



# LAXMI COTSPIN LIMITED

(A Govt. Recognized Star Export House & NSE Listed Company)



Regd. Off.: Gut No. 399, Samangaon - Kajala Phata, Jalna-Ambad Road,  
Opp. Meenatai Thakare Vridhashram, JALNA - 431 203. (M.S.) India.  
Off. 09765999633 E-mail: admin@laxmicotspin.com • Web Site: www.laxmicotspin.com

CIN NO - L17120MH2005PLC156866 • GST No. 27AAECM5186A1ZL

Ref. No.

Date :

**Date: - 10/02/2025**

To  
The Manager  
Listing & Compliance Department,  
National Stock Exchange of India Limited  
Exchange Plaza, s<sup>th</sup> Floor, Plot No. C/1,  
G Block, Bandra-Kurla Complex, Bandra,  
Mumbai- 400051

(Company ID: LAXMICOT

ISIN: INE801V01019)

**Sub.: - Integrated Filing (Financial) for the quarter and nine-month period ended December 31, 2024**

Dear Sir /Madam

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine-month period ended December 31, 2024.

The above information is also available on the website of the Company  
(<https://laxmicotspin.com/>)

You are requested to kindly take note of the same.

Thanking You,  
Yours Faithfully,

**FOR LAXMI COTSPIN LIMITED,**

**Sanjay Rathi**  
**Managing Director**  
**DIN: 00182739**



**Limited Review Report on the Unaudited Financial Results of Laxmi Cotspin Limited for the Quarter ended 31<sup>st</sup> December 2024 and year to date results for the period from 01<sup>st</sup> April 2024 to 31<sup>st</sup> December 2024 pursuant to the Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 (as amended).**

**TO,  
THE BOARD OF DIRECTORS,  
LAXMI COTSPIN LIMITED**

We have reviewed the accompanying statement of unaudited financial results of **LAXMI COTSPIN LIMITED** ("the Company") for the Quarter ended December 31<sup>st</sup>, 2024 and year to date from April 01<sup>st</sup>, 2024 to December 31<sup>st</sup>, 2024 ("the statement"), attached herewith being submitted by the Company in pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 (" the Listing Regulations").

This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (IND AS)34, "Interim Financial Reporting" prescribed under section 133 of the Companies Act 2013 read with relevant rules issued thereunder and accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

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 Statement is 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.

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 Indian Accounting Standards and accounting principles generally accepted in India, 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 DMKH & Co.  
Chartered Accountants  
Firm Registration No.: 116886W**



**Manish Kankani  
Partner  
Membership No. 158020  
UDIN: 25158020BMYZU7188  
Place: Mumbai  
Date: 10<sup>th</sup> February 2025**



**Laxmi Cotspin Limited**  
**Standalone Statement of Profit and Loss**  
For the period ended 31st December, 2024

(₹ in Lakhs)

Particulars	3 Months Ended			9 Months Ended		Year Ended
	31st December, 2024 Rs.	30th September, 2024 Rs.	31st December, 2023 Rs.	31st December, 2024 Rs.	31st December, 2023 Rs.	31st March 2024 Rs.
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1. Income</b>						
Income from operations (Net)	4,114.54	5,640.46	3,107.86	12,795.53	10,722.77	14,402.21
Other Operating Income	110.02	33.63	32.06	163.69	39.57	541.27
<b>Total Income from operation</b>	<b>4,224.56</b>	<b>5,674.09</b>	<b>3,139.92</b>	<b>12,959.22</b>	<b>10,762.34</b>	<b>14,943.48</b>
<b>2. Expenses</b>						
Cost of materials consumed	3,477.82	5,167.19	2,377.85	11,271.17	8,606.70	11,396.46
Changes in inventories of finished goods, work-in-process and stock-in-trade	28.57	29.97	191.40	(91.41)	457.14	451.27
Employee Benefit Expenses	215.47	216.23	246.33	640.33	676.60	921.46
Depreciation and Amortisation expenses	80.88	77.73	79.01	237.52	239.85	303.56
Other expenses	243.40	485.27	399.39	1,274.69	1,206.26	1,498.79
<b>Total Expenses</b>	<b>4,046.14</b>	<b>5,976.39</b>	<b>3,293.98</b>	<b>13,332.30</b>	<b>11,186.55</b>	<b>14,571.54</b>
<b>3. Profit/(Loss) from ordinary Activities before finance Cost and Exponential Items (1-2)</b>	<b>178.42</b>	<b>(302.30)</b>	<b>(154.06)</b>	<b>(373.08)</b>	<b>(424.22)</b>	<b>371.93</b>
4. Finance costs	144.17	95.62	60.99	344.19	237.70	321.18
<b>5. Profit/(Loss) from ordinary Activities after finance Cost but before Exponential Items (3-4)</b>	<b>34.25</b>	<b>(397.92)</b>	<b>(215.05)</b>	<b>(717.27)</b>	<b>(661.92)</b>	<b>50.75</b>
6. Exceptional Items	-	-	-	-	(85.00)	(85.00)
<b>7. Profit/(Loss) from ordinary Activities before tax (5+6)</b>	<b>34.25</b>	<b>(397.92)</b>	<b>(215.05)</b>	<b>(717.27)</b>	<b>(746.92)</b>	<b>(34.25)</b>
<b>8. Tax expense:</b>						
1) Current Tax	-	-	-	-	-	-
2) Deferred Tax	7.20	(20.75)	-	(18.41)	-	(6.26)
3) Short/ Excess Provision	(0.15)	-	-	(0.15)	-	(0.33)
	7.05	(20.75)	-	(18.56)	-	(6.59)
<b>9. Profit/(Loss) from ordinary Activities after tax (7-8)</b>	<b>27.20</b>	<b>(377.17)</b>	<b>(215.05)</b>	<b>(698.71)</b>	<b>(746.92)</b>	<b>(27.66)</b>
<b>10. EXTRA-ORDINARY ITEMS</b>						
Profit/(Loss) on sale of Asset	-	-	-	0.03	-	3.50
11. Other comprehensive income	-	-	-	-	-	(4.13)
Remeasurement of defined benefit obligation	-	-	-	-	-	(4.13)
<b>Total Extra-Ordinary Items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.03</b>	<b>-</b>	<b>(0.63)</b>
<b>12. Net Profit for the Peiod (9+10)</b>	<b>27.20</b>	<b>(377.17)</b>	<b>(215.05)</b>	<b>(698.68)</b>	<b>(746.92)</b>	<b>(28.29)</b>
13. Share of profit/ (loss) of associates*	-	-	-	-	-	-
14. Minority Interest*	-	-	-	-	-	-
<b>15. Net Profit/ (Loss) after Taxes, minority interest and Share of Profit/ (Loss) of associates (12-13-14)</b>	<b>27.20</b>	<b>(377.17)</b>	<b>(215.05)</b>	<b>(698.68)</b>	<b>(746.92)</b>	<b>(28.29)</b>



*S. Rathi*

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16	Paid up Equity share capital (Face Value of Rs. 10/- each)	1,714.77	1,714.77	1,714.77	1,714.77	1,714.77	1,714.77
17	Reserves (Excluding revaluation reserve)	2,457.51	2,445.16	2,314.31	2,457.51	2,314.31	3,200.73
18i	<b>Earning per equity per share before (Extra Ordinary Items) of Rs. 10/- each</b>						
	a) Basic EPS (in Rs.)	0.16	(2.20)	(1.25)	(4.07)	(4.36)	(0.16)
	b) Diluted EPS (in Rs.)	0.16	(2.20)	(1.25)	(4.07)	(4.36)	(0.16)
18ii	<b>Earning per equity per share after (Extra Ordinary Items) of Rs. 10/- each</b>						
	a) Basic EPS (in Rs.)	0.16	(2.20)	(1.25)	(4.07)	(4.36)	(0.14)
	b) Diluted EPS (in Rs.)	0.16	(2.20)	(1.25)	(4.07)	(4.36)	(0.14)

Overview and Material Accounting Policies

The notes referred to above form an integral part of financial statements

**Notes:**

- 1 The Above Unaudited Financial Result have been reviewed by the Audit Committee and approved by the board of directors in their respective meetings held on 10th February, 2025.
  - 2 Figures are regrouped / rearrange, whenever considered necessary.
  - 3 The figures of the Quarter ended 31st December, 2024 are the balancing figures between unaudited year to date figures for the Quarter ended on 30th September, 2024 and published year to date figure upto the period ended of the current financial year (i.e. on 31st December, 2024)
  - 4 The Management Identifies "Cotton" as the only business Segment.
  - 5 The Company has migrated from SME platform (EMERGE) of NSE to Main Board of NSE w.e.f 12th November, 2021
- In terms of our report of even date

DMKH & Co.  
Chartered Accountants  
FRN : 116886W

*Manish Kankani*



CA Manish Kankani  
(Partner)  
M. No. 158020

Date: 10/2/2025  
Place : Mumbai



For and on behalf of the  
Board of Directors

*Sanjay Rathi* *Ramesh Mundada*

Sanjay Rathi  
(Managing Director)  
DIN 00182739

Ramesh Mundada  
(Director)  
DIN 00153255

**Limited Review Report on the Unaudited Consolidated Financial Results of Laxmi Cotspin Limited for the Quarter ended 31<sup>st</sup> December 2024 and year to date results for the period from 01<sup>st</sup> April 2024 to 31<sup>st</sup> December 2024 pursuant to the Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 (as amended).**

**TO,  
THE BOARD OF DIRECTORS,  
LAXMI COTSPIN LIMITED**

We have reviewed the accompanying statement of unaudited Consolidated Financial Results of **Laxmi Cotspin Limited** (the "Holding Company") and its share of the net profit after tax and total comprehensive profit of group for the quarter ended December 31<sup>st</sup>, 2024 and year to date from April 1<sup>st</sup>, 2024 to December 31<sup>st</sup>, 2024 ("the statement"), attached herewith being submitted by the holding company pursuant to the requirements of the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended.

This Statement, which is the responsibility of the Holding Company management and has been approved by the Holding Company Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting standards 34, (Ind AS 34) "Interim Financial Reporting" 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. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 of interim financial information consist of making inquiries, primarily of person 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 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



The Statement includes the results of the following entities:

- i. Laxmi Cotspin Limited (Holding Company)
- ii. Laxmi Spintex Private Limited (Subsidiary Company)
- iii. Laxmi Surgical Healthcare Private Limited (Subsidiary Company)

We did not review the interim financial results of the subsidiary whose financial results reflect total revenue of Rs. Nil and total profit of Rs. Nil for the year to date from April 01st, 2024 to December 31st, 2024. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the management and our report on this statement, in so far as it relates to the amounts and disclosure included in respect of these subsidiaries, is based solely on the reports of other auditors.

Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the Statement has been prepared in all material respects in accordance with the applicable Accounting Standards prescribed under section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and other recognized accounting practices and policies, and has disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 (as amended) including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For DMKH & Co.**  
**Chartered Accountants**  
**Firm Registration No.: 116886W**



**CA Manish Kankani**  
**Partner**  
**Membership No. 158020**  
**UDIN: 25158020BMIYZV4485**  
**Place: Mumbai**  
**Date: 10<sup>th</sup> February 2025**



16.	Paid up Equity share capital (Face Value of Rs. 10/- each)	1,714.77	1,714.77	1,714.77	1,714.77	1,714.77	1,714.77
17.	Reserves (Excluding revaluation reserve)	2,453.69	2,441.34	2,312.60	2,453.69	2,312.60	3,196.91
18i	<b>Earning per equity per share before (Extra Ordinary Items) of Rs. 10/- each</b>						
	a) Basic EPS (in Rs.)	0.16	(2.20)	(1.26)	(4.07)	(4.36)	(0.18)
	b) Diluted EPS (in Rs.)	0.16	(2.20)	(1.26)	(4.07)	(4.36)	(0.18)
18ii	<b>Earning per equity per share after (Extra Ordinary Items) of Rs. 10/- each</b>						
	a) Basic EPS (in Rs.)	0.16	(2.20)	(1.26)	(4.07)	(4.36)	(0.16)
	b) Diluted EPS (in Rs.)	0.16	(2.20)	(1.26)	(4.07)	(4.36)	(0.16)

Overview and Material Accounting Policies

The notes referred to above form an integral part of financial statements

**Notes:**

- 1 The Above Unaudited Financial Result have been reviewed by the Audit Committee and approved by the board of directors in their respective meetings held on 10th February, 2025.
- 2 Figures are regrouped / rearrange, whenever considered necessary.
- 3 The figures of the Quarter ended 31st December, 2024 are the balancing figures between unaudited year to date figures for the Quarter ended on 30th September, 2024 and published year to date figure upto the 9 months ended of the current financial year (i.e. on 31st December, 2024)
- 4 The Management Identifies "Cotton" as the only business Segment.
- 5 The Company has migrated from SME platform (EMERGE) of NSE to Main Board of NSE w.e.f 12th November, 2021
- 6 The Company has not yet implemented the edit log for it's subsidiary companies.

In terms of our report of even date

DMKH & Co.  
Chartered Accountants  
FRN : 116886W



CA Manish Kankani  
(Partner)  
M. No. 158020

Date: 10/2/2025  
Place: Mumbai



For and on behalf of the  
Board of Directors


*Sanjay Rathi* *Ramesh Mundada*

Sanjay Rathi  
(Managing Director)  
DIN 00182739

Ramesh Mundada  
(Director)  
DIN 00153255

- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. - Not Applicable**
- C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES - Not Applicable, No default**
- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - Not Applicable**
- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - Not Applicable**

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A circular purple stamp with the text "LAXMI COTSPIN LIMITED" around the top inner edge and "JALNA" in the center. A horizontal line is drawn across the bottom of the stamp.