



AXITA COTTON LIMITED

CIN No. : L17200GJ2013PLC076059
GST No : 24AALCA8092L1Z6
PAN : AALCA8092L

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 Bunglows, Shilaj, Ahmedabad - 380059, Gujarat, Bharat

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

AXITA COTTON

ISO 9001:2015 CERTIFIED

Mfg. & Exporter of Cotton

Date: 26-05-2025

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: Disclosure under Regulation 30, 33 and other applicable Regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"): Outcome of Board Meeting held today i.e. Monday, May 26, 2025.

Pursuant to Regulation 30, 33 and other applicable Regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and in continuation of our letter dated May 21, 2025, we wish to inform you that the Board of Directors, at its meeting held today i.e. Monday, May 26, 2025, have inter-alia,

1. approved the Audited Financial Results (Standalone & Consolidated) of the Company for the quarter and year ended on March 31, 2025; and
2. approved Audit Reports with unmodified opinion on the aforesaid Audited Financial Results (Standalone & Consolidated) of the Company. Copy of the said Financial Results and Auditors Reports is enclosed herewith.
3. Considered and approved all other business as per agenda circulated.

The Board Meeting commenced at 05:30 p.m. and concluded at 06:05 p.m.

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


Shyamsunder Panchal

Company Secretary and Compliance Office
Memb. No.: A50793



Encl. As above

Independent Auditor's Report on the Quarterly and Year to Date Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors of
Axita Cotton Limited
Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date consolidated financial results of Axita Cotton Limited ("**Holding Company**") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "**the Group**"), for the quarter ended March 31, 2025 and for the year ended March 31, 2025 ("**Statement**"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("**Listing Regulations**").

In our opinion and to the best of our information and according to the explanations given to us and based on the report on separate audited financial statements of the subsidiaries, the Statement:

1. Includes the results of the subsidiary Company (KPR Sports and Media Private Limited)
2. are presented in accordance with the requirements of the Listing Regulations in this regard; and
3. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter ended March 31, 2025 and for the year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (**SAs**), as specified under Section 143(10) of the Companies Act, 2013, as amended ("**the Act**"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.



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Gandhinagar - 382 845 | 02763 270205

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Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of their respective companies and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of their respective companies to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

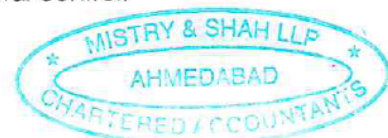
The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of their respective companies.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



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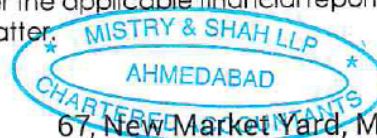
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/ financial information of the entities within the Group of which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

Emphasis of Matter

We draw attention to Note 5 of the Consolidated Financial Results, which describes a subsequent event wherein an export consignment of sesame seeds amounting to ₹8.93 crore was rejected by the buyer due to quality concerns after the reporting date. The financial statements for the year ended March 31, 2025 remain unadjusted in this regard. The effect of this event will be reflected in the financial statements of the subsequent period. As stated in the said note, this is a non-adjusting event under the applicable financial reporting framework. Our opinion is not modified in respect of this matter.



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Other Matter

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Mistry & Shah LLP
Chartered Accountants
F.R.N: - W-100683

M. h. Shah

Malav Shah
Partner
M.NO. 117101



Date: 26th May, 2025
Place: Ahmedabad
UDIN: 25117101BMLWPX1317



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Audited Consolidated Financial Results for the Quarter and Year ended March 31, 2025

(Rs. In Lakhs, Except EPS)

Sr.No	Particulars	Consolidated Results				
		Quarter Ended			Year ended	
		31.03.2025 (Audited)	31.12.2024 (Unaudited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
1	Revenue					
(a)	Revenue from operations	13,985.98	22,803.79	-	65,271.58	-
(b)	Other income	40.49	98.73	-	134.72	-
	Total Income	14,026.47	22,902.52	-	65,406.30	-
2	Expenses					
(a)	Cost of Material Consumed	2,508.08	786.95	-	3,388.73	-
(b)	Purchase of Stock- In- Trade	11,137.64	22,104.26	-	58,694.69	-
(c)	Change in Inventories of Finished goods, Work-in-Progress and Stock-In-Trade	126.33	(58.36)	-	1,725.59	-
(d)	Employee benefits expenses	75.39	70.46	-	271.31	-
(e)	Finance costs	23.61	14.70	-	93.97	-
(f)	Depreciation and amortization expenses	20.17	29.07	-	118.79	-
(g)	Other expenses	390.40	177.56	-	1,073.01	-
	Total Expense	14,281.62	23,124.64	-	65,366.09	-
3	Profit/(loss) before Exceptional Items and Tax (1-2)	(255.15)	(222.12)	-	40.21	-
4	Exceptional items	-	(70.26)	-	(70.26)	-
5	Profit/(loss) Before Tax (3-4)	(255.15)	(151.86)	-	110.47	-
6	Tax expense					
	Current Tax	(61.52)	(49.39)	-	41.53	-
	Deferred Tax	(8.60)	21.17	-	(9.66)	-
7	Net Profit after tax for the period of continuing Operation (5-6)	(185.03)	(123.64)	-	78.60	-
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	(185.03)	(123.64)	-	78.60	-
10	Other Comprehensive Income (after tax)(OCI)					
(a)	(i) Item that will not be reclassified to Statement of profit or loss	(27.84)	0.58	-	(41.14)	-
	(ii) Income Tax Relating to items that will not be Reclassified to Statement of Profit and Loss	7.00	(0.15)	-	10.35	-
(b)	(i) Item that will be reclassified to Statement of profit or loss	14.16	-	-	14.16	-
	(ii) Income Tax Relating to items that will be Reclassified to Statement of Profit and Loss	(3.56)	-	-	(3.56)	-
	Other Comprehensive Income (after tax)(OCI)	(10.24)	0.43	-	(20.19)	-
11	Total Comprehensive Income (after tax)(9+10)	(195.27)	(123.21)	-	58.41	-
	Net Profit/(Loss) attributable to:					
	Owners of the Company	(198.87)	(122.48)	-	72.25	-
	Non Controlling Interest	3.60	(0.73)	-	(13.84)	-
12	Paid up Equity Share Capital (Face value of Re. 1/- each.)	3,477.73	3,477.73	-	3,477.73	-
13	Other Equity				2,790.01	-
14	Earnings Per Share in Rs. (Face Value Re. 1 each) (not annualised)					
(a)	for continuing operations					
	Basic	(0.05)	(0.04)	-	0.02	-
	Diluted	(0.05)	(0.04)	-	0.02	-
(b)	for discontinuing operation					
	Basic	-	-	-	-	-
	Diluted	-	-	-	-	-
(c)	for continuing and discontinuing operations					
	Basic	(0.05)	(0.04)	-	0.02	-
	Diluted	(0.05)	(0.04)	-	0.02	-

For and on behalf of Axita Cotton Limited

Place: Kadi, Mahesana
Date : 26th May, 2025




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



AXITA COTTON LIMITED

CIN No. : L17200GJ2013PLC076059

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Notes to Consolidated Financial Results for the Quarter and Year ended March 31, 2025

1 AUDITED SEGMENT REPORTING FOR THE QUARTER / YEAR ENDED MARCH 31, 2025

(Rs. in Lakhs)

Sr.No	Particulars	Quarter Ended			Year Ended	
		31.03.2025 (Audited)	31.12.2024 (Unaudited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
1	SEGMENT REVENUE					
	A) Textile	13,985.98	22,803.79	-	65,271.58	-
	B) Sports	-	-	-	-	-
	Total	13,985.98	22,803.79	-	65,271.58	-
	Less: Intersegment revenue	-	-	-	-	-
	Revenue from Operations	13,985.98	22,803.79	-	65,271.58	-
2	SEGMENT RESULTS (Profit before tax and finance costs from each segment)					
	A) Textile	(278.20)	(233.15)	-	109.30	-
	B) Other	6.17	(2.74)	-	(39.58)	-
	Total	(272.03)	(235.89)	-	69.72	-
	Less: Finance Costs	23.61	14.70	-	93.97	-
	Add: Other income	40.49	98.73	-	134.72	-
	Total Profit Before Tax	(255.15)	(151.86)	-	110.47	-
3	SEGMENT ASSETS					
	A) Textile	7,635.82	11,786.47	-	7,635.82	-
	B) Other	132.81	148.38	-	132.81	-
	Total	7,768.63	11,934.85	-	7,768.63	-
4	SEGMENT LIABILITY					
	A) Textile	1,351.18	5,305.88	-	1,351.21	-
	B) Other	184.41	178.80	-	184.41	-
	Total	1,535.59	5,484.68	-	1,535.62	-
5	CAPITAL EMPLOYED (Segment Assets- Segment liabilities)	6,233.04	6,450.17		6,233.01	

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.

3 The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.

4 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.

5 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.

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.

6 The above Consolidated 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 Auditor's Report thereon.

7 The figures for the quarter ended March 31, 2025 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.

For and on behalf of Axita Cotton Limited



Place: Kadi, Mahesana
Date : 26th May, 2025

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



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CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 2025

(₹ in Lakhs)

Particulars		As at
		March 31, 2025
I. ASSETS		
(1) Non Current Assets		
(a) Property, Plant & Equipment		357.25
(b) Intangible Assets		94.26
(c) Right Of Use Assets		101.51
(d) Goodwill		6.34
(e) Financial Assets		
(i) Investments		393.05
(ii) Loans		82.35
(iii) Other Financial Assets		103.55
(f) Deffered Tax Assets (Net)		42.00
Total Non Current Assets		1,180.31
(2) Current Assets		
(a) Inventories		96.88
(b) Financial Assets		
(i) Trade Receivables		3,196.12
(ii) Cash & Cash Equivalents		1,070.15
(iii) Investments		389.71
(iv) Loans		585.25
(v) Other Financial Assets		216.68
(c) Other Current Assets		966.08
Total Current Assets		6,520.87
Total Assets		7,701.18
II. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital		3,477.73
(b) Other Equity		2,790.01
(c) Non-Controlling Interest		(18.56)
Total Equity		6,249.18
(2) Liabilities		
Non Current Liabilities		
(a) Financial Liabilities		
(i) Lease Liabilities		94.91
(b) Provisions		26.21
Total Non Current Liabilities		121.12
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings		100.00
(ii) Lease Liabilities		6.60
(iii) Trade Payables		
- Dues of micro enterprises and small enterprises		220.04
- Dues of creditors other than micro enterprises and small enterprises		957.19
(iv) Other Financial Liabilities		1.95
(b) Provisions		33.54
(c) Current Tax Liabilities (Net)		-
(d) Other Current Liabilities		11.56
Total Current Liabilities		1,330.88
Total Liabilities		1,452.00
Total Equity and Liabilities		7,701.18

For and on behalf of Axita Cotton Limited

Place: Kadi, Mahesana
Date : 26th May, 2025



Nitinbhai Govindbhai Patel
NITINBHAI GOVINDBHAI PATEL
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CONSOLIDATED STATEMENT OF CASHFLOW FOR THE YEAR ENDED ON MARCH 31, 2025

(₹ in Lakhs)

Particulars	Year Ended
	March 31, 2025
Cash Flow from Operating Activities	
Profit before Taxes	110.47
Amount Transferred to Reserve	-
Adjustments for:	
Depreciation & amortization	118.79
Interest Income On Fixed deposits	(25.43)
Interest Income of Loans	(7.74)
Profit on Derecognition of Security Deposits	(7.97)
Profit on Derecognition of Lease	(62.29)
Provision for Expected Credit Loss	(2.57)
Gain on Investments measured through fair value through profit & loss	(46.90)
Finance Cost	64.21
Lease Interest	29.68
Loss on Writing off Prepaid rent expenses	7.35
Gratuity Expenses	8.64
Operating Profit before Working Capital Changes	186.24
Changes in working capital:	
(Increase)/Decrease in Inventory	1,819.29
(Increase)/Decrease in Trade Receivable	628.70
(Increase)/Decrease in Other Financial Assets	0.37
Decrease/(Increase) in Other Current assets	1522.09
Increase/(Decrease) in Trade payable	836.59
Increase/(Decrease) in Other Financial Liabilities	0.72
(Decrease)/Increase in Other Current liabilities	(119.16)
(Decrease)/Increase in Current Provisions	(60.87)
Cash generated from Operations	4,813.97
Income Taxes Paid	332.86
Net Cash Flow from Operating Activities (A)	4,481.11
Cash Flow from Investing Activities	
Interest Received	20.21
Acquisition of Property, Plant and Equipment and Intangible Assets	(151.98)
Acquisition of Right of use Assets	(106.04)
Purchases of Investments	(1,058.35)
Sales of Investments	295.11
Investments in Fixed Deposits	(6,317.41)
Redemption of Fixed Deposits	6,117.00
Security Deposit refunded	22.84
Security Deposit Given	(1.81)
Net Cash Flow from Investing Activities (B)	(1,180.43)
Cash Flow from Financing Activities	
Current Financial Borrowing	(1,872.02)
Issue of Loans	(656.33)
Proceeds from issue of Loans	2.18
Payment of Lease Liabilities	(61.74)
Increase in Lease Liabilities	103.77
Issue of Equity Share Capital	1.00
Dividend Paid	(260.15)
Finance Cost	(64.21)
Net Cash Flow from Financing Activities (C)	(2,807.50)
Net Increase / (Decrease) in Cash and Cash Equivalents (A+ B+ C)	493.18
Cash and Cash Equivalents at the beginning of the period	576.97
Cash and Cash Equivalents at the end of the period	1,070.15
Notes to Statement of Cash Flows	
Cash and cash equivalent includes:	
Cash on Hand	21.60
Fixed deposits with banks with original maturity of less than three months	0.75
Balances with banks / financial institutions	1,047.80
Total Cash and Cash Equivalents	1,070.15

For and on behalf of Axita Cotton Limited

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

Place: Kadi, Mahesana
Date : 26th May, 2025



Independent Auditor's Report on the Quarterly and Year to Date Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
**The Board of Directors of
Axita Cotton Limited
Report on the Audit of the Standalone Financial Results**

Opinion

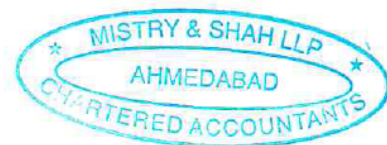
We have audited the accompanying quarterly financial results of **Axita Cotton Limited ("The Company")** for the quarter ended March 31, 2025 and the year-to-date result for the period April 01, 2024 to March 31, 2025 ("**The Financial Statement**"), being submitted by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015. In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended March 31, 2025 as well as the year-to-date results for the period from April 01, 2024 to March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (**SAs**) specified under Section 143(10) of the Companies Act, 2013 ("**the Act**"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report.

We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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Management's Responsibility for the Financial Statements

The Company's Board of Directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

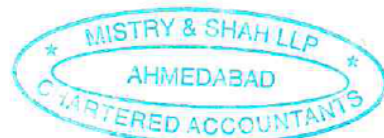
In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The boards of directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- i) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ii) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls



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- iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- iv) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- v) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Emphasis of Matter

We draw attention to Note 4 of Standalone Financial Results, which describes a subsequent event wherein an export consignment of sesame seeds amounting to ₹8.93 crore was rejected by the buyer due to quality concerns after the reporting date. The financial statements for the year ended March 31, 2025 remain unadjusted in this regard. The effect of this event will be reflected in the financial statements of the subsequent period. As stated in the said note, this is a non-adjusting event under the applicable financial reporting framework. Our opinion is not modified in respect of this matter.



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Other matters-

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Mistry & Shah LLP
Chartered Accountants
F.R.N: - W-100683

M. i. Shah

Malav Shah
Partner
M.NO. 117101



Date: 26th May, 2025
Place: Ahmedabad
UDIN: 25117101BMLWPW5798



AXITA COTTON LIMITED

AXITA COTTON

ISO 9001:2015 CERTIFIED

Mfg. & Exporter of Cotton

CIN No. : L17200GJ2013PLC076059

GST No : 24AALCA8092L1Z6

PAN : AALCA8092L

BSE Script Code: 542285

NSE Script Code: AXITA

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

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

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

Audited Standalone Financial Results for the Quarter and Year ended March 31, 2025

(Rs. In Lakhs, Except EPS)

Sr.No	Particulars	Standalone Results				
		Quarter Ended			Year ended	
		31.03.2025 (Audited)	31.12.2024 (Unaudited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
1	Revenue					
(a)	Revenue from operations	13,985.98	22,803.79	22,101.40	65,271.58	1,10,258.32
(b)	Other income	45.77	98.73	28.74	140.00	240.23
	Total Income	14,031.75	22,902.52	22,130.14	65,411.58	1,10,498.55
2	Expenses					
(a)	Cost of Material Consumed	2,508.08	786.95	1,607.41	3,388.73	2,357.53
(b)	Purchase of Stock- In- Trade	11,137.64	22,104.26	20,499.27	58,694.69	1,04,698.75
(c)	Change in Inventories of Finished goods, Work-in-Progress and Stock-In-Trade	126.33	(58.36)	(1,212.91)	1,725.59	(1,151.38)
(d)	Employee benefits expenses	75.39	70.46	41.30	271.31	224.70
(e)	Finance costs	23.61	14.62	47.52	93.89	80.30
(f)	Depreciation and amortization expenses	17.62	26.52	34.78	108.59	125.57
(g)	Other expenses	399.12	177.44	443.79	1,043.63	1,432.88
	Total Expense	14,287.79	23,121.89	21,461.16	65,326.43	1,07,768.35
3	Profit/(loss) before Exceptional Items and Tax (1-2)	(256.04)	(219.37)	668.98	85.15	2,730.20
4	Exceptional Items	-	(70.26)	-	(70.26)	-
5	Profit/(loss) Before Tax (3-4)	(256.04)	(149.11)	668.98	155.41	2,730.20
6	Tax expense					
	Current Tax	(61.52)	(49.38)	168.22	41.53	698.48
	Deferred Tax	(8.82)	22.31	5.74	4.54	(1.84)
7	Net Profit after tax for the period of continuing Operation (5-6)	(185.70)	(122.04)	495.02	109.34	2,033.56
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	(185.70)	(122.04)	495.02	109.34	2,033.56
10	Other Comprehensive Income (after tax)(OCI)					
(a)	(i) Item that will not be reclassified to Statement of profit or loss	(27.84)	0.58	7.76	(41.14)	32.65
	(ii) Income Tax Relating to items that will not be Reclassified to Statement of Profit and Loss	7.00	(0.14)	(1.95)	10.35	(8.22)
(b)	(i) Item that will be reclassified to Statement of profit or loss	14.16	-	-	14.16	-
	(ii) Income Tax Relating to items that will be Reclassified to Statement of Profit and Loss	(3.56)	-	-	(3.56)	-
	Other Comprehensive Income (after tax)(OCI)	(10.24)	0.44	5.81	(20.19)	24.43
11	Total Comprehensive Income (after tax)(9+10)	(195.94)	(121.60)	500.83	89.15	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
13	Other Equity	-	-	-	2,806.91	3,847.58
14	Earnings Per Share in Rs. (Face Value Re. 1 each) (not annualised)					
(a)	for continuing operations					
	Basic	(0.05)	(0.04)	0.19	0.03	0.78
	Diluted	(0.05)	(0.04)	0.19	0.03	0.78
(b)	for discontinuing operation					
	Basic	-	-	-	-	-
	Diluted	-	-	-	-	-
(c)	for continuing and discontinuing operations					
	Basic	(0.05)	(0.04)	0.19	0.03	0.78
	Diluted	(0.05)	(0.04)	0.19	0.03	0.78

Notes to Standalone Financial Results for the Quarter and Year ended 31st March, 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".
- 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.
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.
- 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 Auditor's Report thereon.
- 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.



For and on behalf of Axita Cotton Limited

A. G. Patel

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

Place: Kadi, Mahesana
Date : 26th May, 2025



AXITA COTTON LIMITED

CIN No. : L17200GJ2013PLC076059

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

GST No : 24AALCA8092L1Z6

PAN : AALCA8092L

BSE Script Code: 542285

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NSE Script Code: AXITA

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AXITA COTTON

ISO 9001:2015 CERTIFIED

Mfg. & Exporter of Cotton

BALANCE SHEET AS AT MARCH 31, 2025

(₹ in Lakhs)

Particulars		As at March 31, 2025	As at March 31, 2024
I.	ASSETS		
(1)	Non Current Assets		
(a)	Property, Plant & Equipment	357.25	361.95
(b)	Intangible Assets	2.46	3.56
(c)	Right Of Use Assets	101.51	523.85
(d)	Financial Assets		
(i)	Investments	393.60	-
(ii)	Loans	82.35	8.75
(iii)	Other Financial Assets	103.55	108.18
(e)	Deferred Tax Assets (Net)	27.80	25.56
	Total Non Current Assets	1,068.52	1,031.85
(2)	Current Assets		
(a)	Inventories	96.88	1,916.17
(b)	Financial Assets		
(i)	Trade Receivables	3,196.12	3,822.25
(ii)	Cash & Cash Equivalents	1,056.35	576.97
(iii)	Investments	389.71	-
(iv)	Loans	668.82	-
(v)	Other Financial Assets	216.68	2.83
(c)	Other Current Assets	942.74	2,487.49
	Total Current Assets	6,567.30	8,805.71
	Total Assets	7,635.82	9,837.56
II.	EQUITY AND LIABILITIES		
(1)	Equity		
(a)	Equity Share Capital	3,477.73	2,608.78
(b)	Other Equity	2,806.91	3,847.58
	Total Equity	6,284.64	6,456.36
(2)	Liabilities		
	Non Current Liabilities		
(a)	Financial Liabilities		
(i)	Lease Liabilities	94.91	514.96
(b)	Provisions	26.21	12.92
	Total Non Current Liabilities	121.12	527.88
	Current Liabilities		
(a)	Financial Liabilities		
(i)	Borrowings	-	1,972.02
(ii)	Lease Liabilities	6.60	45.34
(iii)	Trade Payables		
	- Dues of micro enterprises and small enterprises	220.04	47.32
	- Dues of creditors other than micro enterprises and small enterprises	957.19	281.81
(iv)	Other Financial Liabilities	1.95	1.23
(b)	Provisions	33.24	85.32
(c)	Current Tax Liabilities (Net)	-	291.32
(d)	Other Current Liabilities	11.04	128.96
	Total Current Liabilities	1,230.06	2,853.32
	Total Liabilities	1,351.18	3,381.20
	Total Equity and Liabilities	7,635.82	9,837.56

For and on behalf of Axita Cotton Limited



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

Place: Kadi, Mahesana

Date : 26th May, 2025



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AXITA COTTON

ISO 9001:2015 CERTIFIED

Mfg. & Exporter of Cotton**STATEMENT OF CASHFLOW FOR THE YEAR ENDED ON MARCH 31, 2025**

(₹ in Lakhs)

Particulars	Year Ended March 31, 2025	Year Ended March 31, 2024
Cash Flow from Operating Activities		
Profit before Taxes	155.41	2,730.20
Amount Transferred to Reserve	-	-
Adjustments for:		
Depreciation & amortization	108.59	125.57
Interest Income On Fixed deposits	(25.43)	(120.99)
Interest Income of Loans	(13.03)	-
Profit on Derecognition of Security Deposits	(7.97)	-
Profit on Derecognition of Lease	(62.29)	-
Provision for Expected Credit Loss	(2.57)	(3.06)
Gain on Investments measured through fair value through profit & loss	(46.90)	-
Finance Cost	64.21	38.38
Lease Interest	29.68	41.92
Loss on Writing off Prepaid rent expenses	7.35	-
Gratuity Expenses	8.64	-
Gain on Sale of Property, Plant & Equipments	-	(0.98)
Operating Profit before Working Capital Changes	215.69	2,811.04
Changes in working capital:		
(Increase)/Decrease in Inventory	1,819.29	(1,220.00)
(Increase)/Decrease in Trade Receivable	628.70	595.82
(Increase)/Decrease in Other Financial Assets	0.37	(0.82)
Decrease/(Increase) in Other Current assets	1544.75	(1,442.89)
Increase/(Decrease) in Trade payable	848.10	(1,081.99)
Increase/(Decrease) in Other Financial Liabilities	0.72	0.46
(Decrease)/Increase in Other Current liabilities	(117.92)	(459.09)
(Decrease)/Increase in Current Provisions	(61.17)	(70.65)
Increase/(Decrease) in Net Employee Benefit Liabilities	-	0.04
Cash generated from Operations	4,878.53	(868.08)
Income Taxes Paid	332.86	452.19
Net Cash Flow from Operating Activities (A)	4,545.67	(1,320.28)
Cash Flow from Investing Activities		
Interest Received	20.21	120.99
Acquisition of Property, Plant and Equipment and Intangible Assets	(49.98)	(34.64)
Acquisition of Right of use Assets	(106.04)	-
Purchases of Investments	(1,058.90)	-
Sales of Investments	295.11	-
Investments in Fixed Deposits	(6,317.41)	-
Redemption of Fixed Deposits	6,117.00	-
Security Deposit refunded	22.84	-
Security Deposit Given	(1.81)	-
Sale of Property, Plant & Equipment and Intangible Assets	-	2.00
(increase)/Decrease in Other Non Current Financial assets	-	(4.79)
(Increase)/Decrease in Current Financial Assets	-	(8.75)
Net Cash Flow from investing Activities (B)	(1,078.98)	74.81
Cash Flow from Financing Activities		
Current Financial Borrowing	(1,972.02)	1,972.02
Issue of Loans	(735.14)	-
Proceeds from issue of Loans	2.18	-
Payment of Lease Liabilities	(61.74)	(84.00)
Increase in Lease Liabilities	103.77	-
Buyback of Shares	-	(9.00)
Security Premium Paid in Buyback	-	(495.00)
Tax Paid on Buyback	-	(113.49)
Dividend Paid	(260.15)	(195.66)
Finance Cost	(64.21)	(38.38)
Buyback Expense	-	(27.41)
Net Cash Flow from Financing Activities (C)	(2,987.31)	1,009.08
Net Increase / (Decrease) in Cash and Cash Equivalents (A+ B+ C)	479.38	(236.39)
Cash and Cash Equivalents at the beginning of the period	576.97	813.36
Cash and Cash Equivalents at the end of the period	1,056.35	576.97
Notes to Statement of Cash Flows		
Cash and cash equivalent includes:		
Cash on Hand	21.10	20.72
Fixed deposits with banks with original maturity of less than three months	0.75	-
Balances with banks / financial institutions	1,034.50	556.25
Total Cash and Cash Equivalents	1,056.35	576.97



For and on behalf of Axita Cotton Limited

NITINBHAI GOVINDBHAI PATEL
CHAIRMAN CUM MANAGING DIRECTOR
(DIN: 06626646)Place: Kadi, Mahesana
Date : 26th May, 2025