

**Independent Auditor's Review Report on the Quarterly ended Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended**

**Review Report to  
The Board of Directors  
Ankit India Limited**

1. We have reviewed the accompanying statement of unaudited Ind AS financial results **Ankit India Limited** (the 'Company') for the quarter ended 30<sup>th</sup> June 2025 (the 'Statement') 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 (the 'Listing Regulations'), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 (the 'Circular') and read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 (the 'Circular').
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS) 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited Ind AS financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **ARSK & ASSOCIATES**  
Chartered Accountants  
Firm Registration No. 315082E



**CA. Chetan Gututia**  
Partner  
Membership No. 304386



Place: Kolkata  
Date: 14<sup>th</sup> August 2025  
UDIN: 25304386BMHNZR7978

**ANKIT INDIA LIMITED**  
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**UNAUDITED FINANCIAL RESULT FOR QUARTER ENDED 30TH JUNE 2025**

(Rs. In Lakhs)

S.NO.	Particulars	Quarter Ended			Year Ended
		30-06-2025 (Unaudited)	31-03-2025 (Audited)	30-06-2024 (Unaudited)	31-03-2025 (Audited)
<b>1</b>	<b>Income</b>				
	(a) Revenue from Operations	14,718.50	7,628.11	12,815.27	37,471.32
	(b) Other Income	26.62	161.09	33.04	211.77
<b>2</b>	<b>Total Income (a+b)</b>	<b>14,745.12</b>	<b>7,789.20</b>	<b>12,848.31</b>	<b>37,683.09</b>
<b>3</b>	<b>Expenses</b>				
	Cost of Material Consumed	5,112.65	2,631.29	6,206.78	21,939.18
	Purchases of Stock in Trade	8,411.27	3,382.13	5,415.65	9,775.22
	Changes in inventory of finished goods	(148.24)	130.88	(333.34)	88.58
	Employee benefits expense	216.51	343.97	205.37	989.74
	Finance costs	46.38	35.54	34.58	143.82
	Depreciation and amortization expenses	65.23	125.98	73.54	335.39
	Other expenses	711.66	1,076.30	717.70	3,505.01
	<b>Total Expenses</b>	<b>14,415.45</b>	<b>7,726.09</b>	<b>12,320.28</b>	<b>36,776.94</b>
<b>4</b>	<b>Profit/ (Loss) Before Tax (2-3)</b>	<b>329.66</b>	<b>63.12</b>	<b>528.03</b>	<b>906.15</b>
	Add (Less) :				
	Profit on sale of PPE (exceptional item)	-	120.51	-	120.51
<b>5</b>	<b>Profit before tax</b>	<b>329.66</b>	<b>183.63</b>	<b>528.03</b>	<b>1,026.66</b>
<b>6</b>	<b>Tax Expenses</b>				
	(1) Current tax	88.75	33.38	139.32	239.30
	(2) Deferred tax	1.03	(3.72)	(7.56)	(1.17)
	(3) Short / (Excess) Provision for tax relating to earlier years	-	-	-	0.31
	<b>Total</b>	<b>89.77</b>	<b>29.65</b>	<b>131.76</b>	<b>238.44</b>
<b>7</b>	<b>Profit/ (Loss) After Tax (5-6)</b>	<b>239.89</b>	<b>153.97</b>	<b>396.26</b>	<b>788.22</b>
<b>8</b>	<b>Other Comprehensive Income</b>				
	(i) Items that will not be reclassified to profit or loss				
	a) Remeasurement of Defined Benefit Obligation	-	(4.39)	-	(4.39)
	b) Income Tax Impact (Deferred Tax)	-	1.10	-	1.10
	(ii) Items that will be reclassified to profit or loss	-	-	-	-
	(iii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	<b>Other Comprehensive Income for the Period</b>	<b>-</b>	<b>(3.29)</b>	<b>-</b>	<b>(3.29)</b>
<b>9</b>	<b>Total Comprehensive Income for the period (Comprising Profit and Other Comprehensive Income for the period) (7+8)</b>	<b>239.89</b>	<b>150.68</b>	<b>396.26</b>	<b>784.93</b>
<b>10</b>	<b>Paid-up Equity Share Capital ( Face Value of Rs. 10 each) (in Numbers)</b>	<b>27.11</b>	<b>27.11</b>	<b>27.11</b>	<b>27.11</b>
<b>11</b>	<b>Paid-up Equity Share Capital ( Face Value of Rs. 10 each) (in Rs.)</b>	<b>271.06</b>	<b>271.06</b>	<b>271.06</b>	<b>271.06</b>
<b>12</b>	<b>Securities Premium</b>	<b>956.45</b>	<b>956.45</b>	<b>956.45</b>	<b>956.45</b>
<b>13</b>	<b>Reserves and Surplus (i.e. Other Equity)</b>	<b>11,952.60</b>	<b>11,712.67</b>	<b>11,324.23</b>	<b>11,712.67</b>
<b>14</b>	<b>Net Worth</b>	<b>13,180.11</b>	<b>12,940.18</b>	<b>12,551.74</b>	<b>12,940.18</b>
<b>15</b>	<b>Earning Per Equity Share</b>				
	Basic	8.85	5.68	14.62	29.08
	Diluted	8.85	5.68	14.62	29.08

**Notes:**

- The above Unaudited Financial Results for the quarter ended June 30, 2025 have been approved by the Board of Director at their meeting held on 14th August, 2025 and subjected to limited review by the Statutory Auditors.
- The above financial results of the Company have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended and accordingly, these financial results together with the comparative reporting period have 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 ("the Act"), and other recognized accounting practices generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- The figures of the last quarter are the balancing figures between audited figures in respect of the full financial year up to 31 March 2025 and the unaudited financial result year-to-date figures up to 31 December 2024 being the date of the end of the third quarter of the financial year.
- Previous year figures have been re-arranged /re-grouped wherever necessary.
- Provision of Expected Credit Loss to be calculated on financial year basis.
- The Company operates in a single segment i.e. Manufacturing & Trading of Food Products. Since it does not meet the quantitative threshold laid down under the Ind AS 108 - 'Segment Reporting' for reporting of segments. It has not been considered for Segment Reporting.

For Ankit India Limited  
**ANKIT INDIA LIMITED**

Vijay Kumar Maheshwari  
Whole-Time Director  
DIN: 00705929

Place: Kolkata  
Dated: 14th August 2025

