



CONTINUING STABILITY

ARIHANT
SUPERSTRUCTURES LTD.
CONTINUING STABILITY

12th August, 2019

Corporate Relations Department BSE Limited PhirozeJeejeebhoy Towers, Dalal Street, Mumbai - 400 001	Listing Compliance Department National Stock Exchange of India Limited 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 ended 30th June, 2018:

Dear Sir/Madam,

With reference to the above captioned subject, please find enclosed Unaudited Financial Results along with Limited Review Report from the Statutory Auditor of the Company for the Quarter ended 30th June, 2019, as required under Regulation 30 read with Schedule III Part A and 33(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board Meeting concluded at 03:00 P.M.

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

Thanking you,

Yours faithfully,

For & on behalf of the Board of Directors

Arihant Superstructures Limited

Ashok Chhajer
Chairman & Managing Director
DIN: 01965094



L51900MH1983PLC029643

Arihant Aura, B-Wing, 25th Floor, Plot No 13/1,
TTC Industrial Area, Thane Belapur Road,
Turbhe, Navi Mumbai, Maharashtra - 400705

Tel.: 022 6249 3333
022 6249 3344

Website : www.asl.net.in
Email : info@asl.net.in

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

Phone : 022-22009131

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Independent Auditor's Review Report On the Quarterly unaudited standalone and year to date financial results of Arihant Superstructure Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to The Board of Directors Arihant Superstructure Limited

1. We have reviewed the accompanying statement of unaudited standalone financial result ARIHANT SUPERSTRUCTURE LIMITED (the 'Company') for the quarter ended June 30, 2019 and year to date from April 01, 2019 to June 30, 2019 (the 'Statement') attached herewith , being submitted by Company pursuant to requirement of Regulation 33 of SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular')
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS-34) "Interim Financial Reporting" prescribed under section 133 of companies act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular is the is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the Statement in Accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquire of company personnel and analytical procedures applied to financial data and thus

provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards 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) Regulations, 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

Firm Registration No.: 112318W

Saurabh Chouhan

Partner

Membership No.: 167453

Place: Navi Mumbai

Date: August 12, 2019



UDIN: **19167453AAAAED2582**

KAILASH CHAND JAIN & CO. (Regd.)

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Independent Auditor's Review Report On consolidated unaudited quarterly and year to date financial results of Arihant Superstructure Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
Arihant Superstructure Limited**

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of ARIHANT SUPERSTRUCTURE LIMITED ("the Parent") and its subsidiaries (the parent and its subsidiaries together referred to as 'the Group'), for the quarter ended June 30, 2019 and year to date from April 01, 2019 to June 30, 2019 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulation'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of companies act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India read with the Circular. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the Statement in Accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of Interim Financial information consists of making inquiries, primarily of persons responsible for financial and accounting matter, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing 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.

We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
 - Arihant Abode Limited;
 - Arihant Vatika Realty Private Limited;
 - Arihant Aashiyana Private Limited;
 - Arihant Gruhnirman Private Limited;
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Kailash Chand Jain & Co.

Chartered Accountants

Firm Registration No.: 112318W

Saurabh Chouhan

Partner

Membership No.: 167453

Place: Navi Mumbai

Date: August 12, 2019



UDIN: **19167453AAAAEF9484**

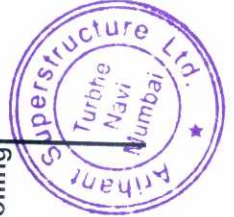
ARIHANT SUPERSTRUCTURES LIMITED

Registered Office: Arihant Aura, B-Wing, 25th Floor, Plot No. 13/1, TTC Industrial Area, Thane Belapur Road, Turbhe, Navi Mumbai - 400 705
 Tel: 022 - 62493333 Fax: 022 - 62493334 E-Mail: info@asl.net.in

CIN: L51900MH1983PLC029643

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER JUNE 30, 2019

PART A	PARTICULARS	STANDALONE						(figures in lakhs except EPS)		
		QUARTER ENDED			QUARTER ENDED			CONSOLIDATED		
		30/06/19	31/03/19	30/06/18	31/03/19	30/06/19	31/03/19	30/06/18	31/03/19	YEAR ENDED
		Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Audited
1	Income from Operations	1,810.11	1,781.84	1,683.77	6,771.91	5,691.66	4,348.43	6,725.37	23,926.39	
	(a) Net Sales/Income from Operations	95.96	64.46	69.95	289.98	134.37	45.55	132.71	294.49	
	(b) Other Income	1,906.07	1,846.30	1,753.72	7,061.89	5,826.03	4,393.98	6,858.08	24,220.88	
2	Expenses									
	(a) Cost of Material Consumed	632.95	930.60	767.72	3,264.56	3,663.79	5,770.06	4,364.23	19,547.25	
	(b) Changes in Inventories of Finished Goods, Work-in-progress and Stock-in-Trade	699.35	91.52	230.26	702.34	168.56	(3,743.04)	(185.81)	(5,108.36)	
	(c) Employee benefits Expense	95.11	79.25	111.63	396.55	297.49	317.59	354.93	1,381.21	
	(d) Finance Cost	196.32	291.30	286.25	1,173.12	791.54	840.90	862.15	3,236.54	
	(e) Depreciation and Amortisation Expense	16.46	17.00	17.05	71.01	47.43	45.34	46.57	186.01	
	(f) Other Expenses	260.16	404.14	219.99	1,222.27	601.87	517.71	920.04	2,705.95	
	Total Expenses	1,900.35	1,813.82	1,632.91	6,829.85	5,570.68	3,748.57	6,362.11	21,948.60	
3	Profit / (Loss) before Exceptional Items and Tax (1 - 2)	5.72	32.48	120.81	232.04	255.35	645.42	495.97	2,272.28	
4	Exceptional Items	-	-	-	-	-	-	-	-	
5	Profit / (Loss) before Tax (3 + 4)	5.72	32.48	120.81	232.04	255.35	645.42	495.97	2,272.28	
6	Tax Expense	(2.63)	0.64	(0.46)	(10.16)	102.71	89.54	143.27	439.63	
7	Profit / (Loss) after Tax including Non Controlling Interest (5 - 6)	8.35	31.84	121.28	242.20	152.63	555.88	352.70	1,832.65	
8	Non Controlling Interest	-	-	-	-	112.37	154.38	137.19	467.05	



(Signature)

9	Profit / (Loss) after Tax (7 - 8)	8.35	31.84	121.28	242.20	40.26	215.51	401.50	1,365.59
10	Other Comprehensive Income (a) Items that will not be classified to Profit & Loss (b) Items that will be reclassified to Profit & Loss Total other comprehensive income	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
11	Total Comprehensive Income (9 + 10)	8.35	31.84	121.28	242.20	40.26	215.51	401.50	1,365.59
12	Paid-up Equity Share Capital (Face Value of Rs 10/- per Share)	4,116	4,116	4,116	4,116	4,116	4,116	4,116	4,116
13	Reserve excluding Revaluation Reserves as per Balance Sheet of Previous Accounting Year	-	-	-	7,888.01	-	-	-	7,350.53
14	Earnings Per Share* (i) Before Extraordinary items (a) Basic (b) Diluted (ii) After Extraordinary items (a) Basic (b) Diluted	0.02 0.02 0.02 0.02	0.08 0.08 0.08 0.08	0.29 0.29 0.29 0.29	0.59 0.59 0.59 0.59	0.10 0.10 0.10 0.10	0.52 0.52 0.52 0.52	0.98 0.98 0.98 0.98	3.32 3.32 3.32 3.32

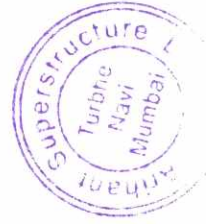
* Not annualised, except year end Basic & Diluted EPS.

PART B

Particulars	Quarter Ended 30-06-2019
INVESTOR COMPLAINTS	
Pending at the beginning of the Quarter	Nil
Received during the Quarter	Nil
Disposed of during the Quarter	Nil
Remaining unresolved at the end of the Quarter	Nil

Date: Aug 12, 2019
Place: Navi Mumbai

CIN: L51900MH1983PLC029643



(Signature)

Ashok Chhajjar
(Chairman & Managing Director)

ARIHANT SUPERSTRUCTURES LIMITED

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Tel: 022 – 62493333 Fax: 022 – 62493334 E-Mail: info@asl.net.in

Notes:

1. The above results were reviewed by Audit Committee and approved by the Board of Directors at their Meeting held on 12.08.2019. The Statutory Auditor has carried out limited review of the above financial result of the Company.

2. 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 lakhs)

	Particulars	Net Worth	Profit After Tax (PAT)
1	Arihant Superstructures Ltd.	11,401.79	8.35
2	Arihant Vatika Realty Pvt. Ltd.	2,552.46	241.69
3	Arihant Abode Ltd.	(95.07)	(112.83)
4	Arihant Gruhnirman Pvt. Ltd.	(17.57)	(0.17)
5	Arihant Aashiyana Pvt. Ltd.	1,360.74	39.23
	Total	15,202.35	176.28

3. The Subsidiaries considered in the Consolidated Financial Statements as at June 30, 2019 are namely Arihant Abode Ltd (60%), Arihant Vatika Realty Pvt. Ltd.(60%), Arihant Gruhnirman Pvt. Ltd (60%), and Arihant Aashiyana Pvt. Ltd.(60%).

4. 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.

5. 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.

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

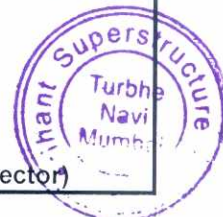
7. The figures for the quarter ended March 31,2019 are balancing figures between audited figures in respect of the full financial year and the unadvised year to date results upto period ended December 31,2018.

Date: Aug 12, 2019

Place: Navi Mumbai

CIN: L51900MH1983PLC029643


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(Chairman & Managing Director)



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Extract of Statement of Consolidated unaudited Financial Results for the Quarter ended June 30, 2019

(figures in Lakhs except EPS)

Particulars	Consolidated		
	Quarter Ended 30/06/19	Year Ended 31/03/19	Quarter Ended 30/06/18
Total Income from Operations (net)	5,826.03	24,220.88	4,393.98
Net Profit / (Loss) from Ordinary activities after Tax	152.63	1,832.65	555.88
Net Profit / (Loss) for the period after Tax (after Non Controlling Interest)	40.26	1,365.59	401.50
Equity Share Capital	4,116.00	4,116.00	4,116.00
Reserves excluding Revaluation Reserve as shown in the Balance Sheet of Previous Year	0.00	7350.53	0.00
Earning Per Share (of ₹ 10/- each)			
Basic:	0.10	3.32	0.98
Diluted:	0.10	3.32	0.98

Notes:

1. The above results were reviewed by Audit Committee and approved by the Board of Directors at their Meeting held on 12.08.2019. The Statutory Auditor has carried out limited review of the above financial result of the Company

2. Information on Standalone figures for the Quarter ended June 30, 2019 - (figures in Lakhs Except EPS)

Sr. No.	Particulars	Quarter Ended 30-06-19	Quarter Ended 30-06-18
(i)	Turnover		
(ii)	Profit Before Tax	1,810.11	1,683.77
(iii)	Profit After Tax	5.72	120.81
(iv)	EPS	8.35	121.28
		0.02	0.29

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

8. The figures for the quarter ended March 31, 2019 are balancing figures between audited figures in respect of the full financial year and the unaudited year to date results upto period ended December 31, 2018.

9. The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges 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 & www.nseindia.com. The same is also available on the Company's Website viz. www.asl.net.in

Date: Aug 12, 2019
Place: Navi Mumbai

CIN: L51900MH1983PLC029643


Ashok Chhajer
(Chairman & Managing Director)

