

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF ANKIT INDIA LIMITED

Report on the audit of the Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date Financial Results of ANKIT INDIA LIMITED ("the Company") for the quarter and year ended 31st March 2025 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the net profit and total comprehensive income and other financial information of the Company for the year ended 31st March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Statement* 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 ("the ICAI") 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Statement

This Statement has been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these Financial Results that give a true and fair view of the net profit and total comprehensive income and other financial information of the Company in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder 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 Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, 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 are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the 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 Financial Results.

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 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 controls 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 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 made by the Board of Directors.
- Conclude on the appropriateness of the 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 ability of the Company to continue as a going concern. 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 Statement 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.
- Evaluate the overall presentation, structure and content of the Financial Results, including the disclosures, and whether the 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.

Other Matters

- The Financial Results include the results for the quarter ended 31st March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For **ARSK & ASSOCIATES**

Chartered Accountants

Firm Registration Number: 315082E


CA S. K. Kabra

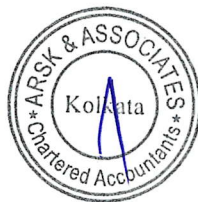
Partner

Membership No. 052205

Place: Kolkata

Date: 30th May, 2025

UDIN: 25052205BM1YWW2632



ANKIT INDIA LIMITED
CIN- L15500WB1981PLC033900
Regd Office- 14A 5TH FLOOR FMC FORTUNA 234/3A AJC BOSE ROAD, KOLKATA, WEST BENGAL, INDIA, 700020
Contact No- 033-2287-4360, FAX:033-2281-0629 Email- ankit_flour@yahoo.com

AUDITED STANDALONE FINANCIAL RESULT FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2025

(Rs. In Lakhs)

S.NO.	Particulars	Standalone				
		Quarter Ended			Year Ended	
		31-03-2025 (Audited)	31-12-2024 (Unaudited)	31-03-2024 (Audited)	31-03-2025 (Audited)	31-03-2024 (Audited)
1	Income					
	(a) Revenue from Operations	7,628.11	10,121.00	8,505.30	37,471.32	28,167.77
	(b) Other Income	161.09	-	189.81	211.77	254.31
2	Total Income (a+b)	7,789.20	10,121.00	8,695.10	37,683.09	28,422.08
3	Expenses					
	Cost of Material Consumed	2,631.29	7,770.16	5,970.86	21,939.18	21,575.11
	Purchases of Stock in Trade	3,382.13	557.46	934.13	9,775.22	2,208.10
	Changes in inventory of finished goods	130.88	185.66	(103.60)	88.58	(759.14)
	Employee benefits expense	343.97	214.28	336.44	989.74	956.63
	Finance costs	35.54	28.39	34.22	143.82	77.11
	Depreciation and amortization expenses	125.98	69.44	102.08	335.39	297.43
	Other expenses	1,076.30	836.90	811.38	3,505.01	2,767.64
	Total Expenses	7,726.09	9,662.28	8,085.50	36,776.94	27,122.88
4	Profit/ (Loss) Before Tax and Exceptional item (2-3)	63.12	458.71	609.60	906.15	1,299.20
	Add (Less) :					
	Profit on sale of PPE (exceptional item) **	120.51	-	3.43	120.51	3.43
5	Profit/ (Loss) Before Tax	183.63	458.71	613.03	1,026.66	1,302.63
6	Tax Expenses					
	(1) Current tax	33.38	116.28	81.03	239.30	309.13
	(2) Deferred tax	(3.72)	1.31	75.92	(1.17)	18.46
	(3) Short / (Excess) Provision for tax relating to earlier years	(0.00)	0.31	0.47	0.31	0.47
	Total	29.65	117.90	157.42	238.44	328.06
7	Profit/ (Loss) After Tax (5-6)	153.97	340.81	455.61	788.22	974.57
8	Other Comprehensive Income					
	(i) Items that will not be reclassified to profit or loss					
	a) Remeasurement of Defined Benefit Obligation	(4.39)	-	(3.94)	(4.39)	(3.94)
	b) Income Tax Impact (Deferred Tax)	1.10	-	0.99	1.10	0.99
	(ii) Items that will be reclassified to profit or loss	-	-	-	-	-
	(iii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Other Comprehensive Income for the Period	(3.29)	-	(2.95)	(3.29)	(2.95)
9	Total Comprehensive Income for the period (Comprising Profit and Other Comprehensive Income for the period) (7+8)	150.68	340.81	452.66	784.93	971.62
10	Paid-up Equity Share Capital (Face Value of Rs. 10 each) (in Nos)	27.11	27.11	27.11	27.11	27.11
	Paid-up Equity Share Capital (Face Value of Rs. 10 each) (in Rs)	271.06	271.06	271.06	271.06	271.06
11	Securities Premium	956.45	956.45	956.45	956.45	956.45
12	Reserves and Surplus (i.e. Other Equity)	11,712.67	11,562.01	10,927.74	11,712.67	10,927.74
13	Net Worth	12,940.18	12,789.53	12,155.25	12,940.18	12,155.25
14	Earning Per Equity Share					
	Basic	5.68	12.57	16.81	29.08	35.95
	Diluted	5.68	12.57	16.81	29.08	35.95

Notes:

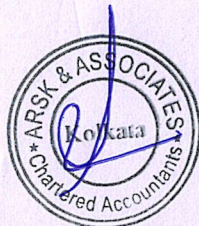
- The above Audited Financial Results for the quarter and year ended March 31, 2025 have been approved by the Board of Director at their meeting held on 30th May, 2025. The statutory auditors of the Company have carried out the audit of the aforesaid result.
- The above financial results of the Company 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.
- 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 & on behalf of the Board of Directors
of Ankit India Limited

Vijay Kumar Maheshwari
Director
DIN: 00705929



Place : Kolkata
Dated: 30th May 2025



ANKIT INDIA LIMITED

CIN: L15500WB1981PLC033900

Registered & Corporate Office: 14A 5TH FLOOR, FMC FORTUNA, 234/3A AJC BOSE ROAD KOLKATA, WB- 700020

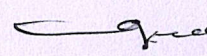
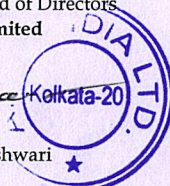
STATEMENTS OF ASSET AND LIABILITIES

(Amount in Rs. Lakhs)

	Particulars	Note No.	As at March 31,2025	As at March 31,2024
			(Audited)	(Audited)
I	ASSETS			
	Non-Current Assets			
	(a) Property, Plant and Equipment	5	5,358.43	5,535.50
	(b) Capital Work-in-Progress	5	606.95	35.17
	(c) Right-of-Use Assets	5	694.20	701.41
	(d) Other Intangible Assets	6	0.63	0.63
	(e) Financial Assets			
	(i) Investment	7	1,028.69	1,008.59
	(ii) Loans	8	214.40	630.00
	(iii) Others Financial Assets	9	34.40	34.40
	(f) Non- Current Tax Asset (net)	10	41.90	55.61
	(g) Other Non-Current Assets	11	38.61	44.67
	Total Non-Current Assets		8,018.21	8,045.98
	Current Assets			
	(a) Inventories	12	2,991.14	2,710.60
	(b) Financial Assets			
	(i) Investments	7	795.97	1,866.21
	(ii) Trade Receivables	13	1,484.46	1,300.42
	(iii) Cash and Cash Equivalents	14	153.70	146.70
	(iv) Bank Balances other than (iii) above	15	1,031.39	245.50
	(v) Other Financial Assets	16	25.33	26.33
	(c) Other Current Assets	17	154.67	149.58
	Total Current Asset		6,636.66	6,445.34
	TOTAL ASSETS		14,654.87	14,491.32
II	EQUITY AND LIABILITIES			
	Equity			
	(a) Equity Share Capital	18	271.06	271.06
	(b) Other Equity	19	12,669.12	11,884.19
	Total Equity attributable to Owners of the Company		12,940.18	12,155.25
	Non-Current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	20	5.18	11.01
	(ii) Lease Liabilities	21	138.26	138.27
	(b) Provisions	22	133.50	111.49
	(c) Deferred Tax Liabilities (Net)	23	428.80	431.07
	(d) Other Non Current Liabilities	24	27.02	28.14
	Total Non-Current Liabilities		732.76	719.98
	Current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	25	129.44	519.56
	(ii) Lease Liabilities	21	11.14	11.14
	(iii) Trade Payables			
	(A) Total outstanding dues of micro enterprises and small enterprises	26	30.48	34.22
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	26	555.08	771.07
	(iv) Other Financial Liabilities	27	138.00	117.26
	(b) Other Current Liabilities	28	43.37	143.70
	(c) Provisions	29	74.42	19.14
	Total Current Liabilities		981.93	1,616.09
	TOTAL EQUITY AND LIABILITIES		14,654.87	14,491.32

For & on behalf of the Board of Directors
of Ankit India Limited





 Vijay Kumar Maheshwari
 Director
 DIN: 00705929

Place : KOLKATA
Dated: 30th May 2025

ANKIT INDIA LIMITED

CIN: L15500WB1981PLC033900

Registered & Corporate Office: 14A 5TH FLOOR , FMC FORTUNA , 234/3A AJC BOSE ROAD KOLKATA, WB- 700020

STATEMENT OF CASH FLOW

(Amount in Rs. Lakhs)

PARTICULARS	CURRENT YEAR		PREVIOUS YEAR	
	2024-25		2023-24	
	DETAILS	AMOUNT	DETAILS	AMOUNT
A) CASH FLOW FROM OPERATING ACTIVITIES				
Profit Before Exceptional Item & Tax		906.15		1,299.20
Adjusted for :-				
Finance Cost	143.82		78.56	
Loss/(Profit) on Sale/Written off of PPE	4.68		(3.72)	
Depreciation	335.39		297.43	
Interest Income	(117.87)		(141.91)	
Profit on Sale of Investments	(59.62)		(38.15)	
Apportioned Income from Government Grants (PPE)	(1.12)		(1.13)	
Notional Loss / (Unrealized Gain) on Investment	15.66		(38.81)	
Provision for Gratuity	31.38		27.17	
Provision for CSR Expenses	41.52		-	
Bad Debts	43.18		55.61	
Sundry Balances Written Back	(11.33)		(19.86)	
Allowance for Expected Credit Loss	(7.25)	418.44	29.49	244.68
Operating Profit before Working Capital Changes		1,324.59		1,543.88
Adjusted for:-				
Increase /(Decrease) in Trade Payables	(208.40)		(1,427.37)	
Increase /(Decrease) in Other Financial Liabilities	20.74		5.76	
Increase /(Decrease) in Other Current Liabilities	(100.33)		38.22	
(Increase)/Decrease in Inventory	(280.54)		(200.17)	
(Increase)/Decrease in Trade Receivables	(219.97)		588.92	
(Increase)/Decrease in Others Current Financial Assets	1.00		313.53	
(Increase)/Decrease in Other Current Assets	(5.09)		(42.87)	
(Increase)/Decrease in Non Current Tax Assets	(84.78)		(50.62)	
(Increase)/Decrease in Non Current Assets	6.06	(871.31)	116.22	(658.38)
Cash Generated From Operations		453.28		885.50
Less:- Taxes Paid		(141.12)		(274.60)
Net Cash Flow/(used) From Operating Activities		312.16		610.90
B) CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plants & Equipments	(185.48)		(242.28)	
(Increase)/Decrease to CWIP	(571.78)		(271.66)	
Proceeds From Sales of Property, Plants & Equipments	7.12		16.19	
Proceeds From Sales of Property, Plants & Equipments Classified as Exceptional Item	143.08			
(Increase)/Decrease to Deposit with in Bank Balance other than Cash & Cash Equivalents	(785.89)		(19.75)	
Loans (Given)/Repaid	415.60		455.00	
Investments in Unquoted Shares	-		(958.50)	
Investments in Mutual Fund (Purchased)/Sold (net)	1,094.10		(381.36)	
Interest Income	117.87		141.91	
Net Cash Flow/(used) in Investing Activities		234.62		(1,260.45)
C) CASH FLOW FROM FINANCING ACTIVITIES				
Procurement/(Repayment) of Current Borrowings	(395.95)		(1,112.06)	
Finance Lease Payment	(11.14)		(11.14)	
Interest Paid	(132.69)		(67.43)	
Net Cash Flow/(used) From Financing Activities		(539.78)		(1,190.63)
Net Increase/(Decrease) in Cash and Cash Equivalent		7.00		(1,840.18)
Opening balance of Cash and Cash Equivalent		146.70		1,986.88
Closing balance of Cash and Cash Equivalent		153.70		146.70

Notes:

1 Cash and Cash Equivalent consists of following:-

	Rs.	Rs.
Cash on hand	128.82	132.55
Balances with Banks	22.08	12.48
Cheque & Demand Draft in Hand	2.80	1.67
Closing balance of Cash and Cash Equivalent	153.70	146.70

2 Cash Flow has been prepared under indirect method as set out in IND AS-7

3 Previous Year's figures have been recasted/ regrouped, wherever necessary, to confirm to the current years' figures.

For & on behalf of the Board of Directors
of Ankit India Limited



Vijay Kumar Maheshwari
 Director
 DIN: 00705929

Place : KOLKATA
Dated: 30th May 2025

