

: 24AALCA8092L1Z6

: AALCA8092L

Registered Office: Survey No. 324, 357, 358, Borisana, Kadi, Mahesana - 382715, Gujarat, Bharat

GST No PAN

Corporate Office: Rannade House, First Floor, Opp. Sankalp Grace 3, Near Ishan

BSE Script Code: 542285 ONSE Script Code: AXITA

Bunglows, Shilaj, Ahmedabad - 380059, Gujarat, Bharat

Mfg. & Exporter of Cotton

Tele: +91 6358747514 Email: cs@axitacotton.com, cs@axita.in Website: www.axitacotton.com

To. The Secretary, Listing Department BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400001, Maharashtra, Bharat

To. The Manager-Listing Department The National Stock Exchange of India Limited Exchange Plaza, 5th Floor, Plot No. C/1, G Block, Bandra Kurla Complex, Bandra (E), Mumbai -400051, Maharashtra, Bharat

Respected Sir/Madam,

Integrated Filing (Financial) of Axita Cotton Limited for Quarter and Nine months ended on December 31, 2024.

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-POD/2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated 02rd January, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended on December 31, 2024 is enclosed herewith.

The above information is also available on the website of the Company www.axitacotton.com.

We request you to kindly take the above information on record and oblige.

INDIA

Thanking you,

Yours faithfully,

For, Axita Cotton Limited

Company Secretary and Compliance Officer

Memb. No. A50793

Encl. As above

Place: Ahmedabad

Date: 10-02-2025



Mfg. & Exporter of Cotton

AXITA COTTON LIMITED

CIN No. : L17200GJ2013PLC076059

GST No : 24AALCA8092L1Z6

Registered Office: Survey No. 324, 357, 358, Borisana, Kadi, Mahesana - 382715, Gujarat, Bharat

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QUARTERLY INTEGRATED FILING (FINANCIALS)

- A. Financial Results Attached as Annexure-I
- B. Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. Not Applicable.
- C. Format for disclosing outstanding default on loans and debt securities Not Applicable as there is no default on loans outstanding as on December 31, 2024 and Company do not have debt securities.
- D. Format for disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) Not Applicable for this quarter
- E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted alongwith annual audited financial results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) Not Applicable for this quarter





Limited Review Report on unaudited consolidated financial results of Axita Cotton Limited for the quarter ended 31 December 2024 and year to date results for the period from 01 April 2024 to 31 December 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Axita Cotton Limited,

- 1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Axita Cotton Limited (hereinafter referred to as "the Parent'), Which include its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter and nine months ended 31 December 2024 ("the Statement'), being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
- 2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
- 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 persons 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 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.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

The Statement includes the results of the following entity:

Sr. No	Name of the component	Relationship		
1	KPR Sports and Media Pvt. Ltd	Subsidiary		

C 1008, Stratum@Venus Grounds, West Wing, 10th Floor, Nr. Jhansi ki Rani BRTS, Nehrunagar, Ahmedabad, Gujarat, India-380015.

67, New Market Yard, Mansa, Dist. Gandhinagar - 382 845 | 02763 270205



4. 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 applicable Indian Accounting Standards (Ind-AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

> For Mistry & Shah LLP Chartered Accountants F.R.N: - W100683

Malav

Digitally signed by Malav

Harshad Shah

Harshad Shah Date: 2025.02.10 17:51:06

Malay Shah

Partner

M.NO. 117101

Date: 10th February, 2025

Place: Ahmedabad

UDIN: 25117101BMLW0L2780





KITA COTTON LI

CIN No. : L17200GJ2013PLC076059 GST No : 24AALCA8092L1Z6

Registered Office: Survey No. 324, 357, 358, Borisana, Kadi,

Mahesana - 382715, Gujarat, Bharat

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ISO 9001:2015 CERTIFIED Mfg. & Exporter of Cotton

Tele: +91 6358747514 Email: cs@axitacotton.com, cs@axita.in Website: www.axitacotton.com

Unaudited Consolidated Financial Results for the Quarter and Nine Months ended 31st December, 2024

(Rs. In Lakhs, Except EPS)

		Consolidated Results					T w	
Sr.	Particulars		Quarter Ended	Nine Month		Year ended		
No.		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)	
1	Revenue							
(a)	Revenue from operations	22,803.80	12,988.79	-	51,285.60	-	-	
(b)	Other income	98.75	2.49	-	105.14	-	-	
	Total Income	22,902.55	12,991.28	-	51,390.74	-	-	
2	Expenses							
	Cost of Material Consumed	786.95	-	-	880.65	-	-	
	Purchase of Stock- In- Trade	22,104.26	11,941.58	-	47,557.05	-	-	
	Change in Inventories of Finished goods, Work-in-Progress and	(58.36)	739.30		1,599.26	-	-	
	Stock-In-Trade	10.74	// 27		104.17			
	Employee benefits expenses	68.71	61.37	-	194.17	-		
	Finance costs	14.62	10.84	-	70.28	-	-	
	Depreciation and amortization expenses	29.07	36.78	-	98.62	-	-	
(g)	Other expenses	179.42	168.76	-	695.35	-	-	
	Total Expense	23,124.67	12,958.63	-	51,095.38	-	-	
3	Profit/(loss) before Exceptional Items and Tax (1-2)	(222.12)	32.65	-	295.36	-	-	
4	Exceptional items	(70.26)	-	-	(70.26)	-	-	
_	D. C. (1) D. (1) T. (2) (1)	(151.04)	22.45	_	365.62	-	-	
5	Profit/(loss) Before Tax (3-4)	(151.86)	32.65	18	365.62	-	_	
6	Tax expense		3 51					
	Current Tax	(49.39)	5.83	-	103.05	-	-	
	Deferred Tax	21.17	(17.55)	-	(1.06)	-	-	
7	Net Profit after tax for the period of continuing Operation (5-6)	(123.64)	44.37	-	263.63	-	-	
8	Profit (loss) from discontinued operations before tax		-	-		-	-	
	Tax expense of discontinued operations		-	-		-	-	
	Net Profit after tax for the period of discontinuing Operation		-	-		-	-	
9	Total profit (loss) for period	(123.64)	44.37	-	263.63	-	-	
	AND					ALCONOMIC SEC		
10	Other Comprehensive Income (after tax)(OCI)	0.59	(0.34)	200 Maria	(13.30)	-	-	
	Items that will not be reclassified to profit or loss	0.58 (0.15)	0.09		3.35	-	-	
(b)	Tax relating to above items	0.43	(0.25)	-	(9.95)	-	-	
	Other Comprehensive Income (after tax)(OCI)	0.43	(0.23)	49.55	10000		1	
11	Total Comprehensive Income (after tax)(9+10)	(123.21)	44.12	-	253.68	-	-	
	Net Profit/ (Loss) attributable to :				247.03		-	
	Owners of the Company	(122.48)	52.35		267.83 (14.15)		-	
	Non controlling Interest	(0.73)	(8.23)		(14.15)			
12	Paid up Equity Share Capital (Face value of Re. 1/- each.)	3,477.73	3,477.73		3,477.73	-	-	
13	Other Equity	-	-	-	ottolki z	-	-	
14	Earnings Per Share in Rs. (Face Value Re. 1 each) (not annualised)							
(a)	for continuing operations							
	Basic	(0.04)	0.01		0.07		-	
	Diluted	(0.04)	0.01		0.07	-	-	
/h)	for discontinuing operation							
(b)	Basic		-	-	DENIE DE LE CONTROL DE LE C			
	Diluted		-	-	531000000000000000000000000000000000000			
							-	
(c	for continuing and discontinuing operations	0.71	001	-	0.07	-	-	
	Basic	(0.04)	0.01	-	0.07			





AXITA COTTON LIMITED

CIN No. : L17200GJ2013PLC076059

Registered Office: Survey No. 324, 357, 358, Borisana, Kadi,

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Mfg. & Exporter of Cotton

Notes to Consolidated Financial Results for the Quarter and Nine Months ended 31st December 2024

Unaudited Segment Reporting For The Quarter And Nine Months Ended 31st December 2024

(Rs. in Lakhs)

							(Rs. In Lakh	
Sr. No.	Particulars	Quarter Ended			Half Yea	Year ended		
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31,12,2023	31.12.2024 (Unaudited)	31.12.2023	31.03.2024	
1	SEGMENT REVENUE							
	A) Textile	22,803.80	12,988.79	-	51,285.60	-	-	
	B) Sports		-			-	-	
	Total	22,803.80	12,988.79	-	51,285.60		-	
	Less: Intersegment revenue		-	-	2-400-	-	-	
	Revenue from Operations	22,803.80	12,988.79	-	51,285.60	-	-	
2	SEGMENT RESULTS (Profit before tax and finance costs from each segment)							
	A) Textile	(233.25)	72.56	-	376.59	-	-	
	B) Sports	(2.74)	(31.56)	-	(45.83)			
	Total	(235.99)	41.00	-	330.76	-	-	
	Less: Finance Costs	14.62	10.84	- 1	70.28	-	-	
	Add: Other income	98.75	2.49		105.14	-	-	
	Total Profit Before Tax	(151.86)	32.65	111 -1	365.62	-	-	
3	SEGMENT ASSETS					-	-	
	A) Textile	11,786.47	12,346.00		11,786.47	-	-	
	B) Sports	148.38	141.85		148.38			
	Total	11,934.85	12,487.85	-	11,934.85	- 1	-	
4	SEGMENT LIABILITY			-		-	-	
	A) Textile	5,305.88	5,461.93		5,305.88		-	
	B) Sports	178.80	185.87	and the second	178.80			
	Total	5,484.68	5,647.80		5,484.68	_	-	
5	CAPITAL EMPLOYED (Segment Assets - Segment liabilities)	6,450.17	6,840.05		6,450.17		-	

- 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.
- 3 The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.
- The Group has classified the operations primarily into Two segments viz., Textile, and Sports based on "Management Approach" as defined in Ind-AS 108 Operating Segments.
- The above Consolidated 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 and Nine months ended 31st December, 2024 in term of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015.

For and on behalf of Axita Cotton Limited

Place: Kadi

Date: 10 February 2025



LYD, J. T. S.

NITINBHAI GOVINDBHAI PATEL CHAIRMAN CUM MANAGING DIRECTOR

(DIN: 06626646)



Limited Review Report on unaudited standalone financial results of Axita Cotton Limited for the quarter ended 31 December 2024 and year to date results for the period from 01 April 2024 to 31 December 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Axita Cotton Limited,

- 1. We have reviewed the accompanying statement of unaudited standalone financial results of Axita cotton ltd ("the Company") for the quarter ended 31st December, 2024 and year to date from 1st April,2024 to 31st December,2024(the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2. The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS) 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to express a conclusion on the statement based on our review.
- 3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' specified u/s. 143(10) of the Companies Act, 2013. 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.



4. 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 applicable Indian Accounting Standards (Ind-AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

> For Mistry & Shah LLP **Chartered Accountants** F.R.N: - W100683

Malav

Digitally signed by Malav Harshad Shah Harshad Shah Date: 2025.02.10 17:46:17 +05'30'

> Malay Shah Partner M.NO. 117101

Date: 10th February, 2025

Place: Ahmedabad

UDIN: 25117101BMLW0K3998



: L17200GJ2013PLC076059 : 24AALCA8092L1Z6

: AALCA80921

GST No

PAN

Registered Office: Survey No. 324, 357, 358, Borisana, Kadi.

KITA COTTON LIMIT

Mahesana - 382715, Gujarat, Bharat

Corporate Office: Rannade House, First Floor, Opp. Sankalp Grace 3, Near Ishan Bunglows, Shilaj, Ahmedabad - 380059, Gujarat, Bharat

ISO 9001:2015 CERTIFIED

Mfg. & Exporter of Cotton

BSE Script Code: 542285 NSE Script Code: AXITA

Tele: +91 6358747514 Email: cs@axitacotton.com, cs@axita.in Website: www.axitacotton.com

Unaudited Standalone Financial Results for the Quarter and Nine Months ended 31st December, 2024

(Rs. In Lakhs, Except EPS)

Sr.	DWalland				ne Results Nine Months Ended		Vana andri	
	Particulars	T	Quarter Ended				Year ended	
No.		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)	
1	Revenue							
(a)	Revenue from operations	22,803.80	12,988.79	26,530.67	51,285.60	88,098.92	1,10,201.4	
(b)	Other income	98.75	2.49	88.54	105.14	209.17	237.49	
	Total Income	22,902.55	12,991.28	26,619.21	51,390.74	88,308.09	1,10,438.91	
2	Expenses							
(a)	Cost of Material Consumed	786.95	-	-	880.65	750.12	2,357.53	
(b)	Purchase of Stock-In- Trade	22,104.26	11,941.58	25,591.31	47,557.05	84,141.46	1,04,644.15	
(c)	Change in Inventories of Finished goods, Work-in-Progress and Stock-In-Trade	(58.36)	739.30	292.63	1,599.26	61.53	(1,151.38	
	Employee benefits expenses	68.71	61.37	48.58	194.17	181.15	222.09	
	Finance costs	14.62	10.84	10.45	70.28	32.78	80.30	
	Depreciation and amortization expenses	26.52	31.68	30.92	90.97	90.79	125.57	
(g)	Other expenses	179.22	142.30	222.68	657.17	989.04	1,430.45	
	Total Expense	23,121.92	12,927.07	26,196.57	51,049.55	86,246.87	1,07,708.71	
3	Profit/(loss) before Exceptional Items and Tax (1-2)	(219.37)	64.21	422.64	341.19	2,061.22	2,730.20	
4	Exceptional items	(70.26)	-	-	(70.26)	-	-	
5	Profit/(loss) Before Tax (3-4)	(149.11)	64.21	422.64	411.45	2,061.22	2,730.20	
6	Tax expense							
	Current Tax	(49.38)	5.82	111.66	103.05	530.26	698.48	
	Deferred Tax	22.31	(4.27)	(2.29)	13.36	(7.58)	(1.84	
7	Net Profit after tax for the period of continuing Operation (5-6)	(122.04)	62.66	313.27	295.04	1,538.55	2,033.56	
8	Profit (loss) from discontinued operations before tax			-		-	-	
	Tax expense of discontinued operations	-	4 . 34	-		-	-	
	Net Profit after tax for the period of discontinuing Operation		81 - 4	-	-	-	-	
9	Total profit (loss) for period	(122.04)	62.66	313.27	295.04	1,538.55	2,033.5	
10	Other Comprehensive Income (after tax)(OCI)				10.11.5.00			
	Items that will not be reclassified to profit or loss	0.58	(0.34)	19.22	(13.30)	24.89	32.65	
(b)	Tax relating to above items	(0.15)	0.08	(4.84)	3.35	(6.26)	(8.22	
	Other Comprehensive Income (after tax)(OCI)	0.43	(0.26)	14.38	(9.95)	18.63	24.43	
11	Total Comprehensive Income (after tax)(9+10)	(121.60)	62.40	327.65	285.09	1,557.17	2,057.99	
12	Paid up Equity Share Capital (Face value of Re. 1/- each.)	3,477.73	3,477.73	2,608.78	3,477.73	2,608.78	2,608.78	
13	Other Equity	-11	-	-		-	3,847.58	
14	Earnings Per Share in Rs. (Face Value Re. 1 each) (not annualised)							
(a)	for continuing operations							
	Basic	(0.03)	0.02	0.13	0.08	0.60	0.79	
	Diluted	(0.03)	0.02	0.13	0.08	0.60	0.79	
(b)	for discontinuing operation			10.00				
(0)	Basic	This could be	-				-	
	Diluted	-	-	- 63		1982	-	
(c)	for continuing and discontinuing operations							
	Basic	(0.03)	0.02	0.13	0.08	0.60	0.7	
	Diluted	(0.03)	0.02	0.13	0.08	0.60	0.79	

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

- 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.
- The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.
- 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".
- 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 ₹70,26,475.75 due to the reversal of lease liabilities exceeding the corresponding right-ofuse 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.

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

For and on behalf of Axita Cotton Limited

Place: Kadi Date: 10 February 2025



NITINBHAI GOVINDBHAI PATEL CHAIRMAN CUM MANAGING DIRECTOR (DIN: 06626646)



National Stock Exchange Of India Limited

Date of

10-Feb-2025

NSE Acknowledgement

Symbol:-	AXITA			
Name of the Company: -	Axita Cotton Limited			
Submission Type:-	Announcements			
Short Description:-	Integrated Filing- Financial			
Date of Submission:-	10-Feb-2025 07:19:01 PM			
NEAPS App. No:-	2025/Feb/44007/8624			

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.

Date & Time of Download: 10/02/2025 19:18:01

BSE ACKNOWLEDGEMENT

Acknowledgement Number	8983436
Date and Time of Submission	2/10/2025 7:17:43 PM
Scripcode and Company Name	542285 - Axita Cotton Ltd
Subject / Compliance Regulation	Integrated Filing (Financial)
Submitted By	Shyamsunder Panchal
Designation	Company Secretary &Compliance Officer

Disclaimer: - Contents of filings has not been verified at the time of submission.