

# 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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The Board of Directors,  
M/s Arihant Superstructures Limited.  
3<sup>rd</sup> Floor, Persepolis Buiding,  
Sector 17, Vashi,  
Navi Mumbai - 400 070.

Dear Sir,

Sub: Limited Review Report on the unaudited standalone financial results of  
Arihant Superstructures Limited for the quarter ended 31<sup>st</sup> December 2013.

We have reviewed the accompanying statement of unaudited standalone financial result of M/s Arihant Superstructures Limited for the quarter ended 31<sup>st</sup> December, 2013 which are included in the accompanying statement of Unaudited Standalone Financial Results for the quarter ended 31<sup>st</sup> December 2013 except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter group shareholding' and status of investor complaints which have been traced from confirmation received from the Management and Registrar & Transfer Agent respectively and have not been reviewed by us. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors/committee of Board of directors. Our responsibility is to issue a report on these financial results based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of the Interim Financial Information performed by the 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 Financial Statements are free of material misstatement.


A review is limited primarily to inquiries 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.



Based on our review, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial standalone results prepared in accordance with recognition and measurement principles laid down in accounting standard (AS) 25, Interim Financial Reporting referred to in Section 211 (3C) of the Companies Act, 1956 and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreements including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Navi Mumbai  
Dated: 12.02.2014

For Kailash Chand Jain & Co  
Chartered Accountants  
FRN No. 112318W

  
Dipesh Mehta  
Partner  
M. No. 134607



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The Board of Directors,  
M/s Arihant Superstructures Limited,  
3rd Floor, Persepolis Buiding,  
Sector 17, Vashi,  
Navi Mumbai - 400 070.

Dear Sir,

Sub: Limited Review Report on the unaudited consolidated financial results of Arihant Superstructures Limited for the quarter ended 31st December 2013.

We have reviewed the accompanying statement of unaudited consolidated financial results of M/s Arihant Superstructures Limited ("the company") and its subsidiaries ("the group") for the quarter ended 31st December, 2013 which are included in the accompanying statement of Unaudited Consolidated Financial Results for the quarter ended 31st December 2013 except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter group shareholding' and status of investor complaints which have been traced from confirmation received from the Management and Registrar & Transfer Agent respectively and have not been reviewed by us. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors/committee of Board of directors. Our responsibility is to issue a report on these Financial Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of the Interim Financial Information performed by the 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 Financial Statements are free of material misstatements.


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Place: Navi Mumbai  
Dated: 12.02.2014

For Kailash Chand Jain & Co.  
Chartered Accountants  
FRN No. 112318W

  
Dipesh Mehta  
Partner  
M. No. 134607





# **ARIHANT SUPERSTRUCTURES LIMITED**

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

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## **UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER 2013**

PART I	PARTICULARS	STANDALONE						CONSOLIDATED					
		QUARTER ENDED			YEAR TO DATE			QUARTER ENDED			YEAR TO DATE		
		31/12/2013		31/12/2012	31/12/2013		31/12/2012	30/09/2013		31/12/2012	31/12/2012		31/03/2013
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from operations (a) Net Sales/Income from Operations (b) Other Operating Income	1,140.19	1,244.38	1,302.81	3,461.35	5,363.58	6,969.90	1,913.91	1,784.44	1,302.81	5,854.68	5,363.58	6,969.90
2	Total income from operations (net)	1,140.19	1,244.38	1,302.81	3,461.35	5,363.58	6,969.90	1,913.91	1,784.44	1,302.81	5,854.68	5,363.58	7,068.28
3	Expenses (a) Cost of material consumed (b) Purchases of stock-in-trade (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade (d) Employee benefits expense (e) Depreciation and amortisation expense (f) Other expenses	1,054.57	1,416.98	1,658.43	3,793.89	5,198.37	7,279.60	2,244.79	2,367.20	1,946.32	7,133.95	5,737.46	8,445.64
4	Total expenses	(247.71)	(414.32)	(677.40)	(1,057.70)	(1,433.58)	(2,339.01)	(1,399.91)	(1,321.65)	(1,105.81)	(3,786.85)	(2,254.87)	(3,921.23)
5	Profit/(Loss) from Operations before Other Income, finance costs and exceptional items (1-2)	56.44	45.89	74.12	143.97	177.40	254.23	133.97	127.26	118.52	378.60	262.64	403.61
6	Profit/(Loss) from ordinary activities before finance costs and exceptional items (3+4)	8.87	8.64	8.22	26.02	23.81	33.26	14.46	13.94	9.11	40.48	26.11	37.39
7	Finance Costs	159.06	132.12	107.95	388.87	381.42	544.15	232.47	199.00	220.36	594.24	550.01	771.54
8	Profit/(Loss) from ordinary activities after finance costs but before exceptional items (5-6)	1,031.22	1,189.30	1,297.32	3,295.05	4,764.32	6,251.63	1,225.78	1,385.76	1,314.50	4,360.42	4,738.26	6,216.34
9	Exceptional items	108.97	55.07	5.50	166.29	599.26	718.27	688.13	398.68	(11.69)	1,494.26	625.32	851.93
10	Profit/(Loss) from ordinary activities before tax (7+8)	152.30	241.86	358.12	647.06	647.84	874.24	5.03	5.09	15.84	23.79	92.92	94.92
11	Tax expense	261.27	296.94	363.62	813.35	1,247.09	1,592.51	693.16	403.77	4.15	1,518.06	718.24	946.85
12	Net Profit/(Loss) from ordinary activities after finance costs but before exceptional items (5-6)	148.91	233.79	225.15	618.44	646.62	867.05	425.26	338.37	253.41	1,112.93	694.28	997.79
13	Exceptional items	112.36	63.15	138.47	194.91	600.48	725.47	267.91	65.40	(249.26)	405.13	23.96	(50.94)
14	Profit/(Loss) from ordinary activities before tax (7+8)	112.36	63.15	138.47	194.91	600.48	725.47	267.91	65.40	(249.26)	405.13	23.96	(50.94)
15	Tax expense	38.17	22.64	46.63	68.22	193.96	234.62	112.50	41.89	47.00	168.77	195.08	237.40
16	Net Profit/(Loss) from ordinary activities after tax (9-10)	74.20	40.51	91.83	126.69	406.51	490.85	155.40	23.51	(296.26)	236.36	(171.12)	(288.33)
17	Extraordinary items (net of tax expenses)	74.20	40.51	91.83	126.69	406.51	490.85	155.40	23.51	(296.26)	236.36	(171.12)	(288.33)
18	Net Profit/(Loss) for the period (11+12)	74.20	40.51	91.83	126.69	406.51	490.85	155.40	23.51	(296.26)	236.36	(171.12)	(288.33)
19	Share of profit/(loss) of associates												
20	Minority interest												
21	Net Profit/(Loss) after taxes, minority interest and share of profit/(loss) of associates (13+14-15)												
22	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	4,116.00
23	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year												
24	Earnings Per Share (not annualised)												

