

# **SGCO & Co.LLP**

**Chartered Accountants**

**Independent Auditor's Limited Review Report on Unaudited Standalone Financial results of Anirit Ventures Limited (Formerly known as Flora Textiles Limited) for the quarter and half year ended 30 September 2025 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

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 and half year ended September 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 Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized 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 financial results are free of material misstatement. A review consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is

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substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and

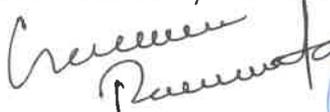
other recognized accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

**5. Other Matters**

The Statement of the Company for the Quarter and half year ended September 30, 2024 have been reviewed by the predecessor firm of statutory auditors vide their report dated October 29, 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:25186176BMKVMV4822  
Place: Mumbai  
Date: 13 November, 2025



**Anirit Ventures Limited**  
(Formerly known as Flora Textiles Limited)  
Registered Office: 3A, 3rd Floor, Omkar Esquare, Chunabhatti Signal, Eastern Express Highway, Sion  
(East), Sion, Mumbai, Mumbai, Maharashtra, India, 400022  
CIN:L72100MH1993PLC451311

**BALANCE SHEET AS AT 30th September 2025**

(INR in lakhs)

PARTICULARS	As at 30th September 2025	As at 31st March 2025
	Unaudited	Audited
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS:</b>		
Property, Plant and Equipments	0.73	-
Other Non current assets	0.15	-
	<b>0.88</b>	-
<b>CURRENT ASSETS</b>		
Financial Assets		
- Cash and Cash Equivalents	24.98	14.34
- Other Current Assets	8.08	6.58
<b>Total Current Assets</b>	<b>33.06</b>	<b>20.92</b>
<b>TOTAL ASSETS</b>	<b>33.94</b>	<b>20.92</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
Equity Share Capital	600.00	600.00
Other Equity	(1,492.31)	(1,319.36)
<b>Total Equity</b>	<b>(892.31)</b>	<b>(719.36)</b>
<b>Liabilities</b>		
<b>NON CURRENT LIABILITIES</b>		
Financial Liabilities		
- Borrowings	870.49	725.49
<b>Total Non Current Liability</b>	<b>870.49</b>	<b>725.49</b>
<b>CURRENT LIABILITIES</b>		
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	0.73	2.16
- Other current liabilities	4.76	12.63
Provision	50.28	-
<b>Total Current Liability</b>	<b>55.76</b>	<b>14.79</b>
<b>Total Liability</b>	<b>926.26</b>	<b>740.28</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>33.94</b>	<b>20.92</b>

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

*Neha*

**Whole Time Director & CFO**  
**Neha Thakkar**  
DIN: 10810103  
Place: Mumbai  
Date: 13 November, 2025



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**STATEMENT OF PROFIT AND LOSS FOR THE QUARTER AND HALF YEAR ENDED 30th September 2025**

(INR in lakhs unless otherwise stated)

Particulars	Quarter ended			Half Year Ended		Year Ended
	30 September 2025 (Unaudited)	30 June 2025 (Unaudited)	30 September 2024 (Unaudited)	30 September 2025 (Unaudited)	30 September 2024 (Unaudited)	31 March 2025 (Audited)
<b>Income</b>						
(a) Revenue from operations	-	-	1.99	-	8.13	9.63
(b) Other income	0.20	0.03	-	0.23	-	0.39
<b>Total income (a+b)</b>	<b>0.20</b>	<b>0.03</b>	<b>1.99</b>	<b>0.23</b>	<b>8.13</b>	<b>10.01</b>
<b>Expenses</b>						
(a) Employee benefits expense	48.53	45.80	4.33	94.32	8.67	24.31
(b) Finance costs	25.33	22.14	0.01	47.47	0.01	21.46
(c) Depreciation, depletion and amortisation expense	0.07	0.07	-	0.14	-	-
(d) Other expenses	12.03	19.21	2.60	31.24	7.16	42.95
<b>Total expenses (a+b+c+d)</b>	<b>85.96</b>	<b>87.22</b>	<b>6.93</b>	<b>173.18</b>	<b>15.83</b>	<b>88.71</b>
<b>Profit/ (loss) before tax (1-2)</b>	<b>(85.76)</b>	<b>(87.18)</b>	<b>(4.95)</b>	<b>(172.95)</b>	<b>(7.70)</b>	<b>(78.69)</b>
<b>Tax expense/ (credit)</b>						
(a) Current tax	-	-	-	-	-	-
(b) Deferred tax charge/ (credit)	-	-	-	-	-	-
<b>Total tax expense/ (credit) (a+b)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net profit/ (loss) after tax for the period (3-4)</b>	<b>(85.76)</b>	<b>(87.18)</b>	<b>(4.95)</b>	<b>(172.95)</b>	<b>(7.70)</b>	<b>(78.69)</b>
<b>Other comprehensive income/ (loss)</b>						
(a) Items not to be reclassified subsequently to profit or loss (net of tax)	-	-	-	-	-	-
(b) Items to be reclassified subsequently to profit or loss	-	-	-	-	-	-
<b>Total other comprehensive income/ (loss) for the period, net of tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/ (loss) for the period, net of tax (5+6)</b>	<b>(85.76)</b>	<b>(87.18)</b>	<b>(4.95)</b>	<b>(172.95)</b>	<b>(7.70)</b>	<b>(78.69)</b>
Paid up equity share capital (Face value of INR 10 each)	600.00	600.00	600.00	600.00	600.00	600.00
Other equity						(1,319.36)
<b>Earnings/ (loss) per share (Face value of INR 10 each)^</b>						
(a) Basic (in INR)	(0.14)	(0.15)	(0.01)	(0.29)	(0.01)	(1.31)
(b) Diluted (in INR)	(0.14)	(0.15)	(0.01)	(0.29)	(0.01)	(1.31)



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**CASH FLOW STATEMENTS FOR THE HALF YEAR ENDED 30th September 2025**

(INR in lakhs unless otherwise stated)

Particulars	Half Year ended 30th September, 2025 Unaudited	Half Year ended 30th September, 2024 Unaudited
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit/(Loss) Before Tax	(172.95)	(7.70)
Depreciation	0.14	-
Interest Received	(0.23)	-
Interest Paid	47.47	-
<b>Operating Profit before Working Capital Changes</b>	<b>(125.57)</b>	<b>(7.70)</b>
<b>Adjustment for changes in working capital</b>		
(Increase)/decrease in Other current assets	(1.50)	-
(Increase)/decrease in Other Non-current assets	(0.15)	-
Increase/(decrease) in Trade payable	(1.43)	-
Increase/(decrease) in other current liabilities	(7.87)	2.80
Increase/(decrease) in provision	50.28	-
<b>Net Cash (used in) / from Operating Activities</b>	<b>(86.24)</b>	<b>(4.91)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Interest Received & Other Income	0.23	-
Sale of property, plant and equipment	-	-
Purchase of assets	(0.87)	-
<b>Net Cash (used in) / from Investing Activities</b>	<b>(0.64)</b>	<b>-</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Loan repaid	-	-
Loan taken	145.00	-
Interest Paid	(47.47)	-
<b>Net Cash (used in) / from Financing Activities</b>	<b>97.53</b>	<b>-</b>
<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalent</b>	<b>10.65</b>	<b>(4.91)</b>
Cash and cash equivalents at beginning of the year	14.34	5.15
<b>Cash and cash equivalents at end of the year</b>	<b>24.98</b>	<b>0.24</b>

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

Particulars	Half Year ended 30th September, 2025 Unaudited	Half Year ended 30th September, 2024 Unaudited
Current accounts in Indian rupees	24.98	0.24
<b>Total</b>	<b>24.98</b>	<b>0.24</b>

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

  
Whole Time Director & CFO  
Neha Thakkar  
DIN: 10810103  
Place: Mumbai  
Date: 13 November, 2025



1. The above financial statements have been reviewed by the Audit Committee in its meeting held on 13th November 2025 and then approved by the Board of Directors in its meeting held on 13th November 2025. The Statutory Auditors of the Company have carried out limited review of the financial results for the quarter and half year ended 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.

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



**Whole Time Director & CFO**  
**Neha Thakkar**  
**DIN: 10810103**  
Place: Mumbai  
Date: 13 November 2025

