

**SURYA ROSHNI LIMITED**

CIN - L31501HR1973PLC007543

Registered Office : Prakash Nagar, Sankhol, Bahadurgarh, Haryana - 124507

Corporate Office : 2nd Floor, Padma Tower-I, Rajendra Place, New Delhi - 110008, Tel. +91-11-47108000

Website: www.surya.co.in, email-id : investorgrievances@sroshni.com

**Statement of Unaudited Financial Results for the Quarter and Nine Month ended 31st December, 2018**

(Rs. In Lakhs)

Particulars	Quarter ended			Nine month ended		Year ended
	31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I Income from operations	1,60,528	1,39,480	1,31,280	4,27,055	3,58,591	5,01,176
II Other Income	75	68	95	237	116	266
III <b>Total income (I+II)</b>	<b>1,60,603</b>	<b>1,39,548</b>	<b>1,31,375</b>	<b>4,27,292</b>	<b>3,58,707</b>	<b>5,01,442</b>
IV <b>Expenses</b>						
Cost of materials consumed	1,17,889	1,02,533	96,039	3,21,526	2,55,189	3,60,703
Purchases of stock-in-trade	8,080	6,019	7,094	21,434	20,717	29,121
Changes in inventories of finished goods, stock-in-trade and work-in-progress	255	2,212	(1,094)	(4,529)	(7,703)	(8,407)
Employee benefits expense	7,251	7,303	6,692	21,435	20,003	26,886
Finance costs	2,981	2,726	2,569	8,367	7,746	10,516
Depreciation and amortisation expense	2,255	2,206	2,180	6,568	6,499	8,731
Excise Duty	-	-	-	-	8,060	8,060
Other expenses	17,436	12,999	13,375	41,796	37,908	50,220
<b>Total expenses (IV)</b>	<b>1,56,147</b>	<b>1,35,998</b>	<b>1,26,855</b>	<b>4,16,597</b>	<b>3,48,419</b>	<b>4,85,830</b>
V <b>Profit before exceptional items and tax (III-IV)</b>	<b>4,456</b>	<b>3,550</b>	<b>4,520</b>	<b>10,695</b>	<b>10,288</b>	<b>15,612</b>
VI Exceptional items	-	-	-	-	-	-
VII <b>Profit before tax (V-VI)</b>	<b>4,456</b>	<b>3,550</b>	<b>4,520</b>	<b>10,695</b>	<b>10,288</b>	<b>15,612</b>
VIII <b>Tax expense</b>						
(1) Current tax	1,360	1,070	1,007	3,141	2,239	3,885
(2) Deferred tax	(14)	(35)	411	(123)	947	923
IX <b>Profit for the period</b>	<b>3,110</b>	<b>2,515</b>	<b>3,102</b>	<b>7,677</b>	<b>7,102</b>	<b>10,804</b>
X <b>Other Comprehensive Income</b>						
A (i) Items that will not be reclassified to profit or loss	(95)	(100)	(77)	(370)	(240)	(569)
A (ii) Income tax relating to items that will not be reclassified to profit or loss	33	34	26	128	82	197
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
B (ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>Total other comprehensive income (X)</b>	<b>(62)</b>	<b>(66)</b>	<b>(51)</b>	<b>(242)</b>	<b>(158)</b>	<b>(372)</b>
XI <b>Total Comprehensive income for the period (IX+X)</b>	<b>3,048</b>	<b>2,449</b>	<b>3,051</b>	<b>7,435</b>	<b>6,944</b>	<b>10,432</b>
Paid-up equity share capital (Face Value of Rs. 10/- each)	5,441	5,441	5,441	5,441	5,441	5,441
XII <b>Other Equity</b>						99,291
XIII <b>Earnings per equity share (of Rs. 10/- each) (not annualised):</b>						
(a) Basic	5.72	4.62	5.70	14.11	13.05	19.86
(b) Diluted	5.72	4.62	5.70	14.11	13.05	19.86

**NOTES :**

- These financial results have been prepared in accordance with Indian Accounting Standards (Ind- AS) as prescribed under section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter.
- The above financials results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on February 14, 2019. The statutory auditors of the company have conducted limited review of these financial results, pursuant to Regulation 33 of SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015.
- Revenue from operations for the period April 01, 2017 to June 30, 2017 were reported inclusive of Excise Duty but for the subsequent period (s) revenue were reported net of taxes in view of implementation of Goods and Service Tax ( GST) as per the provisions of Ind AS. The revenue (net of excise duty) for the nine month ended December 31, 2017 and year ended March 31, 2018, was Rs. 3,50,531 lakh and Rs. 4,93,116 lakh respectively.
- Previous reported figures have been regrouped/restated wherever necessary

For Surya Roshni Limited  
*Raju*

Raju Bista  
(Managing Director)  
DIN: 01299297

Place : New Delhi

Dated : 14th February, 2019



14/02/2019

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**Segment wise Revenue, Results , Assets and Liabilities for the Quarter and Nine month ended 31st December, 2018**

(Rs. in Lakhs)

Particulars	Quarter ended			Nine month ended		Year ended
	31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1 Segment Revenue</b>						
(a) Steel Pipe & Strips	1,19,969	1,02,682	97,521	3,19,401	2,59,214	3,62,340
(b) Lighting & Consumer Durables	40,731	36,831	33,805	1,07,920	99,608	1,39,501
<b>Total</b>	<b>1,60,700</b>	<b>1,39,513</b>	<b>1,31,326</b>	<b>4,27,321</b>	<b>3,58,822</b>	<b>5,01,841</b>
Less: Inter-Segment Revenue	172	33	46	266	231	665
<b>Sales / Income from operations</b>	<b>1,60,528</b>	<b>1,39,480</b>	<b>1,31,280</b>	<b>4,27,055</b>	<b>3,58,591</b>	<b>5,01,176</b>
	-	-	-	-	-	-
<b>2 Segment Results</b>						
Profit(+)/Loss(-) before tax and Finance cost from each Segment wise :						
(a) Steel Pipe & Strips	3,872	3,524	4,119	10,564	9,962	14,360
(b) Lighting & Consumer Durables	3,565	2,752	2,970	8,498	8,072	11,768
<b>Total</b>	<b>7,437</b>	<b>6,276</b>	<b>7,089</b>	<b>19,062</b>	<b>18,034</b>	<b>26,128</b>
Less:	-	-	-	-	-	-
(1) Finance Cost	2,981	2,726	2,569	8,367	7,746	10,516
(2) Other un-allocable expenditure/ Income	-	-	-	-	-	-
<b>Total Profit before Tax</b>	<b>4,456</b>	<b>3,550</b>	<b>4,520</b>	<b>10,695</b>	<b>10,288</b>	<b>15,612</b>
	-	-	-	-	-	-
<b>3 Segment Assets</b>						
(a) Steel Pipe & Strips	2,05,516	2,02,371	1,90,367	2,05,516	1,90,367	1,81,219
(b) Lighting & Consumer Durables	1,09,621	1,00,535	89,809	1,09,621	89,809	99,538
(c) Unallocated Assets	4,031	4,249	6,026	4,031	6,026	4,783
<b>Total</b>	<b>3,19,168</b>	<b>3,07,155</b>	<b>2,86,202</b>	<b>3,19,168</b>	<b>2,86,202</b>	<b>2,85,540</b>
<b>4 Segment Liabilities</b>						
(a) Steel Pipe & Strips	52,787	54,993	47,592	52,787	47,592	34,579
(b) Lighting & Consumer Durables	28,173	24,248	22,172	28,173	22,172	27,571
(c) Unallocated Liabilities (including borrowings)	1,27,354	1,20,107	1,14,402	1,27,354	1,14,402	1,18,658
<b>Total</b>	<b>2,08,314</b>	<b>1,99,348</b>	<b>1,84,166</b>	<b>2,08,314</b>	<b>1,84,166</b>	<b>1,80,808</b>

*TS*

*Ravi*

*Abhishek*

14/02/2019





**Limited Review Report**

**Review Report to  
The Board of Directors  
Surya Roshni Limited**

1. We have reviewed the accompanying statement of unaudited Ind AS financial results of Surya Roshni Limited (the 'Company') for the quarter ended December 31, 2018 and year to date from April 01, 2018 to December 31, 2018 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'Regulation'), read with SEBI Circular No.CIR/CFD/FAC/62/2016 dated July 5, 2016 ('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 the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards), Rules, 2015, as amended, read with the Circular 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 in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of 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 Statement is 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.
4. Based on our review conducted as 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 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 the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For ASHOK KUMAR GOYAL & CO.**

Chartered Accountants  
(Firm Registration No.: 002777N)

**ASHOK KUMAR GOYAL**  
Partner (M.NO.017644)



Place : New Delhi  
Dated :14-02-2019