

February 14, 2023

To
The Manager- Listing Department
Wholesale Debt Market
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, **Mumbai**- 400001

Scrip code: 960465

Thro' BSE Listing Center

Sub: Outcome of the Board Meeting held on February 14, 2023 - Intimation under Regulations 51, 52 and 54 of SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations)

Dear Sir,

Further to our letter dated February 9, 2023 , we wish to inform you that the Board at its meeting held today i.e February 14, 2023, *inter-alia* approved the un-audited standalone financial results of the Company for the quarter and nine months ended December 31, 2022.

Pursuant to Regulations 51, 52 and 54 read with Part B of Schedule III of Listing Regulations, we enclose herewith the said unaudited financial results along by the limited review report thereon and security/ asset cover certificate as on December 31, 2022 ↵

The said unaudited financial results will be made available on the website of the Company and also be published in the newspapers in the prescribed format.

Further, we wish to inform you that the proceeds of the Non-Convertible Debentures issued by the Company and listed on BSE Limited were fully utilised for the purpose, as such the disclosure requirements pursuant to Regulation 52(7) & 52(7A) Listing Regulations are not applicable.

The meeting of board of directors commenced at 03.00 P.M and concluded at 04.00 P.M.

We request you to take on the record the same.

Thanking you.

For Aurobindo Realty & Infrastructure Private Limited

U Satish Kumar

U Satish Kumar
Company Secretary
M.No.:A17491



Aurobindo Realty & Infrastructure Private Limited

Register & Corporate office : Plot No:1, Sy.No.83/1, Galaxy Towers, 21st Floor, Wing A, Knowledge City, Raidurgam (Panmaktha), Hyderabad-500081, Telangana.

CIN :U45500TG2016PTC111433 | www.aurobindorealty.com | info@auinf.com | +91 40 4670 4600

Aurobindo Realty & Infrastructure Private Limited

Registered Office: "21st Floor, Wing A, Galaxy, Plot No:1, Sy.No.83/1 Hyderabad Knowledge City, Raidurg (Panmaktha) Hyderabad-500081, Telangana.

CIN: U45500TG2016PTC111433

Statement of Unaudited Financial Results for the quarter and nine months ended Dec 31, 2022

(All amounts are in Indian Rupees in Millions unless otherwise stated)

Particulars	Quarter ended			Nine Months ended		Year ended
	Dec 31, 2022	Sep 30, 2022	Dec 31, 2021	Dec 31, 2022	Dec 31, 2021	Mar 31, 2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income:						
Revenue from operations	3,020.80	1,813.47	889.60	6,041.05	3,190.62	5,043.93
Other income	435.78	412.62	558.10	1,326.85	1,335.06	1,919.05
Total Income	3,456.58	2,226.09	1,447.70	7,367.90	4,525.68	6,962.98
Expenses:						
Cost of raw material and components consumed	1,191.59	805.39	575.11	2,434.42	1,417.18	1,865.29
Project Direct Expenses	810.03	637.74	482.05	1,980.28	1,383.88	1,900.97
(Increase)/Decrease in Finished Goods and Construction Work in Progress	210.85	(187.06)	(369.35)	(76.36)	(366.52)	(302.99)
Employee benefit expenses	273.89	213.89	172.74	658.34	450.99	605.46
Other expenses	153.79	84.12	24.32	268.50	97.70	181.21
Total expenses	2,640.15	1,554.08	884.87	5,265.18	2,963.23	4,249.94
Earning before interest, tax, depreciation and amortization (EBITDA)	816.43	672.01	562.83	2,102.72	1,562.45	2,713.04
Finance costs	364.75	336.58	409.23	1,011.33	1,285.87	1,686.57
Depreciation and Amortization expenses	116.50	100.86	48.24	289.77	139.53	201.91
Profit/(loss) before tax and exceptional items for the period/year	335.18	234.57	105.36	801.62	137.05	824.56
Exceptional items	-	-	29.64	-	29.64	62.79
Profit/(loss) before tax after exceptional items for the period/year	335.18	234.57	75.72	801.62	107.40	761.77
Tax Expenses						
Current tax	101.67	64.75	33.71	227.93	55.22	253.90
Deferred tax	(1.38)	(44.84)	(1.42)	(8.51)	(4.32)	(1.45)
Total Tax Expenses	100.29	19.91	32.29	219.42	50.90	252.45
Profit/(loss) after tax for the period/year	234.89	214.66	43.43	582.20	56.51	509.32
Other comprehensive income not to be reclassified to profit or loss in subsequent periods:						
Re-measurement gains / (losses) on employee defined benefit plans	3.16	2.52	4.37	7.70	11.38	7.26
Deferred tax credit	(3.09)	(0.64)	(1.10)	(1.95)	(2.86)	(1.83)
Other comprehensive income, net of tax	0.07	1.88	3.27	5.75	8.51	5.43
Total comprehensive profit/(loss) for the period/year	234.96	216.54	46.70	587.95	65.02	514.75
Earnings Per Equity Share (Face Value of Rs.10 Each)						
	Not annualised					Annualised
Basic (In Rs.)	1.15	1.06	0.23	2.89	0.32	2.53
Diluted (In Rs.)	1.27	1.14	0.23	3.25	0.32	2.55



Aurobindo Realty & Infrastructure Private Limited

CIN: U45500TG2016PTC111433

Notes to Unaudited Financial Results for the quarter and nine months ended Dec 31, 2022

- 1 The financial results for the quarter and nine months ended December 31, 2022 have been reviewed and approved by the Board of Directors in their meeting held on 14th February, 2023. The statutory auditors have carried out limited review of the financial results of the company for the quarter and nine months ended December 31, 2022
- 2 The financial results of the company have been prepared in accordance with the Indian Accounting Standards (Ind AS) modified under Section 133 of the Companies Act, 2013 read together with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and in terms of regulation 52 of the Securities Exchange Board of India (listed obligations and disclosure requirements) Regulations, 2015, as amended ("listed regulations").
- 3 The Company is in the business of Engineering, procurement and contracts. There is only one segment (business and/or geographical) in accordance with the requirements of Ind AS - 108 Operating Segments



Aurobindo Realty & Infrastructure Private Limited

Registered Office: 21st Floor, Wing A, Galaxy, Plot No-1, Sy.No 83/1 Hyderabad Knowledge City, Raidurg (Fanmaktha) Hyderabad-500081, Telangana.
CIN: U45500TG2016PTC111433

Notes to Financial Results for the quarter and six months ended Dec 31, 2022

4. Additional Disclosure as per Regulation 52 (4) of Securities Exchange Board of India (Listing obligation and Disclosure Requirements) Regulations 2015

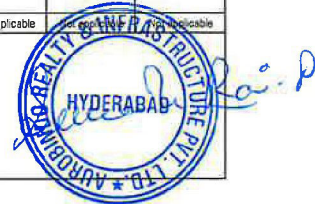
Sl No.	Particulars	Quarter ended			Nine Months ended		For the year ended
		Dec 31, 2022	Sep 30, 2022	Dec 31, 2021	Dec 31, 2022	Dec 31, 2021	Mar 31, 2022
a	Debt -Equity ratio (in times)	1.35	1.48	2.33	1.35	2.33	1.28
	Formula used for the computation of debt equity ratio=Non current borrowings+current borrowings/Net Worth						
b	Debt service coverage ratio (DSCR)(in times)	1.00	3.21	0.15	0.61	0.30	0.13
	Formula used for the computation of DSCR =Profit Before Finance cost /tax and Depreciation/(Finance cost + Principal Payment of long term debt during the period)						
c	Interest service Coverage ratio (ISCR) (In times)	12.08	8.22	2.47	13.79	1.47	3.22
	Formula used for the computation of ISCR =Profit Before Finance cost /tax and Depreciation/Finance cost						
d	Outstanding Redeemable Preference shares(Quantity and Value)	As the company has not issued any redeemable preference shares during the period/year. Hence this clause is not applicable					
e	Capital Redemption Reserve/Debtenture Redemption Reserve	675.00	675.00	506.52	675.00	506.52	900.00
f	Net worth (INR in millions)	10,363.49	10,126.28	8,675.08	10,363.49	9,675.09	9,775.56
g	Net Profit/(Loss) after tax (INR in millions)	234.88	214.67	43.43	582.18	56.52	509.32
h	Earnings per Equity Shares (Face Value per share Rs. 10/- each)						
	a) Basic (in Rs) (not annualised)	1.15	1.06	0.23	2.89	0.32	2.53
	a) Diluted (in Rs) (not annualised)	1.27	1.14	0.23	3.25	0.32	2.55
i	Current Ratio (in times)	3.53	4.20	0.96	3.53	0.95	3.78
	Formula used for the computation of current ratio = Current Assets/ Current Liabilities excluding Short-term borrowings						
j	Long term Debt to Working Capital (in times)	2.67	1.92	(22.74)	2.67	(22.74)	2.35
	Formula used for computation of long term debt to working capital = long term borrowings+ current maturities of long term borrowings/Net working Capital						
k	Bad Debts to Accounts Receivable Ratio (in %)	0.00%	0.00%	0.00%	0.00%	0.00%	0.04%
	Formula used for computation of Bad debts to Accounts Receivable ratio = Bad Debts/Average Trade Receivable						
l	Current Liability Ratio (%)	40.56%	10.03%	59.16%	40.56%	59.16%	11.29%
	Formula used for the computation for current liability ratio = Current liabilities/total liabilities						
m	Total Debts to Total Assets (in %)	55.01%	55.06%	64.41%	55.01%	64.41%	52.41%
	Formula used for the computation of Total Debts to Total Assets = Debt securities issued+subordinated liabilities+other borrowings/Total Assets						
n	Debtors Turnover (in times)	1.71	0.82	0.99	3.41	3.76	4.85
	Formula used for the computation of Debtors Turnover = Revenue from operations/Average Trade Receivable			(not annualised)			annualised
o	Inventory Turnover (in times)	3.47	2.05	1.38	8.83	6.57	11.00
	Formula used for the computation of Inventory Turnover = Revenue from operations/Average Inventory			(not annualised)			annualised
p	Operating Margin (in %)	12.50%	13.42%	0.02%	12.05%	6.70%	13.78%
	Formula used for the computation of Operating Margin = Profit before Depreciation, Finance Cost, (Gain)/Loss on fair valuation of derivative contracts, Tax and Exceptional items (less) other income/revenue from operations						
q	Net Profit/(Loss) margin (in %)	7.78%	11.84%	4.88%	9.64%	1.77%	10.10%
	Formula used for computation Net Profit/(loss) margin =Profit/(loss) after tax/revenue from operations						
r	Sector specific equivalent ratios, as applicable.	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable

Place: Hyderabad

Date: 14th February 2023

By Order of the Board

Penaka Suneela Rani
Director
DIN: 02530572





INDEPENDENT AUDITOR'S REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

**TO THE BOARD OF DIRECTORS OF
AUROBINDO REALTY & INFRASTRUCTURE PRIVATE LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of AUROBINDO REALTY & INFRASTRUCTURE PRIVATE LIMITED ("the Company"), for quarter and nine months ended 31st December 2022 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 52 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.

Place: Hyderabad
Date: 14th February 2023

For **M/s. K. Nagaraju & Associates**
Chartered Accountants
Firm Registration No.002270S


K. Nagaraju
Partner

M.No:024344

UDIN: 230 243 44 BGVAIH 8536





The Board of Directors
Aurobindo Realty & Infrastructure Private Limited
21st Floor, Wing A, Galaxy
Plot No:1, Sy. NO:83/1, Hyderabad Knowledge City
Raidurg(Panmaktha),Hyderabad-500081

Independent Auditor's Certificate on Security Coverage of Aurobindo Realty & Infrastructure Private Limited pursuant to Regulation 54(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) for listed non-Convertible debt securities as at 31 December 2022

1. The Management of Aurobindo Realty & Infrastructure Private Limited (herein after referred as "the Company") has prepared and compiled the accompanying Statement on the Format of Security Cover as at 31 December 2022 (hereinafter referred as "the Statement"). We have been requested by the management of the Company to examine the details in Column H (Book Value of Assets not offered as security) of the Statement which have been prepared on the basis of unaudited books of account and other relevant records and documents maintained by the Company as at and for the nine months ended 31 December 2022 its respect of outstanding 3,000 Unsecured, Listed, Redeemable, Non- convertible Debentures of a face Value of INR 1,000,000 each (herein after referred as "the NCD") issued on private placement in compliance with the Regulation 54(3) of the Securities Exchange Board of India (SEBI) Listing Obligations And Disclosure Requirements Regulations, 2015 (as amended) read with SEBI Circular No. SEBI/HO/MIRSD/MIRSD_CRADT/CIR/P/2022/67, dated 19 May 2022 (herein after cumulatively referred as "the Regulations"). Since the securities issued are unsecured, there is no charge created on any of the assets for these securities.
2. The certificate is required by the Company for the onward submission to Bombay Stock Exchange Limited (BSE) in respect of the NCD.

Management's Responsibility

3. The preparation of the Statement is the responsibility of the management of the Company including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation.
4. The Management of the Company is also responsible for ensuring that the Company complies with the requirements of the SEBI LODR Regulations and for providing all relevant information to the Debenture Trustee, including amongst others, maintaining Security Coverage Ratio.

Auditor's Responsibility

5. Pursuant to the requirements of the Regulations, it is our responsibility to provide limited assurance on whether the book Value as mentioned in Column H of the Statement have been accurately extracted from the unaudited books of account and other relevant records and documents maintained by the Company as at and for the nine months ended 31 December 2022.



6. The security cover ratio is not provided by the management since the NCD issued are unsecured. Obtained the Deed and noted that the securities issued by the Company are unsecured.
7. We have not performed any independent procedure other than the procedures mentioned above.
8. We conducted our examination of the Statement in accordance with the "Guidance Note on Reports or Certificates for Special Purposes (Revised 2016)" (referred as Guidance Note') issued by the Institute of Chartered Accountants of India ('ICAI'). The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.
9. We have complied with the relevant applicable requirements of the Standards on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial information anti Other Assurance and Related Services Engagements.

Opinion

10. Based on our examination of the unaudited books of account and according to the information and explanations provided to us by the management of the Company, nothing has come to our attention that causes us to believe that the book value as mentioned in Column H of the Statement, read with the notes therein, are not in agreement with the unaudited books of account and other relevant records and documents maintained by the Company as at and for the nine months ended 31 December 2022.

Restriction on Use

11. This certificate has been issued at the request of the Company, solely for the purpose as set forth in the paragraph 2 of this certificate. It should not be used by any other person or for any other purpose. This certificate relates only to the Statement specified above and does not extend to any financial information of the Company or other information. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing. We have no responsibility to update this certificate for events and circumstances occurring after the date of this certificate.

For M/s. K. NAGARAJU & ASSOCIATES
Chartered Accountants
FRN No: 002270S


(K. Nagaraju)
Partner



Date: 14th February 2023
Place: Hyderabad

M. No :024344.
UDIN: 23024344BGVATI 8080

Aurobindo Realty & Infrastructure Private Limited
CIN: U45500TG2016PTC111433

Annexure-1 Format of Security Cover

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O
Particulars	Description of asset for which this certificate relate	Exclusive Charge	Exclusive Charge	Pari-Passu Charge	Pari-Passu Charge	Pari-Passu Charge	Assets not offered as Security	Elimination (amount in negative)	Total (C to H)	Market Value for assets exclusive charge on exclusive basis	Carrying/book value for assets where market value is not ascertainable or applicable	Market Value for Pari Passu Charge Assets	Carrying value/book value for pari passu charge assets where market value is not ascertainable or applicable	Total Value (=K+L+M+N)
		Debt for which this certificate being issued	Debt for which this certificate being used	Assets shared by pari passu holder (includes debt for which this certificate issued & other debt with pari passu charge)	Other Assets on which there is Pari-Passu Charge (excluding items covered in column F)			debt amount considered more than once (due to exclusive plus pari passu charge)						
		Book value	Yes/No	Book Value	Book Value	Book Value								
Assets														
Property, Plant & Equipment														
Capital Work-in-Progress														
Right of Use of Assets														
Goodwill														
Intangible Assets														
Intangible Assets under Development														
Investments	Investment in related Parties						9,933.75		9,933.75					
Loans	Loans and intercorporate deposits to related parties & others						4,821.62		4,821.62					
Inventories														
Trade Receivables														
Cash & Cash Equivalents														
Bank Balances other than Cash & Cash Equivalents														
Cash Equivalents														
Others	Refer note-1						2,305.69		2,305.69					
Total							17,062.06		17,062.06					
Liabilities														
Debt Securities to which this certificate pertains														
other Debt sharing pari-passu charge with above debt														
other Debt														
Subordinated Debt														



