

October 28, 2021

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

SCRIP CODE: 542721

Dear Sir,

Sub: Outcome of Board Meeting held on October 28, 2021

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, 28th October, 2021** has considered and approved the following:

1. Standalone Unaudited Financial Results of the company for the half year ended **September 30, 2021**.
2. Limited Review Report on the Standalone Unaudited Financial Results of the company for the half year ended **September 30, 2021**.

An extract of the aforementioned results will be published in the newspapers in accordance with the Listing Regulations.

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 Half Year ended 30th Sept., 2021

Sr. No.	PARTICULARS	(₹ in Lacs)				
		Half Year Ended			For the Year Ended	
		30/09/2021 Unaudited (CY H1)	31/03/2021 Audited (LY H2)	30/09/2020 Unaudited (LY H1)	31/03/2021 Audited F.Y. 20-21	31/03/2020 Audited F.Y. -19-20
I.	REVENUE FROM OPERATIONS					
	Net Sales/Income from Operations	13334.79	16413.68	4315.24	20728.92	24388.93
II.	OTHER INCOME	0.98	28.24	-	28.24	77.78
III.	TOTAL REVENUE (I + II)	13335.76	16441.92	4315.24	20757.16	24466.71
IV.	EXPENSES :-					
	(i) Cost of Materials Consumed	12861.38	15759.81	4228.78	19988.59	22791.37
	(ii) Employee Benefits Expense	52.74	62.65	27.62	90.27	115.36
	(iii) Finance Costs	135.38	200.71	95.64	296.35	310.03
	(iv) Depreciation and Amortization Expense	8.59	4.72	4.10	8.82	10.99
	(v) Other Expenses	103.39	200.86	70.96	271.82	1148.01
	TOTAL EXPENSES (III - IV)	13161.48	16228.75	4427.10	20655.85	24375.76
V.	PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (III - IV)	174.28	213.17	(111.86)	101.31	90.95
VI.	EXCEPTIONAL ITEMS	-	-	-	-	-
VII.	PROFIT/(LOSS) BEFORE EXTRAORDINARY ITEMS AND TAX (V - VI)	174.28	213.17	(111.86)	101.31	90.95
VIII.	EXTRAORDINARY ITEMS	-	-	-	-	-
IX.	PROFIT/(LOSS) BEFORE TAX (VII - VIII)	174.28	213.17	(111.86)	101.31	90.95
X.	TAX EXPENSE :-					
	(i) Current Tax	-	-	-	30.01	25.08
	(ii) Deferred Tax	-	(0.77)	-	(0.77)	(1.20)
XI.	PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (IX - X)	174.28	213.94	(111.86)	72.07	67.07
XII.	EARNINGS PER EQUITY SHARE :-					
	(i) Basic	1.16	1.42	-	0.48	0.44
	(ii) Diluted	1.16	1.42	-	0.48	0.44



SURAT : 28/10/2021

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



Anand Gokul Bakshi

Managing Director - 01942639

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

Standalone Statement of Assets & Liabilities

Sr. No.	PARTICULARS	₹ in Lacs	
		Half Year Ended 30/09/2021	Previous Year Ended 31/03/2021
I	<u>EQUITY AND LIABILITIES :-</u>		
	(1) <u>SHAREHOLDERS' FUNDS :-</u>		
	(a) Share Capital	1498.47	1498.47
	(b) Reserves and Surplus	1378.77	1204.49
	Total Shareholder's Funds	2877.24	2702.96
	(2) <u>NON-CURRENT LIABILITIES :-</u>		
	(a) Long Term Borrowing	778.47	978.47
	Sub Total Non-Current Liabilities	778.47	978.47
	(3) <u>CURRENT LIABILITIES :-</u>		
	(a) Short Term Borrowings	2407.24	2628.13
	(b) Trade Payable		
	Total Outstanding dues of Micro and Small Enterprises	-	10.59
	Total Outstanding dues of creditors other than Micro and Small Enterprises	1475.29	467.38
	(c) Other Current Liabilities		
	Total Outstanding dues of Micro and Small Enterprises	18.09	16.25
	Total Outstanding dues of creditors other than Micro and Small Enterprises	47.42	62.52
	(d) Short Term Provisions	1.88	31.90
	Sub Total Current Liabilities	3949.93	3216.76
	TOTAL EQUITY AND LIABILITIES	7605.63	6898.19
II	<u>ASSETS :-</u>		
	(1) <u>NON-CURRENT ASSETS :-</u>		
	(a) Fixed Assets :-		
	(i) Tangible Assets	37.28	39.39
	(b) Non-Current Investment	4.00	4.00
	(c) Deferred Tax Assets (Net)	2.16	2.16
	(d) Long Term Loans and Advances	83.94	72.95
	Sub Total Non-Current Assets	127.38	118.50
	(2) <u>CURRENT ASSETS :-</u>		
	(a) Inventories	568.52	605.65
	(b) Trade Receivables	5951.95	4994.28
	(c) Cash and Cash Equivalents	4.28	8.20
	(d) Short-Term Loans and Advances	950.61	1119.23
	(e) Other Current Assets	2.88	52.32
	Sub Total Current Assets	7478.25	6779.69
	TOTAL ASSETS	7605.63	6898.19

SURAT : 28/10/2021



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

Anand Gokul Bakshi
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ANAND RAYONS LIMITED

CIN : U51909GJ2018PLC104200

UNAUDITED STANDLONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2021


PARTICULAR	30th Sept., 2021 (In ₹)	31st March, 2021 (In ₹)
A. CASH FLOWS FROM OPERATING ACTIVITIES :-		
Profit / (Loss) before tax and Exceptional Items	17427683	10131725
Adjustments for :-		
❖ Depreciation and Amortisation Expenses	859375	881573
❖ Interest Income	-	(2054524)
❖ Dividend Income	(97500)	-
❖ Interest Expenses	-	28874853
Operating Profit / (Loss) before Working Capital Changes	18189558	37833627
Movements in working Capital		
Adjustments for :-		
❖ (Increase) / Decrease in Trade & Other Receivables	(95766919)	(102713185)
❖ (Increase) / Decrease in Inventories	3713143	50001427
❖ (Increase) / Decrease in Loans and Advance	21806303	16659917
❖ (Increase) / Decrease in Deferred Tax Assets	-	(77442)
❖ (Increase) / Decrease in Trade & Other Payables	95405095	3102430
Cash (used in) / Generated from Operating Activities	43347179	4806774
❖ Dividend and Dividend Distribution Tax	-	-
❖ Direct Tax paid, Net	-	(2923586)
Net Cash (used in) / generated Flow from Operating Activities (A)	43347179	1883188
B. CASH FLOW FROM INVESTING ACTIVITIES :-		
❖ Purchase of Fixed Assets	(648827)	(594514)
❖ Proceeds from Sale of Fixed Assets	-	-
❖ Purchase of Shares / Mutual Funds	-	-
❖ Interest Income	-	2054524
❖ Dividend Income	97500	-
❖ (Increase) / Decrease in Bank Deposit / Inter Corporate Advance	(1099369)	2341907
Net Cash (Used in) / generated from Investing Activities (B)	(1650696)	3801917
C. CASH FLOWS FROM FINANCING ACTIVITIES :-		
❖ Proceeds from Issue of Share Capital	-	-
❖ Proceeds from Long - Term Borrowings	-	6175191
❖ Re-payment of Long - Term Borrowings	(20000000)	-
❖ Short Term Borrowings (Net)	(22088339)	17547641
❖ Interest Paid	-	(28874853)
Net Cash (Used in) / generated from Financing Activities (C)	(42088339)	(5152021)
Net Increase / (Decrease) in Cash and Cash Equivalents (A + B + C)	(391856)	533084
Cash and Cash Equivalent at beginning of the year	820134	287050
CASH AND CASH EQUIVALENT AT END OF PERIOD	428278	820134




NOTES: -

1. The above Financial Results of the company for the half year ended on **30th September, 2021** as reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 28/10/2021.
2. The above results have been prepared in accordance with Indian Accounting Standard (IND AS) as notified under Companies (Indian Accounting Standard) Rules, 2015.
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. Previous period/year figures have been re-grouped/re-classified wherever required.

[Handwritten Signature]



ANAND RAYONS LIMITED



Ref. No.:

Date :

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 half year ended on 30th September, 2021. 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
Firm Regi. No. : 123117W
PAN No. : ABIPB5899D
UDIN : 21041562AAAII1137

SURAT : 28/10/2021