

30<sup>th</sup> June, 2021

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

**Sub: Submission of Annual Audited Financial Statements along with Audit Report for Financial Year ended 31<sup>st</sup> March, 2021 and other intimation pursuant to Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulation, 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, 30<sup>th</sup> June, 2021, inter alia, considered and approved the audited financial results for the year ended 31<sup>st</sup> March, 2021 pursuant to the Regulation 52 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulation, 2015.

Pursuant to the Regulation 52 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulation, 2015, we hereby confirm and declare that the Statutory Auditor M/s. K. Nagaraju & Associates, have issued the Audit Report on Financial Results of the Company for the year ended 31<sup>st</sup> March, 2021 with unmodified opinion.

Accordingly, please find enclosed herewith the following in pursuance of Regulation 52 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulation, 2015.

1. Copy of the Audited Financial Results for the year ended 31<sup>st</sup> March, 2021
2. Audit 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 Requirement) Regulation, 2015 is attached
4. Asset Cover Certificate
5. Statement on non-deviation in accordance with Regulation 52(7) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulation, 2015

Please note that the Certificate of Debenture Trustee as required under regulation 52(5) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulation, 2015, will be submitted in due course.

The meeting commenced at 5.30 PM and concluded at 6.30 PM.

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

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**Aurobindo Realty & Infrastructure Private Limited**

(Formerly known as Aurobindo Infra Projects Private Limited)

Regd office address : 1-121/1, Survey Nos. 66 (Part) & 67 (Part), Miyapur, Hyderabad, Telangana - 500049, INDIA  
Corporate office : TITANIUM, Plot No.1-98/8/75-A & 75-B, Jubilee Enclave, Madhapur, Hyderabad, Telangana-500 081, INDIA

CIN : U45500TG2016PTC111433 |  www.aurobindorealty.com |  +91 40 3003 4600 |  info@auinf.com



**Independent Auditors' Report On the Financial Results of the Company Pursuant to the Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirement) Regulation 2015, as amended**

To  
The Board of Directors of  
Aurobindo Realty & Infrastructure Private Limited

**Report on the Audit of the Financial Results**

**Opinion**

We have audited the accompanying statement of financial results of Aurobindo Realty & Infrastructure Private Limited ("the Company"), for the year ended 31 March 2021 ("Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended (the "Listing Regulations")

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- i. is presented in accordance with the requirements of the Listing regulations in this regard: and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the company for the year ended 31<sup>st</sup> March 2021.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those SAs are further described in the "Auditor's Responsibilities for the Audit of the Financial results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

**Management's Responsibility for the Financial Results**

The statement has been prepared on the basis of the annual financial statements. The Board of Directors of the company are responsible for the preparation and presentation of the statement that gives a true and fair view of the net profit and other comprehensive income of the company and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with regulation 52 of the Listing Regulations. This responsibility also includes maintenance of

### **Independent auditors' report (continued)**

adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the design and implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

### **Independent auditors' report (continued)**

- Conclude on the appropriateness of Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of statement, including the disclosures, and whether the statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Further, we report that the figures for the half-year ended 31 March 2021 represent the derived figures between the audited figures in respect of the financial year ended 31 March 2021 and the unaudited figures for the half year ended 30 September 2020, which were subjected to a limited review by us.

For **K. NAGARAJU & ASSOCIATES**  
Chartered Accountants  
Firm's Registration Number: 002270S

**K. NAGARAJU**  
Partner  
Membership Number: 24344  
Place: Hyderabad  
Date: June 30, 2021  
UDIN:21024344AAAATJ3740

**Aurobindo Realty & Infrastructure Private Limited**

(Formerly Aurobindo Infra Projects Private Limited)

CIN: U45500TG2016PTC111433

Statement of audited financial results for the year ended 31 March 2021

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

Particulars	6 months ended	6 months ended	Year ended	Year ended
	March 31, 2021	March 31, 2020	March 31, 2021	March 31, 2020
	(Audited) Refer Note No 6	(Audited) Refer Note No 6	(Audited)	(Audited)
Total Income from Operations	4,281.89	2,645.67	6,126.90	4,052.50
Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	572.67	331.90	591.13	511.08
Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items#)	572.67	331.90	591.13	511.08
Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items#)	477.18	239.83	462.62	372.86
Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax))	483.70	243.57	471.75	378.47
Paid up Equity Share Capital	2,036.40	1,520.60	2,036.40	1,520.60
Reserves (excluding Revaluation Reserve)	6,573.66	5,595.20	6,573.66	5,595.20
Equity component of compulsory convertible debentures	-	200.05	-	200.05
Net worth*	8,610.05	7,315.85	8,610.05	7,315.85
Paid up Debt Capital / Outstanding Debt	8,500.00	-	8,500.00	-
Debt Equity Ratio	2.26	0.62	2.26	0.62
Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations)				
1. Basic:	2.38	1.72	2.87	2.77
2. Diluted:	2.38	1.42	2.87	2.28
Debt Redemption Reserve	450.00	-	450.00	-
Debt Service Coverage Ratio	1.64	1.87	0.53	2.22
Interest Service Coverage Ratio	5.94	4.63	4.56	3.85

Disclosures pursuant to Regulations 52(4) and 52(7) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

a) Credit Rating: ACUTE AA- (Assigned)

- Change in credit rating: No

b) Asset Coverage Ratio: 0.21 times

# The debentures are unsecured for the company, therefore Asset Coverage Ratio is not applicable

c) Debt Equity Ratio: mentioned above

d) Previous due date for the payment of interest/ repayment of principal of non convertible debt securities and whether the same has been paid or not (as on 31 March, 2021)

Previous due date for the payment of interest: Not Applicable

Previous due date for the payment of principal: Not Applicable

e) Next due date for the payment of interest/ repayment of principal of non convertible debt securities (as on 31 March, 2021)

Next due date for the payment of interest: 5th March, 2024

Next due date for the payment of principal: 5th March 2024

f) Debt Service Coverage Ratio: Mentioned above

g) Interest Service Coverage Ratio: Mentioned above

h) Outstanding redeemable preference shares (Quantity and Value): Not Applicable

i) Debt Redemption Reserve (31 March 2021): Mentioned above

j) Net Worth: as mentioned above

k) Net profit after tax: mentioned above

l) Earning per share: mentioned above

- There are no material deviation in the use of proceeds of issue of Non Convertible Debentures from the objects stated in the offer document (Regulations 52(7))

**Notes**

1 Ratios have been computed as follows:

- Earning per share (Basic & Diluted) = Profit after Tax / Weighted average number of equity shares

- Debt Equity Ratio = Total Debt / Equity (Equity share capital + Other equity)

- Interest Service Coverage Ratio = Profit before interest, tax, depreciation / Total Interest Expense on term loans

- Debt Service Coverage Ratio = Profit before interest, tax, depreciation / (Interest + Principal Repayment on term loans).

- Asset Coverage Ratio = (A)/(B)

(A) Property, Plant and equipment (excluding Intangible assets, prepaid expenses) + Investment-cash & Bank Balances + other Current and Non current assets excluding deferred tax assets - total assets available for secured lenders on pari passu / exclusive charge basis - unsecured current / non current liabilities - interest accrued / payable on unsecured borrowings (B) Total Borrowings (Unsecured) comprising of Term loans, Non-Convertible Debentures, CC/OD Limits, Other Borrowings and IND-AS adjustments for Effective interest rate on unsecured Borrowings

\* Net worth represents issued subscribed and paid up capital plus reserves and surplus. Reserves and Surplus includes Capital reserve, General reserve, Debt redemption reserve, Securities premium account and Profit and loss account balance

2 The company is in the business of Engineering, Procurement and Construction. There is only one segment (business and/or geographical) in accordance with the requirements of IND AS - 108 Operating Segments

3 Tax expense includes Current Tax and Deferred Tax charge

4 The above audited financial results have been approved by the Board of Directors in their meeting held on 30 June 2021

5 The Company prepared its Financial Statements as per Ind AS prescribed under Section 133 of the Companies Act 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended and other accounting principals generally accepted in India

6 The statement includes results for half year ended 31 March 2021 and half year ended 31 March 2020 being the balancing figures between the audited figures of the respective full financial year and published year to date up to the half year of current and previous financial year which were subject to Limited Review.

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

Place: Hyderabad  
Date: 30 June 2021

Penaka Suneela Rani  
Director  
DIN: 02530572

P Rohit Reddy  
Director  
DIN: 02624136

Annexure-1  
**Aurobindo Realty & Infrastructure Private Limited**  
*(Formerly Aurobindo Infra Projects Private Limited)*

CIN: U45500TG2016PTC111433

Balance Sheet as at March 31, 2021

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

	As At March 31, 2021	As At March 31, 2020
<b>ASSETS</b>		
<b>NON- CURRENT ASSETS</b>		
Property, Plant and Equipment	1,209.19	1,134.49
Right-of-use assets	11.75	15.16
Capital work-in-progress	17.47	-
Financial Assets		
Investments	12,735.76	7,139.91
Loans	10,298.97	1,246.04
Other financial assets	1,591.45	108.73
Other non-current assets	322.91	-
<b>Total non-current assets</b>	<b>26,187.50</b>	<b>9,644.33</b>
<b>CURRENT ASSETS</b>		
Inventories	313.66	1,104.51
Financial Assets		
Trade receivables	508.02	540.21
Cash and cash equivalents	226.78	279.04
Loans	2,214.08	1,198.50
Other financial assets	392.69	339.80
Other current assets	444.57	385.57
<b>Total current assets</b>	<b>4,099.80</b>	<b>3,847.63</b>
<b>TOTAL ASSETS</b>	<b>30,287.30</b>	<b>13,491.96</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	2,036.40	1,520.60
<b>Other equity</b>		
Securities Premium Account	5,517.78	4,233.61
Retained earnings	591.06	578.44
Other Comprehensive Income (OCI)	14.82	5.69
Equity component of Financial Instrument	-	977.51
Debenture Redemption Reserve	450.00	-
<b>Total equity</b>	<b>8,610.06</b>	<b>7,315.85</b>
<b>NON-CURRENT LIABILITIES</b>		
Financial Liabilities		
Borrowings	13,970.18	2,074.58
Lease liabilities	10.24	12.86
Other Financials Liabilities	49.92	-
Deferred Tax Liability ( Net)	28.89	19.27
Provisions	25.51	17.75
<b>Total non-current liabilities</b>	<b>14,084.74</b>	<b>2,124.46</b>
<b>CURRENT LIABILITIES</b>		
Financial Liabilities		
Borrowings	4,969.95	645.57
Trade Payables		
Total outstanding dues of micro enterprises and small enterprises and	163.04	50.51
Total outstanding dues of creditors other than micro enterprises and small enterprises	841.70	941.53
Other Financial Liabilities	562.17	1,311.16
Lease liabilities	2.62	2.62
Other current liabilities	1,051.99	1,099.74
Provisions	1.03	0.52
<b>Total current liabilities</b>	<b>7,592.50</b>	<b>4,051.65</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>30,287.30</b>	<b>13,491.96</b>

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

Place: Hyderabad  
Date: 30 June 2021

Penaka Suneela Rani  
Director  
DIN: 02530572

P Rohit Reddy  
Director  
DIN: 02624136

**Aurobindo Realty & Infrastructure Private Limited**

(Formerly Aurobindo Infra Projects Private Limited)

CIN: U45500TG2016PTC111433

**Statement of Profit and Loss for the year ended March 31, 2021**

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

Particulars	6 months ended	6 months ended	Year ended	Year ended
	March 31, 2021	March 31, 2020	March 31, 2021	March 31, 2020
	(Audited) Refer Note No 6	(Audited) Refer Note No 6	(Audited)	(Audited)
<b>Income:</b>				
Revenue from operations	3,742.80	2,439.82	5,325.03	3,662.86
Other income	539.09	205.85	801.87	389.64
<b>TOTAL INCOME</b>	<b>4,281.89</b>	<b>2,645.67</b>	<b>6,126.90</b>	<b>4,052.50</b>
<b>Expenses:</b>				
Cost of raw material and components consumed	758.46	526.51	1,042.68	805.26
Project Direct Expenses	1,664.07	1,322.41	2,327.83	1,985.31
(Increase)/Decrease in Construction Work in Progress	521.14	(44.22)	832.94	(131.17)
Employee benefit expenses	263.88	302.06	475.09	453.48
Other expenses	186.80	42.79	242.11	64.23
<b>Total expenses</b>	<b>3,394.35</b>	<b>2,149.55</b>	<b>4,920.65</b>	<b>3,177.11</b>
Earning before interest, tax, depreciation and amortization (EBITDA)	887.54	496.12	1,206.25	875.39
Finance costs	254.38	125.09	505.82	286.05
Depreciation and Amortization expenses	60.49	39.13	109.30	78.25
<b>Profit Before Tax</b>	<b>572.67</b>	<b>331.90</b>	<b>591.13</b>	<b>511.08</b>
Tax Expenses				
Current tax	93.87	80.13	121.96	120.29
Deferred tax	1.62	11.94	6.55	17.93
<b>Profit After Tax</b>	<b>477.18</b>	<b>239.83</b>	<b>462.62</b>	<b>372.86</b>
<b>Other comprehensive income , net of tax</b>	<b>6.52</b>	<b>3.74</b>	<b>9.13</b>	<b>5.61</b>
<b>Total comprehensive Income</b>	<b>483.70</b>	<b>243.57</b>	<b>471.75</b>	<b>378.47</b>
<b>Paid up Equity Share Capital</b>	<b>2,036.40</b>	<b>1,520.60</b>	<b>2,036.40</b>	<b>1,520.60</b>
<b>Paid up Debt Capital</b>	<b>8,500.00</b>	<b>-</b>	<b>8,500.00</b>	<b>-</b>
<b>EARNINGS PER EQUITY SHARE</b>				
Basic	2.38	1.72	2.87	2.77
Diluted	2.38	1.42	2.87	2.28
Debt Equity Ratio	2.26	0.62	2.26	0.62
Debt Service Coverage Ratio	1.64	1.87	0.53	2.22
Interest Service Coverage Ratio	5.94	4.63	4.56	3.85

**Disclosures pursuant to Regulations 52(4) and 52(7) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

a) Credit Rating: ACUTE AA- (Assigned)

- Change in credit rating: No

b) Asset Coverage Ratio : 0.21 times

# The debentures are unsecured for the company, therefore Asset Coverage Ratio is not applicable

c) Debt Equity ratio: mentioned above

d) Previous due date for the payment of interest/ repayment of principal of non convertible debt securities and whether the same has been paid or not (as on 31 March, 2021)

    Previous due date for the payment of interest: Not Applicable

    Previous due date for the payment of principal: Not Applicable

e) Next due date for the payment of interest/ repayment of principal of non convertible debt securities (as on 31 March, 2021)

    Next due date for the payment of interest: 5th March, 2024

    Next due date for the payment of principal: 5th March 2024

f) Debt Service Coverage Ratio: Mentioned above

g) Interest Service Coverage Ratio: Mentioned above

h) Outstanding redeemable preference shares (Quantity and Value): Not Applicable

i) Debenture Redemption Reserve (31 March 2021): Rs. 450.00

j) Net Worth : For March 2021 Rs.8,610.05 (For March 2020: Rs.7,315.85)

k) Net profit after tax: mentioned above

l) Earning per share: mentioned above

- There are no material deviation in the use of proceeds of issue of Non Convertible Debentures from the objects stated in the offer document (Regulations 52(7))

## Notes

1 Ratios have been computed as follows:

- Earning per share (Basic & Diluted) = Profit after Tax / Weighted average number of equity shares
- Debt Equity Ratio = Total Debt / Equity (Equity share capital + Other equity )
- Interest Service Coverage Ratio = Profit before interest, tax, depreciation / Total Interest Expense on term loans
- Debt Service Coverage Ratio = Profit before interest,tax,depreciation / (Interest + Principal Repayment on term loans).
- Asset Coverage Ratio= (A)/(B)

(A)Property ,Plant and equipment(excluding Intangible assets, prepaid expenses)+Investment+cash &Bank Balances+other Current and Non current assets excluding deferred tax assets-total assets available for secured lenders on paripassu/ exclusive charge basis-unsecured current /non current liabilities-interest accrued/payable on unsecured borrowings (B)Total Borrowings (Unsecured) comprising of Term loans, Non-Convertible Debentures, CC/OD Limits, Other Borrowings and IND-AS adjustments for Effective interest rate on unsecured Borrowings

\* Networth represents issued subscribed and paid up capital plus reserves and surplus. Reserves and Surplus includes Capital reserve, General reserve, Debenture redemption reserve, Securities premium account and Profit and loss account balance

- 2 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
- 3 Tax expense includes Current Tax and Deferred Tax charge
- 4 The above audited financial results have been approved by the Board of Directors in their meeting held on 30 June 2021
- 5 The Company prepared its Financial Statements as per Ind AS prescribed under Section 133 of the Companies Act 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended and other accounting principals generally accepted in India
- 6 The statement includes results for half year ended 31 March 2021 and half year ended 31 March 2020 being the balancing figures between the audited figures of the respective full financial year and published year to date upto the half year of current and previous financial year which were subject to Limited Review.
- 7 The Balance Sheet as at 31 March 2021 and 31 March 2020 as per Schedule III of the Companies Act, 2013 is attached as Annexure 1
- 8 Acuite Ratings and Research have assigned long term issuer rating and rating for the outstanding non-convertible debentures of the Company to "ACUITE AA-(Assigned)" with Stable outlook
- 9 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 . The Company has not experienced any significant difficulties with respect to market demand, financing capital expansion projects, collections or liquidity in 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, property, plant and equipment and loans. 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

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

Place: Hyderabad  
Date: 30 June 2021

Penaka Suneela Rani  
Director  
DIN: 02530572

P Rohit Reddy  
Director  
DIN: 02624136

30<sup>th</sup> June, 2021

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

Dear Sir

**Sub: Intimation pursuant to compliance of Regulation 52(4) of Securities and Exchange Board of India Listing Obligations and Disclosure Requirements) Regulation, 2015**

Re: Aurobindo Realty & Infrastructure private Limited (Company) Scrip Code: 960465

Dear Sir,

Please find enclosed herewith the intimation pursuant to Regulation 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulation, 2015

(All amounts in Millions)

- a) Credit Rating: ACUTE AA- (Assigned)  
Change in credit rating: No
- b) Asset Coverage Ratio : 0.21 times
- c) Debt Equity ratio: 2.26 (31<sup>st</sup> March, 2020 0.62)
- d) Previous due date for the payment of interest: Not Applicable
- e) Previous due date for the payment of principal: Not Applicable
- f) Next due date for the payment of interest/ repayment of principal of non-convertible debt securities (as on 31 March, 2021)  
Next due date for the payment of interest: 5th March, 2024  
Next due date for the payment of principal: 5th March 2024
- g) Debt Service Coverage Ratio: 0.53 (31<sup>st</sup> March, 2020:2.22)
- h) Interest Service Coverage Ratio: 4.56 (31<sup>st</sup> March, 2020:3.85)
- i) Outstanding redeemable preference shares (Quantity and Value): Not Applicable
- j) Debenture Redemption Reserve (31 March 2021): 450.00
- k) Net Worth : 8610.05 (31<sup>st</sup> March, 2020 7315.85 )
- l) Net profit after tax: 471.75 (31<sup>st</sup> March, 2020:378.47)
- m) Earning per share: 2.87 (31<sup>st</sup> March, 2020 2.87)
- n) There is no material deviation in the use of proceeds of issue of Non-Convertible Debentures from the objects stated in the offer document (Regulations 52(7))

For and on Behalf of  
Aurobindo Realty & Infrastructure Private Limited

Rohit Reddy Penaka  
Director  
02624136

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**Aurobindo Realty & Infrastructure Private Limited**

(Formerly known as Aurobindo Infra Projects Private Limited)

Regd office address : 1-121/1, Survey Nos. 66 (Part) & 67 (Part), Miyapur, Hyderabad, Telangana - 500049, INDIA  
Corporate office : TITANIUM, Plot No.1-98/8/75-A & 75-B, Jubilee Enclave, Madhapur, Hyderabad, Telangana-500 081, INDIA

CIN : U45500TG2016PTC111433 |  www.aurobindorealty.com |  +91 40 3003 4600 |  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 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	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 0.21 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)	2,944.92
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)	0.21 times

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

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

Date: 30<sup>th</sup> June 2021  
Place: Hyderabad

(K. Nagaraju)  
Partner  
M. No : 24344.  
UDIN: 21024344AAAAT11466

## 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	March 31, 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