Anand Projects Limited

Regd. Office: 304, Ajadpura, Lalitpur-284403 (U.P) Tel: +91-9891067472
E-mail: companysecretary@anandprojects.com | Website: www.anandprojects.com

To,
Corporate Relation Department
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001

March 10, 2025

Dear Sir(s),

<u>BSE Code: 501630</u>

<u>Subject — Integrated Filing (Financials) for the Quarter ended December 31, 2024</u>

Respected Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 2 dated January 2, 2025, please find enclosed Integrated Filing (Financials) for the Quarter ended December 31, 2024 in prescribed format. The same is also available on the website of the Company i.e. www.anandprojects.com.

You are requested to take the above information on your record.

Thanking you.
This is for your information and record.

Thanking you.

Yours faithfully,
For and on behalf of
Anand Projects Limited

NEERAJ KHARI

Digitally signed by NEERAJ KHARI
DN: c=IN, o=Personal, pseudonym=LeeaBwv69cwNod5nW1418LHnGmWDJWZB, 2.5.4.20=18006cceb85e6f215b7fa9ec7eb1e7889548cbc6b1069e084a181c771b2a82f9, postalCode=201102, st=Uttar Pradesh, serialNumber=c102b700c92c8fcc277703e8f6e5d9afb94d9e24fa3d2f5785fce213fd08f7fa, cn=NEERAJ KHARI
Date: 2025.03.10 12:47:54 +05'30'

Neeraj Khari
(Company Secretary & Compliance Officer)
M. No. A63204

Encl: As Above

A. Financial Results

Attached as "Annexure A".

B. Statement on Deviation or Variation for proceeds of Public issue, Rights issue, Preferential issue, Qualified Institutions Placement etc.

Not Applicable.

C. Format for disclosing outstanding default on Loans and Debt Securities.

Not Applicable (No instance recorded)

D. Format for disclosure of Related Party Transactions (applicable only for half yearly filings i.e., 2nd and 4th quarter).

Not Applicable for the Quarter ended December 31, 2024.

E. Statement on impact of Audit Qualifications (for Audit Report with modified opinion) submitted along with Annual Audited Financial Results (Standalone and Consolidated separately) (applicable only for annual filing i.e., 4th quarter).

Not Applicable for the quarter ended December 31, 2024.

CHOPRA VIMAL & CO.
Chartered Accountants
E-479, Lal Kothi Scheme,Behind New Vidhan Sabha,Janpath, Jaipur-302015
9530261623(CVC); 98290-16231/93511-16231(VC)
Email: chopravimal@gmail.com

Independent Auditor's 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)

Review Report to
The Board of Directors
Anand Projects Limited

1. We have reviewed the accompanying statement of Standalone unaudited financial results of Anand Projects Limited ('the Company') for the quarter and nine months ended December 31, 2024 (the "Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

2. This Statement, which is the responsibility of the Company's Management and approved by the 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 SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 ("Listing Regulation"). Our responsibility is to issue a report 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, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Chopra Vimal & Co.
Firm registration number: 006456C
Chartered Accountants

(Vimal Chopra)
Partner
Membership No.: 074506
UDIN: **25074056BMUKYF8312**
Place: Noida
Date: 14th February 2025

ANAND PROJECTS LIMITED
Regd. Office: House No. 304, Ajad Pura Lalitpur -284403 Uttar Pradesh
Web Site: www.anandprojects.com, Phone No - 0120-2511389
CIN: L40109UP1936PLC048200

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2024

(₹ in Lakh, except per share data)

	Particulars	Unaudited					Audited
		Quarter Ended			Nine Month Ended		Year Ended
		31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
1	**Income**						
	(a) Revenue from operations	30.00	30.00	30.00	90.00	90.00	120.00
	(b) Other Income	10.82	133.17	(2,451.54)	195.68	12.21	4,394.20
	Total income	**40.82**	**163.17**	**(2,421.54)**	**285.68**	**102.21**	**4,514.20**
2	**Expenses**						
	(a) Employee benefits expense	12.78	13.51	12.05	40.96	38.82	48.62
	(b) Finance cost	15.64	22.92	-	64.13	-	14.06
	(c) Depreciation and amortisation expenses	0.16	0.14	0.22	0.46	0.47	0.69
	(d) Other expenses	14.71	311.76	86.62	336.65	110.94	6,321.43
	Total Expenses	**43.29**	**348.33**	**98.89**	**442.20**	**150.23**	**6,384.80**
3	**Profit before tax (1-2)**	**(2.47)**	**(185.16)**	**(2,520.43)**	**(156.52)**	**(48.02)**	**(1,870.60)**
4	**Tax Expense**						
	(a) Current tax	(10.60)	23.42	0.60	12.92	1.46	1.72
	(b) Tax expenses of earlier year	63.32	-	-	63.32	-	0.76
	(c) Deferred tax	(0.05)	601.61	(637.75)	614.05	(20.08)	1,102.03
	Total tax expenses	**52.67**	**625.03**	**(637.15)**	**690.29**	**(18.62)**	**1,104.51**
5	**Net Profit for the period (3 - 4)**	**(55.14)**	**(810.19)**	**(1,883.28)**	**(846.81)**	**(29.40)**	**(2,975.11)**
6	**Other Comprehensive Income**						
	(a) Items that will not be reclassified subsequently to profit or loss						
	- Remeasurements of the net defined benefit plans	-	-	-	-	-	16.32
	- Tax on above	-	-	-	-	-	(4.11)
	(b) Items that will be reclassified subsequently to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income for the Period (6)	-	-	-	-	-	**12.21**
7	**Total Comprehensive Income for the Period (5+6)**	**(55.14)**	**(810.19)**	**(1,883.28)**	**(846.81)**	**(29.40)**	**(2,962.90)**
8	**Paidup share capital (face value of ₹ 10 each)**	**93.43**	**93.43**	**93.43**	**93.43**	**93.43**	**93.43**
9	**Other equity excluding Revaluation Reserve**						**871.83**
10	**Earnings per share ₹: (Not Annualised)**						
	Basic	(5.90)	(86.72)	(201.57)	(90.64)	(3.15)	(318.44)
	Diluted	(5.90)	(86.72)	(201.57)	(90.64)	(3.15)	(318.44)
	See accompanying notes to the Standalone Financial Results						

ANAND PROJECTS LIMITED NOIDA (U.P.)

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CIN: L40109UP1936PLC048200

Notes :

1 The Company is engaged in Engineering, Procurement and Construction related activities which are project specific. Therefore the financial results for quarter and nine months ended December 31, 2024 are not necessarily indicative of annual results.

2 Results are prepared in compliance with Indian Accounting Standards ("Ind AS") notified by the Ministry of Corporate Affairs.

3 The Company operates only in one segment, namely "Engineering, Procurement and Construction" and there are no reportable segments in accordance with Ind-AS 108 on "Operating Segments".

4 Figures have been regrouped / rearranged wherever necessary.

5 The above unaudited standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th February 2025.

For and on behalf of the Board of Directors of
Anand Projects Limited

ANAND PROJECTS LIMITED NOIDA (U.P.)

Rajesh Kumar Sharma
Whole Time Director & CFO
DIN - 09388677

Place: Noida
Date: 14th February 2025

CHOPRA VIMAL & CO.
Chartered Accountants
E-479, Lal Kothi Scheme,Behind New Vidhan Sabha,Janpath, Jaipur-302015
9530261623(CVC); 98290-16231/93511-16231(VC)
Email: chopravimal@gmail.com

Independent Auditor's 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)

Review Report to
The Board of Directors
Anand Projects Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Anand Projects Limited ("the Company") and its associate for the quarter and nine months ended December 31, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including relevant circulars issued by the SEBI from time to time.

2. 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"), 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 SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 ("Listing Regulation"). Our responsibility is to issue a report 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 No CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Sr No	Name of Associate	Holding %	Country of Incorporation
1	Ojas Industries Private Limited	49.50%	India

CHOPRA VIMAL & CO. JAIPUR Chartered Accountants

CHOPRA VIMAL & CO.
Chartered Accountants
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9530261623(CVC); 98290-16231/93511-16231(VC)
Email: chopravimal@gmail.com

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, 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, SEBI Circulars and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The accompanying statement includes the unaudited interim financial results of an associate, which reflect the Company's share of net profit of Rs Nil and the Company's share of total comprehensive income of Rs Nil for the quarter and nine months ended December 31, 2024. The unaudited financial results of the said associate have not been reviewed by their auditors and have been taken as approved and furnished to us by the associate company's management and our conclusion on the Statement, in so far as it relates to the affairs of said associate, is based solely on such unaudited interim financial results. According to the information and explanations given to us by the Management of the Company, the said interim financial results of the associate are not material to the Company.

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

For Chopra Vimal & Co.
Firm registration number: 006456C
Chartered Accountants

(Vimal Chopra)
Partner
Membership No.: 074506
UDIN: 25074056BMUKYG5462

Place: Noida
Date: 14 February 2025

CHOPRA VIMAL & CO. ★ JAIPUR ★ Chartered Accountants

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2024

(₹ in Lakh, except per share data)

	Particulars	Unaudited					Audited
		Quarter Ended			Nine Month Ended		Year Ended
		31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
1	**Income**						
	(a) Revenue from operations	30.00	30.00	30.00	90.00	90.00	120.00
	(b) Other Income	10.82	133.17	(2,451.54)	195.68	12.21	4,394.20
	Total income	**40.82**	**163.17**	**(2,421.54)**	**285.68**	**102.21**	**4,514.20**
2	**Expenses**						
	(a) Employee benefits expense	12.78	13.51	12.05	40.96	38.82	48.62
	(b) Finance cost	15.64	22.92	-	64.13	-	14.06
	(c) Depreciation and amortisation expenses	0.16	0.14	0.22	0.46	0.47	0.69
	(d) Other expenses	14.71	311.76	86.62	336.65	110.94	6,321.43
	Total Expenses	**43.29**	**348.33**	**98.89**	**442.20**	**150.23**	**6,384.80**
3	**Profit before tax and share in profit /(loss) of associate (1-2)**	**(2.47)**	**(185.16)**	**(2,520.43)**	**(156.52)**	**(48.02)**	**(1,870.60)**
4	Share of Profit / (loss) of associate (refer note-5)	-	-	-	-	-	-
5	**Profit before tax (3+4)**	**(2.47)**	**(185.16)**	**(2,520.43)**	**(156.52)**	**(48.02)**	**(1,870.60)**
6	**Tax Expense**						
	(a) Current tax	(10.60)	23.42	0.60	12.92	1.46	1.72
	(b) Tax expenses of earlier year	63.32	-	-	63.32	-	0.76
	(c) Deferred tax	(0.05)	601.61	(637.75)	614.05	(20.08)	1,102.03
	Total tax expenses	**52.67**	**625.03**	**(637.15)**	**690.29**	**(18.62)**	**1,104.51**
7	**Net Profit for the period (5 - 6)**	**(55.14)**	**(810.19)**	**(1,883.28)**	**(846.81)**	**(29.40)**	**(2,975.11)**
8	**Other Comprehensive Income**						
	(a) Items that will not be reclassified subsequently to profit or loss						
	- Remeasurements of the net defined benefit plans	-	-	-	-	-	16.32
	- Tax on above	-	-	-	-	-	(4.11)
	(b) Items that will be reclassified subsequently to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income for the Period (8)	-	-	-	-	-	**12.21**
9	**Total Comprehensive Income for the Period (7+8)**	**(55.14)**	**(810.19)**	**(1,883.28)**	**(846.81)**	**(29.40)**	**(2,962.90)**
10	**Paidup share capital (face value of ₹ 10 each)**	**93.43**	**93.43**	**93.43**	**93.43**	**93.43**	**93.43**
11	**Other equity excluding Revaluation Reserve**						**871.83**
12	**Earnings per share ₹: (Not Annualised)**						
	Basic	(5.90)	(86.72)	(201.57)	(90.64)	(3.15)	(318.44)
	Diluted	(5.90)	(86.72)	(201.57)	(90.64)	(3.15)	(318.44)
	See accompanying notes to the consolidated financial results						

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Notes :

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2 Results are prepared in compliance with Indian Accounting Standards ("Ind AS") notified by the Ministry of Corporate Affairs.

3 The Company operates only in one segment, namely "Engineering, Procurement and Construction" and there are no reportable segments in accordance with Ind-AS 108 on "Operating Segments".

4 Figures have been regrouped / rearranged wherever necessary.

5 The Company's share in current quarter's profit of associate is offsettled against earlier period unrecognised losses and cost of investments.

6 The above unaudited consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th February 2025.

For and on behalf of the Board of Directors of
Anand Projects Limited

ANAND PROJECTS LIMITED NOIDA (U.P.)

Rajesh Kumar Sharma
Whole Time Director & CFO
DIN - 09388677

Place: Noida
Date: 14th February 2025