ANKA INDIA LIMITED

May 28, 2026

To,
BSE Limited
1st Floor, New Trading Wing
Rotunda Building, PJ Towers
Dalal Street
Mumbai 400 001

Scrip Code – 531673

Sub: Outcome of Meeting of Board of Directors in accordance with Reg. 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Ma'am,

Pursuant to Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI LODR REGULATIONS**"), as amended, we wish to inform you that the Board of Directors of the Company, at its Meeting held on Thursday, May 28, 2026, inter alia, considered and approved the following matters: -

1. Standalone and Consolidated Audited Financial Results of the Company for the quarter and financial year ended March 31, 2026.

2. Appointment of M/s Sudhir K & Associates as Internal Auditor of the Company for the Financial Year ending March 31, 2027.

3. Pursuant to Regulation 30(5) of SEBI LODR Regulations, Mr. Sameer Kumar, Company Secretary & Compliance Officer of the Company is hereby authorized for the purpose of determining the materiality of an event or information and for making the disclosures of material event or information to the Stock Exchange(s). His Contact details are: response@ankaindia.com

In compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith a copy of the Standalone and Consolidated Audited Financial Results for the quarter and financial year ended March 31, 2026, along with the Auditor's Report issued thereon.
Disclosures required under Regulation 30 read with Schedule III of the SEBI Listing Regulations read along with SEBI Master Circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30,2026 are annexed as Annexure-A

The Meeting of the Board of Directors commenced at 03.45 PM and concluded at 05.00 P.M.

This is for your information and record.
For ANKA INDIA LTD
Sameer Kumar
Digitally signed by Sameer Kumar
Date: 2026.05.28 19:02:31 +05'30'
Sameer Kumar
Company Secretary and Compliance Officer
ICSI Membership No-A32216

Annexure-A

Disclosure of information required under Regulation 30 read with Schedule III – Para A(7C) of the SEBI Listing Regulations and SEBI Master Circular No. HO/49/14/14(7)2025- CFD POD2/I/ 3762/2026 DATED JANUARY 30,2026

Sl. No	Details of Events that need to be provided	Information of such event(s)
1.	Reason for change viz. appointment, ~~resignation, removal, death or otherwise~~	Appointment of M/s Sudhir K & Associates, Chartered Accountants ("Firm") as the Internal Auditor of the Company
2.	Date of appointment/~~cessation (as applicable)~~	May 28,2026
3.	Term of appointment	For the financial year 2026-2027
4.	Brief profile (in case of appointment)	SUDHIR K & ASSOCIATES is a Chartered Accountancy firm established in 2020, providing services in audit, taxation, GST, and corporate compliance. The firm is committed to integrity, professionalism, and timely client service. Led by CA Sudhir Kumar, it offers practical financial and advisory solutions to businesses and individuals. The firm focuses on quality, confidentiality, and professional relationships.
5.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

R.S. PRABHU & ASSOCIATES
CHARTERED ACCOUNTANTS
Swagat Bhavan, Near Indian Oil, Opp MSEB Colony, Station Road, Vasai (E), Dist. Palghar - 401 202.
Reception: 9307655120 | Email : rsp.vasai@gmail.com

INDEPENDENT AUDITORS' REPORT ON AUDIT OF ANNUAL CONSOLIDATED FINANCIAL RESULTS, AND REVIEW OF QUARTERLY FINANCIAL RESULTS PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To,
The Board of Directors,
Anka India Limited.

Qualified Opinion

We have (a) audited the consolidated Financial results of Anka India Limited for the year ended 31st March, 2026 and (b) reviewed the consolidated Financial results for the quarter ended 31st March, 2026 (refer "Other Matters" section below), which were subject to limited review by us, both included in the accompanying statement of Consolidated Financial Results for the quarter and year ended March 31, 2026 of 'Anka India Limited ("the Parent") and its subsidiaries (the Parent and its Subsidiary together referred to as "the Group"), ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (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 and based on the consideration of reports of other auditors on separate audited financial statements of the subsidiaries, the aforesaid consolidated financial results:

a) include the financial results of the entities included in Annexure I
b) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
c) 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 consolidated net profit and other comprehensive income and other financial information of the Group for the year ended 31 March, 2026 except for the below mentioned qualifications;
   - ***There was a goodwill amounting to Rs.18.96 Crores arising at the time of consolidation. Company has not tested the Goodwill for impairment at the year end. As a result, we cannot comment on the correctness of the recognised goodwill.***
   - ***The Company also recognises MAT Credit of Rs.35.38 lakhs on the consolidated financials as an asset and expects the same to be adjusted against future tax payments although the Company has been incurring losses for the past few years.***

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

Conclusion on Unaudited Consolidated Financial Results for the quarter ended March 31, 2026

With respect to the Consolidated Financial Results for the quarter ended March 31, 2026, based on our review conducted and procedures performed as stated in paragraph (b) of Auditor's Responsibilities section below and based on the consideration of the review reports of the other auditors referred to in 'Other Matters' section below, nothing has come to our attention that causes us to believe that the Consolidated Financial Results for the quarter ended March 31, 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis of 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 SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group 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 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 along with the consideration of reports of the other auditors referred to in sub paragraph (a) of the "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated financial results for the year ended March 31, 2026.

Management's and Board of Directors' Responsibilities for the Consolidated Financial Results.

The Parent Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the consolidated net profit/ loss and other comprehensive income and other financial information of the Group including its associate in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the companies included in the Group and of its associate are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Management and the Board of Directors of the Holding Company, as aforesaid.



In preparing the consolidated financial results, the respective Management and the Board of Directors of the companies included in the Group and of its associate are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group is responsible for overseeing the financial reporting process of each company.

Auditor's Responsibilities

(a) Audit of the Consolidated Financial Results for the year ended March 31,2026.

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements 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 in the consolidated financial results made by the Management and Board of Directors.

- Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. 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 consolidated 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 Group and its associate to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial results of the entities and its associate to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of financial results of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in sub paragraph (a) of the "Other Matters" paragraph in this audit report.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors 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.

(b) Review of the Consolidated Financial Results for the quarter ended March 31, 2026

We conducted our review of the Consolidated Financial Results for the quarter ending March 31, 2026, 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with SAS specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. The Statement includes the results of the entities as listed under paragraph (a)(i) of Opinion and Conclusion section above.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.



Other Matters.

We did not audit the financial statements of 1 subsidiary whose financial statements reflect total assets of ₹517.92 Lakhs as at March 31, 2026, total revenues of ₹1,867.28 Lakhs and net cash inflows amounting to ₹81.02 Lakhs for the year ended on that date, as considered in the consolidated financial statements. The financial statements have been audited by the other auditor whose report have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, and our report in terms of subsection (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiary is based solely on the report of the other auditor.

Our opinion on the consolidated financial statements above and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the report of the other auditor.

The consolidated financial results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For R.S.Prabhu & Associates
Chartered Accountants
FRN No.127010W



CA. Anitha Viswanathan
Partner
ICAI Mem No.113512.
UDIN: 26113512UUZURT4497
Date: 28th May, 2026
Place: Vasai Road (East).

Annexure 1

List of Entities included in the Consolidated Financial Statement.

Sr	Name of the Entity	Relationship
1.	Futech Internet Private Limited	Wholly owned Subsidiary



Anka India Limited

Regd. Office: 271, Udyog Vihar Phase IV, Sector 18, Gurugram, Haryana, 122015

AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31-MAR-2026

Amount Rs. In Lakhs

S.No.	Particulars	Quarter Ended			Year Ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue From Operations	264.69	394.26	537.85	1,809.43	1,296.02
II	Other Income	31.23	13.66	25.50	78.02	128.67
III	**Total Revenue**	**295.92**	**407.92**	**563.35**	**1,887.45**	**1,424.69**
IV	**Expenses:**					
	Cost of Service	0.00	0.00	0.00	0.00	1.18
	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	263.24	277.21	461.71	1,468.46	1,090.08
	Financial Cost	6.18	6.83	11.59	33.95	31.00
	Depreciation and Amortization Expense	38.66	31.51	44.92	152.86	131.13
	Other Expenses	33.31	84.15	45.74	258.76	209.21
IV	**Total expenses**	**341.39**	**399.71**	**563.98**	**1,914.03**	**1,462.59**
V	**Profit/(Loss) before exceptional items and tax**	**-45.46**	**8.21**	**-0.62**	**-26.58**	**-37.90**
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII	**Profit/(Loss) before tax**	**-45.46**	**8.21**	**-0.62**	**-26.58**	**-37.90**
VIII	**Tax Expense:**					
	(1) Current Tax	-7.27	0.00	4.87	1.93	4.87
	(2) Earlier Year Tax	0.00	0.00	0.00	0.00	0.00
	(3) Deferred tax	12.67	11.54	-3.85	17.83	-6.48
IX	**Profit (Loss) for the period from continuing operations**	**-50.86**	**-3.33**	**-1.64**	**-46.34**	**-36.29**
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**	**-50.86**	**-3.33**	**-1.64**	**-46.34**	**-36.29**
XIV	**Other Comprehensive Income**					
	A (i) Items that will not be reclassified to Profit or loss	-5.19	2.37	0.31	0.38	21.31
	(ii) Income tax relating to items that will not be reclassified to profit or loss	1.35	-0.62	-0.08	-0.10	-5.54
	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)**	**-54.70**	**-1.57**	**-1.42**	**-46.06**	**-20.52**
	Paid up Equity Share(Face Value of Rs 10 Each) - Weighted Avg	**515.42**	**515.42**	**361.55**	**485.49**	**361.55**
	Paid up Equity Share(Face Value of Rs 10 Each) - Dilutive Weighted Avg	**515.42**	**515.42**	**361.55**	**485.49**	**361.55**
XVI	**Earnings per equity share (for continuing operation):**					
	(1) Basic	(0.10)	(0.01)	(0.00)	(0.10)	(0.10)
	(2) Diluted	(0.10)	(0.01)	(0.00)	(0.10)	(0.10)
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	(0.10)	(0.01)	(0.00)	(0.10)	(0.10)
	(2) Diluted	(0.10)	(0.01)	(0.00)	(0.10)	(0.10)

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 2026 have been reviewed by the audit committee and approved by Board of Directors of Company at its meeting held on 28th May, 2026

3. The Consolidated financial results includes the results of a fully owned subsidiary of the Company - Futech Internet Private Limited. The Company acquired the 100% holding of the subsidiary vide Share Swap Arrangement dated 13th March, 2025. Effectively the Shares were allotted on 11th June, 2025 resulting in a Reverse Merger situation as explained in Para B-13 to B-19 of IND AS 103 - Business Combination. As required by IND AS 103 - Business Combinations Para B-22, the consolidated figures contains the complete figures of the Legal Subsidary (i.e - Accounting Acquirer - Futech Internet Pvt Ltd) and figures from the date of acquisition in case of the Legal Parent (i.e - Accounting Acquiree - Anka India Ltd). Further as stated in the Para B-27 of IND AS 103 - Business Combination the comparitive figures contains only the figures from the books of Legal Subsidiary ((i.e - Accounting Acquirer - Futech Internet Pvt Ltd)

4. The Consolidated Financial Results for the year ended Mar 31,2026 along with previous year presented have been reviewed by the statutory auditors of the Company and the auditors have qualified the same and the basis of their qualifications are as folows:-

4.1	***The consolidation of the financials has resulted in recogonition of Goodwill for an amount of Rs.18,96,38,548. The Company has not been doing any business and the goodwill recogonised at the time of consolidation has not been tested for impairment as of 31/03/2026.***
4.2	***The Company continues to recognise minimum alternative tax paid in previous years amounting to Rs.35.38 Lakhs as an asset and expects the same to be adjusted against future tax payments.***

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

6. Wherever required figures are regrouped/rearranged.

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

Date: 28/05/2026
Place:- Delhi

For and on behalf of Board of Directors
Anka India Limited

For Anka India Limited
Spark Sood
Managing Director

Spark Sood
Managing Director

Anka India Limited

Regd. Office: 271, Udyog Vihar Phase IV, Sector 18, Gurugram, Haryana, 122015

AUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILTIES FOR THE YEAR ENDED 31-MAR-2026

(Figures in Lakhs)

S.No.	Particulars	Year Ended 31-Mar-26	Year Ended 31-Mar-25
I	**ASSETS**		
1	**Non Current Assets**		
	(a) Property, Plant & Equipment & Intangible Assets		
	(i) Property Plant & Equipment	65.72	84.29
	(ii) Intangible Assets Under Development	-	-
	(iii) Goodwill on Consolidation	1,896.39	-
	(b) Rights of Use Assets	274.29	360.55
	(c) Financial Assets		
	(i) Long Term Loans and Advances	290.92	-
	(II) Other financials Assets	1.95	34.36
	(d) Deffered Tax Assets	22.52	40.45
	(e) Other Non Current Assets	80.96	-
	Total Non Current Assets	**2,632.73**	**519.65**
2	**Current Asstes**		
	(a) Financial Assets		
	(i) Trade receivables	150.44	40.93
	(ii) Cash and Cash Equivalents	263.15	118.62
	(iii) Loans	20.64	585.88
	(b) Other Current Assets	69.71	88.12
	(c) Current Tax Assets (Net)	16.72	19.44
	Total Current Assets	**520.67**	**852.99**
	TOTAL ASSETS	**3,153.40**	**1,372.64**
II	**EQUITY AND LIABILITIES**		
1	**Equity**		
	Equity Share Capital	2,616.95	1.00
	Other Equity	23.45	69.50
	Total Equity	**2,640.40**	**70.50**
2	**Non Current Liabilities**		
	(a) Financial Liabilities		
	(i) Long Term Borrowings		-
	(ii) Lease Liabilities	127.95	253.83
	(b) Provisions	33.56	82.47
	Total Non Current Liabilities	**161.51**	**336.30**
3	**Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	0.18	-
	(ii) Lease Liabilities	142.98	116.17
	(iii) Trade Payables	16.12	20.21
	(iv) Other Financial Lliabilities	4.22	4.65
	(b) Short Term Provisions	6.54	9.97
	(c) Other Current Liabilities	179.52	809.71
	(d) Current tax liabilities (net)	1.93	5.11
	Total Current Liablities	**351.49**	**965.83**
	Total liabilities	**513.00**	**1,302.14**
	TOTAL EQUITY AND LIABILITIES (1+2+3)	**3,153.40**	**1,372.63**

Date:- 28/05/2026

Place:- Delhi

For and on behalf of Board of Directors

Anka India Limited

For Anka India Limited

Spark Sood

Managing Director

Spark Sood

Managing Director

Anka India Private Limited

Regd. Office: 271, Udyog Vihar Phase IV, Sector 18, Gurugram, Haryana, 122015

AUDITED CONSOLIDATED CASH FLOW STATEMENT FOR FY ENDED 31-MAR-2026

	Particulars		Year ended 31st March, 2026	Year ended 31st March, 2025
A	**Cash flows from operating activities**			
	Profit/Loss for the year		-26.18	-37.90
	Adjustments to reconcile Profit for the Year			
	Non cash expenses		-1.35	
	Depreciation and amortisation expense		152.74	131.13
	Deferred tax		19.05	-0.94
	Actuarial gain		-0.38	-
	interest Income on Loans		-31.26	
	interest Income on Security Deposit		-2.97	-2.57
	Interest on lease liability		32.73	31.00
	Loss on sale of asset Sold		0.61	9.62
	Impairment gain		-32.27	-
	Income Tax provision		1.93	4.87
	Leave Encashment provision		5.87	7.08
	Gratuity Provision		12.13	17.97
	Interest income on Security Deposit		-2.97	-0.14
	Interest income on loan given		-16.05	-101.42
	Operating cash flow before working capital changes		**111.62**	**58.70**
	Working capital changes			
	(Increase)/Decrease in trade receivables		(109.51)	(40.42)
	(Increase)/Decrease in other financial assets		565.24	27.29
	(Increase)/Decrease in other Current tax assets		3.52	(9.05)
	(Increase)/Decrease in other current assets		46.78	(34.09)
	Increase/(Decrease) in short term borrowings		(3.85)	
	Increase/(Decrease) in trade payables		(5.68)	(23.13)
	Increase/(Decrease) in other financial liabilities		(116.61)	97.35
	Increase/(Decrease) in lease liability		142.98	
	Increase/(Decrease) in other liabilities		(631.16)	18.12
	Increase/(Decrease) in provisions		(3.83)	9.97
	Cash generated from operating activities		**(0.49)**	**104.73**
	Income tax paid (net)		-	-1.74
	Net cash used in operating activities	(A)	**-0.49**	**102.99**
B	**Cash flow from investing activities**			
	Purchase of property, plant and equipment		(292.78)	(37.89)
	Receipt of Security Deposit		6.60	-
	Advance recovered		49.00	
	Receipt on Sale of FA		1.27	6.58
	Interest income received		16.12	0.14
			-	-
	Net cash (used)/generated in investing activities	(B)	**(219.78)**	**(31.18)**
C	**Cash flow from financing activities**			
	Repayment of lease liabilities		40.43	(112.87)
	Borrowing Received		300.19	-
	Loans given to Subsidiary		-0.00	
	Cash Equivalence on Take Over as at 11/06/2025		24.18	
	Net cash generated from financing activities	(C)	**364.79**	**-112.87**
	Net increase/ (decrease) in cash and cash equivalents (A+B+C)		144.52	(41.06)
D	**Cash and cash equivalents at the beginning of the year**	(D)	118.62	159.68
E	Cash and cash equivalents at the end of the year	(E)	**263.15**	**118.62**

Date:- 28/05/2026

Place:- Delhi

For and on behalf of Board of Directors

Anka India Limited

For Anka India Limited

Spark Sood

Managing Director

Spark Sood

Managing Director

R.S. PRABHU & ASSOCIATES
CHARTERED ACCOUNTANTS

Swagat Bhavan, Near Indian Oil, Opp MSEB Colony, Station Road, Vasai (E), Dist. Palghar - 401 202.
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, 2026 and the year to date results for the period from 1st April, 2025 to 31st March, 2026, 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 2026 as well as the year to date results for the period from 1st April, 2025 to 31st March 2026 except for possible effects of the matters described in the Basis of Qualified Opinion section of our report.

Basis for Qualified Opinion

As stated in Note 3.1 to the financial results, the Company continues to recognize the minimum alternative tax paid in previous years amounting to Rs. 35.37 lakhs as asset and expect the same to be adjusted against future tax payments. Further as stated in Note 8 it has also recognized Deferred Tax Assets amounting to Rs.0.56 lakhs. 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 as well as AS -22 Accounting for taxes on Income issued under the Companies Act, 2013"

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

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

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: 28th May, 2026
Place: Vasai Road (East)
UDIN: 26113512RHYHUX3719

ANKA INDIA LIMITED

Reg Off. 271, Udyog Vihar Phase - IV, Sector 18, Gurugram, Haryana-122015; CIN: L74900HR1994PLC033268;
website: www.ankaindia.com

AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31-MAR-2026

Amount Rs. In Lakhs

S.No.	Particulars	Quarter Ended			Year Ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Unaudited	Unaudited	Audited	Audited
I	Revenue From Operations	18.00	0.00	0.00	18.00	0.00
II	Other Income	8.13	10.38	22.58	41.06	63.91
III	**Total Revenue**	**26.13**	**10.38**	**22.58**	**59.06**	**63.91**
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	22.50	0.00	22.50	0.00
	Employee Benefits Expense	5.64	0.60	0.60	7.44	2.40
	Financial Cost	2.72	0.00	0.24	2.80	0.25
	Depreciation and Amortization Expense	11.08	0.02	0.14	11.12	0.55
	Other Expenses	4.93	715.92	7.19	757.62	27.31
IV	**Total expenses**	**24.36**	**739.04**	**8.17**	**801.47**	**30.51**
V	**Profit/(Loss) before exceptional items and tax**	**1.77**	**-728.66**	**14.41**	**-742.41**	**33.40**
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII	**Profit/(Loss) before tax**	**1.77**	**-728.66**	**14.41**	**-742.41**	**33.40**
VIII	**Tax Expense:**					
	(1) Current Tax	0.00	0.00	0.00	0.00	3.62
	(2) Earlier Year Tax	0.00	0.00	0.00	0.00	6.55
	(3) Deferred tax	-0.56	0.00	0.00	-0.56	0.00
IX	**Profit (Loss) for the period from continuing operations**	**2.33**	**-728.66**	**14.41**	**-741.85**	**23.23**
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**	**2.33**	**-728.66**	**14.41**	**-741.85**	**23.23**
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)**	**2.33**	**-728.66**	**14.41**	**-741.85**	**23.23**
	Paid up Equity Share(Face Value of Rs 10 Each) - Weighted Avg	**515.42**	**515.42**	**134.71**	**443.68**	**134.71**
	Paid up Equity Share(Face Value of Rs 10 Each) - Dilutive Weighted Avg	**515.42**	**515.42**	**134.71**	**443.68**	**134.71**
XVI	**Earnings per equity share (for continuing operation):**					
	(1) Basic	0.00	(1.41)	0.11	(1.67)	0.17
	(2) Diluted	0.00	(1.41)	0.11	(1.67)	0.17
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	0.00	(1.41)	0.11	(1.67)	0.17
	(2) Diluted	0.00	(1.41)	0.11	(1.67)	0.17

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 2026 have been reviewed by the audit committee and approved by Board of Directors of Company at its meeting held on 28th May, 2026

3. The Standalone Financial Results for the year ended March 31,2026 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 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. Further it also has recognised Deffered Tax Assets during the year.

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. Wherever required figures are regrouped/rearranged.

6. 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.

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

Date:- 28/05/2026
Place:- Delhi

For and on behalf of Board of Directors
Anka India Limited

For Anka India Limited

Spark Sood

Managing Director

(Spark Sood)
Managing Director

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AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILTIES FOR THE YEAR ENDED 31-MAR-2026

(Figures in Lakhs)

S.No.	Particulars	Year Ended 31-Mar-26	Year Ended 31-Mar-25
I	**ASSETS**		
1	**Non Current Assets**		
(a)	Property, Plant & Equipment & Intangible Assets		
	(i) Property Plant & Equipment	0.50	0.51
	(ii) Intangible Assets Under Development	-	699.84
(b)	Rights of Use Assets	274.29	-
(c)	Financial Assets		
	(i) Long Term Loans and Advances	550.06	592.42
	(II) Long Term Investments	6,146.27	-
(d)	Deffered Tax Assets	0.55	-
(e)	Other Non Current Assets	80.96	109.88
	Total Non Current Assets	**7,052.62**	**1,402.65**
2	**Current Asstes**		
	(a) Inventories	-	22.50
	(b) Financial Assets		
	(i) Cash and Cash Equivalents	63.50	32.57
	(c) Other Current Assets	28.38	17.63
	Total Current Assets	**91.87**	**72.70**
	TOTAL ASSETS	**7,144.49**	**1,475.35**
II	**EQUITY AND LIABILITIES**		
1	**Equity**		
	Equity Share Capital	5,154.25	1,538.80
	Share Warrants	-	-
	Other Equity	1,710.06	(78.90)
	Total Equity	**6,864.31**	**1,459.90**
2	**Non Current Liabilities**		
	(a) Financial Liabilities		
	(i) Long Term Borrowings		-
	(ii) Lease Liabilities	127.95	
	(b) Other non-current liabilities		-
	Total Non Current Liabilities	**127.95**	**-**
3	**Current Liabilities**		
	(a) Financial Liabilities		
	(i) Short term borrowings	0.18	4.38
	(ii) Trade Payables	0.51	1.86
	(iii) Lease Liabilities	142.98	-
	(b) Short Term Provisions	1.76	-
	(c) Other Current Liabilities	6.81	9.21
	Total Current Liablities	**152.23**	**15.46**
	TOTAL EQUITY AND LIABILITIES (1+2+3)	**7,144.49**	**1,475.35**

Date:- 28/05/2026
Place:- Delhi

For and on behalf of Board of Directors
Anka India Limited

For Anka India Limited

Spark Sood

Managing Director

(Spark Sood)
Managing Director

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AUDITED CASH FLOW STATEMENT FOR FY ENDED 31-MAR-2026

	Particulars		Year ended 31st March, 2026	Year ended 31st March, 2025
A	**Cash flows from operating activities**			
	Profit/Loss for the year		-742.41	33.40
	Adjustments to reconsile Profit for the Year			
	Non Cash Expenses		699.71	
	Depreciation		11.12	0.55
	Interest Expenses		0.76	
	Interest on Loan (Net of TDS)		(40.00)	(48.36)
	Operating cash flow before working capital changes		**(70.83)**	**(14.41)**
	Working capital changes			
	(Increase)/Decrease in Inventories		22.50	-
	(Increase)/Decrease in other current assets		(10.75)	(1.24)
	(Decrease)/Increase in Short Term Borrowings		(4.20)	
	(Decrease)/Increase in Short Term Lease Liabilities		142.98	
	(Decrease)/Increase in Trade Payables		(1.35)	0.24
	(Decrease)/Increase in Short Term Provisions		1.76	
	(Decrease)/Increase in other current liabilities		(2.41)	(8.39)
	Cash generated from operating activities		**77.71**	**(23.80)**
	Income tax paid (net)		-	0.93
	Net cash used in operating activities	(A)	**77.71**	**-24.73**
B	**Cash flow from investing activities**			
	Purchase of property, plant and equipment and intangible assets (including capital work in progress) and advance given		(274.29)	(1.18)
	Security Deposit for ROU Property		(25.81)	
	Advance given to Vendors recovered		49.00	
	Advance given to Vendors		-	(47.00)
	Net cash (used)/generated in investing activities	(B)	**(251.10)**	**(48.18)**
C	**Cash flow from financing activities**			
	Repayment of Loan		-	(568.93)
	Lease Liabilities net of interest		125.27	
	Proceeds from issue of Share Warrants			486.93
	Loan given to Subsidiary		-258.45	
	Loan recovered from Erstwhile Subsidiary		337.50	
	Loan given to Erstwhile Subsidiary		-	177.98
	Net cash generated from financing activities	(C)	**204.32**	**95.98**
	Net increase/ (decrease) in cash and cash equivalents (A+B+C)		30.93	23.07
D	**Cash and cash equivalents at the beginning of the year**	(D)	32.57	9.50
E	Cash and cash equivalents at the end of the year	(E)	**63.50**	**32.57**

Date:- 28/05/2026
Place:- Delhi

For and on behalf of Board of Directors
Anka India Limited

For Anka India Limited
Spark Sood
Managing Director

(Spark Sood)
Managing Director