

SGCO & Co. LLP

Chartered Accountants

Regulations Independent Auditors' Report On The Quarterly And Annual Audited Financial Results Of The Company Pursuant To Regulation 33 Of The SEBI (Listing Obligations And Disclosure Requirements), 2015, As Amended.

To,
The Board of Directors of
Anirit Ventures Limited (Formerly known as Flora Textiles Limited)
Mumbai

Report on the audit of the Financial Results

Opinion

We have audited the accompanying financial results of **Anirit Ventures Limited** ("the Company") for the quarter and year ended March 31, 2025 ("annual financial results"), attached herewith, being submitted by the Company pursuant to the requirements 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:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive loss and other financial information for the year ended 31 March 2025.

Basis of 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 SAs are further described in the Auditor's Responsibilities for the Audit of the Annual 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 statements under the provisions of the Act, 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, is sufficient and appropriate to provide a basis for our opinion on the annual financial results.

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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 the Board of Directors are responsible for the preparation and presentation of these annual financial results that give a true and fair view of the net profit and other comprehensive loss and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring 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 the 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 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:

- I. 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.

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- II. 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) (i) of the Act, 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.
- III. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the annual financial results made by the Management and Board of Directors.
- IV. 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 appropriateness of this assumption. 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 annual 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.
- V. Evaluate the overall presentation, structure and content of the annual financial results, including the disclosures, and whether the annual 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.

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Other Matters

The Statement includes Comparative figures of the Company for the quarter and year ended March 31, 2024 which have been reviewed by the predecessor firm of statutory auditors vide their report dated May 28, 2024 in which predecessor Auditor T.V.SUBRAMANIAN AND ASSOCIATES have expressed qualified opinion "on the basis that the carrying value of Property Plant and Equipment value is zero indicating absence of any productive asset for the foreseeable future which casts a concern on the continuity of the concern to be going. However, the Board of Directors have informed that the company intends to do business of commission agency in future. Further the Board of Directors indicates a possible change in management based on a share purchase agreement dated 15.05.2024, both the factors which negate such a view. As the issue is uncertain at this point in time, qualified opinion on going concern aspect is warranted".

In the current year being the Company is acquired by the new management for agriculture and related ancillary business purpose and the required amount of money is infused and will be infused by the Holding Company as and when required, the said matter is considered as resolved.

Our opinion is not modified in respect of these matters.

For SGCO & Co. LLP

Chartered Accountants

Firm Registration Number: 112081W/W100184

Gourav Roongta

Partner

Membership Number:186176

UDIN: 25186176BMKVEI8155

Mumbai,

Date:23rd May 2025



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Mumbai • Delhi • Jaipur

Anirit Ventures Limited
(Formerly known as Flora Textiles Limited)
Registered Office: 23, Bharathi Park Road, Saibaba Colony, Coimbatore - 641043, India
CIN: L72100TZ1993PLC004290

BALANCE SHEET AS AT 31st March 2025

(INR in Lakhs unless otherwise stated)

PARTICULARS	As at 31st March 2025	As at 31st March 2024
	Audited	Audited
ASSETS		
NON-CURRENT ASSETS:		
Property, Plant and Equipments	-	-
CURRENT ASSETS		
Financial Assets		
- Cash and Cash Equivalents	14.34	5.15
- Other Current Financial Assets	6.58	15.65
Total Current Assets	20.92	20.80
TOTAL ASSETS	20.92	20.80
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	600.00	600.00
Other Equity	(1,319.36)	(1,240.67)
Total Equity	(719.36)	(640.67)
Liabilities		
NON CURRENT LIABILITIES		
Financial Liabilities		
- Borrowings	725.49	634.23
Total Non Current Liability	725.49	634.23
CURRENT LIABILITIES		
Financial Liabilities		
- Trade Payables		
(A) total outstanding dues of Micro enterprises and small enterprises and;	-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises and	2.16	4.25
- Provisions	5.32	-
- Other current liabilities	7.31	23.00
Total Non Current Liability	14.79	27.25
Total Liability	740.28	661.47
TOTAL EQUITY AND LIABILITIES	20.92	20.80

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

WTD

Neha Thakkar

DIN: 10810103

Place: Mumbai

Date: 23rd May, 2025

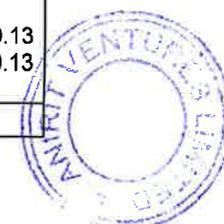


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STATEMENT OF PROFIT AND LOSS FOR THE QUARTER AND YEAR ENDED 31 March 2025

(INR in Lakhs unless otherwise stated)

Sr. No	Particulars	Quarter ended			Year Ended	
		31 March 2025 (Audited)	31 December 2024 (Unaudited)	31 March 2024 (Audited)	31 March 2025 (Audited)	31 March 2024 (Audited)
1	Income					
	(a) Revenue from operations	-	1.50	35.32	9.63	45.73
	(b) Other income	-	0.39	605.18	0.39	605.39
	Total income (a+b)	-	1.89	640.50	10.01	651.12
2	Expenses					
	(a) Employee benefits expense	9.46	6.05	12.66	24.31	18.05
	(b) Finance costs	21.45	0.00	(9.21)	21.46	8.80
	(c) Depreciation, depletion and amortisation expense	-	-	3.28	-	4.38
	(d) Other expenses	23.25	12.53	10.61	42.95	12.15
	Total expenses (a+b+c+d+e+f)	54.18	18.59	17.35	88.71	43.38
3	Profit/ (loss) before tax (1-2)	(54.18)	(16.70)	623.15	(78.69)	607.74
4	Tax expense/ (credit)					
	(a) Current tax	-	-	-	-	-
	(b) Deferred tax charge/ (credit)	-	-	-	-	-
	Total tax expense/ (credit) (a+b)	-	-	-	-	-
5	Net profit/ (loss) after tax for the period (3-4)	(54.18)	(16.70)	623.15	(78.69)	607.74
6	Other comprehensive income/ (loss)					
	(a) Items not to be reclassified subsequently to profit or loss (net of tax)	-	-	-	-	-
	(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)	(54.18)	(16.70)	623.16	(78.69)	607.74
8	Paid up equity share capital (Face value of INR 10 each)	60,00,000	60,00,000	60,00,000	60,00,000	60,00,000
9	Earnings/ (loss) per share (Face value of INR 10 each)^					
	(a) Basic (in INR)	(0.90)	(0.28)	10.39	(1.31)	10.13
	(b) Diluted (in INR)	(0.90)	(0.28)	10.39	(1.31)	10.13



1. The above financial statements have been reviewed by the Audit Committee in its meeting held on 23rd May 2025 and then approved by the Board of Directors in its meeting held on 23rd May 2025. Figures for the quarters ended 31 March 2025 and 31 March 2024 are the balancing figures between the audited figures for the full financial year and published year to date figures upto the third quarter of the relevant financial year, which were subjected to limited review by the statutory auditors.
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 entire operation of the company related to only one segment.
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. The figures for the corresponding period have been regrouped/rearranged wherever necessary to make them comparable
7. A 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.
8. During the financial year 2023-24, as part repayment of a loan taken from a related party, the company sold all its fixed assets to the said related party. The transaction resulted in a profit of ₹604.83 lakhs, which has been disclosed under 'Other Income' in the financial statements.

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



WTD

Neha Thakkar

DIN: 10810103

Place: Mumbai

Date: 23rd May, 2025



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CASH FLOW STATEMENTS FOR THE YEAR ENDED 31 March 2025

(INR in Lakhs unless otherwise stated)

Particulars	Audited Year ended 31st March, 2025	Audited Year ended 31 March, 2024
CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) Before Tax	(78.69)	607.74
Depreciation	-	4.38
Interest Received	(0.39)	(0.56)
Interest Paid	21.46	8.80
Profit on sale of assets	-	(604.83)
Operating Profit before Working Capital Changes	(57.62)	15.53
Adjustment for changes in working capital		
(Increase)/decrease in Current Assets	9.08	-
Increase/(decrease) in Non-Current Liabilities	-	(647.93)
Increase/(decrease) in Trade payable	(2.08)	(15.07)
Increase/(decrease) in other current liabilities	(10.37)	-
Cash Generated from / (used in) Operation	(61.00)	(647.47)
Interest Paid	21.46	(8.80)
Net Cash (used in) / from Operating Activities	(82.46)	(656.27)
CASH FLOW FROM INVESTING ACTIVITIES		
Interest Received & Other Income	0.39	0.56
Sale of property, plant and equipment	-	658.00
Net Cash (used in) / from Investing Activities	0.39	658.56
CASH FLOW FROM FINANCING ACTIVITIES		
Loan repaid	(634.23)	-
Loan taken	725.49	-
Net Cash (used in) / from Financing Activities	91.26	-
Net Increase / (Decrease) in Cash & Cash Equivalent	9.19	2.28
Cash and cash equivalents at beginning of the year	5.15	2.87
Cash and cash equivalents at end of the year	14.34	5.15

The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in Ind AS 7.

Particulars	Year ended 31st March, 2025	Year ended 31 March, 2024
Current accounts in Indian rupees	14.34	5.15
Total	14.34	5.15

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