



SURYA ROSHNI LIMITED

509, 5th Floor, Padma Tower-II,
22 Rajendra Place, New Delhi-110 008
Ph.: +91-1143821162 Fax : 011-25789560

SRL/NK/2010-2011/48

14th February, 2011

The Manager
Listing Department
The National Stock Exchange of India
Exchange Plaza, 5th Floor
Plot No.C/1, G Block
Bandra-Kurla Complex
Bandra (E),
MUMBAI - 400 051

The Secretary
The Stock Exchange, Mumbai
New Trading Ring, 1st Floor,
Rotunda Bldg., P. J. Towers
Dalal Street, Fort,
Mumbai – 400 001

**Sub : LIMITED REVIEW REPORT FOR THE QUARTER ENDING
31ST DECEMBER, 2010.**

Dear Sir,

In compliance of the clause No.41 of the Listing Agreement, we are pleased to enclose herewith Review Report based on the Limited Review by the Auditors of the Company. The above pertains to unaudited Financial Results for the Quarter ended 31st December, 2010.

Hope you find the same in order.

Thanking you,

Yours faithfully,
for SURYA ROSHNI LIMITED


B. B. SINGAL
AVP & COMPANY SECRETARY

Encl : a/a.

SURYA

CFL, TUBES & BULBS • Regd. Office : Prakash Nagar, Sankhol, Bahadurgarh, Haryana - 124507, Ph.: 01276-241540-41



SASTRY K. ANANDAM & CO.

CHARTERED ACCOUNTANTS

(An ISO 9001-2000 Certified Company)



4/1, ASAF ALI ROAD,
DELITE CINEMA BUILDING
3rd FLOOR
NEW DELHI-110 002
PHONES : 2327-6545
E-mail: sastry@sastryanandam.com
Our Website : www.sastryanandam.com

"KARUNA NIKETAN"
C-21, SOAMI NAGAR
NEAR PANCHSHEEL PARK
NEW DELHI-110 017
PHONES : 2649-1222, 2649-7616
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corporate@sastryanandam.com

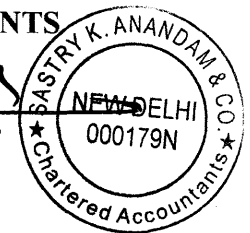
TO WHOMSOEVER IT MAY CONCERN

We have reviewed the accompanying statement of unaudited financial results of M/s. SURYA ROSHNI LTD for the period ended 31st December, 2010 except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited 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 statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, engagements to Review Financial Statements 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 provides 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 the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

for SASTRY K. ANANDAM & CO.
CHARTERED ACCOUNTANTS



Place : New Delhi

Dated : 14/02/2011

CA. ANANDA SASTRY K.
PARTNER F.C.A.
M. NO. 9980



SURYA ROSHNI LIMITED

Regd. Office : Prakash Nagar, Sankhol, Bahadurgarh - 124 507 (Haryana)
**UNAUDITED FINANCIAL RESULTS (STANDALONE) FOR THE QUARTER /
 NINE MONTHS ENDED 31st DECEMBER 2010** (Rs. in lacs)

Sr. No.	PARTICULARS	QUARTER ENDED (UNAUDITED)		NINE MONTHS ENDED (UNAUDITED)		YEAR ENDED AUDITED
		31.12.2010	31.12.2009	31.12.2010	31.12.2009	31.03.2010
1	(a) Net Sales/Income from operations (b) Other Operating Income	59740	49586	170283	143506	193893
2	Total Expenditure	59740	49586	170283	143506	193893
	a) Increase/decrease in Stock-in-trade and work in progress	3684	274	(3424)	(2248)	(4949)
	b) Consumption of Raw Materials	38459	34587	117743	102671	137490
	c) Purchase of traded goods	1756	1891	7314	4532	6778
	d) Employee Cost	2661	2433	7863	6323	8909
	e) Depreciation	770	710	2463	2090	2709
	f) Other Expenditure	9621	7458	30750	24248	32795
	g) Total	56951	47363	162709	137616	183732
3	Profit from Operations before Other Income, Interest & Exceptional Items (1-2)	2789	2223	7574	5890	10161
4	Other Income	30	19	64	61	86
5	Profit before Interest & Exceptional Items (3+4)	2819	2242	7638	5951	10247
6	Interest	1505	1235	4378	3715	4871
7	Profit after Interest but before Exceptional Items (5-6)	1314	1007	3260	2236	5376
8	Exceptional Items	-	-	-	-	-
9	Profit from ordinary activities before tax (7+8)	1314	1007	3260	2236	5376
10	Tax Expense					
	- Current	276	147	692	413	954
	- Deferred	35	139	288	200	517
	- MAT Credit Adjustment	(120)	-	(381)	-	(612)
11	Net profit from ordinary activities after tax (9-10)	1123	721	2661	1623	4517
12	Extraordinary items	-	-	-	-	-
13	Net profit for the period (11-12)	1123	721	2661	1623	4517
14	Paid-up Equity Share Capital (Face Value Rs. 10/- each)	4383	2600	4383	2600	2783
15	Reserves excluding Revaluation reserves as per balance sheet of previous accounting year	-	-	-	-	21907
16	Basic & Diluted EPS (Rs.)					
	(a) Before Extraordinary items (not to be annualized)	2.80	2.77	8.32	6.24	16.23
	(b) After Extraordinary items (not to be annualized)	2.80	2.77	8.32	6.24	16.23
17	Public Shareholding					
	- Number of shares	19730707	19726326	19730707	19726326	19725226
	- Percentage of shareholding	45.02	75.87	45.02	75.87	70.87
18	Promoters and Promoters group Shareholding					
	(a) Pledged / Encumbered					
	- Number of shares	3965000	-	3965000	-	-
	- Percentage of shares(as a % of the total shareholding of promoter and promoter group)	16.45	-	16.45	-	-
	- Percentage of shares(as a % of the total share capital of the Company)	9.04	-	9.04	-	-
	(b) Non- Encumbered					
	- Number of shares	20135543	6274924	20135543	6274924	8106024
	- Percentage of shares(as a % of the total shareholding of promoter and promoter group)	83.55	100.00	83.55	100.00	100.00
	- Percentage of shares(as a % of the total share capital of the Company)	45.94	24.13	45.94	24.13	29.13

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED (Rs. in lacs)

Sr. No.	PARTICULARS	QUARTER ENDED (UNAUDITED)		NINE MONTHS ENDED (UNAUDITED)		YEAR ENDED AUDITED
		31.12.2010	31.12.2009	31.12.2010	31.12.2009	31.03.2010
1	Segment Revenue					
	a) Steel Products	36491	32261	109996	97101	133752
	b) Lighting Products	23249	17325	80287	46405	60141
	c) Real Estate	-	-	-	-	-
	Total	59740	49586	170283	143506	193893
	Less : Inter Segment Revenue	-	-	-	-	-
	Net Sales/Income from Operations	59740	49586	170283	143506	193893
2	Segment Results					
	Profit/(+)/Loss(-) before tax and interest from each Segment wise :					
	a) Steel Products	1124	874	2847	2418	4223
	b) Lighting Products	1695	1368	4791	3533	6024
	c) Real Estate	-	-	-	-	-
	Total	2819	2242	7638	5951	10247
	Less : 1) Interest	1505	1235	4378	3715	4871
	2) Other un-allocable expenditure net off un-allocable income	-	-	-	-	-
	Total Profit before Tax	1314	1007	3260	2236	5376
3	Capital Employed (Segment Assets- Segment Liabilities)					
	a) Steel Products	80040	36768	80040	36768	56722
	b) Lighting Products	50765	34343	50765	34343	40231
	c) Real Estate	693	671	693	671	693
	Total	131498	71782	131498	71782	97646

Investor grievances Information

Particulars	Received	Disposed of	Unresolved
Investor Complaints during quarter ended 31/12/10	5	5	NIL
Investor grievances email-id - Investorgrievances@sroslni.com			

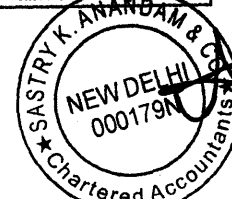
Notes :

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 14th February, 2011.
- As on 31st December, 2010, 54,75,000 Optionally Convertible Warrants are outstanding for conversion, fairly priced and are assumed to be neither dilutive nor anti-dilutive. Hence the same is not considered for computation of diluted earning per share.
- On 22nd October, 2010, Board has allotted 45,70,000 fully paid-up equity shares of Rs. 10/- each upon conversion of balance 45,70,000 warrants at a premium of Rs.49/- per share and 1,14,30,000 fully paid-up equity shares of Rs. 10/- each upon conversion of 1,14,30,000 warrants at a premium of Rs. 73/- per share and the said funds were used for Working capital margin requirements.

For SURYA ROSHNI LIMITED
 S.D.I.

Place : New Delhi
 Dated : 14th February, 2011

J.P. Agarwal
 Chairman & Managing Director



Handwritten signature and date: 14/02/2011

RTIFIED TRUE COPY"

For SURYA ROSHNI LTD.

B B Singal

AVP & Company Secretary