

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	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	26-05-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	21-05-2025
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	26-05-2025 17:30
End date and time of board meeting	26-05-2025 18:05
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		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
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	13985.98	65271.58
	Other income	45.77	140
	Total income	14031.75	65411.58
2	Expenses		
(a)	Cost of materials consumed	2508.08	3388.73
(b)	Purchases of stock-in-trade	11137.64	58694.69
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	126.33	1725.59
(d)	Employee benefit expense	75.39	271.31
(e)	Finance costs	23.61	93.89
(f)	Depreciation, depletion and amortisation expense	17.62	108.59
(g)	Other Expenses		
1	Other Expenses	399.12	1043.63
	Total other expenses	399.12	1043.63
	Total expenses	14287.79	65326.43
3	Total profit before exceptional items and tax	-256.04	85.15
4	Exceptional items	0	70.26
5	Total profit before tax	-256.04	155.41
6	Tax expense		
7	Current tax	-61.52	41.53
8	Deferred tax	-8.82	4.54
9	Total tax expenses	-70.34	46.07
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	-185.7	109.34
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	-185.7	109.34
17	Other comprehensive income net of taxes	-10.24	-20.19
18	Total Comprehensive Income for the period	-195.94	89.15

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	3477.73	3477.73	
	Face value of equity share capital	1	1	
22	Reserves excluding revaluation reserve		2806.91	
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	-0.05	0.03	
	Diluted earnings (loss) per share from continuing operations	-0.05	0.03	
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	-0.05	0.03	
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.05	0.03	
24	Debt equity ratio	1.62	1.62	Textual Information(1)
25	Debt service coverage ratio	0	0	Textual Information(2)
26	Interest service coverage ratio	0	0	Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Text Block	
Textual Information(2)	<p>Quarterly:</p> <p>1.Debt service coberage ratio: -1670.93%</p> <p>As Its loss in the last quarter that is Jan 25 to March 25</p> <p>Annually:</p> <p>1.Debt Service coberage ratio: -250.18%</p> <p>Reasone of debt service ratios is high profit in compare to obligation of loan repayment and also interest and lease liabilities</p>
Textual Information(3)	<p>1. Annually</p> <p>Interest Service coverage ratio:-306.35%</p> <p>Reasone of such high interest service coverage ratio is beacue of high profit in compare to the interest payment obligation</p> <p>2. Quarterly</p> <p>Interest Service coverage ratio : -3092.94%</p> <p>Reasone og such high negative valus is due to loss in the last quarter that is Jan 2025 to March 2025 and we do have lease liabilities andlso some interest obligation</p>
Textual Information(4)	<p>Notes to Standalone Financial Results for the Quarter and Year ended 31st March, 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 We have exported sesame seeds to Korea agro fisheries and food trade corporation on January 24, 2025 amounting to Rs. 893.63 lakhs. Subsequent to the reporting date and upon arrival at the destination, the buyer identified quality issues with the consignment. Despite extensive discussions and efforts to resolve the matter, the buyer has ultimately decided to reject the shipment and return the entire consignment.</p> <p>As this situation arose from conditions that occurred after the reporting date of March 31, 2025, it has been classified as a non-adjusting event in accordance with Ind AS 10 - Events after the Reporting Period. Accordingly, the financial statements for the year ended March 31, 2025, remain unadjusted in this regard. However, based on our current assessment, the estimated financial impact of this event is a potential loss of approximately 10% of the transaction value. The effect of this event will be recognized in the financial statements of the subsequent period.</p> <p>5 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 May 26, 2025. 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, 2025 and have issued an unmodified Independent Auditors Report thereon.</p> <p>6 The figures for the quarter ended March 31, 2025 and March 31, 2024 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.</p>

Statement of Asset and Liabilities		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	458.76
	Capital work-in-progress	0
	Investment property	0
	Goodwill	0
	Other intangible assets	2.46
	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	393.6
	Trade receivables, non-current	0
	Loans, non-current	82.35
	Other non-current financial assets	103.55
	Total non-current financial assets	579.5
	Deferred tax assets (net)	27.8
	Other non-current assets	0
	Total non-current assets	1068.52
2	Current assets	
	Inventories	96.88
	Current financial asset	
	Current investments	389.71
	Trade receivables, current	3196.12
	Cash and cash equivalents	1056.35
	Bank balance other than cash and cash equivalents	0
	Loans, current	668.82
	Other current financial assets	216.68
	Total current financial assets	5527.68
	Current tax assets (net)	0
	Other current assets	942.74
	Total current assets	6567.3
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	7635.82

	Total current assets	6567.3
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	7635.82
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	3477.73
	Other equity	2806.91
	Total equity attributable to owners of parent	6284.64
	Non controlling interest	
	Total equity	6284.64
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	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	Total Trade payable	0
	Other non-current financial liabilities	94.91
	Total non-current financial liabilities	94.91
	Provisions, non-current	26.21
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	0
	Total non-current liabilities	121.12
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	0
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	220.04
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	957.19
	Total Trade payable	1177.23
	Other current financial liabilities	8.55
	Total current financial liabilities	1185.78
	Other current liabilities	11.04
	Provisions, current	33.24
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	1230.06
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0

	Total liabilities	1351.18
	Total equity and liabilities	7635.82
	Disclosure of notes on assets and liabilities	Textual Information(1)

Other Comprehensive Income			
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
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	-27.84	-41.14
	Total Amount of items that will not be reclassified to profit and loss	-27.84	-41.14
2	Income tax relating to items that will not be reclassified to profit or loss	-7.00	-10.35
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	3.56	3.56
5	Total Other comprehensive income	-10.24	-20.19

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
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	155.41
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	64.21
	Adjustments for decrease (increase) in inventories	1819.29
	Adjustments for decrease (increase) in trade receivables, current	628.7
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	1544.75
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0.37
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	848.1
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-117.92
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	108.59
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	-61.17
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0.72
	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	38.46
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	-46.9
	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)	0
	Other adjustments for non-cash items	-27.16
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	4723.12

	Net cash flows from (used in) operations	4878.53
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	332.86
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	4545.67
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	295.11
	Other cash payments to acquire equity or debt instruments of other entities	1058.9
	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	0
	Purchase of property, plant and equipment	49.98
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	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	106.04
	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	20.21
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-179.38
	Net cash flows from (used in) investing activities	-1078.98
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	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	-1972.02
	Repayments of borrowings	0
	Payments of lease liabilities	61.74
	Dividends paid	260.15
	Interest paid	64.21
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-629.19
	Net cash flows from (used in) financing activities	-2987.31
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	479.38
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	479.38
	Cash and cash equivalents cash flow statement at beginning of period	576.97
	Cash and cash equivalents cash flow statement at end of period	1056.35

[illegible]

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	Mistry And Shah LLP	Yes	31-10-2025

BSE LTD
ACKNOWLEDGEMENT

Acknowledgement No	: 2605202508381927	Date & Time : 26/05/2025 08:38:19 PM
Scrip Code	: 542285	
Entity Name	: Axita Cotton Limited	
Compliance Type	: Regulations 33(3) - Integrated Finance Ind AS	
Quarter / Period	: 31/03/2025	
Mode	: XBRL E-Filing	



National Stock Exchange Of India Limited

Date of 27-May-2025

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-2025
Date of Submission :-	27-May-2025 11:23:58
NEAPS App. No :-	94119

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