

General information about company		
Scrip code*	542285	
NSE Symbol*	AXITA	
MSEI Symbol*	NOTLISTED	
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	11-08-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	30-07-2025	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	First quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Unaudited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended		
Segment Reporting	Single segment	
Description of single segment	Cotton	
Start date and time of board meeting	11-08-2025 17:10	
End date and time of board meeting	11-08-2025 17:55	
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	
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	No such instances

## Financial Results – Ind-AS

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		01-04-2025	01-04-2025	
Date of end of reporting period		30-06-2025	30-06-2025	
Whether results are audited or unaudited		Unaudited	Unaudited	
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	15669.73	15669.73	
	Other income	260.86	260.86	
	<b>Total income</b>	<b>15930.59</b>	<b>15930.59</b>	
<b>2</b>	<b>Expenses</b>			
(a)	Cost of materials consumed	0	0	
(b)	Purchases of stock-in-trade	16101.6	16101.6	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-758.8	-758.8	
(d)	Employee benefit expense	82.91	82.91	
(e)	Finance costs	31.57	31.57	
(f)	Depreciation, depletion and amortisation expense	15.69	15.69	
(g)	<b>Other Expenses</b>			
1	Other expenses	261.32	261.32	
	<b>Total other expenses</b>	<b>261.32</b>	<b>261.32</b>	
	<b>Total expenses</b>	<b>15734.29</b>	<b>15734.29</b>	
<b>3</b>	<b>Total profit before exceptional items and tax</b>	<b>196.3</b>	<b>196.3</b>	
<b>4</b>	Exceptional items	0	0	
<b>5</b>	<b>Total profit before tax</b>	<b>196.3</b>	<b>196.3</b>	
<b>6</b>	<b>Tax expense</b>			
7	Current tax	11.37	11.37	
8	Deferred tax	23.75	23.75	
<b>9</b>	<b>Total tax expenses</b>	<b>35.12</b>	<b>35.12</b>	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
<b>11</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>161.18</b>	<b>161.18</b>	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
<b>14</b>	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0</b>	<b>0</b>	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
<b>16</b>	<b>Total profit (loss) for period</b>	<b>161.18</b>	<b>161.18</b>	
17	<a href="#">Other comprehensive income net of taxes</a>	84.75	84.75	
<b>18</b>	<b>Total Comprehensive Income for the period</b>	<b>245.93</b>	<b>245.93</b>	
<b>19</b>	<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			
<b>20</b>	<b>Total Comprehensive income for the period attributable to</b>			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
<b>21</b>	<b>Details of equity share capital</b>			
	Paid-up equity share capital	3477.73	3477.73	

	Face value of equity share capital	1	1	
22	Reserves excluding revaluation reserve			
<b>23</b>	<b>Earnings per share</b>			
<b>i</b>	<b>Earnings per equity share for continuing operations</b>			
	Basic earnings (loss) per share from continuing operations	0.05	0.05	
	Diluted earnings (loss) per share from continuing operations	0.05	0.05	
<b>ii</b>	<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	
<b>iii</b>	<b>Earnings per equity share (for continuing and discontinued operations)</b>			
	Basic earnings (loss) per share from continuing and discontinued operations	0.05	0.05	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.05	0.05	
24	Debt equity ratio	24	24	Textual Information( 1)
25	Debt service coverage ratio	0	0	Textual Information( 2)
26	Interest service coverage ratio	0	0	Textual Information( 3)
<b>27</b>	<b>Disclosure of notes on financial results</b>	<b>Textual Information(4)</b>		

### Text Block

Textual Information(2)	<p>Quarterly:</p> <p>1. Debt service coverage ratio: 684%</p> <p>Reason: The very high Debt Service Ratio of 684% is mainly because the company is earning strong profits from its operations, along with high depreciation (a non-cash expense) that increases available cash for repayments. The company also has low interest, lease, and loan repayment amounts due to careful debt management. In addition, it follows a conservative borrowing policy, which keeps pressure on cash flows low, and maintains good liquidity, giving it a strong safety cushion to pay debts on time and remain financially stable.</p>
Textual Information(3)	<p>1. Quarterly</p> <p>Interest Service coverage ratio : 722%</p> <p>The exceptionally high Interest Service Coverage Ratio of 722% is due to strong operational profitability reflected in a Profit Before Tax of 227.87 Lakhs, which is significantly higher than the interest obligation of 31.57 Lakhs. This strong performance is supported by efficient cost control measures and steady revenue growth. Additionally, the company maintains a low debt burden, resulting in relatively small interest expenses, and follows prudent financial management practices that ensure sufficient earnings to cover interest payments many times over</p>
Textual Information(4)	<p>Notes To Unaudited Standalone Financial Results For The Quarter Ended On June 30, 2025:</p> <p>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.</p> <p>2) The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.</p> <p>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.</p> <p>4) The above Unaudited 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 August 11, 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 on June 30, 2025 in term of the Regulation 33 of the SEBI (LODR) Regulations, 2015.</p>

Other Comprehensive Income			
Date of start of reporting period		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
Whether results are audited or unaudited		Unaudited	Unaudited
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	Investments measured through fair value through Other comprehensive Income and Remeasurement of defined benefit plans	88.59	88.59
	Total Amount of items that will not be reclassified to profit and loss	88.59	88.59
2	Income tax relating to items that will not be reclassified to profit or loss	8.51	8.51
3	Amount of items that will be reclassified to profit and loss		
1	Cash Flow Hedge	1.11	1.11
	Total Amount of items that will be reclassified to profit and loss	1.11	1.11
4	Income tax relating to items that will be reclassified to profit or loss	-3.56	-3.56
5	Total Other comprehensive income	84.75	84.75



National Stock Exchange Of India Limited

**Date of** 12-Aug-2025

**NSE Acknowledgement**

<b>Symbol :-</b>	AXITA
<b>Name of the Company :-</b>	Axita Cotton Limited
<b>Module :-</b>	Integrated Filing- Non-Banking Ind AS
<b>Submission Type :-</b>	Original
<b>Quarter/Period Ended :-</b>	30-Jun-2025
<b>Date of Submission :-</b>	12-Aug-2025 14:14:46
<b>NEAPS App. No :-</b>	110191

Disclaimer :We acknowledge the receipt of your submission through NEAPS. The information provided by you has been disseminated on the website on as is basis.

**BSE LTD**  
**ACKNOWLEDGEMENT**

Acknowledgement No	: 1208202502211027	Date & Time : 12/08/2025 02:21:10 PM
Scrip Code	: 542285	
Entity Name	: Axita Cotton Limited	
Compliance Type	: Regulations 33(3) - Integrated Finance Ind AS	
Quarter / Period	: 30/06/2025	
Mode	: XBRL 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	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	11-08-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	30-07-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	First quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	11-08-2025 17:10
End date and time of board meeting	11-08-2025 17:55
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



## 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		01-04-2025	01-04-2025	
Date of end of reporting period		30-06-2025	30-06-2025	
Whether results are audited or unaudited		Unaudited	Unaudited	
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	15669.73	15669.73	
	Other income	258.6	258.6	
	<b>Total income</b>	<b>15928.33</b>	<b>15928.33</b>	
<b>2</b>	<b>Expenses</b>			
(a)	Cost of materials consumed	0	0	
(b)	Purchases of stock-in-trade	16101.6	16101.6	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-758.8	-758.8	
(d)	Employee benefit expense	82.91	82.91	
(e)	Finance costs	31.57	31.57	
(f)	Depreciation, depletion and amortisation expense	18.16	18.16	
(g)	<b>Other Expenses</b>			
1	Other expenses	294.35	294.35	
	<b>Total other expenses</b>	<b>294.35</b>	<b>294.35</b>	
	<b>Total expenses</b>	<b>15769.79</b>	<b>15769.79</b>	
<b>3</b>	<b>Total profit before exceptional items and tax</b>	<b>158.54</b>	<b>158.54</b>	
4	Exceptional items	0	0	
<b>5</b>	<b>Total profit before tax</b>	<b>158.54</b>	<b>158.54</b>	
<b>6</b>	<b>Tax expense</b>			
7	Current tax	11.37	11.37	
8	Deferred tax	14.25	14.25	
<b>9</b>	<b>Total tax expenses</b>	<b>25.62</b>	<b>25.62</b>	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
<b>11</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>132.92</b>	<b>132.92</b>	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
<b>14</b>	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0</b>	<b>0</b>	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
<b>16</b>	<b>Total profit (loss) for period</b>	<b>132.92</b>	<b>132.92</b>	
17	<a href="#">Other comprehensive income net of taxes</a>	84.75	84.75	
<b>18</b>	<b>Total Comprehensive Income for the period</b>	<b>217.67</b>	<b>217.67</b>	
<b>19</b>	<b>Total profit or loss, attributable to</b>			
	Profit or loss, attributable to owners of parent	230.39	230.39	
	Total profit or loss, attributable to non-controlling interests	-12.72	-12.72	
<b>20</b>	<b>Total Comprehensive income for the period attributable to</b>			
	Comprehensive income for the period attributable to owners of parent	84.75	84.75	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0	
<b>21</b>	<b>Details of equity share capital</b>			
	Paid-up equity share capital	3477.73	3477.73	

	Face value of equity share capital	1	1	
22	Reserves excluding revaluation reserve			
<b>23</b>	<b>Earnings per share</b>			
<b>i</b>	<b>Earnings per equity share for continuing operations</b>			
	Basic earnings (loss) per share from continuing operations	0.04	0.04	
	Diluted earnings (loss) per share from continuing operations	0.04	0.04	
<b>ii</b>	<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	
<b>iii</b>	<b>Earnings per equity share (for continuing and discontinued operations)</b>			
	Basic earnings (loss) per share from continuing and discontinued operations	0.04	0.04	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.04	0.04	
24	Debt equity ratio	26	26	Textual Information( 1 )
25	Debt service coverage ratio	0	0	Textual Information( 2 )
26	Interest service coverage ratio	0	0	Textual Information( 3 )
<b>27</b>	<b>Disclosure of notes on financial results</b>	<b>Textual Information(4)</b>		

### Text Block

Textual Information(2)	<p>Quarterly:</p> <p>1. Debt service coverage ratio: 585%</p> <p>Reason: The very high Debt Service Ratio of 585% is mainly because the company is earning strong profits from its operations, along with high depreciation (a non-cash expense) that increases available cash for repayments. The company also has low interest, lease, and loan repayment amounts due to careful debt management. In addition, it follows a conservative borrowing policy, which keeps pressure on cash flows low, and maintains good liquidity, giving it a strong safety cushion to pay debts on time and remain financially stable.</p>
Textual Information(3)	<p>1. Quarterly</p> <p>Interest Service coverage ratio : 602%</p> <p>The exceptionally high Interest Service Coverage Ratio of 602% is due to strong operational profitability reflected in a Profit Before Tax of 190.11 Lakhs, which is significantly higher than the interest obligation of 31.57 Lakhs. This strong performance is supported by efficient cost control measures and steady revenue growth. Additionally, the company maintains a low debt burden, resulting in relatively small interest expenses, and follows prudent financial management practices that ensure sufficient earnings to cover interest payments many times over</p>
Textual Information(4)	<p>Notes To Unaudited Consolidated Financial Results For The Quarter Ended On June 30, 2025:</p> <p>1) Please refer financial result uploaded on the exchange websites on August 11, 2025.</p> <p>2) 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.</p> <p>3) The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.</p> <p>4) The Board approved the disinvestment from its subsidiary, KPR Sports and Media Private Limited, on June 27, 2025. Accordingly, KPR Sports and Media Private Limited ceased to be a subsidiary with effect from the same date.</p> <p>5) The Group classified the operations primarily into Two segments viz., Textiles, and Sports based on Management Approach as defined in Ind-AS 108 - Operating Segments.</p> <p>6) The above Consolidated Unaudited 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 August 11, 2025. The Statutory Auditor of the Company has carried out an Limited review of the above Financial Results of the Company for the quarter ended on June 30, 2025 in the term of the Regulation 33 of the SEBI (LODR) Regulations, 2015.</p>

**Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results**

Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
<b>1 Segment Revenue (Income)</b>			
(net sale/income from each segment should be disclosed)			
1	A) Textile	15669.73	15669.73
2	B) Sports	0	0
	<b>Total Segment Revenue</b>	15669.73	15669.73
	<b>Less: Inter segment revenue</b>	0	0
	<b>Revenue from operations</b>	15669.73	15669.73
<b>2 Segment Result</b>			
<b>Profit (+) / Loss (-) before tax and interest from each segment</b>			
1	A) Textile	-32.98	-32.98
2	B) Sports	-35.51	-35.51
	<b>Total Profit before tax</b>	-68.49	-68.49
	<b>i. Finance cost</b>	31.57	31.57
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>	-258.6	-258.6
	<b>Profit before tax</b>	158.54	158.54
<b>3 (Segment Asset - Segment Liabilities)</b>			
<b>Segment Asset</b>			
1	A) Textile	9022.64	9022.64
2	B) Sports	142.14	142.14
	<b>Total Segment Asset</b>	9164.78	9164.78
	<b>Un-allocable Assets</b>	0	0
	<b>Net Segment Asset</b>	9164.78	9164.78
<b>4 Segment Liabilities</b>			
<b>Segment Liabilities</b>			
1	A) Textile	2492.05	2492.05
2	B) Sports	211.64	211.64
	<b>Total Segment Liabilities</b>	2703.69	2703.69
	<b>Un-allocable Liabilities</b>	0	0
	<b>Net Segment Liabilities</b>	2703.69	2703.69
<b>Disclosure of notes on segments</b>			

Other Comprehensive Income			
Date of start of reporting period		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Investments measured through fair value through Other comprehensive Income and Remeasurement of defined benefit plans	88.59	88.59
	Total Amount of items that will not be reclassified to profit and loss	88.59	88.59
2	Income tax relating to items that will not be reclassified to profit or loss	8.51	8.51
3	Amount of items that will be reclassified to profit and loss		
1	Cash Flow Hedge	1.11	1.11
	Total Amount of items that will be reclassified to profit and loss	1.11	1.11
4	Income tax relating to items that will be reclassified to profit or loss	-3.56	-3.56
5	Total Other comprehensive income	84.75	84.75



National Stock Exchange Of India Limited

**Date of** 12-Aug-2025

**NSE Acknowledgement**

<b>Symbol :-</b>	AXITA
<b>Name of the Company :-</b>	Axita Cotton Limited
<b>Module :-</b>	Integrated Filing- Non-Banking Ind AS
<b>Submission Type :-</b>	Original
<b>Quarter/Period Ended :-</b>	30-Jun-2025
<b>Date of Submission :-</b>	12-Aug-2025 14:18:36
<b>NEAPS App. No :-</b>	110193

Disclaimer :We acknowledge the receipt of your submission through NEAPS. The information provided by you has been disseminated on the website on as is basis.

**BSE LTD**  
**ACKNOWLEDGEMENT**

Acknowledgement No	: 1208202502221027	Date & Time : 12/08/2025 02:22:10 PM
Scrip Code	: 542285	
Entity Name	: Axita Cotton Limited	
Compliance Type	: Regulations 33(3) - Integrated Finance Ind AS	
Quarter / Period	: 30/06/2025	
Mode	: XBRL E-Filing	