

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

November 10th, 2022

Dear Sir(s),

BSE Code: 501630

Sub.:- Submission of the Un-audited Standalone & Consolidated Financial Results for the Second quarter ended September 30th, 2022 of the F.Y. 2022-23 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 10th, 2022, please find attached herewith the following(s):-

- (1) Signed copy of the Un-audited Standalone & Consolidated Financial Results **for the 02nd quarter ended September 30th, 2022 of the F.Y. 2022-23.**
- (2) Limited Review Report of the Auditor **for the 02nd quarter ended September 30th, 2022 of the F.Y. 2022-23.**

In this connection, please also note that the Board Meeting held today i.e. November 10th, 2022 w.r.t. above stated subject matter was commenced at 12:00 P.M and concluded at 01.10 P.M. This is in compliance of SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 09th, 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) 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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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**

SURENDRA
KUMAR SHARMA

Digitally signed by SURENDRA KUMAR SHARMA
DN: cn=K. SURENDRA, o=Anand Projects Limited,
2.5.4.20=anandprojects.com, email=anandprojects@anandprojects.com,
c=IN, serial=20221110130914, postalCode=201304,
street=Chhatrapati,
pseudoDn=20221110130914, postalCode=201304,
serialNumber=367221454649a158ca4750a00898865cda
1120118da1a66c04d8b1d8e, o=Personal, cn=SURENDRA
KUMAR SHARMA
Date: 2022.11.10 13:09:14 +05'30'

**Surendra Kumar Sharma
(Company Secretary & Compliance Officer)
M. No. F5737**

Encl: As Above



CHOPRA VIMAL & CO.

Chartered Accountants

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

0141-6769136, 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 six months ended September 30, 2022 (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)

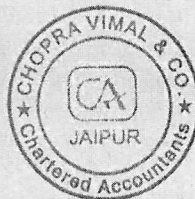
Partner

Membership No.: 074056

UDIN: 22074056BCRPNV9737

Place: Noida

Date: 10 November, 2022



STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTH ENDED SEPTEMBER 30, 2022

(₹ in Lakh, except per share data)

	Particulars	Unaudited					Audited
		Quarter Ended			Half Year Ended		Year Ended
		30/09/2022	30/06/2022	30/09/2021	30/09/2022	30/09/2021	31/03/2022
1	Income						
	(a) Revenue from operations	30.00	-	-	30.00	-	467.81
	(b) Other Income	(419.81)	535.73	167.46	115.92	335.82	58.68
	Total income	(389.81)	535.73	167.46	145.92	335.82	526.49
2	Expenses						
	(a) Cost of Project Materials & Services	-	-	-	-	-	409.82
	(b) Employee Benefits Expense	24.20	24.25	33.77	48.45	64.40	107.96
	(c) Depreciation and amortisation expenses	0.25	0.24	0.32	0.49	0.52	1.33
	(d) Other Expenses	18.29	12.32	24.45	30.61	165.23	6,021.46
	Total Expenses	42.74	36.81	58.54	79.55	230.15	6,540.57
3	Profit before tax (1-2)	(432.55)	498.92	108.92	66.37	105.67	(6,014.08)
4	Tax Expense						
	(a) Current tax	-	-	19.76	-	61.50	-
	(b) Tax expenses of earlier year	-	-	-	-	-	0.05
	(b) Deferred tax	(0.23)	(0.23)	(0.31)	(0.46)	(0.83)	7.59
	Total tax expenses	(0.23)	(0.23)	19.45	(0.46)	60.67	7.64
5	Net Profit for the period (3 - 4)	(432.32)	499.15	89.47	66.83	45.00	(6,021.72)
6	Other Comprehensive Income						
	(a) Items that will not be reclassified subsequently to profit or loss						
	- Remeasurements of the net defined benefit plans	-	-	-	-	-	2.24
	- Tax on above	-	-	-	-	-	(0.56)
	(b) Items that will be reclassified subsequently to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income for the Period (6)	-	-	-	-	-	1.68
7	Total Comprehensive Income for the Period (5+6)	(432.32)	499.15	89.47	66.83	45.00	(6,020.04)
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						3,427.45
10	Earnings per share ₹ : (Not Annualised)						
	Basic	(46.27)	53.43	9.58	7.15	4.82	(644.52)
	Diluted	(46.27)	53.43	9.58	7.15	4.82	(644.52)
	See accompanying notes to the Standalone Financial Results						



ANAND PROJECTS LIMITED

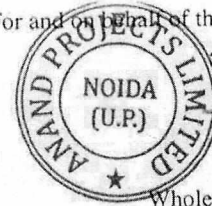
Regd. Office: House No. 304, Ajad Pura Lalitpur -284403 Uttar Pradesh
Web Site: www.anandprojects.com, Phone No - 0120-2511389
CIN: L40109UP1936PLC048200

Notes :

- 1) The Company is engaged in Engineering, Procurement and Construction related activities which are project specific. Therefore the financial results for quarter and six months ended September 30, 2022 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 financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 10th of November 2022 and have been subjected to a "Limited Review" by the Statutory Auditor.

Place : Noida
Date : 10th November, 2022

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



Rajesh Kumar Sharma
Whole Time Director & CFO
DIN - 09388677

ANAND PROJECTS LIMITED

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CIN: L40109UP1936PLC048200

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022

STANDALONE BALANCE SHEET

(₹ in Lakh)

Particulars	As at September 30, 2022 (Unaudited)	As at March 31, 2022 (Audited)
A ASSETS		
1 Non-Current Assets		
Property, Plant and Equipment	2.51	3.00
Financial Assets		
Investments	2,387.81	2,276.23
Deferred Tax Assets (net)	9.44	8.98
Current Tax assets (net)	1,424.31	1,419.94
Total - Non-Current Assets	3,824.07	3,708.15
2 Current Assets		
Financial Assets		
Investments	63,349.47	62,520.75
Cash and Cash equivalents	46.65	94.80
Other Bank Balances	10.63	10.40
Loans	912.36	1,463.64
Other Financial Assets	1.78	1.78
Current Tax assets (net)	3.05	9.47
Other Current Assets	698.46	1,299.36
Total - Current Assets	65,022.40	65,400.20
Total Assets	68,846.47	69,108.35
B EQUITY AND LIABILITIES		
1 Equity		
Equity Share Capital	93.43	93.43
Other Equity	3,494.29	3,427.45
Total - Equity	3,587.72	3,520.88
2 Non-Current Liabilities		
Provisions	25.16	23.35
Total - Non-Current Liabilities	25.16	23.35
3 Current Liabilities		
Financial Liabilities		
Trade Payables		
- Due to Micro enterprises and small enterprises		325.39
- Due to other than micro enterprises and small enterprises	3,014.45	3,013.51
Other financial liabilities	18.98	16.55
Other Current Liabilities	62,189.49	62,198.00
Provisions	10.67	10.67
Total - Current Liabilities	65,233.59	65,564.12
Total - Equity and Liabilities	68,846.47	69,108.35



ANAND PROJECTS LIMITED

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CIN: L40109UP1936PLC048200

STANDALONE STATEMENT OF CASH FLOW FOR THE SIX MONTH ENDED SEPTEMBER 30, 2022

(₹ in Lakh)		
Particulars	Six month ended September 30, 2022 (Unaudited)	Six month ended September 30, 2021 (Unaudited)
A. Cash flow from operating activities		
Profit before tax	66.37	105.67
Adjustments for:		
Depreciation and amortisation	0.49	0.52
Sundry balances written off	(7.84)	-
Fair value adjustment loss/(gain) on investment (notional)	(95.71)	-
Interest income	(12.37)	(335.82)
Cash generated before working capital changes	(49.06)	(229.63)
Movement In working capital		
Increase / (decrease) in trade and other payables	(322.70)	(84.06)
Increase / (decrease) in provisions	1.81	3.14
(Increase) / decrease in other financial assets and other assets	0.91	(3.89)
Cash generated from operations	(369.04)	(314.44)
Direct taxes paid	(3.05)	(31.10)
Net cash flow from / (used in) operating activities (A)	(372.09)	(345.54)
B. Cash flow from / (used in) investing activities		
Purchase of property, plant and equipment	-	(1.34)
Sale/ (Purchase) of investments	323.50	(7,462.50)
Advance for purchase of shares	-	7,322.43
Loan (repaid)/ received	-	359.44
Interest income received	0.67	139.73
Fixed deposit with original maturity of more than 3 months	(0.23)	(0.23)
Net cash flow from / (used in) investing activities (B)	323.94	357.53
C. Cash flow from / (used in) financing activities		
Net cash flow from / (used in) financing activities (C)	-	-
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(48.15)	11.99
Cash and cash equivalents at the beginning of the year	94.80	59.74
Cash and cash Equivalents -Closing Balance	46.65	71.73

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.





CHOPRA VIMAL & CO.

Chartered Accountants

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

0141-6769136, 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)

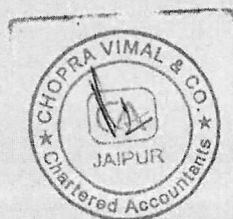
**Review Report to
The Board of Directors
Anand Projects Limited**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Anand Projects Limited ("the Company") and its associate for the quarter ended and six month ended September 30, 2022 ("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



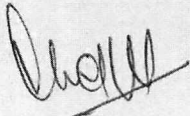
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5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles 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 loss of Rs Nil and the Company's share of total comprehensive income of Rs Nil for the quarter ended June 30, 2022. 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



(Vimal Chopra)
Partner
Membership No.: 074056
UDIN: 22074056BCRPJL9008
Place: Noida
Date: 10 November 2022



STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTH ENDED SEPTEMBER 30, 2022

(₹ in Lakh, except per share data)

	Particulars	Unaudited				Audited
		Quarter Ended		Half Year Ended		Year Ended
		30/09/2022	30/06/2022	30/09/2021	30/09/2021	31/03/2022
1	Income					
	(a) Revenue from operations	30.00	-	-	30.00	467.81
	(b) Other Income	(419.81)	535.73	167.46	115.92	58.68
	Total income	(389.81)	535.73	167.46	145.92	526.49
2	Expenses					
	(a) Cost of Project Materials & Services	-	-	-	-	409.82
	(b) Employee Benefits Expense	24.20	24.25	33.77	48.45	107.96
	(c) Depreciation and amortisation expenses	0.25	0.24	0.32	0.49	1.33
	(d) Other Expenses	18.29	12.32	24.45	30.61	6,020.47
	Total Expenses	42.74	36.81	58.54	79.55	6,539.58
3	Profit before tax and share in profit/(loss) of associate (1-2)	(432.55)	498.92	108.92	66.37	(6,013.09)
4	Share of Profit / (loss) of associate	-	-	-	-	-
5	Profit before tax (3+4)	(432.55)	498.92	108.92	66.37	(6,013.09)
6	Tax Expense					
	(a) Current tax	-	-	19.76	-	61.50
	(b) Tax expenses of earlier year	-	-	-	-	0.05
	(b) Deferred tax	(0.23)	(0.23)	(0.31)	(0.46)	7.59
	Total tax expenses	(0.23)	(0.23)	19.45	(0.46)	7.64
7	Net Profit for the period (5-6)	(432.32)	499.15	89.47	66.83	(6,020.73)
8	Other Comprehensive Income					
	(a) Items that will not be reclassified subsequently to profit or loss					
	- Remeasurements of the net defined benefit plans	-	-	-	-	2.24
	- Tax on above	-	-	-	-	(0.56)
	(b) Items that will be reclassified subsequently to profit or loss	-	-	-	-	-
	Other Comprehensive Income for the Period	-	-	-	-	1.68
9	Total Comprehensive Income for the Period (7+8)	(432.32)	499.15	89.47	66.83	(6,019.05)
10	Paidup share capital (face value of ₹ 10 each)	93.43	93.43	93.43	93.43	93.43
11	Other equity excluding Revaluation Reserve					3,427.45
12	Earnings per share ₹ : (Not Annualised)					
	Basic	(46.27)	53.43	9.58	7.15	(644.42)
	Diluted	(46.27)	53.43	9.58	7.15	(644.42)
See accompanying notes to the Standalone Financial Results						



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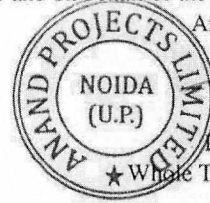
Web Site: www.anandprojects.com, Phone No - 0120-2511389

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 six months ended September 30, 2022 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 financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 10th of November 2022 and have been subjected to a "Limited Review" by the Statutory Auditor.

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



Rajesh Kumar Sharma
★ Whole Time Director & CFO
DIN - 09388677

Place : Noida

Date : 10th November, 2022

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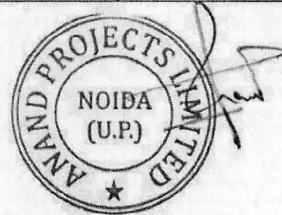
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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30,

CONSOLIDATED BALANCE SHEET

(₹ in Lakh)

Particulars	As at September 30, 2022 (Unaudited)	As at March 31, 2022 (Audited)
A ASSETS		
1 Non-Current Assets		
Property, Plant and Equipment	2.51	3.00
Financial Assets		
Investments	2,387.81	2,276.23
Deferred Tax Assets (net)	9.44	8.98
Current Tax assets (net)	1,424.31	1,419.94
Total - Non-Current Assets	3,824.07	3,708.15
2 Current Assets		
Financial Assets		
Investments	63,349.47	62,520.75
Cash and Cash equivalents	46.65	94.80
Other Bank Balances	10.63	10.40
Loans	912.36	1,463.64
Other Financial Assets	1.78	1.78
Current Tax assets (net)	3.05	9.47
Other Current Assets	698.46	1,299.36
Total - Current Assets	65,022.40	65,400.20
Total Assets	68,846.47	69,108.35
B EQUITY AND LIABILITIES		
1 Equity		
Equity Share Capital	93.43	93.43
Other Equity	3,494.29	3,427.45
Total - Equity	3,587.72	3,520.88
2 Non-Current Liabilities		
Provisions	25.16	23.35
Total - Non-Current Liabilities	25.16	23.35
3 Current Liabilities		
Financial Liabilities		
Trade Payables		
- Due to Micro enterprises and small enterprises	-	325.39
- Due to other than micro enterprises and small enterprises	3,014.45	3,013.51
Other financial liabilities	18.98	16.55
Other Current Liabilities	62,189.49	62,198.00
Provisions	10.67	10.67
Total - Current Liabilities	65,233.59	65,564.12
Total - Equity and Liabilities	68,846.47	69,108.35



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

CIN: L40109UP1936PLC048200

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE SIX MONTH ENDED SEPTEMBER 30, 2022

(₹ in Lakh)

Particulars	Six month ended September 30, 2022 (Unaudited)	Six month ended September 30, 2021 (Unaudited)
A. Cash flow from operating activities		
Profit before tax	66.37	105.67
Adjustments for:		
Share of (Profit)/ loss of Associates	-	-
Depreciation and amortisation	0.49	0.52
Sundry balances written off	(7.84)	-
Fair value adjustment loss/(gain) on investment (notional)	(95.71)	-
Interest income	(12.37)	(335.82)
Cash generated before working capital changes	(49.06)	(229.63)
Movement In working capital		
Increase / (decrease) in trade and other payables	(322.70)	(84.06)
Increase / (decrease) in provisions	1.81	3.14
(Increase) / decrease in other financial assets and other assets	0.91	(3.89)
Cash generated from operations	(369.04)	(314.44)
Direct taxes paid	(3.05)	(31.10)
Net cash flow from / (used in) operating activities (A)	(372.09)	(345.54)
B. Cash flow from / (used in) investing activities		
Purchase of property, plant and equipment	-	(1.34)
Sale/ (Purchase) of investments	323.50	(7,462.50)
Advance for purchase of shares	-	7,322.43
Loan (repaid)/ received	-	359.44
Interest income received	0.67	139.73
Fixed deposit with original maturity of more than 3 months	(0.23)	(0.23)
Net cash flow from / (used in) investing activities (B)	323.94	357.53
C. Cash flow from / (used in) financing activities		
Net cash flow from / (used in) financing activities (C)	-	-
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(48.15)	11.99
Cash and cash equivalents at the beginning of the year	94.80	59.74
Cash and cash Equivalents -Closing Balance	46.65	71.73

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.

