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Chartered Accountants

Independent Auditor's Report on Consolidated Annual Financial Results of the Company 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)

Report on the Audit of Consolidated Financial Results

Opinion

We have audited the accompanying consolidated annual financial results ('the Statement') of **Anirit Ventures Limited (Formerly known as Flora Textiles Limited)** ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group' for the year ended 31 March 2026, attached herewith, being submitted by the Holding 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:

- a. includes the results of the entities as stated below

Name of Entity	Relationship	Place of Incorporation
Anirit Agritech Private Limited	Subsidiary	India

- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations as amended in this regard; and
- c. 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 2026.



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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 Group and its associates 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 obtained by us is sufficient and appropriate to provide a basis for our opinion on the annual financial results.

Responsibilities of Management and Those Charged with Governance for the Statement

The Statement, which is the responsibility of the Holding Company's management and has been approved by the Holding Company's Board of Directors, has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit or loss and other comprehensive income, and other financial information of the Group including its joint ventures in accordance with the Ind AS prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Holding Company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the Statement. Further, in terms of the provisions of the Act, the respective Board of Directors/management of the companies included in the Group and its joint ventures, covered under the Act, are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the Group, and its joint ventures, 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 design, implementation and maintenance of adequate internal financial controls, that were operating effectively, for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the annual financial results, the respective Management and the Board of Directors are responsible for assessing the Group's and its associates 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 respective entities in the Group and its associates or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and its associates are responsible for overseeing the financial reporting process of the respective entities in the Group and its associates.



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Auditor's responsibilities for the audit of the annual financial results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing specified under section 143(10) of the Act 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 this Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- 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.
- 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.
- 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.
- 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 Group and its associates to cease to continue as a going concern.
- 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.



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- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Company/ Group and its associates to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. We remain solely responsible for our audit opinion.

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. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations as amended, to the extent applicable.

Other Matters

- a. The Statement includes the financial results for the quarter ended 31 March 2026, being the balancing figures between the audited figures in respect of the full financial year ended 31 March 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to limited review by us

Our conclusion on the Statement is not modified in respect of these matters

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



Gourav Roongta
Partner

Mem. No.

UDIN: 26186176YHEDCZ4764

Place: Mumbai

Date: 27th May 2026



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

CONSOLIDATED AUDITED FINANCIAL RESULTS
STATEMENT OF PROFIT AND LOSS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2026

Particulars	Quarter ended			Year Ended	
	31 March 2026 (Audited)	31 December 2025 (Unaudited)	31 March 2025 (Audited)	31 March 2026 (Audited)	31 March 2025 (Audited)
(Rs in Lakhs)					
Income					
(a) Revenue from operations	-	0.02	1.63	0.09	12.88
(b) Other income	6.17	2.23	-	14.67	0.39
Total income (a+b)	6.17	2.25	1.63	14.76	13.27
Expenses					
(a) Employee benefits expense	61.23	55.90	19.31	220.53	44.00
(b) Finance costs	20.65	30.75	25.45	94.97	29.45
(c) Depreciation, depletion and amortisation expense	29.34	20.79	19.49	83.12	38.98
(d) Other expenses	25.49	20.19	35.13	92.44	66.70
Total expenses (a+b+c+d)	136.71	127.63	99.37	491.06	179.13
Profit/ (loss) before tax (1-2)					
Tax expense/ (credit)	(130.54)	(115.25)	(97.74)	(476.30)	(165.86)
(a) Current tax	-	-	-	-	-
(b) Deferred tax charge/ (credit)	-	-	-	-	-
Total tax expense/ (credit) (a+b)	-	-	-	-	-
Net profit/ (loss) after tax for the period (3-4)	(130.54)	(115.25)	(97.74)	(476.30)	(165.86)
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	1.01	(0.83)	-	0.18	-
Total other comprehensive income/ (loss) for the period, net of tax	1.01	(0.83)	-	0.18	-
Total comprehensive income/ (loss) for the period, net of tax (5+6)	(129.53)	(116.08)	(97.74)	(476.12)	(165.86)
Paid up equity share capital (Face value of INR 10 each)	1,200	600	600	1,200	600
Other equity					
Earnings/ (loss) per share (Face value of INR 10 each)^				277.35	(1406.53)
(a) Basic (in INR)	(1.76)	(1.93)	(1.63)	(6.42)	(2.76)
(b) Diluted (in INR)	(1.76)	(1.93)	(1.63)	(6.42)	(2.76)



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CONSOLIDATED BALANCE SHEET AS AT 31st March 2026

(Rs in Lakhs)

	PARTICULARS	As at	As at
		31st March 2026	31st March 2025
		Audited	Audited
I.]	ASSETS		
(1)	NON-CURRENT ASSETS:		
	a.) Property, Plant and Equipments	868.74	962.02
	b.) Goodwill on Consolidation	827.83	827.83
	c.) Financial Assets		
	i.) Investment	-	-
	ii.) Other Financials asset	397.04	-
	d.) Other Non current assets	0.14	-
	Total Non Current Asset	2,093.75	1,789.85
(2)	CURRENT ASSETS		
	a.) Inventories	-	-
	b.) Financial Assets		
	i.) Trade Receivables	0.17	0.63
	ii.) Cash and Cash Equivalents	31.67	36.59
	iii.) Loans and Advances	7.38	7.38
	c.) Other Current Assets	28.03	31.93
	Total Current Assets	67.25	76.54
	TOTAL ASSETS	2,161.00	1,866.39
II]	EQUITY AND LIABILITIES		
	EQUITY		
	a.) Equity Share Capital	1,200.00	600.00
	b.) Other Equity	277.35	(1,406.53)
	Total Equity	1,477.35	(806.53)
	LIABILITIES		
(1)	NON CURRENT LIABILITIES		
	a.) Financial Liabilities		
	i.) Borrowings	209.57	1,367.85
	b.) Provisions	10.05	0.97
	c.) Other Non Current Liabilities		
	Total Non Current Liability	219.61	1368.82
(2)	CURRENT LIABILITIES		
	a.) Financial Liabilities		
	(i) Borrowing	445.26	-
	(ii) Trade Payables		
	- total outstanding dues of micro and small enterprises		
	- total outstanding dues of trade payables other than micro and small enterprises	1.61	4.02
	(iii) Other Financial Liability	-	1,287.47
	b.) Other current liabilities	9.80	7.29
	c.) Provisions	7.37	5.32
	Total Non Current Liability	464.00	1304.10
	TOTAL LIABILITIES	683.65	2672.92
	TOTAL EQUITY AND LIABILITIES	2,161.00	1,866.39



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Consolidated Cash flow Statement as on 31st March, 2026

Particulars	(Rs in Lakhs)	
	Year ended 31st March, 2026	Year ended 31st March, 2025
CASH FLOW FROM OPERATING ACTIVITIES		
Loss Before Tax	(476.30)	(165.86)
Depreciation	83.12	38.98
Interest Received	(6.62)	(0.39)
Interest Paid	94.97	29.45
Loss on sale of assets	4.49	0.00
Operating Profit before Working Capital Changes	(300.34)	(97.82)
Adjustment for changes in working capital		
(Increase) / Decrease in Trade receivables	0.46	0.27
(Increase) / Decrease in other financial asset	-	0.10
(Investment in)/ redemption of fixed deposits not considered as cash and cash equivalents	(397.04)	-
(Increase) / Decrease in Other current assets	3.90	7.23
(Increase) / Decrease in other non - current assets	(0.14)	-
(Decrease) / Increase in Trade payables	(2.41)	-4.26
(Decrease) / Increase in Other current liabilities	2.50	-21.43
(Decrease) / Increase in Provisions	11.31	5.68
Cash Generated from / (used in) Operation	(681.75)	(110.24)
Refund / (payment) of direct taxes (net)	-	-
Net Cash (used in) / from Operating Activities	(681.75)	(110.24)
CASH FLOW FROM INVESTING ACTIVITIES		
Interest Received & Other Income	6.62	0.39
Sale/(Purchase) of property, plant and equipment	5.68	0.00
Payment towards acquisition of subsidiary	(1,287.47)	(0.00)
Net Cash (used in) / from Investing Activities	(1,275.18)	0.39
CASH FLOW FROM FINANCING ACTIVITIES		
Loans Taken/(Repaid)	(713.02)	149.59
Interest Paid	(94.97)	(29.45)
Proceeds from Right issue	2760.00	-
Net Cash (used in) / from Financing Activities	1,952.01	120.14
Net Increase / (Decrease) in Cash & Cash Equivalent	(4.92)	10.29
Cash and cash equivalents at beginning of the year	36.59	5.15
Cash and cash equivalents on acquisition through business combination	-	21.16
Cash and cash equivalents at end of the year	31.67	36.59



Notes:

1. The above Consolidated financial results (the 'results') are prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India and are in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). These results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 27 May 2026.

2. The Holding 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 In-principle approval from BSE on 11th June 2025. However, no stock options have been granted under the Scheme.

3. The Holding Company has issued Partly paid up right share during the year. The Board of Directors of the Holding Company, at its meeting held on December 12, 2025, approved the terms of the Rights Issue and the Letter of Offer. Pursuant thereto, the Board of Directors at its meeting held on January 7, 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 received on application on or before 5th January 2026. The balance amount shall be receivable 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.

4. On November 21, 2025, the Government of India notified 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 a unified framework governing employee benefits during employment and post-employment.

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

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

5. During the year, The Anirit Venture Limited ("the Holding Company") acquired 100% stake in Anirit Agritech Private Limited, its fellow subsidiary, from Oilmax Energy Private Limited, Ultimate parent entity through a Share Purchase Agreement dated January 14, 2026.

The aforesaid transaction being a business combination involving entities under common control has been accounted for in accordance with Appendix C to Ind AS 103 "Business Combinations" using the pooling of interests method. Accordingly, the assets and liabilities of Anirit Agritech Private Limited have been recorded at their existing carrying amounts and the comparative financial information presented in these consolidated financial results has been restated from September 27, 2024, being the date on which both The Anirit Ventures Limited and Anirit Agritech Private Limited came under the common control of Oilmax Energy Private Limited.

Restatement Impact shown as below:-

Particulars	Earlier Reported		Restated	
	FY 2024-25	Mar-25 Qtr	FY 2024-25	Mar-25 Qtr
Total Assets (including Goodwill)	20.92	20.92	1,866.39	1,866.39
Total Liabilities	740.28	740.28	2,672.92	2,672.92
Total Equity	-719.36	-719.36	-806.53	-806.53
Total Revenue	10.01	-	13.27	1.63
Total Profit After Tax	-78.69	-54.29	-165.86	-97.74

6. The Company is primarily engaged in one operating in the Agri-Ancillary segment. Therefore, there is no reportable segment for the company as per Ind AS 108 "Operating Segments".

7. Figures for the quarters ended 31 March 2026 and 31 March 2025 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. The figures for the previous period have been regrouped/ rearranged wherever necessary to conform to current period's classification.

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

Wholetime Director & CFO
Neha Thakkar
DIN: 10810103
Place: Mumbai
Date: 27th May, 2026



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Independent Auditors' Report On The Quarterly And Annual Audited Standalone 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 Standalone Financial Results

Opinion

We have audited the accompanying standalone financial results of **Anirit Ventures Limited** ('the Company') for the quarter and year ended March 31, 2026 ("annual standalone 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 standalone financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. 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 loss and other comprehensive loss and other financial information for the year ended 31 March 2026.



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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 Standalone 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 standalone 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 standalone financial results.

Management's and Board of Directors' responsibilities for the annual standalone financial results

These annual standalone 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 standalone financial results that give a true and fair view of the net loss 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 standalone 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 standalone 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 standalone financial results

Our objectives are to obtain reasonable assurance about whether the annual standalone 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 standalone 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 standalone 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.
- 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 standalone financial statements on whether the company has adequate internal financial controls with reference to standalone 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 standalone financial results made by the Management and Board of Directors.



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- 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 standalone 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 standalone financial results, including the disclosures, and whether the annual standalone 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 the Standalone financial results for the quarter ended 31 March 2026, being the balancing figures between the audited figures in respect of the full financial year ended 31 March 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to limited review by us

Our opinion is not modified in respect of these matters.

For SGCO & Co. LLP

Chartered Accountants

Firm Registration Number: 112081W/W100184

Gourav Roongta



Gourav Roongta

Partner

Membership Number:186176

UDIN: 26186176UBPTPU1279

Mumbai,

Date: 27th May 2026

Anrit Ventures Limited
(Formerly known as Flora Textiles Limited)
Registered Office: 3A, 3rd Floor, Omkar Esquare, Chunabhatti Signal, Eastern Express Highway,
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CIN: L72100MH1993PLC451311

STANDALONE AUDITED FINANCIAL RESULTS
STATEMENT OF PROFIT AND LOSS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2026

(Rs in Lakhs)

Sr. No	Particulars	Quarter Ended			Year Ended	
		31 March 2026 (Audited)	31 December 2025 (Unaudited)	31 March 2025 (Audited)	31 March 2026 (Audited)	31 March 2025 (Audited)
1	Income					
	(a) Revenue from operations	-	-	-	-	9.63
	(b) Other income	6.17	0.22	-	6.62	0.39
	Total income (a+b)	6.17	0.22	-	6.62	10.01
2	Expenses					
	(a) Employee benefits expense	54.54	50.65	9.59	199.51	24.31
	(b) Finance costs	4.96	26.83	21.45	79.26	21.46
	(c) Depreciation, depletion and amortisation expense	0.01	0.07	-	0.23	-
	(d) Other expenses	19.14	13.20	23.26	63.58	42.95
	Total expenses (a+b+c+d)	78.65	90.75	54.29	342.58	88.71
3	Profit/ (loss) before tax (1-2)	(72.49)	(90.53)	(54.29)	(335.97)	(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)	(72.49)	(90.53)	(54.29)	(335.97)	(78.69)
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	1.01	(0.83)	-	0.18	-
	Total other comprehensive income/ (loss) for the period, net of tax	1.01	(0.83)	-	0.18	-
7	Total comprehensive income/ (loss) for the period, net of tax (5+6)	(71.48)	(91.36)	(54.29)	(335.79)	(78.69)
8	Paid up equity share capital (Face value of INR 10 each)	1,200	600	600	1,200	600
9	Other equity				504.84	(1,319.36)
10	Earnings/ (loss) per share (Face value of INR 10 each)					
	(a) Basic (in INR)	(0.98)	(1.03)	(0.62)	(4.53)	(0.89)
	(b) Diluted (in INR)	(0.98)	(1.03)	(0.62)	(4.53)	(0.89)



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CIN: L72100MH1993PLC451311

Standalone Balance Sheet as at 31st March 2026

(Rs. in Lakhs)

Assets	As at 31 March 2026	As at 31 March 2025
Non- Current Assets		-
Property, Plant and Equipments	0.64	-
Financial Asset		
Investment in subsidiary	1,287.47	-
Other Financial Asset	397.04	-
Current Assets		
Financial Assets		
Cash and Cash equivalents	10.35	14.34
Loans and Advances	18.17	-
Other Current Assets	12.71	6.58
Total Assets	1726.39	20.92
Equity and Liabilities		
Equity		
Equity Share Capital	1,200.00	600.00
Other Equity	504.84	(1,319.36)
Liabilities		
Non-Current Liabilities		
Financial Liabilities		
Borrowings	-	725.49
Provisions	8.49	-
Current Liabilities		
Financial Liabilities		
Trade payables		
- Dues to micro enterprise and small enterprise	-	-
- Other than micro enterprise and small enterprise	0.40	2.16
Other Current Liabilities	5.31	7.31
Provisions	7.34	5.32
Total Equity and Liabilities	1,726.39	20.92



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Standalone Cash flow Statement as on 31st March, 2026

(Rs. in Lakhs)

Particulars	Year ended 31 March, 2026	Year ended 31 March, 2025
CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before Tax	(335.97)	(78.69)
Depreciation	0.23	-
Interest Received	(6.62)	(0.39)
Interest Paid	79.26	21.46
Profit on sale of assets	-	-
Operating Profit before Working Capital Changes	(263.09)	(57.62)
Adjustment for changes in working capital		
(Increase)/decrease in Current Assets	(6.13)	9.08
Increase/(decrease) in Provisions	10.51	-
Increase/(decrease) in Trade payable	(1.58)	(2.08)
(Investment in)/ redemption of fixed deposits not considered as cash and cash equivalents	(397.04)	-
Increase/(decrease) in other current liabilities	(2.00)	(10.38)
Cash Generated from / (used in) Operation	(659.34)	(61.01)
Refund / (payment) of direct taxes (net)	-	-
Net Cash (used in) / from Operating Activities	(659.34)	(61.01)
CASH FLOW FROM INVESTING ACTIVITIES		
Interest Received & Other Income	6.62	0.39
Purchase of Plant, equipment	(0.87)	-
Loan Given to Subsidiary	(18.17)	-
Investment in shares of Anrit agritech	(1,287.47)	-
Net Cash (used in) / from Investing Activities	(1,299.90)	0.39
CASH FLOW FROM FINANCING ACTIVITIES		
Loan repaid	(725.49)	(634.23)
Loan taken	-	725.49
Interest Paid	(79.26)	(21.46)
Proceeds from Right issue	2,760.00	-
Net Cash (used in) / from Financing Activities	1,955.25	69.81
Net Increase / (Decrease) in Cash & Cash Equivalent	(3.99)	9.19
Cash and cash equivalents at beginning of the year	14.34	5.15
Cash and cash equivalents at end of the year	10.35	14.34
Particulars		
Current accounts in Indian rupees	10.35	14.34
Total	10.35	14.34

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



Notes:

1. The above standalone financial results (the 'results') are prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India and are in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). These results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 27 May 2026.

2. The Company is primarily engaged in one operating in the Agri-Ancillary segment. Therefore, there is no reportable segment for the company as per Ind AS 108 "Operating Segments".

3. 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.

4. The Board of Directors, at its meeting held on 12 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 7 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 received on application on or before 5 January 2026. The balance amount shall be receivable 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.

5. Basic and diluted earnings/(loss) per share for the year ended March 31, 2025, For the Qtr ended 31st December 2025 and 31st March 2025 have been adjusted retrospectively for the bonus element in respect of rights issue made during the year ended March 31, 2026

6. On November 21, 2025, the Government of India notified 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 a unified framework governing employee benefits during employment and post-employment.

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

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

7. Figures for the quarters ended 31 March 2026 and 31 March 2025 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. The figures for the previous period have been regrouped/ rearranged wherever necessary to conform to current period's classification.

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



Wholetime Director & CFO
Neha Thakkar
DIN: 10810103
Place: Mumbai
Date: 27th May, 2026

