



A. K. SPINTEX LIMITED

Regd. Office : 14th K.M. Stone, Chittorgarh Road,
Village : Biliya Kalan, BHILWARA - 311 001 (Raj.)
CIN No. L17117RJ1994PLC008916
Mobile : +91 98870 49006
E-mail : akspintex@gmail.com
web. : www.akspintex.com

Nov, 13, 2024

Online filling at www.listing.bseindia.com

To,
The General Manager
DCS-CRD
Bombay Exchange Ltd.
Rotunda Building
P.J. Tower, Dalal Street, Fort
MUMBAI - 400001

BSE SCRIP: 539300

Sub: Regulation 33 (3) of the Listing Agreement Submission of Unaudited Financial Result for the quarter and Half Year ended 30/09/2024 along with Limited Review Report

Respected Sir,

In reference to Regulation 33 (3) of the SEBI Listing Regulation we hereby submit the statement of Unaudited financial result for the quarter and Half Year ended 30.09.2024.

A copy of the statement of Unaudited Financial Result along with Limited Review Report is attached herewith.

You are requested to please take on record our above said document for your reference and further needful

Thanking You

Yours faithfully

For: A.K. SPINTEX LIMITED

Ashish Kumar Bagrecha
Company Secretary & Compliance Officer

A.K. SPINTEX LIMITED

REGD. OFFICE:14th K.M. MILE STONE,CHITTOR ROAD BILIA- KALAN,BHILWARA

Email:-akspintex@gmail.com: Website:-www.akspintex.com

Ph: 9887049006, 9929139002 (CIN: L17117RJ1994PLC008916)

Unaudited Fiancial Result for the Quarter and Hale year ended 30th September,2024**(Rs. In Lakhs, expect EPS)**

Particulars	Quarter Ended			Half year Ended		Financial
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	Year Ended
	Unaudited	Unaudited	Unudited	Unaudited	Unaudited	Audited
I. Revenue from operations	2661.17	2425.95	2795.51	5087.12	5827.64	11723.55
II. Other Income	0.00	0.00	0.00	0.00	3.82	4.04
III. Total Revenue (I +II)	2661.17	2425.95	2795.51	5087.12	5831.46	11727.59
IV. Expenses:						
a. Cost of materials consumed	511.09	418.40	634.70	929.49	1226.56	2529.62
b. Purchase of Stock-in-Trade	-	-	-	-	-	-
c. Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-4.72	2.65	-74.04	-2.07	-83.81	-47.04
d. Manufacturing expenses	1102.92	1217.20	1333.44	2320.12	2850.12	5393.82
e. Employee benefit expense	403.01	369.20	396.60	772.21	733.00	1487.21
f. Financial costs	17.46	16.26	20.98	33.72	42.42	75.99
g. Depreciation and amortization expense	247.33	229.68	155.12	477.01	305.58	687.26
h. Other expenses	125.44	106.32	117.96	231.76	229.30	462.93
(IV) Total Expenses	2402.54	2359.71	2584.77	4762.25	5303.15	10589.78
V. Profit before exceptional and extraordinary items and tax	258.63	66.24	210.74	324.87	528.31	1137.81
VI. Exceptional Items						
VII. Profit before extraordinary items and tax (V - VI)	258.63	66.24	210.74	324.87	528.31	1137.81
VIII. Extraordinary Items						
IX. Profit before tax (VII - VIII)	258.63	66.24	210.74	324.87	528.31	1137.81
X. Tax expense:						
(1) Current tax	84.85	30.31	63.85	115.16	158.00	301.56
(2) Deferred tax (VII-VIII)	-13.05	-12.75	-20.26	-25.80	-19.96	-8.48
XI. Profit(Loss) from the perid from continuing operations	186.82	48.68	167.15	235.51	390.27	844.73
XII. Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIII. Tax expense of discounting operations	0.00	0.00	0.00	0.00	0.00	0.00
XIV. Profit/(Loss) from Discontinuing operations (after Tax)(XII - XIII)	0.00	0.00	0.00	0.00	0.00	0.00
XV. Other Comprehensive Income/ Loss	0.00	0.00	0.00	0.00	0.00	0.00
XVI. Profit/(Loss) for the period (XI + XIV)	186.82	48.68	167.15	235.51	390.27	844.73
XVII. Earning per equity share:						
(1) Basic	3.71	0.97	3.32	4.68	7.76	16.79
(2) Diluted	3.71	0.97	3.32	4.68	7.76	16.79

Notes:

- The above Unaudited result were reviewed by the Audit committee and approved by the Board of directors at his meeting held on 13.11.2024.
- The Auditors of the company have carried out limited review of the Unaudited Financial Result for the quarter ended 30th September 2024.
- The financial result of the company have been prepared in accordance with Indian Accounting Standards (IND AS) notified under the companies (Indian Accounting Standars) Rules, 2015 as amended by the companies (Indian Accounting Standars) (Amendment) Rules, 2016.
- The company is operating in single segment i.e. Processing of Fabric.
- The Unaudited Standalone Financial result for the quarter ended 30th September, 2024 are available on company's website www.akspintex.com in Financial result Tab and on stock exchange website www.bseindia.com.
- Previous period figures have been recasted/ regrouped/ reclassified wherever necessary to make them comparable with those of current period.
- The EPS for the half year ended 30th September, 2024 & 30th September, 2023 and for the Quarter ended 30th September, 2024, 30th June, 2024 and 30th September 2023 are not annualised.

Place: Bhilwara

Date: 13TH NOVEMBER,2024

For: A.K. SPINTEX LIMITED

For: A.K. SPINTEX LIMITED
 (A.K. Bagrecha)
 Company Secretary

(Prakash Chand Chhabra)
 Managing Director

M.No. A34182

DIN: 00155631

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2024		(Rs. In Lacs)	
PARTICULAR	AS AT		
	30.09.2024	31.03.2024	
	Unaudited	Audited	
ASSETS			
1) Non- Current Assets			
(a) Property Plant and equipment	3595.34	3812.62	
(b) Capital work in Progress	605.11	0.00	
(C) Other Intangible Assets	0	0	
(d) Financial Assets			
(i) Investment	0.03	0.03	
(ii) Loans, Non-Current	0	0	
(iii) Other financial assets	96.11	95.06	
(e) Other Non-Current Assets	0.00	0.00	
Total Non- Current Assets	4296.59	3907.71	
2) Current Assets			
(a) Inventories	880.13	744.07	
(b) Financial Assets			
(i) Investment	0	0	
(ii) Trade Receivables	1843.18	1686.97	
(iii) Cash and Cash Equivalents	0.76	2.95	
(iv) Loans-Current	0	0	
(C) Other Financial Assets	6.26	5.78	
(d) Other- Current Assets	458.87	509.04	
Total Current Assets	3189.21	2948.83	
TOTAL ASSETS	7485.80	6856.54	
EQUITY AND LIABILITIES			
1) Equity			
(a) Equity Share Capital	503.18	503.18	
(b) Other Equity	3629.62	3394.11	
Total Equity	4132.79	3897.29	
2) Non-current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	192.38	185.24	
(ii) Other Financial Liabilities	0	0	
(b) Provisions			
(i) Deferred Tax Liabilities (Net)	79.57	105.36	
(ii) Other Non-Current Liabilities			
Total Non-Current Liabilities	271.95	290.60	
2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	758.30	528.81	
(ii) Trade Payables	1726.78	1724.90	
(b) Other Financial Liabilities	79.12	67.49	
(C) Other Current Liabilities	334.99	190.79	
(d) Provision	181.87	156.65	
Total Current Liabilities	3081.06	2668.65	
Total Liabilities	3353.01	2959.25	
TOTAL EQUITY & LIABILITIES	7485.80	6856.54	
For: A.K. SPINTEX LIMITED			
For: A.K. SPINTEX LTD. (A.K. BAGRECHA) For: A.K. SPINTEX LIMITED (Prakash Chand Chhabra)			
Place: Bhilwara		Date: 13th November, 2024	
Company Secretary		Managing Director	
COMPAN No. AB4182 TARY		DIN: 00155631	

A.K. SPINTEX LIMITED, BHILWARA
STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Amount in Lacs)

	AS AT 30TH SEPTEMBER, 2024	AS AT 31ST MARCH, 2024
A: CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax as per Statement of Profit and Loss	324.87	1,137.81
Adjusted for:		
(Profit) / Loss on Sale / Discard of Assets (Net)	-	1.50
Sundry assets w/off	-	-
Depreciation / Amortisation and Depletion Expense	477.01	687.26
Effect of Exchange Rate Change	-	-
Net Gain on Investments	-	-
Dividend Income	-	-
Interest Income	-	(4.04)
Finance costs	33.72	75.99
Operating Profit before Working Capital Changes	835.60	1,898.51
Adjusted for:		
Trade and Other Receivables	(156.21)	302.24
Inventories	(136.06)	19.13
Other Current assets	50.17	(105.72)
Other Financial assets	(0.48)	(1.50)
Trade Payables	1.88	208.55
Other Financial Liabilities	11.62	17.13
Other Current Liabilities & Provisions	169.42	87.03
Cash Generated from Operations	775.96	2,425.37
Taxes Paid (Net)	(115.16)	(301.56)
Net Cash flow from Operating Activities	660.79	2,123.81
B: CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of tangible and intangible assets	(259.73)	(1,768.65)
Increase/ Decrease in Capital WIP	(605.11)	-
Proceeds from disposal of tangible and intangible assets	-	-20.51
Increase in Non-Current Assets	(1.06)	-
Purchase of Other Investments	-	-
Net cash flow for other financial assets	-	4.04
Interest Income	-	-
Dividend Income from Subsidiary and Associates	-	-
Dividend Income from Others	-	-
Net Cash flow (Used in) Investing Activities	(865.90)	(1,766.81)
C: CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Equity Share Capital	-	-
Share Application Money	-	-
Net Proceeds from Long Term Borrowings	7.14	-142.71
Other Non Current Financial Liabilities & Provisions	-	-
Increase in bank borrowing for Working Capital	229.49	-136.69
Dividends Paid (including Dividend Distribution Tax)	-	-
Interest Paid	(33.72)	(75.99)
Net Cash flow from/(Used in) Financing Activities	202.91	-355.38
Net (Decrease)/Increase in Cash and Cash Equivalents	(2.19)	1.62
Opening Balance of Cash and Cash Equivalents	2.95	1.33
Closing Balance of Cash and Cash Equivalents	0.76	2.95

For: A.K. SPINTEX LIMITED

For A.K. SPINTEX LIMITED
A.K. Bagrecha
(A.K. Bagrecha)
Company Secretary
M.No. A34182

For A.K. SPINTEX LIMITED
Prakash Chand Chhabra
(Prakash Chand Chhabra)
Managing Director
DIN: 00155631

COMPANY SECRETARY

O. P. DAD & CO.
CHARTERED ACCOUNTANTS
FIRST FLOOR, PLOT NO. 49, MTM COLONY,
BHILWARA-311001 (RAJASTHAN)

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATION 2015

To,
The Board of Directors,
A. K. SPINTEX LTD.

We have reviewed the accompanying statement of Standalone Unaudited Financial Results of **A. K. Spintex Limited** ("the Company") for the quarter and half year ended on 30th September, 2024, statement of assets and liabilities as at 30th September, 2024 and statement of cash flows for the period ended 30th September, 2024 attached herewith being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 ('the regulation') as amended ("the regulations")

This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and management principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We have conducted our review of the statement in accordance with the Standard on Review Engagement (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 an analytical procedure 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.

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 Indian Accounting Standards ('IND-AS') specified under section 133 of Companies Act, 2013 as amended, read with relevant rules issued thereunder 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 read with the Circular including the manner in which it is to be disclosed, or that it contains any material misstatement.

For O P DAD & CO.
Chartered Accountants
Firm Registration No. 002330C

(Abhishek Dad)
PARTNER
M.No. 409237
UDIN- 24409237BKEZDX3175
Place: Bhilwara
Date: 13.11.2024