Current Tax	-	-	-	107.13
	(ii) Deferred Tax	-	-	-	(0.84)
XI	PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (IX - X)	92.36	110.73	193.95	315.69
XII	EARNINGS PER EQUITY SHARE :-				
	(i) Basic	0.62	0.74	1.29	2.10
	(ii) Diluted	0.62	0.74	1.29	2.10

SURAT :- 10th August, 2023



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

Anand Gokul Bakshi
Chairman - 01942639

ANAND RAYONS LIMITED

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 10th August, 2023. The Statutory Auditors have carried out the results for the quarter ended June 30, 2023.
- (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.





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 Standalone Financial result of **ANAND RAYONS LIMITED** for the Quarter ended on 30th June, 2023. 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

Mukesh R. Bombaywala

CA Mukesh R. Bombaywala
Partner : Mem. No. 041562
PAN No. : ABIPB5899D
ICAI Firm Reg. No. : 123117W
UDIN : 23041562BGQBWP8223

SURAT : - 10th August, 2023