

**General information about company**

Scrip code	542285
NSE Symbol	AXITA
MSEI Symbol	NOTLISTED
ISIN*	INE02EZ01022
Name of company	Axita Cotton Limited
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	10-02-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	03-02-2025
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Third quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited	Unaudited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	10-02-2025 17:00
End date and time of board meeting	10-02-2025 18:30
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
A	Date of start of reporting period	01-10-2024	01-04-2024
B	Date of end of reporting period	31-12-2024	31-12-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
<b>Part I</b>	<b>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.</b>		
<b>1</b>	<b>Income</b>		
	Revenue from operations	22803.8	51285.6
	Other income	98.75	105.14
	<b>Total income</b>	<b>22902.55</b>	<b>51390.74</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	786.95	880.65
(b)	Purchases of stock-in-trade	22104.26	47557.05
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-58.36	1599.26
(d)	Employee benefit expense	68.71	194.17
(e)	Finance costs	14.62	70.28
(f)	Depreciation, depletion and amortisation expense	29.07	98.62
<b>(f)</b>	<b>Other Expenses</b>		
1	Other Expenses	179.42	695.35
10			
	<b>Total other expenses</b>	<b>179.42</b>	<b>695.35</b>
	<b>Total expenses</b>	<b>23124.67</b>	<b>51095.38</b>

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
A	Date of start of reporting period	01-10-2024	01-04-2024
B	Date of end of reporting period	31-12-2024	31-12-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
<b>Part I</b>	<b>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.</b>		
<b>3</b>	<b>Total profit before exceptional items and tax</b>	-222.12	295.36
4	Exceptional items	70.26	70.26
<b>5</b>	<b>Total profit before tax</b>	-151.86	365.62
<b>7</b>	<b>Tax expense</b>		
8	Current tax	-49.39	103.05
9	Deferred tax	21.17	-1.06
<b>10</b>	<b>Total tax expenses</b>	-28.22	101.99
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
<b>14</b>	<b>Net Profit Loss for the period from continuing operations</b>	-123.64	263.63
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
<b>17</b>	<b>Net profit (loss) from discontinued operation after tax</b>	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
<b>21</b>	<b>Total profit (loss) for period</b>	-123.64	263.63

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		<b>3 months/ 6 month ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
A	Date of start of reporting period	01-10-2024	01-04-2024
B	Date of end of reporting period	31-12-2024	31-12-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
<b>Other comprehensive income [Abstract]</b>			
<b>1</b>	<b>Amount of items that will not be reclassified to profit and loss</b>		
1	Items that will not be reclassified to profit or loss	0.58	-13.3
	<b>Total Amount of items that will not be reclassified to profit and loss</b>	<b>0.58</b>	<b>-13.3</b>
2	<b>Income tax relating to items that will not be reclassified to profit or loss</b>	<b>0.15</b>	<b>-3.35</b>
<b>3</b>	<b>Amount of items that will be reclassified to profit and loss</b>		
	<b>Total Amount of items that will be reclassified to profit and loss</b>		
4	<b>Income tax relating to items that will be reclassified to profit or loss</b>	<b>0</b>	<b>0</b>
<b>5</b>	<b>Total Other comprehensive income</b>	<b>0.43</b>	<b>-9.95</b>

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-10-2024	01-04-2024
B	Date of end of reporting period	31-12-2024	31-12-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
<b>Part I</b>	<b>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.</b>		
23	<b>Total Comprehensive Income for the period</b>	-123.21	253.68
24	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent	-122.84	267.83
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	-0.73	-14.15
26	<b>Details of equity share capital</b>		
	Paid-up equity share capital	3477.725	3477.725
	Face value of equity share capital	1	1
27	<b>Details of debt securities</b>		
28	Reserves excluding revaluation reserve		
29	<b>Earnings per share</b>		
i	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	0.04	0.07
	Diluted earnings (loss) per share from continuing operations	0.04	0.07
ii	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii	<b>Earnings per equity share</b>		
	<b>Basic earnings (loss) per share from continuing and discontinued operations</b>	0.04	0.07
	<b>Diluted earnings (loss) per share from continuing and discontinued operations</b>	0.04	0.07
30	Debt equity ratio	0.22	0.22
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	<b>Disclosure of notes on financial results</b>	Textual Information(1)	

### Text Block

Textual Information(1)

For Notes to Consolidated unaudited Financial Results for the Quarter and Half Year ended 31st December 2024, please refer financial result uploaded on the exchange websites.

Other Notes to Consolidated unaudited Financial Results:

1. Debt Service Coverage ratio is not applicable as we don't have any Term Loan and Only has Cash Credit limit.
2. Interest Service Coverage Ratio for Q3 is -30.81 time as per Formula (EBDIT/INTEREST EXPENSES),due to some data validation error we are unable to enter same in above for
3. Interest Service Coverage Ratio for Nine Month Ended is 12.70 time as per Formula (EBDIT/INTEREST EXPENSES),due to some data validation error we are unable to enter same in above for

<b>Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results</b>			
<b>Particulars</b>		<b>3 months/ 6 month ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
Date of start of reporting period		01-10-2024	01-04-2024
Date of end of reporting period		31-12-2024	31-12-2024
Whether accounts are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
<b>1</b>	<b>Segment Revenue (Income)</b>		
	<b>(net sale/income from each segment should be disclosed)</b>		
1	Textiles	22803.8	51285.6
2	Sports	0	0
	<b>Total Segment Revenue</b>	<b>22803.8</b>	<b>51285.6</b>
	<b>Less: Inter segment revenue</b>		
	<b>Revenue from operations</b>	<b>22803.8</b>	<b>51285.6</b>
<b>2</b>	<b>Segment Result</b>		
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
1	Textiles	-233.25	376.59
2	Sports	-2.74	-45.83
	<b>Total Profit before tax</b>	<b>-235.99</b>	<b>330.76</b>
	<b>i. Finance cost</b>	<b>14.62</b>	<b>70.28</b>
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>	<b>-98.75</b>	<b>-105.14</b>
	<b>Profit before tax</b>	<b>-151.86</b>	<b>365.62</b>
<b>3</b>	<b>(Segment Asset - Segment Liabilities)</b>		
	<b>Segment Asset</b>		
1	Textiles	11786.47	11786.47
2	Sports	148.38	148.38
	<b>Total Segment Asset</b>	<b>11934.85</b>	<b>11934.85</b>
	<b>Un-allocable Assets</b>	<b>0</b>	<b>0</b>
	<b>Net Segment Asset</b>	<b>11934.85</b>	<b>11934.85</b>
<b>4</b>	<b>Segment Liabilities</b>		
	<b>Segment Liabilities</b>		
1	Textiles	5305.88	5305.88
2	Sports	178.8	178.8
	<b>Total Segment Liabilities</b>	<b>5484.68</b>	<b>5484.68</b>
	<b>Un-allocable Liabilities</b>	<b>0</b>	<b>0</b>
	<b>Net Segment Liabilities</b>	<b>5484.68</b>	<b>5484.68</b>
	<b>Disclosure of notes on segments</b>		



National Stock Exchange Of India Limited

**Date of**

11-Feb-2025

**NSE Acknowledgement**

<b>Symbol:-</b>	AXITA
<b>Name of the Company: -</b>	Axita Cotton Limited
<b>Submission Type:-</b>	Results
<b>Quarter/Period Ended: -</b>	,31-Dec-2024,31-Dec-2024
<b>Date of Submission:-</b>	11-Feb-2025
<b>NEAPS App. No:-</b>	113852

Disclaimer :We hereby acknowledge receipt of your submission through NEAPS. Please note that the content and information provided is pending to be verified by NSEIL.



**BSE LTD**  
**ACKNOWLEDGEMENT**

Acknowledgement No	: 1102202506234933	Date & Time	: 11/02/2025 06:23:49 PM
Scrip Code	: 542285		
Entity Name	: Axita Cotton Limited		
Compliance Type	: Regulation 33 - Financial Results		
Nature Of Report	: Consolidated		
Quarter / Period	: 31/12/2024		
Mode	: Revised E-Filing		

**General information about company**

Scrip code	542285
NSE Symbol	AXITA
MSEI Symbol	NOTLISTED
ISIN*	INE02EZ01022
Name of company	Axita Cotton Limited
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	10-02-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	03-02-2025
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Third quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Single segment
Description of single segment	Textile
Start date and time of board meeting	10-02-2025 17:00
End date and time of board meeting	10-02-2025 18:30
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
A	Date of start of reporting period	01-10-2024	01-04-2024
B	Date of end of reporting period	31-12-2024	31-12-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>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.</b>		
<b>1</b>	<b>Income</b>		
	Revenue from operations	22803.8	51285.6
	Other income	98.75	105.14
	<b>Total income</b>	<b>22902.55</b>	<b>51390.74</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	786.95	880.65
(b)	Purchases of stock-in-trade	22104.26	47557.05
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-58.36	1599.26
(d)	Employee benefit expense	68.71	194.17
(e)	Finance costs	14.62	70.28
(f)	Depreciation, depletion and amortisation expense	26.52	90.97
<b>(f)</b>	<b>Other Expenses</b>		
1	Other Expenses	179.22	657.17
10			
	<b>Total other expenses</b>	<b>179.22</b>	<b>657.17</b>
	<b>Total expenses</b>	<b>23121.92</b>	<b>51049.55</b>

### Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-10-2024	01-04-2024
B	Date of end of reporting period	31-12-2024	31-12-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>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.</b>		
<b>3</b>	<b>Total profit before exceptional items and tax</b>	-219.37	341.19
4	Exceptional items	70.26	70.26
<b>5</b>	<b>Total profit before tax</b>	-149.11	411.45
<b>7</b>	<b>Tax expense</b>		
8	Current tax	-49.38	103.05
9	Deferred tax	22.31	13.36
<b>10</b>	<b>Total tax expenses</b>	-27.07	116.41
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
<b>14</b>	<b>Net Profit Loss for the period from continuing operations</b>	-122.04	295.04
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
<b>17</b>	<b>Net profit (loss) from discontinued operation after tax</b>	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
<b>21</b>	<b>Total profit (loss) for period</b>	-122.04	295.04
22	Other comprehensive income net of taxes	0.43	-9.95

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-10-2024	01-04-2024
B	Date of end of reporting period	31-12-2024	31-12-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>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.</b>		
23	<b>Total Comprehensive Income for the period</b>	-121.61	285.09
24	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	<b>Details of equity share capital</b>		
	Paid-up equity share capital	3477.725	3477.725
	Face value of equity share capital	1	1
27	<b>Details of debt securities</b>		
28	Reserves excluding revaluation reserve		
29	<b>Earnings per share</b>		
i	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	-0.03	0.08
	Diluted earnings (loss) per share from continuing operations	-0.03	0.08
ii	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii	<b>Earnings per equity share</b>		
	<b>Basic earnings (loss) per share from continuing and discontinued operations</b>	-0.03	0.08
	<b>Diluted earnings (loss) per share from continuing and discontinued operations</b>	-0.03	0.08
30	Debt equity ratio	0.23	0.23
31	Debt service coverage ratio	0	0
32	Interest service coverage ratio		
33	<b>Disclosure of notes on financial results</b>	Textual Information(1)	

## Text Block

Textual Information(1)

Notes to Standalone Financial Results for the Quarter and Nine Months ended 31st December, 2024:

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. During the Quarter, the Company cancelled its lease agreement for its corporate office (Ground, Second and Third floor) located at Rannade House, Opp. Sankalp Grace 3, Near Ishan Bunglow, Shilaj, Ahmedabad, Gujarat, 380059. As a result of the lease termination, the Company recognized a net gain of Rs. 7026475.75 due to the reversal of lease liabilities exceeding the corresponding right-of-use asset and related costs. This gain has been classified as an exceptional item in the financial statements in accordance with Ind AS 1 – Presentation of Financial Statements, as it is significant in amount and non-recurring in nature.

This gain does not represent part of the Company's normal operating income and has been disclosed separately under Exceptional Items in the Statement of Profit and Loss to provide a clearer understanding of financial performance.

5. The above Standalone Unaudited Financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting at the Registered office held on February 10, 2025. The Statutory Auditor of the Company has carried out a limited review of the above Financial Results of the Company for the Quarter ended and Nine Months ended 31st December, 2024 in term of the Regulation 33 of the SEBI (LODR) Regulations, 2015.

Other Notes to Standalone Financial Results:

1. Debt Service Coverage ratio is not applicable as we don't have any Term Loan and Only has Cash Credit limit.

2. Interest Service Coverage Ratio for Q3 is - 30.76 time as per Formula (EBDIT/INTEREST EXPENSES), due to some data validation error we are unable to enter same in above for

3. Interest Service Coverage Ratio for Nine Month Ended is 13.66 time as per Formula (EBDIT/INTEREST EXPENSES), due to some data validation error we are unable to enter same in above for

<b>Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results</b>		
<b>Particulars</b>	<b>3 months/ 6 month ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
Date of start of reporting period	01-10-2024	01-04-2024
Date of end of reporting period	31-12-2024	31-12-2024
Whether accounts are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
<b>1 Segment Revenue (Income)</b>		
<b>(net sale/income from each segment should be disclosed)</b>		
<b>Total Segment Revenue</b>		
<b>Less: Inter segment revenue</b>		
<b>Revenue from operations</b>		
<b>2 Segment Result</b>		
<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
<b>Total Profit before tax</b>		
<b>i. Finance cost</b>		
<b>ii. Other Unallocable Expenditure net off Unallocable income</b>		
<b>Profit before tax</b>		
<b>3 (Segment Asset - Segment Liabilities)</b>		
<b>Segment Asset</b>		
<b>Total Segment Asset</b>		
<b>Un-allocable Assets</b>		
<b>Net Segment Asset</b>		
<b>4 Segment Liabilities</b>		
<b>Segment Liabilities</b>		
<b>Total Segment Liabilities</b>		
<b>Un-allocable Liabilities</b>		
<b>Net Segment Liabilities</b>		
<b>Disclosure of notes on segments</b>		

**BSE LTD**  
**ACKNOWLEDGEMENT**

Acknowledgement No	: 1102202506082933	Date & Time	: 11/02/2025 06:08:29 PM
Scrip Code	: 542285		
Entity Name	: Axita Cotton Limited		
Compliance Type	: Regulation 33 - Financial Results		
Nature Of Report	: Standalone		
Quarter / Period	: 31/12/2024		
Mode	: E-Filing		





National Stock Exchange Of India Limited

**Date of**

11-Feb-2025

**NSE Acknowledgement**

<b>Symbol:-</b>	AXITA
<b>Name of the Company: -</b>	Axita Cotton Limited
<b>Submission Type:-</b>	Results
<b>Quarter/Period Ended: -</b>	,31-Dec-2024,31-Dec-2024
<b>Date of Submission:-</b>	11-Feb-2025
<b>NEAPS App. No:-</b>	113851

Disclaimer :We hereby acknowledge receipt of your submission through NEAPS. Please note that the content and information provided is pending to be verified by NSEIL.