

Amarjothi House
157, Kumaran Road,
Tirupur 641601
Tamil Nadu, India

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info@amarjothi.net
www.amarjothi.net



ISO 9001 : 2008 | GOTS OE | OEKO TEX CERTIFIED
GST : 33AAFCA7082C1Z0

CIN: L17111TZ1987PLC002090

03.11.2023

To

BSE Limited

Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001

Dear Sirs,

Scrip Code: 521097

Sub: Outcome of the Board Meeting

As required under regulations 30 and 33(3) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company at its meeting held today, have approved the unaudited financial results for the quarter and half-year ended on 30.09.2023. A Copy of the Approved results along with Limited Review Report for the quarter and half -year ended 30th September, 2023 is enclosed herewith.

The said Board meeting Commenced at 10.00 AM and concluded at 01.30 PM.

These are also being made available on the website of the Company at <http://www.amarjothi.net> and will be published in newspapers as required under the Listing Regulations.

Kindly take the same on record.

Thanking You.

Yours faithfully,

For Amarjothi Spinning Mills Limited

MOHANA
PRIYA M

Digitally signed by
MOHANA PRIYA M
Date: 2023.11.03
11:40:03 +05'30'

Mohana Priya.M
Company Secretary



Encl: As above.

V. NARAYANASWAMI M.A., FCA.,
Chartered Accountant

MF3, Ramani's Rajagriha, 28, Desabandhu Street,
Ramnagar, Coimbatore - 641 009.
Phone : 0422 - 2230094
Mobile : +91 94432 33435
E-mail : vnarayanaswami58@gmail.com

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

Review Report to
The Board of Directors Of
M/s AMARJOTHI SPINNING MILLS LTD.

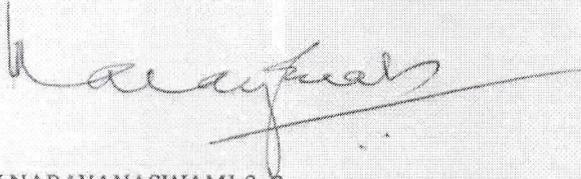
I have reviewed the accompanying Statement of Unaudited Financial Results of AMARJOTHI SPINNING MILLS LIMITED ("the Company") for the quarter ended 30th September, 2023 and year to date from 1st April, 2023 to 30th September, 2023 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ("the Regulation") as amended (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 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. My responsibility is to issue a report on the Statement based on my review.

I conducted my review of the Statement 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 I 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 procedure applied to financial data and thus provides less assurance than an audit. I have not performed an audit and, accordingly, I do not express an audit opinion.



Based on my review conducted as above, nothing has come to my attention that causes me to believe that the accompanying statement of Unaudited Financial Results prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the 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.



V NARAYANASWAMI & Co

CHARTERED ACCOUNTANTS

FRN No: 027417S

V NARAYANASWAMI

Chartered Accountant

PROPRIETOR

Membership No: 023661

UDIN: 23023661BGYXCG4083

Dated:03.11.2023

Place: Coimbatore.

AMARJOTHI SPINNING MILLS LTD.,

Regd. Office : 157 KUMARAN ROAD

TIRUPUR - 641 601.

Statement of Standalone Unaudited Financial Results for the Half year ended September 30, 2023

S. No.	Particulars	Quarter ended			Six Months ended		Year Ended
		30/09/23	30/06/23	30/09/22	30/09/23	30/09/22	31/03/23
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		(Rupees In Lakhs)					
1	Income from operations						
	(a) Revenue from operations	3730.43	4815.61	4451.11	8546.04	11842.61	20945.73
	(b) Other income	31.22	22.23	96.67	53.45	117.85	124.32
	Total Income	3761.65	4837.84	4547.78	8599.49	11960.46	21070.05
2	Expenses						
	(a) Cost of materials consumed	2231.24	2969.30	3974.40	5200.54	8630.39	12573.41
	(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Change in Inventories of FG, WIP and stock-in-trade	-490.46	-44.59	-1460.57	-535.05	-1507.03	-661.73
	(d) Employee benefit expense	474.89	419.15	464.46	894.04	899.52	1710.87
	(e) Finance Costs	152.37	176.58	144.49	328.95	303.15	586.14
	(f) Depreciation and amortisation expense	204.96	219.27	199.85	424.23	412.92	828.44
	(g) Other expenses	788.71	915.30	953.30	1704.01	2328.66	4427.67
	Total expenses	3361.71	4655.01	4275.93	8016.72	11067.61	19464.80
3	Profit/(Loss) before exceptional items and tax	399.94	182.83	271.85	582.77	892.85	1605.25
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before Tax	399.94	182.83	271.85	582.77	892.85	1605.25
6	Tax expense						
	Current Tax	66.76	37.12	47.92	97.28	157.37	279.00
	Deferred Tax	0.00	0.00	0.00	0.00	0.00	313.18
7	Net Profit/(Loss) for the period from Continuing Operations	333.18	145.71	223.93	485.49	735.48	1013.07
8	Extraordinary Items (Net of Tax)	0.00	0.00	0.00	0.00	0.00	0.00
9	Tax Expense of Discontinued Operations	0.00	0.00	0.00	0.00	0.00	0.00
10	Net Profit (Loss) from Discontinued Operation after Tax	0.00	0.00	0.00	0.00	0.00	0.00
11	Profit/(Loss) for the period	333.18	145.71	223.93	485.49	735.48	1013.07
12	Other Comprehensive income	0.00	0.00	0.00	0.00	0.00	0.00
13	Total Comprehensive income for the period	333.18	145.71	223.93	485.49	735.48	1013.07
14	Details of Equity Share Capital						
	Paid-up equity share capital	675.00	675.00	675.00	675.00	675.00	675.00
	Face value of Equity Share Capital (Rs.)	10.00	10.00	10.00	10.00	10.00	10.00
15	Reserves Excluding Revaluation Reserve	0.00	0.00	0.00	0.00	0.00	16775.45
16	Earnings per share before & after extraordinary Items						
	a) Basic	4.94	2.16	3.32	7.19	10.90	15.01
	b) Diluted	4.94	2.16	3.32	7.19	10.90	15.01



AMARJOTHI SPINNING MILLS LTD.,

Regd. Office: 157, Kumaran Road, Tirupur - 641 601

E-mail: mill@amarjothi.net Website: www.amarjothi.net

CIN : L17111TZ1987PLC002090 Phone: 0421 4311600

Additional line items required under Regulation 52(4) of SEBI (LODR) Regulations- STAND ALONE

Particulars	Quarter ended		
	31.03.2023	30.06.2023	30.09.2023
	(Audited)	(Unaudited)	(Unaudited)
(a) Current Ratio, (Times)	2.80	3.52	2.54
Current Assets			
Current Liabilities			
(b) Debt-Equity Ratio, (Times)	0.48	0.42	0.32
Total Liabilities			
Shareholders equity			
(c) Debt Service Coverage Ratio, (Times)	1.35	0.72	0.39
Earnings before Interest, Tax & Depreciation			
Interest + Principal			
(d) Return on Equity Ratio, (%)	2.49%	0.83%	2.58%
Total comprehensive income			
Share holders equity			
(e) Inventory turnover ratio, (Times)	0.37	0.76	0.32
Cost of goods sold			
Average Inventory			
(f) Trade Receivables turnover ratio, (Times)	1.68	1.37	3.51
Net credit sales			
Average Receivables			
(g) Trade payables turnover ratio, (Times)	2.53	5.96	7.47
Net credit purchases			
Average payables			
(h) Net capital turnover ratio, (Times)	0.82	0.61	2.76
Total Income			
Average Working capital			
(i) Net profit ratio, (%)	7.39%	3.03%	6.82%
Total comprehensive income			
Revenue from operations			
(j) Return on Capital employed, (%)	3.16%	1.64%	4.58%
Earnings before Interest & Tax			
Capital employed (Total assets-current liabilities)			
(k) Return on investment. (%)	11.08%	10.01%	6.90%
Profit from investment			
Cost of investment			



V. NARAYANASWAMI M.A., FCA.,
Chartered Accountant

MF3, Ramani's Rajagriha, 28, Desabandhu Street,
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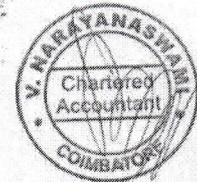
Independent Auditor's Review Report on the Quarterly Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to
The Board of Directors Of
M/s AMARJOTHI SPINNING MILLS LTD.

I have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of AMARJOTHI SPINNING MILLS LIMITED ("the Parent") and its subsidiary, (collectively referred to as "the Group") and its share of the net profit/(loss) after tax and total comprehensive income / loss of its subsidiary for the quarter ended 30th September, 2023 and year to date from 1st April, 2023 to 30th September, 2023 ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 and 52 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended (the "Listing Regulations"). Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 30th September, 2023 as reported in these unaudited consolidated financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.

This statement which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors has been compiled from the related interim consolidated financial results / interim consolidated financial information which 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. My responsibility is to express a conclusion on the Statement based on my review.

I conducted my review of the Statement 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 I 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 the financial data and thus provides less assurance than an audit. I have not performed an audit and, accordingly, I do not express an audit opinion.

I 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.

This statement includes the results of the following entities:-

Parent Company:

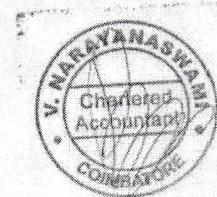
Amarjothi Spinning Mills Limited

Subsidiary

RPJ Textiles

Based on my review conducted as above, nothing has come to my attention that causes me to believe that the accompanying statement of Unaudited Financial Results prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 and 52 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.

I have not conducted review of One subsidiary included in the unaudited consolidated financial results, whose unaudited interim financial information reflect total assets of ₹. 229.26 Lakhs, total revenue of ₹.844.91 Lakhs, total net profit /(loss) after tax of ₹. 11.82 Lakhs and total cash flows (net) of ₹. 26.64 Lakhs for the quarter ended 30th September, 2023 as considered in the Statement whose interim financial results and other financial information have not been reviewed by their auditors.



These unaudited financial results and other unaudited financial information have been approved and furnished to me by the Management and my conclusion on the Statement, in so far as it relates to the affairs of the subsidiary are based solely on such unaudited financial results and other unaudited financial information. According to the information and explanations given to me by the Management, these interim financial results are not material to the group.

My Conclusion on the statement is not modified in respect of the above matters.



V NARAYANASWAMI & Co
CHARTERED ACCOUNTANTS
FRN No:027417S
V NARAYANASWAMI
PROPRIETOR
Membership No: 023661
UDIN: 23023661BGYXCF2710

Dated:03.11.2023

Place: Coimbatore.

V. NARAYANASWAMI M.A., F.C.A.,
Chartered Accountant
MF3, Ramani's Rajagriha
28, Desabandhu Street, Ramnagar
Coimbatore - 641 009. Ph. : 0422 - 2230094
Membership No. : 200-23661

AMARJOTHI SPINNING MILLS LTD.,

Regd. Office : 157 KUMARAN ROAD

TIRUPUR - 641 601.

Statement of Consolidated Unaudited Financial Results for the Half year ended September 30, 2023

S. No.	Particulars	Quarter ended			Six Months ended		Year Ended
		30/09/23	30/06/23	30/09/22	30/09/23	30/09/22	31/03/23
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		(Rupees In Lakhs)					
1	Income from operations						
	(a) Revenue from operations	3743.32	4834.99	4563.57	8578.31	11969.62	21014.41
	(b) Other income	31.22	22.23	96.89	53.45	118.07	132.35
	Total Income	3774.54	4857.22	4660.46	8631.76	12087.69	21146.76
2	Expenses						
	(a) Cost of materials consumed	2231.24	2969.30	3974.40	5200.54	8630.32	12580.05
	(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Change in Inventories of FG, WIP and stock-in-trade	-494.83	-50.58	-1441.08	-545.41	-1526.16	-697.65
	(d) Employee benefit expense	487.14	431.88	464.46	919.02	912.09	1765.41
	(e) Finance Costs	148.24	180.71	144.49	328.95	303.14	648.14
	(f) Depreciation and amortisation expense	204.96	219.27	214.57	424.23	442.35	884.41
	(g) Other expenses	794.51	915.30	990.16	1709.84	2383.95	4314.55
	Total expenses	3371.26	4665.88	4347.00	8037.17	11145.69	19494.91
3	Profit/(Loss) before exceptional items and tax	403.28	191.34	313.46	594.59	942.00	1651.85
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before Tax	403.28	191.34	313.46	594.59	942.00	1651.85
6	Tax expense						
	Current Tax	67.32	38.85	55.25	99.25	166.03	284.54
	Deferred Tax	0.00	0.00	0.00	0.00	0.00	313.18
7	Net Profit/(Loss) for the period from Continuing Operations	335.96	152.49	258.21	495.34	775.97	1054.13
8	Extraordinary Items (Net of Tax)	0.00	0.00	0.00	0.00	0.00	0.00
9	Tax Expense of Discontinued Operations	0.00	0.00	0.00	0.00	0.00	0.00
10	Net Profit (Loss) from Discontinued Operation after Tax	0.00	0.00	0.00	0.00	0.00	0.00
11	Profit/(Loss) for the period	335.96	152.49	258.21	495.34	775.97	1054.13
12	Non-Controlling Interest	0.00	0.00	0.00	0.00	0.00	0.00
13	Share of profit of Associates and Joint Ventures	0.00	0.00	26.77	35.68	35.68	24.45
14	Profit/(Loss) after non Controlling Interest and share of profit of Associates	335.96	152.49	231.44	459.66	740.28	1029.68
15	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
16	Total Comprehensive Income for the period	335.96	152.49	231.44	459.66	740.28	1029.68
17	Details of Equity Share capital						
	Paid-up equity share capital	675.00	675.00	675.00	675.00	675.00	675.00
	Face value of Equity Share Capital (Rs.)	10.00	10.00	10.00	10.00	10.00	10.00
18	Reserves Excluding Revaluation Reserve	0.00	0.00	0.00	0.00	0.00	16337.11
19	Earnings per share before & after extraordinary Items						
	a) Basic	4.98	2.26	3.43	6.81	10.97	15.25
	b) Diluted	4.98	2.26	3.43	6.81	10.97	15.25



AMARJOTHI SPINNING MILLS LTD.,

Regd. Office: 157, Kumaran Road, Tirupur - 641 601
E-mail: mill@amarjothi.net Website: www.amarjothi.net
CIN : L17111TZ1987PLC002090 Phone: 0421 4311600

Additional line items required under Regulation 52(4) of SEBI (LODR) Regulations- CONSOLIDATED

Particulars	Quarter ended		
	31.03.2023	30.06.2023	30.09.2023
	(Audited)	(Unaudited)	(Unaudited)
(a) Current Ratio, (Times)	2.86	3.58	2.58
Current Assets			
Current Liabilities			
(b) Debt-Equity Ratio, (Times)	0.50	0.42	0.32
Total Liabilities			
Shareholders equity			
(c) Debt Service Coverage Ratio, (Times)	1.29	0.74	0.39
Earnings before Interest, Tax & Depreciation			
Interest + Principal			
(d) Return on Equity Ratio, (%)	2.24%	0.85%	2.59%
Total comprehensive income			
Share holders equity			
(e) Inventory turnover ratio, (Times)	0.36	0.74	0.31
Cost of goods sold			
Average Inventory			
(f) Trade Receivables turnover ratio, (Times)	1.73	1.38	3.54
Net credit sales			
Average Receivables			
(g) Trade payables turnover ratio, (Times)	2.54	5.96	7.42
Net credit purchases			
Average payables			
(h) Net capital turnover ratio, (Times)	0.80	0.60	2.76
Total Income			
Average Working capital			
(i) Net profit ratio, (%)	6.70%	3.15%	6.82%
Total comprehensive income			
Revenue from operations			
(j) Return on Capital employed, (%)	2.34%	1.68%	4.58%
Earnings before Interest & Tax			
Capital employed (Total assets-current liabilities)			
(k) Return on investment. (%)	11.08%	10.02%	6.90%
Profit from investment			
Cost of investment			



Standalone/Consolidated Statement of Assets and Liabilities		STAND ALONE		CONSOLIDATED		STAND ALONE	CONSOLIDATED
		As at 30.09.2023	As at 30.09.2022	As at 30.09.2023	As at 30.09.2022	As at 31.03.2023	As at 31.03.2023
Particulars		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
A	ASSETS						
1	Non-current assets						
a)	Property, Plant and Equipment	13242.15	14052.03	13289.02	14052.03	13644.58	14726.42
b)	Other Intangible assets	0.44	0.44	0.44	0.44	0.44	0.45
c)	Capital Work-in-progress	493.84	493.84	493.84	493.84	495.00	497.83
d)	Good Will	0.00	0.00	0.00	0.00	0.00	0.00
e)	Intangible assets under development	0.00	0.00	0.00	0.00	0.00	0.00
f)	Financial Assets :						
(i)	Investments	111.03	219.13	111.03	219.13	265.67	91.03
(ii)	Deferred tax assets (Net)	0.00	0.00	0.00	0.00	0.00	0.00
(iii)	Loans	0.00	0.00	0.00	0.00	0.00	0.00
(iv)	Other Financial Assets	0.00	0.00	0.00	0.00	4.53	4.53
f)	Other non-current assets	71.10	88.13	71.10	88.13	178.06	178.07
	Sub-total - Non-current assets	13918.56	14853.57	13965.43	14853.57	14588.28	15498.33
2	Current assets						
a)	Inventories	4197.41	4926.28	4369.88	5078.57	6033.70	6201.85
b)	Financial Assets :						
(i)	Investments						
(ii)	Trade Receivables	2437.71	2782.61	2419.85	2823.63	3497.64	3420.98
(iii)	Cash and Cash equivalents	3.75	1.87	3.92	2.03	182.73	222.40
(iv)	Bank Balances	1381.87	2361.78	1408.34	2368.10	27.28	27.28
(v)	Loans	0.00	0.00	0.00	0.00	0.00	0.00
c)	Current Tax Assets (Net)	0.00	0.00	0.00	0.00	0.00	0.00
d)	Other current assets	1868.12	1492.74	1873.41	1501.23	1488.41	1590.03
	Sub-total - Current assets	9888.86	11565.28	10075.40	11773.56	11229.76	11462.54
	TOTAL - ASSETS	23807.42	26418.85	24040.83	26627.13	25818.04	26960.87
B	EQUITY AND LIABILITIES						
	Shareholders' funds						
(a)	Share capital	675.00	675.00	675.00	675.00	675.00	675.00
(b)	Other Equity	17349.14	16799.50	17578.40	16620.25	16775.45	17004.20
	Sub-total - Shareholders' funds	18024.14	17474.50	18253.40	17295.25	17450.45	17679.20
	Non-Controlling Interest	0.00	0.00	0.00	414.13	0.00	408.55
	Total Equity	18024.14	17474.50	18253.40	17709.38	17450.45	18087.75
1	Liabilities						
	Non-current Liabilities						
(a)	Financial Liabilities :					0	0
(i)	Borrowings	3244.81	2313.78	3244.81	2313.78	3171.88	3677.11
(b)	Deferred Tax Liabilities (Net)	1190.15	876.97	1190.15	876.97	1190.15	1190.15
(c)	Provisions	0.00	0.00	0.00	0.00	0.00	0.00
(d)	Other Non - Current Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
	Sub-total - Non-current liabilities	4434.96	3190.75	4434.96	3190.75	4362.03	4867.26
2	Current liabilities						
(a)	Financial Liabilities :	0	0	0	0	0	0
(i)	Borrowings	545.51	1591.97	545.51	1591.97	2599.24	2599.24
(ii)	Trade Payables	696.49	3990.95	700.64	3937.75	1033.99	1033.85
(iii)	Other Financial Liabilities	0.00	0.00	0.00	0.00	199.17	199.17
(b)	Provisions	106.32	170.68	106.32	197.28	164.91	168.46
(c)	Current tax Liabilities (Net)	0	0	0	0	8.25	5.14
	Sub-total - Current liabilities	1348.32	5753.60	1352.47	5727.00	4005.56	4005.86
	TOTAL - EQUITY AND LIABILITIES	23807.42	26418.85	24040.83	26627.13	25818.04	26960.87
Notes:	Total - Current liabilities	0.00	0.00	0.00	0.00	0.00	0.00
1	The above results after their review by the Audit Committee were taken on record by the Board of Directors in their meeting held on 3 rd November, 2023.						
2	In accordance with the requirement of regulation 33 of SEBI (LODR) Regulations 2015 with the stock Exchanges, the financial result of the quarter ended 30 th September 2023 have been subject to Limited Review by the Statutory Auditors of the company.						
3	The Operations of the Company relates to only one Segment namely, yarn manufacturing.						
					(BY ORDER OF THE BOARD) For Amarjothi Spinning Mills Ltd.,		
							
					R.JAICHANDER JOINT MANAGING DIRECTOR		
Place:	Tirupur						
Date:	3/11/2023						



AMARJOTHI SPINNING MILLS LIMITED

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30/09/2023

Rupees in Lakhs

	STAND ALONE		STAND ALONE		CONSOLIDATED		CONSOLIDATED	
	30.09.2023		30.09.2022		30.09.2023		30.09.2022	
A. CASH FLOW FROM OPERATING ACTIVITIES:								
NET Profit before Taxation		582.77		892.85		594.59		942.00
Adjustments for:								
Depreciation and amortisation	424.23		412.92		424.23		442.35	
Loss /(Profit) on Sale of Assets	0.00		0.00		0.00		0.00	
Interest Income	-7.66		-14.79		-7.66		-14.79	
Finance costs	328.95		303.15		328.95		303.14	
		745.52		701.28		745.52		730.70
Operating Profit before Working Capital Changes		1328.29		1594.13		1340.11		1672.70
Adjustments for:								
Trade & other Receivables	674.37		4052.90		663.31		3726.49	
Inventories	-1836.29		-1684.58		-1831.97		-1671.16	
Trade Payable & Other Liabilities	2711.04	1549.12	1866.57	4234.89	2334.99	1166.33	2186.69	4242.02
Cash Generated from Operations		2877.41		5829.02		2506.44		5914.72
Direct Taxes provisions / paid		106.35		322.82		106.35		322.82
Net Cash from Operating activities	A	2983.76		6151.84		2612.79		6237.54
B. CASH FLOW FROM INVESTMENT ACTIVITIES:								
Purchase of Fixed Assets		402.43		-2997.36		1437.40		-1880.00
Sale of Fixed Assets		0.00		0.00		0.00		0.00
Payment for Capital Projects in Progress		1.16		3172.49		3.99		3175.32
Investments made		154.64		15.20		-20.00		-128.10
Adjustments for other non current assets		111.49		1205.87		111.50		1205.87
Interest Received		7.66		14.79		7.66		14.79
Net Cash from Investment activities	B	677.38		1410.99		1540.55		2387.88
C. CASH FLOW FROM FINANCING ACTIVITIES:								
Borrowings (net)		-1980.80		-4831.09		-2486.03		-5996.94
Dividend paid including tax		-148.50		-148.50		-148.50		-148.50
Finance costs		-328.95		-303.15		-328.95		-303.14
Net Cash from Financing Activities	C	-2458.25		-5282.74		-2963.48		-6448.58
Net Increase/ (Decrease) in cash and cash equivalents	(A+B+C)	1202.89		2280.09		1189.86		2176.84
Cash and Cash Equivalents as at the beginning of the period		182.73		83.56		222.40		193.29
Cash and Cash Equivalents as at the end of the period		1385.62		2363.65		1412.26		2370.13

On behalf of the Board of Directors
For Amarjothi Spinning Mills Ltd

Place : Tirupur
Date : 03.11.2023

R.JAICHANDER
Joint Managing Director



MD-CFO CERTIFICATION

To

The Audit Committee / Board of Directors
Amarjothi Spinning Mills Limited
157, Kumaran Road
Tirupur-641601

Sub : Certificate under Regulation 33 (2)(a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We hereby certify that financial results of the Company for the quarter and half year ended 30th September 2023 do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.



Mr.R.Premchander
Managing Director



Mr.K.Elango
CFO

Date : 03.11.2023
Place : Tirupur

Amarjothi House
157, Kumaran Road,
Tirupur 641601
Tamil Nadu, India

T + 91 421 4311600
info@amarjothi.net
www.amarjothi.net



ISO 9001 : 2008 | GOTS OE | OEKO TEX CERTIFIED
GST : 33AAFCA7082C1Z0

CIN: L17111TZ1987PLC002090

03.11.2023

To

The Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001

Dear Sirs,

Scrip Code: 521097

Subject: Undertaking of Non-applicability of Regulation 32 of SEBI (LODR) Regulations, 2015.

As per Regulation 32 of SEBI (LODR) Regulations, 2015 Every Listed Company shall submit to the StockExchange the following statement(s) on Quarterly Basis for Public Issue, right issue, preferential issueetc:-

- Indicating deviations, if any, in the use of proceeds from the objects stated in the offer document or explanatory statement to the notice for the general meeting, as applicable;
- Indicating category wise variation (capital expenditure, sales and marketing, working capital etc.) between projected utilisation of funds made by it in its offer document or explanatory statement the general meeting, as applicable and the actual utilisation of funds.

In view of the aforesaid, I, the undersigned, Mrs. Mohana Priya.M, Company Secretary of Amarjothi Spinning Mills Limited hereby certify that Compliance of Regulation 32 of SEBI (LODR) Regulations, 2015 is not applicable to the company as the company has not issued any share by way of public issue, rightissue, preferential issue during the quarter ended on 30th, September, 2023.

Thanking You.

Yours faithfully,

For Amarjothi Spinning Mills Limited

MOHANA
PRIYA M

Digitally signed by
MOHANA PRIYA M
Date: 2023.11.03
11:41:46 +05'30'

Mohana Priya.M
Company Secretary

