

# Anand Projects Limited

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

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

November 12<sup>th</sup>, 2025

Dear Sir(s),

**BSE Code: 501630**

**Sub.:- Submission of the Un-audited Standalone & Consolidated Financial Results for the Second quarter ended September 30<sup>th</sup>, 2025 of the F.Y. 2025-26 along with the Limited Review Report of the Auditor**

**Ref: Compliance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

In pursuance to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, after duly reviewed by the Audit Committee and approved by the Board of Directors of the Company in their respective meeting(s) held today i.e. November 12<sup>th</sup>, 2025, please find attached herewith the following(s):-

- (1) Signed copy of the Un-audited Standalone & Consolidated Financial Results **for the 02<sup>nd</sup> quarter ended September 30<sup>th</sup>, 2025 of the F.Y. 2025-26.**
- (2) Limited Review Report of the Auditor **for the 02<sup>nd</sup> quarter ended September 30<sup>th</sup>, 2025 of the F.Y. 2025-26.**

In this connection, please also note that the Board Meeting held today i.e. November 12<sup>th</sup>, 2025 w.r.t. above stated subject matter was commenced at 12:00 Noon and concluded at 01.00 P.M. This is in compliance of SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 09<sup>th</sup>, 2015.

Further, we are arranging publication of the aforesaid results in the newspapers and also mentioning the same on the website of the Company ([www.anandprojects.com](http://www.anandprojects.com)) as per the provisions of Regulation 47 read with Regulation 46 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

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**Noida office:** SF001 & 035, 2<sup>nd</sup> Floor, Ansal Fortune Arcade, Sector-18, Noida, Distt. Gautam Budh Nagar (U.P) Tel.: +91-120-2511389

**Corporate Identification Number:** L40109UP1936PLC048200

# Anand Projects Limited

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E-mail: [companysecretary@anandprojects.com](mailto:companysecretary@anandprojects.com) | Website: [www.anandprojects.com](http://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**

**Pranjali Gupta  
(Company Secretary & Compliance Officer)  
M. No. A67377**

**Encl: As Above**



**CHOPRA VIMAL & CO.**

Chartered Accountants

E-479, Lal Kothi Scheme, Behind New Vidhan Sabha, Janpath, Jaipur - 302015

Phone: 0141-6769136, 9530261623; 9829016231, E-Mail: 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 ended September 30, 2025 (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

*Lokesh Sharma*  
(Lokesh Sharma)

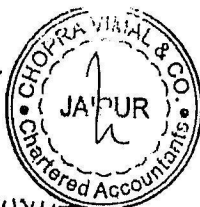
Partner

Membership No.: 420735

UDIN: 25420735BMHUYK7865

Place(Camp): Noida

Date: 12<sup>th</sup> November 2025



**ANAND PROJECTS LIMITED**

Regd. Office: House No. 304, Ajad Pura Lalitpur -284403 Uttar Pradesh

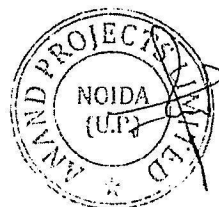
Web Site: www.anandprojects.com, Phone No - 0120-2511389

CIN: L40109UP1936PLC048200

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2025**

(₹ in Lakh, except per share data)

	Particulars	Unaudited					Audited
		Quarter Ended			Half Year Ended		Year Ended
		30/09/2025	30/06/2025	30/09/2024	30/09/2025	30/09/2024	31/03/2025
1	Income						
	(a) Revenue from operations	30.00	30.00	30.00	60.00	60.00	120.00
	(b) Other Income	428.26	0.59	133.17	428.85	184.86	199.42
	Total income	458.26	30.59	163.17	488.85	244.86	319.42
2	Expenses						
	(a) Employee benefits expense	11.28	23.60	13.51	34.88	28.18	53.28
	(b) Finance cost	-	-	22.92	-	48.49	64.13
	(c) Depreciation and amortisation expenses	0.10	0.10	0.14	0.20	0.30	0.63
	(d) Other expenses	11.63	15.72	311.76	27.35	321.94	466.50
	Total Expenses	23.01	39.42	348.33	62.43	398.91	584.54
3	Profit before tax (1-2)	435.25	(8.83)	(185.16)	426.42	(154.05)	(265.12)
4	Tax Expense						
	(a) Current tax	107.87	-	23.42	107.87	23.52	4.56
	(b) Tax expenses of earlier year	13.84	-	-	13.84	-	63.32
	(c) Deferred tax	0.06	(0.61)	601.61	(0.55)	614.10	613.91
	Total tax expenses	121.77	(0.61)	625.03	121.16	637.62	681.79
5	Net Profit for the period (3 - 4)	313.48	(8.22)	(810.19)	305.26	(791.67)	(946.91)
6	Other Comprehensive Income						
	(a) Items that will not be reclassified subsequently to profit or loss						
	- Remeasurements of the net defined benefit plans	-	-	-	-	-	(0.13)
	- Tax on above	-	-	-	-	-	0.03
	(b) Items that will be reclassified subsequently to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income for the Period (6)	-	-	-	-	-	(0.10)
7	Total Comprehensive Income for the Period (5+6)	313.48	(8.22)	(810.19)	305.26	(791.67)	(947.01)
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						(75.18)
10	Earnings per share ₹ : (Not Annualised)						
	Basic	33.55	(0.88)	(86.72)	32.67	(84.73)	(101.35)
	Diluted	33.55	(0.88)	(86.72)	32.67	(84.73)	(101.35)
	See accompanying notes to the Standalone Financial Results						



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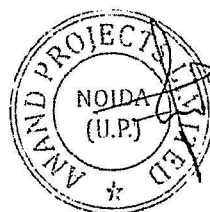
Web Site: www.anandprojects.com, Phone No - 0120-2511389

CIN: L40109UP1936PLC048200

**STANDALONE UNAUDITED STATEMENT OF ASSET AND LIABILITIES AS AT SEPTEMBER 30, 2025**

(₹ in Lakh)

Particulars	As at September 30, 2025	As at March 31, 2025
	(Unaudited)	(Audited)
<b>A ASSETS</b>		
<b>1 Non-Current Assets</b>		
Property, Plant and Equipment	2.19	2.39
Financial Assets		
Investments	2,591.00	2,466.00
Deferred Tax Assets (net)	6.04	5.49
Current Tax assets (net)	520.49	1,382.01
<b>Total - Non-Current Assets</b>	<b>3,119.72</b>	<b>3,855.89</b>
<b>2 Current Assets</b>		
Financial Assets		
Cash and Cash equivalents	1,243.78	66.81
Other Bank Balances	12.59	12.22
Loans	524.31	649.31
Other Financial Assets	0.01	0.01
Current Tax assets (net)	6.14	8.98
Other Current Assets	617.96	623.36
<b>Total - Current Assets</b>	<b>2,404.79</b>	<b>1,360.69</b>
<b>Total Assets</b>	<b>5,524.51</b>	<b>5,216.58</b>
<b>B EQUITY AND LIABILITIES</b>		
<b>1 Equity</b>		
Equity Share Capital	93.43	93.43
Other Equity	230.08	(75.18)
<b>Total - Equity</b>	<b>323.51</b>	<b>18.25</b>
<b>2 Non-Current Liabilities</b>		
Provisions	10.36	8.54
<b>Total - Non-Current Liabilities</b>	<b>10.36</b>	<b>8.54</b>
<b>3 Current Liabilities</b>		
Financial Liabilities		
Trade Payables		
- Due to Micro enterprises and small enterprises		
- Due to other than micro enterprises and small enterprises	3,313.62	3,313.62
Other financial liabilities	1,863.34	1,862.38
Other current liabilities	1.38	1.93
Provisions	12.30	11.86
<b>Total - Current Liabilities</b>	<b>5,190.64</b>	<b>5,189.79</b>
<b>Total - Equity and Liabilities</b>	<b>5,524.51</b>	<b>5,216.58</b>



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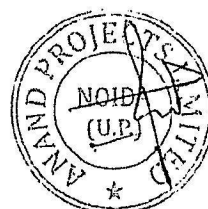
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**STATEMENT OF UNAUDITED STANDALONE CASH FLOW FOR THE SIX MONTHS ENDED SEPTEMBER 30, 2025**

Particulars	Amount in ₹ Lakh	
	Six month ended September 30, 2025 (Unaudited)	Six month ended September 30, 2024 (Unaudited)
<b>A. Cash flow from operating activities</b>		
Profit before tax	426.42	(154.05)
<b>Adjustments for:</b>		
Depreciation and amortisation	0.20	0.30
Loss/ (gain) on sale / discard of property, plant and equipment	-	-
Fair value adjustment loss/(gain) on investment (notional)	-	303.16
Finance cost	-	48.49
Interest income	(1.40)	(93.47)
<b>Cash generated before working capital changes</b>	<b>425.22</b>	<b>104.43</b>
<b>Movement In working capital</b>		
Increase / (decrease) in trade and other payables	(147.13)	(2.98)
Decrease / (Increase) in trade and other receivable	-	(10.80)
Increase / (decrease) in provisions	2.26	1.91
Decrease / (Increase) in other assets	152.94	6.61
<b>Cash generated from operations</b>	<b>433.29</b>	<b>99.17</b>
Direct taxes paid	742.65	(6.09)
<b>Net cash flow from / (used in) operating activities (A)</b>	<b>1,175.94</b>	<b>93.08</b>
<b>B. Cash flow from / (used in) investing activities</b>		
Purchase of property, plant and equipment	-	(0.80)
Sale/ (Purchase) of investments	(125.00)	517.50
Loans (given)/ received back	125.00	(372.00)
Interest received	1.03	218.79
Fixed deposit with original maturity of more than 3 months	-	(0.33)
<b>Net cash flow from / (used in) investing activities (B)</b>	<b>1.03</b>	<b>363.16</b>
<b>C. Cash flow from / (used in) financing activities</b>		
Proceeds/ (repayments) of borrowings	-	(410.00)
<b>Net cash flow from / (used in) financing activities (C)</b>	<b>-</b>	<b>(410.00)</b>
<b>Net increase / (decrease) in cash and cash equivalents (A+B+C)</b>	<b>1,176.97</b>	<b>46.24</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>66.81</b>	<b>67.80</b>
<b>Cash and cash Equivalents -Closing Balance</b>	<b>1,243.78</b>	<b>114.04</b>

i) Above cash flow statement has been prepared under the 'Indirect Method' as per Indian accounting standard (Ind AS) 7.

ii) Figures in brackets indicate cash outflow and without brackets indicates cash inflow.



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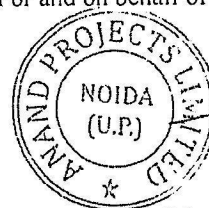
CIN: L40109UP1936PLC048200

**Notes :**

- 1 Results are prepared in compliance with Indian Accounting Standards ("Ind AS") notified by the Ministry of Corporate Affairs.
- 2 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".
- 3 Figures have been regrouped / rearranged wherever necessary.
- 4 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 12th November 2025.

Place: Noida  
Date: 12th November 2025

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



Rajesh Kumar Sharma  
Whole Time Director & CFO  
DIN - 09388677

**CHOPRA VIMAL & CO.**

Chartered Accountants

E-479, Lal Kothi Scheme, Behind New Vidhan Sabha, Janpath, Jaipur - 302015

Phone: 0141-6769136, 9530261623, 9829016231, E-Mail: 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**

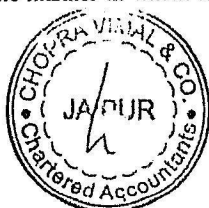
1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Anand Projects Limited ("the Company") and its associate for the quarter ended September 30, 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing 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

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 ended September 30, 2025. The unaudited financial results 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

*Lokesh Sharma*  
(Lokesh Sharma)

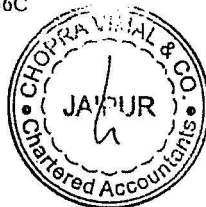
Partner

Membership No.: 420735

UDIN: 25420735BMHUYJ2383

Place(Camp): Noida

Date: 12<sup>th</sup> November, 2025



**ANAND PROJECTS LIMITED**

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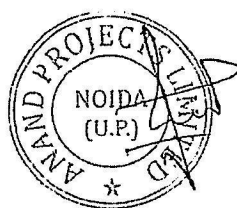
Web Site: www.anandprojects.com, Phone No - 0120-2511389

CIN: L40109UP1936PLC048200

**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2025**

(₹ in Lakh, except per share data)

	Particulars	Unaudited					Audited
		Quarter Ended			Half Year Ended		Year Ended
		30/09/2025	30/06/2025	30/09/2024	30/09/2025	30/09/2024	31/03/2025
1	Income						
	(a) Revenue from operations	30.00	30.00	30.00	60.00	60.00	120.00
	(b) Other Income	428.26	0.59	133.17	428.85	184.86	199.42
	Total income	458.26	30.59	163.17	488.85	244.86	319.42
2	Expenses						
	(a) Employee benefits expense	11.28	23.60	13.51	34.88	28.18	53.28
	(b) Finance cost	-	-	22.92	-	48.49	64.13
	(c) Depreciation and amortisation expenses	0.10	0.10	0.14	0.20	0.30	0.63
	(d) Other expenses	11.63	15.72	311.76	27.35	321.94	466.50
	Total Expenses	23.01	39.42	348.33	62.43	398.91	584.54
3	Profit before tax and share in profit / (loss) of associate (1-2)	435.25	(8.83)	(185.16)	426.42	(154.05)	(265.12)
4	Share of Profit / (loss) of associate (refer note 4)	-	-	-	-	-	-
5	Profit before tax (3+4)	435.25	(8.83)	(185.16)	426.42	(154.05)	(265.12)
6	Tax Expense						
	(a) Current tax	107.87	-	23.42	107.87	23.52	4.56
	(b) Tax expenses of earlier year	13.84	-	-	13.84	-	63.32
	(c) Deferred tax	0.06	(0.61)	601.61	(0.55)	614.10	613.91
	Total tax expenses	121.77	(0.61)	625.03	121.16	637.62	681.79
7	Net Profit for the period (5 - 6)	313.48	(8.22)	(810.19)	305.26	(791.67)	(946.91)
8	Other Comprehensive Income						
	(a) Items that will not be reclassified subsequently to profit or loss						
	- Remeasurements of the net defined benefit plans	-	-	-	-	-	(0.13)
	- Tax on above	-	-	-	-	-	0.03
	(b) Items that will be reclassified subsequently to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income for the Period (8)	-	-	-	-	-	(0.10)
9	Total Comprehensive Income for the Period (7+8)	313.48	(8.22)	(810.19)	305.26	(791.67)	(947.01)
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						(75.18)
12	Earnings per share ₹ : (Not Annualised)						
	Basic	33.55	(0.88)	(86.72)	32.67	(84.73)	(101.35)
	Diluted	33.55	(0.88)	(86.72)	32.67	(84.73)	(101.35)
	See accompanying notes to the consolidated financial results						



# ANAND PROJECTS LIMITED

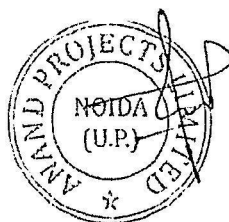
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Web Site: www.anandprojects.com, Phone No - 0120-2511389

CIN: L40109UP1936PLC048200

## CONSOLIDATED UNAUDITED STATEMENT OF ASSET AND LIABILITIES AS AT SEPTEMBER 30, 2025

		(₹ in Lakh)	
Particulars		As at September 30, 2025	As at March 31, 2025
		(Unaudited)	(Audited)
<b>A ASSETS</b>			
<b>1 Non-Current Assets</b>			
Property, Plant and Equipment		2.19	2.39
Financial Assets			
Investments		2,591.00	2,466.00
Deferred Tax Assets (net)		6.04	5.49
Current Tax assets (net)		520.49	1,382.01
<b>Total - Non-Current Assets</b>		<b>3,119.72</b>	<b>3,855.89</b>
<b>2 Current Assets</b>			
Financial Assets			
Cash and Cash equivalents		1,243.78	66.81
Other Bank Balances		12.59	12.22
Loans		524.31	649.31
Other Financial Assets		0.01	0.01
Current Tax assets (net)		6.14	8.98
Other Current Assets		617.96	623.36
<b>Total - Current Assets</b>		<b>2,404.79</b>	<b>1,360.69</b>
<b>Total Assets</b>		<b>5,524.51</b>	<b>5,216.58</b>
<b>B EQUITY AND LIABILITIES</b>			
<b>1 Equity</b>			
Equity Share Capital		93.43	93.43
Other Equity		230.08	(75.18)
<b>Total - Equity</b>		<b>323.51</b>	<b>18.25</b>
<b>2 Non-Current Liabilities</b>			
Provisions		10.36	8.54
<b>Total - Non-Current Liabilities</b>		<b>10.36</b>	<b>8.54</b>
<b>3 Current Liabilities</b>			
Financial Liabilities			
Trade Payables			
- Due to Micro enterprises and small enterprises		3,313.62	3,313.62
- Due to other than micro enterprises and small enterprises		1,863.34	1,862.38
Other financial liabilities		1.38	1.93
Other current liabilities		12.30	11.86
Provisions			
<b>Total - Current Liabilities</b>		<b>5,190.64</b>	<b>5,189.79</b>
<b>Total - Equity and Liabilities</b>		<b>5,524.51</b>	<b>5,216.58</b>



**ANAND PROJECTS LIMITED**

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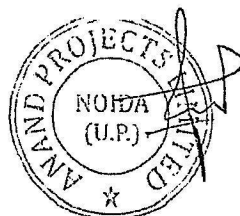
CIN: L40109UP1936PLC048200

**STATEMENT OF UNAUDITED CONSOLIDATED CASH FLOW FOR THE SIX MONTHS ENDED SEPTEMBER 30, 2025**

		Amount in ₹ Lakh	
Particulars	Six month ended September 30, 2025 (Unaudited)	Six month ended September 30, 2024 (Unaudited)	
<b>A. Cash flow from operating activities</b>			
Profit before tax	426.42	(154.05)	
<b>Adjustments for:</b>			
Depreciation and amortisation	0.20	0.30	
Loss/ (gain) on sale / discard of property, plant and equipment	-	-	
Fair value adjustment loss/(gain) on investment (notional)	-	303.16	
Finance cost	-	48.49	
Interest income	(1.40)	(93.47)	
<b>Cash generated before working capital changes</b>	<b>425.22</b>	<b>104.43</b>	
<b>Movement In working capital</b>			
Increase / (decrease) in trade and other payables	(147.13)	(2.98)	
Decrease / (Increase) in trade and other receivable	-	(10.80)	
Increase / (decrease) in provisions	2.26	1.91	
Decrease / (Increase) in other assets	152.94	6.61	
<b>Cash generated from operations</b>	<b>433.29</b>	<b>99.17</b>	
Direct taxes paid	742.65	(6.09)	
<b>Net cash flow from / (used in) operating activities (A)</b>	<b>1,175.94</b>	<b>93.08</b>	
<b>B. Cash flow from / (used in) investing activities</b>			
Purchase of property, plant and equipment	-	(0.80)	
Sale/ (Purchase) of investments	(125.00)	517.50	
Loans (given)/ received back	125.00	(372.00)	
Interest received	1.03	218.79	
Fixed deposit with original maturity of more than 3 months	-	(0.33)	
<b>Net cash flow from / (used in) investing activities (B)</b>	<b>1.03</b>	<b>363.16</b>	
<b>C. Cash flow from / (used in) financing activities</b>			
Proceeds/ (repayments) of borrowings	-	(410.00)	
<b>Net cash flow from / (used in) financing activities (C)</b>	<b>-</b>	<b>(410.00)</b>	
<b>Net increase / (decrease) in cash and cash equivalents (A+B+C)</b>	<b>1,176.97</b>	<b>46.24</b>	
Cash and cash equivalents at the beginning of the year	66.81	67.80	
<b>Cash and cash Equivalents -Closing Balance</b>	<b>1,243.78</b>	<b>114.04</b>	

i) Above cash flow statement has been prepared under the 'Indirect Method' as per Indian accounting standard (Ind AS) 7.

ii) Figures in brackets indicate cash outflow and without brackets indicates cash inflow.



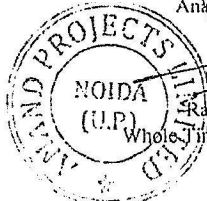

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**Notes :**

- 1 Results are prepared in compliance with Indian Accounting Standards ("Ind AS") notified by the Ministry of Corporate Affairs.
- 2 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".
- 3 Figures have been regrouped / rearranged wherever necessary.
- 4 The Company's share in current quarter's profit of associate is offsetted against earlier period unrecognised losses and cost of investments.
- 5 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 12th November 2025.

Place: Noida  
Date: 12th November 2025

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

   
Rajesh Kumar Sharma  
Whole Time Director & CFO  
DIN - 09388677