



SINGH - MUNDADA & ASSOCIATES

CHARTERED ACCOUNTANTS

102, 'Kalpataru', Plot No. 51/52,
Aditya Nagar, Sutgirmi Chowk,
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Limited Review Report

To
The Board of Directors,
Laxmi Cotspin Limited,
Jalna

We have reviewed the accompanying statement of unaudited financial results of Laxmi Cotspin Limited for the quarter ended 30th September, 2021. This financial statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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 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.

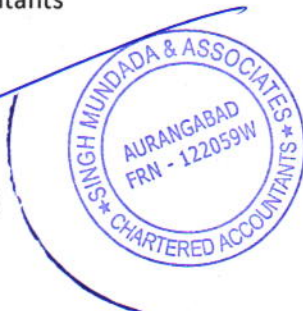
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 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.

For Singh Mundada & Associates

Chartered Accountants
FRN: 122059-W

T.P. Singh

CA Balaji P. Singh
(Partner)
M. No. 104836



UDIN: 21104836AAAKQ6498

Date: 01st November, 2021

Place: Aurangabad

Laxmi Cotspin Limited
CIN No: L17120MH2005PLC156866
Unaudited Balance Sheet
As at 30th September, 2021

Particulars	Note No.	As at 30th September, 2021 Rs.	As at 31st March, 2021 Rs.
I EQUITY AND LIABILITIES			
(1) Shareholders' Fund			
(a) Share Capital	3	17,14,76,700	17,14,76,700
(b) Reserves and Surplus	4	34,45,51,130	30,96,47,635
(2) Non-Current Liabilities			
(a) Long-term borrowings	5	16,12,55,038	13,52,28,358
(b) Deferred tax liabilities (Net)		46,71,944	24,22,394
(c) Long term provisions	6	49,39,381	43,91,909
(3) Current Liabilities			
(a) Short-term borrowings	7	18,42,23,280	15,53,79,380
(b) Trade payables	8	6,27,03,582	5,15,01,227
(c) Other current liabilities	9	2,83,12,822	8,05,07,219
(d) Short-term Provisions	10	1,23,84,348	17,51,000
Total		97,45,18,226	91,23,05,822
II ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment			
(i) Tangible assets	11	26,50,83,631	27,23,69,220
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		1,98,04,381	1,96,88,586
(iv) Intangible assets under development		-	-
(2) Current assets			
(a) Inventories	12	25,81,48,628	30,40,70,660
(b) Trade receivables	13	31,04,91,139	19,62,30,110
(c) Cash and cash equivalents	14	1,55,01,199	1,51,91,575
(d) Short-term loans and advances	15	7,71,72,603	7,46,46,980
(e) Other current assets	16	2,83,16,645	3,01,08,690
Total		97,45,18,226	91,23,05,822

Overview and Significant Accounting Policies

1 & 2

The notes referred to above form an integral part of financial statements

In terms of our report of even date

For Singh Mundada & Associates

Chartered Accountants

FRN : 122059W

CA Balaji P. Singh

(Partner)

M. No. 104836

UDIN NO: 21104836AAAARQ6498

Date : 01st November, 2021

For and on behalf of the Board of Directors



Sanjay Rathi

Sanjay Rathi
(Managing Director)
DIN 00182739

Rajesh Bansal

Rajesh Bansal
(Director)
DIN 00272612

Laxmi Cotspin Limited
Statement of Profit and Loss
For the period ended 30th September, 2021

Particulars	3 Months Ended		6 Months ended		Year Ended	
	30th September, 2021 Rs.	30th June, 2021 Rs.	30th September, 2021 Rs.	30th September, 2020 Rs.	31st March, 2021 Rs.	31st March, 2020 Rs.
	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audited
1. Income						
Income from operations (Net)	43,63,64,544	71,63,03,847	1,15,26,68,392	46,01,10,926	1,16,13,63,156	1,51,34,42,064
Other Operating Income	-	-	-	-	-	-
Total Income from operation	43,63,64,544	71,63,03,847	1,15,26,68,392	46,01,10,926	1,16,13,63,156	1,51,34,42,064
2. Expenses						
Cost of materials consumed	35,16,49,373	60,23,06,282	95,39,55,655	35,96,57,204	86,51,08,873	1,25,87,81,154
Changes in inventories of finished goods, work-in-process and stock-in-trade	4,61,030	(64,24,349)	(59,63,319)	2,37,48,302	1,77,55,373	(2,46,39,740)
Employee Benefit Expenses	2,03,25,033	1,78,25,932	3,81,50,965	2,91,72,416	6,54,35,972	7,97,17,949
Depreciation and Amortisation expenses	78,58,149	93,26,528	1,71,84,678	1,58,87,246	3,14,79,636	3,72,18,384
Other expenses	3,78,64,866	5,98,50,451	9,77,15,317	5,77,19,376	14,23,63,289	15,74,74,413
Total Expenses	41,81,58,451	68,28,84,844	1,10,10,43,296	48,61,84,544	1,12,21,43,143	1,50,85,52,160
3. Profit/(Loss) from operation before other income, finance Cost and Exponential Items (1-2)	1,82,06,093	3,34,19,003	5,16,25,096	(2,60,73,618)	3,92,20,013	48,89,904
4. Other Income	61,72,118	29,83,519	91,55,637	31,25,356	56,32,638	1,81,30,277
5. Profit/(Loss) from ordinary Activities before finance Cost and Exponential Items (3+4)	2,43,78,211	3,64,02,522	6,07,80,733	(2,29,48,262)	4,48,52,651	2,30,20,181
6. Finance costs	71,63,503	70,85,045	1,42,48,548	1,92,29,940	3,01,17,974	3,25,07,423
7. Profit/(Loss) from ordinary Activities after finance Cost but before Exponential Items (5-6)	1,72,14,708	2,93,17,477	4,65,32,185	(4,21,78,202)	1,47,34,677	(94,87,242)
8. Exceptional Items	30,05,209	-	30,05,209	-	(42,46,313)	-
9. Profit/(Loss) from ordinary Activities before tax	2,02,19,917	2,93,17,477	4,95,37,394	(4,21,78,202)	1,04,88,364	(94,87,242)
10. Tax expense:						
1) Current Tax	50,54,979	73,29,369	1,23,84,348	-	17,51,000	-
2) Deferred Tax	22,79,301	(29,751)	22,49,550	(48,18,659)	(3,71,947)	(36,30,877)
3) Short/ Excess Provision	-	-	-	-	(17,51,000)	28,25,683
	73,34,280	72,99,618	1,46,33,898	(48,18,659)	(3,71,947)	(8,05,194)
11. Profit/(Loss) from ordinary Activities after tax (9-10)	1,28,85,637	2,20,17,859	3,49,03,496	(3,73,59,543)	1,08,60,311	(86,82,048)
12. EXTRA-ORDINARY ITEMS						
Profit/(Loss) on sale of Asset	-	-	-	-	-	-
Total Extra-Ordinary Items	-	-	-	-	-	-
13. Net Profit for the Year (11-12)	1,28,85,637	2,20,17,859	3,49,03,496	(3,73,59,543)	1,08,60,311	(86,82,048)
14. Share of profit/ (loss) of associates*	-	-	-	-	-	-
15. Minority Interest*	-	-	-	-	-	-
16. Net Profit/ (Loss) after Taxes, minority interest and Share of Profit/ (Loss) of associates (13-14-15)	1,28,85,637	2,20,17,859	3,49,03,496	(3,73,59,543)	1,08,60,311	(86,82,048)



S. K. Rathore

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