



The Head-Listing & Compliance  
Metropolitan Stock Exchange of India Ltd.  
205(A), 2<sup>nd</sup> Floor, Piramal Agastya  
Corporate Park Kamani Junction, LBS  
Road, Kurla (West), Mumbai-400070

Date: 12.08.2024

**SUB—Un-Audited Financial Results of the Company for the First Quarter and three months ended 30<sup>th</sup> June, 2024 as per Regulations 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (LODR)**

1. We wish to inform you that pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board at its meeting held today i.e., Monday, August 12, 2024, inter alia considered and approved Un-Audited Financial Results & took note of the Statutory Auditor's Limited Review Report of the Company for the first quarter and three months ended 30<sup>th</sup> June, 2024.
2. In this connection, we enclose herewith the following:
  - a. Considered and approved Un-audited Financial Results for the first quarter and three months ended June 30, 2024 as required under Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. **(Enclosed as Annexure 1).**
  - b. Considered and took note of the Statutory Auditor's Limited Review Report of the Company on the above stated un-audited financial results for the first quarter and three months ended June 30, 2024. **(Enclosed as Annexure 2).**
  - c. Undertaking for Non-Applicability of Statement of Deviation/variation under Reg 32 of SEBI (LODR), 2015. **(Enclosed as Annexure 3).**

The results are also being published in the newspapers, in the prescribed format.

The Board Meeting commenced at 5:00 p.m. and concluded at 5:30 p.m.

Kindly take on record of the above.

**Thanking you,  
For Aggarsain Spinners Limited**

Viney

Digitally signed by Viney  
Date: 2024.08.12 17:32:15 +05'30'

**Viney  
Company Secretary & Compliance officer  
Membership No. A57146**



## AGGARSAIN SPINNERS LIMITED

CIN: L17297HR1998PLC034043

Ph- No. 0172-4644777, Email- aggarsainspinners@gmail.com, Website- www.aggarsainspinners.com

REGD. OFFICE: 2ND FLOOR, SCO 404, SECTOR-20, PANCHKULA- 134 116

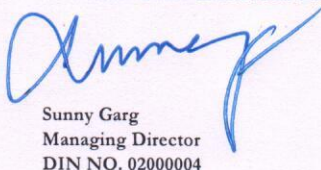
(Figure in Lakhs)

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024					
Sr. No.	Particulars	Quarter Ended		Year Ended	
		30.06.2024	31.03.2024	30.06.2023	31-03-2024
		Un-Audited	Audited	Un-Audited	Audited
	<b>Income</b>				
	Revenue from operations	2279.57	3276.64	1288.95	9258.65
	Other Income	0.00	-0.49	0.48	0.00
1	<b>Total Income</b>	<b>2279.57</b>	<b>3276.15</b>	<b>1289.42</b>	<b>9258.65</b>
	<b>Expenses</b>				
a	Cost of material consumed	0.00	200.22	0.00	200.22
b	Purchase of stock-in-trade	2069.46	2814.87	1424.11	8504.13
c	Change in inventories of finished goods, work in progress and stock in trade	91.04	120.29	-221.51	116.81
d	Employee Benefit expenses	26.01	28.38	25.10	103.62
e	Finance Cost	67.08	64.92	38.03	210.77
f	Depreciation and amortisation expenses	5.96	11.98	5.96	23.98
g	Other expenses	5.84	16.88	7.05	45.52
2	<b>Total Expenses</b>	<b>2265.39</b>	<b>3257.54</b>	<b>1278.75</b>	<b>9205.05</b>
3	<b>Profit/Loss from ordinary activities before exceptional itmes (1-2)</b>	<b>14.18</b>	<b>18.61</b>	<b>10.68</b>	<b>53.60</b>
4	<b>Exceptional Items</b>		0.00	0.00	0.00
5	<b>Profit from ordinary activities before tax (3-4)</b>	<b>14.18</b>	<b>18.61</b>	<b>10.68</b>	<b>53.60</b>
6	<b>Tax Expenses</b>				
a	Current Tax	3.99	7.70	3.01	17.10
b	Earlier Year	0.00	0.00	0.00	0.48
c	Deferred Tax	1.06	-3.01	-0.24	-3.47
7	<b>Net Profit/ (Loss) for the period (5-6)</b>	<b>9.13</b>	<b>13.92</b>	<b>7.91</b>	<b>39.49</b>
	<b>Profit/(Loss) for the period from continuing operations</b>	<b>9.13</b>	<b>13.92</b>	<b>7.91</b>	<b>39.49</b>
i	<b>Profit/(Loss) from discontinuing operations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Tax Expense of Discontinuing Operations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Profit/(Loss) from discontinuing operations (after tax)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
8	<b>Other Comprehensive Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
a	Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
	Income tax related to above item	0.00	0.00	0.00	0.00
b	Item that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
	Income tax related to above item	0.00	0.00	0.00	0.00
	<b>Total Comprehensive Income for the period, net of tax</b>	<b>9.13</b>	<b>13.92</b>	<b>7.91</b>	<b>39.49</b>
9	<b>Paid-up equity share capital (Face Value of Rs. 10/- each)</b>	<b>350.34</b>	<b>350.34</b>	<b>350.34</b>	<b>350.34</b>
10	<b>Reserves excluding Revaluation Reserves as per Balance sheet of previous year</b>				<b>477.07</b>
11	<b>Earnings per share (In rupees) (not annualised)</b>				
i	<b>Basic earnings per share</b>	<b>0.26</b>	<b>0.41</b>	<b>0.23</b>	<b>1.13</b>
ii	<b>Diluted earnings per share</b>	<b>0.26</b>	<b>0.41</b>	<b>0.23</b>	<b>1.13</b>

## NOTES :-

- The Un-audited Financial Results of the Company have been prepared in accordance with Indian Accounting Standard (Ind-AS) notified under the Companies (Indian Accounting Standard) Rules, 2015 and amendments therein prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in terms of Regulation 33 of SEBI (Listing Obligation and Other Disclosure Requirement) Regulations, 2015 and SEBI Circular No. CIR/CFDD/FAC/62/2016 dated July 5, 2016
- The aforementioned results for the quarter ended June 30, 2024 are reviewed and approved by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on 12th August, 2024
- The Company is in business of textile products trading and accordingly has only one reporting segment
- Figures have been regrouped and reclassified wherever considered necessary
- The Statutory Auditor have expressed an unqualified and unmodified Auditor Opinion in its Limited Review Report
- There is no exceptional item to report in the period under review.

For and on behalf of Board  
For AGGARSAIN SPINNERS LIMITED

  
Sunny Garg  
Managing Director  
DIN NO. 02000004

Date : 12-08-2024  
Place: Panchkula





**LIMITED REVIEW REPORT OF INDEPENDENT AUDITOR ON THE QUARTERLY UN-AUDITED STANDALONE FINANCIAL RESULTS OF AGGARSAIN SPINNERS LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)**

To  
The Board of Directors  
Aggarsain Spinners Limited  
2nd Floor, SCO 404  
Sector 20, Panchkula,  
Haryana-134116

1. We have reviewed the accompanying Statement of Un-audited Standalone Financial Results of Aggarsain Spinners Limited ("the Company") for the Quarter ended 30<sup>th</sup> June, 2024 ("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 read with SEBI Circular No. CIR/CFD/CMDI/80/2019 dated 19.07.2019 (the "Listing Regulations").
2. 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 Standards (Ind AS 34) for "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report and express a conclusion on these Financial Statements based on our review.
3. We conducted our 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. 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 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.





**Krishan Rakesh & Co.**  
CHARTERED ACCOUNTANTS

PHONE : 011-40159075

143, KOHAT ENCLAVE  
2ND FLOOR, PITAMPURA  
DELHI-110034

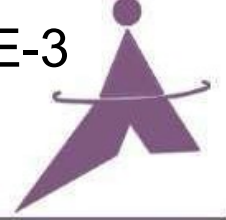
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone Financial Results for the quarter ended June 30, 2024 prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under 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 and SEBI Circular dated 5<sup>th</sup> July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Krishan Rakesh & Co.**  
**Chartered Accountants**  
**Firm Regn. No. 009088N**



**Place : Panchkula**  
**Date : 12-08-2024**  
**UDIN : 24560019BKDHKC1723**

**Shiva Nishad**  
**(Partner)**  
**M.No.:560019**



# Aggarsain Spinners Limited

August 12, 2024

The Head-Listing & Compliance  
Metropolitan Stock Exchange of India Ltd.  
205(A), 2<sup>nd</sup> Floor, Piramal Agastya Corporate Park  
Kamani Junction, LBS Road, Kurla (West), Mumbai-  
400070

Symbol: AGGARSAIN  
Series: BE

**Sub: Declaration for Non Applicability of Regulation 32 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015**

With reference to the captioned subject, we would like to inform your good office that the Statement of Deviation or Variation for proceeds of public issue, rights issue, preferential issue, Qualified Institutions Placement (QIP) as required under Regulation 32 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 read with SEBI circular CIR/CFD/CMD1/162/2019 dated 24<sup>th</sup> December, 2019 is not applicable on our Company during the quarter & three months ended on June 30, 2024.

You are kindly requested to take the above information on your record.

Thanking you,

**Yours Faithfully,  
For Aggarsain Spinners Limited**

**Viney**

Digitally signed by Viney  
Date: 2024.08.12  
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**Viney  
Company Secretary & Compliance officer  
Membership No. A57146**