



AXITA COTTON LIMITED

CIN No. : L17200GJ2013PLC076059
GST No : 24AALCA8092L1Z6

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

BSE Script Code: 542285

NSE Script Code: AXITA

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

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

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AXITA COTTON

ISO 9001:2015 CERTIFIED

Mfg. & Exporter of Cotton

Date: 14-11-2025

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,

Subject: Submission of Unaudited (Standalone) Financial Results of the Company for the quarter and half year ended on September 30, 2025, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

With reference to the captioned subject and pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we hereby submit the Unaudited (Standalone) Financial Results of the Company for the quarter and half year ended on September 30, 2025 together with the Limited Review Reports as received from the Statutory Auditor of the Company, as per Regulation 33 of the SEBI (LODR) Regulations, 2015.

The above information is also being hosted on the Company's website www.axitacotton.com as per the listing regulations.

This is for your information and record.

Thanking you,

Yours faithfully,
For, Axita Cotton Limited

Nitinbhai Govindbhai Patel
Chairman and Managing Director
DIN: 06626646



Encl. As above



P K N & CO

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly and Year to date Unaudited Standalone Financial Results of the Axita Cotton Limited ("the Company") pursuant to regulation 33 and 52 of the SEBI (Listing Obligation 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 Limited ("the Company") for the quarter ended 30th September, 2025 being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 and 52 of the Listing Regulations. Our responsibility is to issue a report on these financial statements 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). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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.



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable Indian Accounting Standards (Ind-AS) prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations 33 and 52 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P K N & CO.
Chartered Accountants
FRN: 137148W



Pratik Kaneria
Partner
Membership No.154995

Date: 14TH November, 2025
Place: Ahmedabad
UDIN: 25154995BMJBAA4975



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Unaudited Standalone Financial Results for the Quarter and Half Year ended 30th September, 2025

(Rs. In Lakhs, Except EPS)

Sr. No	Particulars	Standalone Results					
		Quarter Ended			Half Year ended		Year ended
		30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	
1	Revenue						
(a)	Revenue from operations	6,327.02	15,669.73	12,988.79	21,996.75	28,481.80	65,271.58
(b)	Other income	24.86	260.86	2.49	285.72	6.39	149.01
	Total Income	6,351.88	15,930.59	12,991.28	22,282.47	28,488.19	65,420.59
2	Expenses						
(a)	Cost of Material Consumed	-	-	-	-	93.70	3,388.73
(b)	Purchase of Stock- In- Trade	6,427.62	16,101.60	11,941.58	22,529.22	25,452.79	58,694.69
(c)	Change in Inventories of Finished goods, Work-in-Progress and Stock-in-Trade	(430.16)	(758.80)	739.30	(1,188.96)	1,657.62	1,725.59
(d)	Employee benefits expenses	82.01	82.91	62.07	164.92	126.76	271.31
(e)	Finance costs	38.25	31.57	10.84	69.82	55.66	93.89
(f)	Depreciation and amortization expenses	15.00	15.69	31.68	30.69	64.45	108.59
(g)	Other expenses	203.39	261.32	141.60	464.71	476.65	1,052.64
	Total Expense	6,336.11	15,734.29	12,927.07	22,070.40	27,927.63	65,335.44
3	Profit/(loss) before Exceptional Items and Tax (1-2)	15.77	196.30	64.21	212.07	560.56	85.15
4	Exceptional items	-	-	-	-	-	(70.26)
5	Profit/(loss) Before Tax (3-4)	15.77	196.30	64.21	212.07	560.56	155.41
6	Tax expense						
	Current Tax	29.43	11.37	5.82	40.80	152.43	41.53
	Deferred Tax	(17.28)	23.75	(4.27)	6.47	(8.95)	4.54
7	Net Profit after tax for the period of continuing Operation (5-6)	3.62	181.18	62.66	164.80	417.08	109.34
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	3.62	181.18	62.66	164.80	417.08	109.34
10	Other Comprehensive Income (after tax)(OCI)						
(a)	(i) Item that will not be reclassified to Statement of profit or loss	47.53	88.59	(0.34)	136.12	(13.88)	(41.14)
	(ii) Income Tax Relating to items that will not be Reclassified to Statement of Profit and Loss	(25.75)	(8.51)	0.08	(34.26)	3.49	10.35
(b)	(i) Item that will be reclassified to Statement of profit or loss	-	1.11	-	1.11	-	14.16
	(ii) Income Tax Relating to items that will be Reclassified to Statement of Profit and Loss	-	3.56	-	3.56	-	(3.56)
	Other Comprehensive Income (after tax)(OCI)	21.78	84.75	(0.26)	106.53	(10.39)	(20.19)
11	Total Comprehensive Income (after tax)(9+10)	25.40	245.93	62.40	271.33	406.69	89.15
12	Paid up Equity Share Capital (Face value of Re. 1/- each.)	3,477.73	3,477.73	3,477.73	3,477.73	3,477.73	3,477.73
13	Other Equity	-	-	-	-	-	2,806.91
14	Earnings Per Share in Rs. (Face Value Re. 1 each) (not annualised)						
(a)	for continuing operations						
	Basic	0.00	0.05	0.02	0.05	0.12	0.03
	Diluted	0.00	0.05	0.02	0.05	0.12	0.03
(b)	for discontinuing operation						
	Basic	-	-	-	-	-	-
	Diluted	-	-	-	-	-	-
(c)	for continuing and discontinuing operations						
	Basic	0.00	0.05	0.02	0.05	0.12	0.03
	Diluted	0.00	0.05	0.02	0.05	0.12	0.03

Notes to Unaudited Standalone Financial Results for the Quarter and Half Year Ended on 30th September, 2025:

- 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".
- 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 November 14, 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 Half Year ended on September 30, 2025 in term of the Regulation 33 of the SEBI (LODR) Regulations, 2015.
- 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.

For and on behalf of Axita Cotton Limited



(Signature)

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

Place: Ahmedabad

Date : 14th November, 2025



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Unaudited Balance Sheet as at 30th September, 2025

(₹ in Lakhs)

Particulars	As At September 30, 2025 (Unaudited)	As at March 31, 2025 (Audited)
I. ASSETS		
(1) Non Current Assets		
(a) Property, Plant & Equipment	332.09	357.25
(b) Intangible Assets	2.07	2.46
(c) Right Of Use Assets	95.14	101.51
(d) Financial Assets		
(i) Investments	1,007.22	393.60
(ii) Loans	158.87	82.35
(iii) Other Financial Assets	74.91	103.55
(e) Deferred Tax Assets (Net)	-	27.80
Total Non Current Assets	1,670.30	1,068.52
(2) Current Assets		
(a) Inventories	1,285.84	96.88
(b) Financial Assets		
(i) Trade Receivables	2,055.13	3,196.12
(ii) Cash & Cash Equivalents	62.12	1,056.35
(iii) Investments	912.14	389.71
(iv) Loans	1,359.15	668.82
(v) Other Financial Assets	30.63	216.68
(c) Other Current Assets	2,474.97	942.74
Total Current Assets	8,179.98	6,567.30
Total Assets	9,850.28	7,635.82
II. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	3,477.73	3,477.73
(b) Other Equity	3,078.24	2,806.91
Total Equity	6,555.97	6,284.64
(2) Liabilities		
Non Current Liabilities		
(a) Financial Liabilities		
(i) Lease Liabilities	91.32	94.91
(b) Provisions	33.35	26.21
(c) Deferred Tax Liabilities (Net)	9.36	-
Total Non Current Liabilities	134.03	121.12
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	2,134.99	-
(ii) Lease Liabilities	7.03	6.60
(iii) Trade Payables		
- Dues of micro enterprises and small enterprises	125.12	220.04
- Dues of creditors other than micro enterprises and small enterprises	796.60	957.19
(iv) Other Financial Liabilities	2.43	1.95
(b) Provisions	22.00	33.24
(c) Other Current Liabilities	72.11	11.04
Total Current Liabilities	3,160.28	1,230.06
Total Liabilities	3,294.31	1,351.18
Total Equity and Liabilities	9,850.28	7,635.82

For and on behalf of Axita Cotton Limited



Nitinbhai Govindbhai Patel

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

Place: Ahmedabad

Date : 14th November, 2025



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UNAUDITED STANDALONE STATEMENT OF CASHFLOW FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2025

(₹ in Lakhs)

Particulars	Half Year Ended September 30, 2025	Half Year Ended September 30, 2024
Cash Flow from Operating Activities		
Profit before Taxes	212.07	560.56
Amount Transferred to Reserve	-	-
Adjustments for:		
Depreciation & amortization	30.69	64.45
Interest Income On Fixed deposits	(5.13)	(0.46)
Interest Income of Loans	(139.40)	(2.26)
Interest Income on Others	(6.91)	-
Provision for Expected Credit Loss	-	(2.57)
Deferred rent Expenses	0.14	0.56
Gain on Investments measured through fair value through profit & loss	(110.83)	(0.08)
Finance Cost	64.94	35.83
Lease Interest	4.88	19.79
Gratuity Expenses	6.18	-
Gain on Sale of Property, Plant & Equipments	(2.37)	-
Operating Profit before Working Capital Changes	54.26	675.82
Changes in working capital:		
(Increase)/Decrease in Inventory	(1,188.96)	1,751.32
(Increase)/Decrease in Trade Receivable	1,140.99	(1,462.85)
(Increase)/Decrease in Other Financial Assets	214.69	80.87
Decrease/(Increase) in Other Current assets	(1,532.23)	(1,233.77)
Increase/(Decrease) in Trade payable	(255.51)	4,387.90
Increase/(Decrease) in Other Financial Liabilities	0.48	-
(Decrease)/Increase in Other Current liabilities	61.07	41.58
(Decrease)/Increase in Current Provisions	(11.24)	(0.44)
Increase/(Decrease) in Net Employee Benefit Liabilities	7.14	4.13
Cash generated from Operations	(1,509.31)	4,244.56
Income Taxes Paid	-	440.26
Net Cash Flow from Operating Activities (A)	(1,509.31)	3,804.30
Cash Flow from Investing Activities		
Interest Received	(9.71)	2.26
Acquisition of Property, Plant and Equipment and Intangible Assets	(2.42)	(1.26)
Purchases of Investments	(1,524.99)	-
Sales of Investments	635.10	-
Gain on Sale of Investments	53.12	-
Investments in Fixed Deposits	-	(10.55)
Issue of Loans	(1,738.40)	-
Proceeds from issue of Loans	972.40	-
Sale of Property, Plant & Equipment and Intangible Assets	5.89	-
Net Cash Flow from Investing Activities (B)	(1,609.01)	(9.55)
Cash Flow from Financing Activities		
Current Financial Borrowing	2,134.99	(1,972.02)
Payment of Lease Liabilities	(8.04)	(42.00)
Finance Cost	(2.86)	(35.83)
Net Cash Flow from Financing Activities (C)	2,124.09	(2,049.85)
Net Increase / (Decrease) in Cash and Cash Equivalents (A+ B+ C)	(994.23)	1,744.90
Cash and Cash Equivalents at the beginning of the period	1,056.35	576.97
Cash and Cash Equivalents at the end of the period	62.12	2,321.87

For and on behalf of Axita Cotton Limited



(Signature)

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

Place: Ahmedabad

Date : 14th November, 2025