

13th November, 2021

ARIPL/BSE/21-22/06

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

Sub: Submission of Unaudited Financial results for the quarter and half Year ended 30th September, 2021 and other intimation pursuant to Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

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

Dear Sir,

The Board of Director of the Company at its meeting held today, 13th November, 2021, inter alia, considered and approved the unaudited financial results for the quarter and half year ended 30th September, 2021 pursuant to the Regulation 52 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to the Regulation 52 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm and declare that the Statutory Auditors M/s. K. Nagaraju & Associates, have issued the Limited Review Report on Financial Results of the Company for the quarter and half year ended 30th September 2021 with unmodified opinion.

Accordingly, please find enclosed herewith the following.

1. Copy of the Unaudited Financial Results for the quarter and half year ended 30th September 2021 pursuant to Regulations 51(2) and 52 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. Limited Review Report issued by M/s. K. Nagaraju & Associates, Statutory Auditors of the Company.
3. Disclosure in accordance with the Regulation 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015
4. Asset Cover Certificate in accordance with the Regulation 54 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015
5. Statement on non-deviation in accordance with Regulation 52(7) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

The meeting commenced at 9.00 am and concluded at 10.30 am



Request you to kindly take the above documents on record.

Thanking you
For and on Behalf of
Aurobindo Realty & Infrastructure Private Limited

Rohit Reddy Penaka
Director
02624136

CC: Axis Trustee Services Limited
The Ruby, 2nd Floor, SW, 29,
Senapati Bapat Marg,
Dadar West,
Mumbai – 400 028

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

Aurobindo Realty & Infrastructure Private Limited

CIN: U45500TG2016PTC111433

Statement of Assets and Liabilities as at September 30, 2021

(All amounts are in Indian Rupees in Millions except share data and unless otherwise stated)

	As At September 30, 2021	As At March 31, 2021
	Unaudited	Audited
ASSETS		
NON- CURRENT ASSETS		
Property, Plant and Equipment	1,457.36	1,209.19
Right-of-use assets	65.19	11.75
Capital work-in-progress	50.90	17.47
Financial Assets		
Investments	16,776.21	12,735.76
Loans	4,646.26	6,678.97
Other financial assets	1,986.90	5,211.45
Other non-current assets	486.90	322.91
Total non-current assets	25,469.72	26,187.50
CURRENT ASSETS		
Inventories	251.88	313.66
Financial Assets		
Trade receivables	393.80	508.02
Cash and cash equivalents	477.43	226.78
Loans	1,454.69	2,214.08
Other financial assets	1,876.70	392.69
Other current assets	674.22	444.57
Total current assets	5,128.72	4,099.80
TOTAL ASSETS	30,598.44	30,287.30
EQUITY AND LIABILITIES		
Equity		
Equity share capital	2,036.40	2,036.40
Other equity	6,591.93	6,573.66
Total equity	8,628.33	8,610.06
NON-CURRENT LIABILITIES		
Financial Liabilities		
Borrowings	12,064.18	13,970.18
Lease liabilities	54.91	10.24
Other Financial Liabilities	409.43	49.92
Deferred Tax Liability (Net)	27.76	28.89
Provisions	37.22	25.51
Total non-current liabilities	12,593.50	14,084.74
CURRENT LIABILITIES		
Financial Liabilities		
Borrowings	6,331.44	4,969.95
Trade Payables		
Total outstanding dues of micro enterprises and small enterprises and	72.63	163.04
Total outstanding dues of creditors other than micro enterprises and small enterprises	800.62	841.70
Other Financial Liabilities	1,160.36	562.17
Lease liabilities	11.86	2.62
Other current liabilities	998.67	1,051.99
Provisions	1.03	1.03
Total current liabilities	9,376.61	7,592.50
TOTAL EQUITY AND LIABILITIES	30,598.44	30,287.30

Aurobindo Realty & Infrastructure Private Limited

CIN: U45500TG2016PTC111433

Statement of Unaudited Financial Results for the quarter and half year ended 30 september 2021

(All amounts are in Indian Rupees in Millions except share data and unless otherwise stated)

Particulars	Quarter ended	Half Year ended	Half Year ended	Year ended
	September 30, 2021	September 30, 2021	September 30, 2020	March 31, 2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Income:				
Revenue from operations	1,364.40	2,301.02	1,582.23	5,325.03
Other income	452.77	776.95	262.78	801.87
TOTAL INCOME	1,817.17	3,077.97	1,845.01	6,126.90
Expenses:				
Cost of raw material and components consumed	281.91	842.07	284.22	1,042.68
Project Direct Expenses	518.91	881.83	663.76	2,327.83
(Increase)/Decrease in Construction Work in Progress	151.63	2.89	311.79	832.94
Employee benefit expenses	146.76	278.25	211.21	475.09
Other expenses	51.71	73.37	55.31	242.11
Total expenses	1,150.92	2,078.41	1,526.29	4,920.65
Earning before interest, tax, depreciation and amortization (EBITDA)	666.25	999.56	318.72	1,206.25
Finance costs	455.21	876.64	251.44	505.82
Depreciation and Amortization expenses	47.09	91.28	48.81	109.30
Profit /(loss) before tax for the period/year	163.95	31.64	18.47	591.13
Tax Expenses				
Current tax	21.51	21.51	28.09	121.96
Deferred tax	(2.90)	(2.90)	4.92	6.55
Total Tax Expenses	18.61	18.61	33.01	128.51
Profit /(loss) after tax for the period/year	145.34	13.03	(14.54)	462.62
Other comprehensive income not to be reclassified to profit or loss in subsequent periods:				
Re-measurement gains / (losses) on employee defined benefit plans	7.01	7.01	3.49	12.20
Deferred tax credit	(1.76)	(1.76)	(0.88)	(3.07)
Other comprehensive income, net of tax	5.25	5.25	2.62	9.13
Total comprehensive profit/(loss) for the period/year	150.59	18.28	(11.92)	471.75
EARNINGS PER EQUITY SHARE (Face Value of Rs.10 Each)				
Basic	0.74	0.09	(0.08)	2.87
Diluted	0.74	0.09	(0.06)	2.87

* Not annualised for quarter ended 30th Sep 2021 and 6 months ended 30th Sep 2021 and 30th Sep 2020.

Aurobindo Realty & Infrastructure Private Limited

CIN: U45500TG2016PTC111433

Statement of Cash flow for the half year ended 30 September 2021

(All amounts are in Indian Rupees in Millions except share data and unless otherwise stated)

	Period ended September 30, 2021
	Unaudited
CASH FLOW FROM OPERATING ACTIVITIES	
Net Profit before tax	31.64
Adjustments to reconcile profit before tax to net cash flows	
Depreciation and Amortisation	91.28
fair value on financial Liabilities	15.22
Finance Cost on Borrowings	846.89
Interest income on Loans	(446.88)
Interest Income on Debentures	(329.89)
Operating Profit before Working Capital Changes	208.26
Movements in working capital:	
Decrease/(increase) in trade receivables	114.23
Decrease/(Increase) in inventories	61.78
Decrease/(Increase) in loans and advances and other financial assets	(960.46)
Decrease/(Increase) in other current current assets	(229.65)
Decrease/(Increase) in Provision for retirement Benefits	18.72
Increase/(decrease) in trade payables	(131.50)
Increase/(decrease) in other current liabilities & other financial liabilities	(53.31)
Cash Generated from Operations	(971.93)
Direct taxes paid (net of refunds)	(21.51)
Net Cash flow from Operating Activities (A)	(993.44)
CASH FLOW USED IN INVESTING ACTIVITIES	
Purchase of property, plant and equipment including movement in capital work-in-progress, capital advances and capital creditors	(597.59)
Purchase of non- current investments in Equity Shares	(30.45)
Purchase of non- current investments in Debentures	(390.00)
Intercorporate Loans Given	(1,117.25)
Loans made to subsidiaries/Jointly Controlled Entities	(5,770.85)
Loans repaid by subsidiaries/Jointly Controlled Entities	9,680.21
Increase in Non Current bank balances	(385.51)
Interest received	243.28
Net Cash Flow Used in Investing Activities (B)	1,631.84
CASH FLOW USED IN FINANCING ACTIVITIES	
Payment of Lease Liability (Net)	53.90
Repayment of long term borrowings	(1,475.51)
Repayment of current Loan from directors (Net)	335.00
Proceeds from current term borrowings (Net)	1,031.79
Interest paid	(327.63)
Net Cash Flow From/(Used in) Financing Activities (C)	(382.45)
Net Increase in Cash and Cash Equivalents (A+B+C)	255.95
Cash and Cash Equivalents at the Beginning of the period	77.55
Cash and Cash Equivalents at the end of the period	333.50

Aurobindo Realty & Infrastructure Private Limited

CIN: U45500TG2016PTC111433

Notes to Unaudited Financial Results for the quarter and half year ended 30 september 2021

- 1 The financial results for the quarter and six months ended 30th September, 2021 have been reviewed and approved by the Board of Directors in their meeting held on 13th November, 2021. The statutory auditors have carried out limited review of the financial results of the company for the quarter and half year ended 30th September, 2021
- 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").
In accordance with SEBI circular dated 5th October, 2021, the company has availed an exemption with respect to presentation of corresponding quarterly financial results for the quarter ended 30th September, 2020 and 30th June, 2021 and the corresponding cash flow statement for the 6 months ended 30th September, 2020
- 3 The statement includes results for quarter ended 30th September, 2021 being the balancing figures between the Management accounts for the quarter ending 30th June, 2021 and limited review accounts for the half year ending 30th September, 2021 .
- 4 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
- 5 The Company continues to monitor the possible effects that may result from the pandemic relating to COVID-19. The Company continues to take several business continuity measures with a view to ensure minimal disruption with respect to operations including production and distribution activities. The Company has not experienced any significant difficulties with respect to market demand, financing capital expansion projects, collections or liquidity In other markets. Based on internal and external sources of information , current economic environment and future economic indicators, the Company has assessed the financial Impact of the COVID-19 situation on its operations particularly on the carrying amounts of receivables, inventories and property, plant and equipment . Wherever considered necessary an assessment of the Impact has been carried out and the necessary adjustments if material have been recorded. However, the impact of the pandemic could be different from those estimated today considering the uncertainties involved. The Company will continue to monitor any material changes to future economic conditions.
- 6 The Indian Parliament has approved the Code on Social Security, 2020 which would impact the contributions by the company towards Provident Fund and Gratuity. The Ministry of Labour and Employment has released draft rules for the Code on Social Security, 2020 on November 13, 2020, and has invited suggestions from stakeholders which are under active consideration by the Ministry. The Company will assess the impact and its evaluation once the subject rules are notified and will give appropriate impact in its financial statements in the period in which, the Code becomes effective and the related rules to determine the financial impact are published.
- 7 Previous period figures have been re-grouped/ re-classified wherever necessary, to conform to current period's classification in order to comply with the requirements of the amended Schedule III to the Companies Act, 2013 effective from April 1, 2021

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

SI No.	Particulars	For the quarter ended	For six months ended	For six months ended	For the year ended
		30 Sep 2021	30 Sep 2021	30 Sep 2020	31 Mar 2021
		Unaudited	Unaudited	Unaudited	Audited
a	Debt -Equity ratio (in times)	2.24	2.24	0.78	2.26
	Formula used for the computation of debt equity ratio=Non current borrowings+current borrowings/Net Worth				
b	Debt service coverage ratio (DSCR)(in times)	0.13	0.12	0.11	0.53
	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)	2.43	1.41	1.98	4.56
	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/Debenture Redemption Reserve	463.03	463.03	Not Applicable	450.00
f	Net worth (INR in millions)	8,628.33	8,628.33	8,802.11	8,610.06
g	Net Profit/(Loss) after tax (INR in millions)	145.34	13.03	(14.54)	462.62
h	Earnings per Equity Shares (Face Value per share Rs. 10/- each)				
	a) Basic (in Rs.) (not annualised)	0.74	0.09	(0.08)	2.87
	a) Diluted (in Rs.) (not annualised)	0.74	0.09	(0.06)	2.87
i	Current Ratio (in times)	0.55	0.55	1.81	0.54
	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)	(3.06)	(3.06)	1.02	(4.14)
	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%
	Formula used for computation of Bad debts to Accounts Receivable ratio = Bad Debts/Average Trade Receivable				
l	Current Liability Ratio (%)	42.68%	42.68%	56.33%	35.03%
	Formula used for the computation for current liability ratio = Current liabilities/total liabilities				
m	Total Debts to Total Assets (in %)	63.42%	63.42%	35.63%	64.24%
	Formula used for the computation of Total Debts to Total Assets = Debt securities issued+subordinate liabilities+other borrowings/Total Assets				
n	Debtors Turnover (in times)(not annualised)	2.70	5.10	2.41	10.16
	Formula used for the computation of Debtors Turnover = Revenue from operations/Average Trade Receivable				
o	Inventory Turnover (in times) (not annualised)	3.09	8.14	1.01	7.51
	Formula used for the computation of Inventory Turnover = Revenue from operations/Average Inventory				
p	Operating Margin (in %)	14.77%	8.97%	5.43%	7.12%
	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 %)	10.65%	0.57%	-1.55%	8.69%
	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
Place:	Hyderabad	For and on behalf of Aurobindo Realty & Infrastructure Private Limited			
Date:	13th November, 2021				
		Penaka Suneela Rani		Penaka Rohit Reddy	
		Director		Director	
		DIN: 02530572		DIN: 02624136	



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 the quarter and half year ended 30 September 2021 ("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.

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

K. Nagaraju
Partner
M.No:024344
UDIN: 21024344AAABGZ3915

Place: Hyderabad
Date: 13 November 2021

13th November, 2021

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

Dear Sir

Sub: Disclosure of Line Items in accordance with the Regulation 52(4) of Securities and Exchange Board of India Listing Obligations and Disclosure Requirements) Regulations, 2015



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

Dear Sir,

Please find enclosed herewith the line items pursuant to Regulation 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Sl No.	Particulars	For the quarter ended	For six months ended	For six months ended	For the year ended
		30-Sep-21	30-Sep-21	30-Sep-20	31-Mar-21
		Unaudited	Unaudited	Unaudited	Audited
a	Debt -Equity ratio (in times)	2.24	2.24	0.78	2.26
	Formula used for the computation of debt equity ratio=Non current borrowings+current borrowings/Net Worth				
b	Debt service coverage ratio (DSCR)(in times)	0.13	0.12	0.11	0.53
	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)				

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

c	Interest service Coverage ratio (ISCR)(In times)	2.43	1.41	1.98	4.56
	Formula used for the computation of ISCR =Profit Before Finance cost ,tax and Depreciation/Finance cost				
d	Outstanding Redeemable Preference shares(Quantiy 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/ Debenture Redemption Reserve	463.03	463.03	Not Applicable	450
f	Net worth (INR in millions)	8,628.33	8,628.33	8,802.11	8,610.06
g	Net Profit/(Loss) after tax (INR in millions)	145.34	13.03	-14.54	462.62
h	Earnings per Equity Shares (Face Value per share Rs. 10/- each)				
	a) Basic (in Rs.) (not annualised)	0.74	0.09	-0.08	2.87
	a) Diluted (in Rs.) (not annualised)	0.74	0.09	-0.06	2.87
i	Current Ratio (in times)	0.55	0.55	1.81	0.54
	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)	-3.06	-3.06	1.02	-4.14

Aurobindo Realty & Infrastructure Private Limited

	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%
	Formula used for computation of Bad debts to Accounts Receivable ratio = Bad Debts/Average Trade Receivable				
l	Current Liability Ratio (%)	42.68%	42.68%	56.33%	35.03%
	Formula used for the computation for current liability ratio = Current liabilities/total liabilities				
m	Total Debts to Total Assets (in %)	63.42%	63.42%	35.63%	64.24%
	Formula used for the computation of Total Debts to Total Assets = Debt securities issued+subordinate liabilities+other borrowings/Total Assets				
n	Debtors Turnover (in times)(not annualised)	2.7	5.1	2.41	10.16
	Formula used for the computation of Debtors Turnover = Revenue from operations/Average Trade Receivable				
o	Inventory Turnover (in times) (not annualised)	3.09	8.14	1.01	7.51



Aurobindo Realty & Infrastructure Private Limited

	Formula used for the computation of Inventory Turnover = Revenue from operations/Average Inventory				
p	Operating Margin (in %)	14.77%	8.97%	5.43%	7.12%
	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 %)	10.65%	0.57%	-1.55%	8.69%
	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

For and on Behalf of
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	Rs.400Cr

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

i. The financial information as on 30-Sep-2021 has been extracted from the books of accounts for the half year ended 30-Sep-2021 and other relevant records of the Debt listed entity.



ii. The total assets of the listed entity provide coverage of 1.04 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) <i>#Excluding total Borrowings (unsecured) as mentioned in B(below)</i>	15,810.91
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)	15,230.01
C.	Assets Coverage Ratio (A/B)	1.04 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 (NCDs) 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.

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

Date: 13 November 2021
Place: Hyderabad

(K. Nagaraju)
Partner
M. No :024344.
UDIN: **21024344AAABHA1691**

STATEMENT OF DEVIATION OR VARIATION

Name of listed entity	Aurobindo Realty & infrastructure Private Limited					
Mode of Fund Raising	Private Placement					
Type of Instrument	Non-Convertible Debentures (NCD)					
Date of Raising Funds	During HY 21					
Amount Raised	INR 400 Crores					
Report Filed for HY ended	30th September, 2021					
Is there a Deviation/Variation in use of funds	No					
If Yes, details of the approval required	NA					
Date of Approval	NA					
Explanation for Deviation/ Variation	NA					
Comments of the Audit Committee after Review	NA					
Comments of the Auditor, if any	NA					
Objects for which funds have been raised and where there has been a deviation, in the following table	NA					
Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilized	Amount of Deviation/Variation for the half year according to applicable object (INR Crores and in %)	Remarks, if any

NIL

Deviation could mean:

- a) Deviation in the objects or purposes for which the funds have been raised

Name of Signatory

Penaka Rohit Reddy

Designation

Director

Din

02624136