

**Independent Auditor's Review Report on the Quarterly and Nine months 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 of **Ankit India Limited** (the 'Company') for the quarter and nine months ended December 31, 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/CKD/CMDJ/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 Number: 315082E



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



Place: Kolkata  
Date: 13<sup>th</sup> February, 2026  
UDIN: 26304386 PAUUKP 5233

UNAUDITED FINANCIAL RESULTS FOR QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2025

(Rs. In Lakhs)

S.NO.	Particulars	Standalone					
		Quarter Ended			Nine Months Ended		Year Ended
		31-12-2025 (Unaudited)	30-09-2025 (Unaudited)	31-12-2024 (Unaudited)	31-12-2025 (Unaudited)	31-12-2024 (Unaudited)	31-03-2025 (Audited)
1	<b>Income</b>						
	(a) Revenue from Operations	6,662.40	6,292.96	10,121.00	27,673.86	29,843.21	37,471.32
	(b) Other Income	7.41	8.93	-	42.96	50.68	211.77
2	<b>Total Income (a+b)</b>	<b>6,669.81</b>	<b>6,301.89</b>	<b>10,121.00</b>	<b>27,716.82</b>	<b>29,893.89</b>	<b>37,683.09</b>
3	<b>Expenses</b>						
	Cost of Material Consumed	5,954.60	4,999.71	7,770.16	16,066.96	19,307.89	21,939.18
	Purchases of Stock in Trade	66.55	468.15	557.46	8,945.97	6,393.09	9,775.22
	Changes in inventory of finished goods	(388.55)	(185.52)	185.66	(722.31)	(42.30)	88.58
	Employee benefits expense	221.54	224.75	214.28	662.80	645.77	989.74
	Finance costs	86.02	115.36	28.39	247.76	108.28	143.82
	Depreciation and amortization expenses	66.19	67.37	69.44	198.79	209.41	335.39
	Other expenses	742.11	646.44	836.90	2,100.21	2,428.71	3,505.01
	<b>Total Expenses</b>	<b>6,748.46</b>	<b>6,336.25</b>	<b>9,662.28</b>	<b>27,500.18</b>	<b>29,050.85</b>	<b>36,776.94</b>
4	<b>Profit/(Loss) Before Tax (2-3)</b>	<b>(78.65)</b>	<b>(34.37)</b>	<b>458.71</b>	<b>216.64</b>	<b>843.04</b>	<b>906.15</b>
	Add (Less) :						
	Profit on sale of PPE (exceptional item)	-	-	-	-	-	120.51
5	<b>Profit before tax</b>	<b>(78.65)</b>	<b>(34.37)</b>	<b>458.71</b>	<b>216.64</b>	<b>843.04</b>	<b>1,026.66</b>
6	<b>Tax Expenses</b>						
	(1) Current tax	(27.10)	(18.11)	116.28	43.54	205.92	239.30
	(2) Deferred tax	5.15	10.63	1.31	16.81	2.55	(1.17)
	(3) Short / (Excess) Provision for tax relating to earlier years	-	0.01	0.31	0.01	0.31	0.31
	<b>Total</b>	<b>(21.94)</b>	<b>(7.47)</b>	<b>117.90</b>	<b>60.36</b>	<b>208.79</b>	<b>238.44</b>
7	<b>Profit/(Loss) After Tax (5-6)</b>	<b>(56.71)</b>	<b>(26.90)</b>	<b>340.81</b>	<b>156.27</b>	<b>634.24</b>	<b>788.22</b>
8	<b>Other Comprehensive Income</b>						
	(i) Items that will not be reclassified to profit or loss						
	a) Remeasurement of Defined Benefit Obligation	-	-	-	-	-	(4.39)
	b) Income Tax Impact (Deferred Tax)	-	-	-	-	-	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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3.29)</b>
9	<b>Total Comprehensive Income for the period (Comprising Profit and Other Comprehensive Income for the period) (7+8)</b>	<b>(56.71)</b>	<b>(26.90)</b>	<b>340.81</b>	<b>156.27</b>	<b>634.24</b>	<b>784.93</b>
10	Paid-up Equity Share Capital ( Face Value of Rs. 10 each) (in Numbers)	27.11	27.11	27.11	27.11	27.11	27.11
11	Paid-up Equity Share Capital ( Face Value of Rs. 10 each) (in Rs.)	271.06	271.06	271.06	271.06	271.06	271.06
12	Other Equity excluding Revaluation Reserves as at March 31						12,669.12
13	<b>Earning Per Equity Share</b>						
	Basic	(2.09)	(0.99)	12.57	5.77	23.40	29.08
	Diluted	(2.09)	(0.99)	12.57	5.77	23.40	29.08

**Notes:**

- The above Unaudited Financial Results for the three and nine month ended December 31, 2025 have been approved by the Board of Director at their meeting held on 13th February, 2026 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 for the quarter ended 31st December 2025 represent balancing figures between unaudited figures for the nine months ended 31st December 2025 and half year ended 30th September 2025 which were subjected to limited review by statutory auditor.
- 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.

Place: Kolkata  
Dated: 13th February 2026

