



SASTRY K. ANANDAM & CO.
CHARTERED ACCOUNTANTS

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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, 2014 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. Our responsibility is to issue a report on these financial statements based on our review.

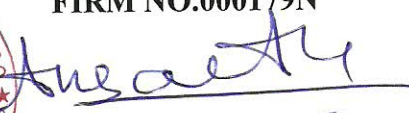
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial 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
FIRM NO.000179N



Place : New Delhi
Dated :13-02-2015


CA. ANANDA SASTRY K.
PARTNER F.C.A.
M. NO. 009980



SURYA ROSHNI LIMITED

Regd. Office : Prakash Nagar, Sankhol, Bahadurgarh - 124 507 (Haryana)

CIN NO. L31501HR1973PLC007543, Website: www.surya.co.in

Statement of Standalone Unaudited Results for the Quarter/ Nine months ended 31/12/2014 (Rs. in lacs)

Sr. No.	PARTICULARS	3 MONTHS ENDED (UNAUDITED)			9 MONTHS ENDED (UNAUDITED)			9 MONTHS ENDED (UNAUDITED)			9 MONTHS ENDED (UNAUDITED)			YEAR ENDED (AUDITED)
		31.12.2014	30.09.2014	31.12.2013	31.12.2014	31.12.2013	31.03.2014	31.12.2014	30.09.2014	31.12.2013	31.12.2014	31.12.2013	31.03.2014	
1	Income from operations													
	(a) Net sales/income from operations													
	Gross Sales	75663	74281	82513	222871	241943	325016				15775068	15775068	15775068	
	Less : Excise Duty	5176	5110	5820	15702	16597	21919				35.99%	35.99%	35.99%	
	Net Sales	70787	69171	76693	207169	225346	303097							
	(b) Other operating income	-	-	-	-	-	-							
	Total income from operations (net)	70787	69171	76693	207169	225346	303097							
2	Expenses													
	(a) Cost of materials consumed	44878	49670	57056	138643	164873	218469							
	(b) Purchases of stock-in-trade	6125	3671	3318	13402	10909	14379							
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(610)	(3005)	(3287)	(2216)	(6541)	(6245)							
	(d) Employee benefits expense	3853	3776	3639	11575	10573	15106							
	(e) Depreciation and amortisation expense	1419	1397	1390	4182	4153	5564							
	(f) Other expenses	10725	9383	9666	28804	28335	38023							
	Total expenses	66490	64992	71782	194390	212302	285296							
3	Profit from operations before other income, finance costs and exceptional items (1-2)	4297	4279	4911	12779	13044	17801							
4	Other income	22	53	24	95	78	359							
5	Profit from ordinary activities before finance costs and exceptional items (3+4)	4319	4332	4935	12874	13122	18160							
6	Finance costs	2695	2895	2743	8479	7672	11447							
7	Profit from ordinary activities after finance costs but before exceptional items (5-6)	1624	1437	2192	4395	5450	6713							
8	Exceptional items	-	-	-	-	-	-							
9	Profit from ordinary activities before tax (7+8)	1624	1437	2192	4395	5450	6713							
10	Tax expense													
	Current	97	4	654	275	1022	786							
	Deferred	114	203	84	357	110	591							
11	Net Profit from ordinary activities after tax (9+10)	1413	1230	1454	3763	4318	5336							
12	Extraordinary items (net of tax expense Rs. Lakhs)	-	-	-	-	-	-							
13	Net Profit for the period (11+12)	1413	1230	1454	3763	4318	5336							
14	Share of profit / (loss) of associates*	-	-	-	-	-	-							
15	Minority interest *	-	-	-	-	-	-							
16	Net Profit after taxes, minority interest and share of profit / (loss) of associates (13-14-15) *	1413	1230	1454	3763	4318	5336							
17	Paid-up equity share capital (Face Value of Rs. 10/- each)	4383	4383	4383	4383	4383	4383							
18	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	55067							
19.i	Earnings per share (before extraordinary items) (of Rs. each) (not annualised):													
	(a) Basic	3.22	2.81	3.32	8.59	9.86	12.17							
	(b) Diluted	3.22	2.81	3.32	8.59	9.86	12.17							
19.ii	Earnings per share (after extraordinary items) (of Rs. each) (not annualised):													
	(a) Basic	3.22	2.81	3.32	8.59	9.86	12.17							
	(b) Diluted	3.22	2.81	3.32	8.59	9.86	12.17							

Segment wise Revenue, Results and Capital Employed (Rs. in lacs)

Sr. No.	PARTICULARS	3 MONTHS ENDED (UNAUDITED)			9 MONTHS ENDED (UNAUDITED)			YEAR ENDED (AUDITED)
		31.12.2014	30.09.2014	31.12.2013	31.12.2014	31.12.2013	31.03.2014	
1	Segment Revenue							
	(a) Steel Products	45625	45653	51012	137903	151172	212439	
	(b) Lighting Products	30338	28628	31501	84988	90771	112577	
	Total	75663	74281	82513	222871	241943	325016	
	Less: Inter-Segment Revenue							
	Less: Excise Duty	5176	5110	5820	15702	16597	21919	
	Net sales/income from operations	70787	69171	76693	207169	225346	303097	
2	Segment Results							
	Profit/(+)/Loss(-) before tax and Finance cost from each Segment wise :							
	(a) Steel Products	1331	1314	2100	4035	5590	7301	
	(b) Lighting Products	2988	3018	2835	8839	7532	10859	
	Total	4319	4332	4935	12874	13122	18160	
	Less:							
	(1) Finance Cost	2895	2895	2743	8479	7672	11447	
	(2) Other un-allocable expenditure net off	-	-	-	-	-	-	
	(3) Un-allocable income	-	-	-	-	-	-	
	Total Profit before Tax	1624	1437	2192	4395	5450	6713	
3	Capital Employed							
	(Segment Assets - Segment Liabilities)							
	(a) Steel Products	111679	115812	104167	111679	104167	116281	
	(b) Lighting Products	64270	63138	54936	64270	54936	61057	
	Total	175949	178950	159103	175949	159103	177338	

Notes:

- The Unaudited Financial Results have been reviewed by the Board of Directors at the meeting held on 13th February, 2015.
- The Statutory Auditors of the Company has carried out a Limited Review of the results and has issued an unqualified Review Report.
- Consequent to the introduction of Schedule II of the Companies Act, 2013 becoming effective from April 1, 2014, the company have re-worked depreciation with reference to the estimated useful lives of fixed assets prescribed under Schedule II of the Act or re assessed by the Company as per technical evaluation. As a result, the charge for depreciation is higher by Rs. 201 lacs for the quarter and Rs. 491 lacs for the Nine months ended 31st December, 2014.

Place : New Delhi

Dated : 13th February, 2015

For SURYA ROSHNI LIMITED
Rajju Bisht
Managing Director

