

31st August, 2021

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

Scrip Code: 960465 (ISIN: INE0FCS07014)

Dear Sir,

Sub: Submission of revised Asset Cover Certificate pursuant to Regulation 54 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: (i) Scrip Code of Debt: 960465 (ISIN: INE0FCS07014) Aurobindo Realty & Infrastructure Private Limited (Company) and

Ref: (ii) the Company's letter dated 30th June 2021, w.r.t. Financial Result along with Audit Report for the Financial Year ended 31st March 2021.

With reference to the subject cited above, and in furtherance to the financial results along with audit report for the financial year ended 31st March 2021, submitted to your good office on 30th June 2021, the Company had also submitted the Asset Cover Ratio Certificate as on 31st March, 2021, issued by M/s. K. Nagaraju & Associates, Statutory Auditor of the Company in terms of Regulation 54 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In this regard, please be informed that while arranging the said certificate, there was an interpretational issue while understanding the formula / method to arrive the Asset Cover Ratio as per the Annexure-I of the circular no: SEBI/HO/ MIRSD/ CRADT/ CIR/ P/ 2020/230 dated 12th November 2021, with respect to the deduction of current and non-current liabilities to arrive the value of the Net assets of the listed entity available for unsecured lenders. After considering the above facts, our Statutory Auditors have issued the revised certificate by removing the unsecured current and non-current borrowings from the current and non-current liabilities. Accordingly, we hereby submit the revised certificate. The revised asset cover ratio is 1.21.



In this regard, we humbly request you to take note of the revised Asset Cover Ratio and the revised Certificate issued by M/s. K. Nagaraju & Associates, Statutory Auditors of the Company dated 11th August 2021, is enclosed herewith.

Request your good office to kindly take the above documents on record.

Thanking you,
For Aurobindo Realty & Infrastructure Private Limited

Rohit Reddy Penaka
Director
02624136

Aurobindo Realty & Infrastructure Private Limited

Regd office address : 1-121/1, Survey Nos. 66 (Part) & 67 (Part), Miyapur, Hyderabad, Telangana-500049, INDIA
Corp Office: Galaxy Towers, Wing-A, 21st Floor, Plot No.1, Knowledge City, Raidurgam, Hyderabad - 500081, INDIA
CIN :U45500TG2016PTC111433 |  www.aurobindorealty.com |  info@auinf.com



CERTIFICATE

As per the information received and explanation given and as seen from the records of M/s Aurobindo Realty & Infrastructure Private Limited, a Company having CIN U45500TG2016PTC111433 incorporated under the Companies Act, 2013, having its registered office at 1-121/1, Sy. No.66 (Part) & 67 (Part), Miyapur Hyderabad, we **K. Nagaraju & Associates**, Chartered Accountants, do hereby certify that in terms of SEBI vide circular SEBI/HO/MIRSD/CRADT/CIR/P/2020/230 dated November 12, 2020 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI (Debenture Trustees) Regulations, 1993 which has issued guidelines to Asset Coverage ratio and based on circulars we submit the following information:

A. The listed entity has vide its Board Resolution dated 5th Feb 2021 and information memorandum/ offer document and under Debenture Trust Deeds, has issued the following listed debt securities:

ISIN	Private Placement/ Public Issue	Secured/ Unsecured	Sanctioned Amount
INE0FCS07014	Private Placement	Un Secured Listed Non-Convertible Debentures	400Cr

B. Asset Cover for Listed Un-secured Debt Securities:

i. The financial information as on 31-Mar-2021 has been extracted from the books of accounts for the year ended 31-Mar-2021 and other relevant records of the Debt listed entity.





ii. The total assets of the listed entity provide coverage of 1.21 times (calculation as per statement of asset coverage ratio available for the unsecured debt securities -As per below table).

Sl.No	Particulars	Amount Rs.Mn
A.	Net assets of the listed entity available for unsecured lenders (Property Plant & Equipment (excluding intangible assets and prepaid expenses) + Investments + Cash & Bank Balances + Other current/ Non-current assets excluding deferred tax assets (-) Total assets available for secured lenders/creditors on pari passu/exclusive charge basis under the above heads (-) #unsecured current/ non-current liabilities (-) interest accrued/ payable on unsecured borrowings) #Excluding Unsecured current and Non Current Borrowings.	16915.64
B.	Total Borrowings (unsecured) (Comprise of Term loan, Non-convertible Debt Securities, CC/ OD Limits, Other Borrowings and IND - AS adjustment for effective Interest rate on unsecured Borrowings)	13,970.72
C.	Assets Coverage Ratio (A/B)	1.21 times

Further, we have examined the compliances made by the listed entity in respect of the covenants/terms of the issue of the listed debt securities (NCD's certify that such covenants/terms of the issue have been complied by the listed entity

This Certificate is issued at the request of the company for submission to Debenture Trustee and Stock exchange of the company.

Date: 11th August 2021
Place: Hyderabad

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

(K. Nagaraju)
Partner

M. No : 24344.

UDIN: 21024344AAAAXG2392

