



A. K. SPINTEX LIMITED

Regd. Office : 14th K.M. Stone, Chittorgarh Road,
Village : Biliya Kalan, BHILWARA - 311 001 (Raj.)
CIN No. L17117RJ1994PLC008916
Mobile : +91 98870 49006
E-mail : akspintex@gmail.com
web : www.akspintex.com

26th Nov, 2022

Online Filling at www.listing.bseindia.com

To,
The General Manager
DCS-CRD
Bombay Exchange Ltd.
Rotunda Building
P.J. Tower, Dalal Street, Fort
MUMBAI - 400001

BSE SCRIP: 539300

Sub: Submission of Half Yearly Disclosure on Related Party Transaction- Regulation 23(9) of SEBI (LODR)

Dear Sir,

In terms of regulation 23 (9) of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 (SEBI LODR) we enclosed herewith a statement on related party transaction of the company for the Half year ended 30th September, 2022 and the same is made available on the website of the company www.akspintex.com

We request you to take the above on record and note the compliance under above referred regulation of SEBI LODR.

Thanking you.

Yours faithfully

For, A.K. SPINTEX LIMITED.

For A.K. SPINTEX LTD.
ASHISH KUMAR BAGRECHA

ASHISH KUMAR BAGRECHA
COMPANY SECRETARY &
COMPLIANCE OFFICER

40. RELATED PARTIES DISCLOSURES HALF YEAR ENDED 30.09.2022

(i) As per Ind AS 24, the disclosures of transactions with the related parties are given below:

List of related parties where control exists and also related parties with whom transactions have taken place and relationships:

Name of the Related Party	Relationship
TILOK CHAND CHHABRA PRAKASH CHAND CHHABRA SOURABH CHHABRA	Key Managerial Personnel (KMP)
SAROJ DEVI CHHABRA	Relatives of KMP
FASHION SUITINGS PVT. LTD. ACME INDUSTRIES PVT. LTD.	Enterprises over which Key Managerial Personnel are able to exercise significant influence

(ii) Transactions during the year with related parties: -

(Rs. in Lakhs)

Particulars	Key Management Personnel		Relative of KMP		Associate / Sister Concerns	
	30.09.2022	2021-22	30.09.2022	2021-22	30.09.222	2021-22
Income from services (Processing Charges Received)	--	-	-	-	1.87	27.49
Net Loans and Advances, Deposits taken	-	150.00	-	-	-	-
Returned	100.00	-	-	-	-	-
Balance Outstanding as on 31 st March of unsecured loans	100.00	100.00	-	-	-	-
Balance Outstanding as on 30 th September Debtors a/c	0.00	-	-	-	0.00	0.00
Interest Payment	3.56	-	-	-	-	-
Salary	20.40	39.60	-	-	-	-

For : A K. SPINTEX LTD.
ASHISH KUMAR BAGRECHA

Ashish Bagrecha
COMPANY SECRETARY

(iii) Disclosure in Respect of Major Related Party

Transactions during the year :

<u>Sr. No.</u>	<u>Particulars</u>	<u>Relationship</u>	<u>30.09.2022</u>	<u>2021-22</u>
1	Loans and Advances, Deposits Taken/ (Returned)			
	<u>Loan taken</u>			
	Tilok Chand Chhabra	Director	0.00	1,50,00,000
	Sourabh Chhabra	Director	0.00	0.00
	<u>Loan Returned</u>			
	Tilok Chand Chhabra	Director	1,00,00,000	0.00
	Sourabh Chhabra	Director	0.00	0.00
2	Revenue from Operations			
	Fashion Suitings Pvt. Ltd.	Associate Concern	1,87,091	27,49,388
3	Interest Payment			
	Tilok Chand Chhabra	Director	3,56,250	4,08,750
	Sourabh Chhabra	Director	0.00	0.00
4	Salary Payment			
	Prakash Chand Chhabra	M.D	20,40,000	39,60,000

The above entities includes related parties where the relationship existed for the part of the year and the amounts reported is for the period during which the related party relationship existed during the period.

For : A.K. SPINTEX LTD.
ASHISH K. BAGRECHA

Ashish Bagrecha
COMPANY SECRETARY



A. K. SPINTEX LIMITED

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Nov, 14, 2022

Online filling at www.listing.bseindia.com

To,
The General Manager
DCS-CRD
Bombay Exchange Ltd.
Rotunda Building
P.J. Tower, Dalal Street, Fort
MUMBAI - 400001

BSE SCRIP: 539300

Sub: Regulation 33 (3) of the Listing Agreement Submission of Unaudited Financial Result for the quarter 6 Month ended 30/09/2022 along with Limited Review Report

Dear Sir,

In reference to Regulation 33 (3) of the SEBI Listing Regulation we hereby submit the statement of standalone Unaudited financial result for the quarter and 6 Month ended 30.09.2022.

A copy of the statement of Standalone Unaudited Financial Result, Statement of Assets & Liabilities along with Cash Flow & Limited' Review Report is attached herewith.

You are requested to please take on record our above said document for your reference and further needful

Thanking You

Yours faithfully

For: A.K. SPINTEX LIMITED



Ashish Kumar Bagrecha

Company Secretary & Compliance Officer

A.K. SPINTEX LIMITED

REGD. OFFICE: 14th K.M. MILE STONE, CHITTOR ROAD, BILJA-KALAN, BHILWARA

Email: -akspintex@gmail.com Website: -www.akspintex.com

Ph: 9667049006, 9629139002 (CIN: L17117RJ1994PLC008916)

Unaudited Financial Result for the Quarter and 6 Month Ended 30th SEPTEMBER 2022

Particulars	(Rs. In Lakhs, except EPS)				
	Quarter Ended		6 Month Ended		Financial Year Ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue from operations	2868.81	2776.45	1705.08	5645.26	7265.08
II. Other Income	5.60	0.00	0.00	5.60	13.29
III. Total Revenue (I + II)	2874.42	2776.45	1705.08	5650.86	7278.36
IV. Expenses:					
a. Cost of materials consumed	683.07	670.81	490.44	1353.88	1636.25
b. Purchase of Stock-in-Trade	-	-	-	-	-
c. Changes in Inventories of finished goods, work-in-progress and Stock-in-Trade	34.74	98.39	48.89	133.13	5.33
d. Manufacturing expenses	1230.65	1273.85	707.97	2504.49	3505.06
e. Employee benefit expense	302.25	283.47	265.33	585.72	1070.29
f. Financial costs	22.75	21.44	21.46	44.18	90.89
g. Depreciation and amortization expense	180.38	120.38	84.41	300.75	401.50
h. Other expenses	102.83	83.30	81.53	186.13	300.01
(IV) Total Expenses	2556.65	2551.64	1700.04	5108.29	7009.34
V. Profit before exceptional and extraordinary items and tax	317.77	224.80	5.05	542.57	269.02
VI. Exceptional Items					
VII. Profit before extraordinary items and tax (V - VI)	317.77	224.80	5.05	542.57	269.02
VIII. Extraordinary Items					
IX. Profit before tax (VII - VIII)	317.77	224.80	5.05	542.57	269.02
X. Tax expense:					
(1) Provision for Current tax	74.93	35.07	0.79	110.00	84.65
(2) Deferred tax (VII-VIII)	0.00	0.00	0.00	0.00	3.53
XI. Profit/(Loss) from the period from continuing operations	242.84	189.73	4.26	432.57	180.84
XII. Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00
XIII. Tax expense of discounting operations	0.00	0.00	0.00	0.00	0.00
XIV. Profit/(Loss) from Discontinuing operations (after Tax)(XII - XIII)	0.00	0.00	0.00	0.00	0.00
XV. Other Comprehensive Income/ Loss	0.00	0.00	0.00	0.00	0.00
XVI. Profit/(Loss) for the period (XI + XIV)	242.84	189.73	4.26	432.57	180.84
XVII. Earning per equity share:					
(1) Basic	4.83	3.77	0.08	8.60	3.59
(2) Diluted	4.83	3.77	0.08	8.60	3.59

Notes:

- The above result was reviewed by the Audit committee and approved by the Board of directors at its meeting held on 14.11.2022
- The Auditors of the company have carried out limited review of the Unaudited Financial Result for the quarter ended 30th Sep, 2022
- The financial result of the company has been prepared in accordance with Indian Accounting Standards (IND AS) notified under the companies (Indian Accounting Standards) Rules, 2015 as amended by the companies (Indian Accounting Standards) (Amendment) Rules, 2016
- The company is operating in single segment i.e. Processing of Fabric
- The Unaudited Standalone Financial result for the quarter ended 30th September, 2022 are available on company's website www.akspintex.com in Financial result Tab and on stock exchange website www.bseindia.com
- Previous period figures have been recasted/ regrouped/ reclassified wherever necessary to make them comparable with those of current period.

For: A.K. SPINTEX LIMITED.

 For: A.K. SPINTEX LTD.
 A.S. Bagrecha

 (A.K. Bagrecha)
 Company Secretary

M.No. A34182

 For: A.K. SPINTEX LTD.
 P. Chand Chhabra

 (Prakash Chand Chhabra)
 Managing Director

DIN: 00155631

Place: Bhilwara

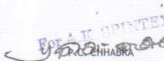

Date: 14th November, 2022

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2022				(Rs. In Lacs)	
PARTICULAR	AS AT		AS AT		
	30.09.2022		31.03.2022		
	Unaudited		Audited		
ASSETS					
1) Non- Current Assets					
(a) Property Plant and equipment		2181.89		2466.81	
(b) Capital work in Progress		418.87		0.00	
(C) Other Intangible Assets		0		0	
(d) Financial Assets					
(i) Investment		0.03		0.03	
(ii) Loans, Non-Current		0		0	
(iii) Other financial assets		74.19		62.06	
(e) Other Non-Current Assets		0.00		0.00	
Total Non- Current Assets		2674.98		2528.90	
2) Current Assets					
(a) Inventories		497.57		782.76	
(b) Financial Assets					
(i) Investment		0		0	
(ii) Trade Receivables		2058.07		1521.58	
(iii) Cash and Cash Equivalents		0.52		2.79	
(iv) Loans-Current		0		0	
(C) Other Financial Assets		4.78		4.52	
(d) Other- Current Assets		358.11		390.93	
Total Current Assets		2919.05		2702.58	
TOTAL ASSETS		5594.03		5231.48	
EQUITY AND LIABILITIES					
1) Equity					
(a) Equity Share Capital		503.17		503.17	
(b) Other Equity		2249.54		1816.96	
Total Equity		2752.71		2320.13	
2) Non-current Liabilities					
(a) Financial Liabilities					
(i) Borrowings		348.18		538.53	
(ii) Other Financial Liabilities		0		0	
(b) Provisions					
(i) Deferred Tax Liabilities (Net)		188.17		188.17	
(ii) Other Non-Current Liabilities					
Total Non-Current Liabilities		536.35		726.70	
2) Current Liabilities					
(a) Financial Liabilities					
(i) Borrowings		656.56		561.00	
(ii) Trade Payables		1288.87		1347.44	
(b) Other Financial Liabilities		47.99		40.70	
(C) Other Current Liabilities		257.73		164.52	
(d) Provision		53.82		70.98	
Total Current Liabilities		2304.98		2184.64	
Total Liabilities		2841.32		2911.35	
TOTAL EQUITY & LIABILITIES		5594.03		5231.48	
<p>For: A.K. SPINTEX LIMITED D.O.</p> <p>For A.K. SPINTEX LTD. (A.K. Bagrecha) Company Secretary</p> <p>Place: Bhiwara</p> <p>Date: 30TH SEPTEMBER, 2022</p>				<p>For A.K. SPINTEX LTD. (Prakash Chand Chhabra) Managing Director</p> <p>DIN: 00155631</p>	

A.K. SPINTEX LIMITED, BHILWARA
STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 31TH SEPTEMBER 2022

	30.09.2022	2021-2
A: CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax as per Statement of Profit and Loss	54,257,437	26,901,798
Adjusted for:		
(Profit) / Loss on Sale / Discard of Assets (Net)	-	(257,208)
Sundry assets w/off	-	47,843
Depreciation / Amortisation and Depletion Expense	30,075,163	40,150,326
Effect of Exchange Rate Change	-	-
Net Gain on Investments	-	-
Dividend Income	-	-
Interest Income	(560,496)	(1,071,318)
Finance costs	4,418,484	9,089,246
Operating Profit before Working Capital Changes	88,190,588	74,860,687
Adjusted for:		
Trade and Other Receivables	(53,700,308)	(6,503,614)
Inventories	28,519,049	(6,131,312)
Other Current assets	3,282,710	(2,316,528)
Other Financial assets	(26,065)	(306,667)
Trade Payables	(5,806,339)	30,644,358
Other Financial Liabilities	729,000	(14,449,340)
Other Current Liabilities & Provisions	7,604,081	2,775,622
Cash Generated from Operations	68,792,716	78,573,207
Taxes Paid (Net)	(11,000,000)	(8,464,686)
Net Cash flow from Operating Activities	57,792,716	70,108,521
B: CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of tangible and intangible assets	(77,807,677)	(77,807,677)
Proceeds from disposal of tangible and intangible assets	691,000	691,000
Increase in Non-Current Assets	(1,212,108)	-
Purchase of Other Investments	-	-
Net cash flow for other financial assets	-	-
Interest Income	560,496	1,071,318
Dividend Income from Subsidiary and Associates	-	-
Dividend Income from Others	-	-
Net Cash flow (Used in) Investing Activities	(77,768,289)	(76,045,359)
C: CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Equity Share Capital	-	-
Share Application Money	-	-
Proceeds from Long Term Borrowings	(17,429,889)	2,739,128
Other Non Current Financial Liabilities & Provisions	-	-
Increase in bank borrowing for Working Capital	7,950,621	12,374,100
Repayment of Long Term Borrowings	-	-
Short Term Borrowings (Net)	-	-
Dividends Paid (including Dividend Distribution Tax)	-	-
Interest Paid	(4,418,484)	(9,089,246)
Net Cash flow from/(Used in) Financing Activities	(13,897,752)	6,023,982
Net (Decrease) in Cash and Cash Equivalents	(33,873,326)	87,145
Opening Balance of Cash and Cash Equivalents	278,796	191,650
Closing Balance of Cash and Cash Equivalents	51,536	278,796

FOR AND ON BEHALF OF THE BOARD


 [MANAGING DIRECTOR]
 (DIN NO. 00155631)

 A.K. BAGRECHA
 [COMPANY SECRETARY]
 (M.NO.: A34182)

M/S RHDA & ASSOCIATES

Chartered Accountants

3-E-22, R. C. Vyas Colony

Bhilwara-311001

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE UNAUDITED FINANCIAL RESULT
FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022

To the Board of Directors of
A.K. SPINTEX LIMITED
14 K.M. STONE, CHITTOR ROAD
BILIYA-KALAN, BHILWARA-311001
(RAJASTHAN)

We have reviewed the accompanying Statement of Unaudited financial result of A.K. SPSTEX LIMITED ("the company") for the quarter and six month ended 30th September 2022. Attached herewith being submitted by the company pursuant to the Requirements of Regulation 23 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 (The Listing Regulation) 2015.

This Statement is the responsibility of the Company's management and has been approved by the Board of Directors, has been prepared substantially in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" ("IND AS"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on this financial statement based on our review.

We conducted our review in accordance with Standard on Review Engagements (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 of inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit accordingly, we do not express an audit opinion.

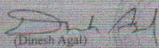


M/S RHDA & ASSOCIATES**Chartered Accountants****3-E-22, R. C. Vyas Colony****Bhilwara-311001**

-2-

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 result 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 of the SEBI (Listing Obligation and Disclosure Requirements) regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For RHDA & Associates
Chartered Accountants
Firm Reg. No.014438C


(Dinesh Agal)

Partner

M. No. 417439

UDIN - 224174398CZXFN3390

Place: Bhilwara

Dated: 14/11/2022