

Ref: ARIPL/BSE/2022-23/17

August 11, 2022

To  
The Manager- Listing Department  
Wholesale Debt Market  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai- 400001  
**Scrip code: 960465**

Dear Sir,

**Sub: Outcome of the Board Meeting held on August 11, 2022 - Intimation under Regulations 6, 51, 52 and 54 of SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations)**

Further to our letter dated August 6, 2022, we wish to inform you that the Board at its meeting held today i.e August 11, 2022, *inter-alia* approved the following:

- a. Approved the un-audited standalone financial results of the Company for the quarter ended June 30, 2022. Pursuant to Regulation 52 read with 54 of Listing Regulations, we enclose herewith the said unaudited financial results along by the limited review report thereon and asset cover certificate for the quarter ended June 30, 2022 as **Annexure - I**.
- b. Resignation of Mr. Vishwak Ananta (ACS 48080) as Company Secretary and Compliance Officer of the Company w.e.f closing business hours of August 11, 2022, due to internal re-organisation.
- c. Appointment of Mr. U Satish Kumar (ACS 17491) as Company Secretary and Compliance officer of the Company w.e.f August 12, 2022. The brief profile of Mr. U Satish Kumar is enclosed as **Annexure - II**

The meeting of board of directors commenced at 3.30 PM and concluded at 05.00 PM.

We request you to take on the record the same. The above information will be made available on the website of the Company.

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

Vishwak Ananta  
Company Secretary  
M.No.:A48080

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**Aurobindo Realty & Infrastructure Private Limited**

Registered & Corporate office address: 21<sup>st</sup> Floor, Wing A, Galaxy, Plot No:1, Sy.No:83/1, Hyderabad Knowledge City, Raidurg (Panmaktha), Hyderabad-500081

CIN: U45500TG2016PTC111433 website: [www.aurobindorealty.com](http://www.aurobindorealty.com) email: info@auinf.com

**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 Standalone Unaudited Financial Results for the quarter ended Jun 30,2022**

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

Particulars	Quarter ended	Quarter ended	Year ended
	Jun 30, 2022	March 31, 2022	March 31, 2022
	Unaudited	Audited	Audited
<b>Income:</b>			
Revenue from operations	1,206.78	1,853.31	5,043.93
Other income	478.45	584.00	1,919.05
<b>Total Income</b>	<b>1,685.23</b>	<b>2,437.31</b>	<b>6,962.98</b>
<b>Expenses:</b>			
Cost of raw material and components consumed	437.45	448.11	1,865.29
Project Direct Expenses	532.51	537.09	1,900.97
(Increase)/Decrease in Construction Work in Progress	(100.15)	63.54	(302.99)
Employee benefit expenses	170.57	154.47	605.46
Other expenses	30.59	83.52	181.21
<b>Total expenses</b>	<b>1,070.97</b>	<b>1,286.74</b>	<b>4,249.94</b>
Earning before interest, tax, depreciation and amortization (EBITDA)	614.26	1,150.58	2,713.04
Finance costs	309.99	400.70	1,686.57
Depreciation and Amortization expenses	72.41	62.39	201.91
<b>Profit /(loss) before tax and exceptional items for the period/year</b>	<b>231.86</b>	<b>687.49</b>	<b>824.56</b>
<b>Exceptional Items</b>	<b>-</b>	<b>33.14</b>	<b>62.79</b>
<b>Profit /(loss) before tax after exceptional items for the period/year</b>	<b>231.86</b>	<b>654.33</b>	<b>761.77</b>
Tax Expenses			
Current tax	61.51	198.68	253.90
Deferred tax	37.72	2.87	(1.45)
<b>Total Tax Expenses</b>	<b>99.23</b>	<b>201.55</b>	<b>252.45</b>
<b>Profit /(loss) after tax for the period/year</b>	<b>132.63</b>	<b>452.78</b>	<b>509.32</b>
<b>Other comprehensive income, net of tax</b>	<b>1.51</b>	<b>(3.08)</b>	<b>5.43</b>
<b>Total comprehensive profit/(loss) for the period/year</b>	<b>134.14</b>	<b>449.70</b>	<b>514.75</b>
<b>Earnings Per Equity Share (Face Value of Rs.10 Each)</b>			
Basic (Rs.)(not annualised)	0.66	2.21	2.53
Diluted (Rs.)(not annualised)	0.71	2.23	2.55

**Aurobindo Realty & Infrastructure Private Limited**

**CIN: U45500TG2016PTC111433**

**Notes to Unaudited Financial Results for the quarter ended June 30, 2022**

- 1 The financial results for the quarter ended June 30,2022 have been reviewed and approved by the Board of Directors in their meeting held on 11th August, 2022. The statutory auditors have carried out limited review of the financial results of the company for the quarter ended June 30, 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").  
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 June, 2021
- 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
- 4 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.

**Aurobindo Realty & Infrastructure Private Limited**  
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**Raidurg (Panmaktha) Hyderabad-500081, Telangana.**  
**CIN: U45500TG2016PTC111433**

**Notes to Financial Results for the quarter and period ended Jun 30, 2022**

**5. 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 the Quarter ended	For the year ended
		Jun 30, 2022	March 31, 2022	March 31, 2022
a	Debt -Equity ratio ( in times)	1.20	1.28	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)	0.24	0.16	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)	2.74	33.95	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	900	900
f	Net worth ( INR in millions)	9,910	9,776	9,776
g	Net Profit/(Loss) after tax ( INR in millions)	133	453	509
h	Earnings per Equity Shares ( Face Value per share Rs. 10/- each)			
	a) Basic ( in Rs.) (not annualised)	0.66	2.21	2.53
	a) Diluted ( in Rs.) (not annualised)	0.71	2.23	2.55
i	Current Ratio ( in times)	1.01	1.08	1.08
	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)	144.31	23.21	23.21
	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%	0.03%	0.04%
	Formula used for computation of Bad debts to Accounts Receivable ratio = Bad Debts/Average Trade Receivable			
l	Current Liability Ratio (%)	36.23%	39.53%	39.53%
	Formula used for the computation for current liability ratio = Current liabilities/total liabilities			
m	Total Debts to Total Assets ( in %)	50.23%	52.41%	52.41%
	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)	0.74	1.34	4.85
	Formula used for the computation of Debtors Turnover = Revenue from operations/Average Trade Receivable			
o	Inventory Turnover ( in times) ( not annualised)	1.74	2.94	11.00
	Formula used for the computation of Inventory Turnover = Revenue from operations/Average Inventory			
p	Operating Margin (in %)	9.13%	29.43%	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 %)	10.99%	24.43%	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

Place: Hyderabad

Date: 11 August 2022

For and on behalf of  
**Aurobindo Realty & Infrastructure Private Limited**

**Penaka Rohit Reddy**  
Director  
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 ended 30<sup>th</sup> June 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.

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

**K. Nagaraju**  
Partner  
M.No:024344  
UDIN: 22024344AOVIK9714

Place: Hyderabad  
Date: 11<sup>th</sup> August 2022



### 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 21<sup>st</sup> Floor, Wing A, Galaxy, Plot No 1, Sy No 83/1, Hyderabad Knowledge City, Raidurg (Panmaktha), Hyderabad-500081, Telangana ("listed entity"). 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 5<sup>th</sup> 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-Jun-2022 has been extracted from the books of accounts for the Quarter ended 30-Jun-2022 and other relevant records of the listed entity.

ii. The total assets of the listed entity provide coverage of 1.32 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>	13513.77
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)	10199.86
C.	Assets Coverage Ratio (A/B)	1.32 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) and certify that the 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: 11<sup>th</sup> August 2022  
Place: Hyderabad

( K. Nagaraju)  
Partner  
M. No :024344.  
UDIN: 22024344AOVHEI7894