



Aditya Spinners Limited

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Telangana , India
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Web Site: adityaspINNers.net
CIN : L40300AP1991PLC012337

Place: Hyderabad
Date: 08.11.2023

To
The Manager,
Corporate Relationship Department,
BSE Limited
Rotunda Building, P. J. Towers,
Dalal Street, Fort,
Mumbai – 400001

Dear Sir,

Sub:

- 1) Submission of Unaudited Financial Results for the Quarter and half-year ended 30th September, 2023 under Regulation 33 of SEBI (LODR) Regulations, 2015.
- 2) Outcome of Board Meeting under Regulation 30 of SEBI (LODR) Regulations, 2015

Ref: Scrip Code: BSE: 521141

We wish to inform you that the Board of Directors of the Company at its meeting held today i.e., on 8th day of November, 2023 has *inter-alia* approved and recorded the **Unaudited Quarterly Financial Results for the Quarter and half-year ended 30.09.2023**

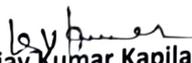
Accordingly in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015, a copy of the Unaudited Quarterly Financial Results for the Quarter and half-year ended 30.09.2023 along with the Limited Review Report issued by M/s T Mohan & Associates, Chartered Accountants (Firm Registration No. 0012482S), Hyderabad thereon is enclosed for your information and records.

The meeting commenced at 01:00 PM and concluded at 01:30 PM

This is for your information and record.

Thanking you,

Yours Faithfully
For Aditya Spinners Limited


Vijay Kumar Kapilavai
Managing Director
DIN: 00769568



 Encl: a/a

ADITYA SPINNERS LIMITED
(CIN NO:L40300AP1991PLC012337)
REGD OFFICE: PERINDESAM VILLAGE, K.V.B. PURAM MANDAL
NEAR SRIKALAHASTI, CHITTOOR DIST. A.P.

STATEMENT OF UN-AUDITED FINANCIAL RESULTS (PROVISIONAL) FOR THE QUARTER ENDED 30TH SEPT'2023

	(Rs.in Lakhs)						
	3 months ended 30/09/2023	Corresponding 3 months ended 30/09/2022	Preceding 3 months ended 30/06/2023	Year to date for the period ended 30/09/2023	Year to date for the previous period ended 30/09/2022	12 months ended 31.03.2023	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operations(net)	1565.01	1856.19	1620.93	3185.94	3655.87	6889.37	
Other Income	22.86	4.20	2.74	25.60	15.51	58.49	
TOTAL REVENUE	1587.87	1860.39	1623.67	3211.54	3671.38	6947.86	
2 EXPENSES:							
a. Cost of materials consumed	809.47	906.30	683.12	1492.59	1715.14	3205.71	
b. Changes in inventories of finished goods, work-in progress	(56.33)	(121.00)	48.20	(8.13)	(88.63)	(110.63)	
c. Employee benefits expense	286.53	309.95	276.18	562.71	601.39	1111.54	
d. Finance Costs	41.34	42.85	44.77	86.11	77.59	164.08	
e. Depreciation and amortisation expense	69.00	51.00	69.00	138.00	102.00	228.10	
f. Other Expenses	440.88	502.98	473.89	914.77	975.59	1964.91	
Total Expenses	1590.89	1692.08	1595.16	3186.05	3383.08	6563.71	
Profit Before Tax	(3.02)	168.31	28.51	25.49	288.30	384.15	
3 Tax Expense:							
a. For Current Year							
b. Deferred Tax	(2.05)	15.06	(2.21)	(4.26)	20.06	(17.44)	
4 Profit After Tax	(0.97)	153.25	30.72	29.75	268.24	401.59	
5 Other Comprehensive Income							
A (i) Items that will not be reclassified to Profit or Loss						(9.35)	
(ii) Income Tax relating to the Items that will not be reclassified to Profit or Loss						2.35	
B (i) Items that will be reclassified to Profit or Loss						1553.85	
(ii) Income Tax relating to the Items that will be reclassified to Profit or Loss						-	
6 Total Comprehensive Income for the period (4+5) comprising Profit/(Loss) and Other Comprehensive Income for the period	(0.97)	153.25	30.72	29.75	268.24	1948.44	
7 Paid Up Share Capital							
No. of Shares	16740888	16740888	16740888	16740888	16740888	16740888	
Face Value per Equity Share	10.00	10.00	10.00	10.00	10.00	10.00	
Paid Up Equity Share Capital	1674.09	1674.09	1674.09	1674.09	1674.09	1674.09	
8 Earnings per Equity Share (for continuing operations)							
Basic	(0.01)	0.92	0.18	0.18	1.60	2.40	
Diluted	(0.01)	0.92	0.18	0.18	1.60	2.40	

Note:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 07.11.2023 & 08.11.2023
- Figures for the previous periods are re-classified / re-arranged / re-grouped, wherever necessary, as per the format revised by SEBI in conformity with the amended Schedule
- The financial results of the Company are prepared in accordance with the Indian Accounting Standards notified by the MCA.

Place: HYDERABAD
Date : 08.11.2023

for ADITYA SPINNERS LIMITED

K. Vijay Kumar
K. VIJAY KUMAR
MANAGING DIRECTOR
DIN: 00769568



ADITYA SPINNERS LIMITED
CIN:L40300AP1991PLC012337
REGD OFFICE: PERINDESAM VILLAGE, K.V.B. PURAM MANDAL
NEAR SRIKALAHASTI, CHITTOOR DIST. A.P.

STATEMENT OF ASSETS AND LIABILITIES

PARTICULARS	UN-AUDITED AS AT 30/09/2023	AUDITED AS AT 31/03/2023
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	5,776.30	5,868.00
(b) Capital work in progress	-	-
(c) Financial Assets	155.65	155.65
- Other Financial Assets		
(d) Deferred Tax Asset	457.67	453.41
* Total Non - Current Assets (1)	6,389.62	6,477.06
Current assets		
(a) Inventories	474.41	492.49
(b) Financial Assets		
(i) Investments	0.09	-
(ii) Trade receivables	207.63	214.42
(iii) Cash and cash equivalents	5.44	5.03
(iv) Bank Balances otherthan cash and cash equivalents	8.60	8.60
(v) Loans and Advances	6.07	354.27
(c) Current Tax Assets (net)	33.95	30.99
(d) Other current assets	165.79	146.39
* Total Current Assets (2)	901.98	1,252.19
Total Assets (1+2)	7,291.60	7,729.25
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,674.09	1,674.09
(b) Other Equity	3,226.38	3,196.63
* Total equity (1)	4,900.47	4,870.72
LIABILITIES		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	780.15	1,265.99
(ii) Others	15.13	15.14
(b) Provisions	318.89	309.83
* Total Non - Current Liabilities (2)	1,114.17	1,590.96
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	836.75	838.41
(ii) Trade payables		
- Total outstanding dues of micro entp and small entp	6.26	5.47
- Total outstanding dues of creditors otherthan micro entp and small entp	113.64	111.38
(iii) Others	270.77	264.41
(b) Other current liabilities	49.54	47.90
* Total Current Liabilities (3)	1,276.96	1,267.57
Total Equity and Liabilities (1+2+3)	7,291.60	7,729.25

[Handwritten Signature]



Rupees in Lacs

Particulars	For the 6 months period ended 30th September'2023		2023	
a. Cash Flow From Operating Activities:				
Net Profit before tax	25.49		384.15	
Adjustments for :				
Add: Depreciation	138.00		228.10	
Add: Interest and Finance Charges	86.11		164.09	
Operating Profit before Working Capital Changes	249.60		776.34	
Changes in Working Capital				
- (Increase) / decrease in Inventories	18.07		(69.34)	
- (Increase) / decrease in Other Bank Balances	0.00		(0.41)	
- (Increase) / decrease in Trade Receivables	6.79		153.46	
- Increase / (decrease) in Current Liabilities	3.04		49.07	
- (Increase) / decrease other non current financial assets	0.00		(14.57)	
- Increase / (decrease) in Current Assets	325.76		(317.20)	
Cash Flow from Operating Activities		603.26		577.35
Net Cash Flow from Operating Activities		603.26		577.35
b. Cash Flow from Investing Activities:				
Inflow/(Outflow)				
Net Purchase of Fixed Assets	(46.30)		(580.60)	
Increase in Capital work in progres	-		-	
		(46.30)		(580.60)
c. Cash Flow From Financing Activities:				
Inflow/(Outflow)				
Proceeds/ (Repayment) from Non-current Borrowing	(476.80)		12.37	
Net Increase / (Decrease) in current borrowings	6.36		156.66	
Interest Paid	(86.11)		(164.09)	
Net Cash Flow from Financing Activities		(556.55)		4.94
d. Net Increase / (Decrease) in Cash and Cash Equivalents:		0.41		1.69
Cash and Cash Equivalents at the beginning of the year		5.03		3.34
Cash and Cash Equivalents at the close of the year		5.44		5.03

For and on behalf of the Board
ADITYA SPINNERS LIMITED


K. VIJAY KUMAR
MANAGING DIRECTOR
DIN: 00769568





T MOHAN & ASSOCIATES
Chartered Accountants

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Pragathi Nagar, Hyderabad - 500 090
Mobile : +91-9177105860, 9892530289
E-mail : tmassociates.ca@gmail.com

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

TO THE BOARD OF DIRECTORS OF M/S ADITYA SPINNERS LIMITED

We have reviewed the accompanying statement of unaudited financial results of **M/s ADITYA SPINNERS LIMITED** (the "Company"), for the quarter and six months ended September 30, 2023 (the "statement") being submitted by the company pursuant to the requirements 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 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 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 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). 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Hyderabad
Date: 08/11/2023



For T MOHAN & ASSOCIATES

Chartered Accountants

FR No. 012482S

MOHAN REDDY.T

Partner

Membership No. 239635

UDIN: 23239635BGUXTW3489