

Ref. No.







Regd. Off.: Gut No. 399, Samangaon – Kajala Phata, Jalna-Ambad Road, Opp. Meenatai Thakare Vridhashram, JALNA - 431 203. (M.S.) India. Off. 09765999633 E-mail: admin@laxmicotspin.com • Web Site: www.laxmicotspin.com

CIN NO - L17120MH2005PLC156866 . GST No. 27AAECM5186A1ZL

Date :

Date - 12/08/2023

To, The Manager, Listing & Compliance Department, National Stock Exchange of India Limited, Exchange Plaza, 5<sup>th</sup> Floor, Plot C-1, Block G, Bandra Kurla Complex, Bandra (E), Mumbai – 400051

## Ref.:- (ISIN: INE801V01019

SYMBOL: LAXMICOT)

Dear Sir/Madam,

Subject: Disclosure pursuant to Regulation 30 read with regulation 33 of SEBI (Listing Obligation and Disclosures Requirement) Regulation, 2015 Outcome of Board Meeting held on Saturday, 12<sup>th</sup> August, 2023.

Pursuant to Regulation 30& 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we herby inform you that, a meeting of the Board of Directors of the Company was held on Saturday, 12<sup>th</sup> August, 2023 at 2.30 PM at the register office of the company. The Board of Director of the company has considered and approved unaudited standalone and consolidated financial results of the Company for the Quarter ending on 30<sup>th</sup> June, 2023, taken on record the Limited Review Report of the Statutory Auditor on unaudited standalone and consolidated Financial Results of the Company for the Quarter ending on 30<sup>th</sup> June, 2023.

The meeting was commenced at 2.30 PM and concluded at 03.00 PM

Kindly take the same on record and oblige.

Yours Faithfully, FOR LAXMI COTSPIN LIMITED

Sanjay K Rathi Director DIN - 00182739





## LIMITED REVIEW REPORT

ΤO,

THE BOARD OF DIRECTORS, LAXMI COTSPIN LIMITED

We have reviewed the accompanying statement of unaudited financial results of **Laxmi Cotspin Limited** ("the Company") for the quarter ended June 30, 2023, being submitted by the Company in pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.

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 Indian Accounting Standards, "Interim Financial Reporting" prescribed under section 133 of the Companies Act 2013 read with relevant rules issued thereunder and accounting principles generally accepted in India. 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, Engagements to Review Financial Statements 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 provide 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 Indian Accounting Standards and accounting principles generally accepted in India, 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.

For DMKH & Co. Chartered Accountants FRN: 116886W

Martar.

Manish Kankani Partner MRN. 158020 UDIN: 23158020BGUSHK6069 Mumbai Date: 12<sup>th</sup> August 2023.

803-804, Ashok Heights, Opp Saraswati Apt., Near Bhuta School, Old Nagardas X Road, Gundavali, Andheri (E), Mumbai-400069. Tel : 022-26824800 / 4900 | Email : contact@dmkhca.in | www.dmkhca.in

	Laxmi Cotspin atement of Prof the quarter ended 3	it and Loss			
				(₹ in Lacs)	
		3 Months Ended		Year Ended	
Particulars	30th June, 2023 Rs.	31st March, 2023 Rs.	30th June, 2022 Rs.	31st March, 2023 Rs.	
1	Unaudited-	Audited	Unaudited	Audited	
1. Income					
Income from operations (Net) Other Operating Income	4,465.63	4,136.81	4,020.98	14,328.95	
orice operating income	•	·		,•=0.02	
Total Income from operation	A ACE C2				
2. Expenses	4,465.63	4,136.81	4,020.98	14,328.95	
Cost of materials consumed	2 586 64				
Changes in inventories of finished goods, work-in-	3,652.81	3,456.37	3,620.95	12,312.90	
process and stock-in-trade	298.30	(49.84)	(245.00)	(250.50	
Employee Benefit Expenses	204.20	249.19		Al .	
Depreciation and Amortisation expenses	80.40	81.12	201.33 84.27	918.60	
Other expenses	420.89	475.28	313.66	326.20	
			515.00	1,645.21	
Total Expenses	4,656.60	4,212.12	3,975.21	14,952.39	
Profit // locs) from an anti-			-	- 1002.00	
<ol> <li>Profit/(Loss) from operation before other income, inance Cost and Expentional Items (1-2)</li> </ol>	(190.97)	(75.31)	45.33		
4. Other Income			45.77	(623.44)	
	4.94	(6.61)	76.42	143.11	
. Profit/(Loss) from ordinary Activitiesd before	400.001				
inance Cost and Expentional Items (3+4)	(186.03)	(81.91)	122.19	(480.33)	
. Finance costs	84.92	71.09	83.03	202.70	
Profit/(Loss) from ordinary Activities after finance				202.70	
ost but before Expentional Items (5-6)	(270.95)	(153.00)	39.16	(683.03)	
. Exceptional Items					
	-	-		-	
. Profit/(Loss) from ordinary Activities before tax	(270.95)	(153.00)	39.16	(683.03)	
0. Tax expense:				(003.03)	
) Current Tax	-		9.79		
) Deferred Tax		(20.95)	-	(20.95)	
Short/ Excess Provision	-	(56.88)		(76.97)	
	-	(77.83)	9.79	(97.91)	
1. Profit/(Loss) from ordinary Activities after tax (9-	(270.95)	(75.17)			
2. EXTRA-ORDINARY ITEMS		(/3.1/)	29.37	(585.12)	
rofit/(Loss) on sale of Asset		0.34		0.34	
3. Other comprehensive income				0.34	
emeasurement of defined benefit obligation					
defined benefit obligation	· · · ·	3.04	3 <b>-</b>	3.04	
Total Extra-Ordinary Items	-				
. Net Profit for the Year (11-12)		3.39		3.39	
	(270.95)	(71.78)	29.37	(581.73)	
. Share of profit/ (loss) of associates*				(301.73)	
Minority Interest*		<u>4</u>	-	-	
. Net Profit/ (Loss) after Taxes, minority interest		-	-		
d Share of Profit/ (Loss) of associates (13-14-15)	(270.95)	(71.78)			
(13-14-15) (1055) (1 associates (13-14-15)	(=======)	(71.78)	29.37	(581.73)	





Paid up Equity share capital				
(Face Value of Rs. 10/- each)	1,714.77	1,714.77	1,714.77	1,714.77
18 Reserves (Excluding revaluation reserve)	2,790.27	3,061.22	3,669.19	3,061.22
19i Earning per equity per share before (Extra Ordinary Items) of Rs. 10/- each				0,001122
a) Basic EPS (in Rs.)	(1.58)	(0.42)	0.17	(2.20)
b) Diluted EPS (in Rs.)	(1.58)	(0.42)	0.17	(3.39) (3.39)
19ii <u>Earning per equity per share after (Extra</u> Ordinary Items) of Rs. 10/- each				(3.33)
a) Basic EPS (in Rs.)	(1.58)	(0.42)		
b) Diluted EPS (in Rs.)	(1.58)	(0.42)	0.17	(3.39) (3.39)
			5117	(3.39)

Overview and Significant Accounting Policies

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

Notes:

1 The Above Unaudited Financial Result have been reviewed by the Audit Committee and approved by the board of directors in their respective meetings held on 12th August, 2023

2 Figures are regrouped / rearrange, whenever consider necessary

3 The figures of the Quarter ended 31st March, 2023 are the balancing figures between unaudited figures for the Quarter ended on 31st December, 2022 and published year to date figure upto the half year ended of the current financial year (i.e. on 30th September, 2022)

4 The Management Identifies "Cotton" as the only business Segment.

5 The Company has migrated from SME platform (EMERGE) of NSE to Main Board of NSE w.e.f 12th November, 2021 6 Edit Log has been implemented on dated 31st July 2023

In terms of our report of even date

DMKH & Co. Chartered Accountants FRN : 116886W

MUMBA

CA Manish Kankani (Partner) M. No. 158020

Date : 12/08/2023 Place : Mumbai UDIN : 23158020BGUSHK6069



For and on behalf of the Board of Directors Of Laxmi Cotspin Ltd

Zae

Sanjay Rathi (Managing Director) DIN 00182739



## LIMITED REVIEW REPORT

## TO, THE BOARD OF DIRECTORS, LAXMI COTSPIN LIMITED

We have reviewed the accompanying statement of unaudited Consolidated Financial Results of **LAXMI COTSPIN LIMITED** ("the Holding Company") and its share of the net loss after tax and total comprehensive loss of group for the quarter ended June 30, 2023, ("the Statement") attached herewith being submitted by the holding company pursuant to the requirements of the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended.

This statement is the responsibility of the holding Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, (Ind AS 34') "Interim Financial Reporting "prescribed under section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and accounting principles generally accepted in India. Our responsibility is to express a conclusion on the 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 of interim financial information consist of making inquiries, primarily of person 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 and consequently does not enable to us 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.

We 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.

The Statement includes the results of the following entities:

- i. Laxmi Cotspin Limited (Holding Company)
- ii. Laxmi Spintex Private Limited (Subsidiary Company)
- iii. Laxmi Surgical Healthcare Private Limited (Subsidiary Company)

Based on our review Conducted and procedures performed as stated in Para 3 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) specified under Section 133 of the companies act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information



803-804, Ashok Heights, Opp Saraswati Apt., Near Bhuta School, Old Nagardas X Road, Gundavali, Andheri (E), Mumbai-400065 Tel : 022-26824800 / 4900 | Email : contact@dmkhca.in | www.dmkhca.in required to be disclosed in terms of the Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

The statement includes the company's share of net loss after tax of Rs. Nil for the quarter ended June 30, 2023, in respect of 2 Subsidiary, based on their interim financial result and other financial information which have not been reviewed by their auditors, and have been furnished to us by the Holding Company's management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this Subsidiary company, are based solely on such unreviewed interim financial information. According to the information and explanations given to us by the management, these interim financial information are not material to the Group. Our conclusion is not modified in respect of this matter with respect to our reliance on the financial information certified by the Board of Directors.

For DMKH & Co. Chartered Accountants FRN 116886W

MUMBA

Manish Kankani Partner M.No: 158020 UDIN: 23158020BGUSHL1180 Place: Mumbai Date: 12<sup>th</sup> August 2023.

Image: Second			f Profit and Loss		
Average         Average <t< th=""><th>For the</th><th>period ended 30th</th><th>1 June, 2023</th><th></th><th></th></t<>	For the	period ended 30th	1 June, 2023		
Particulars         30th June, 2023 Rs.         31st March, 2023 Rs.         30th June, 2020 Rs.         30th June, 2020 Rs.					(₹ in Lacs)
Rs.         Rs.         Rs.         Ministry of the second secon			3 Months Ended		Year Ended
1. Income         0.0000000         Autore           0. Other Operations (Net)         4,465.63         4,136.81         4,020.98         14,33           0. Other Operating Income         4,465.63         4,136.81         4,020.98         14,33           2. Expenses         0.0000000         3,652.81         3,456.37         3,620.95         12,33           0. Cost of materials consumed         3,652.81         3,456.37         3,620.95         12,33           0. Cost of materials consumed         3,652.81         3,456.37         3,620.95         12,33           0. Cost of materials consumed         248.20         249.19         201.33         91           0. Depreciation and Amortisation expenses         80.40         81.12         84.27         32           0. Other expenses         420.89         476.78         313.66         1,64           1. Income         4.94         (6.61)         76.42         14           3. Profit/(Loss) from organy Activities before finance         (180.03)         (83.41)         122.19         (82.41)           3. Frinance costs         84.92         71.09         83.03         200         200         200         200         200         200         200         200         200 <t< th=""><th>Particulars</th><th></th><th>and the second second</th><th>See Sector Contraction of the Sector Sector</th><th>31st March, 2023 Rs.</th></t<>	Particulars		and the second	See Sector Contraction of the Sector	31st March, 2023 Rs.
Introduct         Income from operations (Net)         4,465.63         4,136.81         4,020.98         14,33           Total Income from operation         4,465.63         4,136.81         4,020.98         14,33           Cost of materials consumed         3,652.81         3,456.37         3,620.95         12,33           Changes in Inventories of finished goods, work-in- process and stock-in-trade         298.30         (45.84)         (245.00)         (22           Employee Benefit Expenses         204.20         249.19         201.33         91           Other expenses         80.40         81.12         84.27         32           Other expenses         80.40         81.12         84.27         32           Cost of at Expensional Admontisation expenses         80.40         81.12         84.27         32           Other expenses         4,655.60         4,213.62         3,975.21         14,95           J. Profit/(Loss) from operation before other income, finance Cost and Expentional Items (1-2)         (190.97)         (76.81)         45.77         (62           A. Other Income         4.94         (6.6.1)         76.42         14         4         5.777         (62           Cost and Expentional Items (3-4)         (186.03)         (83.41)         122		Unaudited	Audited	Unaudited	Audited
Other Operating Income         4,156,81         4,020,98         14,33           Total Income from operation         4,465,63         4,136,81         4,020,98         14,33           2. Expenses         3,652,81         3,456,37         3,620,95         12,33           Charges in Inventories of Minked goods, work-in- process and stock-in-trade         288,30         (49,84)         (245,00)         (22           Employee Benchit Expenses         204,20         249,19         201,33         91         201,33         91           Other expenses         80,40         81,12         84,27         32         3,975,21         14,95           3. Profit/(Loss) from operation before other income, finance Cost and Expentional Items (1-2)         (190,97)         (76,81)         45,77         (62           A. Other Income         4.94         (6,61)         76,42         14         4.01         4.01         4.01         4.01         4.01         4.01         4.01         4.01         4.01         4.01         4.01         4.01         4.01         4.01         4.01         4.01         4.01         4.01         4.01         4.01         4.01         4.01         4.01         4.01         4.01         4.01         4.01         0.01         4.01					Addited
Total Income from operation         4.465.63         4.136.81         4.020.98         14.33           2. Expenses         3.652.81         3.456.37         3.620.95         12.33           Dradees and Amortisation expenses         204.20         249.19         201.33         91           Deprecision and Amortisation expenses         80.00         81.12         84.27         32           Other expenses         40.08         41.12         84.27         32           Other expenses         40.08         41.12         84.27         32           S. Profit/(Loss) from operation before other income, income, income         (190.97)         (76.81)         45.77         (62           J. Other income         4.94         (6.61)         76.42         14         48.27           J. Profit/(Loss) from ordinary Activities defore finance         (186.03)         (83.41)         122.19         (48:           J. Finance costs         84.92         71.09         83.03         200         200         201         201         201         201         201         201         201         203         201         203         201         203         201         203         201         203         201         201         201         201 <td>Other Operations (Net)</td> <td>4,465.63</td> <td>4,136.81</td> <td>4.020.98</td> <td>14 229 0</td>	Other Operations (Net)	4,465.63	4,136.81	4.020.98	14 229 0
2. Expenses         4,000.98         14,33           Cost of materials consumed         3,652.81         3,456.37         3,620.95         12,33           Changes in inventories of finished goods, work-in- process and stock-in-trade         298.30         (49.84)         (245.00)         (25           Employee Benefit Expenses         204.20         249.19         201.33         91           Other expenses         40.08         476.78         313.66         3,640           Total Expenses         4,6556.60         4,213.62         3,975.21         14,955           3. Profit/(Loss) from operation before other income, finance Cost and Expentional Items (1-2)         (190.97)         (76.81)         45.77         (62           4. Other Income         4.94         (6.61)         76.42         14           5. Profit/(Loss) from ordinary Activities defore finance         (186.03)         (83.41)         122.19         (88           Cost and Expentional Items (3-4)         (270.95)         (154.50)         39.16         (684           Profit/(Loss) from ordinary Activities after finance         -         -         -         -           On Tax expense:         -         -         -         -         -         -           0. Tax expense:         -		4	-		14,528.5
2. Expenses         4,000.98         14,33           Cost of matrials consumed         3,652.81         3,456.37         3,620.95         12,33           Changes in inventories of finished goods, work-in- process and stock-in-trade         298.30         (49.84)         (245.00)         (25           Employee Benefit Expenses         204.20         249.19         201.33         91           Other expenses         40.08         476.78         313.66         3,640           Total Expenses         4,656.60         4,213.62         3,975.21         14,955           3. Profit/(Loss) from operation before other income, finance Cost and Expentional Items (1-2)         (190.97)         (76.81)         45.77         (62           1. Other Income         4.94         (6.61)         76.42         14           2. Profit/(Loss) from ordinary Activities defore finance         (186.03)         (83.41)         122.19         (88           Cost and Expentional Items (3-4)         (120.95)         (154.50)         39.16         (684           Profit/(Loss) from ordinary Activities after finance         -         -         -         -           0. Tax expenses:         -         -         -         -         -           0. Tax expenses:         -         -	Total Income from				
Cost of materials consumed         3,652.81         3,456.37         3,620.95         12,33           Changes in inventories of finished goods, work-in- process and stock-in-trade         288.30         (49.84)         (245.00)         (25           Cost of materials consumed         3,652.81         3,456.37         3,620.95         12,33         91           Cost of materials consumed         288.30         (49.84)         (245.00)         (25           Employee Benefit Expenses         204.20         249.19         201.33         91           Other expenses         80.40         81.12         84.27         32           Other expenses         4,656.60         4,213.62         3,975.21         14,95           Innance Cost and Expentional Items (1-2)         (190.97)         (76.81)         45.77         (62           I. Other Income         4.94         (6.61)         76.42         14           S. Profit/(Loss) from ordinary Activities defore finance         (186.03)         (83.41)         122.19         (48           S. Profit/(Loss) from ordinary Activities defore tax (7+8)         (270.95)         (154.50)         39.16         (664)           Sceptional Items         -         -         -         -         -         - <t< td=""><td></td><td>, 4,465.63</td><td>4,136.81</td><td>4,020.98</td><td>14,328.9</td></t<>		, 4,465.63	4,136.81	4,020.98	14,328.9
Changes In Inventories of finished goods, work-in- process and stock-in-trade       298.30       (49.84)       (245.00)       (25         Imployee Benefit Expenses       204.20       249.19       201.33       91         Other expenses       80.40       81.12       84.27       32         Other expenses       420.89       476.78       313.66       3.66         Total Expenses       4,6556.60       4,213.62       3,975.21       14,95         S. Profit/(Loss) from operation before other income, finance Cost and Expentional Items (1-2)       (190.97)       (76.81)       45.77       (62         A. Other income       4.94       (6.61)       76.42       14         S. Profit/(Loss) from ordinary Activities defore finance       (186.03)       (83.41)       122.19       (48:         S. Finance costs       84.92       71.09       83.03       200         Other income       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       - <t< td=""><td></td><td></td><td></td><td></td><td>,</td></t<>					,
process and stock-in-trade         298.30         (49.84)         (245.00)         (225           Employee Benefit Expenses         204.20         249.19         201.33         91           Depreciation and Amortisation expenses         80.40         81.12         84.27         32           Other expenses         420.89         476.78         313.66         2,64           Total Expenses         420.89         476.78         313.66         2,64           Total Expenses         420.89         476.78         313.66         2,64           Total Expenses         420.89         476.78         313.66         2,64           Cher Income         4.94         (6.61)         76.42         144           S. Profit/(Loss) from ordinary Activities before finance         (186.03)         (83.41)         122.19         (48.           S. Finance cost         84.92         71.09         83.03         200           Cost but before Expentional Items (5-6)         (270.95)         (154.50)         39.16         (684           Profit/(Loss) from ordinary Activities after finance         9.79         9.79         9.79         9.79         9.79         9.79         9.79         9.79         9.79         9.79         9.79         9.79	Changes in inventories of finished goods work in	3,652.81	3,456.37	3,620,95	12,312.9
Employee Benefit Expenses         204.20         249.19         201.33         99           Depreciation and Amorisation expenses         80.40         81.12         84.27         32           Other expenses         420.89         476.78         313.66         1,64           Total Expenses         4,656.60         4,213.62         3,975.21         14,955           3. Profit/(Loss) from operation before other income, finance Cost and Expentional Items (1-2)         (190.97)         (76.81)         45.77         (62           4. Other income         4.94         (6.61)         76.42         14         (43.03)         (83.41)         122.19         (48:           5. Profit/(Loss) from ordinary Activities defore finance         (186.03)         (83.41)         122.19         (48:           6. Stimance Costs         84.92         71.09         83.03         200           7. Profit/(Loss) from ordinary Activities after finance         (270.95)         (154.50)         39.16         (684           0. Tax expense:	process and stock-in-trade	298.30	(49.84)	455 05 1	
Depreciation and Amortisation expenses         201,33         91           Other expenses         80,40         81,12         84,27         32           Other expenses         420,89         476,78         313,66         1,64           Total Expenses         4,656,60         4,213,62         3,975,21         14,95           3. Profit/(Loss) from operation before other income, finance Cost and Expentional Items (1-2)         (190,97)         (76,81)         45,77         (62           1. Other income         4.94         (6,61)         76,42         14         (186,03)         (83,41)         122,19         (48:           S. Profit/(Loss) from ordinary Activities defore finance         (270,95)         (154,50)         39,16         (66#           Other expense:         84,92         71.09         83.03         20:           S. Finance costs         84,92         71.09         83.03         20:           Other from ordinary Activities after finance         (270,95)         (154,50)         39,16         (68#           Otax expense:         .         .         .         .         .           Outrent Tax         .         .         .         .         .         .         .         .         .         .	Employee Benefit Expenses			(245.00)	(250.5)
Other expenses         40.09         81.12         84.27         32           Total Expenses         420.89         476.78         313.66         2,64           Total Expenses         4,656.60         4,213.62         3,975.21         14,95           B. Profit/(Loss) from operation before other income, finance Cost and Expentional Items (1-2)         (190.97)         (76.81)         45.77         (62           A. Other income         4.94         (6.61)         76.42         14           S. Profit/(Loss) from ordinary Activities defore finance         (186.03)         (83.41)         122.19         (48:           S. Finance costs         84.92         71.09         83.03         200           Profit/(Loss) from ordinary Activities after finance         (270.95)         (154.50)         39.16         (684           O. Tax expense:	Depreciation and Amortisation expenses			201.33	918.60
Total Expenses         4,656.60         4,213.62         3,975.21         14,95           3. Profit/(Loss) from operation before other income, finance Cost and Expentional Items (1-2)         (190.97)         (76.81)         45.77         (62           4. Other income         4.94         (6.61)         76.42         14           5. Profit/(Loss) from ordinary Activities defore finance         (186.03)         (83.41)         122.19         (48:           5. Finance costs         84.92         71.09         83.03         200           7. Profit/(Loss) from ordinary Activities after finance cost but before Expentional Items (5-6)         (270.95)         (154.50)         39.16         (684           6. Exceptional Items	Other expenses				326.20
3. Profit/(Loss) from operation before other income, finance Cost and Expentional Items (1-2)       (190.97)       (76.81)       45.77       (62         4. Other income       4.94       (6.61)       76.42       14         5. Profit/(Loss) from ordinary Activities defore finance Cost and Expentional Items (3+4)       (186.03)       (83.41)       122.19       (48:         5. Finance costs       84.92       71.09       83.03       200         7. Profit/(Loss) from ordinary Activities after finance Cost but before Expentional Items (5-6)       (270.95)       (154.50)       39.16       (68a         6. Exceptional Items		420.89	4/6./8	313.66	1,646.71
3. Profit/(Loss) from operation before other income, finance Cost and Expentional Items (1-2)       (190.97)       (76.81)       45.77       (62         4. Other income       4.94       (6.61)       76.42       14         5. Profit/(Loss) from ordinary Activities defore finance Cost and Expentional Items (3+4)       (186.03)       (83.41)       122.19       (48:         6. Finance costs       84.92       71.09       83.03       200         7. Profit/(Loss) from ordinary Activities after finance costs       (270.95)       (154.50)       39.16       (668///////////////////////////////////	Total Expenses	4.656.60	4 213 62	2 075 24	
finance Cost and Expentional Items (1-2)       (190.97)       (76.81)       45.77       (62         4. Other Income       4.94       (6.61)       76.42       14         5. Profit/(Loss) from ordinary Activities defore finance Cost and Expentional Items (3+4)       (186.03)       (83.41)       122.19       (48: 38.92         7. Profit/(Loss) from ordinary Activities after finance Cost but before Expentional Items (5-6)       (270.95)       (154.50)       39.16       (684         0. Tax expense:		.,000.00	4,213.02	3,975.21	14,953.89
4. Other Income         4.94         (6.61)         76.42         14.           5. Profit/(Loss) from ordinary Activities defore finance Cost and Expentional Items (3+4)         (186.03)         (83.41)         122.19         (48.           6. Finance costs         84.92         71.09         83.03         200           7. Profit/(Loss) from ordinary Activities after finance Cost but before Expentional Items (5-6)         (270.95)         (154.50)         39.16         (684           7. Profit/(Loss) from ordinary Activities before tax (7+8)         (270.95)         (154.50)         39.16         (684           7. Profit/(Loss) from ordinary Activities before tax (7+8)         (270.95)         (154.50)         39.16         (684           7. Profit/(Loss) from ordinary Activities after tax (9-         (270.95)         (154.50)         39.16         (684           7. Current Tax         9.79         (20.95)         (20         (20         (20         (20         (20         (20         (20         (20         (20         (20         (20         (20         (57         (77         (77         (77         (77         (77         (20         (270.95)         (76.28)         29.37         (586         (586         (586         (586         (586         0.34         0.         0.	<ol><li>Profit/(Loss) from operation before other income,</li></ol>		-		
4.90         6.6.1         76.42         14           5. Profit/(Loss) from ordinary Activitiesd before finance cost and Expentional Items (3+4)         (186.03)         (83.41)         122.19         (48: 5. Finance costs         84.92         71.09         83.03         20: 7. Profit/(Loss) from ordinary Activities after finance cost but before Expentional Items (5-6)         (270.95)         (154.50)         39.16         (684           0. Tax expense: 0. Current Tax 0. Current Tax 0. Short/ Excess Provision         9.79         (20.95)         (20.95)         (20.95)         (20.95)           1. Profit/(Loss) from ordinary Activities before tax (7+8)         (270.95)         (154.50)         39.16         (684           0. Tax expense: 0. Current Tax 0. Short/ Excess Provision         (20.95)         (20         (20.95)         (20           1. Profit/(Loss) from ordinary Activities after tax (9- 2. EXTRA-ORDINARY ITEMS         (270.95)         (76.28)         29.37         (586           0. Other comprehensive income emeasurement of defined benefit obligation         3.04         3.         0.           3. Other romprehensive income emeasurement of defined benefit obligation         3.39         3.         3.         3.           3. Net Profit for the Year (11-12)         (270.95)         (72.89)         29.37         (582.           Share of profit/ (loss) of associates* <td>finance Cost and Expentional Items (1-2)</td> <td>(190.97)</td> <td>(76.81)</td> <td>45.77</td> <td>(624.94</td>	finance Cost and Expentional Items (1-2)	(190.97)	(76.81)	45.77	(624.94
5. Profit/(Loss) from ordinary Activities before finance       (1002)       70.42       14.         Cost and Expentional Items (3+4)       (186.03)       (83.41)       122.19       (48:         5. Finance costs       84.92       71.09       83.03       200         7. Profit/(Loss) from ordinary Activities after finance       (270.95)       (154.50)       39.16       (684         6. Exceptional Items	4. Other Income	4.94	(6.61)		
Cost and Expentional Items (3+4)         (186.03)         (83.41)         122.19         (483           5. Finance costs         84.92         71.09         83.03         202           A. Profit/(Loss) from ordinary Activities after finance cost but before Expentional Items (5-6)         (270.95)         (154.50)         39.16         (684           B. Exceptional Items	5. Profit/(Loss) from ordinary Activities d before fin		(0.01)	76.42	143.11
2. Finance costs       84.92       71.09       83.03       200         7. Profit/(Loss) from ordinary Activities after finance       (270.95)       (154.50)       39.16       (684         0. Exceptional Items	Cost and Expentional Items (3+4)	(186.03)	(83 /1)	122.40	• *****
Profit/(Loss) from ordinary Activities after finance Cost but before Expentional Items (5-6)       (270.95)       (154.50)       39.16       (684         A. Exceptional Items				122.19	(481.83
Cost but before Expentional Items (5-6)         (270.95)         (154.50)         39.16         (684           Exceptional Items		84.92	71.09	83.03	202.70
Exceptional Items	<ol> <li>Profit/(Loss) from ordinary Activities after finance Cost but before Expentional Items (5-6)</li> </ol>	(270.95)	(154.50)	39.16	(684.53
0. Tax expense:       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000)       (10000	B. Exceptional Items				
0. Tax expense:       (124.30)       39.16       (684         ) Current Tax       9.79       (20.95)       (20.95)         ) Deferred Tax       (20.95)       (20.95)       (20.95)         ) Short/ Excess Provision       (57.27)       (77         1. Profit/(Loss) from ordinary Activities after tax (9-       (270.95)       (76.28)       29.37       (586         2. EXTRA-ORDINARY ITEMS       0.34       0       0       0       0       0       0         3. Other comprehensive income       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.04       3.0	Profit/(Loss) from ordinant Activity			•	
Ourrent Carrent Tax       9.79         Deferred Tax       (20.95)         Short/ Excess Provision       (57.27)         (77       (77         (78.22)       9.79         (98         2. EXTRA-ORDINARY ITEMS       (270.95)         rofit/(Loss) on sale of Asset       0.34         3. Other comprehensive income       0.34         emeasurement of defined benefit obligation       3.04         Total Extra-Ordinary Items       3.39         S. Net Profit for the Year (11-12)       (270.95)         I. Share of profit/ (loss) of associates*       -         Minority Interest*       -		(270.95)	(154.50)	39.16	(684.53
Deferred Tax9.79Short/ Excess Provision(20.95)(20.95)(20(1. Profit/(Loss) from ordinary Activities after tax (9- (78.22)(270.95)(78.22)9.79(982. EXTRA-ORDINARY ITEMS rofit/(Loss) on sale of Asset0.343. Other comprehensive income emeasurement of defined benefit obligation3.043. Other comprehensive income emeasurement of defined benefit obligation3.043. Net Profit for the Year (11-12)(270.95)(270.95)(72.89)29.37(582 Share of profit/ (loss) of associates* Minority Interest* Net Profit/ (Loss) after Taxes, minority interest and.					(004.55
Short/ Excess Provision       (20.95)       (20.95)         1. Profit/(Loss) from ordinary Activities after tax (9-       (270.95)       (76.28)       29.37       (586         2. EXTRA-ORDINARY ITEMS       0.34       0.34       0.         3. Other comprehensive income       0.34       0.         emeasurement of defined benefit obligation       3.04       3.         Total Extra-Ordinary Items       3.39       3.         Share of profit/ (loss) of associates*       (270.95)       (72.89)       29.37         Share of profit/ (loss) after Taxes, minority interest and       (270.95)       (72.89)       29.37		-	-	9 0 70	
Jointy Excess Provision       (57.27)       (77         1. Profit/(Loss) from ordinary Activities after tax (9-       (270.95)       (76.28)       29.37       (586         2. EXTRA-ORDINARY ITEMS       0.34       0.34       0.34       0.34         3. Other comprehensive income       3.04       3.04       3.04         Total Extra-Ordinary Items       3.39       3.39       3.39         S. Net Profit for the Year (11-12)       (270.95)       (72.89)       29.37       (582.         S. Share of profit/ (loss) of associates*       -       -       -       -         Minority Interest*       -       -       -       -       -			(20.95)	5.79	-
1. Profit/(Loss) from ordinary Activities after tax (9-       (78.22)       9.79       (98         2. EXTRA-ORDINARY ITEMS       (76.28)       29.37       (586         rofit/(Loss) on sale of Asset       0.34       0.         3. Other comprehensive income       3.04       3.         emeasurement of defined benefit obligation       3.04       3.         Total Extra-Ordinary Items       3.39       3.         S. Net Profit for the Year (11-12)       (270.95)       (72.89)       29.37       (582.         Share of profit/ (loss) of associates*       -       -       -       -         Minority Interest*       -       -       -       -	J Short/ Excess Provision		the second se		(20.95)
1. Profit/(Loss) from ordinary Activities after tax (9-       (270.95)       (76.28)       29.37       (586         2. EXTRA-ORDINARY ITEMS       -       0.34       -       0.         3. Other comprehensive income       -       0.34       -       0.         3. Other comprehensive income       -       3.04       -       3.         Total Extra-Ordinary Items       -       3.39       -       3.         S. Net Profit for the Year (11-12)       (270.95)       (72.89)       29.37       (582.         S. Share of profit/ (loss) of associates*       -       -       -       -         Minority Interest*       -       -       -       -       -				9.79	(77.36) (98.31)
2. EXTRA-ORDINARY ITEMS       (70.28)       29.37       (586         rofit/(Loss) on sale of Asset       0.34       0.         3. Other comprehensive income       3.04       0.         emeasurement of defined benefit obligation       3.04       3.         Total Extra-Ordinary Items       3.39       3.         S. Net Profit for the Year (11-12)       (270.95)       (72.89)       29.37       (582.         Share of profit/ (loss) of associates*       -       -       -       -         Minority Interest*       -       -       -       -	1. Profit/(Loss) from ordinary Activities after tax (9-	(270.95)	(76.20)		
3. Other comprehensive income       0.34       0.         3. Other comprehensive income       3.04       0.         ameasurement of defined benefit obligation       3.04       3.         Total Extra-Ordinary Items       3.39       3.         S. Net Profit for the Year (11-12)       (270.95)       (72.89)       29.37       (582.         Share of profit/ (loss) of associates*       -       -       -       -         . Net Profit/ (Loss) after Taxes, minority interest and       -       -       -       -	2. EXTRA-ORDINARY ITEMS	(2/0.00)	(76.28)	29.37	(586.23)
3. Other comprehensive income       3.04       3.04         emeasurement of defined benefit obligation       3.04       3.04         Total Extra-Ordinary Items       3.39       3.04         B. Net Profit for the Year (11-12)       (270.95)       (72.89)       29.37       (582.100)         B. Share of profit/ (loss) of associates*       -       -       -       -       -         Minority Interest*       -       -       -       -       -       -       -         Net Profit/ (Loss) after Taxes, minority interest and       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -	ont/(Loss) on sale of Asset	-	0.34		
Total Extra-Ordinary Items       3.04       3.04         Total Extra-Ordinary Items       3.39       3.04         Net Profit for the Year (11-12)       (270.95)       (72.89)       29.37       (582.         Share of profit/ (loss) of associates*       -       -       -       -         Net Profit/ (Loss) after Taxes, minority interest and       -       -       -       -	Other comprehensive in an an				0.34
Total Extra-Ordinary Items       3.04       3.         I. Net Profit for the Year (11-12)       (270.95)       (72.89)       29.37       (582.         I. Share of profit/ (loss) of associates*       Image: Comparison of the second sec	emeasurement of defined bonofit obligation				
Total Extra-Ordinary Items       3.39       3.39         3. Net Profit for the Year (11-12)       (270.95)       (72.89)       29.37       (582.         4. Share of profit/ (loss) of associates*       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       - <td< td=""><td></td><td>•</td><td>3.04</td><td></td><td>3.04</td></td<>		•	3.04		3.04
3. Net Profit for the Year (11-12)       (270.95)       (72.89)       29.37       (582.         4. Share of profit/ (loss) of associates*       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       - <t< td=""><td>Total Extra-Ordinary Items</td><td>1000 (1000)</td><td></td><td></td><td>5.04</td></t<>	Total Extra-Ordinary Items	1000 (1000)			5.04
. Share of profit/ (loss) of associates*       .			3.39	-	3.39
Share of profit/ (loss) of associates*       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -	(11-12)	(270.95)	(72.89)	29 37	
. Net Profit/ (Loss) after Taxes, minority interest and	. Share of profit/ (loss) of associates*				(582.84)
. Net Profit/ (Loss) after Taxes, minority interest and	Minority Interest*	•		-	
				-	_
are of Profit/ (Loss) of associates (13-14-15) (270.95) (72.89) 29.37 (582.5	are of Profit/ (Loss) of associates (13-14-15)	(270.95)	(72.89)	. C	1/71





17	Paid up Equity share capital (Face Value of Rs. 10/- each)	1,714.77	1 71 4 77		
18	Reserves (Excluding revaluation reserve)		1,714.77	1,714.77	1,714.77
19i	Earning per equity per share before (Extra	2,790.27	3,060.11	3,669.19	3,060.11
191	Ordinary Items) of Rs. 10/- each				
	a) Basic EPS (in Rs.)	(1.58)	(0.42)		
	b) Diluted EPS (in Rs.)	(1.58)	(0.43)	0.17	(3.40)
19ii	Earning per equity per share after (Extra Ordinary	(1.50)	(0.43)	0.17	(3.40)
2011	Items) of Rs. 10/- each				
-	a) Basic EPS (in Rs.)	(1.50)			
	b) Diluted EPS (in Rs.)	(1.58)	(0.43)	0.17	(3.40)
		(1.58)	(0.43)	0.17	(3.40)

Overview and Significant Accounting Policies

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

1 The Above Unaudited Financial Result have been reviewed by the Audit Committee and approved by the board of directors in their respective meetings held on 12th August, 2023

2 Figures are regrouped / rearrange, whenever consider necessary

3 The figures of the Quarter ended 31st March, 2023 are the balancing figures between unaudited figures for the Quarter ended on 31st December, 2022 and published year to date figure upto the half year ended of the current financial year (i.e. on 30th September, 2022)

4 The Management Identifies "Cotton" as the only business Segment.

5 The Company has migrated from SME platform (EMERGE) of NSE to Main Board of NSE w.e.f 12th November, 2021 6 Edit Log has been implemented on dated 31st July 2023

In terms of our report of even date

DMKH & Co. Chartered Accountants FRN : 116886W

MUMBA

CA Manish Kankani (Partner) M. No. 158020

Date : 12.08.2023 Place : Mumbai UDIN: 23158020BGUSHL1180

For and on behalf of the **Board of Directors** of Laxmi Cotspin Ltd

Sanjay Rathi (Managing Director) DIN 00182739