SGCO & Co.LLP
Chartered Accountants

Independent Auditor's Limited Review Report on Unaudited Financial results of Anirit Ventures Limited (Formerly known as **Flora Textiles Limited) for the quarter and nine month ended 31 December 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 nine month ended December 31, 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

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.

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

GOURAV ROONGTA
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Gourav Roongta
Partner
Mem. No.: 186176

Place: Mumbai
Date: 12th February, 2026

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, Maharashtra, India, 400022
CIN:L72100MH1993PLC451311

STATEMENT OF PROFIT AND LOSS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER 2025

(INR in lakhs unless otherwise stated)

Sr. No	Particulars	Quarter ended			Nine months period ended		Year Ended
		31 December 2025 (Unaudited)	30 September 2025 (Unaudited)	31 December 2024 (Unaudited)	31 December 2025 (Unaudited)	31 December 2024 (Unaudited)	31 March 2025 (Audited)
1	**Income**						
	(a) Revenue from operations	-	-	1.50	-	9.63	9.63
	(b) Other income	0.22	0.20	0.39	0.45	0.39	0.39
	Total income (a+b)	**0.22**	**0.20**	**1.89**	**0.45**	**10.01**	**10.01**
2	**Expenses**						
	(a) Employee benefits expense	50.65	48.53	6.05	144.97	14.72	24.31
	(b) Finance costs	26.83	25.33	-	74.30	0.01	21.46
	(c) Depreciation, depletion and amortisation expense	0.07	0.07	-	0.22	-	-
	(d) Other expenses	13.20	12.03	12.53	44.44	19.69	42.95
	Total expenses (a+b+c+d)	**90.74**	**85.96**	**18.59**	**263.92**	**34.42**	**88.71**
3	**Profit/ (loss) before tax (1-2)**	(90.53)	(85.76)	(16.70)	(263.47)	(24.41)	(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)**	**(90.53)**	**(85.76)**	**(16.70)**	**(263.47)**	**(24.41)**	**(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	(0.83)	-	-	(0.83)	-	-
	Total other comprehensive income/ (loss) for the period, net of tax	(0.83)	-	-	(0.83)	-	-
7	**Total comprehensive income/ (loss) for the period, net of tax (5+6)**	**(91.36)**	**(85.76)**	**(16.70)**	**(264.30)**	**(24.41)**	**(78.69)**
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**						(1,319.36)
10	**Earnings/ (loss) per share (Face value of INR 10 each)^**						
	(a) Basic (in INR)	(1.52)	(1.43)	(0.28)	(4.41)	(0.41)	(1.31)
	(b) Diluted (in INR)	(1.52)	(1.43)	(0.28)	(4.41)	(0.41)	(1.31)

1. The above financial statements have been reviewed by the Audit Committee at its meeting held on 12th February, 2026 and then approved by the Board of Directors at its meeting held on 12th February, 2026. The Statutory Auditors of the Company have carried out limited review of the financial results for the quarter and nine months 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 Ventures Limited on 6th April, 2025. Further, the company received an 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.

6. The Board of Directors at its meeting held on 12th December, 2025 approved the terms of the Rights Issue and the Letter of Offer. Pursuant thereto, the Board of Directors at its meeting held on 7th January, 2026, inter alia, approved the issue and allotment of up to 1,20,00,000 partly paid-up equity shares to eligible equity shareholders on a rights basis at an issue price of ₹33 per equity share (face value of ₹10 per share and a premium of ₹23 per share), payable as specified in the Letter of Offer.

Out of the said issue price, an amount of ₹23 per equity share (comprising face value of ₹5 per share and a premium of ₹18 per share) was payable and received on application. The balance amount shall be payable in one or more subsequent call(s), as may be determined by the Board of Directors and in accordance with the terms set out in the Letter of Offer.

7. On 21st November, 2025, the Government of India had notified the provisions of The Code on Wages, 2019, The Industrial Relations Code, 2020, The Code on Social Security, 2020 and The Occupational Safety, Health and Working Conditions Code, 2020 (“Labour Codes”), which consolidate twenty-nine existing labour laws into an unified framework governing employee benefits during employment and post-employment.

The Group has assessed and accounted the incremental impact of the Labour Codes based on the best available information and actuarial valuation, which is not material.

Based on the notification of the related rules under the Labour Codes by the Government and any further clarifications from the Government on other aspects of the Labour Codes, the Company will evaluate and account for the impact, if any, in subsequent periods.

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

NEHA HIMAT THAKKAR

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Whole Time Director & CFO
Neha Thakkar
DIN: 10810103
Place: Mumbai
Date: 12th February, 2026