

SGCO & Co. LLP

Chartered Accountants

Limited review report on unaudited financial results of the Company for quarter ended June 30, 2025 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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

1. We have reviewed the accompanying Statement of unaudited financial Results of **Anirit Ventures Limited (Formerly known as Flora Textiles Limited)** ('the Company') for the quarter ended June 30, 2025 ("the Statement"), being submitted by the Company pursuant to the requirements Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), as amended.
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, (Ind AS 34) "Interim Financial Reporting" as prescribed under Section 133 of Companies Act, 2013 as amended read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the statement 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 responsible for financial 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 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 other recognized accounting practices and policies 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.

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5. Other Matters

The Statement of the Company for the Quarter ended June 30, 2024 have been reviewed by the predecessor firm of statutory auditors vide their report dated August 11, 2024 in which predecessor Auditor T.V.SUBRAMANIAN AND ASSOCIATES have expressed unqualified opinion.

Our opinion is not modified in respect of these matters.

For S G C O & Co. LLP
Chartered Accountants
FRN. 112081W/W100184


Gourav Roongta
Partner
Mem. No.: 186176
UDIN:25186176BMKVGK5205



Place: Mumbai
Date: 07th August 2025

STATEMENT OF PROFIT AND LOSS FOR THE QUARTER ENDED 30TH JUNE 2025

Sr. No	Particulars	Quarter ended			Year Ended
		30 June 2025 (Unaudited)	30 June 2024 (Unaudited)	31 March 2025 (Audited)	31 March 2025 (Audited)
1	Income				
	(a) Revenue from operations	-	6.14	-	9.63
	(b) Other income	0.03	-	-	0.39
	Total income (a+b)	0.03	6.14	-	10.01
2	Expenses				
	(a) Employee benefits expense	45.80	4.34	9.46	24.31
	(b) Finance costs	22.14	-	21.45	21.46
	(c) Depreciation, depletion and amortisation expense	0.07	-	-	-
	(d) Other expenses	19.21	4.56	23.25	42.95
	Total expenses (a+b+c+d)	87.21	8.90	54.18	88.71
3	Profit/ (loss) before tax (1-2)	(87.18)	(2.76)	(54.18)	(78.69)
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)	(87.18)	(2.76)	(54.18)	(78.69)
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)	(87.18)	(2.76)	(54.18)	(78.69)
8	Paid up equity share capital (Face value of INR 10 each)	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)	(1.45)	(0.05)	(0.90)	(1.31)
	(b) Diluted (in INR)	(1.45)	(0.05)	(0.90)	(1.31)

1. The above financial statements have been reviewed by the Audit Committee in its meeting held on 7th August 2025 and then approved by the Board of Directors in its meeting held on 7th August 2025. The Statutory Auditors of the Company have carried out limited review of the financial results for the quarter 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 entire operation of the company related to only one segment.

4. The company has taken approval for granting 6,00,000 stock options under Anirit Ventures Limited Employee stock option plan 2025 ("AVL ESOP 2025") exercisable into not more than 6,00,000 (Six Lakhs) fully paid-up equity shares of face value of Rs. 10 (Rupee Ten only) each in the Company through special resolution passed by way of postal ballot through remote e voting process by the members of anirit venture limited on 6th April 2025. Further, the company received in-principle approval from BSE on 11th June 2025. However, no stock options have been granted under the scheme.

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

For Anirit Ventures Limited


Neha Thakkar
Wholetime Director & CFO
DIN: 10810103
Place: Mumbai
Date: 7th August, 2025

