



# AXITA COTTON LIMITED

**AXITA COTTON**

ISO 9001:2015 CERTIFIED

**Mfg. & Exporter of Cotton**

CIN No. : L01632GJ2013PLC076059  
GST No : 24AALCA8092L1Z6

Registered Office: Survey No. 324, 357, 358, Borisana, Kadi, Thol Road, Kadi, Mahesana - 382715, Gujarat, Bharat

**BSE** Script Code: 542285  
**NSE** Script Code: AXITA

Corporate Office: Rannade House, First Floor, Opp. Sankalp Grace 3, Near Ishan Bungalows, Shilaj, Ahmedabad - 380059, Gujarat, Bharat

Tele: +91 6358747514 Email: cs@axitacotton.com, cs@axita.in Website: www.axitacotton.com

**Date: 20-04-2026**

To,  
The Secretary, Listing Department  
**BSE Limited,**  
Phiroze Jeejeebhoy Towers, Dalal  
Street, Fort, Mumbai - 400001,  
Maharashtra, Bharat

**Script Code: 542285**

To,  
The Manager-Listing Department  
**The National Stock Exchange of India Limited**  
Exchange Plaza, 5<sup>th</sup> Floor, Plot No. C/1, G Block,  
Bandra Kurla Complex, Bandra (E), Mumbai - 400051,  
Maharashtra, Bharat

**Script Code: AXITA**

**Subject: Disclosure under Regulation 30, 33 and other applicable Regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"): Outcome of Board Meeting held today i.e. Monday, April 20, 2026.**

Respected Madam/Sir,

Pursuant to Regulation 30 and other applicable Regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and with reference to the captioned subject, we hereby inform that, the Board of Directors, at its meeting held today i.e. Monday, April 20, 2026, has inter-alia considered and approved the following,

1. approved the Audited Financial Results (Standalone) of the Company for the quarter and financial year ended on March 31, 2026; and
2. approved Audit Reports with unmodified opinion on the aforesaid Audited Financial Results (Standalone) of the Company. Copy of the said Financial Results and Auditors Reports is enclosed herewith.
3. Recommended the final Dividend of 5% (i.e. Rs. 0.05/-) per equity shares of Re. 1/- each as final dividend for the financial year 2025-2026, subject to the approval of shareholders in the ensuing Annual General Meeting of the Company. Final Dividend, if approved by the members, will be paid in due course of time after the Annual General Meeting of the Company.
4. Considered and approved all other business as per agenda circulated.

The Board Meeting commenced at 18:10 p.m. and concluded at 20:45 p.m.

The above information is also being hosted on the Company's website [www.axitacotton.com](http://www.axitacotton.com) as per the listing regulations.

This is for your information and record.

Thanking You,

Yours Faithfully,

**FOR AXITA COTTON LIMITED**

**Shyamsunder Panchal**  
Company Secretary and Compliance Officer  
Memb. No. A50793

Encl. As above



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

To,  
The Board of Directors of  
Axita Cotton Limited  
Report on the audit of the Standalone Financial Results

**Opinion**

We have audited the accompanying quarterly financial results of **Axita Cotton Limited ("The Company")** for the quarter ended 31st March, 2026 and the year-to-date result for the period 1st April 2025 to 31st March 2026 ("The Financial Statement"), being submitted by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015. In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended 31st March, 2026 as well as the year-to-date results for the period from 01st April, 2025 to 31st March, 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report.

We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



## **Management's Responsibility for the Financial Statements**

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The boards of directors are also responsible for overseeing the Company's financial reporting process.

## **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- i) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ii) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls



- iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- iv) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- v) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

#### Other matters-

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For P K N & CO.  
Chartered Accountants  
FRN: 137148W



Pratik Kaneria  
Partner  
Mem. No.154995

Date: 20<sup>th</sup> April, 2026  
Place: Ahmedabad  
UDIN: 26154995PMTIDF7679



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## Audited Standalone Financial Results for the Quarter and Year ended 31st March, 2026

(Rs. in Lakhs, Except EPS)

Sr.No	Particulars	Standalone Results				
		Quarter Ended			Year Ended	
		31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
<b>1</b>	<b>Revenue</b>					
(a)	Revenue from operations	6,103.14	8,939.85	13,985.98	37,039.74	65,271.58
(b)	Other income	115.75	23.62	53.66	425.09	158.80
	<b>Total Income</b>	<b>6,218.89</b>	<b>8,963.47</b>	<b>14,039.64</b>	<b>37,464.83</b>	<b>65,430.38</b>
<b>2</b>	<b>Expenses</b>					
(a)	Cost of Material Consumed	-	933.67	2,508.08	933.67	3,388.73
(b)	Purchase of Stock- In- Trade	5,602.57	6,444.48	11,137.64	34,576.27	58,694.69
(c)	Change in Inventories of Finished goods, Work-in-Progress and Stock-In-Trade	377.75	754.18	126.33	(57.03)	1,725.59
(d)	Employee benefits expenses	86.22	76.13	75.39	327.27	271.31
(e)	Finance costs	41.41	68.62	23.61	179.85	93.89
(f)	Depreciation and amortization expenses	15.08	14.62	17.62	60.39	108.59
(g)	Other expenses	452.16	243.75	407.01	1,160.63	1,062.43
	<b>Total Expense</b>	<b>6,575.19</b>	<b>8,535.45</b>	<b>14,295.68</b>	<b>37,181.05</b>	<b>65,345.23</b>
<b>3</b>	<b>Profit/(loss) before Exceptional Items and Tax (1-2)</b>	<b>(356.30)</b>	<b>428.02</b>	<b>(256.04)</b>	<b>283.78</b>	<b>85.15</b>
<b>4</b>	<b>Exceptional items</b>	-	-	-	-	(70.26)
<b>5</b>	<b>Profit/(loss) Before Tax (3-4)</b>	<b>(356.30)</b>	<b>428.02</b>	<b>(256.04)</b>	<b>283.78</b>	<b>155.41</b>
<b>6</b>	<b>Tax expense</b>					
	Current Tax	(86.12)	178.29	(61.52)	132.97	41.53
	Deferred Tax	(36.00)	(13.17)	(8.82)	(42.70)	4.54
	Prior Period Taxes	-	3.32	-	3.32	-
<b>7</b>	<b>Net Profit after tax for the period of continuing Operation (5-6)</b>	<b>(234.18)</b>	<b>259.58</b>	<b>(185.70)</b>	<b>190.19</b>	<b>109.34</b>
<b>8</b>	<b>Profit / (loss) from discontinued operations before tax</b>					
	Tax expense of discontinued operations	-	-	-	-	-
	<b>Net Profit after tax for the period of discontinuing Operation</b>	-	-	-	-	-
<b>9</b>	<b>Total profit / (loss) for period</b>	<b>(234.18)</b>	<b>259.58</b>	<b>(185.70)</b>	<b>190.19</b>	<b>109.34</b>
<b>10</b>	<b>Other Comprehensive Income (after tax)(OCI)</b>					
(a)	(i) Item that will not be reclassified to Statement of profit or loss	(99.84)	(19.91)	(27.84)	16.37	(41.14)
	(ii) Income Tax Relating to items that will not be Reclassified to Statement of Profit and Loss	28.55	5.01	7.01	(0.70)	10.35
(b)	(i) Item that will be reclassified to Statement of profit or loss	(14.16)	(1.11)	14.16	(14.16)	14.16
	(ii) Income Tax Relating to items that will be Reclassified to Statement of Profit and Loss	0.00	-	(3.56)	3.56	(3.56)
	<b>Other Comprehensive Income (after tax)(OCI)</b>	<b>(85.44)</b>	<b>(16.01)</b>	<b>(10.24)</b>	<b>5.08</b>	<b>(20.19)</b>
<b>11</b>	<b>Total Comprehensive Income (after tax)(9+10)</b>	<b>(319.63)</b>	<b>243.57</b>	<b>(195.94)</b>	<b>195.26</b>	<b>89.15</b>
<b>12</b>	<b>Paid up Equity Share Capital ( Face value of Re. 1/- each )</b>	<b>3,824.95</b>	<b>3,477.73</b>	<b>3,477.73</b>	<b>3,824.95</b>	<b>3,477.73</b>
<b>13</b>	<b>Other Equity</b>	-	-	-	2,666.23	2,806.91
<b>14</b>	<b>Earnings Per Share in Rs. (Face Value Re. 1 each) (not annualised)</b>					
(a)	<b>for continuing operations</b>					
	Basic	(0.06)	0.07	(0.05)	0.05	0.03
	Diluted	(0.06)	0.07	(0.05)	0.05	0.03
(b)	<b>for discontinuing operation</b>					
	Basic	-	-	-	-	-
	Diluted	-	-	-	-	-
(c)	<b>for continuing and discontinuing operations</b>					
	Basic	(0.06)	0.07	(0.05)	0.05	0.03
	Diluted	(0.06)	0.07	(0.05)	0.05	0.03

### Notes to Audited Standalone Financial Results for the Quarter and Year Ended 31st March, 2026:

- These results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.
- The Company has single reportable business segment in standalone financial statements. Hence, no separate information for segment wise disclosure is given in accordance with the requirements of Indian Accounting Standard (Ind AS) 108 - "Operating Segments".
- The above Audited Financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting at the Registered office held on 20th April, 2026. The Statutory Auditor of the Company has carried out an audit of the above Financial Results of the Company for the Quarter and Year ended March 31, 2026 in term of the Regulation 33 of the SEBI (LODR) Regulations, 2015.
- The figures for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures in respect of the full financial years and the published unaudited year to date figures upto third quarter of the respective financial years. Also, the figures upto the end of the third Quarter were only reviewed and not subject to audit.
- On February 16, 2026 on approval of Board of Directors at their Meeting, the Company has allotted 3,47,22,832 bonus shares of Re. 1/- each (fully paid up) in the proportion of 1 Bonus Shares for every 10 fully paid up Equity Shares to eligible shareholders whose names appeared in the Register of Members as on February 13, 2026, being the record date fixed for this purpose, in accordance with approval received from the Members through the Postal Ballot on February 06, 2025, result of which was declared on February 07, 2026. The said Bonus Shares shall rank pari passu in all respects with the existing Equity Shares of the Company. As a result of the Bonus issue, the paid-up capital of the Company stands increased to Rs. 38,24,95,333 from Rs. 34,77,72,501. Consequent to the above increase in paid up capital, the earnings per share (Basic and Diluted) have been adjusted for all periods presented.
- The Board, on May 06, 2025, based on the recommendation of the Nomination and Remuneration Committee, approved the grant of 1,72,000 stock options under the "Axita Cotton Employee Stock Option Plan 2023". All options will vest on the 1st anniversary from the date of grant. Further, consequent to the allotment of bonus shares, the Company has applied for in-principle approval for issuance of reserved ESOP options in the ratio of 1:10. The approval is awaited. Upon receipt of approval, bonus options will be allotted on the outstanding eligible options.
- The Board of Directors as at meeting held on 20th April, 2026 have proposed a Final Dividend of ₹0.05 per Equity share for the year ended 31st March, 2026, subject to approval of shareholders at the Annual General Meeting.

For and on behalf of Axita Cotton Limited

**NITINBHAI GOVINDBHAI PATEL**  
CHAIRMAN CUM MANAGING DIRECTOR  
(DIN: 06626646)





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## STANDALONE BALANCE SHEET AS AT MARCH 31, 2026

(₹ in Lakhs)

Particulars	As at	
	March 31, 2026	March 31, 2025
<b>I. ASSETS</b>		
<b>(1) Non Current Assets</b>		
(a) Property, Plant & Equipment	313.79	357.25
(b) Intangible Assets	20.36	2.46
(c) Right Of Use Assets	88.81	101.51
(d) Financial Assets		
(i) Investments	1,087.00	393.60
(ii) Loans	349.14	82.35
(iii) Other Financial Assets	6.60	103.55
(e) Deferred Tax Assets (Net)	73.35	27.80
<b>Total Non Current Assets</b>	<b>1,939.05</b>	<b>1,068.52</b>
<b>(2) Current Assets</b>		
(a) Inventories	153.91	96.88
(b) Financial Assets		
(i) Trade Receivables	1,747.71	3,196.12
(ii) Cash & Cash Equivalents	1,598.28	1,056.35
(iii) Investments	899.36	389.71
(iv) Loans	661.01	668.82
(v) Other Financial Assets	29.17	216.68
(c) Other Current Assets	1,545.06	942.74
<b>Total Current Assets</b>	<b>6,634.51</b>	<b>6,567.30</b>
<b>Total Assets</b>	<b>8,573.56</b>	<b>7,635.82</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>(1) Equity</b>		
(a) Equity Share Capital	3,824.95	3,477.73
(b) Other Equity	2,666.23	2,806.91
<b>Total Equity</b>	<b>6,491.18</b>	<b>6,284.64</b>
<b>(2) Liabilities</b>		
<b>Non Current Liabilities</b>		
(a) Financial Liabilities		
(i) Lease Liabilities	87.43	94.91
(b) Provisions	29.39	26.21
<b>Total Non Current Liabilities</b>	<b>116.82</b>	<b>121.12</b>
<b>Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	1,713.64	-
(ii) Lease Liabilities	7.48	6.60
(iii) Trade Payables		
- Dues of micro enterprises and small enterprises	58.49	220.04
- Dues of creditors other than micro enterprises and small enterprises	61.32	957.19
(iv) Other Financial Liabilities	2.81	1.95
(b) Provisions	27.75	33.24
(c) Other Current Liabilities	94.07	11.04
<b>Total Current Liabilities</b>	<b>1,965.56</b>	<b>1,230.06</b>
<b>Total Liabilities</b>	<b>2,082.38</b>	<b>1,351.18</b>
<b>Total Equity and Liabilities</b>	<b>8,573.56</b>	<b>7,635.82</b>

For and on behalf of Axita Cotton Limited



*Nitinbhai Govindbhai Patel*

NITINBHAI GOVINDBHAI PATEL  
CHAIRMAN CUM MANAGING DIRECTOR  
(DIN: 06626646)

Place: Kadi, Mahesana  
Date : 20th April, 2026



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## STANDALONE STATEMENT OF CASHFLOW FOR THE YEAR ENDED ON MARCH 31, 2026

Particulars	Year Ended	
	March 31, 2026	March 31, 2025
(₹ in Lakhs)		
<b>Cash Flow from Operating Activities</b>		
Profit before Taxes	283.78	155.41
Amount Transferred to Reserve	-	-
<b>Adjustments for:</b>		
Depreciation & amortization	60.39	108.59
Interest Income On Fixed deposits	(6.90)	(25.43)
Interest Income of Loans	(251.03)	(13.03)
Interest Income on Others	(12.11)	-
Profit on Derecognition of Security Deposits	-	(7.97)
Profit on Derecognition of Lease	-	(62.29)
Provision for Expected Credit Loss	-	(2.57)
Gain on cash flow hedge	(14.16)	-
Gain/loss on Investments measured through fair value through profit & loss	154.96	(46.90)
Finance Cost	170.28	64.21
Lease Interest	9.57	29.68
Loss on Writing off Prepaid rent expenses	-	7.35
Gratuity Expenses	11.98	8.64
Gain on Sale of Property, Plant & Equipments	2.37	-
Employee Share Based Payment Expenses	11.28	-
<b>Operating Profit before Working Capital Changes</b>	<b>420.41</b>	<b>215.69</b>
<b>Changes in working capital:</b>		
(Increase)/Decrease in Inventory	(57.03)	1,819.29
(Increase)/Decrease in Trade Receivable	1,448.41	628.70
(Increase)/Decrease in Other Financial Assets	(3.78)	0.37
Decrease/(Increase) in Other Current assets	(636.60)	1544.75
Increase/(Decrease) in Trade payable	(1,057.42)	848.10
Increase/(Decrease) in Other Financial Liabilities	0.86	0.72
(Decrease)/Increase in Other Current liabilities	71.05	(117.92)
(Decrease)/Increase in Current Provisions	(2.31)	(61.17)
<b>Cash generated from Operations</b>	<b>183.58</b>	<b>4,878.53</b>
Income Taxes Paid	85.00	332.86
<b>Net Cash Flow from Operating Activities (A)</b>	<b>98.58</b>	<b>4,545.67</b>
<b>Cash Flow from Investing Activities</b>		
Interest Received	19.01	20.21
Acquisition of Property, Plant and Equipment and Intangible Assets	(29.11)	(49.98)
Acquisition of Right of use Assets	-	(106.04)
Purchases of Investments	(2,650.05)	(1,058.90)
Sales of Investments	1,291.42	295.11
Investments in Fixed Deposits	-	(6,317.41)
Redemption of Fixed Deposits	288.24	6,117.00
Security Deposit refunded	-	22.84
Security Deposit Given	-	(1.81)
Sale of Property, Plant & Equipment and Intangible Assets	4.61	-
<b>Net Cash Flow from Investing Activities (B)</b>	<b>(1,075.88)</b>	<b>(1,078.98)</b>
<b>Cash Flow from Financing Activities</b>		
Current Financial Borrowing	1,713.64	(1,972.02)
Issue of Loans	(2,283.29)	(735.14)
Proceeds from issue of Loans	2,275.33	2.18
Payment of Lease Liabilities	(16.17)	(61.74)
Increase in Lease Liabilities	-	103.77
Dividend Paid	-	(260.15)
Finance Cost	(170.28)	(64.21)
<b>Net Cash Flow from Financing Activities (C)</b>	<b>1,519.23</b>	<b>(2,987.31)</b>
<b>Net Increase / (Decrease) in Cash and Cash Equivalents (A+ B+ C)</b>	<b>541.93</b>	<b>479.38</b>
<b>Cash and Cash Equivalents at the beginning of the period</b>	<b>1,056.35</b>	<b>576.97</b>
<b>Cash and Cash Equivalents at the end of the period</b>	<b>1,598.28</b>	<b>1,056.35</b>
<b>Notes to Statement of Cash Flows</b>		
<b>Cash and cash equivalent includes:</b>		
Cash on Hand	20.13	21.10
Fixed deposits with banks with original maturity of less than three months	1.25	0.75
Fixed deposits with banks with original maturity of More than three months but less than one year	342.94	-
Balances with banks / financial institutions	1,233.96	1,034.50
<b>Total Cash and Cash Equivalents</b>	<b>1,598.28</b>	<b>1,056.35</b>

Place: Kadi, Mahesana  
Date : 20th April, 2026



For and on behalf of Axita Cotton Limited

NITINBHAI GOVINDBHAI PATEL  
CHAIRMAN CUM MANAGING DIRECTOR  
(DIN: 06626646)