ANIK INDUSTRIES LIMITED
CIN – L24118MH1976PLC136836
Corporate Office :
2/1, South Tukoganj, Behind High Court,
Indore–452 001 (M.P.), India.
Phone : 91-731-4018009/8010/Fax : 91-731-2513285
Email id.: anik@anikgroup.com
Website : www.anikgroup.com

Date: 31/07/2025

To,

National Stock Exchange of India Ltd.
"Exchange Plaza", C-1, Block G,
Bandra-Kurla Complex, Bandra (E),
Mumbai –400051
Symbol: ANIKINDS

BSE Limited
25th Floor, New Trading Ring,
P.J. Towers, Dalal Street, Fort,
Mumbai-400001
Scrip Code: 519383

Subject: Un-Audited (Standalone & Consolidated) Financial Results for the Quarter ended 30th June, 2025 u/r 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Ma'am,

In compliance with Regulations 30 and 33 read with Para A of Part A of Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s), amendment(s)and re-enactment(s) thereof), this is to inform you that the Board of Directors of the Company at their meeting held on **Thursday, 31st July, 2025** at the corporate office of the Company, have, *interalia,* considered and approved the un-audited (Standalone & Consolidated) Financial Results for the Quarter ended 30th June, 2025, as recommended by Audit Committee of the Company.

A copy of said un-audited (Standalone & Consolidated) Financial Results and Limited Review Report of Auditor for the Quarter ended 30th June, 2025 are enclosed herewith.

Further, pursuant to SEBI Circular SEBI/HO/CFD/CFD-PoD2/CIR/P/2024/185 dated December 31, 2024 read with relevant circulars issued by stock exchange in this regard, the following disclosures are being made:

A.	**Financial Results**	Enclosed
B.	**Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc.**	Not Applicable

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C.	**Disclosure format for disclosing outstanding default on loans and debt securities under SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended for the quarter and nine months ended 30.06.2025.**	
S. No.	**Particulars**	**Amount (₹ in Crore)**
1	**Loans / revolving facilities like cash credit from banks / financial institutions**	
a	Total amount outstanding as on date	3.21
b	Of the total amount outstanding, amount of default as on date	0.00
2	**Unlisted debt securities i.e. NCDs and NCRPS**	
a	Total amount outstanding as on date	0.00
b	Of the total amount outstanding, amount of default as on date	0.00
3	**Total financial indebtedness of the listed entity including short term and long-term debt**	0.00
D	**Format for disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter).**	Not Applicable
E	**Statement on impact of audit qualifications (for audit report with modified opinion) submitted along-with annual audited financial results (applicable only for annual filing i.e., 4th quarter)**	Not Applicable

The Meeting of the Board of Directors commenced at **06:30 PM** and concluded at **07:15 PM,**

Kindly take the same on your record.

Thanking you,
Yours faithfully,

ForAnik IndustriesLimited
Sourabh Vishnoi
Digitally signed by Sourabh Vishnoi
Date: 2025.07.31 19:25:23 +05'30'
Sourabh Vishnoi
Company Secretary & Compliance Officer

Encl: as above

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Unaudited Standalone Financial Results for the quarter ended 30th June, 2025

(Rs. in Lakhs)

Sr. No.	PARTICULARS	STANDALONE			
		Quarter Ended			Year Ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
	(Refer Notes Below)	Unaudited	Audited	Unaudited	Audited
1	**Income from operations**				
	(a) Net Sales / Income From Operations (Net of excise Duty)	4776.33	4874.34	1060.61	11637.25
	(b) Other Operating Income	0.00	0.00	0.00	0.00
	Total Income from operations (net)	**4776.33**	**4874.34**	**1060.61**	**11637.25**
	Other Income	48.71	2.83	122.24	222.31
	Total Revenue	**4825.04**	**4877.17**	**1182.85**	**11859.56**
2	**Expenses**				
	a) Cost of materials consumed	0.00	0.00	32.82	32.82
	b) Purchase of stock in trade	5540.28	4679.19	849.79	11165.67
	c) Changes in inventories of finished goods, work in progress & stock in trade	(1000.48)	(170.29)	44.95	(360.63)
	d) Employee benefit expense	31.70	27.95	21.39	105.08
	e) Finance Cost	13.25	16.51	0.26	54.52
	f) Depreciation & Amortisation Expense	10.36	10.99	13.78	51.85
	g) Other Expenditure	163.81	227.10	90.45	360.21
	Total expenses (a) to (g)	**4758.92**	**4791.44**	**1053.43**	**11409.51**
3	**Profit/ (Loss) before exceptional items and tax**	**66.12**	**85.72**	**129.42**	**450.05**
4	**Exceptional items**	0.00	0.00	0.00	0.00
5	**Profit(+)/Loss(-) Before Tax**	**66.12**	**85.72**	**129.42**	**450.05**
6	**Tax Expense**				
	Current Tax	18.30	47.56	32.00	122.33
	Excess Tax provision writtenback for earlier	0.00	0.00	0.00	0.00
	Deferred Tax	(6.40)	(46.69)	(15.67)	(66.10)
	Income Tax For earlier Year		5.51		5.51
7	**Net Profit (+)/ Loss(-) from continuing operations**	**54.22**	**79.35**	**113.09**	**388.31**
8	**Profit/ (Loss) from discontinuing operation Before tax**	0.00	0.00	0.00	0.00
9	**Tax expenses of discontinuing operations**				
	Current Tax	0.00	0.00	0.00	0.00
	Deferred Tax	0.00	0.00	0.00	0.00
10	Net Profit/ (Loss) from discontinuing operation after tax	0.00	0.00	0.00	0.00
11	**Profit/ (Loss) for the period before minority interest**	**54.22**	**79.35**	**113.09**	**388.31**
12	**Share of profit/(loss) of associates**	0.00	0.00	0.00	0.00
13	**Profit (loss) of Minority Interest**	0.00	0.00	0.00	0.00
14	**Net profit/(loss) for the period**	**54.22**	**79.35**	**113.09**	**388.31**
15	**Other Comprehensive income**				
	Amount of items that will not be reclassified to profit and loss	2.25	18.22	(0.50)	18.97
	Income tax relating to items that will not be reclassified to profit or loss	(0.63)	(5.03)	0.17	(5.28)
	Amount of items that will be reclassified to profit and loss	0.00	0.00	0.00	0.00
	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00

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16	**Total comprehensive income**	55.84	92.54	112.76	401.99
17	**Other Comprehensive Income attributable to**				
	Owners of the Company	0.00	0.00	0.00	0.00
	Non-controlling interests	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00
18	**Total Comprehensive income for the period attributable to**				
	Comprehensive income for the period attribable to owners of parent	0.00	0.00	0.00	0.00
	Total comprehensive income for the period attribuable to owners of parent non-controlling interests	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00
19	**Paid up equity share capital (FV of Rs. 10 each)**	2775.35	2775.35	2775.35	2775.35
20	**Reserves excluding revaluation Reserves as per balance sheet of previous accounting year**	0.00	0.00	0.00	25738.02
21	**Earnings per share (in Rs.)**				
	Earning per equity share from continue operations				
	Basic EPS for continuing operations	0.20	0.29	0.41	1.40
	Diluted EPS for continuing operations	0.20	0.29	0.41	1.40
	Earnings per equity share for discontinued operations				
	Basic EPS for discontinued operations	-	-	-	-
	Diluted EPS for discontinued operations	-	-	-	-
	Earnings per equity share				
	Basic EPS for continued and discontinued operations	0.20	0.29	0.41	1.40
	Diluted EPS for continued and discontinued operations	0.20	0.29	0.41	1.40

Notes:

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 31.07.2025 and the statutory auditors of the Company have also carried out Limited Review of the Unaudited results for the quarter ended on 30.06.2025 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. Previous period/year figures have been regrouped/recasted wherever necessary, to make them comparable with current period/year figures.
3. These financial results have been prepared in accordance with Indian Accounting Standards (IND AS) as prescribed under section 133 of Companies Act, 2013 read with Rules 3 of Indian (Accounting Standards) Rules, 2015 and relevant amendment there under.
4. The above is an Extract of the detail format of standalone Quarterly financial results filed with the Stock Exchange under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full formats of the Standalone and Consolidated Quarterly financial results are available on company's website www.anikgroup.com and also on the website of Stock Exchanges i.e. www.nseindia.com and www.bseindia.com.
5. As at 30.06.2025, Company has one subsidiary company named "Revera Milk & Foods Private Limited"

Date: 31.07.2025
Place: Indore

For & on Behalf of Board of Directors

Manish Shahra
Managing Director
DIN: 00230392

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Segment wise Revenue, Results, Assets and Liabilites
(for the quarter ended 30th June, 2025)

(Rs. in Lakhs)

Sr. No.	PARTICULARS	STANDALONE			
		Quarter Ended			Year ended
		30.06.2025 Unaudited	31.03.2025 Audited	30.06.2024 Unaudited	31.03.2025 Audited
1	**Segment Revenue (Net Sales/ Income)**				
a.	Property Development	0.26	477.58	212.65.	851.09
b.	Trading Others	4797.65	4446.34	858.68	10863.04
c.	Wind Power	0.00	0.00	0.00	0.00
d.	Unallocated-Others	27.13	(46.76)	111.52	145.43
	Net Sales / Income From Operations	**4825.04**	**4877.17**	**1182.85**	**11859.56**
2	**Segment Results (Profit/ Loss before Tax and Interest)**				
a.	Property Development	(26.82)	286.50	101.74	454.88
b.	Trading Others	96.66	(13.88)	(16.70)	165.80
c.	Wind Power	(2.99)	(26.21)	(6.84)	(46.73)
d.	Unallocated-Others	12.50	(144.18)	51.48	(69.38)
	Total	**79.35**	**102.23**	**129.68**	**504.57**
	Less : -				
i)	Interest	13.25	16.51	0.26	54.52
ii)	Other unallocable expenditure net off	0.00	0.00	0.00	0.00
iii)	Un-allocable income	0.00	0.00	0.00	0.00
	Total Profit before Tax	**66.10**	**85.72**	**129.42**	**450.04**
3	**Segment assets**				
a.	Property Development	691.83	725.07	1224.67	725.07
b.	Trading Others	7376.37	8643.70	8895.79	8643.70
c.	Wind Power	160.85	159.04	206.12	159.04
d.	Unallocated-Others	22642.73	21320.71	21739.55	21320.71
	Total	**30871.78**	**30848.52**	**32066.13**	**30848.52**
4	**Segment Liabilities**				
a.	Property Development	986.70	1074.99	1734.85	1074.99
b.	Trading Others	779.51	729.44	1620.31	729.44
c.	Wind Power	0.00	0.00	0.00	0.00
d.	Unallocated-Others	536.38	530.73	486.84	530.73
	Total	**2302.59**	**2335.16**	**3842.00**	**2335.16**

Note:

1 Previous periods figures have been regrouped / recasted wherever considered necessary.

Date: 31.07.2025
Place : Indore

For & on Behalf of Board of Directors

ANIK INDUSTRIES LIMITED

Manish Shahra
Managing Director
DIN: 00230392

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Unaudited Consolidated Financial Results for the quarter ended 30th June, 2025

(Rs. in Lakhs)

Sr. No.	PARTICULARS	CONSOLIDATED			
		Quarter Ended			Year ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
	(Refer Notes Below)	Unaudited	Audited	Unaudited	Audited
1	**Income from operations**				
	(a) Net Sales / Income From Operations (Net of excise Duty)	4776.33	4874.34	1060.61	11637.25
	(b) Other Operating Income	0.00	0.00	0.00	0.00
	Total Income from operations (net)	**4776.33**	**4874.34**	**1060.61**	**11637.25**
	Other Income	35.14	(13.29)	122.24	208.41
	Total Revenue	**4811.47**	**4861.05**	**1182.85**	**11845.66**
2	**Expenses**				
	a) Cost of materials consumed	1073.70	749.47	32.82	2313.63
	b) Purchase of stock in trade	5540.28	4679.19	849.79	11165.67
	c) Changes in inventories of finished goods, work in progress & stock in trade	(2074.17)	(935.87)	44.95	(2657.56)
	d) Employee benefit expense	46.56	69.79	30.26	183.90
	e) Finance Cost	13.51	18.79	0.43	56.99
	f) Depreciation & Amortisation Expense	10.72	11.33	13.78	52.64
	g) Other Expenditure	165.84	219.05	92.16	364.69
	Total expenses (a) to (g)	**4776.44**	**4811.75**	**1064.19**	**11479.96**
3	**Profit/ (Loss) before exceptional items and tax**	**35.03**	**49.30**	**118.66**	**365.70**
4	Exceptional items	0.00	0.00	0.00	0.00
5	**Profit(+)/Loss(-) Before Tax**	**35.03**	**49.30**	**118.66**	**365.70**
6	**Tax Expense**				
	Current Tax	18.30	47.56	32.00	122.33
	Excess Tax provision writtenback for earlier	0.00	0.00	0.00	0.00
	Deferred Tax	(6.40)	(46.69)	(15.75)	(66.10)
	Income tax for earlier year	0.00	5.51	0.00	5.51
7	**Net Profit (+)/ Loss(-) from continuing operations**	**23.13**	**42.93**	**102.41**	**303.96**
8	**Profit/ (Loss) from discontinuing operation Before tax**	0.00	0.00	0.00	0.00
9	**Tax expenses of discontinuing operations**				
	Current Tax	0.00	0.00	0.00	0.00
	Deferred Tax	0.00	0.00	0.00	0.00
10	Net Profit/ (Loss) from discontinuing operation after tax	0.00	0.00	0.00	0.00
11	**Profit/ (Loss) for the period before minority interest**	**23.13**	**42.93**	**102.41**	**303.96**
12	**Share of profit/(loss) of associates**	0.00	0.00	0.00	0.00
13	**Profit (loss) of Minority Interest**	0.00	0.00	0.00	0.00
14	**Net profit/(loss) for the period**	**23.13**	**42.93**	**102.41**	**303.96**
15	**Other Comprehensive income**				
	Amount of items that will not be reclassified to profit and loss	2.25	18.22	(0.50)	18.97
	Income tax relating to items that will not be reclassified to profit or loss	(0.63)	(5.03)	0.17	(5.28)
	Amount of items that will be reclassified to profit and loss	0.00	0.00	0.00	0.00
	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
16	**Total comprehensive income**	**24.75**	**56.12**	**102.08**	**317.66**
17	**Other Comprehensive Income attributable to**				
	Owners of the Company	(1.26)	(4.43)	(1.44)	(6.07)
	Non-controlling interests	0.00	0.00	0.00	0.00
	Total	(1.26)	(4.43)	(1.44)	(6.07)

ANIK INDUSTRIES LIMITED

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18	**Total Comprehensive income for the period attributable to**				
	Comprehensive income for the period attribable to owners of parent	26.01	60.56	104.25	323.73
	Total comprehensive income for the period attribuable to owners of parent non-controlling interests	(1.26)	(4.43)	(1.44)	(6.07)
	Total	24.75	56.13	102.81	317.66
19	**Paid up equity share capital (FV of Rs. 10 each)**	**2775.35**	**2775.35**	**2775.35**	**2775.35**
20	**Reserves excluding revaluation Reserves as per balance sheet of previous accounting year**	0.00	0.00	0.00	35929.57
21	**Earnings per share (in Rs.)**				
	Earning per equity share from continue operations				
	Basic EPS for continuing operations	0.08	0.15	0.37	1.10
	Diluted EPS for continuing operations	0.08	0.15	0.37	1.10
	Earnings per equity share for discontinued operations				
	Basic EPS for discontinued operations	-	-	-	-
	Diluted EPS for discontinued operations	-	-	-	-
	Earnings per equity share				
	Basic EPS for continued and discontinued operations	0.08	0.15	0.37	1.10
	Diluted EPS for continued and discontinued operations	0.08	0.15	0.37	1.10

Notes:	
1	The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 31.07.2025 and the statutory auditors of the Company have also carried out Limited Review of the Unaudited results for the quarter ended on 30.06.2025 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2	Previous period/year figures have been regrouped/recasted wherever necessary, to make them comparable with current period/year figures.
3	These financial results have been prepared in accordance with Indian Accounting Standards (IND AS) as prescribed under section 133 of Companies Act, 2013 read with Rules 3 of Indian (Accounting Standards) Rules, 2015 and relevant amendment there under.
4	The above is an Extract of the detail format of standalone Quarterly financial results filed with the Stock Exchange under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full formats of the Standalone and Consolidated Quarterly financial results are available on company's website www.anikgroup.com and also on the website of Stock Exchanges i.e. www.nseindia.com and www.bseindia.com.
5	As at 30.06.2025, Company has one subsidiary company named "Revera Milk & Foods Private Limited"

Date: 31.07.2025
Place: Indore

For & on Behalf of Board of Directors

ANIK INDUSTRIES LIMITED

Manish Shahra
Managing Director
DIN: 00230392

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Segment wise Revenue, Results and Assets and Liabilities (for the quarter ended 30th June, 2025)

(Rs. in Lakhs)

Sr. No.	PARTICULARS	CONSOLIDATED			
		Quarter Ended			Year Ended
		30.06.2025 Unaudited	31.03.2025 Audited	30.06.2024 Unaudited	31.03.2025 Audited
1	**Segment Revenue (Net Sales/ Income)**				
a.	Property Development	0.26	477.58	212.65	851.09
b.	Trading Others	4797.65	4446.34	858.68	10863.04
c.	Wind Power	0.00	0.00	0.00	0.00
d.	Unallocated-Others	13.57	(62.88)	111.52	131.53
	Net Sales / Income From Operations	**4811.47**	**4861.05**	**1182.85**	**11845.66**
2	**Segment Results (Profit/ Loss before Tax and Interest)**				
a.	Property Development	(26.82)	286.50	101.75	454.88
b.	Trading Others	96.66	(13.88)	(16.70)	165.80
c.	Wind Power	(2.99)	(26.21)	(6.84)	(46.73)
d.	Unallocated-Others	(18.31)	(178.32)	40.89	(151.25)
	Total	**48.54**	**68.09**	**119.10**	**422.69**
	Less : -				
i)	Interest	13.51	18.79	0.43	56.99
ii)	Other unallocable expenditure net off	0.00	0.00	0.00	0.00
iii)	Un-allocable income	0.00	0.00	0.00	0.00
	Total Profit before Tax	**35.03**	**49.30**	**118.66**	**365.70**
3	**Segment assets**				
a.	Property Development	691.83	725.07	1224.67	725.07
b.	Trading Others	7376.37	8643.70	8895.79	8643.70
c.	Wind Power	160.85	159.04	206.12	159.04
d.	Unallocated-Others	37494.08	35403.83	34368.57	35403.83
	Total	**45723.13**	**44931.64**	**44695.15**	**44931.64**
4	**Segment Liabilities**				
a.	Property Development	986.70	1074.99	1734.85	1074.99
b.	Trading Others	779.51	729.44	1620.31	729.44
c.	Wind Power	0.00	0.00	0.00	0.00
d.	Unallocated-Others	3347.05	2588.22	1021.82	2588.22
	Total	**5113.26**	**4392.65**	**4376.98**	**4392.65**

Note:

1 Previous periods figures have been regrouped / recasted wherever considered necessary.

Date: 31.07.2025
Place : Indore

For & on Behalf of Board of Directors

ANIK INDUSTRIES LIMITED

Manish Shahra
Managing Director
DIN: 00230392

B. Shroff & Co.
CHARTERED ACCOUNTANTS

Limited Review Report on Unaudited Quarterly Standalone 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
Anik Industries Limited

We have reviewed the accompanying statement of Standalone Unaudited Financial Results of **Anik Industries Limited** ("the Company") for the quarter ended 30th June 2025 ("the statement"), being submitted by the Company pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended.

This statement, which is the responsibility of the Company's 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) as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on these financial results based on our review.

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 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in applicable Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matter

a. Comparative financial information of the company for the quarter ended 30th June 2024 included in this statement have been reviewed and audited by predecessor auditor. The report of the predecessor auditor on these comparative financial information dated 13.08.2024 expressed an unmodified conclusion.

b. Attention is drawn to the fact that the figures for the quarter ended 31st March, 2025 as reported in this financial results are the balancing figures between audited figures in respect of the full previous financial year and published year to date figures up to third quarter of the previous financial year.

Our conclusion is not modified in respect of these matters.

For B. Shroff & Co.
Chartered Accountant
(Firm Regn No.006514W)

JAIN P S
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Date: 2025.07.31 18:45:09 +05'30'

(CA Pushkar Jain)
Partner
Membership No: 450290

Place :INDORE
Date : 31.07.2025
UDIN : 25450290BMLAPJ1599

B. SHROFF & CO. FRN.006514W CHARTERED ACCOUNTANTS

Limited Review Report on Unaudited Quarterly Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To
Board of Directors of
Anik Industries Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of **Anik Industries Limited** ("the Holding Company") and its Subsidiary ("the Holding company and its subsidiary together referred to as "the Group") for the quarter ended 30th June 2025, being submitted by the holding company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) (as amended).

2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 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. A review of interim financial information 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.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable

4. The Statement includes the unaudited financial information / results of the following entities

   a. Revera Milk and Foods Private Limited (Subsidiary).

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred below, 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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

B. SHROFF & CO. CHARTERED ACCOUNTANTS

6. a. We did not review the interim financial information of the subsidiary included in the consolidated unaudited financial results, whose interim financial information reflect total revenues of Rs. Nil, total net loss after tax of Rs.17.51 lacs total comprehensive income (loss) of Rs.(17.51) lacs for the quarter ended 30th June 2025 as considered in the consolidated unaudited financial results. These interim financial information of the subsidiary have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiary is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

b. Comparative financial information of the company for the quarter ended 30th June 2024 included in this statement have been reviewed by predecessor auditor. The report of the predecessor auditor on these comparative financial information dated 13.08.2024 expressed an unmodified conclusion.

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

For B. Shroff & Co.
Chartered Accountant
(Firm Regn No.006514W)



JAIN P S
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Date: 2025.07.31 18:50:13 +05'30'

(CA Pushkar Jain)
Partner
Membership No: 450290

Place :INDORE
Date : 31.07.2025
UDIN : 25450290BMLAPK6299