ANKA INDIA LIMITED

To

Date:- 30.05.2025

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 BOARD MEETING

Dear Sir,

We wish to inform you that the Board of Directors of the Company at its meeting held on today i.e. 30th May, 2025, inter-alia took the following decision:

1. Considered and approved the Audited Standalone financial Results for the Quarter and year ended 31st March, 2025 along with audit report.

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

1. Audited Standalone financial results for the quarter and Year ended 31/03/2025.
2. Audited Standalone statement of assets and liabilities along with cash flow statement for the Year ended 31/03/2025.
3. Audit report on standalone financial statement with qualified opinion.
4. Statement on Impact of Audit Qualification on modified opinion and declaration for unmodified opinion.

The Board Meeting was commenced at 03.00 P.M and concluded at 05:00 P.M.

You are requested to kindly take the same on record.

THANKING YOU
FOR ANKA INDIA LTD

SULAKSHANA TRIKHA
DIRECTOR & CHAIRMAN

Anka India Ltd

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

Swagat Bhavan,Near Indian Oil, Opp MSEB Colony, Station Road, Vasai (E), Dist.Palghar - 401 202.
Tel.: (0250)-2390302-03/ 2393231-32 | Reception: 9307655120 | Email : rsp.vasai@gmail.com

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF ANKA INDIA LIMITED

Report on the audit of the Standalone Financial Results

Qualified Opinion

We have audited the accompanying standalone quarterly financial results of Anka India Limited (the company) for the quarter ended 31st March, 2025 and the year to date results for the period from 1st April, 2024 to 31st March, 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended 31st March 2025 as well as the year to date results for the period from 1st April, 2024 to 31st March 2025 except for possible effects of the matters described in the Basis of Qualified Opinion section of our report.

Basis for Qualified Opinion

- ***Referring to Note 7 to the financial statements, inventories amounting to ₹22,50,000/- have been lying idle for more than twelve months. The Company has not carried out an assessment of the net realisable value of these inventories as required under the applicable accounting framework [Ind AS 2 – Valuation of Inventories]. In the absence of adequate supporting documentation and audit evidence, we are unable to determine whether any adjustment is required to the carrying value of such inventories as at the reporting date.***
- ***Referring to Note 4 to the financial statements, intangible assets under development amounting to ₹6,99,84,393/- have been carried in the books for more than two years without demonstrable progress in development or indications of technical or commercial feasibility. The Company has not carried out an impairment assessment in accordance with the applicable***

A-2/302, Laram Centre, Op. Rly. Station, S.V.Road, Andheri (W), Mumbai - 400 058.
Tel.: 022- 42551414/424

accounting standards [Ind AS 38 – Intangible Assets and Ind AS 36 – Impairment of Assets]. In the absence of such an assessment, we are unable to ascertain whether any impairment loss is required to be recognized.

- ***Referring to Note 9 to the financial statements, Company continues to recognize the minimum alternative tax paid in previous years amounting to Rs. 35,37,792/- as asset and expects the same to be adjusted against future tax payments. In our view, considering the 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 the provisions of "Guidance Note on accounting for credit available in respect of Minimum Alternative Tax under the Income Tax Act, 1961 "***

These matters are material but not pervasive to the financial statements. Accordingly, we issue a qualified opinion.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 financial results under the provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' 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 33 of the Listing Regulations. This responsibility also includes maintenance of 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 judgments and estimates that are reasonable and prudent; and design, 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the standalone financial results, 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the Company's financial reporting process.



Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are 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 standalone financial results.

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 standalone financial results, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the 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 the standalone financial results, including the disclosures, and whether the financial results 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.

For R.S.Prabhu & Associates
Chartered Accountants
FRN 127010W

CA.Anitha Viswanathan
Partner
ICAI Mem No.113512
Date: 30th May, 2025
Place: Vasai Road (East)
UDIN:25113512BMIHPL5512

ANKA INDIA LIMITED

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

AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31-MAR-2025

Amount Rs. In Lakhs

S.No.	Particulars	Quarter Ended			Year Ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		Unaudited	Unaudited	Unaudited	Audited	Audited
I	Revenue From Operations	0.00	0.00	0.00	0.00	0.00
II	Other Income	22.58	14.07	14.25	63.91	57.34
III	**Total Revenue**	**22.58**	**14.07**	**14.25**	**63.91**	**57.34**
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	0.60	2.40	2.10
	Financial Cost	0.24	0.00	0.00	0.25	0.00
	Depreciation and Amortization Expense	0.14	0.14	0.15	0.55	0.61
	Other Expenses	7.19	12.78	3.87	27.31	12.63
IV	**Total expenses**	**8.17**	**13.52**	**4.61**	**30.51**	**15.34**
V	**Profit/(Loss) before exceptional items and tax**	**14.41**	**0.55**	**9.64**	**33.41**	**42.00**
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII	**Profit/(Loss) before tax**	**14.41**	**0.55**	**9.64**	**33.41**	**42.00**
VIII	**Tax Expense:**					
	(1) Current Tax	3.62	0.00	0.00	3.62	0.00
	(2) Earlier Year Tax	6.55	0.00	0.00	6.55	0.00
	(3) Deferred tax	0.00	0.00	0.00	0.00	0.00
IX	**Profit (Loss) for the period from continuing operations**	**4.24**	**0.55**	**9.64**	**23.23**	**42.00**
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**	**4.24**	**0.55**	**9.64**	**23.23**	**42.00**
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)**	**4.24**	**0.55**	**9.64**	**23.23**	**42.00**
	Paid up Equity Share(Face Value of Rs 10 Each) - Weighted Avg	**134.71**	**128.41**	**87.55**	**134.71**	**87.55**
	Paid up Equity Share(Face Value of Rs 10 Each) - Dilutive Weighted Avg	**134.71**	**128.41**	**214.77**	**134.71**	**214.77**
XVI	**Earnings per equity share (for continuing operation):**					
	(1) Basic	0.03	0.00	0.11	0.17	0.48
	(2) Diluted	0.03	0.00	0.04	0.17	0.20
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	0.03	0.00	0.11	0.17	0.48
	(2) Diluted	0.03	0.00	0.04	0.17	0.20

Notes:

1.The financial results have been prepared in accordence with Ind AS as prescribed under section 133 of the Companies Act, 2013 read with the relevant rules isued 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.

2. The above results for the quarter & Year ended 31st Mar 2025 have been reviewed by the audit committee and approved by Board of Directors of Company at its meeting held on 30th May, 2025

3. The Standalone Financial Results for the year ended March 31,2025 along with previous year presented have been audited by the statutory auditors of the Company and the auditors has qualified the same the basis of qualification is as folows:-

3.1 Inventories amounting to ₹22,50,000/- have been lying idle for more than twelve months. The Company has not carried out an assessment of the net realisable value of these inventories as required under the applicable accounting framework [Ind AS 2 – Valuation of Inventories]. In the absence of adequate supporting documentation and audit evidence, we are unable to determine whether any adjustment is required to the carrying value of such inventories as at the reporting date

3.2 Intangible assets under development amounting to ₹6,99,84,393/- have been carried in the books for more than two years without demonstrable progress in development or indications of technical or commercial feasibility. The Company has not carried out an impairment assessment in accordance with the applicable accounting standards [Ind AS 38 – Intangible Assets and Ind AS 36 – Impairment of Assets]. In the absence of such an assessment, we are unable to ascertain whether any impairment loss is required to be recognized.

3.3 The Company continues to recognise minimum alternative tax paid in previous years amounting to Rs. 35.38 Lakhs as asset and expects the same to be adjusted against future tax payments.

The Statement on Impact of Audit Qualifications (for audit report with modified opinion) is attached herewith.

4. The Company is operating only in one segment. Hence segment reporting is not given.

5. The Company does not have any subsidiary or associate Company.

6. Wherever required figures are regrouped/rearranged.

7. The figures for the quarter ended March 31 are the balancing figures between the audited figures in respect of the full financial year ended March 31 and the unaudited figures for the nine months ended December 31.

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

Date:- 30/05/2025
Place:- Delhi

For and on behalf of Board of Directors
Anka India Limited

(Sulakshana Trikha)
Whole Time Director

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AUDITED CASH FLOW STATEMENT FOR FY ENDED 31-MAR-2025

	Particulars		Year ended 31st March, 2025	Year ended 31st March, 2024
A	**Cash flows from operating activities**			
	Profit/Loss for the year		33.41	42.00
	Adjustments to reconsile Profit for the Year			
	Depriciation		0.55	0.61
	Interest on Loan (Net of TDS)		(48.36)	(51.58)
	Operating cash flow before working capital changes		**(14.41)**	**(8.97)**
	Working capital changes			
	(Increase)/Decrease in other current assets		(1.24)	(7.20)
	(Decrease)/Increase in other current liabilities		(8.39)	0.06
	(Decrease)/Increase in Trade Payables		0.24	
	Cash generated from operating activities		**(23.80)**	**(16.12)**
	Income tax paid (net)		0.93	-
	Net cash used in operating activities	(A)	**-24.73**	**-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		(1.18)	-
	Investment in Legend SRS Cinemas Private Limited		-	1.00
	Advances for Property Refunded		-	16.00
	Advance given to Vendors		(47.00)	-
	Net cash (used)/generated in investing activities	(B)	**(48.18)**	**17.00**
C	**Cash flow from financing activities**			
	Repayment of Loan		(568.93)	(108.68)
	Proceeds from issue of Share Warrants		486.93	111.59
	Loan given to Erstwhile Subsidiary		177.98	
	Net cash generated from financing activities	(C)	**95.98**	**2.91**
	Net increase/ (decrease) in cash and cash equivalents (A+B+C)		23.07	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)	**32.57**	**9.50**

Date:- 30/05/2025
Place:- Delhi

For and on behalf of Board of Directors
Anka India Limited

Anka India Ltd

(Sulaksahna Trikha)
Whole Time Director

ANKA INDIA LIMITED

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AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILTIES
FOR THE YEAR ENDED 31-MAR-2025

(Figures in Lakhs)

S.No.	Particulars	Year Ended 31-Mar-25	Year Ended 31-Mar-24
I	**ASSETS**		
1	**Non Current Assets**		
	(a) Property, Plant & Equipment & Intangible Assets		
	(i) Property Plant & Equipment	0.51	0.87
	(ii) Intangible Assets Under Development	699.84	694.84
	(b) Financial Assets		
	(i) Long Term Loans and Advances	592.42	770.40
	(II) Long Term Investments	-	-
	(c) Other Non Current Assets	109.88	52.70
	Total Non Current Assets	**1,402.65**	**1,518.82**
2	**Current Asstes**		
	(a) Inventories	22.50	22.50
	(b) Financial Assets		
	(i) Cash and Cash Equivalents	32.57	9.50
	(c) Other Current Assets	17.63	16.39
	Total Current Assets	**72.70**	**48.39**
	TOTAL ASSETS	**1,475.35**	**1,567.21**
II	**EQUITY AND LIABILITIES**		
1	**Equity**		
	Equity Share Capital	1,538.80	997.76
	Share Warrants	-	381.67
	Other Equity	(78.90)	(429.70)
	Total Equity	**1,459.90**	**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	4.38	598.26
	(ii) Trade Payables	1.86	1.61
	(b) Other Current Liabilities	9.21	17.60
	Total Current Liablities	**15.46**	**617.47**
	TOTAL EQUITY AND LIABILITIES (1+2+3)	**1,475.35**	**1,567.21**

Date:- 30/05/2025
Place:- Delhi

For and on behalf of Board of Directors
Anka India Limited

Anka India Ltd

Sulaksha Trikha

(Sulaksahna Trikha)
Whole Time Director

ANKA INDIA LIMITED

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results –Standalone

Amount (Rs. In Lakh)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2025 [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
	Sl. No	**Particulars**	**Audited Figures (as reported before adjusting for qualifications)**	**Adjusted Figures (audited figures after adjusting for qualifications)**
I.	1	Turnover / Total income	63.91	63.91
	2	Total Expenditure	30.51	788.23
	3	Net Profit/(Loss)	23.23	-724.32
	4	Earnings Per Share	0.17	-5.38
	5	Total Assets	1,475.35	717.63
	6	Total Liabilities	1,475.35	717.63
	7	Net Worth	1,240.54	482.82
	8	Any other financial item(s) (as felt appropriate by the management)	-	-
II.	**Audit Qualification (each audit qualification separately):**			
(a)	**a. Details of Audit Qualification:** *i. Referring to Note 7 to the financial statements, inventories amounting to ₹22,50,000/- have been lying idle for more than twelve months. The Company has not carried out an assessment of the net realisable value of these inventories as required under the applicable accounting framework [Ind AS 2 – Valuation of Inventories]. In the absence of adequate supporting documentation and audit evidence, we are unable to determine whether any adjustment is required to the carrying value of such inventories as at the reporting date.* *ii. Referring to Note 4 to the financial statements, intangible assets under development amounting to ₹6,99,84,393/- have been carried in the books for more than two years without demonstrable progress in development or indications of technical or commercial feasibility. The Company has not carried out an impairment assessment in accordance with the applicable accounting standards [Ind AS 38 – Intangible Assets and Ind AS 36 – Impairment of Assets]. In the absence of such an assessment, we are unable to ascertain whether any impairment loss is required to be recognized.* *iii. Referring to Note 9 to the financial statements, Company continues to recognize the minimum alternative tax paid in previous years amounting to Rs. 35,37,792/- as asset and expects the same to be adjusted against future tax payments. In our view, considering the 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 the provisions of "Guidance Note on accounting for credit available in respect of Minimum Alternative Tax under the Income Tax Act, 1961";*		
	b. Type of Audit Qualification : Qualified Opinion			

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

ANKA INDIA LIMITED

	c. Frequency of qualification: Point No i and ii are being qualified by the auditors for the first time. Point No iii. Has been qualified by the auditors in review reports of all quarters of the previous as well as current year.
	d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: With respect to point No i and ii the management is making their best efforts for getting the films released and generate revenue and also get the songs released and sell its rights. With respect to point no iii as per the recent developments the Company is in process of acquiring Futech Internet Private Limited by way of swapping of the shares as per the resolution passed in the extra ordinary general meeting of the Company held on 12th April, 2025 accordingly the management has the view that they will generate revenue in the upcoming years and hopes to be adjust the minimum alternative tax against future tax liabilities or if the same will not happen they write off the same after the expiry of time period of utilization as per Income tax Act.
	For Audit Qualification(s) where the impact is not quantified by the auditor: NA
	(i) Management's estimation on the impact of audit qualification: The impact of the adjustment are already shown in table at point I above.
	(ii) If management is unable to estimate the impact, reasons for the same: NA
	(iii) Auditors' Comments on (i) or (ii) above:- NA
III	**Signatories**
	CEO/Managing Director **SULAKASHANA TRIKHA**
	CFO **MANISH UMAKANT PANDEY**
	Audit Committee Chairman **NITI SETHI**
	Statutory auditors **FOR R.S.Prabhu & Associates** **CA. Anitha Viswanathan** **Partner**
	Date:- 30/05/2025 — **Place:- Delhi**

R.S. PRABHU & ASSOCIATES Chartered Accountants FRM:012010W

Anka India Ltd.