

AKSHAR SPINTEX LIMITED						
Revenue Survey No 102/2 Paiki, Plot No. - 2, Ranuja Road, Haripar, Tal: Kalawad, Jamnagar						
CIN : L17291GJ2013PLC075677						
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025						
(Rs. in lakhs)						
	Particulars	Quarter Ended			Half Year Ended	
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
	INCOME					
I	Revenue from Operations	2,234.18	2,618.80	2,319.35	4,852.98	6,021.14
II	Other Income	46.79	50.11	39.47	96.90	103.76
III	Total Income (I+II)	2,280.98	2,668.90	2,358.82	4,949.88	6,124.91
	EXPENSES					
	Cost of materials consumed	1,763.35	2,425.68	3,376.89	4,189.04	5,101.92
	Purchases of stock-in-trade	-	25.58	-	25.58	106.87
IV	Changes in inventories of finished goods, work-in-progress and stock-in-trade	45.30	(301.51)	(1,364.18)	(256.21)	(182.44)
	Employee benefit expense	144.64	135.96	121.44	280.60	251.36
	Finance Costs	10.90	12.02	32.05	22.93	68.30
	Depreciation and amortisation expense	168.91	159.41	117.22	328.32	231.96
	Other Expenses	307.60	384.81	314.65	692.41	677.98
	Total Expenses (IV)	2,440.70	2,841.96	2,598.08	5,282.67	6,255.94
V	Profit / (Loss) before exceptional items and tax (III-IV)	(159.73)	(173.06)	(239.26)	(332.79)	(131.03)
VI	Exceptional Items	-	-	-	-	-
VII	Profit/ (loss) after exceptions items and tax (V-VI)	(159.73)	(173.06)	(239.26)	(332.79)	(131.03)
	Tax Expense					
VIII	(1) Current Tax	-	-	(33.86)	-	-
	(2) MAT credit entitlement/availed	-	-	(19.11)	-	-
	(3) Prior period tax	-	-	-	-	(26.57)
	(4) Deferred Tax	37.09	(49.41)	(25.87)	(12.31)	(33.83)
IX	Profit / (Loss) for the period from continuing Operations(VII-VIII)	(196.82)	(123.65)	(160.42)	(320.47)	(97.20)
X	Profit/(Loss) from discontinuing Operation	-	-	-	-	-
XI	Tax Expense of discontinuing operations	-	-	-	-	-
XII	Profit / (Loss) from discontinuing continuing Operations (after tax) (X-XI)	-	-	-	-	-
XIII	Profit/(loss) for the period (IX+XII)	(196.82)	(123.65)	(160.42)	(320.47)	(97.20)
	Other Comprehensive Income					
XIV	A. (i) Items that will not be reclassified to profit or loss	0.96	0.96	1.24	1.91	2.48
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.25)	(0.25)	(0.32)	(0.50)	(0.65)
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV) {Comprising Profit (Loss) and Other comprehensive Income for the period }	(196.12)	(122.95)	(159.50)	(319.06)	(95.36)
	Paid-up Equity Share Capital (Face Value Rs. 1 Each)	7,874.68	7,874.68	2,999.88	7,874.68	2,999.88
XVI	Earnings per equity share (for continuing)					
	(1) Basic	(0.02)	(0.02)	(0.05)	(0.04)	(0.03)
	(2) Diluted	(0.02)	(0.02)	(0.05)	(0.04)	(0.03)
XVII	Earnings per equity share (for discontinued operation)					
	(1) Basic	-	-	-	-	-
	(2) Diluted	-	-	-	-	-
XVIII	Earning per equity share (for discontinued & continuing operation)					
	(1) Basic	(0.02)	(0.02)	(0.05)	(0.04)	(0.03)
	(2) Diluted	(0.02)	(0.02)	(0.05)	(0.04)	(0.03)

Notes to the financial results:

- 1 The Company's financial results for the quarter and half year ended September 30, 2025 have been reviewed by the Audit Committee and subsequently approved & taken on record by the Board of Directors of the Company at its meeting held on 7th November, 2025.
- 2 The Unaudited financial results for the quarter/half year ended September 30, 2025 have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of The Companies Act, 2013 and other recognised accounting practices and the policies to the extent applicable.
- 3 Figures of previous reporting periods have been regrouped/reclassified wherever necessary to correspond with the figures of the current reporting period.
- 4 The Statement of Assets and Liabilities as at September 30, 2025 is provided as an Annexure to this Statement.
- 5 The Statement of Unaudited Cash Flows as at September 30, 2025 is provided as an Annexure to this Statement.
- 6 The Companies Operations fall under a single segment "Spinning of Cotton Yarn". Hence, Segment reporting is not applicable as per Indian Accounting Standard (Ind AS) - 108 - Segment Reporting.

For and on behalf of Board of Directors,



Date: 07.11.2025
Place: Haripar

Harikrushna Chauhan
Whole time Director
DIN: 07710106

AKSHAR SPINTEX LIMITED				
Revenue Survey No 102/2 Paiki, Plot No. - 2, Ranuja Road, Haripar, Tal: Kalawad, Jamnagar				
CIN : L17291GJ2013PLC075677				
UNAUDITED BALANCE SHEET AS AT 30TH SEPTEMBER 2025				
(Rs. in lakhs)				
	Particulars	As at		
		30.09.2025 (Unaudited)	31.03.2025 (Audited)	
A	ASSETS			
1	Non-Current Assets			
(a)	Property, Plant & Equipment	3,778.78	3,720.46	
(b)	Capital Work-in-Progress	-	-	
(c)	Financial Assets			
	(i) Investments	-	-	
	(ii) Trade Receivables	-	-	
	(iii) Loans	-	-	
	(iv) Other financial asset	341.35	241.11	
(d)	Deferred tax assets (net)	81.29	69.47	
(e)	Other Non-Current Assets	-	-	
	Sub-Total (Non-Current Assets)	4,201.42	4,031.04	
2	Current Assets			
(a)	Inventories	4,033.01	4,274.02	
(b)	Financial Assets			
	(i) Investments	-	-	
	(ii) Trade Receivables	595.56	772.98	
	(iii) Cash & Cash equivalents	5.95	3.21	
	(iv) Bank Balances other than cash & Cash equivalents	90.19	276.71	
	(v) Loans & Advances	-	-	
	(vi) Other Financial Assets	-	-	
(c)	Current Tax Assets (Net)	-	-	
(d)	Other Current Assets	697.47	453.34	
	Sub-Total (Current Assets)	5,422.17	5,780.27	
	TOTAL ASSETS (1+2)	9,623.59	9,811.31	
B	EQUITY AND LIABILITIES			
3	Equity			
(a)	Equity Share Capital	7,874.68	7,874.68	
(b)	Other Equity	627.41	946.47	
	Sub-Total (Equity)	8,502.09	8,821.15	
	Liabilities			
4	Non-Current Liabilities			
(a)	Financial Liabilities			
	(i) Long-Term Borrowings	278.68	387.46	
	(ii) Trade Payable	-	-	
	(iii) Other Financial Liabilities	-	-	
(b)	Provisions	22.65	19.70	
(c)	Deferred Tax Liabilities (Net)	-	-	
(d)	Other non-current liabilities	-	-	
	Sub-Total (Non-Current Liabilities)	301.33	407.16	
5	Current Liabilities			
(a)	Financial Liabilities			
	(i) Short-term Borrowings	210.17	206.66	
	(ii) Trade Payables	507.01	225.43	
	(iii) Other Financial Liabilities	44.18	65.93	
(b)	Other Current Liabilities	24.25	34.18	
(c)	Provisions	34.56	50.80	
(d)	Current Tax Liabilities (Net)	-	-	
	Sub-Total (Current Liabilities)	820.17	583.00	
	TOTAL EQUITY AND LIABILITIES (3+4+5)	9,623.59	9,811.31	

For and on behalf of Board of Directors,



Date: 07.11.2025
Place : Haripar

Harikrushna Chauhan
Whole time Director
DIN: 07710106

AKSHAR SPINTEX LIMITED			
Revenue Survey No 102/2 Paiki, Plot No. - 2, Ranuja Road, Haripar, Tal: Kalawad, Jamnagar			
CIN : L17291GJ2013PLC075677			
Statement of Unaudited Cash Flow for the Half Year Ended 30th September, 2025			
(Rs. in lakhs)			
	Particulars	For the period ended September 30, 2025	For the period ended March 31, 2025
A.	Cash Flow from Operating Activity		
	Net Profit Before Tax	(332.79)	(587.76)
	Adjustments For:		
	Depreciation	328.32	463.89
	Interest & Financial Expenses	22.93	108.95
	(Profit)/Loss on Investments	15.43	0.81
	Interest Received on Deposits	-	(15.07)
	Loss on sale of investment	-	-
	Bad Debts written off	-	-
		366.67	558.59
	Operation profit before Working Capital Changes	33.89	(29.17)
	Adjustment For:		
	Changes in Current Assets		
	Inventories	241.02	(1863.79)
	Trade Receivables	177.42	(270.18)
	Other Non-Current Financial Assets	(100.24)	(17.56)
	Financial Assets- Loans	-	-
	Short-term loans and advances	-	-
	Other current financial Assets	(244.13)	(149.31)
	Other Non Current Assets	-	-
	Trade Payables	281.58	(609.00)
	Short-term Provisions	(16.23)	(1.61)
	Long-term Provisions	4.87	9.41
	Other Current Liabilities	(9.94)	12.20
	Other Current Financial Liabilities	(21.75)	4.41
	Taxes Paid	-	(42.56)
		312.60	(2927.98)
	Cash Generated from Operations	346.48	(2957.16)
B.	Cash Flow from Investment Activities		
	Changes in Creditors for Fixed Assets		
	Proceeds from disposal of Property, Plant and Equipments	101.60	10.00
	Purchase of Property, Plant and Equipments	(503.68)	(250.95)
	Proceeds from sale of non-current investment	-	-
	Interest Received	-	15.07
	Net Cash Flow from Investment Activities	(402.08)	(225.88)
C.	Cash Flow from Financial Activities:		
	Issue of Equity Shares for Cash		4874.80
	Changes in Long-term borrowings (net)	(108.78)	(511.31)
	Changes in Short-term borrowings (net)	3.51	(792.56)
	Changes in Long-term loans & advances (net)	-	-
	Dividend Paid	-	-
	Dividend Distribution Tax Paid	-	-
	Interest & Financial Expenses	(22.93)	(108.95)
	Net Cash Flow from Financial Activities	(128.20)	3461.98
	Total of Cash Flow (A+B+C)	(183.79)	278.94
	Cash & Cash Equivalent at the beginning of the year	279.93	0.98
	Cash & Cash Equivalent at the ending of the year	96.14	279.93
	Cash & Cash Equivalent comprising of		
	Cash on Hand	5.95	3.21
	Balances with Scheduled Banks	90.19	276.71
		96.14	279.93

For and on behalf of Board of Directors,



Date: 07.11.2025
Place : Haripar

Harikrushna Chauhan
Whole time Director
DIN: 07710106



AKSHAR SPINTEX LIMITED

To,
The Board of Directors,
Akshar Spintex Limited

CERTIFICATE OF COORRECTNESS OF FINANCIAL RESULTS

Pursuant to regulation 33(2) (a) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we hereby certify that the Financial Results of the Company for the Quarter ended on 30.09.2025 as placed before the meeting, do not contain any false or misleading statements or figures and do not omit any material facts which may make the statements or figures contain therein misleading.



Harikrushna Samjibhai Chauhan
Chairman Cum Wholetime Director
DIN: 06604671



Poonam P. Kapupara
Chief Finance Officer

Date: 07.11. 2025
Place: Haripar

Regd. Office & Factory : Survey no.102/2, Plot no. 2, At-Haripar, Kalavad - Ranuja Road, Tal. Kalavad, Dist - Jamnagar, Pin - 361013. Gujarat (India).
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Administrative Office: C-704, The Imperial Heights, 150 feet Ring Road, Opp. Big Bazaar, Rajkot, Gujarat 360005.

CIN : L17291GJ2013PLC075677

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM
FINANCIAL RESULTS**

To
Board of Directors,
Akshar Spintex Limited

1. We have reviewed the accompanying statement of Unaudited financial results of **Akshar Spintex Limited** ("the Company") for the quarter and half year ended September 30, 2025 ("the statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. This statement, which is the responsibility of the Company's management and has been approved by the Company's Board of Directors or Committee of Board of Directors, has been compiled from the related financial statements which has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder (Ind AS) and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review of such financial statements.
3. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, except for the possible effects of our observation described in the "Other Matters" Para as below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in aforesaid Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Other Matters

The Company has not carried out an inspection of its fixed assets and has not maintained a register of fixed assets during the period under review. Consequently, we were unable to carry out reviewing procedures necessary to obtain adequate assurance regarding the quantities and condition of fixed assets. There were no other satisfactory review procedures that we could adopt to obtain sufficient evidence regarding the existence of such fixed assets. Accordingly, we have not been able to obtain sufficient appropriate review evidence to provide a basis for a review opinion.

The Company has also not carried out an inspection of its inventories during the period under review. Consequently, we were unable to carry out reviewing procedures necessary to obtain adequate assurance regarding the quantities and condition of inventories. There were no other satisfactory review procedures that we could adopt to obtain sufficient evidence regarding the existence of such inventories. Accordingly, we have not been able to obtain sufficient appropriate review evidence to provide a basis for a review opinion.

Place: Rajkot
Date: 07.11.2025

For
HB Kalaria & Associates
Firm Reg. No. 104571W
Chartered Accountants



Hasmukh Kalaria
Partner
Mem. No. 042002

UDIN :- 250420028MJFLB9927