

General information about company

Scrip code*	542285	
NSE Symbol*	AXITA	
MSEI Symbol*	NOTLITED	
ISIN*	INE02EZ01022	
Name of company	AXITA COTTON LIMITED	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Date of board meeting when results were approved	20-04-2026	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	14-04-2026	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Fourth quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Audited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited	
Segment Reporting	Single segment	
Description of single segment	Textile	
Start date and time of board meeting	20-04-2026 18:10	
End date and time of board meeting	20-04-2026 20:45	
Whether cash flow statement is applicable on company	Yes	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion	
Whether the company has any related party?	Yes	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes	
Latest Date on which RPT policy is updated	10-02-2025	
Indicate Company website link for updated RPT policy of the Company	https://axitacotton.com/investor-relation/g-policy-on-dealing-with-related-party-transactions/	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	Not Applicable

Financial Results – Ind-AS				
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period		01-01-2026	01-04-2025	
Date of end of reporting period		31-03-2026	31-03-2026	
Whether results are audited or unaudited		Audited	Audited	
Nature of report standalone or consolidated		Standalone	Standalone	
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.			
1	Income			
	Revenue from operations	6103.14	37039.74	
	Other income	115.75	425.09	
	Total income	6218.89	37464.83	
2	Expenses			
(a)	Cost of materials consumed	0	933.67	
(b)	Purchases of stock-in-trade	5602.57	34576.27	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	377.75	-57.03	
(d)	Employee benefit expense	86.22	327.27	
(e)	Finance costs	41.41	179.85	
(f)	Depreciation, depletion and amortisation expense	15.08	60.39	
(g)	Other Expenses			
1	Other Expenses	452.16	1160.63	
	Total other expenses	452.16	1160.63	
	Total expenses	6575.19	37181.05	
3	Total profit before exceptional items and tax	-356.3	283.78	
4	Exceptional items	0	0	
5	Total profit before tax	-356.3	283.78	
6	Tax expense			
7	Current tax	-86.12	136.29	
8	Deferred tax	-36	-42.7	
9	Total tax expenses	-122.12	93.59	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	Net Profit Loss for the period from continuing operations	-234.18	190.19	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	Net profit (loss) from discontinued operation after tax	0	0	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	Total profit (loss) for period	-234.18	190.19	
17	Other comprehensive income net of taxes	-85.45	5.07	
18	Total Comprehensive Income for the period	-319.63	195.26	
19	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
21	Details of equity share capital			
	Paid-up equity share capital	3824.95	3824.95	
	Face value of equity share capital	1	1	
22	Reserves excluding revaluation reserve		2666.23	
23	Earnings per share			

i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	-0.06	0.05	
	Diluted earnings (loss) per share from continuing operations	-0.06	0.05	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	-0.06	0.05	
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.06	0.05	
24	Debt equity ratio	28	28	Textual Information(1)
25	Debt service coverage ratio	-391	220	Textual Information(2)
26	Interest service coverage ratio	-824	258	Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Text Block

Textual Information(2)	<p>Reason (Q4): The decline in the Debt Service Coverage Ratio (DSCR) during Q4 FY 2025–26 is primarily attributable to a reduction in profitability for the quarter. Lower operating profits led to reduced cash accruals, which directly impacted the company’s ability to comfortably service its debt obligations.</p> <p>Reason (Yearly): The improvement in the Debt Service Coverage Ratio (DSCR) during the year is primarily driven by an increase in overall profitability. Higher operating income led to stronger cash accruals, enhancing the company’s ability to service its debt obligations.</p>
Textual Information(3)	<p>Reason (Q4): The decline in the Interest Service Coverage Ratio (ISCR) during Q4 is primarily due to a reduction in operating profit for the quarter. Lower earnings resulted in decreased ability to cover interest expenses.</p> <p>Reason (Yearly): The improvement in the Interest Service Coverage Ratio (ISCR) during the year is primarily attributable to an increase in operating profit. Higher earnings before interest and taxes (EBIT) strengthened the company’s ability to meet its interest obligations.</p>
Textual Information(4)	<p>Notes to Audited Standalone Financial Results for the Quarter and Year Ended 31st March, 2026:</p> <ol style="list-style-type: none"> 1. These results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") 34 interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time. 2. The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable. 3. The Company has single reportable business segment in standalone financial statements. Hence, no separate information for segment wise disclosure is given in accordance with the requirements of Indian Accounting Standard (Ind AS) 108 - "Operating Segments". 4. The above Audited Financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting at the Registered office held on 20th April, 2026. The Statutory Auditor of the Company has carried out an audit of the above Financial Results of the Company for the Quarter and Year ended March 31, 2026 in term of the Regulation 33 of the SEBI (LODR) Regulations, 2015. 5. The figures for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures in respect of the full financial years and the published unaudited year to date figures upto third quarter of the respective financial years. Also, the figures upto the end of the third Quarter were only reviewed and not subject to audit. 6. On February 16, 2026 on approval of Board of Directors at their Meeting, the Company has allotted 3,47,22,832 bonus shares of Re. 1/- each (fully paid up) in the proportion of 1 Bonus Shares for every 10 fully paid up Equity Shares to eligible shareholders whose names appeared in the Register of Members as on February 13, 2026, being the record date fixed for this purpose, in accordance with approval received from the Members through the Postal Ballot on February 06, 2025, result of which was declared on February 07, 2026. The said Bonus Shares shall rank pari passu in all respects with the existing Equity Shares of the Company. As a result of the Bonus issue, the paid-up capital of the Company stands increased to Rs. 38,24,95,333 from Rs. 34,77,72,501. Consequent to the above increase in paid up capital, the earnings per share (Basic and Diluted) have been adjusted for all periods presented. 7. The Board, on May 06, 2025, based on the recommendation of the Nomination and Remuneration Committee, approved the grant of 1,72,000 stock options under the “Axita Cotton Employee Stock Option Plan 2023”. All options will vest on the 1st anniversary from the date of grant. Further, consequent to the allotment of bonus shares, the Company has applied for in-principle approval for issuance of reserved ESOP options in the ratio of 1:10. The approval is awaited. Upon receipt of approval, bonus options will be allotted on the outstanding eligible options. 8. The Board of Directors as at meeting held on 20th April, 2026 have proposed a Final Dividend of Re.0.05 per Equity share for the year ended 31st March, 2026, subject to approval of shareholders at the Annual General Meeting.

Statement of Asset and Liabilities		
	Particulars	Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	31-03-2026
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	313.79
	Capital work-in-progress	0
	Investment property	0
	Goodwill	0
	Other intangible assets	20.36
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	1087
	Trade receivables, non-current	0
	Loans, non-current	349.14
	Other non-current financial assets	
1	Right of Use Asset	88.81
2	Other Financial Asset	6.6
3		
4		
5		
	Details of other non-current financial assets	
	Total of other non-current financial assets	95.41
	Total non-current financial assets	1531.55
	Deferred tax assets (net)	73.35
	Other non-current assets	
1		
2		
3		
4		
5		
	Details of other non-current assets	
	Total of other non-current assets	
	Total non-current assets	1939.05
2	Current assets	
	Inventories	153.91
	Current financial asset	
	Current investments	899.37
	Trade receivables, current	1747.71
	Cash and cash equivalents	1598.28
	Bank balance other than cash and cash equivalents	0
	Loans, current	661.01
	Other current financial assets	
1	Other Financial Asset	29.17
2		
3		
4		
5		

	Details of other current financial assets	
	Total of Other current financial assets	29.17
	Total current financial assets	4935.54
	Current tax assets (net)	
	Other current assets	
1	Other Current Assets	1545.06
2		
3		
4		
5		
	Details of other current assets	
	Total of other current assets	1545.06
	Total current assets	6634.51
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	8573.56
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	3824.95
	Other equity	2666.23
	Total equity attributable to owners of parent	6491.18
	Non controlling interest	
	Total equity	6491.18
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	
	Other non-current financial liabilities	
1	Lease Liabilities	87.43
2		
3		
4		
5		
	Details of other non-current financial liabilities	
	Total of other non-current financial liabilities	87.43
	Total non-current financial liabilities	87.43
	Provisions, non-current	0
	Deferred tax liabilities (net)	
	Deferred government grants, Non-current	
	Other non-current liabilities	
1	Provisions	29.39
2		
3		
4		
5		
	Details of other non-current liabilities	
	Total of other non-current liabilities	29.39
	Total non-current liabilities	116.82
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	1713.64

	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	58.49
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	61.32
	Total Trade payable	119.81
	Other current financial liabilities	
1	Lease Liability	7.48
2	Other Financial Liability	2.81
3		
4		
5		
	Details of other current financial liabilities	
	Total of other current financial liabilities	10.29
	Total current financial liabilities	1843.74
	Other current liabilities	
1	Provision	27.75
2	Other current liabilities	94.07
3		
4		
5		
	Details of other current liabilities	
	Total of other current liabilities	121.82
	Provisions, current	0
	Current tax liabilities (Net)	
	Deferred government grants, Current	
	Total current liabilities	1965.56
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	2082.38
	Total equity and liabilities	8573.56
	Disclosure of notes on assets and liabilities	

Other Comprehensive Income

Other Comprehensive Income			
Date of start of reporting period		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss		
1	Item that will not be reclassified to Statement of profit or loss	-99.84	16.37
	Total Amount of items that will not be reclassified to profit and loss	-99.84	16.37
2	Income tax relating to items that will not be reclassified to profit or loss	-28.55	0.70
3	Amount of items that will be reclassified to profit and loss		
1	Item that will be reclassified to Statement of profit or loss	-14.16	-14.16
	Total Amount of items that will be reclassified to profit and loss	-14.16	-14.16
4	Income tax relating to items that will be reclassified to profit or loss	0.00	-3.56
5	Total Other comprehensive income	-85.45	5.07

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	283.78
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	179.86
	Adjustments for decrease (increase) in inventories	-57.03
	Adjustments for decrease (increase) in trade receivables, current	1448.41
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-636.6
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	-3.78
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-1057.42
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	83.03
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	60.39
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	-2.31
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0.86
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	270.04
	Adjustments for share-based payments	11.28
	Adjustments for fair value losses (gains)	154.94
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	2.37
	Other adjustments for non-cash items	-14.16
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-100.2
	Net cash flows from (used in) operations	183.58
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	85
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	98.58
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0

	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	4.61
	Purchase of property, plant and equipment	29.11
	Proceeds from sales of investment property	1291.42
	Purchase of investment property	2650.05
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	19.01
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	288.24
	Net cash flows from (used in) investing activities	-1075.88
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	2275.33
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	2283.29
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	1713.64
	Repayments of borrowings	0
	Payments of lease liabilities	16.17
	Dividends paid	0
	Interest paid	170.28
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	1519.23
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	541.93
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	541.93
	Cash and cash equivalents cash flow statement at beginning of period	1056.35
	Cash and cash equivalents cash flow statement at end of period	1598.28

Format for Disclosure of Related Party Transactions (applicable only for half

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary							
1	Axita Cotton Limited	AALCA8092L	Kushal Nitinbhai Patel	AVBPP2051Q	Key Managerial Personal	Remuneration		75	NA			15
2	Axita Cotton Limited	AALCA8092L	Nitinbhai Govindbhai Patel	ACZPP0185C	Key Managerial Personal	Remuneration		72	NA			15
3	Axita Cotton Limited	AALCA8092L	Gitaben Nitinbhai Patel	AGHPP1244J	Relative of Key Managerial Personal	Remuneration		30	NA			14.89
4	Axita Cotton Limited	AALCA8092L	Pooja Kushal Patel	CSJPP4944F	Relative of Key Managerial Personal	Remuneration		30	NA			14.89
5	Axita Cotton Limited	AALCA8092L	Nilesh Hasmukhbhai Kothari	ADEPK3973D	Director	Remuneration			NA			6.04
6	Axita Cotton Limited	AALCA8092L	Harsh Kalpeshbhai Shah	FQEPS7164G	Key Managerial Personal	Any other transaction	Salary		NA			8.46
7	Axita Cotton Limited	AALCA8092L	Shyamsunder Panchal	AYHPP3176H	Key Managerial Personal	Any other transaction	Salary		NA			4.98
8	Axita Cotton Limited	AALCA8092L	Vinod Kanubhai Rana	BRUPR9959P	Non-Executive Independent Director	Any other transaction	Sitting Fees		NA			0.48
9	Axita Cotton Limited	AALCA8092L	Utsav Himanshu Trivedi	AUYPT3890M	Non-Executive Independent Director	Any other transaction	Sitting Fees		NA			0.68
10	Axita Cotton Limited	AALCA8092L	Shivani Rajeshbhai Pathak	ELCPP2967L	Non-Executive Independent Director	Any other transaction	Sitting Fees		NA			0.48
11	Axita Cotton Limited	AALCA8092L	KPR Sports and Media Private Limited	AAKCK9678H	Common Director	Any other transaction	Principle and Interest Received	1000	NA			4.68
Total value of transaction during the reporting period												85.58

Details of Impact of Audit Qualification

Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	M/s. P K N & Co	Yes	31-03-2025

BSE LTD
ACKNOWLEDGEMENT

Acknowledgement No	: 2004202610070727	Date & Time	: 20/04/2026 10:06:59 PM
Scrip Code	: 542285		
Entity Name	: AXITA COTTON LIMITED		
Compliance Type	: Regulation 33(3)-Integrated Finance Ind AS		
Quarter / Period	: 31/03/2026		
Mode	: XBRL E-Filing		



National Stock Exchange Of India Limited

Date of

20-Apr-2026

NSE Acknowledgement

Symbol :-	AXITA
Name of the Company :-	Axita Cotton Limited
Module :-	Integrated Filing- Non-Banking Ind AS
Submission Type :-	Original
Quarter/Period Ended :-	31-Mar-2026
Date of Submission :-	20-Apr-2026 22:07:08
NEAPS App. No :-	151696

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