

# ANNA INFRASTRUCTURES LIMITED

CIN: L65910UP1993PLC070612

R/o: Shop No. 1 & 3, E-14/6 First Floor, Shanta Tower, Sanjay Place, Agra-282002  
Email ID: [annainfra@gmail.com](mailto:annainfra@gmail.com), Website: [www.annainfrastructures.com](http://www.annainfrastructures.com), Telephone: 0562-2526650

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Date: 30.06.2021

To,  
The Manager,  
Department of Listing Compliance  
The Bombay Stock Exchange Limited  
25 P.J. Tower, Dalal Street,  
Mumbai- 400001

Ref: Scrip ID- ANNAINFRA, Scrip CODE- 530799, ISIN- INE336D01014

Sub: Audited Financial Results (Standalone) for the year ending 31<sup>st</sup> March, 2021

Sir/Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, this is to inform you that Board of Directors of the Company at its meeting held today i.e. on 30<sup>th</sup> June, 2021 have inter- alia considered and approved the Audited Financial results for the financial year ended 31<sup>st</sup> March, 2021.

The Board meeting commenced at 2:00 pm and concluded at 2:50 pm.

Kindly find enclosed following documents.

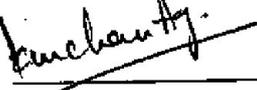
- Statements showing the Audited Financial Results (Standalone) for quarter/year ended March 31, 2021; and
- Auditor's Reports with unmodified opinions on Audited Financial Results –Standalone.
- Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

You are requested to kindly take note of the same.

Thanking You,

Yours Sincerely,

For Anna Infrastructures Limited

  
Kanchan Agarwal  
Company Secretary & Compliance Officer  
Membership No: A-33220

# ANNA INFRASTRUCTURES LIMITED

Security code : 530799

Regd. Office: SHOP NO. 1 & 3, E-14/6, FIRST FLOOR, SHANTA TOWER, SANJAY PLACE, AGRA - 282002.

AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31st MARCH, 2021

Rs in Lacs

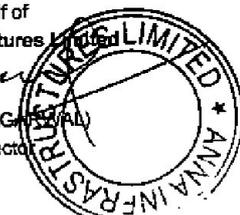
Statement of Standalone Audited Results for the year ended 31/03/2021.					
Particulars	3 months ended (31/03/2021)	Preceding 3 months ended (31/12/2020)	Corresponding 3 months ended in the previous year (31/03/2020)	Current Accounting Year ended (31/03/2021)	Previous Accounting Year ended (31/03/2020)
(Refer Notes below)	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
<b>1 Income From Operations</b>					
(a) Net Sales / Income from Operations (Net of Excise Duty)	72.18	9.49	9.13	101.23	115.33
(b) Other Operating Income	0.00	0.00	0.00	0.00	0.00
<b>Total Income from Operations</b>	<b>72.18</b>	<b>9.49</b>	<b>9.13</b>	<b>101.23</b>	<b>115.33</b>
<b>2 Expenses</b>					
(a) Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00
(b) Purchase of Stock in Trade	18.05	8.56	9.18	40.98	47.15
(c) Change in Inventories of Finished Goods, work-in-progress and stock in trade.	(0.08)	(8.56)	(9.18)	(23.01)	(11.84)
(d) Employee Benefit Expense	6.27	6.26	5.65	24.85	23.03
(e) Depreciation and amortisation expense	3.07	3.04	2.27	9.82	8.20
(f) Other Expenses					
Other Expenses	11.49	9.20	3.92	13.77	21.59
<b>Total Expenses</b>	<b>38.80</b>	<b>18.49</b>	<b>11.84</b>	<b>66.41</b>	<b>88.13</b>
<b>3 Profit / Loss from operations before other income, finance costs and exceptional items (1-2)</b>	<b>33.37</b>	<b>(9.00)</b>	<b>(2.70)</b>	<b>34.82</b>	<b>27.20</b>
<b>4 Other Income</b>	<b>1.95</b>	<b>13.85</b>	<b>(0.13)</b>	<b>5.46</b>	<b>6.11</b>
<b>5 Profit / Loss from ordinary activities before finance costs and exceptional items (3 +/- 4)</b>	<b>35.32</b>	<b>4.85</b>	<b>(2.83)</b>	<b>40.28</b>	<b>33.31</b>
<b>6 Finance Costs</b>	<b>0.69</b>	<b>0.73</b>	<b>3.83</b>	<b>2.02</b>	<b>4.30</b>
<b>7 Profit / Loss from ordinary activities after finance costs but before exceptional items (5 +/- 6)</b>	<b>34.64</b>	<b>4.12</b>	<b>(6.66)</b>	<b>38.26</b>	<b>29.02</b>
<b>8 Exceptional Items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>9 Profit / Loss from ordinary activities before tax (7 +/- 8)</b>	<b>34.64</b>	<b>4.12</b>	<b>(6.66)</b>	<b>38.26</b>	<b>29.02</b>
<b>10 Tax Expense</b>	<b>9.25</b>	<b>0.03</b>	<b>(3.19)</b>	<b>9.28</b>	<b>6.58</b>
<b>11 Net Profit / (Loss) from ordinary activities after tax (9 +/- 10)</b>	<b>25.38</b>	<b>4.09</b>	<b>(3.47)</b>	<b>28.98</b>	<b>22.44</b>
<b>12 Extraordinary Items (net of tax)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>13 Net Profit / (Loss) for the period (11 +/- 12)</b>	<b>25.38</b>	<b>4.09</b>	<b>(3.47)</b>	<b>28.98</b>	<b>22.44</b>
<b>14 Paid up Equity Share Capital</b>	<b>380.00</b>	<b>380.00</b>	<b>380.00</b>	<b>380.00</b>	<b>380.00</b>
<b>15 Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>558.91</b>	<b>530.64</b>
<b>16i Earning Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised) :</b>					
(a) Basic	0.67	0.11	(0.09)	0.76	0.59
(b) Diluted	0.67	0.11	(0.09)	0.76	0.59
<b>16ii Earning Per Share (after extraordinary items) (of Rs. 10/- each) (not annualised) :</b>					
(a) Basic	0.67	0.11	(0.09)	0.76	0.59
(b) Diluted	0.67	0.11	(0.09)	0.76	0.59

- The above Results have been approved by the Audit Committee and taken on record by the Board of Directors at its meeting held on 30th June 2021.
- Figures have been regrouped & rearranged wherever necessary.
- There were no complaints from investors outstanding at the beginning of the quarter or received during the quarter ended 31.03.2021.

Place : Agra  
Date : 30th June 2021

For and on behalf of  
Anna Infrastructures Limited

*Anil Kumar Aggarwal*  
(ANIL KUMAR AGGARWAL)  
Whole Time Director



SECURITY CODE :- 530799

## ANNA INFRASTRUCTURES LIMITED

Regd. Office: SHOP NO. 1 & 3, E-14/8, FIRST FLOOR, SHANTA TOWER, SANJAY PLACE, AGRA - 282002.

AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31st MARCH, 2021

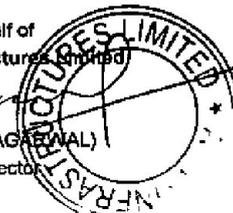
Rs in Lacs

Particulars	3 months ended (31/03/2021)	Previous 3 months ended (31/12/2020)	Corresponding 3 months ended in the previous year (31/03/2020)	Current Accounting Year ended (31/03/2021)	Previous accounting year ended (31/03/2020)
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
<b>1 Segment Revenue</b> (net sale / income from each segment should be disclosed under this head)					
(a) Real Estate Division	62.86	0.07	0.00	62.93	76.15
(b) Financing	9.32	9.42	9.13	38.30	39.18
(c) Unallocable	0.00	0.00	0.00	0.00	0.00
Total	72.18	9.49	9.13	101.23	115.33
Less : Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00
Net Sales / Income from Operations	72.18	9.49	9.13	101.23	115.33
<b>2 Segment Results (Profit) (+) / Loss (-) before tax and interest from each segment) #</b>					
(a) Real Estate Division	37.29	(6.96)	(4.53)	28.83	24.17
(b) Financing	1.71	2.39	4.60	22.17	22.50
(c) Unallocated	0.00	0.00	0.00	0.00	0.00
Total	39.00	(4.56)	0.07	51.00	46.67
Less :					
i) Interest	0.69	0.73	3.83	2.02	4.30
ii) other unallocable expenditure net off	5.63	4.44	2.77	16.18	19.47
iii) Un-allocable Income	(1.95)	(13.85)	0.13	(5.46)	(6.11)
Total Profit Before Tax	34.64	4.12	(6.66)	38.26	29.02
<b>2 Capital Employed</b> (Segment Assets - Segment Liabilities)					
(a) Real Estate Division	416.71	406.35	407.29	416.71	407.29
(b) Financing	522.20	507.18	503.35	522.20	503.35
(c) Unallocable	0.00	0.00	0.00	0.00	0.00
Total	938.91	913.53	910.64	938.91	910.64

- The above Results have been approved by the Audit Committee and taken on record by the Board of Directors at its meeting held on 30th June 2021.
- Figures have been regrouped & rearranged wherever necessary.
- There were no complaints from investors outstanding at the beginning of the quarter or received during the quarter ended 31.03.2021.

For and on behalf of  
Anna Infrastructures Limited

(ANIL KUMAR AGARWAL)  
Whole Time Director



Place : Agra  
Date : 30th June 2021

**SECURITY CODE :- 530799**  
**ANNA INFRASTRUCTURES LIMITED**

CIN : L65910UP1993PLC070612

Regd. Office: SHOP NO. 1 & 3, E-14/8, FIRST FLOOR, SHANTA TOWER, SANJAY PLACE, AGRA - 282002.

AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31st MARCH, 2021

Rs In Lacs

Particulars	3 months ended (31/03/2021)	3 months ended (31/12/2020)	3 months ended (31/03/2020)	Current Accounting Year ended (31/03/2021) Audited	Previous accounting year ended (31/03/2020) Audited
1. Total Income from Operations (Net)	72.18	9.49	9.13	101.23	115.33
2. Net Profit / (Loss) from ordinary activities before tax	34.64	4.12	(6.66)	38.26	29.02
3. Net Profit / (Loss) from ordinary activities before tax (after Extra Ordinary Items)	34.64	4.12	(6.66)	38.26	29.02
4. Net Profit / (Loss) from ordinary activities after tax (after Extra Ordinary Items)	25.38	4.09	(3.47)	28.98	22.44
5. Total Comprehensive income for the period (after tax & Extra Ordinary Items)	25.38	4.09	(3.47)	28.98	22.44
6. Equity Share Capital	380.00	380.00	380.00	380.00	380.00
7. Reserves (Excluding Revaluation Reserves)	NA	NA	NA	558.91	530.64
8. Net Worth	NA	NA	NA	NA	NA
8. Earning Per Share (EPS) (In Rs.)					
(a) EPS - Basic & Diluted before Extraordinary Items	0.67	0.11	(0.09)	0.76	0.59
(b) EPS - Basic & Diluted after Extraordinary Items	0.67	0.11	(0.09)	0.76	0.59

Note: The above is an extract of detailed format of standalone Financial Results for the quarter and year ended March 31st, 2021 filed with the stock exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations 2015. The full format of the Standalone Financial Results for the quarter and year ended March 31st, 2021 are available on the Stock Exchange Website ([www.bseindia.com](http://www.bseindia.com)).

Place : Agra  
Date : 30th June 2021

For and on behalf of  
Anna Infrastructures Limited

(ANIL KUMAR AGRAWAL)  
Whole Time Director



SECURITY CODE :- 530799  
**ANNA INFRASTRUCTURES LIMITED**

Regd. Office: SHOP NO. 1 & 3, E-14/6, FIRST FLOOR, SHANTA TOWER, SANJAY PLACE, AGRA - 282002.  
**Statement of Assets and Liabilities** (Rs. In Lacs)

Particulars	31.03.2021 Audited	31.03.2020 Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property plant and equipment	68.67	37.82
Capital work-in-progress	NIL	NIL
Intangible Assets	NIL	NIL
<b>Financial assets</b>		
Investments	0.35	0.35
Loans	NIL	NIL
Other financial assets	NIL	NIL
Other non- current assets	NIL	NIL
Current tax assets (net)	10.74	10.09
<b>Current Assets</b>		
Inventories	413.51	390.50
<b>Financial assets</b>		
Trade Receivables	NIL	NIL
Cash & Cash Equivalents	9.15	7.40
Other Bank Balances	32.50	47.29
Loans	461.10	445.97
Other financial assets	2.84	1.63
Other Current assets	6.48	3.45
	<b>1,005.34</b>	<b>944.50</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share Capital	380.00	380.00
Other Equity	558.91	530.64
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
<b>Financial Liabilities</b>		
Borrowings	34.33	10.68
Provision	NIL	NIL
Deferred Tax Liabilities (net)	(2.00)	(2.49)
<b>Current Liabilities</b>		
<b>Financial Liabilities</b>		
Borrowings	NIL	NIL
Trade Payables		
(i) Total Outstanding Dues of Micro Enterprises and Small Enterprises	NIL	NIL
(ii) Total Outstanding Dues of Creditors other than micro Enterprises and Small Enterprises	0.39	1.14
Other Financial Liabilities	NIL	NIL
Provisions	0.21	0.34
Other Current Liabilities	24.71	17.12
Current Tax Liabilities (net)	8.79	7.07
	<b>1,005.34</b>	<b>944.50</b>

- The above Results have been approved by the Audit Committee and taken on record by the Board of Directors at its meeting held on 30th June 2021.
- Figures have been regrouped & rearranged wherever necessary.
- There were no complaints from investors outstanding at the beginning of the quarter or received during the quarter ended 31.03.2021.

Place : Agra  
Date : 30th June 2021

For and on behalf of  
**Anna Infrastructures Limited**  
  
**(ANIL KUMAR AGARWAL)**  
Whole Time Director

# ANNA INFRASTRUCTURES LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31.3.2021

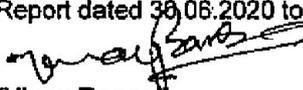
(Rs. In Lacs)

PARTICULARS	Year ended 31 March 2021	Year ended 31 March 2020
<i>Cash flow from Operating activities</i>		
Net Profit after Tax	28.98	22.44
Adjustments for :		
Depreciation & Amortisation	9.82	8.20
Provision for Current Tax	8.79	7.07
Adjustment for Provision on Tax for FY 2019-20	(0.71)	NIL
Loss / (Profit) on sale of Fixes Assets / Investments, Written off Net	(1.33)	NIL
Interests Costs	2.02	4.30
Interest & Dividend Incomes	5.46	6.11
Deffered Taxes	0.48	(0.49)
<b>Operating cash flow before changes in working capital</b>	<b>53.52</b>	<b>47.62</b>
<b>Changes in Working Capital</b>		
(Increase) / decrease in Current Assets	(43.03)	7.95
Increase / (decrease) in Current Liabilities & Provisions	8.43	(3.18)
<b>Net changes in Working Capital</b>	<b>(34.60)</b>	<b>4.77</b>
Income Taxes Paid	(8.79)	(7.07)
<b>Net Cash generated / (used in) from Operating Activities (A)</b>	<b>10.13</b>	<b>45.32</b>
<i>Cash flow from Investing activities</i>		
Interest & Dividend Incomes received	(5.46)	(6.11)
Investments Made in Mutual Funds	NIL	0.00
Capital Expenditure	(41.34)	NIL
Sale of Fixed Assets / Investments	2.00	NIL
<b>Net Cash generated from Investing Activities (B)</b>	<b>(44.80)</b>	<b>(6.11)</b>
<i>Cash flow from Financing activities</i>		
Fresh Secured Loan Taken	30.00	NIL
Repayment of Secured Loans	(6.35)	(5.66)
Interest Paid	(2.02)	(4.30)
<b>Net Cash used in Financing Activities (C)</b>	<b>21.63</b>	<b>(9.96)</b>
<b>Net Increase in Cash and Bank Balances (A+B+C)</b>	<b>(13.04)</b>	<b>29.25</b>
<b>Cash and Bank balances at the beginning of the year</b>	<b>54.69</b>	<b>11.81</b>
<b>Cash and Bank balances at the end of the year</b>	<b>41.64</b>	<b>54.69</b>

ASHOK MITTAL ANIL KUMAR AGARWAL RAKESH MITTAL KANCHAN AGARWAL KUSUM SINGHAL AMIT K BOSE  
Chairman Whole Time Director Director Company Secretary Director CFO

## AUDITORS' CERTIFICATE

We have verified the above Cash Flow Statement of Anna Infrastructures Limited derived from the Audited Financial Statements for the year ended March 31, 2021 and March 31, 2020 and found the same to be in accordance with the requirements of clause 32 of the listing agreement with the Stock Exchanges and based on and in agreement with the corresponding Profit & Loss Statement and Balance Sheet of the Company covered by our Report dated 30.06.2020 to the members of the Company.

  
(Vinay Bansal)

Partner

M. No. 400516

For and on behalf of

Vinay Bansal & Associates

Firm Reg. No. : 015675C

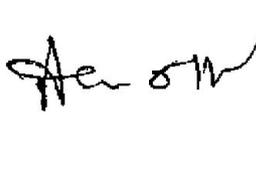
Chartered Accountants

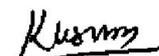
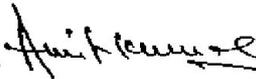
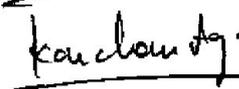
UDIN : 21400516AAAFC6404



Place : Agra

Date : 30.06.2021



<b>INDEPENDENT AUDITOR'S REPORT</b>	
<b>TO THE MEMBERS OF ANNA INFRASTRUCTURES LIMITED</b>	
<b>I. Report on the Audit of the Standalone Financial Statements</b>	
<b>1. Opinion</b>	
A.	We have audited the accompanying Standalone Financial Statements of Anna Infrastructures Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2021, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Standalone Financial Statements").
B.	In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date
<b>2. Basis for Opinion</b>	
	We conducted our audit of the Standalone Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements 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 (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Standalone Financial Statements.
<b>3. Key Audit Matters</b>	
	Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Standalone Financial Statements of the current period. These matters were addressed in the context of our audit of the Standalone Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.
<b>4. Information Other than the Standalone Financial Statements and Auditor's Report Thereon</b>	
A.	The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexure to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the Standalone Financial Statements and our auditor's report thereon. Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.
B.	In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially





	inconsistent with the Standalone Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.
5.	<b>Management's Responsibility for the Standalone Financial Statements</b>
A.	The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
B.	In preparing the Standalone Financial Statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.  The Board of Directors are responsible for overseeing the Company's financial reporting process.
6.	<b>Auditor's Responsibilities for the Audit of the Standalone Financial Statements</b>
A.	Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements 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 Statements.
B.	As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
	i) Identify and assess the risks of material misstatement of the standalone financial statements, 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.





	ii) Obtain an understanding of internal financial controls 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 on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
	iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
	iv) Conclude on the appropriateness of management's 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 Standalone Financial Statements 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.
	v) Evaluate the overall presentation, structure and content of the Standalone Financial Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.
C.	Materiality is the magnitude of misstatements in the Standalone Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Statements.
D.	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.
E.	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.
F.	From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication
<b>II. Report on Other Legal and Regulatory Requirements</b>	
1.	As required by Section 143(3) of the Act, based on our audit we report that:
A.	We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
B.	In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
C.	The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.
D.	In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act, read with Rule 7 of the Companies

*[Handwritten signature]*



	(Accounts) Rules, 2014.
E.	On the basis of the written representations received from the directors as on March 31, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.
F.	With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to financial statements.
G.	With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:  In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.
H.	With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
	i) The Company has disclosed the impact of pending litigations on its financial position in its Standalone Financial Statements.
	ii) The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
	iii) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
2.	As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order.

Place : Agra  
Date : 30<sup>th</sup> June 2021

*Vinay Bansal*  
**Vinay Bansal**  
Partner  
No. 1400516  
For & on behalf of  
**Vinay Bansal & Associates**  
Chartered Accountants  
F. R. No. 015675C  
UDIN : 21400516AAAAC6404



**ANNEXURE A TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON  
THE STANDALONE FINANCIAL STATEMENTS OF ANNA INFRASTRUCTURES  
LIMITED**

**Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act").**

We have audited the internal financial controls over financial reporting of Anna Infrastructures Limited as of 31.03.2021 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

**Management's Responsibility for Internal Financial Controls**

The Company's management is responsible for establishing and maintaining internal financial controls. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

**Auditors' Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance 168 Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence I/we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

**Meaning of Internal Financial Controls Over Financial Reporting**

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3)

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**VINAY BANSAL & ASSOCIATES**  
Chartered Accountants



provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

**Inherent Limitations of Internal Financial Controls over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

**Opinion**

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31.03.2021.

Place : Agra  
Date : 30<sup>th</sup> June 2021



**Vinay Bansal**  
FCA (ICAI)  
Partner

M. No. : 400516

For & on behalf of

**Vinay Bansal & Associates**  
Chartered Accountants

F. R. No. : 015675C

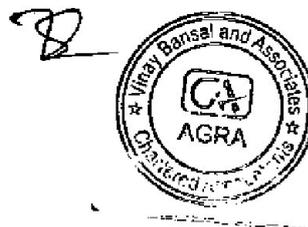
UDIN : 21400516 AAAAF06404



Reports under The Companies (Auditor's Report) Order, 2016 (CARO 2016) for the year ended on 31st March 2021

To,  
The Members of ANNA INFRASTRUCTURES LIMITED

- (i) **In Respect of Fixed Assets**  
(a) The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.  
(b) Fixed assets have been physically verified by the management at reasonable intervals; No material discrepancies were noticed on such verification.  
(c) The title deeds of immovable properties are held in the name of the Company.
- (ii) **In Respect of Inventories**  
Physical verification of inventory has been conducted at reasonable intervals by the management.
- (iii) **Compliance under section 189 of The Companies Act, 2013**  
The company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained u/s 189 of the companies Act-2013.  
(a) N.A  
(b) N.A  
(c) N.A
- (iv) **Compliance under section 185 and 186 of The Companies Act , 2013**  
In our opinion and according to the information and explanations given to us, the Company has not granted any loans, made any investments or provided any guarantee or security as envisaged under Section 185 and Section 186 of the Companies Act, 2013 respectively.
- (v) **Compliance under section 73 to 76 of The Companies Act, 2013 and Rules framed thereunder while accepting Deposits**  
The company has not accepted any Deposits.
- (vi) **Maintenance of cost records**  
To the best of our knowledge and as explained, the Central Government has not prescribed maintenance of cost records under sub-section (1) of section 148 of the Companies Act, 2013 for the products of the company.
- (vii) **Deposit of Statutory Dues**  
(a) The company is regular in depositing the undisputed statutory dues including provident fund, employees' state insurance, income tax, sales, tax wealth tax, service tax, custom duty, excise duty. Cess and other statutory dues applicable to the Company with the appropriate authorities. No undisputed amounts payable in respect of the aforesaid statutory dues were outstanding as at the last day of the financial year for a period of more than six months from the date they became payable.  
(b) There is no dispute with the revenue authorities regarding any duty or tax payable.
- (viii) **Repayment of Loans and Borrowings**  
Based on our audit procedures and as per the information and explanations given by the management, we are of the opinion that the company has not defaulted in repayment of dues to a financial institution, bank of debenture holders.



**VINAY BANSAL & ASSOCIATES**  
Chartered Accountants



- (ix) **Utilization of Money Raised by Public Offers and Term Loan For which they Raised**  
The Company has not applied term loans for the purposes other than for which those are raised
- (x) **Reporting of Fraud During the Year**  
Based on our audit procedures and the information and explanation made available to us no such fraud noticed or reported during the year.
- (xi) **Managerial Remuneration**  
Managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act.
- (xii) **Compliance by Nidhi Company Regarding Net Owned Fund to Deposits Ratio**  
As per information and records available with us The company is not Nidhi Company.
- (xiii) **Related party compliance with Section 177 and 188 of companies Act - 2013**  
Yes, All transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards.
- (xiv) **Compliance under section 42 of Companies Act - 2013 regarding Private placement of Shares or Debentures**  
The Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of Clause 3(xiv) of the Order are not applicable to the Company.
- (xv) **Compliance under section 192 of Companies Act - 2013**  
The company has not entered into any non-cash transactions with directors or persons connected with him.
- (xvi) **Requirement of Registration under 45-IA of Reserve Bank of India Act, 1934**  
The company is not required to be registered under section 45-IA of the Reserve Bank of India Act.

Place : Agra  
Date : 30<sup>th</sup> June 2021



**Vinay Bansal**  
FCA (ICAI)  
Partner

M. No. : 400516

For & on behalf of

Vinay Bansal & Associates  
Chartered Accountants

F. R. No. : 015675C

UDIN : 21400516AAAFC6404

# ANNA INFRASTRUCTURES LIMITED

CIN: L65910UP1993PLC070612

R/o: Shop No. 1 & 3, E-14/6 First Floor, Shanta Tower, Sanjay Place, Agra-282002  
Email ID: [annainfra@gmail.com](mailto:annainfra@gmail.com), Website: [www.annainfrastructures.com](http://www.annainfrastructures.com), Telephone: 0562-2526650

Date: 30.06.2021

To,  
The Manager,  
Department of Listing Compliance  
The Bombay Stock Exchange Limited  
25 P.J. Tower, Dalal Street,  
Mumbai- 400001

Ref: Scrip ID- ANNAINFRA, Scrip CODE- 530799, ISIN- INE336D01014

Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015

Dear Sir/Madam,

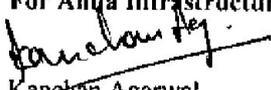
In compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016; we hereby declare that the M/s Vinay Bansal & Associates., Statutory Auditors of the Company have issued Audit Report with *unmodified opinion* on the Audited Financial Statements of the Company for the financial year ended 31st March, 2021.

Yours Sincerely,

For Anna Infrastructures Limited

  
Amit Bose  
(Chief Financial Officer)

For Anna Infrastructures Limited

  
Kanetan Agarwal  
(Company Secretary)