CONTINUING STABILITY

ARIHANT
SUPERSTRUCTURES LTD.
CONTINUING STABILITY

Date: 12th November, 2022

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

Sub.: Un-audited Financial Results for the Quarter /Half Year ended 30th September, 2022:

Dear Sir/Madam,

With reference to the above captioned subject, please find enclosed Un-audited Financial Results (Standalone and Consolidated) along-with Limited Review Report from the Statutory Auditor of the Company for the Quarter/Half year ended 30th September, 2022, 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 4:15 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

ARIHANT SUPERSTRUCTURES LTD. Turbhe Navi Mumbai

Ashok Chhajer
Chairman & Managing Director
DIN: 01965094

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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Independent Auditor's Review Report on Quarterly and Year to Date Unaudited Consolidated Financial Results of Arihant Superstructures Limited Pursuant to the Regulation 33 and Regulation 52 read with Regulation 63(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report To
The Board of Directors
Arihant Superstructures Limited

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of **Arihant Superstructures Limited** ("the Parent") and its subsidiaries (the parent and its subsidiaries together referred to as 'the Group'), for the quarter ended September 30, 2022 and the year to date from April 01, 2022 to September 30, (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of regulation 33 and Regulation 52 read with Regulation 63(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

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 and other recognized accounting principles generally accepted in India and in compliance with regulation 33 and Regulation 52 read with Regulation 63(2)of Listing Regulation as amended. Our responsibility is to issue a report 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.

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;

KAILASHCHAND JAIN & CO. MUMBAI Chartered Accountants

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 and Regulation 52 read with Regulation 63(2) 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
UDIN: 22167453BCWZEZ6152

Place : Navi Mumbai
Date : November 12, 2022

ARIHANT SUPERSTRUCTURES LIMITED

CIN: L51900MH1983PLC029643

Regd 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

Statement of Unaudited Consolidated Financial Results for the Quarter & Half Year Ended September 30, 2022

(₹ in Lakhs)

	Particulars	For the Quarter ended			For the Half Year ended		For the Year ended
		30-Sep-2022	30-June-2022	30-Sep-2021	30-Sep-2022	30-Sep-21	31-Mar-2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income from Operations**						
	(a) Revenue from Operations	12,037.19	8,899.92	8,784.83	20,934.23	17,202.07	33,093 75
	(b) Other Income	50.96	62.05	33.55	112.99	68.16	158.37
	Total Revenue	12,088.15	8,961.97	8,818.38	21,047.22	17,270.23	33252.12
2	**Expenses**						
	(a) Cost of construction, land and development expenses	7,905.94	6,030.38	5,967.69	13,933.45	11,260.45	28,909.64
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	388.01	(551.95)	(599.23)	(163.94)	(431.94)	(9,226 74)
	(c) Employee benefit expenses	456.43	443.90	386.13	900.33	746.71	1,641.00
	(d) Finance costs	476.57	479.38	515.99	955.94	1,050.98	2,103 09
	(e) Depreciation expense	47.71	45.95	43.26	93.66	90.31	173.43
	(f) Other expenses	1,318.82	1,130.60	1,046.02	2,449.41	2,138.93	4,802.12
	Total expenses	10,593.48	7,578.26	7,359.86	18,168.85	14,855.44	28,402.54
3	**Profit / (loss) before exceptional items and tax (1 - 2)**	1,494.67	1,383.71	1,458.52	2,878.37	2,414.79	4,849.58
4	Exceptional Items (net)	-	-	-	-	-	-
5	**Profit / (loss) before tax (3 + 4)**	1,494.67	1,383.71	1,458.52	2,878.37	2,414.79	4,849.58
6	**Tax expense:**						
	(a) Current tax expense	320.54	313.57	314.63	634.11	403.64	924.75
	(b) Mat Credit Entitlement	-	-	-	-	-	(207.39)
	(c) Deferred tax	(1.02)	0.21	(19.53)	(4.38)	19.29	(5.37)
7	**Profit / (loss) after tax (5 - 6)**	1,175.15	1,069.93	1,163.42	2,248.64	1,991.86	4,137.59
8	**Other Comprehensive Income**						
	(a) Items that will not be classified to profit & loss						
	Remeasurement gain / loss on defined benefit plans	-	-	-	-	-	16.37
	Income Tax on Items that will not be reclassified to Profit or Loss	-	-	-	-	-	(4.63)
	Other comprehensive income	-	-	-	-	-	11.74
9	**Non- Controlling Interest**	264.78	196.05	(38.52)	462.26	8.29	3.45
10	**Total Comprehensive income for the period (7 - 8 - 9)**	910.37	873.88	1,201.94	1,786.38	1,983.57	4,122.40
11	**Earnings per share (of Rs 10/- each):**						
	(a) Basic	2.21	2.12	2.92	4.34	4.82	10.02
	(b) Diluted	2.21	2.12	2.92	4.34	4.82	10.02
	(not annualised for the quarter)						

ARIHANT SUPERSTRUCTURES LTD. Turbhe Navi Mumbai

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Unaudited Consolidated Statement of Assets and Liabilities as on September 30, 2022

(₹ In Lakhs)

	Particulars	As at Sept 30, 2022	As at March 31, 2022
		Unaudited	Audited
A	**ASSETS**		
	NON CURRENT ASSETS		
	(a) Property, Plant & Equipment	882.01	913.20
	(b) Intangible Assets	5.17	8.83
	(c)Investment in Property	1,164.65	1,141.65
	(d)Financial Assets		
	(i) Investments in Equity	0.26	0.16
	(ii) Other Financial Assets	3,458.22	3,400.40
	Deferred Tax Asset (net)	25.43	21.06
	SUB-TOTAL	**5,535.74**	**5,485.29**
	CURRENT ASSETS		
	(a) Inventories	44,862.01	44,698.07
	(b) Financial Assets		
	(i) Investment	2.70	2.61
	(ii) Trade Receivable	7,128.44	5,985.74
	(iii) Cash & Cash Equivalents	4,101.70	1,472.30
	(iv) Loans	1,241.02	1,239.07
	(v) Other Financial Assets	680.27	586.82
	(c) Land	24,818.25	21,947.23
	(d) Current Tax Assets (Net)	327.08	320.99
	(e) Other Current Assets	4,507.50	3,699.66
	SUB-TOTAL	**87,668.97**	**79,952.49**
	TOTAL ASSETS	**93,204.71**	**85,437.78**
B	**EQUITY AND LIABILITIES**		
	EQUITY		
	(a) Equity Share Capital	4,116.00	4,116.00
	(b) Other Equity	15,512.69	13,726.29
	(c) Non- Controlling Interest	2,920.11	2,457.85
	SUB- TOTAL	**22,548.80**	**20,300.14**
	LIABLITIES		
	NON -CURRENT LIABLITIES		
	(a) Financial Liabilities		
	Borrowings	24,874.66	17,520 37
	(b) Deferred Tax Liabilities (net)	-	-
	(c) Provisions	-	40.11
	SUB-TOTAL	**24,874.66**	**17,560.48**
	CURRENT LIABLITIES		
	(a) Financial Liabilities		
	(i) Borrowings	5,545.20	12,407.48
	(ii) Trade Payables	6,348.90	6,179.93
	(iii) Other Financial Liabilities	2,962.23	929.53
	(b) Other Current Liablities		
	(i) Advance from Customers	30,257.04	27,703.55
	(ii) Other Current Liablities	125.68	332.99
	(c) Provisions	542.20	23.68
	SUB-TOTAL	**45,781.25**	**47,577.16**
	TOTAL EQUITY & LIABILITIES	**93,204.71**	**85,437.78**

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Unaudited Consolidated Cash Flow Statement for the Half Year ended Sept 30, 2022

(₹ In Lakhs)

	Particulars	Half Year ended Sept 30, 2022 Unaudited	Half Year ended Sept 30, 2021 Unaudited
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit before Tax and before Extra ordinary Items :	2,878.39	2,414.81
	Adjustment for Non Cash Items		
	Depreciation & Amortisation	93.66	90.31
	Interest paid	955.94	1,050.98
	Loss on Sale of Fixed Assets	-	(1.40)
	Sundry Balances written off	4.43	-
	Deffered Tax	(4.38)	19.29
	Profit from partnership Firm	(0.06)	
	Less :- Non Operating Income		
	Interest Received	(92.19)	(47.93)
		3,835.79	**3,526.05**
	Changes in Working Capital		
	(Increase)/ Decrease in Inventories	(163.94)	(431.94)
	(Increase)/ Decrease in Financial Assets	(1,295.92)	(910.04)
	(Increase)/ Decrease in Non- Financial Assets	(3,678.86)	(3,672.94)
	Increase/ (Decrease) in Financial Liablity	2,201.67	(678.01)
	Increase/ (Decrease) in Non- Fiancial Liablity	2,824.59	3,602.00
	Cash flow from Operating Activities before Tax and Extraordinary Items	3,723.33	1,435.12
	Income Tax paid	(640.20)	(324.81)
	Cash flow from Operating Activities before Extraordinary Items	3,083.13	1,110.31
	Adjustment for Extraordinary Items	-	-
	Cash Generated from Operating Activities	**3,083.13**	**1,110.31**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Sale /(Purchase of Fixed Assets (Net)	(58.81)	(14.79)
	(Purchase)/Sale of Investments	(23.19)	-
	Interest Received	92.20	47.93
	Cash Generated from Investment Activities	**10.20**	**33.14**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Increase/(Decrease) Borrowings	492.01	406.79
	Interest paid	(955.94)	(1,050.98)
	Cash Generated from Financing Activities	**(463.93)**	**(644.19)**
	Net Increase in Cash & Cash Equivalents	2,629.40	499.28
	Opening Balance of Cash & Cash Equivalents	**1,472.30**	1,200.54
	Closing Balance of Cash & Cash Equivalents	**4,101.70**	**1,699.82**
	Cash & Cash Equivalent Compise of		
	(i) Cash in Hand	30.60	45.62
	(ii) Balance with Bank	544.90	993.91
	(iii) Fixed Deposit	3,526.20	660.29
	Closing Balance of Cash & Cash Equivalents	**4,101.70**	**1,699.82**

ARIHANT SUPERSTRUCTURES LTD Turbhe Navi Mumbai

Notes :

1 The Unaudited Consolidated Financial Results for the quarter and half year ended September 30, 2022 which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 12, 2022. The above results have been reviewed by the statutory auditor of the Company and have expressed the unqualified opinion on the same. The Unaudited consolidated financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013.

2 The Standalone Financial Results for the quarter and half year ended September 30, 2022 are summarized below and detailed have been submitted to the BSE Limited (www.bseindia.com) and National Stock Exchange of India Limited (www.nseindia.com), where the equity shares of the Company are listed.

(₹ in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
Total Income*	2,936.50	5,016.04	4,657.42	5,352.52	7,721.64	15,431.28
Profit Before Tax	697.38	835.43	1,582.76	1,532.80	2,367.02	4,608.63
Profit After Tax for the period / Year	602.28	696.49	1,298.40	1,298.77	2,037.84	4,001.25
*Includes Revenue from operations and Other Income.						

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 as at 30.09.2022 and Profit After Tax (PAT) for the quarter ended 30.09.2022 of Holding and Subsidiaries are as follows -

(₹ in lakhs)

Particulars	Net Worth	Profit After Tax (PAT)
Arihant Superstructures Ltd.	17,079.39	602.28
Arihant Vatika Realty Pvt. Ltd.	4,468.36	185.74
Arihant Abode Ltd.	960.61	473.09
Arihant Gruhnirman Pvt. Ltd.	(17.04)	(0.50)
Arihant Aashiyana Pvt. Ltd.	1,871.30	3.15
Total	**24,362.62**	**1,263.76**

4 The Subsidiaries considered in the Consolidated Financial Statements as at September 30, 2022 are namely Arihant Abode Ltd (60%), Arihant Vatika Realty Pvt. Ltd (60%), Arihant Gruhnirman Pvt. Ltd (60%), and Arihant Aashiyana Pvt. Ltd (60%).

5 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.

6 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.

7 Figures for Previous Period have been regrouped, re-arranged and re-classified wherever necessary to confirm to current period's classification.

Date : November 12, 2022
Place: Navi Mumbai

CIN: L51900MH1983PLC029643

ARIHANT SUPERSTRUCTURES LTD. Turbhe Navi Mumbai

Ashok Chhajer
(Chairman & Managing Director)

KAILASH CHAND JAIN & CO. (Regd.)

CHARTERED ACCOUNTANTS

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Independent Auditor's Review Report on Quarterly and Year to Date Unaudited Standalone Financial Results of Arihant Superstructures Limited Pursuant to Regulation 33 and 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report To
The Board of Directors
Arihant Superstructures Limited

1. We have reviewed the accompanying Statement of unaudited Standalone Financial Results of **Arihant Superstructures Limited** ("the Company") for the quarter ended September 30, 2022 and the year to date from April 01, 2022 to September 30,2022 (the 'Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 2015, as amended (the "Listing Obligation and Disclosure Requirements) Regulation 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Company's management and approved by the 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 and other recognized accounting principles generally accepted in India and in compliance with regulation 33 and Regulation 52 read with Regulation 63(2)of Listing Regulation as amended. Our responsibility is to issue a report 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 as audit and accordingly, we do not express an audit opinion.

KAILASHCHAND JAIN & CO. MUMBAI Chartered Accountants

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 recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 (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
UDIN: 22167453BCWZOP2485

Place : Navi Mumbai
Date : November 12, 2022

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Statement of Unaudited Standalone Financial Results for the Quarter and Half Year Ended September 30, 2022

(₹ In Lakhs)

	Particulars	Quarter Ended 30 Sept 2022	Quarter Ended 30 June 2022	Quarter Ended 30 Sept 2021	Half Year Ended 30 Sept 2022	Half Year Ended 30 Sept 2021	Year ended 31 March 22
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income from Operations**						
	(a) Revenue from Operations	2,182.42	2,873.94	4,575.15	5,056.36	7,595.55	15,116.77
	(b) Other Income	154.08	142.10	82.27	296.16	126.09	314.51
	Total revenue	**2,336.50**	**3,016.04**	**4,657.42**	**5,352.52**	**7,721.64**	**15,431.28**
2	**Expenses**						
	(a) Cost of construction, land and development expenses	1,315.66	1,146.58	1,626.30	2,462.24	2,563.75	6,037.29
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(324.86)	475.35	1,024.71	150.49	1,913.80	2,817.50
	(c) Employee benefits expense	170.51	159.92	93.59	330.43	166.49	458.08
	(d) Finance costs	49.29	61.82	48.94	111.11	102.96	154.53
	(e) Depreciation expense	9.89	9.67	10.26	19.56	24.22	42.99
	(f) Other expenses	418.63	327.27	270.86	745.89	583.40	1,292.26
	Total expenses	**1,639.12**	**2,180.61**	**3,074.66**	**3,819.72**	**5,354.62**	**10,822.65**
3	**Profit / (Loss) before exceptional items and tax (1 - 2)**	697.38	835.43	1,582.76	1,532.80	2,367.02	4,608.63
4	Exceptional Items (net)	-	-	-	-	-	
5	**Profit / (Loss) before tax (3 + 4)**	**697.38**	**835.43**	**1,582.76**	**1,532.80**	**2,367.02**	**4,608.63**
6	**Tax expense:**						
	(a) Current tax expense	97.58	138.82	289.86	236.39	314.10	803.63
	(b) Mat Credit Entitlement	-	-	-	-	-	(207.39)
	(c) Deferred tax	(2.48)	0.12	(5.50)	(2.36)	15.08	11.14
		95.10	138.94	284.36	234.03	329.18	607.38
7	**Profit / (Loss) after tax (5 - 6)**	**602.28**	**696.49**	**1,298.40**	**1,298.77**	**2,037.84**	**4,001.25**
8	**Other Comprehensive Income**						
	(a) Items that will not be classified to profit & loss						
	Remeasurement gain / (loss) on defined benefit plans	-	-	-	-	-	(12.81)
	Income Tax on Items that will not be reclassified to Profit or Loss	-	-	-	-	-	3.73
	Other comprehensive income	-	-	-	-	-	(9.08)
9	**Total Comprehensive Income for the period (7 + 8)**	**602.28**	**696.49**	**1,298.40**	**1,298.77**	**2,037.84**	**3,992.17**
10	**Earnings per share (of Rs.10/- each):**						
	(a) Basic	1.46	1.69	3.15	3.16	4.95	9.70
	(b) Diluted	1.46	1.69	3.15	3.16	4.95	9.70

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Unaudited Standalone Statement of Assets and Liabilities as an September 30, 2022

(₹ In Lakhs)

Particulars		As at 30 September, 2022 Unaudited	As at 31 March, 2022 Audited
A	**ASSETS**		
	Non Current Assets		
	Property, Plant & Equipment	205.60	219.26
	Intangible Assets	2.55	3.93
	Investment in Property	254.30	254.30
	Financial Assets		
	Investments	5.41	5.41
	Other Financial Assets	106.69	86.80
		574.55	**569.70**
	Current Assets		
	Inventories	11,368.29	11,518.78
	Financial Assets		
	Investments	2.70	2.61
	Trade Receivable	2,291.50	2,271.83
	Cash & Cash Equivalents	349.40	159.08
	Loans	4,242.96	3,138.91
	Other Financial Assets	138.17	49.11
	Current Tax Assets	425.64	186.57
	Other Current Assets		
	Land	9,816.19	7,431.77
	Other	810.02	533.56
		29,444.87	**25,292.22**
	TOTAL ASSETS	**30,019.42**	**25,861.92**
B	**EQUITY AND LIABILITIES**		
	EQUITY		
	Equity Share Capital	4,116.00	4,116.00
	Other Equity	12,963.39	11,664.61
		17,079.39	**15,780.61**
	Liabilities		
	Non Current Liabilities		
	Financial Liabilities		
	Borrowings	4,624.28	63.11
	Deferred Tax Liabilities (net)	0.66	3.02
		4,624.94	**66.13**
	Current Liabilities		
	Financial Liabilities		
	Borrowings	477.73	607.94
	Trade Payables	2,476.43	3,468.92
	Other Financial Liabilities	163.74	138.21
	Other Current Liablities		
	Advance from Customers	5,095.40	5,738.80
	Other Current Liablities	15.97	31.59
	Provisions	85.82	29.72
		8,315.09	**10,015.18**
	TOT AL EQUITY AND LIABILITIES	**30,019.42**	**25,861.92**

ARIHANT SUPERSTRUCTURES LTD Turbhe Navi Mumbai

ARIHANT SUPERSTRUCTURES LIMITED

CIN: L51900MH1983PLC029643

Regd 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

Unaudited Cash Flow Statement for the period ended 30 September, 2022

(₹ In Lakhs)

	Particulars	Half Year Ended 30-09-2022	Half Year Ended 30-09-2021
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit before Tax and before Extra ordinary Items :	1,532.80	2,367.02
	Adjustment for Non Cash Items		
	Depreciation & Amortisation	19.56	24.22
	Loss / (Profit) from Partneship firm	(0.09)	-
	Interest Paid	111.11	102.96
	Deffered Tax	(2.36)	15.08
	Interest Received	(276.86)	(110.36)
	Sundry balances written off	0.24	
		1,384.40	**2,398.92**
	Changes in Working Capital		
	(Increase) / Decrease in Inventories	150.49	1,913.80
	(Increase) / Decrease in Fianancial Assets	(1,232.67)	(2,694.00)
	(Increase) / Decrease in Non- Fianancial Assets	(2,660.88)	(2,284.73)
	Increase / (Decrease) in Fianancial Liablity	(966.96)	44.95
	Increase / (Decrease) in Non-Fianancial Liablity	(602.92)	1,319.87
	Cash flow from Operating Activities before Tax and Extraordinary Items	**(3,928.54)**	**698.81**
	Income Tax paid	(473.33)	(190.71)
	Cash flow from Operating Activities before Extraordinary Items	**(4,401.87)**	**508.11**
	Adjustment for Extraordinary Items		
	Cash Generated from Operating Activities	**(4,401.87)**	**508.11**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of Fixed Assets (Net)	(4.52)	(9.86)
	(Purchase)/Sale of Investments In property	-	(0.13)
	(Purchase)/Sale of Investments In Equity	(0.09)	
	Interest Received on Investment	276.95	110.36
	Cash Generated from Investment Activities	**272.34**	**100.37**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Increase/(Decrease) in Borrowing	4,430.96	(390.53)
	Interest paid	(111.11)	(102.96)
	Cash Generated from Financing Activities	**4,319.85**	**(493.49)**
	Net Increase in Cash & Cash Equivalents	190.32	114.99
	Opening Balance of Cash & Cash Equivalents (Net of Book o/d)	159.08	500.98
	Closing Balance of Cash & Cash Equivalents	**349.40**	**615.97**
	(i) Cash in Hand	4.64	12.32
	(ii) Balance with Bank	95.93	478.46
	(ii) Balance with Fixed Deposit	248.83	125.19
	Closing Balance of Cash & Cash Equivalents	**349.40**	**615.97**

ARIHANT SUPERSTRUCTURES LTD. Turbhe Navi Mumbai

Notes:

1 The unaudited Standalone Financial Results for the quarter and half year ended September 30, 2022 whichare published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed by the Audit Committee and approved by the Board of Directors attheir meeting held on November 12 , 2022. The above results have been subjected to Limited Review by the statutory auditors of the Company. The unaudited standalone financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013.

2 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.

3 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 periodin which such changes are determined.

4 The Statutory Auditors have expressed an unqualified opinion on the Unaudited Standalone FinancialResults for the quarter and half year ended September 30, 2022.

5 Figures for Previous Period have been regrouped, re-arranged and re-classified wherever considered toconfirm to current period's classification.

Date : November 12, 2022
Place: Navi Mumbai
CIN : L51900MH1983PLC029643

ABHANT SUPERSTRUCTURES LTD Turbhe Navi Mumbai

Ashok Chhajer
(Chairman & Managing Director)