

# ANKA INDIA LIMITED

To

Date: - 14.11.2023

**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. 14<sup>th</sup> day of November, 2023 inter alia, have approved / resolved/ taken note of the following:

1. Considered and approved the Unaudited Standalone and Consolidated financial Results for the Quarter and half year ended 30<sup>th</sup> September, 2023.
2. Auditors' Limited Review Report on the Unaudited Standalone and Consolidated Financial statements of the company for the quarter and half year ended 30<sup>th</sup> September, 2023.

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

1. Unaudited Standalone and Consolidated for the quarter and quarter and half year ended 30<sup>th</sup> September, 2023.
2. Limited review reports of the Auditors.

The Board Meeting was commenced at 03.00 P.M and concluded at 4.40 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](mailto: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 30<sup>th</sup> September 2023, 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.

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**

**CA.Anitha Viswanathan  
Partner  
ICAI Mem No.113512  
Date: 14<sup>th</sup> November, 2023  
Place: Mumbai  
UDIN: 23113512BGSDNV4817**

**ANKA INDIA LIMITED**

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

**UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30-SEP-2023**

S.No.	Particulars	Amount Rs. In Lakhs				
		Quarter Ended			Half Year Ended	
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
I	Revenue From Operations	0.00	0.00	0.00	0.00	0.00
II	Other Income	28.66	0.00	0.00	28.66	0.00
III	<b>Total Revenue</b>	<b>28.66</b>	<b>0.00</b>	<b>0.00</b>	<b>28.66</b>	<b>0.00</b>
IV	<b>Expenses:</b>					
	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	2.10
	Changes in Inventories of finished goods, Stock-in-trade and work-in-progress	0.00	0.00	0.00	0.00	-2.10
	Employee Benefits Expense	0.45	0.45	0.45	0.90	0.90
	Financial Cost	0.01	0.02	0.01	0.04	0.01
	Depreciation and Amortization Expense	0.15	0.18	0.10	0.32	0.13
	Other Expenses	1.39	5.25	0.84	6.64	6.28
IV	<b>Total expenses</b>	<b>2.00</b>	<b>5.90</b>	<b>1.40</b>	<b>7.90</b>	<b>7.33</b>
V	<b>Profit/(Loss) before exceptional items and tax</b>	<b>26.66</b>	<b>(5.90)</b>	<b>(1.40)</b>	<b>20.76</b>	<b>-7.33</b>
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII	<b>Profit/(Loss) before tax</b>	<b>26.66</b>	<b>(5.90)</b>	<b>(1.40)</b>	<b>20.76</b>	<b>(7.33)</b>
VIII	<b>Tax Expense:</b>					
	(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	<b>Profit (Loss) for the period from continuing operations</b>	<b>26.66</b>	<b>(5.90)</b>	<b>(1.40)</b>	<b>20.76</b>	<b>(7.33)</b>
X	<b>Profit/(loss) from Discontinuing Operations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
XI	<b>Tax Expense of Discontinuing Operations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
XII	<b>Profit/(loss) from Discontinuing operations (after tax)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
XIII	<b>Profit (Loss) for the period</b>	<b>26.66</b>	<b>(5.90)</b>	<b>(1.40)</b>	<b>20.76</b>	<b>(7.33)</b>
XIV	<b>Other Comprehensive Income</b>					
	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	<b>Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>26.66</b>	<b>(5.90)</b>	<b>(1.40)</b>	<b>20.76</b>	<b>(7.33)</b>
	<b>Paid up Equity Share(Face Value of Rs 10 Each) - Weighted Avg</b>	<b>87.38</b>	<b>87.38</b>	<b>62.74</b>	<b>87.38</b>	<b>62.74</b>
	<b>Paid up Equity Share(Face Value of Rs 10 Each) - Dilutive Weighted Avg</b>	<b>227.00</b>	<b>227.00</b>	<b>0.00</b>	<b>227.00</b>	<b>0.00</b>
XVI	<b>Earnings per equity share (for continuing operation):</b>					
	(1) Basic	0.31	(0.07)	(0.02)	0.24	(0.12)
	(2) Diluted	0.31	(0.07)	(0.02)	0.24	(0.12)
XVII	<b>Earnings per equity share (for discontinued operation):</b>					
	(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	<b>Earnings per equity share (for discontinued &amp; continuing operations):</b>					
	(1) Basic	0.31	(0.07)	(0.02)	0.24	(0.12)
	(2) Diluted	0.31	(0.07)	(0.02)	0.24	(0.12)

**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 2023 have been reviewed by the audit committee and approved by Board of Directors of Company at its meeting held on 14th November, 2023
- 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 has one fully owned Subsidiary.
- 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:- 14/11/2023**  
**Place:- Gurugram**

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



*Sulakshana Trikha*  
**(Sulakshana Trikha)**  
**Director**

# ANKA INDIA LIMITED

Regd off: 6 Legend Square Sector 33 Gurugram-122004; CIN: L74900HR1994PLC033268;

Phone no:935551187; website: www.ankaindia.com

## UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES

FOR THE HALF YEAR ENDED 30-SEP-2023

(Figures in Lakhs)

S.No.	Particulars	Half Year Ended 30-Sep-23	Year Ended 31-Mar-23
I	<b>ASSETS</b>		
1	<b>Non Current Assets</b>		
(a)	Property, Plant & Equipment & Intangible Assets	696.01	696.33
(i)	Property Plant & Equipment	1.16	1.49
(ii)	Intangible Assets Under Development	694.84	694.84
(b)	Financial Assets		
(i)	Long Term Investments	1.00	1.00
(ii)	Long Term Loans and Advances	744.61	718.81
(iii)	Other Non-Current Assets	60.70	68.70
	<b>Total Non Current Assets</b>	<b>1,502.32</b>	<b>1,484.85</b>
2	<b>Current Asstes</b>		
(a)	Inventories	22.50	22.50
(b)	Financial Assets		
(i)	Cash and Cash Equivalents	4.17	5.71
(c)	Other Current Assets	13.64	9.18
	<b>Total Current Assets</b>	<b>40.30</b>	<b>37.40</b>
	<b>TOTAL ASSETS</b>	<b>1,542.62</b>	<b>1,522.24</b>
II	<b>EQUITY AND LIABILITIES</b>		
1	<b>Equity</b>		
	Equity Share Capital	873.77	873.77
	Money Received against Share Warrant	418.87	418.87
	Other Equity	(475.73)	(496.49)
	<b>Total Equity</b>	<b>816.91</b>	<b>796.15</b>
2	<b>Non Current Liabilities</b>		
(a)	Financial Liabilities		
(i)	Long Term Borrowings	-	-
(b)	Other non-current liabilities	-	-
	<b>Total Non Current Liabilities</b>	<b>-</b>	<b>-</b>
3	<b>Current Liabilities</b>		
(a)	Financial Liabilities		
(i)	Short term borrowings	706.76	706.93
(b)	Other Current Liabilities	18.95	19.16
	<b>Total Current Liabilities</b>	<b>725.71</b>	<b>726.09</b>
	<b>TOTAL EQUITY AND LIABILITIES (1+2+3)</b>	<b>1,542.62</b>	<b>1,522.24</b>

Date:- 14/11/2023

Place:- Gurugram

For and on behalf of Board of Directors

Anka India Limited



*Sulaksahna Trikha*

(Sulaksahna Trikha)

Director

# ANKA INDIA LIMITED

Regd off: 6 Legend Square Sector 33 Gurugram-122004; CIN: L74900HR1994PLC033268;

Phone no:9355511187; website: www.ankaindia.com

## AUDITED CASH FLOW STATEMENT FOR FY ENDED 30-SEP-2023

Particulars	Year ended 30th Sep, 2023	Year ended 31st March, 2023
<b>A Cash flows from operating activities</b>		
Profit/Loss for the year	20.76	(17.05)
Adjustments to reconcile Profit for the Year		
Depriciation	0.32	0.38
Forefiture of Share warrants	-	-
Interest on Loan	-	(4.31)
<b>Operating cash flow before working capital changes</b>	<b>21.08</b>	<b>(20.98)</b>
<b>Working capital changes</b>		
(Increase)/Decrease in Other Current Assets	(4.45)	(1.66)
(Increase)/Decrease in Inventories	-	(2.10)
(Increase)/Decrease in Other Non Current Assets	8.00	-
(Decrease)/increase in Trade Payable		
(Decrease)/Increase in Other Current Liabilities	(0.21)	-
<b>Cash generated from operating activities</b>	<b>24.42</b>	<b>(24.74)</b>
Income tax paid (net)	-	-
<b>Net cash used in operating activities</b>	<b>24.42</b>	<b>-24.74</b>
<b>B Cash flow from investing activities</b>		
Purchase of property, plant and equipment and intangible assets (including capital work in progress) and advance given	-	(1.69)
Investments in shares of Legend SRS Cinemas Private Limited	-	(1.00)
Advances for Property Refunded	-	14.00
Advance given to Vendors		(0.11)
<b>Net cash (used)/generated in investing activities</b>	<b>-</b>	<b>11.20</b>
<b>C Cash flow from financing activities</b>		
Proceeds from Short Term Borrowing	-	4.71
Proceeds from Long Term Borrowing	-25.79	9.57
Repayment of Loan	(0.17)	(0.09)
Proceeds from issue of shares	-	-
Proceeds from issue of share Warrant	-	714.54
Loan given to Legend SRS Cinemas Private Limited	-	(714.50)
<b>Net cash generated from financing activities</b>	<b>-25.97</b>	<b>14.23</b>
<b>Net increase/ (decrease) in cash and cash equivalents (A+B+C)</b>	<b>(1.54)</b>	<b>0.69</b>
<b>D Cash and cash equivalents at the beginning of the year</b>	<b>5.71</b>	<b>5.02</b>
<b>E Cash and cash equivalents at the end of the year</b>	<b>4.17</b>	<b>5.71</b>

Date:- 14/11/2023

Place:- Gurugram



Anka India Limited

*Sulaksahna Trikha*

(Sulaksahna Trikha)

Director



# 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](mailto:rsp.vasai@gmail.com)

---

The Board of Directors  
**Anka India Limited**

### LIMITED REVIEW REPORT

1. We have reviewed the accompanying Consolidated Unaudited Financial Results of **Anka India Limited** ("the Parent") and its subsidiary (the parent and its subsidiary together referred to as "the Group"), for the quarter and half year ended September 30, 2023 ("Consolidated Results") included in the accompanying Statement of Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended September 30, 2023 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Consolidated Results included in the Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, have 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 Consolidated Results included in 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.

***The books of the Subsidiary were not provided to us for a review and accordingly, We could not perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.***

The Consolidated Results included in the Statement includes the results of a 100% whole owned subsidiary of the Company “**Legend SRS Private Limited**”.

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 4 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, which is resulting into negative net worth of the Company 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. "

5. 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
6. The Consolidated Results includes the interim financial information of one wholly-owned subsidiary which have not been reviewed by their auditors, whose interim financial information reflect total revenue of Rs.144.73 lakhs for the quarter and half year ended September 30, 2023, total loss of Rs.84.64 lakhs for the quarter and half year ended September 30, 2023, and total comprehensive income of Rs.84.64 lakhs (loss) for the quarter and half year ended September 30, 2023, as considered in the Consolidated Results included in the Statement.

Our conclusion on the Consolidated Results included in the Statement is not modified in respect of our reliance on the interim financial information certified by the Management.

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

**CA.Anitha Viswanathan**  
**Partner**  
**ICAI Mem No.113512**  
**Date: 14<sup>th</sup> November, 2023**  
**Place: Mumbai**  
**UDIN: 23113512BGSDNW8356**

**ANKA INDIA LIMITED**

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

**UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30-SEP-2023**

S.No.	Particulars	Amount Rs. In Lakhs		
		Quarter Ended		Half Year Ended
		30-Sep-23	30-Jun-23	30-Sep-23
		Unaudited	Unaudited	Unaudited
I	Revenue From Operations	107.58	9.43	117.01
II	Other Income	6.74	1.35	8.09
III	<b>Total Revenue</b>	<b>114.32</b>	<b>10.78</b>	<b>125.10</b>
IV	<b>Expenses:</b>			
	Cost of Material Consumed	0.00	0.00	0.00
	Purchase of Stock-in-Trade	55.34	2.94	58.28
	Changes in Inventories of finished goods, Stock-in-trade and work-in-progress	0.39	1.98	2.37
	Employee Benefits Expense	32.02	0.45	32.47
	Financial Cost	0.01	0.02	0.04
	Depreciation and Amortization Expense	2.37	2.40	4.77
	Other Expenses	59.15	8.39	67.54
IV	<b>Total expenses</b>	<b>149.29</b>	<b>16.19</b>	<b>165.48</b>
V	<b>Profit/(Loss) before exceptional items and tax</b>	<b>(34.96)</b>	<b>(5.42)</b>	<b>-40.38</b>
VI	Exceptional Items	0.00	0.00	0.00
VII	<b>Profit/(Loss) before tax</b>	<b>(34.96)</b>	<b>(5.42)</b>	<b>(40.38)</b>
VIII	<b>Tax Expense:</b>			
	(1) Current Tax	0.00	0.00	0.00
	(2) Deferred tax	0.00	0.00	0.00
IX	<b>Profit (Loss) for the period from continuing operations</b>	<b>(34.96)</b>	<b>(5.42)</b>	<b>(40.38)</b>
X	<b>Profit/(Loss) from Discontinuing Operations</b>	0.00	0.00	0.00
XI	<b>Tax Expense of Discontinuing Operations</b>	0.00	0.00	0.00
XII	<b>Profit/(Loss) from Discontinuing operations (after tax)</b>	0.00	0.00	0.00
XIII	<b>Profit (Loss) for the period</b>	<b>(34.96)</b>	<b>(5.42)</b>	<b>(40.38)</b>
XIV	<b>Other Comprehensive Income</b>			
	A (i) Items that will not be reclassified to Profit or loss	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
	B (i) Items that will be reclassified to Profit or loss	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
XV	<b>Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>(34.96)</b>	<b>(5.42)</b>	<b>(40.38)</b>
	<b>Paid up Equity Share(Face Value of Rs 10 Each) - Weighted Avg</b>	<b>87.38</b>	<b>87.38</b>	<b>87.38</b>
	<b>Paid up Equity Share(Face Value of Rs 10 Each) - Dilutive Weighted Avg</b>	<b>227.00</b>	<b>227.00</b>	<b>227.00</b>
XVI	<b>Earnings per equity share (for continuing operation):</b>			
	(1) Basic	(0.40)	(0.06)	(0.46)
	(2) Diluted	(0.40)	(0.06)	(0.46)
XVII	<b>Earnings per equity share (for discontinued operation):</b>			
	(1) Basic	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00
XVIII	<b>Earnings per equity share (for discontinued &amp; continuing operations):</b>			
	(1) Basic	(0.40)	(0.06)	(0.46)
	(2) Diluted	(0.40)	(0.06)	(0.46)

**Notes:**

1.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.

2.The Consolidated financial results includes the results of a fully owned subsidiary of the Company - Legend SRS Cinemas Private Limited. The Company acquired the 100% holding of the subsidiary vide Share Purchase Agreement dated 11th October, 2022. Accordingly the previous year figures in the Consolidated Statement has not been provided.

3. The above results for the quarter & Half Year ended 30th Sep 2023 have been reviewed by the audit committee and approved by Board of Directors of Company at its meeting held on 14th November, 2023

4. 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.

5. In the context of Indian Accounting Standard (Ind AS) 108 - Operating Segments, "Entertainment" is considered as the Operating Segment of the Company since the "Chief Operating Decision Maker" (CODM) reviews business performance at an overall Company level as one segment.

6. Figures, wherever required, are regrouped/rearranged.

7.The copy of the financials are also available at the website of the Company i.e. www.ankaindia.com

**Date:- 14/11/2023**

**Place:- Gurugram**

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



*Sulakshana Trikha*  
**(Sulakshana Trikha)**  
**Director**

# ANKA INDIA LIMITED

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

## UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30-SEP-2023

(Figures in Lakhs)

S.No.	Particulars	Half Year Ended 30-Sep-23	Year Ended 31-Mar-23
I	<b>ASSETS</b>		
1	<b>Non Current Assets</b>		
(a)	Property, Plant & Equipment & Intangible Assets	865.60	869.43
(i)	Property Plant & Equipment	170.56	174.58
(ii)	Intangible Assets	0.20	0.25
(iii)	Intangible Assets Under Development	694.84	694.84
(b)	Financial Assets		
(i)	Long Term Loans and Advances	425.61	341.57
(c)	Other Non Current Assets	60.70	68.70
(d)	Deffered Tax Assets (Net)	20.31	20.31
	<b>Total Non Current Assets</b>	<b>1,372.22</b>	<b>1,300.26</b>
2	<b>Current Asstes</b>		
(a)	Inventories	26.29	27.09
(b)	Financial Assets		
(i)	Trade Receivables	17.99	2.32
(ii)	Cash and Cash Equivalents	7.74	7.98
(iii)	Other Financial Assets	-	0.28
(c)	Other Current Assets	20.64	29.52
	<b>Total Current Assets</b>	<b>72.66</b>	<b>67.18</b>
	<b>TOTAL ASSETS (1+2)</b>	<b>1,444.88</b>	<b>1,367.44</b>
II	<b>EQUITY AND LIABILITIES</b>		
1	<b>Equity</b>		
	Equity Share Capital	873.77	873.77
	Money Received against Share Warrant	418.87	418.87
	Other Equity	(824.83)	(784.44)
	<b>Total Equity</b>	<b>467.81</b>	<b>508.20</b>
2	<b>Non Current Liabilities</b>		
(a)	Financial Liabilities		
(i)	Other Financial liabilities	2.25	1.53
	<b>Total Non Current Liabilities</b>	<b>2.25</b>	<b>1.53</b>
3	<b>Current Liabilities</b>		
(a)	Financial Liabilities		
(i)	Trade Payables		
	- Micro Enterprises & Small Enterprises	-	1.92
	- Other than Micro Enterprises & Small Enterprises	107.11	12.69
(ii)	Unsecured Loans	715.32	709.87
(b)	Other Current Liabilities	111.49	102.31
(c)	Provisions	40.90	30.92
	<b>Total Current Liabilities</b>	<b>974.82</b>	<b>857.71</b>
	<b>TOTAL EQUITY AND LIABILITIES (1+2+3)</b>	<b>1,444.88</b>	<b>1,367.44</b>

Date:- 14/11/2023

Place:- Gurugram

For and on behalf of Board of Directors

Anka India Limited



*Sulaksahna Trikha*

(Sulaksahna Trikha)

Director

# ANKA INDIA LIMITED

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

## UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR FY ENDED 30-SEP-2023

Particulars	Year ended 30th Sep, 2023	Year ended 31st March, 2023
<b>A Cash flows from operating activities</b>		
Profit/Loss for the year	-40.38	(348.01)
Adjustments to reconcile Profit for the Year		
Depriciation	4.77	13.69
Impairment of Goodwill on Consilidation	-	263.32
Remeasurement Gains/(Losses) on Defined Benefit Plan	-	0.11
<b>Operating cash flow before working capital changes</b>	<b>(35.61)</b>	<b>(70.90)</b>
<b>Working capital changes</b>		
(Increase)/Decrease in Other Current Assets	9.16	(14.11)
(Decrease)/increase in Trade Receivable	(15.68)	0.31
(Increase)/Decrease in Inventories	0.80	(4.07)
(Decrease)/increase in Trade Payables	92.51	
(Decrease)/Increase in Other Current Liabilities	(53.61)	46.49
<b>Cash generated from operating activities</b>	<b>(2.43)</b>	<b>(42.27)</b>
Income tax paid (net)	-	-
<b>Net cash used in operating activities</b>	<b>-2.43</b>	<b>-42.27</b>
<b>B Cash flow from investing activities</b>		
Purchase of property, plant and equipment and intangible assets (including capital work in progress) and advance given	(0.70)	(7.92)
Investments in shares of Legend SRS Cinemas Private Limited	-	(1.00)
Advances for Property Refunded	-	14.00
Advance given to Vendors		(0.11)
<b>Net cash (used)/generated in investing activities</b>	<b>(0.70)</b>	<b>4.97</b>
<b>C Cash flow from financing activities</b>		
Proceeds from Short Term Borrowing	-	4.71
Proceeds from Long Term Borrowing	87.11	(45.46)
Repayment of Loan	(0.17)	(0.09)
Proceeds from Issue of Share Warrant	-	714.54
Long Term Advances given / (recovered)	-84.04	22.31
Proceeds from Short Term Borrowing		2.94
Repayment of Long Term Borrowing	-	(663.74)
<b>Net cash generated from financing activities</b>	<b>2.90</b>	<b>35.21</b>
<b>Net increase/ (decrease) in cash and cash equivalents (A+B+C)</b>	<b>(0.24)</b>	<b>(2.08)</b>
<b>D Cash and cash equivalents at the beginning of the year</b>	<b>7.98</b>	<b>10.06</b>
<b>E Cash and cash equivalents at the end of the year</b>	<b>7.74</b>	<b>7.98</b>

Date:- 14/11/2023

Place:- Gurugram



For and on behalf of  
Anka India Limited

*Sulaksahna Trikha*

(Sulaksahna Trikha)

Director