

SGCO & Co.LLP

Chartered Accountants

Limited Review Report on the Unaudited Financial Results of Anirit Ventures Limited for the quarter and Nine month ended 31st December 2024 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended.

To,
The Board of Directors
Anirit Ventures Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Anirit Ventures Limited** ("the Company") for the quarter and Nine month ended 31th December, 2024 together with notes thereon ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" as prescribed under Section 133 of Companies Act, 2013 ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. 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 Statement is free of material misstatement. A review is limited primarily to inquiries of the 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.
4. Based on our review conducted and procedures performed as stated in paragraph 3 as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with aforesaid accounting standard and other recognized accounting practices and policies have not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended read with Circular No. CIR/CFD/FAC/6212016 dated July 5, 2016 the manner in which it is to be disclosed, or that it contains any material misstatement.

4A, Kaledonia,
2nd Floor, Sahar Road,
Near Andheri Station,
Andheri (East),
Mumbai - 400 069

Tel. +91 22 6625 6363
Fax. +91 22 6625 6364
E-mail. info@sgco.co.in
www.sgco.co.in



SGCO & Co.LLP
Chartered Accountants

5. Other Matters

- (a) The Statement includes Comparative figures of the Company for the quarter ended September 30, 2024, and quarter and Nine month ended December 31, 2023 which have been reviewed by the predecessor firm of statutory auditors vide their report dated October 29, 2024 and February 02, 2024 respectively in which predecessor Auditor have expressed unmodified conclusion.
- (b) The numbers and details pertaining to the year ended as at 31st March, 2024 and notes related thereto in the statement have been traced from the financial statements of the company audited by predecessor firms of statutory auditors vide their unmodified report dated May 28, 2024.

Our Conclusion on the Statement is not modified in respect of this matter.

For S G C O & Co. LLP
Chartered Accountants
Firm Registration No. 112081W/W100184

Gourav Roongta

Gourav Roongta

Partner

Mem. No. 186176

UDIN: 25186176BMKVCR4166



Place: Mumbai

Date: 11th February 2025

4A, Kaledonia,
2nd Floor, Sahar Road,
Near Andheri Station,
Andheri (East),
Mumbai - 400 069

Tel. +91 22 6625 6363
Fax. +91 22 6625 6364
E-mail: info@sgco.co.in
www.sgco.co.in

Mumbai · Delhi



Anirit Ventures Limited
(Formerly known as Flora Textiles Limited)
Registered Office: 23, Bharathi Park Road, Colmbatore - 841043, India
CIN: L72100TZ1993PLC004290

UNAUDITED FINANCIAL RESULTS
STATEMENT OF PROFIT AND LOSS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2024

(INR in lakhs unless otherwise stated)

Sr no.	Particulars	Quarter ended			Nine months ended		Year ended 31 March 2024 (Audited)
		31 December 2024 (Unaudited)	30 September 2024 (Unaudited)	31 December 2023 (Unaudited)	31 December 2024 (Unaudited)	31 December 2023 (Unaudited)	
1	Income						
	(a) Revenue from operations	1.50	1.99	10.41	9.83	31.23	45.73
	(b) Other income	0.39	-	0.21	0.39	0.28	605.39
	Total income (a+b)	1.89	1.99	10.62	10.01	31.51	651.12
2	Expenses						
	(a) Cost of material consumed	-	-	-	-	-	-
	(b) Purchase of stock in trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods	-	-	-	-	-	-
	(d) Employee benefits expense	-	-	-	-	-	-
	(e) Finance costs	6.05	4.33	5.39	14.72	13.90	18.05
	(f) Depreciation, depletion and amortisation expense	0.00	0.01	18.01	0.01	54.05	8.80
	(g) Other expenses	-	-	1.09	-	3.28	4.38
	Total expenses (a+b+c+d+e+f)	12.53	2.60	1.54	19.89	8.93	12.15
3	Profit/ (loss) before tax (1-2)	18.59	6.93	26.03	34.42	80.16	43.38
4	Tax expense/ (credit)						
	(a) Current tax	(16.70)	(4.95)	(15.41)	(24.41)	(48.65)	607.74
	(b) Deferred tax charge/ (credit)	-	-	-	-	-	-
	Total tax expense/ (credit) (a+b)	(16.70)	(4.95)	(15.41)	(24.41)	(48.65)	607.74
5	Net profit/ (loss) after tax for the period (3-4)	(16.70)	(4.95)	(15.41)	(24.41)	(48.65)	607.74
6	Other comprehensive income/ (loss)						
	(a) Items not to be reclassified subsequently to profit or loss (net of tax) - Remeasurement gain/ (loss) of defined benefit liability	-	-	-	-	-	-
	(b) Items to be reclassified subsequently to profit or loss	-	-	-	-	-	-
	Total other comprehensive income/ (loss) for the period, net of tax	-	-	-	-	-	-
7	Total comprehensive income/ (loss) for the period, net of tax (5+6)	(16.70)	(4.95)	(15.40)	(24.41)	(48.65)	607.74
8	Paid up equity share capital (Face value of INR 10 each)	600.00	600.00	600.00	600.00	600.00	600.00
9	Other equity						(1,240.67)
10	Earnings/ (loss) per share (Face value of INR 10 each)^a						
	(a) Basic (in INR)	(0.28)	(0.08)	(0.26)	(0.41)	(0.81)	10.13
	(b) Diluted (in INR)	(0.28)	(0.08)	(0.26)	(0.41)	(0.81)	10.13

1. The above financial statements have been reviewed by the Audit Committee in its meeting held on 11th February 2025 and then approved by the Board of Directors in its meeting held on 11th February 2025. The Statutory Auditors of the Company have carried out limited review of the financial results for the quarter and nine months ended 31st December, 2024 and have expressed an unmodified report on the above results.

2. This statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (as amended) (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

3. Segment reporting as required under disclosure requirements of Ind AS 108 - Operating Segments are not applicable, since the company currently does not have any operations.

4. The name of the Company has been changed from "Flora Textiles Limited" to "Anirit Ventures Limited" vide special resolution passed by way of Postal Ballot concluded on 15th December, 2024.

5. The authorized share capital of the Company is increased from existing Rs. 10,80,00,000 (Rupees Ten Crore Eighty Lakh) divided into 1,08,00,000 (One Crore Eight Lakh) equity shares of Rs. 10/- each to Rs. 20,00,00,000 (Rupees Twenty Crore) divided into 2,00,00,000 (Two crore) equity shares of Rs. 10/- each vide Ordinary Resolution passed by way of Postal Ballot concluded on 15th December, 2024.

6. Share Purchase Agreement ("SPA") dated 15th May, 2024 was entered into between Oilmax Energy Private Limited ("Acquirer") and promoters of Anirit Ventures Limited (formerly Flora Textiles Limited) ("Target Company") to acquire 33,31,800 equity shares of the target company. Consequently, a public announcement for open offer under Regulations 3(1) and 4, read with Regulations 13, 14 and 15(1) of SEBI (Substantial acquisition of shares and takeovers), Regulations, 2011 on 15th May, 2024. Further, the takeover was completed by acquisition of 33,31,800 equity shares from promoters of the target company on 27th September, 2024.

7. Other expenses include "capital increase & ancillary expenses" for the quarter and nine months of amount Rs. 7.63 Lakhs and Rs 8.11 Lakhs and consultancy charges for the quarter and nine month ended Rs. 2 Lakhs.

8. The figures for the corresponding period have been regrouped/rearranged wherever necessary to make them comparable

For Anirit Ventures Limited
(Formerly known as Flora Textiles Limited)

Neha Thakkar
Whole Time Director
DIN: 10810103

