



# AANANDALAKSHMI SPINNING MILLS LTD.

**Date:** 12<sup>th</sup> November, 2025

To  
The General Manager  
Department of Corporate Services  
B. S. E. Limited  
1<sup>st</sup> Floor, Rotunda Building  
B.S.Marg, Fort  
Mumbai - 400 001

Dear Sir,

**Sub: Outcome of Board Meeting held on Wednesday, 12<sup>th</sup> November 2025**  
**Ref: Regulation 30 and 33 of SEBI (LODR) Regulations, 2015.**  
**Scrip Code: 539096**

With reference to the above cited subject, we would like to inform you that the Board of Directors of the Company at their meeting held on Wednesday, 12<sup>th</sup> November, 2025 at the Registered Office of the Company have inter-alia, approved the following:

1. Approved the unaudited financial results of the company for the quarter ended 30<sup>th</sup> September, 2025 along with Limited Review Report.
2. Any other routine business with the permission of chair.

The meeting commenced at 6.00 PM and concluded at 6.40 PM.

We request you to take the above information on record and acknowledge the receipt of the same.

Yours faithfully,  
For **AANANDA LAKSHMI SPINNING MILLS LIMITED**

**DEVENDER KUMAR AGARWAL**  
**Managing Director**  
**DIN: 00042156**

Encl: As above



# AANANDALAKSHMI SPINNING MILLS LTD.

UNAUDITED BALANCE SHEET AS AT SEPTEMBER 30, 2025

Amount in ₹ Lakhs

Particulars	Amount in ₹ Lakhs	
	As at September 30, 2025	As at March 31, 2025
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	2.14	2.72
(b) Investment property	161.37	165.70
(c) Financial Assets	-	-
Other financial assets	8.18	3.62
<b>Total non-current assets</b>	<b>171.69</b>	<b>172.04</b>
<b>Current assets</b>		
(a) Inventories	179.77	194.26
(b) Financial Assets	-	-
(i) Trade receivables	10.04	30.57
(ii) Cash and cash equivalents	1.85	20.12
(iii) Others financial assets	43.71	346.38
(c) Current Tax Assets (Net)	12.76	9.83
(d) Other current assets	32.98	20.83
<b>Total current assets</b>	<b>281.11</b>	<b>621.99</b>
<b>TOTAL ASSETS</b>	<b>452.80</b>	<b>794.03</b>
<b>EQUITY</b>		
<b>Equity</b>		
(a) Equity Share capital	349.93	349.93
(b) Other Equity	(2,089.72)	(1,885.26)
<b>Total equity</b>	<b>(1,739.79)</b>	<b>(1,535.33)</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	136.94	641.03
(ii) Other financial liabilities	204.70	236.24
(b) Other non-current liabilities	-	-
<b>Total non-current liabilities</b>	<b>341.64</b>	<b>877.27</b>
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	1,061.78	687.28
(ii) Trade payables	-	-
a) Total outstanding dues of micro enterprises and small enterprises	15.43	15.30
b) Total outstanding dues of creditors other than micro enterprises and small enterprises	190.67	186.05
(iii) Other financial liabilities	129.03	112.26
(b) Other current liabilities	453.49	450.66
(c) Provisions	0.55	0.54
<b>Total current liabilities</b>	<b>1,850.95</b>	<b>1,452.09</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>452.80</b>	<b>794.03</b>



Place: Secunderabad  
Date: November 12, 2025

For and on behalf of Board of Directors

*D. K. J. M.*

Devender Kumar Agarwal  
Managing Director





# AANANDALAKSHMI SPINNING MILLS LTD.

UN AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2025

(Amount in ₹ in Lakhs)

Sl.No.	Particulars	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)	31.03.2025 (Audited)
I.	Revenue from operations	7.39	29.85	5.99	37.24	63.78	254.14
II.	Other income	61.44	9.81	9.00	71.25	18.58	177.63
III.	<b>Total Income (I+II)</b>	<b>68.83</b>	<b>39.66</b>	<b>14.99</b>	<b>108.49</b>	<b>82.36</b>	<b>431.77</b>
IV.	<b>Expenses</b>						
	Cost of plots sold	-	8.43	1.09	8.43	4.79	15.99
	Change in inventories of finished goods, stock in trade and Work in Progress	5.89	0.16	-	6.05	-	0.71
	Employee benefit Expenses	6.53	7.53	8.55	14.06	16.99	26.12
	Finance costs	0.02	0.01	22.23	0.03	47.01	0.04
	Depreciation and amortisation expenses	2.24	2.21	2.68	4.45	5.34	10.59
	Other expenses	10.14	7.27	(1.37)	17.41	17.54	39.98
	<b>Total Expenses (IV)</b>	<b>24.82</b>	<b>25.61</b>	<b>33.18</b>	<b>50.43</b>	<b>91.67</b>	<b>93.43</b>
V.	<b>Profit/ (Loss) from Continuing Operations before exceptional items and tax (III-IV)</b>	<b>44.01</b>	<b>14.05</b>	<b>(18.19)</b>	<b>58.06</b>	<b>(9.31)</b>	<b>338.34</b>
	Add: Exceptional Income	-	-	-	-	-	-
VI.	<b>Profit/ (Loss) from Continuing Operations before tax</b>	<b>44.01</b>	<b>14.05</b>	<b>(18.19)</b>	<b>58.06</b>	<b>(9.31)</b>	<b>338.34</b>
VII.	<b>Tax expense:</b>						
	Current tax	-	-	-	-	-	-
	MAT Credit Entitlement	-	-	-	-	-	-
	Tax Related to earlier years	-	-	-	-	-	-
	Deferred tax	-	-	-	-	-	-
VIII.	<b>Profit/(Loss) from Continuing operations</b>	<b>44.01</b>	<b>14.05</b>	<b>(18.19)</b>	<b>58.06</b>	<b>(9.31)</b>	<b>338.34</b>
IX.	<b>Profit/ (Loss) from Discontinued Operations before exceptional items and tax</b>	<b>(27.55)</b>	<b>(28.64)</b>	<b>(4.60)</b>	<b>(56.19)</b>	<b>(4.73)</b>	<b>(27.94)</b>
	Add: Exceptional items	-	(206.33)	-	(206.33)	-	1.80
X.	<b>Profit/(Loss) from Discontinued operations</b>	<b>(27.55)</b>	<b>(234.97)</b>	<b>(4.60)</b>	<b>(262.52)</b>	<b>(4.73)</b>	<b>(29.74)</b>
XI.	<b>Profit / (Loss) for the period ( VIII+X )</b>	<b>16.46</b>	<b>(220.92)</b>	<b>(22.79)</b>	<b>(204.46)</b>	<b>(14.04)</b>	<b>308.60</b>
XIII.	<b>Other Comprehensive Income</b>						
	A. (i) Items that will be reclassified to the profit or loss	-	-	-	-	-	-
	(ii) Income tax on items that will be reclassified to the profit or loss	-	-	-	-	-	-
	B. (i) Items that will not be reclassified to the profit or loss	-	-	-	-	-	-
	(ii) Income tax on items that will not be reclassified to the profit or loss	-	-	-	-	-	-
XIV.	<b>Total Other Comprehensive Income (net of taxes)</b>						
XV.	<b>Total Comprehensive Income</b>	<b>16.46</b>	<b>(220.92)</b>	<b>(22.79)</b>	<b>(204.46)</b>	<b>(14.04)</b>	<b>308.60</b>
	<b>Earnings per Equity Share (of face value of ₹ 10 each)</b> <b>(not annualised except for the year end) (in ₹)</b>						
XVI.	<b>Continuing Operations</b>						
	Basic and Diluted	1.26	0.40	(0.52)	1.66	(0.27)	9.67
XVII.	<b>Discontinued Operations</b>						
	Basic and Diluted	(0.79)	(6.71)	(0.13)	(7.50)	(0.14)	(0.85)
XVIII.	<b>Continuing and discontinued Operations</b>						
	Basic and Diluted	0.47	(6.31)	(0.65)	(5.84)	(0.40)	8.82
XIX.	Paid up Equity Share Capital (Equity Shares of face value of ₹ 10 each)	349.93	349.93	349.93	349.93	349.93	349.93
XX.	Total Reserves excluding Revaluation Reserves						(1,885.26)

For and on behalf of Board of Directors

*D.K.M.*

Devender Kumar Agarwal  
Managing Director

Place: Secunderabad  
Date: November 12,2025





# AANANDALAKSHMI SPINNING MILLS LTD.

UNAUDITED STATEMENT OF CASH FLOWS FOR THE YEAR PERIOD ENDED SEPTEMBER 30, 2025

Amount in ₹ lakhs

Sl.No.	Particulars	Amount in ₹ lakhs	
		As at September 30, 2025	As at March 31, 2025
I.	<b>Cash flow from operating activities:</b>		
	Profit before tax	(204.46)	310.40
		(204.46)	310.40
	<b>Adjustment for non-cash transactions:</b>		
	Depreciation and amortization expenses	4.45	10.59
	Assets Discarded	0.46	-
	(Profit) / Loss on sale of fixed assets	-	(0.58)
	Impairment loss on assets held for sale	1.91	-
	Inventory Sale / Written Off (Net)	2.16	-
	Bad debts Written Off / Recovered (Net)	(163.82)	21.16
	Credit balances written back	(4.88)	(90.79)
		(364.18)	250.78
	<b>Adjustment for investing and financing activities:</b>		
	Dividend received	-	-
	Interest paid on borrowings (Net)	39.25	84.15
		39.25	84.15
	<b>Adjustment for changes in working capital:</b>		
	Decrease / (increase) in inventories	12.33	(76.59)
	Decrease / (increase) in trade receivables	184.35	229.05
	Decrease / (increase) Other non current financial assets	(4.55)	21.96
	Decrease / (increase) Other current financial assets	302.66	324.95
	Decrease / (increase) in other current assets	(14.05)	5.40
	(Decrease) / Increase in trade payables	9.64	0.29
	(Decrease) / Increase in other current financial liabilities	16.77	(74.97)
	(Decrease) / Increase in other current liabilities	2.83	(74.48)
	(Decrease) / Increase in other non current liabilities	-	-
	(Decrease) / Increase in short term provisions	-	(13.92)
		509.98	341.69
	<b>Cash generated from operations</b>	<b>185.05</b>	<b>676.62</b>
	Less: Direct taxes paid (net of refunds)	(2.93)	15.84
	<b>Net cash flow from operating activities (I)</b>	<b>182.12</b>	<b>692.46</b>
II.	<b>Cash flows from investing activities</b>		
	Purchase of fixed assets, including CWIP	-	-
	Proceeds from Sale of fixed assets	-	2.01
	<b>Net cash flow from/ (used in) investing activities (II)</b>	<b>-</b>	<b>2.01</b>
III.	<b>Cash flows from financing activities</b>		
	Interest paid for the year (Net)	(70.79)	(19.57)
	Proceeds from Loans and Borrowings	50.00	27.03
	Repayments of Loans and other borrowings	(179.60)	(687.40)
	<b>Net cash flow (used in) financing activities (III)</b>	<b>(200.39)</b>	<b>(679.94)</b>
IV.	<b>Net (decrease)/increase in cash and cash equivalents (I + II + III)</b>	<b>(18.27)</b>	<b>14.53</b>
	Cash and cash equivalents at the beginning of the year	20.12	5.59
V.	<b>Cash and cash equivalents at the end of the year</b>	<b>1.85</b>	<b>20.12</b>
VI.	<b>Components of cash and cash equivalents:</b>		
	Cash on Hand	0.71	3.51
	With banks:		
	On Current Account	1.14	16.61
	<b>Total cash and cash equivalents</b>	<b>1.85</b>	<b>20.12</b>

Note: This statement has been prepared considering both continuing and Discontinuing Operations



Place: Secunderabad  
Date: November 12, 2025

For and on behalf of Board of Directors

  
Devender Kumar Agarwal  
Managing Director





# AANANDALAKSHMI SPINNING MILLS LTD.

## NOTES:

01. Though, the Company has accumulated losses of ₹ 3,654.05 lakhs as at September 30, 2025, and also current liabilities are in excess of Current assets, Considering the market value of its new activity the Financial Statements are prepared on a going concern basis.
02. These financial results have been prepared in accordance with the Indian Accounting Standards notified under the Companies (Indian Accounting Standards) Rules, 2015, prescribed under section 133 of the Companies Act 2013 and other recognized accounting practices and policies to the extent applicable.
03. The Company has recognized certain income pertaining to the quarter ended June 30, 2025 in this quarter. Had this income been recognized in the earlier quarter, the results for the quarters would have been different to the extent of ₹.32.79 lakhs.
04. Accounting Policies declared by the Company in Annual accounts for the year ended March 31, 2025, have been consistently followed.
05. The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 12, 2025.
06. Pursuant to a resolution passed at their meeting held on August 13, 2020, the Board of Directors have resolved to discontinue the operations of its spinning division with effect from September 22, 2020, as the Division has become unviable due to Continued cash losses. The Board of Directors have also resolved to dispose the non – current assets of the said division.

Accordingly, these non – current assets have been classified as assets held for sale as at September 30, 2025 and the financial performance of Spinning division has been presented as discontinued operations in the Statement of Profit and Loss for the Half Year ended September 30, 2025, and in accordance with the provisions of Ind As 105 – Non -current of the division are presented as Assets Held for Sale of Discontinued Operations.

Results of Spinning division:

Particulars	Amount in ₹ lakhs					
	Quarter ended			Half Year Ended		Year ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
<b>Income:</b>						
Revenue from operations	--	--	--	--	--	--
Other income	4.88	--	21.89	4.88	21.89	91.29
<b>Total</b>	<b>4.88</b>	<b>--</b>	<b>21.89</b>	<b>4.88</b>	<b>21.89</b>	<b>91.29</b>
<b>Expenditure:</b>						
Finance Costs	21.4	21.32	--	42.72	--	91.18
Other expenses	11.03	7.32	26.62	18.35	26.75	28.05
<b>Total</b>	<b>32.43</b>	<b>28.64</b>	<b>26.62</b>	<b>61.07</b>	<b>26.75</b>	<b>119.23</b>

Regd. Office: 6th Floor, Surya Towers, 105, S.P. Road, Secunderabad - 500 003. Telangana state, India  
Email : info@aanandalakshmi.com | Website : www.aanandalakshmi.com | Phone: 040-27898982  
GST : 36AAMCA2381F1ZP CIN : L17121TG2013PLC086564





# AANANDALAKSHMI SPINNING MILLS LTD.

Profit /(Loss) for period /year before Tax	(27.55)	(28.64)	(4.73)	(56.19)	(4.86)	(27.94)
Exceptional items (refer note 6)	--	(206.33)	--	(206.33)	--	--
Profit /(Loss) after exceptional items for period /year before Tax	(27.55)	(234.97)	(4.73)	(262.52)	(4.86)	(27.94)
Tax Expenses	--	--	--	--	--	(1.80)
Profit /(Loss) for period /year after tax	(27.55)	(234.97)	(4.73)	(262.52)	(4.86)	(29.74)

## Non-Current Assets held for sale as at September 30, 2025:

### Assets:

#### Non-Current assets

Property, plant, and equipment 17.19

Assets held for sale directly related to the disposal 17.19

07. Exceptional items amounting to ₹ 206.33 lakhs Comprise the write – off of ₹ 176.02 Export Duty credit of as the amount is no longer realisable and ₹ 30.31 lakhs provision made for Cross- subsidy Payable.
08. The Chief Operating Decision Maker reviews business performance at overall Company level as one segment. Therefore, Segment Reporting as per Ind – AS 108 is not applicable to the Company.
09. Comparative figures have been re-arranged wherever necessary to make them comparable with those of Current period, without any fiscal impact on the results.
10. The Statutory Auditors of the Company have carried out Limited Review of the aforesaid results.



For and on behalf of the Board of Directors

*D. K. Agarwal*

Devender Kumar Agarwal  
Managing Director

Place: Secunderabad  
Date: November 12, 2025.



INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

To the Board of Directors of **AANANDA LAKSHMI SPINNING MILLS LIMITED**

1. We have reviewed the accompanying statement of unaudited financial results of **AANANDA LAKSHMI SPINNING MILLS LIMITED, CIN: L17121TG2013PLC086564, Surya Towers,105, Sardar Patel Road, Secunderabad – 500 003, Telangana** ("the Company") for the quarter and half year ended 30th September 2025 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). This Statement which is the responsibility of the Company's Management and has been approved by the 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 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement 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 Statement is free from material misstatement. A review is limited primarily to inquiries of the 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. Basis for Qualified conclusion:  
No provision is made in the books of account for the interest payable on the outstanding unpaid statutory dues of Tax deducted at source up to the date to an extent of ₹ 20.60 lakhs (including arrears of ₹ 17.68 lakhs up to March 31,2025).
4. Qualified conclusion:  
Based on our review conducted as stated above *except for the possible effects of our observation stated in para 3 above* , and to the best of our information and according to the explanations given to us, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards (Ind AS) and other 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 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.



5. Emphasis of Observation:

- i. Without qualifying our Conclusion, we draw attention to Note No:7 to the results relating to exceptional items of ₹ 206.33 lakhs.
- ii. *"We draw attention to Note 3 of the Statement, where in the Company has recognized certain income pertaining to the quarter ended June 30,2025 in this quarter. Had this income been recognized in the earlier quarter, the results for the quarters would have been different to the extent of ₹.32.79 lakhs. Our conclusion is not modified in respect of this matter"*

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for K S. Rao & CO;  
Chartered Accountants  
Firm's Registration Number: 003109S

  


(V. VENKATESWARA RAO)  
Partner

Membership Number:219209  
UDIN:25219209BMJBOS8060

Place : Hyderabad  
Date : August 12, 2025