



CONTINUING STABILITY

**ARIHANT**  
SUPERSTRUCTURES LTD.  
CONTINUING STABILITY

14<sup>th</sup> November, 2017

<b>Corporate Relations Department</b> <b>BSE Limited</b> PhirozeJeejeebhoy Towers, Dalal Street, Mumbai - 400 001	<b>Listing Compliance Department</b> <b>National Stock Exchange of India Limited</b> Exchange Plaza, Plot No. C/1, G Block, Bandra-Kurla Complex, Bandra (East), Mumbai - 400 051
Scrip Code: 506194 Class of Security: Equity	Symbol: ARIHANTSUP Series: EQ

**Sub.: Unaudited Financial Results for the Quarter/Half Year ended 30<sup>th</sup> September, 2017:**

Dear Sir/Madam

With reference to the above captioned subject, please find enclosed Unaudited Financial Results for the Quarter/Half Year ended 30<sup>th</sup> September, 2017 along with Limited Review Report from the Statutory Auditor of the Company as required under Regulation 33(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Kindly take the above on your records and inform the stakeholders accordingly.

Yours faithfully,

**For & on behalf of the Board of Directors**  
**Arihant Superstructures Limited**

**Ashok Chhajjer**  
**Chairman & Managing Director**  
DIN: 01965094



**L51900MH1983PLC029643**

302, Persipolis Building,  
Plot No. 74, Sector-17,  
Vashi, Navi Mumbai-400 703.

Tel.: 022 4111 3333  
022 2788 2941-45  
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# ARIHANT SUPERSTRUCTURES LIMITED

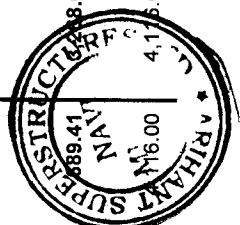
Registered Office: 302, Persipolis Building, Plot No. 74, Sector - 17, Vashi, Navi Mumbai - 400 703  
Tel: 022 - 41113333 Fax: 022 - 27882946 E-Mail: info@asl.net.in

CIN: L51900MH1983PLC029643

## UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED SEPTEMBER 30, 2017

**PART A**

	PARTICULARS	STANDALONE						CONSOLIDATED					
		QUARTER ENDED		PERIOD ENDED		YEAR ENDED	QUARTER ENDED		PERIOD ENDED		YEAR ENDED		
		30-09-17	30-09-16	30-09-17	30-09-16	31-03-17	30-09-17	30-09-16	30-09-17	30-09-16	31-03-17		
		Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Audited		
1	Income from operations	2,983.67	2,249.30	5,402.74	4,357.16	12,879.04	4,481.56	3,483.36	5,769.49	10,251.05	6,557.22	18,473.65	
	(a) Net Sales/Income from Operations	43.28	71.24	93.92	144.39	243.84	30.31	29.28	39.61	69.92	68.26	150.97	
	(b) Other Income	3,026.95	2,320.55	5,496.66	4,501.55	13,122.88	4,511.88	3,512.64	5,809.09	10,320.97	6,625.48	18,624.62	
2	Expenses	1,215.67	1,517.65	3,488.93	3,267.45	9,271.55	1,925.30	3,883.80	4,367.15	6,292.45	7,448.30	20,809.51	
	(a) Cost of material consumed	754.30	(120.40)	140.64	(629.65)	(2,114.35)	847.84	(1,873.76)	(403.80)	444.04	(3,772.05)	(11,371.96)	
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	172.37	76.55	303.78	196.76	363.99	322.31	193.16	257.77	580.08	389.07	845.38	
	(c) Employee benefits expense	149.99	158.75	295.05	309.63	759.07	365.35	160.22	382.79	748.13	312.73	1,012.24	
	(d) Finance Cost	14.98	14.85	29.28	28.13	58.07	31.31	25.73	30.46	61.77	50.11	102.00	
	(e) Depreciation and amortisation expense	271.11	189.16	492.50	460.58	756.46	509.30	470.05	459.07	968.37	958.80	1,906.47	
	(f) Other expenses	2,578.42	1,836.55	4,750.18	3,632.90	9,094.79	4,001.39	2,859.21	5,093.44	9,094.83	5,386.96	13,303.65	
3	Total expenses	448.53	483.99	746.48	868.64	4,028.09	510.48	653.44	715.66	1,226.14	1,238.52	5,320.98	
4	Profit / (loss) before exceptional items and tax (1 - 2)	-	-	-	-	-	-	-	-	-	-	-	
5	Profit / (loss) before tax (3 + 4)	448.53	483.99	746.48	868.64	4,028.09	510.48	653.44	715.66	1,226.14	1,238.52	5,320.98	
6	Tax expense	161.22	155.60	272.96	279.64	1,366.02	184.35	225.29	220.06	404.41	425.76	1,729.33	
7	Profit / (loss) after tax including non controlling interest (5 - 6)	287.31	328.39	473.52	589.00	2,662.06	326.14	428.14	495.60	821.73	812.77	3,591.65	
8	Non Controlling Interest	-	-	-	-	-	22.87	58.66	105.63	128.50	123.35	323.58	
9	Profit / (loss) after tax (7 - 8)	287.31	328.39	473.52	589.00	2,662.06	303.27	369.49	389.96	693.23	689.41	3,268.07	
10	Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-	-	
	(a) Items that will not be classified to profit & loss	-	-	-	-	-	-	-	-	-	-	-	
	(b) Items that will be reclassified to profit & loss	-	-	-	-	-	-	-	-	-	-	-	
	Other comprehensive income	-	-	-	-	-	-	-	-	-	-	-	
11	Total Comprehensive income for the period (9 + 10)	287.31	328.39	473.52	589.00	2,662.06	303.27	369.49	389.96	693.23	689.41	3,268.07	
12	Paid-up equity share capital (face value of Rs 10/- per share)	4,116.00	4,116.00	4,116.00	4,116.00	4,116.00	4,116.00	4,116.00	4,116.00	4,116.00	4,116.00	4,116.00	





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CIN: L51900MH1983PLC029643

Extract of Statement of Consolidated Unaudited Financial Results for the Quarter/Half Year ended September 30, 2017

(figures in Lakh except EPS)

Particulars	Consolidated		
	Quarter Ended	Year to Date	Quarter Ended
	30-09-17	30-09-17	30-09-16
Total income from operations (net)	4,511.88	10,320.97	3,512.64
Net Profit / (Loss) from ordinary activities after tax	326.14	821.73	428.14
Net Profit / (Loss) for the period after tax (after non controlling interest)	303.27	693.23	369.49
Equity Share Capital	4116.00	4116.00	4116.00
Reserves (excluding Revaluation Reserve as shown in the Balance Sheet of previous year)	7239.76	7239.76	4417.55
Earning Per Share (before extraordinary items) (of ₹ 10/- each)			
Basic:	0.74	1.68	0.90
Diluted:	0.74	1.68	0.90
Earning Per Share (after extraordinary items) (of ₹ 10/- each)			
Basic:	0.74	1.68	0.90
Diluted:	0.74	1.68	0.90

**Notes:**

- The above results were reviewed by Audit Committee and approved by the Board of Directors at their Meeting held on 14.11.2017
- Information on Standalone figures for the Quarter ended September 30, 2017 - (figures in Lakh Except EPS)

Sr. No.	Particulars	Quarter Ended	Quarter Ended
		30-09-17	30-09-16
(i)	Turnover	2,983.67	2,249.30
(ii)	Profit Before Tax	448.53	483.99
(iii)	Profit After Tax	287.31	328.39
(iv)	EPS	0.70	0.80

- The above stated figures are in accordance with the principles and procedures of Indian Accounting Standards ("Ind AS") as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in section 133 of the Companies Act, 2013 wherein Standalone Net Worth and Profit After Tax (PAT) of Holding and Subsidiaries are as follows -

(in ₹)

Sr. No.	Particulars	Net Worth	Profit After Tax (PAT)
1	Arihant Superstructures Ltd.	1,181,645,963	28,730,683
2	Arihant Vatika Realty Pvt. Ltd.	140,678,309	4,715,705
3	Arihant Abode Ltd.	1,532,980	159,993
4	Arihant Gruhnirman Pvt. Ltd.	(1,691,885)	(12,865)
5	Arihant Aashiyana Pvt. Ltd.	87,288,664	841,088
	<b>Total</b>	<b>1,409,454,032</b>	<b>34,434,604</b>

- The Subsidiaries considered in the Consolidated Financial Statements as at September, 2017 are namely Arihant Abode Ltd (60%), Arihant Vatika Realty Pvt. Ltd.(60%), Arihant Gruhnirman Pvt. Ltd (60%), and Arihant Aashiyana Pvt. Ltd.(60%).
- The Company has only one business segment, disclosure under Ind AS 108 on "Operating Segment" as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in section 133 of the Companies Act, 2013.
- In terms of the accounting policy for revenue recognition, estimates of revenues and costs are reviewed periodically by the management and the impact of any change in such estimates are recognized in the period in which such changes are determined.
- As per Company's Accounting Policies, Revenue recognition for the Construction Projects is based on "Percentage Completion Method" based on the Guidance Note issued by ICAI for Real Estate Companies.
- Reconciliation of Net Profit after tax as per previously reported under Indian GAAP and Ind AS for the quarter ended September 30, 2016.

Sr. No.	Particulars	Consolidated (₹ In lakh)	Standalone (₹ In lakh)
1	Net profit / (loss) for the period under previous Indian GAAP	369.44	328.34
2	Adjustments :		
(i)	Impact of net adjustments in development income	-	-
(ii)	Other miscellaneous adjustment	0.05	0.05
3	Net Profit for the period under Ind AS	369.49	328.39

- Reconciliation of Equity as per previously reported under Indian GAAP and Ind AS for the year ended March 31, 2017, April 1, 2016

Sr. No.	Particulars	Consolidated (₹ In lakh)	Standalone (₹ In lakh)	Consolidated (₹ In lakh)	Standalone (₹ In lakh)
		31-03-17		01-04-16	
1	Total Equity (Shareholder's funds under Previous Indian GAAP)	11,355.58	11,838.14	8,087.33	9,175.90
2	Reversal of Proposed dividend (including dividend distribution tax) in the absence of obligating event	-	-	445.85	445.85
3	Other miscellaneous adjustment	0.18	0.18	0.37	0.37
4	Total Equity under Ind AS	11,355.76	11,838.33	8,533.55	9,622.12

- Figures for Previous Period have been regrouped or rearranged wherever considered necessary.

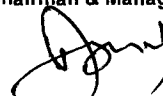
11. The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Stock Exchange website viz. [www.bseindia.com](http://www.bseindia.com). The same is also available on the company's website viz. [www.asl.net.in](http://www.asl.net.in)

Date: November 14, 2017

Place: Navi Mumbai

CIN: L51900MH1983PLC029643

Ashok Chhajer  
(Chairman & Managing Director)




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## UNAUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED 30TH SEPTEMBER 2017

(₹ in Lacs)

Particulars	STANDALONE AS AT		CONSOLIDATED AS AT	
	30-09-17	30-09-16	30-09-17	30-09-16
<b>A ASSETS</b>				
<b>Non Current Assets</b>				
Property, Plant & Equipment	205.40	226.14	546.20	438.17
Intangible Assets	11.90	16.03	12.84	17.25
Capital WIP			14.20	-
<b>Financial Assets</b>				
Investments	5.41	105.88	0.16	100.63
Loans	-	-	-	-
Other Financial Assets	126.91	122.91	184.44	178.44
	<b>349.61</b>	<b>470.96</b>	<b>757.84</b>	<b>734.49</b>
<b>Current Assets</b>				
Inventories	17,702.23	16,426.57	34,074.05	26,986.58
<b>Financial Assets</b>				
Investments	167.07	222.07	1,867.07	222.07
Trade Receivable	2,970.61	1,276.64	3,300.10	1,388.04
Cash & Cash Equivalents	414.22	154.20	957.10	816.64
Loans	1,720.61	2,139.19	2,549.56	2,978.97
Land	3,204.23	4,913.53	14,341.26	18,794.18
Other Financial Assets	516.01	533.39	2,453.96	1,839.32
Current Tax Assets	2,142.58	1,136.35	2,642.67	1,483.27
Other Current Assets	240.20	155.86	358.29	226.18
	<b>29,077.77</b>	<b>26,957.80</b>	<b>62,544.06</b>	<b>54,735.25</b>
	<b>29,427.38</b>	<b>27,428.76</b>	<b>63,301.90</b>	<b>55,469.74</b>
<b>B EQUITY AND LIABILITIES</b>				
<b>EQUITY</b>				
Equity Share Capital	4,116.00	4,116.00	4,116.00	4,116.00
Other Equity	7,700.46	5,649.27	7,437.60	4,660.68
Non Controlling Interest	-	-	918.00	589.28
	<b>11,816.46</b>	<b>9,765.26</b>	<b>12,471.60</b>	<b>9,365.96</b>
<b>Liabilities</b>				
<b>Non Current Liabilities</b>				
<b>Financial Liabilities</b>				
Borrowings	5,277.70	6,360.86	11,175.29	11,901.51
Deferred Tax Liabilities (net)	16.44	5.75	13.06	5.77
	<b>5,294.13</b>	<b>6,366.61</b>	<b>11,188.35</b>	<b>11,907.28</b>
<b>Current Liabilities</b>				
<b>Financial Liabilities</b>				
Borrowings	2,675.89	1,600.24	14,451.81	12,691.20
Trade Payables	1,936.95	1,172.16	3,300.11	2,112.90
Advance from Customers	4,382.75	6,945.82	16,932.74	16,753.32
Other Financial Liabilities	291.19	365.21	940.36	611.52
Other Current Liabilities	39.92	28.78	229.27	88.66
Provisions	565.59	108.85	624.59	476.23
Current Tax Liabilities	2,424.48	1,075.83	3,163.06	1,462.68
	<b>12,316.79</b>	<b>11,296.88</b>	<b>39,641.95</b>	<b>34,196.50</b>
	<b>29,427.38</b>	<b>27,428.76</b>	<b>63,301.90</b>	<b>55,469.74</b>



**Notes:**

- The above results were reviewed by Audit Committee and approved by the Board of Directors at their Meeting held on 14.11.2017
- The Statutory Auditor have given their "Limited Review Report" of the above Unaudited Results.
- The above stated figures are in accordance with the principles and procedures of Indian Accounting Standards ("Ind AS") as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in section 133 of the Companies Act, 2013 wherein Standalone Net Worth and Profit After Tax (PAT) of Holding and Subsidiaries are as follows -

Particulars		Net Worth	Profit After Tax (PAT)
1	Arihant Superstructures Ltd.		
2	Arihant Vatika Realty Pvt. Ltd.	1,181,645,963	28,730,683
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	<b>Total</b>	<b>1,409,454,032</b>	<b>34,434,604</b>

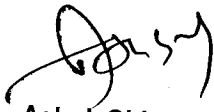
- The Company has adopted Ind AS from April 1, 2017 and accordingly, these Consolidated Financial Results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act 2013, read with relevant rules issued thereunder. The date of transition to Ind AS is April 1, 2016. The impact of transition has been accounted for in the Opening Reserve and the comparative period results have been restated accordingly. The Opening Balance Sheet as at April 1, 2016 and the results for the subsequent periods would be finalised and will be subject to Audit at the time of Annual Financial Statements for the year ended March 31, 2018.
- The Subsidiaries considered in the Consolidated Financial Statements as at September 30, 2017 are namely Arihant Abode Ltd (60%), Arihant Vatika Realty Pvt. Ltd.(60%), Arihant Gruhnirman Pvt. Ltd (60%), and Arihant Aashiyana Pvt. Ltd.(60%).
- The Company has only one business segment, disclosure under Ind AS 108 on "Operating Segment" as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013.
- In terms of the Accounting Policy for Revenue Recognition, estimates of revenues and costs are reviewed periodically by the management and the impact of any change in such estimates are recognized in the period in which such changes are determined.
- As per Company's Accounting Policies, Revenue recognition for the Construction Projects is based on "Percentage Completion Method" based on the Guidance Note issued by ICAI for Real Estate Companies.
- Reconciliation of Equity as per previously reported under Indian GAAP and Ind AS for the year ended March 31, 2017, April 1, 2016

Sr. No.	Particulars	Consolidated	Standalone	Consolidated	Standalone
		(₹ In lakh)	(₹ In lakh)	(₹ In lakh)	(₹ In lakh)
		31/03/2017		01/04/2016	
1	Total Equity (Shareholder's funds under Previous Indian GAAP)	11,355.58	11,838.14	8,087.33	9,175.90
2	Reversal of Proposed dividend (including dividend distribution tax) in the absence of	-	-	445.85	445.85
3	Other miscellaneous adjustment	0.18	0.18	0.37	0.37
4	Total Equity under Ind AS	11,355.76	11,838.33	8,533.55	9,622.12

Date: November 14, 2017  
Place: Navi Mumbai

CIN: L51900MH1986PLC029643



  
Ashok Chhajer  
(Chairman & Managing Director)

# KAILASH CHAND JAIN & CO. (Regd.)

CHARTERED ACCOUNTANTS

"Edena" 1st Floor,  
97, Maharshi Karve Road,  
Near Income Tax Office,  
Mumbai - 400 020.

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Phone : 022-22009131

022-22065373

022-22005373

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**Review Report on Quarterly Financial Results of Arihant Superstructures Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015**

To

The Board of Directors

M/s Arihant Superstructures Limited.

We have reviewed the Quarterly Financial Results of M/s ARIHANT SUPERSTRUCTURES LIMITED ("the company") for the quarter ended September 30, 2017. Attention is drawn on Note 9 & 10 of the statement that the figures for the corresponding quarter ended September 30, 2016, including the reconciliation of net profit under the Ind AS of the corresponding quarter with net profit reported under previous GAAP and Reconciliation of Equity as per previously reported under Indian GAAP and Ind AS for the year ended March 31, 2017, April 1, 2016 as included in the statement have not been subjected to limited review or audit. This statement is the responsibility of the company's management and has been approved by Board of Director. Our responsibility is to express an opinion on these financial results based on our review.

We conducted our review in accordance with the standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by Institute of Chartered Accountants of India. This standard requires that we plan and performed the review to obtain moderate assurance as to whether the statement is free from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures, applied to financial data and thus provided less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



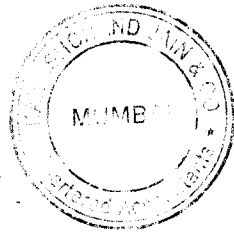
Based on our review conducted as above, nothing has come to our attention that causes us to believe that accompanying statement prepared in accordance with applicable Accounting Standards, as notified under the Companies (Indian Accounting Standard) Rules, 2015 as specified in section 133 of Companies Act, 2013 read with SEBI Circular CIR/CFD/FAC/15/2015 dated November 30, 2015 and CIR/CFD/FAC/62/2016 dated July 5, 2016 and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulation, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Kailash Chand Jain & Co.**

Chartered Accountants

FRN: - 112318W

*Saurabh*



**Saurabh Chouhan**

Partner

M. No.: -167453

Place:-Navi Mumbai

Date:-November 14, 2017



# KAILASH CHAND JAIN & CO. (Regd.)

CHARTERED ACCOUNTANTS

"Edena" 1st Floor,  
97, Maharshi Karve Road,  
Near Income Tax Office,  
Mumbai - 400 020.

e-mail : mail@kcjainco.com, kcjainco@gmail.com

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022-22065373

022-22005373

Fax : 022-22089978

Review Report on Quarterly Consolidated Financial Results of Arihant Superstructures Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

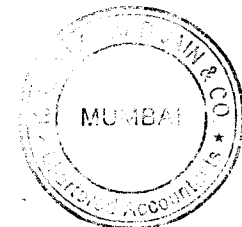
To

The Board of Directors

M/s Arihant Superstructures Limited.

We have reviewed the Quarterly Consolidated Financial Results of M/s ARIHANT SUPERSTRUCTURES LIMITED ("the company") and its Subsidiaries for the quarter ended September 30, 2017. Attention is drawn on Note 9 & 10 of the statement that the figures for the corresponding quarter ended September 30, 2016, including the reconciliation of net profit under the Ind AS of the corresponding quarter with net profit reported under previous GAAP and Reconciliation of Equity as per previously reported under Indian GAAP and Ind AS for the year ended March 31, 2017, April 1, 2016, as included in the statement have not been subjected to limited review or audit. This statement is the responsibility of the company's management and has been approved by Board of Director. Our responsibility is to express an opinion on these Consolidated Financial Results based on our review.

We conducted our review in accordance with the standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by Institute of Chartered Accountants of India. This standard requires that we plan and performed the review to obtain moderate assurance as to whether the statement is free from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures, applied to financial data and thus provided less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



This result includes the Quarterly Financial Results of the following entities:

- a) Arihant Abode Limited;
- b) Arihant Vatika Realty Private Limited;
- c) Arihant Aashiyana Private Limited;
- d) Arihant Gruhnirman Private Limited;

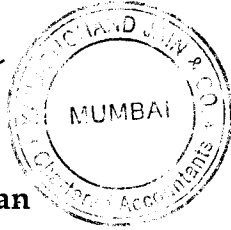
Based on our review conducted as above, nothing has come to our attention that causes us to believe that accompanying statement prepared in accordance with applicable Accounting Standards, as notified under the Companies (Indian Accounting Standard) Rules, 2015 as specified in section 133 of Companies Act, 2013 read with SEBI Circular CIR/CFD/FAC/15/2015 dated November 30, 2015 and CIR/CFD/FAC/62/2016 dated July 5, 2016 and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulation, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Kailash Chand Jain & Co.**

Chartered Accountants

FRN: - 112318W

*Saurabh*



**Saurabh Chouhan**

Partner

M. No.: -167453

Place: -Navi Mumbai

Date: -November 14, 2017

# ARIHANT

SUPERSTRUCTURES LTD.

CONTINUING STABILITY

Regd Office: 302, Persipolis Building, Plot No. 74, Sector 17, Vashi, Navi Mumbai  
400703 • Tel: 022 41113333 • Fax: 022 27882946 • E-mail: info@asl.net.in

CIN: L51900MH1983PLC029643

## Extract of Statement of Consolidated Unaudited Financial Results for the Quarter/Half Year ended September 30<sup>th</sup>, 2017

(figures in Lacs except EPS)

Particulars	Consolidated		
	Quarter Ended	Year to date	Quarter Ended
	30-09-2017	30-09-2017	30-09-2016
Total income from operations (net)	4,511.88	10,320.97	3512.64
Net Profit / (Loss) from ordinary activities after tax	326.14	821.73	428.14
Net Profit / (Loss) for the period after tax (after non controlling interest)	303.27	693.23	369.49
Equity Share Capital	4116.00	4116.00	4116.00
Reserves (excluding Revaluation Reserve as shown in the Balance Sheet of previous year)	7239.76	7239.76	4417.55
Earning Per Share (before extraordinary items) (of ₹10/- each)			
Basic:	0.74	1.68	0.90
Diluted:	0.74	1.68	0.90
Earning Per Share (after extraordinary items) (of ₹10/- each)			
Basic:	0.74	1.68	0.90
Diluted:	0.74	1.68	0.90

**Notes:**

- The above results were reviewed by Audit Committee and approved by the Board of Directors at their Meeting held on 14.11.2017.
- Information on Standalone figures for the Quarter ended September 30<sup>th</sup>, 2017

(figures in Lacs except EPS)

Sr.No	Particulars	Quarter Ended	Quarter Ended
		30-09-2017	30-09-2016
1	Turnover	2983.67	2249.30
2	Profit Before Tax	448.53	483.99
3	Profit After Tax	287.31	328.39
4	EPS	0.70	0.80

- The above stated figures are in accordance with the principles and procedures of Indian Accounting Standards ("Ind AS") as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in section 133 of the Companies Act, 2013 wherein Standalone Net Worth and Profit After Tax (PAT) of Holding and Subsidiaries are as follows -

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Sr.No	Particulars	Net Worth	Profit After TAX
1	Arihant Superstructures Ltd.	1,181,645,963	28,730,683
2	Arihant Vatika Realty Pvt. Ltd.	140,678,309	4,715,705
3	Arihant Abode Ltd.	1,532,980	159,993
4	Arihant Gruhnirman Pvt. Ltd.	(1,691,885)	(12,865)
5	Arihant Aashiyana Pvt. Ltd.	87,228,664	841,086
	<b>Total</b>	<b>1,409,454,032</b>	<b>34,434,604</b>

- The Subsidiaries considered in the Consolidated Financial Statements as at September, 2017 are namely Arihant Abode Ltd (60%), Arihant Vatika Realty Pvt. Ltd.(60%), Arihant Gruhnirman Pvt. Ltd (60%), and Arihant Aashiyana Pvt.Ltd.(60%).
- The Company has only one business segment, disclosure under Ind AS 108 on "Operating Segment" as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in section 133 of the Companies Act, 2013.
- In terms of the accounting policy for revenue recognition, estimates of revenues and costs are reviewed periodically by the management and the impact of any change in such estimates are recognized in the period in which such changes are determined.
- As per Company's Accounting Policies, Revenue recognition for the Construction Projects is based on "Percentage Completion Method" based on the Guidance Note issued by ICAI for Real Estate Companies.
- Reconciliation of Net Profit after tax as per previously reported under Indian GAAP and Ind AS for the quarter ended September 30, 2016.

Sr.No	Particulars	Consolidated (₹ in lakh)	Standalone (₹ in lakh)
1	Net profit / (loss) for the period under previous Indian GAAP	369.44	328.34
2	Adjustments:		
(i)	Impact of net adjustments in development income	-	-
(ii)	Other miscellaneous adjustment	0.05	0.05
3	Net Profit for the period under Ind AS	369.49	328.39

- Reconciliation of Equity as per previously reported under Indian GAAP and Ind AS for the year ended March 31, 2017, April 1, 2016

Sr.no	Particulars	31-03-2017		01-04-2016	
		Consolidated (₹ in lakh)	Standalone (₹ in lakh)	Consolidated (₹ in lakh)	Standalone (₹ in lakh)
1	Total Equity (Shareholder's funds under Previous Indian GAAP)	11,355.58	11,838.14	8,087.33	9,175.90
2	Reversal of Proposed dividend (including dividend distribution tax) in the absence of obligating event	-	-	445.85	445.85
3	Other miscellaneous adjustment	0.18	0.18	0.37	0.37
4	Total Equity under Ind AS	11,355.76	11,838.33	8,533.55	9,622.12

- Figures for Previous Period have been regrouped or rearranged wherever considered necessary.
- The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Stock Exchanges website viz. [www.bseindia.com](http://www.bseindia.com) | [www.nseindia.com](http://www.nseindia.com). The same is also available on the company's website viz. [www.asl.net.in](http://www.asl.net.in).

Date: 14-11-2017  
Place: Vashi, Navi Mumbai

**Ashek Chhajer**  
(Chairman & Managing Director)  
DIN: 01965094

NDTV awards ASL as " The Best Developer in Affordable category  
for Budget Housing in Metrocities - 2016



# ARIHANT

## SUPERSTRUCTURES LTD.

CONTINUING STABILITY

नोंदणी. कार्यालय : ३०२, पर्सिपोलीस बिल्डिंग, प्लॉट क्र. ७४, सेक्टर-१७, वाशी, नवी मुंबई-४००७०३  
फोन क्र. : ०२२ ४१११३३३३, फॅक्स : ०२२ २७८२९४६, ई-मेल : info@asl.net.in  
सीआयएन : एल५१९००एमएच१९८३पीएलसी०२९६४३

३० सप्टेंबर, २०१७ रोजी संपलेल्या तिमाही/अर्ध वर्षांकरिता एकत्रित अलाखापारिष्कृत वित्तीय निष्कर्षांच्या विवरणाचा उतारा

(आकडेवारी लाखात, इंग्रिएस वगळून)

तपशील	एकत्रित		
	रोजी संपलेली तिमाही ३०.०९.२०१७	तारखेपर्यंत वर्ष ३०.०९.२०१७	संपलेली तिमाही ३०.०९.२०१६
वर्तमानतून एकूण उत्पन्न (निव्वळ)	४,५११.८८	१०,३२०.९७	३,५१२.६४
उर्वरसाधारण कामकाजातून करोतर निव्वळ नफा/(तोटा)	३२६.१४	८२१.७३	४२८.१४
कालावधीसाठी करोतर (अ-नियंत्रक व्याजोतर) निव्वळ नफा/(तोटा)	३०३.२७	६९३.२३	३६९.७९
समाधान भांडवल	४,१९६.००	४,१९६.००	४,१९६.००
एखाबीव (मागील वर्षाच्या ताळेबंदामध्ये दर्शविल्याप्रमाणे पुनर्मुल्यांकित एखाबीव वापरून)	७२३९.७६	७२३९.७६	४,४१७.५५
मालकी समभाग प्राप्ती (अनन्यसाधारण बाबींपूर्वी) (प्रत्येकी रु. १०/- चे)	०.७४	१.६८	०.९०
मालकी समभाग प्राप्ती (अनन्यसाधारण बाबींनंतर) (प्रत्येकी रु. १०/- चे)	०.७४	१.६८	०.९०
मालकी समभाग प्राप्ती (अनन्यसाधारण बाबींनंतर) (प्रत्येकी रु. १०/- चे)	०.७४	१.६८	०.९०
मालकी समभाग प्राप्ती (अनन्यसाधारण बाबींनंतर) (प्रत्येकी रु. १०/- चे)	०.७४	१.६८	०.९०

टीपः  
वरील निष्कर्ष हे १४.११.२०१७ रोजी झालेल्या त्यांच्या समेत लेखापरीक्षण समितीद्वारे पुनर्विलोकीत करण्यात आले आणि संचालक मंडळद्वारे मंजूर करण्यात आले.  
३० सप्टेंबर, २०१७ रोजी संपलेल्या तिमाहीसाठी अलिप्त आकडेवारीवरील माहिती

(आकडेवारी लाखात, इंग्रिएस वगळून)

अ. क्र.	तपशील	संपलेली तिमाही ३०.०९.२०१७	संपलेली तिमाही ३०.०९.२०१६
१	उलाढाल	२९८३.६७	२२४९.३०
२	करपूर्व नफा	४४८.५३	४८३.९९
३	करपरश्चात नफा	२८७.३१	३२८.३९
४	इंग्रिएस	०.७०	०.८०

३. वार नमूद केलेली आकडेवारी, कंपनी अधिनियम, २०१३ च्या कलम १३३ मध्ये विनिर्दिष्ट केल्याप्रमाणे कंपनीज (इंडियन अकाउंटिंग स्टॅंडर्ड्स) रुल्स, २०१५ अंतर्गत अधिसूचित केलेल्या इंडियन अकाउंटिंग स्टॅंडर्ड्स ("इंड एस") च्या तत्त्वे आणि पध्दतीनुसार आहे, ज्यामध्ये होल्डिंग व उपकंपन्यांचे नेट वर्थ व करोतर नफा (पीएटी) खालीलप्रमाणे:

एनएसई : ARIHANTSUP, बीएसई : ५०२१७८, ज्युनियम : ARSU : IN

(आकडे ₹ मध्ये)

अ. क्र.	तपशील	नेट वर्थ	करोतर नफा
१	अरिहत सुपरस्ट्रक्चर्स लि.	१,१८१,६४५,९३६	२८,७३०,६८३
२	अरिहत वाटिका रिअॅल्टी प्रा. लि.	१,४०,६७८,३०९	४,७१५,७०५
३	अरिहत अंबोड लि.	१,५३२,९८०	१,५९,९९३
४	अरिहत गृहनिर्माण प्रा. लि.	(१,६९९,८९५)	(१२,८६५)
५	अरिहत आशियाना प्रा. लि.	८७,२२८,६६४	८४१,०८८
	एकूण	१,४०९,४५४,०३३	३४,४३४,६०४

४. उपकंपन्यांना ३० सप्टेंबर, २०१७ रोजीस एकत्रित वित्तीय विवरणपत्रामध्ये विचारात घेतले आहे. त्यांची नावे अरिहत अंबोड लि. (६०%), अरिहत वाटिका रिअॅल्टी प्रा. लि. (६०%), अरिहत गृहनिर्माण प्रा. लि. (६०%) आणि अरिहत आशियाना प्रा. लि. (६०%).
५. कंपनी अधिनियम, २०१३ च्या कलम १३३ मध्ये विनिर्दिष्ट कंपनीज (इंडियन अकाउंटिंग स्टॅंडर्ड्स) रुल्स २०१५ अंतर्गत अधिसूचित केल्याप्रमाणे "प्रचालन विभागावरील" इंड एस १०८ अन्वये माहितीसाठी कंपनीचा केवळ एकच व्यवसाय विभाग आहे.
६. महसूल ओळखीसाठी लेखा धोरणांच्या बाबतीत, व्यवस्थापनाकडून टाकविक कालावधीनंतर महसुली अंदाज आणि खर्च यांचा आढावा घेतला जातो आणि अशा अंदाजांमधील कोणतेही बदल असे बदल जेव्हा टाकविक कालावधीत गणले जातात.
७. कंपनीच्या लेखा धोरणांनुसार बांधकाम प्रकल्पांसाठी महसुली मोजदाद रिअल इस्टेट कंपन्यांसाठी आयसिएआयने जारी केलेल्या मार्गदर्शक टिपांच्या आधारे "टक्केवारी पूर्तता पध्दती" नुसार होते.
८. ३० सप्टेंबर, २०१६ रोजी संपलेल्या तिमाहीसाठी इंड एस आणि इंडियन जीएएपी अंतर्गत आधी कळविलेल्या करोतर निव्वळ नफ्याचा पुनर्मूळ:

(आकडे ₹ मध्ये)

अ. क्र.	तपशील	एकत्रित (₹ लाखात)	अलिप्त (₹ लाखात)
१	मागील इंडियन जीएएपी अंतर्गत कालावधीसाठी निव्वळ नफा/(तोटा)	३६६.४४	३२८.३४
२	समायोजन		
(i)	विकास उपपत्रातील निव्वळ समायोजनाचा परिणाम	-	-
(ii)	इतर किरकोळ समायोजन	०.०५	०.०५
३	इंड एस अंतर्गत कालावधीसाठी निव्वळ नफा	३६६.४९	३२८.३९

९. ३१ मार्च, २०१७, १ एप्रिल, २०१७ रोजी संपलेल्या वर्षांसाठी इंड एस आणि इंडियन जीएएपी अंतर्गत आधी कळविलेल्या प्रमाणे इन्विटीचा पुनर्मूळ:

अ. क्र.	तपशील	३१.०३.२०१७		०१.०४.२०१६	
		एकत्रित (₹ लाखात)	अलिप्त (₹ लाखात)	एकत्रित (₹ लाखात)	अलिप्त (₹ लाखात)
१	एकूण इन्विटी/मागील इंडियन जीएएपी अंतर्गत भागधारकांचे निधी	११,३५५.५८	११,८३८.१४	८,०८७.३३	९,१७५.९०
२	बंधनकारक घटन नसल्याने प्रस्तावित लाभोभाषाचा परतावा (लाभोभाषा वितरण करा सहित)	-	-	४४५.८५	४४५.८५
३	इतर किरकोळ समायोजन	०.१८	०.१८	०.३७	०.३७
४	इंड एस अंतर्गत एकूण इन्विटी	११,३५५.७६	११,८३८.३३	८,५३३.५५	९,६२२.१२

१०. मागील कालावधीची आकडेवारी आवश्यक तेथे पुनर्गठित किंवा पुनर्गठित करण्यात आली आहे.
११. सेबी (लिस्टिंग अॅण्ड अदर डिस्कलोजर रिव्हायर्समेंट्स) रेग्युलेशन २०१५ च्या रेग्युलेशन ३३ अंतर्गत स्टॉक एक्सचेंजसकडे दाखल केलेल्या तिमाही वित्तीय निष्कर्षांच्या तपशीलवार विवरणाचा वरील एक उतारा आहे. तिमाही वित्तीय निष्कर्षांचे संपूर्ण विवरण स्टॉक एक्सचेंजची वेबसाईट म्हणजेच [www.bseindia.com](http://www.bseindia.com) आणि [www.nseindia.com](http://www.nseindia.com) वर उपलब्ध आहे आणि कंपनीची वेबसाईट म्हणजेच [www.asl.net.in](http://www.asl.net.in) वरसुद्धा उपलब्ध आहे.

दिनांक : १४.११.२०१७  
ठिकाण : वाशी, नवी मुंबई

अशोक छाजार  
(अध्यक्ष आणि व्यवस्थापकीय संचालक)  
सीआयएन : ०१९६५०९४

NDTV awards ASL as " The Best Developer in Affordable category for Budget Housing in Metrocities - 2016

