



AVI ANSH TEXTILE LIMITED

(FORMERLY KNOWN AS AVI ANSH TEXTILE PVT. LTD.)

Date: November 11, 2024

Ref: AVIANSH/2024-2025/07

To,
Listing Compliance Department
National Stock Exchange of India Limited,
Exchange Plaza, C-1, Block-G,
Bandra Kurla Complex,
Bandra (E), Mumbai-40005

NSE Symbol: AVIANSH

Sub: Outcome of Board Meeting & Intimation under Regulation 30 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

Dear Sir/ Ma'am,

We wish to inform you that the Board of Directors of AVI ANSH TEXTILE LIMITED at its meeting held today i.e Monday, November 11, 2024 *inter-alia*, have considered and approved the following business(s):

1. Un-audited Financial Results of the Company for the half year ended September 30, 2024 along with Limited Review Report issued by M/s Kuldeep Sharma & Associates, Chartered Accountants, Statutory Auditor of the Company. (Annexure 1)
2. Took Note of the Auditor's Certificate for utilization of issue proceeds for the half year ended September 30, 2024 pursuant to NSE Circular No. NSE/CML/ 2024/23 dated 5th September 2024. (Annexure 2)
3. Took Note of Compliance with Statement of Deviation (s) or Variation(s) as per Regulation 32 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for the half year ended September 30, 2024.

The meeting of the Board of Directors was commenced at 03:00 P.M and concluded at 05:15 P.M

We request you to kindly take the above on record.

Thanking you,

For AVI ANSH TEXTILE LIMsITED

Isha
Company Secretary & Compliance Officer
Membership Number: A59254 (ICSI)

Encl.: as above

Works

Village Behra, PO Rampur Sainian
Barwala Road, Tehsil Dera Bassi,
Distt. S.A.S. Nagar Mohali (PB)

Registered Office

402 Aggarwal Cyber Plaza 1,
Netaji Subash Place, Pitampura,
Northwest, Delhi-110034

E-Mail

cs@avianshgroup.com
atpl.punjab@gmail.com
ansh@avianshgroup.com

Telephone No

+91-11-4142-5247
+91-9958111912
+91-9650423274

GSTIN : 03AADCRO190C121

CIN : L17110DL2005PLC260403

WEB : www.avianshgroup.com

AVI ANSH TEXTILE LIMITED

(FORMERLY KNOWN AS AVI ANSH TEXTILE PVT. LTD.)

Annexure - 1

Statement of Un-Audited Financial Result for the Half year Ended 30th Sep 2024

(Amount in lakhs)

S.No	PARTICULARS	For half year Ended on			FOR YEAR ENDED
		Six Month Ended 30-Sep-2024	Preceding Six Month Ended 31-Mar-2024	Corresponding Six Month Ended Previous Year 30-Sep-2023	Previous year ended 31-Mar-2024
		Un-Audited	Audited	Un-Audited	Audited
I	Revenue from operations	6,629.10	7,249.02	6,889.84	14,138.87
II	Other Income	9.58	62.69	13.10	75.79
III	Total Income (I)+(II)	6,638.68	7,311.72	6,902.94	14,214.65
IV	EXPENSES				
a	Cost of Material Consumed	5,121.15	5,490.19	5,928.82	11,419.01
b	Change in Inventory	(512.28)	(215.14)	(755.03)	(970.16)
c	Employee Benefit Expenses	463.37	406.11	356.98	763.09
d	Finance costs	140.12	126.44	100.71	227.14
e	Depreciation and Amortisation	160.85	155.97	136.92	292.88
f	Other Expenses	1,130.59	1,014.49	1,024.55	2,039.04
	Total Expenses	6,503.80	6,978.05	6,792.95	13,771.00
V	Profit/(Loss) before Exceptional and Extra ordinary items and Tax (III)-(IV)	134.88	333.67	109.98	443.65
VI	Exceptional items	-	-	-	-
VII	Profit/(Loss) before Extra ordinary items and tax	134.88	333.67	109.98	443.65
VIII	Extraordinary items	-	-	-	-
IX	Profit/(Loss) before tax (VII)-(VIII)	134.88	333.67	109.98	443.65
X	Tax Expenses:				
	Current Tax	39.41	87.30	28.77	116.07
	Deferred Tax	(5.09)	(2.00)	(1.76)	(3.76)
XI	Profit/(Loss) for the year for continuing operation	100.55	248.38	82.97	331.35
XII	Earning per share				
	(a) Basic	1.02	2.54	0.85	3.39
	(b) Diluted	1.02	2.54	0.85	3.39

For and On behalf of Board of Directors of
Avi Ansh Textile Limited

For Avi Ansh Textile Limited

Anil Kumar Jain

(Managing Director)

(DIN: 00150070)

Date: 11-Nov-2024

Place: Delhi

Works

Village Behra, PO Rampur Sainian
Barwala Road, Tehsil Dera Bassi,
Distt. S.A.S. Nagar Mohali (PB)

Registered Office

402 Aggarwal Cyber Plaza 1,
Netaji Subash Place, Pitampura,
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+91-9650423274

GSTIN : 03AADCRO190C1Z1

CIN : L17110DL2005PLC260403

WEB : www.avianshgroup.com

Notes:

1. The above Financial Results as reviewed and recommended by the Audit Committee of the Company and the same were approved by the Board of Directors of the company at their respective meeting held on Monday, November 11th, 2024.
2. The Financial Results have been prepared in accordance with the Generally Accepted Accounting Principles as notified under Section 133 of the Companies Act, 2013 ("Act") read there under and other accounting principles generally accepted in India as amended from time to time.
3. During the reporting period, the Company, which is listed on the SME Platform, issued 4,192,000 equity shares of face value ₹10 each at a premium of ₹52, resulting in an issue price of ₹62 per share. The issuance was made in accordance with applicable regulations and guidelines
Details of the issue:
 - Number of Shares Issued: 4,192,000
 - Face Value of Each Share: ₹10
 - Premium on Each Share: ₹52
 - Issue Price per Share: ₹62
 - Listing: The Company is listed on the SME platform.
4. The company's business activity falls within a single segment viz. manufacturing and trading of Textile. Also company is operating in Indian market only hence there is no Geographic/secondary segment. Accordingly, no disclosure is required under As-17
5. The figures for the previous period have been restated/regrouped/reclassified wherever necessary in order to make them comparable.
6. The management is in process of identifying parties which are covered under MSME. The amount relating to MSME are disclosed to the extent identified.

For Avish Textile Limited

Managing Director



AVI ANSH TEXTILE LIMITED

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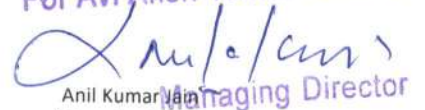
Un-Audited Statement of Assets and Liabilities as at 30th Sep 2024

(Amount in lakhs)

PARTICULARS	NOTES NO.	Balance as at	
		As At 30-Sep-24 Un-Audited	As At 31-Mar-24 Audited
I EQUITY AND LIABILITIES			
1) Shareholders funds			
(a) Share Capital	3	1,397.69	978.49
(b) Reserve and Surplus	4	2,789.60	610.02
		4,187.29	1,588.52
2) Non-current liabilities			
(a) Long-term borrowings	5	1,411.04	1,456.61
(b) Long term provision	7	36.46	34.42
		1,447.50	1,491.03
3) Current liabilities			
(a) Short term borrowings	8	2,294.67	3,024.59
(b) Trade payables:	9		
(i) Payable to MSME	(i)	-	24.29
(ii) Payable to Others	(ii)	690.13	153.21
(c) Other current liabilities	10	158.55	89.15
(d) Short term provisions	11	162.59	153.14
		3,305.94	3,444.38
Total		8,940.73	6,523.93
II ASSETS			
1) Non-Current assets			
(a) Property plant and Equipments			
(i) Tangible Assets			
(ii) Intangible Assets	12	1,981.39	2,026
(iii) CWIP		-	-
(b) Other Non-Current Assets	13	139.86	136
(c) Deferred tax Assets	6	18.02	13
		2,139.27	2,174.92
2) Current assets			
(a) Inventories	14	2,496.77	2,772
(b) Trade receivables	15	1,255.77	1,167
(c) Cash and cash equivalents	16	2,469.76	80
(d) Short term Deposit and advances	17	212.00	58
(e) Other current assets	18	367.16	272
		6,801.47	4,349.01
		8,940.73	6,523.93

For and On behalf of Board of Directors of
Avi Ansh Textile Limited

For Avi Ansh Textile Limited


Anil Kumar Singh
(Managing Director)

(DIN: 00150070)

Date: 11-Nov-2024

Place: Delhi

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Un-Audited Cash Flow Statement for the half year ended 30th Sep 2024

(Amount in lakhs)

	PARTICULARS	For Half Year Ended 30-Sep-24	For the Year Ended 31-Mar-24
A.	Cash Flow from Operating Activities		
a)	Net Profit after tax and extraordinary Items	100.55	331.35
Add:	Provision for taxation (Including Deferred tax)	39.41	116.07
	Provision for Deffered Tax	(5.09)	(3.76)
	Depreciation	160.85	292.88
	Finance cost	140.12	227.14
Less:			
	FD Interest	(4.20)	(29.17)
b)	Operating profit before working capital Changes	431.65	934.51
Adjustment for:			
	(Increase)/Decrease in Trade Receivable	(89.25)	(715.99)
	(Increase)/Decrease in Other Current Assets	(95.31)	(110.97)
	(Increase)/Decrease in Trade Payable	512.63	146.96
	Increase/(Decrease) in Other Current Liabilites	69.41	(32.68)
	Increase/(Decrease) in Current Provision	(29.97)	(7.46)
	Increase/(Decrease) in Long term Provision	2.04	5.43
	Increase/(Decrease) in Inventories	275.40	(1,422.39)
	Increase/(Decrease) in Short Term Deposit and Advances	(153.99)	(25.23)
c)	Cash generated from operations	922.61	(1,227.82)
Less-Income tax paid		-	17.13
	Net cash from operating activities	922.61	(1,244.95)
B	Cash Flow from Investing Activities		
	Purchase of fixed assets (Net)	(116.64)	(405.23)
	Change in Non Current Investment	(3.47)	31.93
	Interest on FD	4.20	29.17
	Net cash from Investing Activities	(115.91)	(344.13)
C	Cash Flow from Financing Activities		
	Proceeds from Issue of Shares	2,599.04	-
	IPO Expenses	(100.82)	-
	Changes in Long Term Borrowing	(45.57)	41.92
	Changes in Short Term Borrowing	(729.92)	1,245.82
	Finance Cost	(140.12)	(227.14)
		1,582.61	1,060.60
D	Net Increase/(decrease) in Cash and Cash equivalent	2,389.31	(528.48)
	Cash & Cash equivalent at beginning of the year	80.46	608.94
	Cash & Cash equivalent at end of the year (Cash and cash equivalent represents cash and bank balance)	2,469.76	80.46

For and On behalf of Board of Directors of
Avi Ansh Textile Limited


Anil Kumar
(Managing Director)
(DIN: 00150070)

Date: 11-Nov-2024

Place: Delhi

Works

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KULDEEP SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS

3507/6, KIRTI SADAN, PYARELAL ROAD
BANK STREET, KAROL BAGH
NEW DELHI-110 005.
TELEFAX : 91-11-41545667

Limited Review report on Half Yearly Un-Audited Financial Result of M/s Avi Ansh Textile Limited (Formerly Known as M/s Avi Ansh Textile Private Limited) for the Period ended September 30th, 2024, pursuant to regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015, as amended.

To the board of Directors of M/s Avi Ansh Textile Limited (Formerly Known as M/s Avi Ansh Textile Private Limited)

1. We have reviewed the accompanying statement of unaudited financial results of M/s Avi Ansh Textile Limited (Formerly Known as M/s Avi Ansh Textile Private Limited) for the period ended September 30th, 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. 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. 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. 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 accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Kuldeep Sharma & Associates

Chartered Accountants

(FRN 024838N)



Kuldeep Sharma
Proprietor

(M.No 084073)

UDIN: 24084073BKEMFN6376

Date: 11-Nov -2024

Place: Delhi



KULDEEP SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS

Annexure - 2
3507/6, KIRTI SADAN, PYARELAL ROAD
BANK STREET, KAROL BAGH
NEW DELHI-110 005.
TELEFAX : 91-11-41545667

Certificate on Disclosure for utilization of issue proceeds for Listed Entities on NSE EMERGE in the case of Avi Ansh Textile Limited ("the Company") (CIN: L17110DL2005PLC260403) having registered address at 402, 4th floor, Aggarwal Cyber Plaza-1, Netaji Subhash Place, Pitampura, Delhi - 110034

In connection with the disclosure for utilization of issue proceeds for Listed Entities on NSE EMERGE, we have verified the information mentioned in **Annexure A** with respect of the Company for the half-year ended September 30, 2024 basis the information and other relevant records provided by the Company. The information mentioned in **Annexure A** was reviewed by the audit committee and approved and taken on record by the Board of Directors of the Company in their meeting held on 11th November, 2024.

This certificate is being provided as per Circular issued by the National Stock Exchange of India dated 05th September, 2024 and on specific request by the Board of Directors of the Company.

Yours Sincerely,

For M/s KULDEEP SHARMA & ASSOCIATES
Chartered Accountants
FRN: 024838N



KULDEEP SHARMA
FCA

M.No. 084073

UDIN: 24084073 BKEMFM 8224

Place: Delhi

Date: 11-Nov-2024



KULDEEP SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS

3507/6, KIRTI SADAN, PYARELAL ROAD
BANK STREET, KAROL BAGH
NEW DELHI-110 005.
TELEFAX : 91-11-41545667

Annexure -A

Sr. No.	Object as disclosed in the Offer Document	Amount disclosed in the Offer Document (In Lakhs)	Actual Utilized Amount (In Lakhs)	Unutilized Amount (In Lakhs)	Remarks
1.	Term Loan Repayment	Rs. 2011.94	0.00	2011.94	The Company doesn't received IPO proceeds as on September 30, 2024 as Company got listed on September 27, 2024 & funds were released on October 03, 2024
2.	Funding of the working capital requirement of the company	Rs. 394.76	0.00	394.76	
3.	General Corporate Purposes	Rs. 56.29	0.00	56.29	
4.	IPO Expenses	Rs. 137.00	137.00	0.00	None

Yours Sincerely,

For M/s KULDEEP SHARMA & ASSOCIATES

Chartered Accountants

FRN: 024838N



FCA

M.No. 084073

Place: Delhi

Date: 11-Nov-2024