

# ANKA INDIA LIMITED

To

Date: - 14.11.2018

**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, 2018 at the registered office of the Company at 41 Shivalik Building Near Saraswati Hospital/Telephone Exchange Old Delhi Road Gurgaon-122001 inter alia, have approved / resolved/ taken note of the following:

1. Considered and approved the Unaudited Standalone financial Results and statement of assets and liabilities for the Quarter and Half Year ended 30<sup>th</sup> Sep, 2018.
2. Auditors's Limited Review Report on the Un-audited Financial statements of the company for the quarter ended Quarter and Half Year ended 30<sup>th</sup> Sep, 2018.

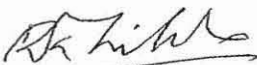
In this regard we are hereby submitting the following documents herewith:-

1. Unaudited Standalone financial results and statement of assets and liabilities for the Quarter and Half Year ended 30<sup>th</sup> Sep, 2018.
2. Limited review report of the Auditors.

The Board Meeting was commenced at 05.00 P.M and concluded at 07.30 P.M.

You are requested to kindly take the same on record.

**THANKING YOU**  
**FOR ANKA INDIA LTD**



**RAKESH KUMAR TRIKHA**  
**DIRECTOR & CHAIRMAN**



**Regd. Off:** 41 Shivalik Building Near Saraswati Hospital/  
Telephone Exchange Old Delhi Road Gurgaon-122001

**Corp. Off.** WZ-86, Galaxy Home, Todapur, New Delhi-110012;

**CIN:** L74900HR1994PLC033268: **Email id:** [response@ankaindia.com](mailto:response@ankaindia.com);

**Phone no:** 9820069933; 0124-2322570 **website:** [www.ankaindia.com](http://www.ankaindia.com)



**Limited Review Report**

To  
The Board of Directors,  
Anka India Limited  
Gurugram-122001

We have reviewed the accompanying statement of unaudited financial results of Anka India Limited ("the company") for the quarter and half year ended September 30, 2018 ("the statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

The financial statement is the responsibility of the Company's Management and approved by the Board of Directors, has 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 principle generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, '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 statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure 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.

*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, 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"*



Based on our review conducted as stated above, nothing has come to our attention (Except given above) that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For AMSKY & Co.  
Chartered Accountants  
FRN 008458N



CA Anil Kumar  
Partner  
M. No 509671

Place : Rewari  
Dated: 14/11/2018

# ANKA INDIA LIMITED

REGD OFF: 41 Shivalik Building Near Saraswati Hospital/Telephone Exchange Old Delhi Road Gurgaon-122001;  
CIN: L74900HR1994PLC033268; website: www.ankaindia.com

## UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30th SEPTEMBER, 2018

		Amount Rs. In Lac				
S.No.	Particulars	Quarter Ended (Unaudited)			Half Year Ended (Unaudited)	
		30-Sep-18	30-Jun-18	30-Sep-17	30-Sep-18	30-Sep-17
I	Revenue From Operations	5.00	0.00	0.00	5.00	0.00
II	Other Income	0.00	0.00	0.00	0.00	0.00
III	<b>Total Revenue</b>	<b>5.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5.00</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	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	2.19	0.45	0.45	2.64	0.90
	Financial Cost	0.00	0.00	0.01	0.00	0.01
	Depreciation and Amortization Expense	0.00	0.00	0.00	0.00	0.00
	Other Expenses	2.57	4.08	2.64	6.66	11.08
IV	<b>Total expenses</b>	<b>4.77</b>	<b>4.53</b>	<b>3.10</b>	<b>9.31</b>	<b>11.99</b>
V	<b>Profit/(Loss) before exceptional items and tax</b>	<b>0.23</b>	<b>(4.53)</b>	<b>(3.10)</b>	<b>(4.31)</b>	<b>(11.99)</b>
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII	<b>Profit/(Loss) before tax</b>	<b>0.23</b>	<b>(4.53)</b>	<b>(3.10)</b>	<b>(4.31)</b>	<b>(11.99)</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>0.23</b>	<b>(4.53)</b>	<b>(3.10)</b>	<b>(4.31)</b>	<b>(11.99)</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>0.23</b>	<b>(4.53)</b>	<b>(3.10)</b>	<b>(4.31)</b>	<b>(11.99)</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>0.23</b>	<b>(4.53)</b>	<b>(3.10)</b>	<b>(4.31)</b>	<b>(11.99)</b>
	<b>Paid up Equity Share(Face Value of Rs 10 Each)</b>	<b>34.93</b>	<b>34.93</b>	<b>27.53</b>	<b>34.93</b>	<b>27.53</b>
XVI	<b>Earnings per equity share (for continuing operation):</b>					
	(1) Basic	0.01	(0.13)	(0.11)	(0.12)	(0.44)
	(2) Diluted	0.01	(0.13)	(0.11)	(0.12)	(0.44)
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	0.01	(0.13)	(0.11)	(0.12)	(0.44)
	(2) Diluted	0.01	(0.13)	(0.11)	(0.12)	(0.44)

**Notes:**

1. The above results for the quarter and half year ended 30th Sep 2018 have been reviewed by the audit committee and approved by Board of Directors of Company at its meeting held on 14.11.2018.
2. These financial results have been prepared in accordance with Indian Accounting Standard ("IND AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules thereunder and in terms of Regulation 33 of SEBI(Listing Obligation and Disclosure Requirements) Regulations 2015 and SEBI Circular dated 5 July, 2016.
3. *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.*
4. The Company is operating only in one segment. Hence segment reporting is not given.
5. The Company does not have any subsidiary/associate.
6. Figures, wherever required, are regrouped/rearranged.

Date:- 14/11/2018

Place:- Gurugram



For and on behalf of Board of Directors

Anka India Limited

*(Signature)*

(RAKESH KUMAR TRIKHA)

Chairman

**ANKA INDIA LIMITED**

REGD OFF: 41 Shivalik Building Near Saraswati Hospital/Telephone Exchange Old Delhi Road  
Gurgaon-122001; CIN: L74900HR1994PLC033268; website: www.ankaIndia.com

**UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES  
FOR THE HALF YEAR ENDED 30-SEP-2018**

(Figures in Rs Lakh)

S.No.	Particulars	Half Year Ended 30-Sep-18	Year Ended 31-Mar-18
I	<b>ASSETS</b>		
1	<b>Non Current Assets</b>		
(a)	Property, Plant & Equipment	0.58	-
(b)	Financial Assets		
(i)	Long Term Loans and Advances	25.20	25.20
		-	-
	<b>Total Non Current Assets</b>	<b>25.78</b>	<b>25.20</b>
2	<b>Current Asstes</b>		
(a)	Inventories	-	-
(b)	Financial Assets		
(i)	Cash and Cash Equivalents	2.01	0.55
(c)	Other Current Assets	0.76	2.06
	<b>Total Current Assets</b>	<b>2.77</b>	<b>2.61</b>
	<b>TOTAL ASSETS</b>	<b>28.54</b>	<b>27.81</b>
II	<b>EQUITY AND LIABILITIES</b>		
1	<b>Equity</b>		
	Equity Share Capital	349.34	300.34
	Other Equity	(416.96)	(363.91)
	<b>Total Equity</b>	<b>(67.62)</b>	<b>(63.56)</b>
2	<b>Non Current Liabilities</b>		
(a)	Financial Liabilities		
(i)	Long Term Borrowings	43.00	46.50
(b)	Other non-current liabilities	-	-
	<b>Total Non Current Liabilities</b>	<b>43.00</b>	<b>46.50</b>
3	<b>Current Liabilities</b>		
(a)	Financial Liabilities		
(i)	Short term borrowings	48.91	42.77
(b)	Other Current Liabilities	4.26	2.11
	<b>Total Current Liabilities</b>	<b>53.17</b>	<b>44.88</b>
	<b>TOTAL EQUITY AND LIABILITIES (1+2+3)</b>	<b>28.54</b>	<b>27.81</b>

Date:-14/11/2018

Place:- Gurugram

For and on behalf of Board of Directors

Anka India Limited



*Rakesh Kumar Trikha*

**(Rakesh Kumar Trikha)**  
Chairman