



AVI ANSH TEXTILE LIMITED

(FORMERLY KNOWN AS AVI ANSH TEXTILE PVT. LTD.)

May 28, 2025

Ref: AVIANSH/2025-2026/10

To,
Listing Compliance Department
National Stock Exchange of India Limited,
Exchange Plaza, C-1, Block-G,
Bandra Kurla Complex,
Bandra (E), Mumbai-40005

NSE Symbol: AVIANSH

Sub: Outcome of Board Meeting – Integrated Filing (Financial Results)

Dear Sir/ Ma'am,

The Board of Directors of Avi Ansh Textile Limited at its meeting held today i.e. Wednesday, May 28, 2025 *inter-alia*, has *inter-alia* considered and approved the following business(s):

1. Audited Financial Results of the Company for the year ended March 31, 2025 along with Auditor Report issued by M/s Kuldeep Sharma & Associates, Chartered Accountants, Statutory Auditor of the Company;
2. Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2025;
3. Statement of Deviation(s) or Variation(s) under Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half year ended March 31, 2025;
4. Auditor's Certificate for utilization of issue proceeds for the half year ended March 31, 2025 pursuant to NSE Circular No. NSE/CML/ 2024/23 dated 5th September 2024;
5. The updated Code of Practices and Procedures for Fair Disclosures of UPSI & Code of Conduct under SEBI (Prohibition of Insider Trading) Regulations, 2015 and the same is available on website of the Company i.e. www.avianshgroup.com

Further, pursuant to SEBI Circular SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024 read with relevant circulars issued by stock exchanges in this regard, the following disclosures are being made:

- A. Financial Results – **Enclosed**
- B. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. – **Enclosed & It will also be filed along with XBRL for financial results.**
- C. Disclosure of outstanding default on loans and debt securities – **Not Applicable**
- D. Disclosure of related party transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – **It will be filed along with XBRL for financial results.**
- E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along-with annual audited financial results (standalone and consolidated separately) (applicable only for annual filing i.e., 4th quarter) – **Not Applicable**

Works

Village Behra, PO Rampur Saini
Barwala Road, Tehsil Dera Bassi,
Distt. S.A.S. Nagar, Mohali (PB)
PINCODE : 140 507

Registered Office

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GSTIN : 03AADCR0190C1Z1

CIN : L17110DL2005PLC260403

WEB : www.avianshgroup.com

The meeting of the Board of Directors commenced at 02.00 P.M (IST) and concluded at 04:43 P.M (IST).

This information is available on the website of the Company i.e. www.avianshgroup.com

We request you to kindly take the above on record.

Thanking you,

For AVI ANSH TEXTILE LIMITED

Isha
Company Secretary & Compliance Officer
Membership Number: A59254 (ICSI)

Encl.: As above

INDEPENDENT AUDITOR'S REPORT ON THE AUDIT OF ANNUAL FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF AVI ANSH TEXTILE LIMITED

OPINION

We have audited the accompanying annual financial results of **AVI ANSH TEXTILE LIMITED** ("the company") for the half year and year ended March 31, 2025 ("annual Financial results") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid annual financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give 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 financial information for the half year and year ended March 31, 2025.

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 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 statement under the provisions of the Companies Act, 2013 and the Rules thereunder, 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 by us is sufficient and appropriate to provide a basis for our opinion.

Management's and Board of Directors' Responsibilities for the Annual Financial Results

These annual financial results have been prepared on the basis of the annual financial statements. The Company's Management and Board of Directors are responsible for the preparation of these annual financial results that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the annual financial results, the Management and Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the annual financial results 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 annual financial results.

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

- Identify and assess the risks of material misstatement of the annual financial results, 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.
- 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) of the Companies Act 2013, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors' 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 results 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.

- Evaluate the overall presentation, structure and content of the annual financial results, including the disclosures, and whether the financial results 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

For Kuldeep Sharma & Associates
Chartered Accountants
(FRN 024838N)

Kuldeep Sharma
Proprietor
(M.No 084073)
UDIN: 25084073BMIZOG4712
Date: 28-05-2025
Place: Delhi



AVI ANSH TEXTILE LIMITED

(FORMERLY KNOWN AS AVI ANSH TEXTILE PVT. LTD.)

Statement of Audited Financial Result for Period Ended 31st March 2025

(Amount in Lakhs)

S.No	PARTICULARS	FOR HALF YEAR ENDED			FOR YEAR ENDED	
		Six Month Ended 31-03-2025	Six Month Ended 30-Sep-2024	Corresponding Six Month Ended Previous Year 31-Mar-2024	Previous year ended 31-Mar-2025	Previous year ended 31-Mar-2024
		Audited	Un-Audited	Audited	Audited	Audited
I	Revenue from operations	6,795.21	6,629.10	7,249.02	13,424.32	14,138.87
II	Other Income	29.14	9.58	62.69	38.72	75.79
III	Total Income (I)+(II)	6,824.36	6,638.68	7,311.72	13,463.04	14,214.65
IV	EXPENSES					
a	Cost of Material Consumed	4,868.02	5,121.15	5,490.19	9,989.17	11,419.01
b	Change in Inventory	(144.34)	(512.28)	(215.14)	(656.62)	(970.16)
c	Employee Benefit Expenses	521.52	463.37	406.11	984.89	763.09
d	Finance costs	58.56	140.12	126.44	198.68	227.14
e	Depreciation and Amortisation	169.76	160.85	155.97	330.62	292.88
f	Other Expenses	1,242.11	1,130.59	1,014.49	2,372.70	2,039.04
	Total Expenses	6,715.64	6,503.80	6,978.05	13,219.44	13,771.00
V	Profit/(Loss) before Exceptional and Extra ordinary items and Tax (III)-(IV)	108.72	134.88	333.67	243.59	443.65
VI	Exceptional items	-	-	-	-	-
VII	Profit/(Loss) before Extra ordinary items and tax (V)-(VI)	108.72	134.88	333.67	243.59	443.65
VIII	Extraordinary items	-	-	-	-	-
	-Profit/(Loss) on Sale of machinery	-	-	-	-	-
IX	Profit/(Loss) before tax (VII)-(VIII)	108.72	134.88	333.67	243.59	443.65
X	Tax Expenses:					
	Current Tax	29.36	39.41	87.30	68.77	116.07
	Deferred Tax	0.31	(5.09)	(2.00)	(4.78)	(3.76)
XI	Profit/(Loss) for the year for continuing operations	79.05	100.55	248.38	179.60	331.35
XII	Earning per share					
	(a) Basic	0.56	1.02	2.54	1.51	3.39
	(b) Diluted	0.56	1.02	2.54	1.51	3.39

For and On behalf of Board of Directors of
Avi Ansh Textile Limited

Date: 28-05-2025
Place: Delhi

Anil Kumar Jain
(Managing Director)
(DIN: 00150070)

Works

Village Behra, PO Rampur Sainian
Barwala Road, Tehsil Dera Bassi,
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Audited Statement of Assets and Liabilities as at 31st March 2025

(Amount in Lakhs)

PARTICULARS	Balance as at	
	As At 31-Mar-25 Audited	As At 31-Mar-24 Audited
I EQUITY AND LIABILITIES		
1) Shareholders funds		
(a) Share Capital	1,397.69	978.49
(b) Reserve and Surplus	2,837.94	610.02
	4,235.63	1,588.52
2) Non-current liabilities		
(a) Long- term borrowings	857.09	1,456.61
(b) Long term provision	42.42	34.42
	899.50	1,491.03
3) Current liabilities		
(a) Short term borrowings	1,740.46	3,024.59
(b) Trade payables:		
(i) Payable to MSME	-	24.29
(ii) Payable to Others	200.33	153.21
(c) Other current liabilities	127.37	89.15
(d) Short term provisions	164.11	153.14
	2,232.27	3,444.38
	7,367.41	6,523.93
II ASSETS		
1) Non-Current assets		
(a) Property plant and Equipments		
(i) Tangible Assets	1,912.68	2,025.61
(ii) Intangible Assets	-	-
(iii) CWIP	-	-
(b) Other Non-Current Assets	140.03	136.39
(c) Deferred tax Assets	17.70	12.93
	2,070.41	2,174.92
2) Current assets		
(a) Inventories	2,997.64	2,772.17
(b) Trade receivables	1,401.29	1,166.52
(c) Cash and cash equivalents	353.95	80.46
(d) Short term Deposit and advances	301.49	58.02
(e) Other current assets	242.62	271.85
	5,297.00	4,349.01
	7,367.41	6,523.93

For and On behalf of Board of Directors
Avi Ansh Textile Limitec

Date: 28-05-2025
Place: Delhi

Anil Kumar Jain
(Managing Director)
(DIN: 00150070)

Cash flow Statement Statement for the year ended 31st march 2025

(Amount in Lakhs)

PARTICULARS	For the Year Ended	
	31-Mar-25	31-Mar-24
A. Cash Flow from Operating Activities		
a) Net Profit before tax and extraordinary Items	243.59	443.65
Add: Depreciation	330.62	292.88
Provision for Gratuity (net)	9.00	5.25
Other Provisions	13.22	-
Finance cost	198.68	227.14
Less:		
FD Interest	(20.21)	(29.17)
Reversal of MAT Credit	-	-
b) Operating profit before working capital Changes	774.91	939.76
Adjustment for:		
(Increase)/Decrease in Trade Receivable	(234.77)	(715.99)
(Increase)/Decrease in Other Current Assets	29.23	(110.97)
(Increase)/Decrease in Trade Payable	22.83	146.96
Increase/(Decrease) in Other Current Liabilities	38.23	(32.68)
Increase/(Decrease) in Current Provision	3.79	(12.71)
Increase/(Decrease) in Long term Provision	8.00	5.43
Increase/(Decrease) in Inventories	(225.47)	(1,422.39)
Increase/(Decrease) in Short Term Loans and Advances	(196.58)	7.99
c) Cash generated from operations	220.16	(1,194.60)
Less-Income tax paid	143.14	50.35
Net cash from operating activities	77.02	(1,244.95)
B Cash Flow from Investing Activities		
Purchase of fixed assets (Net)	(217.69)	(405.23)
Change in Non Current Assets	(3.64)	31.93
Interest on FD	20.21	29.17
Net cash from Investing Activities	(201.13)	(344.13)
C Cash Flow from Financing Activities		
Changes in Long Term Borrowing	(599.53)	41.92
Changes in Short Term Borrowing	(1,284.14)	1,245.82
Issue of shares with premium	2,479.95	-
Finance Cost	(198.68)	(227.14)
	397.60	1,060.60
D Net Increase/(decrease) in Cash and Cash equivalent	273.50	(528.48)
Cash & Cash equivalent at beginning of the year	80.46	608.94
Cash & Cash equivalent at end of the year	353.95	80.46
(Cash and cash equivalent represents cash and bank balance)		

**For and On behalf of Board of Directors of
Avi Ansh Textile Limited**

Date: 28-05-2025
Place: Delhi

Anil Kumar Jain
(Managing Director)
(DIN: 00150070)

Notes:

1. The above Financial Results as reviewed and recommended by the Audit Committee of the Company and the same were approved by the Board of Directors of the company at their respective meeting held on Wednesday, May 28th, 2025.
2. The results for the half year and year ended 31st March, 2025 has been Audited by the statutory auditor of the Company in compliance with regulation 33 of SEBI (listing obligations and disclosure requirements) regulations, 2015.
3. As per MCA notification dated 16th February 2015 companies whose shares are listed on SME exchange as referred to Chapter IX of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2018 are exempted from compulsory requirement of adoption of IND-AS.
4. The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20).
5. The Company's primary business includes manufacturing of Yarn, Textile and Garments. This is the only segment as envisaged in Accounting Standard 17 'Segment Reporting' therefore disclosure for Segment reporting is not required under Accounting Standard 17 Segment Reporting'.
6. The Financial Results have been prepared in accordance with the Generally Accepted Accounting Principles as notified under Section 133 of the Companies Act, 2013 ("Act") read there under and other accounting principles generally accepted in India as amended from time to time.
7. The figures for the previous period have been restated/regrouped/reclassified wherever necessary in order to make them comparable.

Certificate For Utilization Of Net Proceeds From Issue of Shares

To
The Board of Directors
Avi Ansh Textile Limited
402, 4th floor, Aggarwal Cyber Plaza-1
Netaji Subhash Place,
Pitampura, Delhi -110034

We, the Statutory Auditor of Avi Ansh Textile Limited, have verified the books of accounts and other relevant record/documents maintained by the Company for certifying the utilization of net proceeds from the issue of Shares and Warrants as per the offer document.

Details of Utilization

S.No	Object as disclosed in offer documents	Amount disclosed in the offer documents (INR in Lakhs)	Actual Utilised Amount till 31 st March 2025 (INR in lakhs)	Unutilised Amount as on 31 st March 2025 (INR in Lakhs)
1	Term Loan Repayment	394.76	383.78	10.98
2	Funding of the working capital requirement of the company	2011.94	1373.00	638.94
3	General Corporate Purposes	55.34	55.34	Nil
4	IPO Expenses	137.00	137.00	Nil
Total		2599.04	1949.12	649.92

Note:

- As per the confirmation received from the management, an outstanding term loan of ₹10.98 lakhs from Sundaram Finance Private Limited remains unpaid as on 31st March 2025. The delay in repayment was on account of pre-closure charges being levied by the lender. The management has informed that the company is in discussions with Sundaram Finance Private Limited regarding these charges and has planned to repay the entire outstanding loan in the month of May 2025.



KULDEEP SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS

3507/6, KIRTI SADAN, PYARELAL ROAD
BANK STREET, KAROL BAGH
NEW DELHI-110 005.
TELEFAX : +91-11-41545667

2. The company has incurred IPO expenses amounting to ₹137 lakhs, which includes applicable GST.

Yours Sincerely

For Kuldeep Sharma & Associates
Chartered Accountants
FRN: 024838N

KULDEEP SHARMA Digitally signed by
KULDEEP SHARMA
Date: 2025.05.28
16:16:42 +05'30'

Kuldeep Sharma
M.No 084073
Place: Delhi
Date: 28-05-2025
UDIN: 25084073BMIZOH5508



AVI ANSH TEXTILE LIMITED

(FORMERLY KNOWN AS AVI ANSH TEXTILE PVT. LTD.)

Date: May 28, 2025

To,
Listing Compliance Department
National Stock Exchange of India Limited,
Exchange Plaza, C-1, Block-G,
Bandra Kurla Complex,
Bandra (E), Mumbai-40005

NSE Symbol: AVIANSH

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015

Dear Sir/ Ma'am

Pursuant to the provisions of Regulation 33 (3) (d) of the Listing Regulations read with SEBI Circular No. –CIR/CFD/CMD/56/2016 dated May 27, 2016 and SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, I, Mrs Akanksha Jain, Chief Financial Officer of the Company, hereby declare that the Statutory Auditor of the Company, M/s Kuldeep Sharma & Associates (ICAI Firm Registration Number: 024838N) have issued an Audit Report with unmodified opinion on Annual Financial Results of the Company for the financial year ended March 31, 2025.

Kindly take this declaration on your records

Yours faithfully,

For AVI ANSH TEXTILE LIMITED

Mrs. Akanksha Jain
Chief Financial Officer

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Statement of Deviation/ Variation in utilisation of funds raised

Name of listed entity	AVI ANSH TEXTILE LIMITED
Mode of Fund Raising	INITIAL PUBLIC OFFER
Date of Raising Funds	September 27, 2024
Amount Raised	25.99 Crores
Report filed for half year ended	March 31, 2024
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable
If Yes, Date of shareholder Approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	Not Applicable
Comments of the auditors, if any	Not Applicable
Objects for which funds have been raised and where there has been a deviation, in the following table	<p>Objects are:</p> <ol style="list-style-type: none">1. Term Loan Repayment2. Funding of the working capital requirement of the company3. General Corporate Purposes <p>Deviations: Not Applicable</p>

(Amount in Lakhs)

Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks, If any
Term Loan Repayment	Not Applicable	394.76	Not Applicable	383.78	Not Applicable	
Funding of the working capital requirement of the company	Not Applicable	2011.94	Not Applicable	1373	Not Applicable	
General Corporate Purposes	Not Applicable	55.34	Not Applicable	55.34	Not Applicable	

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Funds utilised for meeting IPO Expenses	Not Applicable	137	Not Applicable	137	Not Applicable	
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Deviation or Variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or
- (b) Deviation in the amount of funds actually as against what was originally disclosed.
- (c) Change in terms of a contract referred to in the fund-raising document i.e prospectus, letter of offer etc.

We request you to kindly take the above on record.

Thanking you,

For AVI ANSH TEXTILE LIMITED

ANIL KUMAR JAIN
MANAGING DIRECTOR
DIN: 00150070