

ANKA INDIA LIMITED

To

Date: - 14.11.2024

**BSE LTD
Corporate relation department
1st Floor, New Trading Ring
Rotunda Bldg J.J. Towers,
Dalal Street Mumbai-400001**

REF: COMPANY ANKA INDIA LTD (BSE SCRIP CODE 531673)

SUBJECT: OUTCOME OF THE BOARD MEETING HELD

Dear Sir,

We wish to inform you that the Board of Directors of the Company at its meeting held on today i.e. 14th day of November, 2024 inter alia, have approved / resolved/ taken note of the following:

1. Considered and approved the Unaudited Standalone financial Results for the Quarter and half year ended 30th September, 2024.
2. Auditors' Limited Review Report on the Unaudited Standalone Financial statements of the company for the quarter and half year ended 30th September, 2024.

In this regard we are hereby submitting the following documents herewith:-

1. Unaudited Standalone for the quarter and quarter and half year ended 30th September, 2024.
2. Limited review reports of the Auditors.

The Board Meeting was commenced at 05.00 P.M and concluded at 06.15 P.M.

You are requested to kindly take the same on record.

**Thanking you,
Yours faithfully,**

FOR ANKA INDIA LTD



**SULAKSHANA TRIKHA
DIRECTOR**

Regd. Off: 6 Legend Square Sector 33 Gurugram-122004;
CIN: L74900HR1994PLC033268; **Email id:** response@ankaindia.com;
Phone no: 9355511187; **website:** www.ankaindia.com



R. S. PRABHU & ASSOCIATES

CHARTERED ACCOUNTANTS

H.O.: Swagat Bhavan, Near Indian Oil, Opp. MSEB Colony, Station Road,
Vasai (East), Dist. Palghar – 401202.
Tel.:(0250) 2390302-03, 2393231-32, 9307655120 • Email.: rsp.vasai@gmail.com

The Board of Directors
Anka India Limited

LIMITED REVIEW REPORT

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial results of Anka India Limited (the Company) for the quarter and half year ended 30th September 2024, prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 read with SEBI Circular No.CIR/CFD/FAC/62/2016 dated 5th July 2016 and initialed by us for identification purpose only. This Statement is responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Interim Financial Information based on our review.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's 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 express a conclusion on the Statement based on our review.
3. We conducted our review 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial information is free of material misstatements. A review of interim financial information is limited, primarily, to making inquiries of personnel of the Company and analytical procedures, applied to financial data and, thus, provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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4. Based on the review conducted as above, nothing has come to our attention, that causes us to believe that the accompanying Interim Financial Information, prepared in accordance with the accounting principles, as prescribed in the Indian Accounting Standards referred to in Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014, to the extent applicable, and other recognized accounting practices and policies, have not disclosed fairly, in all material respects, the information required to be disclosed, in terms of Regulation 33 of the Listing Regulations, 2015 and SEBI circular dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement barring the below mentioned issues;

Basis for Qualified Conclusion:

Attention is drawn to Note 3 to the statement that the Company continues to recognize minimum alternative tax paid in previous years amounting to Rs. 25.20 Lakhs as asset and expects the same to be adjusted against future tax payments. In our view, considering the past history of losses and overall financial position of the Company, it is not prudent on part the company to recognize the same as assets, and the same is not in consonance with provisions of "Guidance Note on accounting for credit available in respect of Minimum Alternative Tax under the Income Tax Act, 1961. "

For R;.S.Prabhu & Associates.
Chartered Accountants
Firm Regn. No.:127010W

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CA.Anitha Viswanathan
Partner
ICAI Mem No.113512
Date: 14th November, 2024
Place: Vasai Road (East).
UDIN: 24113512BKACAE7017

ANKA INDIA LIMITED

Regd off: 6 Legend Square Sector 33 Gurugram-122004; CIN: L74900HR1994PLC033268; Phone no:9355511187;
website: www.ankaindia.com

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30-SEP-2024

S.No.	Particulars	Amount Rs. In Lakhs				
		Quarter Ended			Half Year Ended	
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
I	Revenue From Operations	0.00	0.00	0.00	0.00	0.00
II	Other Income	13.05	14.21	28.66	27.26	28.66
III	Total Revenue	13.05	14.21	28.66	27.26	28.66
IV	Expenses:					
	Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00
	Purchase of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00
	Changes in Inventories of finished goods, Stock-in-trade and work-in-progress	0.00	0.00	0.00	0.00	0.00
	Employee Benefits Expense	0.60	0.60	0.45	1.20	0.90
	Financial Cost	0.00	0.00	0.01	0.01	0.04
	Depreciation and Amortization Expense	0.14	0.14	0.15	0.27	0.32
	Other Expenses	2.20	5.14	1.39	7.34	6.64
IV	Total expenses	2.94	5.88	2.00	8.82	7.90
V	Profit/(Loss) before exceptional items and tax	10.11	8.33	26.66	18.44	20.76
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII	Profit/(Loss) before tax	10.11	8.33	26.66	18.44	20.76
VIII	Tax Expense:					
	(1) Current Tax	0.00	0.00	0.00	0.00	0.00
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00
IX	Profit (Loss) for the period from continuing operations	10.11	8.33	26.66	18.44	20.76
X	Profit/(loss) from Discontinuing Operations	0.00	0.00	0.00	0.00	0.00
XI	Tax Expense of Discontinuing Operations	0.00	0.00	0.00	0.00	0.00
XII	Profit/(loss) from Discontinuing operations (after tax)	0.00	0.00	0.00	0.00	0.00
XIII	Profit (Loss) for the period	10.11	8.33	26.66	18.44	20.76
XIV	Other Comprehensive Income					
	A (i) Items that will not be reclassified to Profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	B (i) Items that will be reclassified to Profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	10.11	8.33	26.66	18.44	20.76
	Paid up Equity Share(Face Value of Rs 10 Each) - Weighted Avg	115.53	99.78	87.38	115.53	87.38
	Paid up Equity Share(Face Value of Rs 10 Each) - Dilutive Weighted Avg	115.53	227.00	227.00	115.53	227.00
XVI	Earnings per equity share (for continuing operation):					
	(1) Basic	0.09	0.08	0.31	0.16	0.24
	(2) Diluted	0.09	0.04	0.12	0.16	0.09
XVII	Earnings per equity share (for discontinued operation):					
	(1) Basic	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00
XVIII	Earnings per equity share (for discontinued & continuing operations):					
	(1) Basic	0.09	0.08	0.31	0.16	0.24
	(2) Diluted	0.09	0.04	0.12	0.16	0.09

Notes:

- The financial results have been prepared in accordance with Ind AS as prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and SEBI Circular CIR/CFD/FAC/62/2016 dated July 05, 2016.
- The above results for the quarter & Half Year ended 30th Sep 2024 have been reviewed by the audit committee and approved by Board of Directors of Company at its meeting held on 14/11/2024
- The Company continues to recognise minimum alternative tax paid in previous years amounting to Rs. 25.20 Lakhs as asset and expects the same to be adjusted against future tax payments. The auditors have modified their review report for this matter.
- The Company is operating only in one segment. Hence segment reporting is not given.
- The Company does not have any subsidiary/associate.
- Figures, wherever required, are regrouped/rearranged.
- The copy of the financials are also available at the website of the Company i.e. www.ankaindia.com

Date:- 14/11/2024

Place:- Delhi



**For and on behalf of Board of Directors
Anka India Limited**

Sulakshana Trikha
**(Sulakshana Trikha)
(Chairman and Wholetime Director)**

ANKA INDIA LIMITED

**Regd off: 6 Legend Square Sector 33 Gurugram-122004; CIN:
L74900HR1994PLC033268; Phone no:9355511187; website: www.ankaindia.com
AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES**

FOR THE HALF YEAR ENDED 30-SEP-2024

(Figures in Lakhs)

S.No.	Particulars	Half Year Ended 30-Sep-24	Year Ended 31-Mar-24
I	ASSETS		
1	Non Current Assets		
(a)	Property, Plant & Equipment & Intangible Assets	695.62	695.72
(i)	Property Plant & Equipment	0.78	0.87
(ii)	Intangible Assets Under Development	694.84	694.84
(b)	Financial Assets		
(i)	Long Term Investments	-	-
(ii)	Long Term Loans and Advances	720.94	770.40
(iii)	Other Non-Current Assets	114.70	52.70
	Total Non Current Assets	1,531.26	1,518.82
2	Current Asstes		
(a)	Inventories	22.50	22.50
(b)	Financial Assets		
(i)	Cash and Cash Equivalents	7.64	9.50
(c)	Other Current Assets	20.53	16.39
	Total Current Assets	50.67	48.39
	TOTAL ASSETS	1,581.93	1,567.21
II	EQUITY AND LIABILITIES		
1	Equity		
	Equity Share Capital	1,538.80	997.76
	Money Received against Share Warrant	-	381.67
	Other Equity	(83.68)	(429.70)
	Total Equity	1,455.11	949.73
2	Non Current Liabilities		
(a)	Financial Liabilities		
(i)	Long Term Borrowings	-	-
(b)	Other non-current liabilities	-	-
	Total Non Current Liabilities	-	-
3	Current Liabilities		
(a)	Financial Liabilities		
(i)	Short term borrowings	107.96	598.26
(b)	Other Current Liabilities	18.86	19.22
	Total Current Liabilities	126.82	617.47
	TOTAL EQUITY AND LIABILITIES (1+2+3)	1,581.93	1,567.21

Date:- 14.11.2024

Place:- Delhi

For and on behalf of Board of Directors

Anka India Limited



Sulaksahna Trikha

(Sulaksahna Trikha)

(Chairman and Wholetime Director)

ANKA INDIA LIMITED

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AUDITED CASH FLOW STATEMENT FOR FY ENDED 30-SEP-2024

Particulars		Year ended 30th Sep, 2024	Year ended 31st March, 2024
A Cash flows from operating activities			
Profit/Loss for the year		18.44	42.00
Adjustments to reconcile Profit for the Year			
Depreciation		0.27	0.61
Forefiture of Share warrants		-	-
Interest on Loan		(27.26)	(51.58)
Operating cash flow before working capital changes		(8.55)	(8.97)
Working capital changes			
(Increase)/Decrease in other current assets		(1.42)	(7.20)
(Increase)/Decrease in Inventories		-	-
(Increase)/Decrease in Loans and Advances		74.00	-
(Increase)/Decrease in Other Non Current Assets		(62.00)	-
(Decrease)/increase in Trade Payable			
(Decrease)/Increase in other current liabilities		(0.35)	0.06
Cash generated from operating activities		1.68	(16.12)
Income tax paid (net)		-	-
Net cash used in operating activities	(A)	1.68	-16.12
B Cash flow from investing activities			
Purchase of property, plant and equipment and intangible assets (including capital work in progress) and advance given		(0.18)	-
Investments in shares of Legend SRS Cinemas Private Limited		-	1.00
Advances for Property Refunded		-	16.00
Advance given to Vendors			
Net cash (used)/generated in investing activities	(B)	(0.18)	17.00
C Cash flow from financing activities			
Proceeds from Short Term Borrowing		-	-
Repayment of Loan		(490.30)	(108.68)
Proceeds from issue of shares		486.93	111.59
Proceeds from issue of share Warrant		-	-
Loan given to Legend SRS Cinemas Private Limited		-	-
Net cash generated from financing activities	(C)	-3.36	2.91
Net increase/ (decrease) in cash and cash equivalents (A+B+C)		(1.87)	3.79
D Cash and cash equivalents at the beginning of the year	(D)	9.50	5.71
E Cash and cash equivalents at the end of the year	(E)	7.64	9.50

Date:- 14.11.2024

Place:- Delhi

For and on behalf of Board of Directors

Anka India Limited



Sulaksahna Trikha

(Sulaksahna Trikha)

(Chairman and Wholetime Director)