



STL/SEC/2024-2025

Manager – Department of Corporate Services
Bombay Stock Exchange Ltd.,
Registered Office: Floor 25,
P J Towers, Dalal Street,
Mumbai 400 001

Dear Sir/Madam,

Company Scrip Code: 514264 | ISIN: INE707B01010
Sub: Outcome of Board Meeting | Friday, 8th November 2024

In continuation to our earlier letter dated October 19, 2024 and in terms of provision of Regulation 30 (read with Part A of Schedule III) and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, (SEBI Listing Regulations), this is to inform that the Board of Directors, at its Meeting held today, i.e., **Friday, 8th November 2024**, taken the following decisions:

1. Approved Un-audited Standalone Financial Results of the Company prepared as per Indian Accounting Standard (Ind AS) for the Second Quarter and half yearly ended 30th September 2024. **(Copy enclosed).**
2. Independent Auditor's Limited Review Report on unaudited financial results of the company for the Second quarter and half yearly ended 30th September 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as submitted by the Auditors of the Company **(Copy enclosed).**

The meeting of the Board of Directors commenced at **2:00 P.M. and concluded at 3:20 P.M.**

You are requested to kindly take the same on record.

Yours faithfully,
For SEASONS TEXTILES LIMITED

SAURABH ARORA
Company Secretary and Compliance Officer
Encl: As above
Date: 08-11-2024

SEASONS TEXTILES LIMITED

Corp Office/Mailing Address: B-18, Sector-5, Noida, 201 301 (U.P.), INDIA
Tel: -91 120 4690000, Fax: +91 120 4351485
Registered Office: 26, Froze Gandhi Road (Lower Ground Floor), Lajpat Nagar 3, New Delhi
South Delhi 110024
Tel: +91 11 47675000, fax: +91 11 41805599
Email: cs.stl@seasonsworld.com, Website: www.Seasonsworld.com
CIN: L74999DL1986PLC024058

SEASONS TEXTILES LIMITED
CIN - L74999DL1986PLC024058

STANDALONE UN AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rs. In lakh, except per share data)

S. No.	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Year to date	Year to date	Year Ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	Audited
I	Revenue From Operations	862.85	665.65	547.57	1528.50	1239.21	2649.22
II	Other Income	0.84	1.21	0.24	2.05	0.70	7.93
III	Total Income (I+II)	863.69	666.86	547.81	1530.55	1239.91	2657.15
IV	Expenses						
	(a) Cost of materials consumed	302.73	254.53	183.10	557.26	341.40	753.60
	(b) Purchases of Stock-in-Trade	0.05	0.00	0.68	0.05	0.68	0.69
	(c) Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	57.75	(65.29)	(54.13)	(7.54)	19.87	87.46
	(d) Employee benefits expense	129.10	125.04	118.59	254.14	239.03	493.77
	(e) Finance costs	61.08	61.51	64.31	122.59	135.87	263.54
	(f) Depreciation and amortization expense	35.05	33.85	43.71	68.90	87.43	174.99
	(g) Other expenses	275.91	254.27	214.92	530.18	454.15	917.88
	Total expenses (IV)	861.67	663.91	571.18	1525.58	1278.43	2691.93
V	Profit/(loss) before exceptional items and tax (III- IV)	2.02	2.95	(23.37)	4.97	(38.52)	(34.78)
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/(loss) before tax (V-VI)	2.02	2.95	(23.37)	4.97	(38.52)	(34.78)
VIII	Tax expense:						
	(1) Current tax	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Deferred tax	(0.33)	(9.65)	(2.81)	(9.98)	(19.60)	(13.71)
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	2.35	12.60	(20.56)	14.95	(18.92)	(21.07)
X	Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XI	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Profit/(loss) for the period (IX+XII)	2.35	12.60	(20.56)	14.95	(18.92)	(21.07)
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	23.20
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	(5.84)
	B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	2.35	12.60	(20.56)	14.95	(18.92)	(3.71)
XVI	Paid up Equity Share Capital (Face value of Rs. 10 each)	749.03	749.03	749.03	749.03	749.03	749.03
XVII	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year						1427.43
XVIII	Earnings per equity share (for continuing operation):						
	(1) Basic	0.03	0.17	(0.27)	0.20	(0.25)	(0.28)
	(2) Diluted	0.03	0.17	(0.27)	0.20	(0.25)	(0.28)

Notes :

- The above results have been prepared in accordance with Indian Accounting Standards (IND AS). The above results have been reviewed by Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 08-11-2024 and have been subjected to limited review by the statutory auditor of the Company. However, the Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
- The Company operates in a single reportable operating segment 'Home Furnishings Fabrics'. Hence there are no separate reportable segments as per Ind AS 108 'Operating Segments separate reportable segments as per Ind AS 108 'Operating Segments.
- The figures for the corresponding previous periods have been regrouped, wherever necessary, to make them comparable.

Place : Noida

Date : 08/11/2024

For Seasons Textiles Limited

INDERJIT S. WADHWA
Managing Director

SEASONS TEXTILES LIMITED
Statement of Assets & Liabilities
AS AT SEPTEMBER 30, 2024

(Rs. In lakh)

PARTICULARS	AS AT SEPTEMBER 30, 2024	AS AT SEPTEMBER 30, 2023
ASSETS		
(1) Non-current Assets		
(a) Property, Plant and Equipment	3,536.85	3,533.73
(b) Intangible Assets	86.39	101.84
(c) Financial Assets		
(i) Other Financial Assets	24.46	22.46
(d) Other Non -Current Assets	54.60	31.16
Total Non-Current Assets	3,702.30	3,689.19
(2) Current Assets		
(a) Inventories	1,476.69	1,518.74
(b) Financial Assets		
(i) Trade Receivables	658.69	687.97
(ii) Cash and Cash Equivalents	98.01	114.52
(iii) Current Financial Assets	218.24	240.73
(c) Other Current Assets	143.00	126.98
Total Current Assets	2,594.63	2,688.94
Total Assets	6,296.93	6,378.13
EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	749.03	749.03
(b) Other Equity	2,765.12	2,737.53
Total Equity	3,514.15	3,486.56
(2) LIABILITIES		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,173.33	1,415.82
(b) Deferred Tax Liabilities (Net)	166.00	164.24
Total Non-Current Liabilities	1,339.33	1,580.06
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,115.68	993.74
(ii) Trade Payables	259.85	254.35
(iii) Other Financial Liabilities	32.37	35.19
(b) Current Tax Liability (Net)	-	-
(c) Other Current Liabilities	35.55	28.23
Total Current Liabilities	1,443.45	1,311.51
Total Liabilities	2,782.78	2,891.57
Total Equity and Liabilities	6,296.93	6,378.13

Place: Noida
Date: 08-11-2024

Inderjeet Singh Wadhwa
Inderjeet Singh Wadhwa
Managing Director



SEASONS TEXTILES LIMITED
STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED SEPTEMBER 2024

	6 months ended (dd-mm- yyyy)	6 months ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2024	01-04-2023
Date of end of reporting period	30-09-2024	30-09-2023
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
Whether cash flow statement is applicable on company		
Cash flows from used in operating activities		
Profit before tax	4.97	-38.52
Adjustments for reconcile profit (loss)		
Adjustments for finance costs	122.590	135.870
Adjustments for decrease (increase) in inventories	36.640	-38.350
Adjustments for decrease (increase) in trade receivables, current	0.000	-65.520
Adjustments for decrease (increase) in trade receivables, non-current	14.080	0.000
Adjustments for decrease (increase) in other current assets	0.000	0.000
Adjustments for decrease (increase) in other non-current assets	0.000	0.000
Adjustments for other financial assets, non-current	0.000	0.000
Adjustments for other financial assets, current	0.000	0.000
Adjustments for other bank balances	0.000	0.000
Adjustments for increase (decrease) in trade payables, current	0.000	63.140
Adjustments for increase (decrease) in trade payables, non-current	47.910	0.000
Adjustments for increase (decrease) in other current liabilities	0.000	0.000
Adjustments for increase (decrease) in other non-current liabilities	0.000	0.000
Adjustments for depreciation and amortisation expense	68.900	87.430
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.000	0.000
Adjustments for provisions, current	0.000	0.000
Adjustments for provisions, non-current	0.000	0.000
Adjustments for other financial liabilities, current	0.000	0.000
Adjustments for other financial liabilities, non-current	0.000	0.000
Adjustments for unrealised foreign exchange losses gains	0.000	0.000
Adjustments for dividend income	0.000	0.000
Adjustments for interest income	0.680	0.030
Adjustments for share-based payments	0.000	0.000
Adjustments for fair value losses (gains)	0.050	0.000
Adjustments for undistributed profits of associates	0.000	0.000
Other adjustments for which cash effects are investing or financing cash flow	0.000	0.000
Other adjustments to reconcile profit (loss)	0.000	0.000
Other adjustments for non-cash items	-2.570	0.000
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.000	0.000
Total adjustments for reconcile profit (loss)	286.920	182.54
Net cash flows from (used in) operations	291.890	144.02
Dividends received	0.000	0.00
Interest paid	122.590	135.87
Interest received	0.000	0.00
Income taxes paid (refund)	0.000	0.00
Other inflows (outflows) of cash	0.000	0.00
Net cash flows from (used in) operating activities	169.300	8.15
Cash flows from used in investing activities		
Cash flows from losing control of subsidiaries or other businesses	0.000	0.00
Cash flows used in obtaining control of subsidiaries or other	0.000	0.00
Other cash receipts from sales of equity or debt instruments of other entities	0.000	0.00
Other cash payments to acquire equity or debt instruments of other entities	0.000	0.00

For Seasons Textiles Limited

INDERJEET S. WADHWA
 Managing Director

Other cash receipts from sales of interests in joint ventures	0.000	0.00
Other cash payments to acquire interests in joint ventures	0.000	0.00
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.000	0.00
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.000	0.00
Proceeds from sales of property, plant and equipment	12.820	0.00
Purchase of property, plant and equipment	52.080	0.00
Proceeds from sales of investment property	0.000	0.00
Purchase of investment property	0.000	0.00
Proceeds from sales of intangible assets	0.000	0.00
Purchase of intangible assets	0.000	0.00
Proceeds from sales of intangible assets under development	0.000	0.00
Purchase of intangible assets under development	0.000	0.00
Proceeds from sales of goodwill	0.000	0.00
Purchase of goodwill	0.000	0.00
Proceeds from biological assets other than bearer plants	0.000	0.00
Purchase of biological assets other than bearer plants	0.000	0.00
Proceeds from government grants	0.000	0.00
Proceeds from sales of other long-term assets	0.000	0.00
Purchase of other long-term assets	0.000	0.00
Cash advances and loans made to other parties	0.000	0.00
Cash receipts from repayment of advances and loans made to other parties	0.000	0.00
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.000	0.00
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.000	0.00
Dividends received	0.000	0.00
Interest received	0.680	0.03
Income taxes paid (refund)	0.000	0.00
Other inflows (outflows) of cash	0.000	0.00
Net cash flows from (used in) investing activities	-38.580	0.03
Cash flows from used in financing activities		
Proceeds from changes in ownership interests in subsidiaries	0.000	0.00
Payments from changes in ownership interests in subsidiaries	0.000	0.00
Proceeds from issuing shares	0.000	0.00
Proceeds from issuing other equity instruments	0.000	0.00
Payments to acquire or redeem entity's shares	0.000	0.00
Payments of other equity instruments	0.000	0.00
Proceeds from exercise of stock options	0.000	0.00
Proceeds from issuing debentures notes bonds etc	0.000	0.00
Proceeds from borrowings	-108.560	140.47
Repayments of borrowings	33.300	149.49
Payments of finance lease liabilities	0.000	0.00
Payments of lease liabilities	0.000	0.00
Dividends paid	0.000	0.00
Interest paid	0.000	0.00
Income taxes paid (refund)	0.000	0.00
Other inflows (outflows) of cash	0.000	0.00
Net cash flows from (used in) financing activities	-141.860	-9.02
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-11.140	-0.84
Effect of exchange rate changes on cash and cash equivalents		
Effect of exchange rate changes on cash and cash equivalents	0.000	0.00
Net increase (decrease) in cash and cash equivalents	-11.140	-0.84
Cash and cash equivalents cash flow statement at beginning of period	109.150	115.36
period	98.010	114.52

Date: 08.11.2024

Place: Noida

For Seasons Textiles Limited

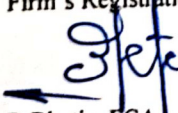
INDERJEET S. WADHWA
Managing Director

Independent Auditor's Limited Review Report on Standalone Unaudited Financial Results of Seasons Textiles Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half year and second quarter ended September, 2024.

To the Board of Directors of Seasons Textiles Limited.

1. We have reviewed the unaudited standalone financial results of **Seasons Textiles Limited** (the "Company") for the half year and second quarter ended September 30, 2024, which are included in the accompanying 'Statement of unaudited standalone financial results for the half year and second quarter ended September 30, 2024 (the "Statement")'. The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been initialled by us for identification purposes. The Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement 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 Statement is free of material misstatement.
3. 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Bhatia and Bhatia
Chartered Accountants
Firm's Registration Number: 003202N


R Bhatia, FCA
Partner
MEMBERSHIP No. 017572



UDIN: 24017572BKAULG8956

Date: 08/11/2024
Place: New Delhi