

# **SGCO & Co. LLP**

## **Chartered Accountants**

**Independent Auditor's Limited Review Report on Unaudited Consolidated Financial results of Anirit Ventures Limited (Formerly known as Flora Textiles Limited) for the quarter ended 30 June 2026 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 consolidated financial Results of **Anirit Ventures Limited (Formerly known as Flora Textiles Limited)** ('the Holding Company') and its subsidiary (the Holding Company and its subsidiary together referred to as 'the Group') for the quarter ended June 30, 2026 ("the Statement"), being submitted by the Parent pursuant to the requirements Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), as amended.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid annual financial results include the results of the entities as stated below

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

2. This Statement, which is the responsibility of the Parent's management and approved by the Parent'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.



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## **Chartered Accountants**

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

  
**Suresh Murarka**  
Partner  
Mem. No.: 44739  
**UDIN: 26044739BQJVFO105**



Place: Mumbai  
Date: 12<sup>th</sup> August, 2026

**Anirit Ventures Limited**  
(Formerly known as Flora Textiles Limited)  
Registered Office: 3A, 3rd Floor, Omkar Esquare, Chunabhatti Signal, Eastern Express Highway,  
Sion (East), Mumbai - 400022, Maharashtra, India  
CIN: L72180MH1993PLC451311

**CONSOLIDATED UNAUDITED FINANCIAL RESULTS**  
**STATEMENT OF PROFIT AND LOSS FOR THE QUARTER ENDED 30TH JUNE 2026**

| Sr. No | Particulars                                                                  | Amt in Lakh                 |                            |                             |                            |
|--------|------------------------------------------------------------------------------|-----------------------------|----------------------------|-----------------------------|----------------------------|
|        |                                                                              | 30 June 2026<br>(Unaudited) | 31 March 2026<br>(Audited) | 30 June 2025<br>(Unaudited) | 31 March 2026<br>(Audited) |
| 1      | <b>Income</b>                                                                |                             |                            |                             |                            |
|        | (a) Revenue from operations                                                  | 2.69                        | -                          | 0.09                        | 0.09                       |
|        | (b) Other income                                                             | 0.03                        | 6.17                       | 0.03                        | 14.67                      |
|        | <b>Total income (a+b)</b>                                                    | <b>2.72</b>                 | <b>6.17</b>                | <b>0.13</b>                 | <b>14.76</b>               |
| 2      | <b>Expenses</b>                                                              |                             |                            |                             |                            |
|        | (a) Employee benefits expense                                                | 59.01                       | 61.23                      | 52.51                       | 220.53                     |
|        | (b) Finance costs                                                            | 0.08                        | 20.65                      | 22.14                       | 94.97                      |
|        | (c) Depreciation, depletion and amortisation expense                         | 22.87                       | 29.34                      | 20.79                       | 83.12                      |
|        | (d) Other expenses                                                           | 25.24                       | 25.49                      | 24.48                       | 92.44                      |
|        | <b>Total expenses (a+b+c+d)</b>                                              | <b>107.20</b>               | <b>136.71</b>              | <b>119.92</b>               | <b>491.06</b>              |
| 3      | <b>Profit/ (loss) before tax (1-2)</b>                                       | <b>(104.49)</b>             | <b>(130.54)</b>            | <b>(119.79)</b>             | <b>(476.30)</b>            |
| 4      | <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>                   |
| 5      | <b>Net profit/ (loss) after tax for the period (3-4)</b>                     | <b>(104.49)</b>             | <b>(130.54)</b>            | <b>(119.79)</b>             | <b>(476.30)</b>            |
| 6      | <b>Other comprehensive income/ (loss)</b>                                    |                             |                            |                             |                            |
|        | (a) Items not to be reclassified subsequently to profit or loss (net of tax) |                             |                            |                             |                            |
|        | - Remeasurement gain/ (loss) of defined benefit liability                    | -                           | 1.01                       | -                           | 0.18                       |
|        | (b) Items to be reclassified subsequently to profit or loss                  | -                           | 1.01                       | -                           | 0.18                       |
|        | <b>Total other comprehensive income/ (loss) for the period, net of tax</b>   | <b>-</b>                    | <b>1.01</b>                | <b>-</b>                    | <b>0.18</b>                |
| 7      | <b>Total comprehensive income/ (loss) for the period, net of tax (5+6)</b>   | <b>(104.49)</b>             | <b>(129.53)</b>            | <b>(119.79)</b>             | <b>(476.12)</b>            |
| 8      | <b>Paid up equity share capital (Face value of INR 10 each)</b>              | <b>1,200</b>                | <b>1,200</b>               | <b>600</b>                  | <b>1,200</b>               |
| 10     | <b>Earnings/ (loss) per share (Face value of INR 10 each)^</b>               |                             |                            |                             |                            |
|        | (a) Basic (in INR)                                                           | (1.39)                      | (1.76)                     | (1.36)                      | (6.42)                     |
|        | (b) Diluted (in INR)                                                         | (1.39)                      | (1.76)                     | (1.36)                      | (6.42)                     |



**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 12 Aug 2026.

2. Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), and subject to the provisions of the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 and on recommendation of the Nomination and Remuneration Committee ("NR Committee"), the Board of Directors of Anirit Ventures Limited (the "Holding Company") at its meeting held on 29th June, 2026 has approved grant of 5,70,000 (Five Lakh Seventy Thousand) Employee Stock Options to the eligible employees under Anirit Ventures Limited Employee Stock Option Plan 2025 ("AVL ESOP 2025" or "Scheme").

3. The Holding Company has issued Partly paid up right share during the previous 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 during the quarter and year ended 31st March 2026.

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 previous 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     |
|-------------------------------|------------------|--------------|
|                               | June -25 Qtr     | June -25 Qtr |
| Total Revenue                 | 0.03             | 0.13         |
| Total Profit (loss) After Tax | -87.18           | -119.79      |

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

7. Figures for the quarter ended 31 March 2026 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: 12th Aug, 2026



# **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 ended 30 June 2026 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 standalone financial Results of **Anirit Ventures Limited (Formerly known as Flora Textiles Limited)** ('the Company') for the quarter ended June 30, 2026 ("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.



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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

  
**Suresh Murarka**  
Partner  
Mem. No.: 44739  
**UDIN: 26044739PTGZQY1845**



Place: Mumbai  
Date: 12<sup>th</sup> August, 2026

| <p style="text-align: center;">Anirit Ventures Limited<br/>(Formerly known as Flora Textiles Limited)<br/>Registered Office: 3A, 3rd Floor, Omkar Esquare, Chunabhatti Signal, Eastern Express Highway,<br/>Slon (East), Mumbai - 400022, Maharashtra, India<br/>CIN: L72100MH1993PLC451311</p> |                                                                              |                             |                            |                                                           |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|-----------------------------|----------------------------|-----------------------------------------------------------|
| STANDALONE UNAUDITED FINANCIAL RESULTS                                                                                                                                                                                                                                                          |                                                                              |                             |                            |                                                           |
| STATEMENT OF PROFIT AND LOSS FOR THE QUARTER ENDED 30TH JUNE 2026                                                                                                                                                                                                                               |                                                                              |                             |                            |                                                           |
| Sr. No                                                                                                                                                                                                                                                                                          | Particulars                                                                  | Quarter ended               |                            | Year Ended                                                |
|                                                                                                                                                                                                                                                                                                 |                                                                              | 30 June 2026<br>(Unaudited) | 31 March 2026<br>(Audited) | 30 June 2025<br>(Unaudited)<br>31 March 2026<br>(Audited) |
| 1                                                                                                                                                                                                                                                                                               | Income                                                                       |                             |                            |                                                           |
|                                                                                                                                                                                                                                                                                                 | (a) Revenue from operations                                                  | -                           | -                          | -                                                         |
|                                                                                                                                                                                                                                                                                                 | (b) Other income                                                             | 0.91                        | 6.17                       | 0.03 6.62                                                 |
|                                                                                                                                                                                                                                                                                                 | Total income (a+b)                                                           | 0.91                        | 6.17                       | 0.03 6.62                                                 |
| 2                                                                                                                                                                                                                                                                                               | Expenses                                                                     |                             |                            |                                                           |
|                                                                                                                                                                                                                                                                                                 | (a) Employee benefits expense                                                | 51.06                       | 54.54                      | 45.80 199.51                                              |
|                                                                                                                                                                                                                                                                                                 | (b) Finance costs                                                            | 0.08                        | 4.96                       | 22.14 79.26                                               |
|                                                                                                                                                                                                                                                                                                 | (c) Depreciation, depletion and amortisation expense                         | 0.07                        | 0.01                       | 0.07 0.23                                                 |
|                                                                                                                                                                                                                                                                                                 | (d) Other expenses                                                           | 9.37                        | 19.14                      | 19.21 63.58                                               |
|                                                                                                                                                                                                                                                                                                 | Total expenses (a+b+c+d)                                                     | 60.57                       | 78.65                      | 87.21 342.58                                              |
| 3                                                                                                                                                                                                                                                                                               | Profit/ (loss) before tax (1-2)                                              | (59.66)                     | (72.49)                    | (87.18) (335.97)                                          |
| 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)                            | (59.66)                     | (72.49)                    | (87.18) (335.97)                                          |
| 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                  | -                           | 1.01                       | - 0.18                                                    |
|                                                                                                                                                                                                                                                                                                 | Total other comprehensive income/ (loss) for the period, net of tax          | -                           | 1.01                       | - 0.18                                                    |
| 7                                                                                                                                                                                                                                                                                               | Total comprehensive income/ (loss) for the period, net of tax (5+6)          | (59.66)                     | (71.48)                    | (87.18) (335.79)                                          |
| 8                                                                                                                                                                                                                                                                                               | Paid up equity share capital (Face value of INR 10 each)                     | 1,200                       | 1,200                      | 600 1,200                                                 |
| 9                                                                                                                                                                                                                                                                                               | Earnings/ (loss) per share (Face value of INR 10 each)^                      |                             |                            |                                                           |
|                                                                                                                                                                                                                                                                                                 | (a) Basic (in INR)                                                           | (0.80)                      | (0.98)                     | (0.96) (4.53)                                             |
|                                                                                                                                                                                                                                                                                                 | (b) Diluted (in INR)                                                         | (0.80)                      | (0.98)                     | (0.99) (4.53)                                             |



**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 12th August, 2026.

2. The Company is primarily engaged in one operating segment which is the Agri-Ancillary segment. Therefore, there is no reportable segment for the company

3. Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), and subject to the provisions of the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 and on recommendation of the Nomination and Remuneration Committee ("NR Committee"), the Board of Directors of Anirit Ventures Limited (the "Company") at its meeting held on 29th June, 2026 has approved grant of 5,70,000 (Five Lakh Seventy Thousand) Employee Stock Options to the eligible employees under Anirit Ventures Limited Employee Stock Option Plan 2025 ("AVL ESOP 2025" or "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 quarter ended June 30, 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 Company has assessed and accounted the incremental impact of the new Code based on the best available information and actuarial valuation during the quarter and year ended 31st March 2026.

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 quarter ended 31 March 2026 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: 12th Aug, 2026

