



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: 14/02/2024

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: Outcome of meeting of Board of Directors held on Wednesday, 14th February, 2024.

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 **Wednesday, 14th February, 2024** at the corporate office of the Company, have, *inter alia*, considered and approved the following:

1. Un-audited (Standalone & Consolidated) Financial Results for the quarter and nine months ended 31st December, 2023 pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015;
2. To take on record the Statutory Auditors' Limited Review Report for the Un-audited (Standalone & Consolidated) Financial Results for the quarter and nine months ended 31st December, 2023;

A copy of said Un-audited (Standalone & Consolidated) Financial Results and Limited Review Report of Auditors for the quarter and nine months ended 31st December, 2023 is enclosed herewith.

The Meeting of the Board of Directors commenced at **04:00 PM** and concluded at **04:40 PM**.

Kindly take the same on your record.

Thanking you,

Yours faithfully,

For Anik Industries Limited

Sourabh Vishnoi

Company Secretary & Compliance Officer

Encl: as above





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Un-audited Standalone Financial Results for the quarter and nine months ended December 31, 2023

Rs. in Lakhs (Except EPS)

S.N.	PARTICULARS (Refer Notes Below)	STANDALONE					
		Quarter Ended			Nine Months Ended		Year ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income from operations						
	(a) Net Sales / Income From Operations (Net of excise Duty)	1134.55	1487.72	2145.42	4426.35	10227.22	11810.11
	(b) Other Operating Income	0.00	0.00	0.00	0.00	0.00	0.00
	Total Income from operations (net)	1134.55	1487.72	2145.42	4426.35	10227.22	11810.11
	Other Income	44.84	29.63	91.05	157.83	275.34	438.50
	Total Revenue	1179.39	1517.35	2236.47	4584.18	10502.56	12248.61
2	Expenses						
	a) Cost of materials consumed	139.74	127.92	486.42	481.09	1886.82	2447.61
	b) Purchase of stock in trade	575.17	95.11	822.98	959.68	4832.99	5225.88
	c) Changes in inventories of finished goods, work in progress & stock in trade	303.88	548.48	364.08	1531.45	1419.64	1458.71
	d) Employee benefit expense	65.37	65.06	81.46	197.94	246.50	320.52
	e) Finance Cost	0.41	22.31	110.46	91.69	213.00	356.98
	f) Depreciation & Amortisation Expense	14.43	14.42	15.71	43.27	53.41	80.57
	g) Other Expenditure	54.46	700.45	266.00	873.39	1265.83	1780.17
	Total expenses (a) to (g)	1153.46	1573.75	2147.11	4178.51	9918.19	11670.44
3	Profit/ (Loss) before exceptional items and tax	25.93	(56.40)	89.36	405.67	584.37	578.17
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit(+)/Loss(-) Before Tax	25.93	(56.40)	89.36	405.67	584.37	578.17
6	Tax Expense						
	Current Tax	11.70	(42.70)	10.00	120.00	85.00	97.00
	MAT Credit Entitlement	(6.70)	30.10	0.00	(54.00)	0.00	0.00
	Deferred Tax	(6.15)	3.26	147.66	(7.04)	(17.58)	(26.27)
7	Net Profit (+)/ Loss(-) from continuing operations	27.08	(47.06)	(68.30)	346.71	516.95	507.44
8	Profit/ (Loss) from discontinuing operation Before tax	0.00	0.00	0.00	0.00	0.00	0.00
9	Tax expenses of discontinuing operations						
	Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
	Deferred Tax	0.00	0.00	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	0.00	0.00
11	Profit/ (Loss) for the period before minority interest	27.08	(47.06)	(68.30)	346.71	516.95	507.44
12	Share of profit/(loss) of associates	0.00	0.00	0.00	0.00	0.00	0.00
13	Profit (loss) of Minority Interest	0.00	0.00	0.00	0.00	0.00	0.00
14	Net profit/(loss) for the period	27.08	(47.06)	(68.30)	346.71	516.95	507.44
15	Other Comprehensive income						
	Amount of items that will not be reclassified to profit and loss	0.50	0.25	(1.00)	2.00	(5.30)	5.46
	Income tax relating to items that will not be reclassified to profit or loss	(0.17)	(0.08)	0.33	(0.67)	1.77	(1.82)
	Amount of items that will be reclassified to profit and loss	0.00	0.00	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	0.00	0.00





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16	Total comprehensive income	27.41	(46.89)	(68.96)	348.04	513.41	511.08
17	Other Comprehensive Income attributable to						
	Owners of the Company	0.00	0.00	0.00	0.00	0.00	0.00
	Non-controlling interests	0.00	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00	0.00
18	Total Comprehensive income for the period attributable to	27.41	(46.89)	(68.96)	348.04	513.41	511.08
	Comprehensive income for the period attributable to owners of parent						
	Total comprehensive income for the period attributable to owners of parent non-controlling interests						
	Total						
19	Paid up equity share capital (FV of Rs. 10 each)	2775.35	2775.35	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	0.00	0.00	28079.61
21	Earnings per share (in Rs.)						
	Earning per equity share from continue operations						
	Basic EPS for continuing operations	0.10	(0.17)	(0.25)	1.25	1.86	1.83
	Diluted EPS for continuing operations	0.10	(0.17)	(0.25)	1.25	1.86	1.83
	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	0.10	(0.17)	(0.25)	1.25	1.86	1.83
	Diluted EPS for continued and discontinued operations	0.10	(0.17)	(0.25)	1.25	1.86	1.83

Notes:

- 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 14.02.2024 and the statutory auditors of the Company have also carried out Limited Review of the Unaudited results for the quarter and nine months ended on 31.12.2023 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The auditors have expressed an unmodified report on the above results.
- Previous period/year figures have been regrouped/recasted wherever necessary, to make them comparable with current period/year figures.
- 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.
- The financial results for the quarter and nine months ended 31.12.2023 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.

Date: 14.02.2024

Place : Indore

For & On Behalf of Board of Directors

Manish Shahra

Manish Shahra
Managing Director
DIN: 00230392





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Segment wise Revenue, Results, Assets and Liabilities
(for the quarter and nine months ended December 31, 2023)

Rs. in Lakhs

S. N.	PARTICULARS	STANDALONE					
		Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023 Unaudited	30.09.2023 Unaudited	31.12.2022 Unaudited	31.12.2023 Unaudited	31.12.2022 Unaudited	31.03.2023 Audited
1	Segment Revenue (Net Sales/ Income)						
a.	Property Development	545.52	1392.21	1212.02	3477.44	5426.06	6635.69
b.	Trading Others	619.02	99.79	1009.51	1048.96	4936.07	5317.95
c.	Wind Power	0.00	0.00	0.00	0.00	0.00	0.00
d.	Unallocated-Others	14.87	25.35	14.94	57.78	140.43	294.96
	Net Sales / Income From Operations	1179.40	1517.35	2236.47	4584.18	10502.56	12248.60
2	Segment Results (Profit/ Loss before Tax and Interest)						
a.	Property Development	45.47	622.43	425.51	1212.33	1464.79	1836.80
b.	Trading Others	36.61	(7.40)	(143.72)	15.67	(522.41)	(577.58)
c.	Wind Power	(6.84)	(6.84)	(6.92)	(20.52)	(20.77)	(27.36)
d.	Unallocated-Others	(48.90)	(642.30)	(75.05)	(710.13)	(124.24)	(296.71)
	Total	26.34	(34.09)	199.82	497.36	797.37	935.15
	Less : -						
i)	Interest	0.41	22.31	110.46	91.69	213.00	356.98
ii)	Other unallocable expenditure net off	0.00	0.00	0.00	0.00	0.00	0.00
iii)	Un-allocable income	0.00	0.00	0.00	0.00	0.00	0.00
	Total Profit before Tax	25.93	(56.40)	89.36	405.67	584.38	578.17
3	Segment assets						
a.	Property Development	1895.44	2664.81	4799.15	1895.44	4799.15	2860.60
b.	Trading Others	11796.87	11058.81	11756.05	11796.87	11756.05	12085.23
c.	Wind Power	221.67	228.93	252.83	221.67	252.83	236.05
d.	Unallocated-Others	18695.79	18576.50	20363.38	18695.79	20363.38	18493.06
	Total	32609.77	32529.05	37171.42	32609.77	37171.42	33674.94
4	Segment Liabilities						
a.	Property Development	2546.65	1740.08	4804.80	2546.65	4804.80	2841.60
b.	Trading Others	975.23	1103.33	2153.89	975.23	2153.89	1256.53
c.	Wind Power	0.00	0.00	0.00	0.00	0.00	0.00
d.	Unallocated-Others	660.25	1285.40	2130.76	660.25	2130.76	1497.20
	Total	4182.13	4128.81	9089.45	4182.13	9089.45	5595.33

Note:

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

Date: 14.02.2024

Place : Indore

For & On Behalf of Board of Directors

Manish Shaha

Manish Shaha
Managing Director
DIN: 00230392

GS





S.N. Gadiya & Co.

Chartered Accountants

🏠 241, Apollo Tower, 2, M.G. Road, Indore-1 Ph.: 07314069030

🏠 15, Textile Clerk Colony, Indore-10 Ph.: 07314031266

Satya Narayan Gadiya

FCA, ACS, B.Com.

✉️ satya_mewar@rediffmail.com

📞 9301503126

Limited Review Report on Unaudited Quarterly and year to date 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 31st December 2023 and year to date result for the period from 1st April, 2023 to 31st December, 2023 ("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. Our responsibility is to issue a report on the Statement 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.

For S. N. GADIYA & CO.
Chartered Accountant
(Firm Regn No.: 02052C)

(CA SATYANARAYAN GADIYA)
PROPRIETOR
Membership No: 071229



Place :INDORE
Date : 14.02.2024
UDIN : 24071229BKCQUQ2033



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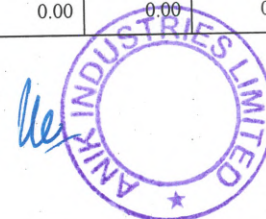
Email : anik@anikgroup.com

Website : www.anikghee.com

Un-audited Consolidated Financial Results for the quarter and nine months ended December 31, 2023

Rs. in Lakhs (Except EPS)

S.N.	PARTICULARS	CONSOLIDATED					
		Quarter Ended			Nine Months Ended		Year ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	(Refer Notes Below)						
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income from operations						
	(a) Net Sales / Income From Operations (Net of excise Duty)	1134.55	1487.72	2145.42	4426.35	10227.22	11810.11
	(b) Other Operating Income	0.00	0.00	0.00	0.00	0.00	0.00
	Total Income from operations (net)	1134.55	1487.72	2145.42	4426.35	10227.22	11810.11
	Other Income	44.85	29.63	91.05	157.83	244.99	416.05
	Total Revenue	1179.40	1517.35	2236.47	4584.18	10472.21	12226.16
2	Expenses						
	a) Cost of materials consumed	139.74	127.92	486.42	481.09	1886.82	2447.61
	b) Purchase of stock in trade	575.17	95.11	822.98	959.68	4832.99	5225.88
	c) Changes in inventories of finished goods, work in progress & stock in trade	303.88	548.48	364.08	1531.45	1419.64	1458.71
	d) Employee benefit expense	66.34	65.96	82.45	200.71	249.16	324.82
	e) Finance Cost	0.49	22.39	110.62	91.85	213.33	357.37
	f) Depreciation & Amortisation Expense	14.43	14.42	15.71	43.27	53.41	80.57
	g) Other Expenditure	51.79	700.55	267.13	873.94	1267.01	1781.82
	Total expenses (a) to (g)	1151.84	1574.83	2149.38	4181.99	9922.36	11676.78
3	Profit/ (Loss) before exceptional items and tax	27.56	(57.48)	87.09	402.19	549.85	549.38
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit(+)/Loss(-) Before Tax	27.56	(57.48)	87.09	402.19	549.85	549.38
6	Tax Expense						
	Current Tax	11.70	(42.70)	10.00	120.00	85.00	97.19
	MAT Credit Entitlement	(6.70)	30.10	0.00	(54.00)	0.00	0.00
	Deferred Tax	(6.15)	3.26	147.66	(7.04)	(17.58)	(26.27)
7	Net Profit (+)/ Loss(-) from continuing operations	28.71	(48.14)	(70.57)	343.23	482.43	478.46
8	Profit/ (Loss) from discontinuing operation Before tax	0.00	0.00	0.00	0.00	0.00	0.00
9	Tax expenses of discontinuing operations						
	Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
	Deferred Tax	0.00	0.00	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	0.00	0.00
11	Profit/ (Loss) for the period before minority interest	28.71	(48.14)	(70.57)	343.23	482.43	478.46
12	Share of profit/(loss) of associates	0.00	0.00	0.00	0.00	30.35	30.00
13	Profit (loss) of Minority Interest	0.00	0.00	0.00	0.00	0.00	0.00
14	Net profit/(loss) for the period	28.71	(48.14)	(70.57)	343.23	512.78	508.46
15	Other Comprehensive income						
	Amount of items that will not be reclassified to profit and loss	0.50	0.25	(1.00)	2.00	(5.30)	5.46
	Income tax relating to items that will not be reclassified to profit or loss	(0.17)	(0.08)	0.33	(0.67)	1.77	(1.82)
	Amount of items that will be reclassified to profit and loss	0.00	0.00	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	0.00	0.00





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16	Total comprehensive income	29.04	(47.97)	(71.23)	344.56	509.25	512.10
17	Other Comprehensive Income attributable to						
	Owners of the Company	0.33	0.17	0.00	1.33	0.35	3.63
	Non-controlling interests	0.00	0.00	0.00	0.00	0.00	0.00
	Total	0.33	0.17	0.00	1.33	0.35	3.63
18	Total Comprehensive income for the period attributable to						
	Comprehensive income for the period attributable to owners of parent	29.18	(48.13)	34.67	343.69	618.27	508.46
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.22	(0.14)	(0.30)	(0.47)	(0.56)	(0.16)
	Total	29.40	(47.99)	34.36	343.22	617.71	508.30
19	Paid up equity share capital (FV of Rs. 10 each)	2775.35	2775.35	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	0.00	0.00	40206.87
21	Earnings per share (in Rs.)						
	Earning per equity share from continue operations						
	Basic EPS for continuing operations	0.10	(0.17)	(0.25)	1.24	1.85	1.83
	Diluted EPS for continuing operations	0.10	(0.17)	(0.25)	1.24	1.85	1.83
	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	0.10	(0.17)	(0.25)	1.24	1.85	1.83
	Diluted EPS for continued and discontinued operations	0.10	(0.17)	(0.25)	1.24	1.85	1.83

Notes:

- 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 14.02.2024 and the statutory auditors of the Company have also carried out Limited Review of the Unaudited results for the quarter and nine months ended on 31.12.2023 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The auditors have expressed an unmodified report on the above results.
- Previous period/year figures have been regrouped/recasted wherever necessary, to make them comparable with current period/year figures.
- 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.
- The financial results for the quarter and nine months ended 31.12.2023 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.

Date: 14.02.2024

Place : Indore

For & On Behalf of Board of Directors

Manish Shahra
Managing Director
DIN: 00230392

Gr





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Segment wise Revenue, Results and Capital Employed (for the quarter and nine months ended December 31, 2023)

Rs. in Lakhs

S. N.	PARTICULARS	CONSOLIDATED					
		Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023 Unaudited	30.09.2023 Unaudited	31.12.2022 Unaudited	31.12.2023 Unaudited	31.12.2022 Unaudited	31.03.2023 Audited
1	Segment Revenue (Net Sales/ Income)						
a.	Property Development	545.52	1392.21	1212.02	3477.44	5426.06	6635.69
b.	Trading Others	619.02	99.79	1009.51	1048.96	4936.07	5317.95
c.	Wind Power	0.00	0.00	0.00	0.00	0.00	0.00
d.	Unallocated-Others	14.86	25.35	14.94	57.77	110.08	272.52
	Net Sales / Income From Operations	1179.40	1517.35	2236.47	4584.18	10472.21	12226.16
2	Segment Results (Profit/ Loss before Tax and Interest)						
a.	Property Development	45.46	622.44	425.51	1212.33	1464.79	1836.80
b.	Trading Others	36.61	(7.40)	(143.72)	15.67	(522.40)	(577.58)
c.	Wind Power	(6.84)	(6.84)	(6.92)	(20.52)	(20.77)	(27.36)
d.	Unallocated-Others	(47.19)	(643.29)	(77.16)	(713.44)	(158.44)	(325.12)
	Total	28.04	-35.09	197.71	494.04	763.18	906.74
	Less : -						
i)	Interest	0.49	22.39	110.62	91.85	213.33	357.37
ii)	Other unallocable expenditure net off	0.00	0.00	0.00	0.00	0.00	0.00
iii)	Un-allocable income	0.00	0.00	0.00	0.00	0.00	0.00
	Total Profit before Tax	27.56	(57.48)	87.09	402.19	549.85	549.37
3	Segment assets						
a.	Property Development	1895.44	2664.81	4799.15	1895.44	4799.15	2860.60
b.	Trading Others	11796.87	11058.80	11756.05	11796.87	11756.05	12085.23
c.	Wind Power	221.67	228.93	252.83	221.67	252.83	236.05
d.	Unallocated-Others	30885.34	30761.45	32534.63	30885.34	32534.63	30670.64
	Total	44799.32	44713.99	49342.66	44799.32	49342.66	45852.52
4	Segment Liabilities						
a.	Property Development	2546.65	1740.08	4804.80	2546.65	4804.80	2841.60
b.	Trading Others	975.23	1103.33	2153.89	975.23	2153.89	1256.53
c.	Wind Power	0.00	0.00	0.00	0.00	0.00	0.00
d.	Unallocated-Others	726.02	1348.19	2179.95	726.02	2179.95	1547.53
	Total	4247.90	4191.60	9138.64	4247.90	9138.64	5645.66

Note:

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

Date: 14.02.2024

Place : Indore

For & On Behalf of Board of Directors


Manish Shihra
Managing Director

DIN: 00230392

Gr





S.N. Gadiya & Co.

Chartered Accountants

🏠 241, Apollo Tower, 2, M.G. Road, Indore-1 Ph.: 07314069030

🏠 15, Textile Clerk Colony, Indore-10 Ph.: 07314031266

Satya Narayan Gadiya

FCA, ACS, B.Com.

✉️ satya_mewar@rediffmail.com

📞 9301503126

Limited Review Report on Unaudited Quarterly and Year to date 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 31st December, 2023 and year to date from 1st April, 2023 to 31st December, 2023 attached herewith, 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

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.



6. 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 Nil and Nil total net profit after tax of Rs.1.63 lacs and net loss after tax Rs. 3.48 lacs and total comprehensive income/ (loss) of Rs.1.63 lacs and Rs. (3.48) lacs, for the quarter ended 31st December 2023 and for the period from 1st April, 2023 to 31st December, 2023 respectively 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.

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



Place :INDORE
Date : 14.02.2024
UDIN : 24071229BKCQUP3494

For S. N. GADIYA & CO.
Chartered Accountant
(Firm Regn No.: 02052C)

A handwritten signature in blue ink, appearing to read "Satyanarayan Gadiya".

(CA SATYANARAYAN GADIYA)
PROPRIETOR
Membership No: 071229