ACVIND SMALTSPACES

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30.09.19 Unaudited 3,339.33 109.29 3,448,62 436.46 1,132.72 2,167.95 (2,989.64) 442.76 670.11 29.16 1,027.85 2,917.37 531.25 (0.54) 530.71 194.08 51.46 285.17 (4.55) 1.33 281.95	Quarter Ended 30.06.19 Unaudited 3,654.92 25.84 3,660.76 359.98 5,893.16 2,088.23 (7,414.30 (7,414.30 (7,414.30 (54.03 533.20 (5.82) 496.98 198.52 22.58 275.78 2.54 (0.74) 277.58	30.09.18 Unaudited 4,472.20 103.88 4,576.08 687.44 15.09 1,834.14 (358.08) 489.35 534.83 28.82 995.26 4,226.85 349.23 (0.58) 348.65 97.45 68.64 182.56 (2.46) 0.59	Half Year 30.09.19 Unaudited 6,994.25 135.13 7,229.38 796.44 7,025.88 4,226.18 (10,403.64) 1,096.79 1,203.11 58.54 2,061.83 6,095.33 6,095.33 1,034.05 (6.3.6) 1,027.69 392.60 74.14 560.95 (2.01) 0.59	30.09.18 Unaudited 7,220.88 169.91 7,390.79 931.99 1,572.79 3,523.65 (3,019.60) 1,105.08 994.13 56.95 1,715.09 6,880.08 510.71 (1.08) 509.63 236.35 (23.20) 296.48 (4.93)	Year Ended 31.03.19 Audited 26,208.5 226.3 26,434.8 91.903.9 1,576.4 8,914.2 578.0 2,1263 2,1263 1,152 4,302.1 21,652.3 4,782.9 951.8 709.2 3,117.8 (4.0
Unaudited 3,399,33 109,29 3,448,62 436,46 1,132,72 2,167,95 (2,989,64) 442,76 670,11 29,16 1,027,85 2,917,37 531,25 (0,54) 530,71 194,08 51,46 285,17 (4,55) 1,33	Unaudited 3,654.92 5,84 3,680.76 359.98 5,893.16 2,088.23 (7,414.00) 654.03 3,177.96 502.80 (5.82) 496.52 198.52 22.68 275.78 2.54 (0.74)	Unaudited 4,472.20 103.88 4,576.08 687.44 15.09 1,834.14 (358.08) 489.35 534.83 28.82 995.26 4,226.85 349.23 (0.58) 348.65 97.45 68.64 182.56 (2.46)	Unaudited 6,994,25 135,13 7,129,38 796,44 7,025,88 4,256,18 (10,403,64) 1,096,79 1,203,31 1,096,79 1,203,31 1,096,79 1,203,31 1,096,79 1,203,31 1,096,79 1,203,31 1,096,79 1,203,85 6,095,33 1,034,05 (6,36) 1,027,69 392,60 74,14 560,95 (2,01)	Unaudited 7,220.88 169.91 7,390.79 931.99 1,572.79 3,523.65 (3,019.60) 1,105.08 994.13 56.95 1,715.09 6,880.08 510.71 (1.08) 509.63 236.35 (23.20) 296.48 (4.93)	Audited 26,208.5 226.3 26,434.8 1,903.5 1,576.4 8,914.2 578.0 2,135.8 2,1263 115.2 4,302.1 21,652.3 4,778.5 951.8 709.2 3,117.8
3,39,33 109,29 3,448,62 436,46 1,132,72 2,167,95 (2,989,64) 442,76 670,11 29,16 1,027,85 2,917,37 531,25 (0,54) 530,71 194,08 51,46 285,17 (4,55) 1,33	3,654.92 25.84 3,680.76 359.98 5,893.16 2,088.23 (7,414.00) 654.03 533.20 29.38 1,033.98 3,177.96 502.80 (5.82) 496.52 22.68 275.78 2.54 (0.74)	4,472.20 103.88 4,576.08 687.44 15.09 1,834.14 (358.08) 489.35 534.83 28.82 995.26 4,226.85 349.23 (0.58) 348.65 97.45 68.64 182.56 (2.46)	6,994.25 135.13 7,129.38 796.44 7,025.88 4,256.18 (10,403.64) 1,096.79 1,203.31 58.54 2,061.83 6,095.33 1,034.05 (6.36) 1,027.69 392.60 74.14 560.95 (2.01)	7,220.88 169.91 7,390.79 931.99 1,572.79 3,523.65 (3,019.60) 1,105.08 994.13 56.95 1,715.09 6,880.08 510.71 (1.08) 509.63 236.35 (23.20) 296.48 (4.93)	26,208.5 226.3 26,434.8 1,903.5 1,576.4 8,914.2 5780. 2,135.8 2,126.3 115.2 4,302.1 21,652.3 4,778.5 4,778.5 9511.8 709.2 3,117.8
109.29 3,448.62 436.64 1,132.72 2,167.95 (2,989.64) 442.76 670.11 29.16 1,027.85 2,917.37 531.25 (0.544) 530.71 194.08 51.46 225.17 (4.55) 1.33	25.84 3,680.76 359.98 5,893.16 2,088.23 (7,414.00) 654.03 533.20 29.38 1,073.98 3,177.96 502.80 (5.82) 496.98 198.52 22.58 275.78 2.54 (0.74)	103.88 4,576.08 687.44 15.09 1,834.14 (358.08) 459.35 534.83 28.82 995.26 4,226.85 349.23 (0.58) 348.65 97.45 68.64 182.56 (2.46)	135.13 7,129.38 796.44 7,025.68 4,256.18 (10,403.64) 1,096.79 1,203.31 58.54 2,061.83 6,095.33 1,034.05 (6.36) 1,027.69 392.60 74.14 560.95	169.91 7,390.79 931.99 1,572.79 3,523.65 (3,019.60) 1,105.08 994.13 56.95 1,715.09 6,880.08 510.71 (1.08) 509.63 236.35 (23.20) 296.48 (4.93)	226: 26,434.4 1,903.4 8,514.4 8,514.4 778.8 2,126.5 78.8 2,126.5 15.5 15.5 15.5 15.5 15.5 15.5 15.5 1
109.29 3,448.62 436.64 1,132.72 2,167.95 (2,989.64) 442.76 670.11 29.16 1,027.85 2,917.37 531.25 (0.544) 530.71 194.08 51.46 225.17 (4.55) 1.33	25.84 3,680.76 359.98 5,893.16 2,088.23 (7,414.00) 654.03 533.20 29.38 1,073.98 3,177.96 502.80 (5.82) 496.98 198.52 22.58 275.78 2.54 (0.74)	103.88 4,576.08 687.44 15.09 1,834.14 (358.08) 459.35 534.83 28.82 995.26 4,226.85 349.23 (0.58) 348.65 97.45 68.64 182.56 (2.46)	135.13 7,129.38 796.44 7,025.68 4,256.18 (10,403.64) 1,096.79 1,203.31 58.54 2,061.83 6,095.33 1,034.05 (6.36) 1,027.69 392.60 74.14 560.95	169.91 7,390.79 931.99 1,572.79 3,523.65 (3,019.60) 1,105.08 994.13 56.95 1,715.09 6,880.08 510.71 (1.08) 509.63 236.35 (23.20) 296.48 (4.93)	226. 26,434. 1,903. 1,576. 8,914. 578. 2,126. 115. 2,126. 115. 2,126. (3. 4,778. 951. 709. 3,117.
3,448.62 436.46 1,132.72 2,167.95 (2,989.64) 442.76 670.11 29.16 1,027.85 2,917.37 531.25 (0.54) 530.71 194.08 51.46 285.17 (4.55) 1.33	3,680.76 359.98 5,893.16 2,088.23 (7,414.00) 654.03 3,177.96 502.80 (5.82) 198.52 22.68 275.78 2.54 (0.74)	4,576.08 687.44 15.09 1,834.14 (358.08) 489.35 534.83 28.82 995.26 4,226.85 349.23 (0.58) 348.65 97.45 68.64 182.56	7,129.38 796.44 7,025.88 4,256.18 (10,403.64) 1,096.79 1,203.11 58.54 2,061.83 6,095.33 1,034.05 (6.36) 1,027.69 392.60 74.14 560.95 (2.01)	7,390.79 931.99 1,572.79 3,523.65 (3,019.60) 1,105.08 994.13 56.95 1,715.09 6,880.08 510.71 (1.08) 509.63 236.35 (23.20) 296.48 (4.93)	26,434. 1,903. 1,576. 8,914. 578. 2,135. 2,135. 2,126. 115. 4,302. 21,652. 4,782. (3. 4,778. 951. 7099. 3,117.
436.46 1,132.72 2,167.95 (2,999.64) 442.76 670.11 29.16 1,027.85 2,917.37 531.25 (0.54) 530.71 194.08 51.46 285.17 (4.55) 1.33	359.98 5,893.16 2,088.23 (7,414.00) 654.03 533.20 29.38 1,033.98 3,177.95 502.80 (5.82) 496.98 198.52 22.68 275.78 2.54 (0.74)	687.44 15.09 1,834.14 (358.08) 489.35 534.83 28.82 995.26 4,226.85 349.23 (0.58) 348.65 97.45 68.64 182.56	796.44 7,025.88 4,256.18 (10,403.64) 1,096.79 1,203.31 58.54 2,061.83 6,095.33 1,034.05 (6.36) 1,027.69 392.60 74.14 560.95 (2.01)	931.99 1,572.79 3,523.65 (3,019.60) 1,105.08 994.13 56.95 1,715.09 6,880.08 510.71 (1.08) 509.63 236.35 (23.20) 296.48 (4.93)	1,903 1,576 8,914 578 2,135 4,302 21,652 4,782 4,782 4,778 4,778 951 709 3,117
1,132,72 2,167,95 (2,989,64) 442,76 670,11 29,16 1,027,85 2,917,37 531,25 (0,54) 530,71 194,08 51,46 285,17 (4,55) 1,33	5,893.16 2,088.23 (7,414.00) 654.03 533.20 29.38 1,033.98 3,177.96 502.80 (5.82) 496.52 22.68 275.78 2.54 (0.74)	15.09 1,834.14 (358.08) 489.35 534.83 28.82 995.26 4,226.85 349.23 (0.58) 348.65 97.45 68.64 182.56 (2.46)	7,025.88 4,256.18 (10,403.64) 1,096.79 1,203.11 5.8.54 2,061.83 6,095.33 1,034.05 (6.36) 1,027.69 392.60 74.14 560.95 560.95	1,572.79 3,523.65 (3,019.60) 1,105.08 994.13 56.95 1,715.09 6,880.08 510.71 (1.08) 509.63 236.35 (23.20) 296.48 (4.93)	1,576 8,914 578 2,135 2,126 115 21,652 4,302 21,652 (3 4,778 951 709 3,117
1,132,72 2,167,95 (2,989,64) 442,76 670,11 29,16 1,027,85 2,917,37 531,25 (0,54) 530,71 194,08 51,46 285,17 (4,55) 1,33	5,893.16 2,088.23 (7,414.00) 654.03 533.20 29.38 1,033.98 3,177.96 502.80 (5.82) 496.52 22.68 275.78 2.54 (0.74)	15.09 1,834.14 (358.08) 489.35 534.83 28.82 995.26 4,226.85 349.23 (0.58) 348.65 97.45 68.64 182.56 (2.46)	7,025.88 4,256.18 (10,403.64) 1,096.79 1,203.11 5.8.54 2,061.83 6,095.33 1,034.05 (6.36) 1,027.69 392.60 74.14 560.95 560.95	1,572.79 3,523.65 (3,019.60) 1,105.08 994.13 56.95 1,715.09 6,880.08 510.71 (1.08) 509.63 236.35 (23.20) 296.48 (4.93)	1,576 8,914 578 2,135 2,126 115 21,652 4,302 21,652 (3 4,778 951 709 3,117
2,167,95 (2,988,64) 442,76 670,11 29,16 1,027,85 (0,54) 530,71 194,08 51,46 285,17 (4,55) 1,33	2,088.23 (7,414.00) 554.03 533.20 29.38 1,033.98 3,177.96 502.80 (5.82) 496.98 198.52 22.68 275.78 2.54 (0.74)	1,834.14 (358.08) (499.35 534.83 28.82 995.26 4,226.85 349.23 (0.58) 348.65 97.45 68.64 182.56 (2.46)	4,256.18 (10,403.64) 1,096.79 1,203.31 58.54 2,061.83 6,095.33 1,034.05 (6.36) 1,027.69 392.60 74.14 560.95	3,523,65 (3,019,60) (1,105,08 994,13 56,95 (1,715,09 6,880,08 510,71 (1,08) 509,63 236,35 (23,20) 296,48 (4,93)	8,914 578 2,135 2,226 115 4,302 21,652 4,782 (3 4,778 951 709 3,117
(2,989.64) 442.76 670.11 29.16 1,027.85 2,917.37 531.25 (0.54) 530.71 194.08 51.46 285.17 (4.55) 1.33	(7,414.00) 654.03 1333.20 29.38 3,177.96 502.80 (5.82) 496.38 198.52 22.68 275.78 2.54 (0.74)	(358.08) 489.35 534.83 28.82 995.26 4,226.85 349.23 (0.58) 348.65 97.45 68.64 182.56 (2.46)	(10,403,64) 1,096,79 1,203,31 58,54 2,061,85,44 2,061,85,46 1,034,05 (6,36) 1,027,69 392,60 74,14 560,95	(3,019.60) 1,105.08 994.13 56.95 1,715.09 6,880.08 510.71 (1.08) 509.63 236.35 (23.20) 296.48 (4.93)	578 2,135 2,126 115 4,302 21,652 4,782 (3 4,778 951 709 3,117
442.76 670.11 29.16 1,027.85 2,917.37 531.25 (0.54) 530.71 194.08 51.46 285.17 (4.55) 1.33	654.03 533.20 29.38 1,033.98 3,177.96 502.80 (5.82) 496.58 225.78 2.54 (0.74)	489.35 534.83 28.82 995.26 4,226.85 349.23 (0.58) 348.65 97.45 68.64 182.56 (2.46)	1,096.79 1,203.11 5.8.54 2,061.83 6,095.33 1,034.05 (6.36) 1,027.69 392.60 74.14 560.95 (2.01)	1,105.08 994.13 56.95 1,715.09 6,880.08 510.71 (1.08) 509.63 236.35 (23.20) 296.48 (4.93)	2,135 2,126 115 4,302 21,652 4,782 (3 4,778 951 709 3,117
670.11 29.16 1.027.85 2,917.37 531.25 (0.54) 530.71 194.08 51.46 285.17 (4.55) 1.33	533 20 29.38 1,033 98 3,177.96 (5.82) 496.98 198.52 22.68 275.78 2.54 (0.74)	534.83 28.82 995.26 4,226.85 349.23 (0.58) 348.65 97.45 68.64 182.56 (2.46)	1,203.31 58.54 2,061.83 6,095.33 1,034.05 (6.36) 1,027.69 392.60 74.14 560.95 (2.01)	994.13 56.95 1,715.09 6,880.08 510.71 (1.08) 509.63 236.35 (23.20) 296.48 (4.93)	2,126 115 4,302 21,652 4,782 (3 4,778 951 709 3,117
29.16 1,027.85 2,917.37 531.25 (0.54) 530.71 194.08 51.46 285.17 (4.55) 1.33	29.38 1,033.98 3,177.96 502.80 (5.82) 496.98 198.52 22.68 275.78 2.54 (0.74)	28.82 995.26 4,226.85 349.23 (0.58) 348.65 97.45 68.64 182.56 (2.46)	58.54 2,061.83 6,095.33 1,034.05 (6.36) 1,027.69 392.60 74.14 560.95 (2.01)	56.95 1,715.09 6,880.08 510.71 (1.08) 509.63 (23.20) 296.48 (4.93)	115 4,302 21,652 4,782 (3 4,778 951 709 3,117
1,027.85 2,917.37 531.25 (0.54) 530.71 194.08 51.46 285.17 (4.55) 1.33	1,033.98 3,177.96 502.80 (5.82) 496.98 198.52 22.68 275.78 2.54 (0.74)	995.26 4,226.85 349.23 (0.58) 348.65 97.45 68.64 182.56 (2.46)	2,061.83 6,095.33 1,034.05 (6.36) 1,027.69 392.60 74.14 560.95 (2.01)	1,715.09 6,880.08 510.71 (1.08) 509.63 236.35 (23.20) 296.48 (4.93)	4,302 21,652 4,782 (3 4,778 951 709 3,117
2,917.37 531.25 (0.54) 530.71 194.08 51.46 285.17 (4.55) 1.33	3,177.96 502.80 (5.82) 496.98 198.52 22.68 275.78 2.54 (0.74)	4,226.85 349.23 (0.58) 348.65 97.45 68.64 182.56 (2.46)	6,095.33 1,034.05 (6.36) 1,027.69 392.60 74.14 560.95 (2.01)	6,880.08 510.71 (1.08) 509.63 236.35 (23.20) 296.48 (4.93)	21,652 4,782 (3 4,778 951 709 3,117
531.25 (0.54) 530.71 194.08 51.46 285.17 (4.55) 1.33	502.80 (5.82) 496.98 198.52 22.68 275.78 2.54 (0.74)	349.23 (0.58) 348.65 97.45 68.64 182.56 (2.46)	1,034.05 (6.36) 1,027.69 392.60 74.14 560.95 (2.01)	510.71 (1.08) 509.63 236.35 (23.20) 296.48 (4.93)	4,782 (3 4,778 951 709 3,117
(0.54) 530.71 194.08 51.46 285.17 (4.55) 1.33	(5.82) 496.98 198.52 22.68 275.78 2.54 (0.74)	(0.58) 348.65 97.45 68.64 182.56 (2.46)	(6.36) 1,027.69 392.60 74.14 560.95 (2.01)	(1.08) 509.63 (23.6.35 (23.20) 296.48 (4.93)	(3 4,778 951 709 3,117
530.71 194.08 51.46 285.17 (4.55) 1.33	496.98 198.52 22.68 275.78 2.54 (0.74)	348.65 97.45 68.64 182.56 (2.46)	1,027.69 392.60 74.14 560.95 (2.01)	509.63 236.35 (23.20) 296.48 (4.93)	4,778 951 709 3,117
194.08 51.46 285.17 (4.55) 1.33	198.52 22.68 275.78 2.54 (0.74)	97.45 68.64 182.56 (2.46)	392.60 74.14 560.95 (2.01)	236.35 (23.20) 296.48 (4.93)	951 709 3,117
51.46 285.17 (4.55) 1.33	22.68 275.78 2.54 (0.74)	68.64 182.56 (2.46)	74.14 560.95 (2.01)	(23.20) 296.48 (4.93)	709 3,117
51.46 285.17 (4.55) 1.33	22.68 275.78 2.54 (0.74)	68.64 182.56 (2.46)	74.14 560.95 (2.01)	(23.20) 296.48 (4.93)	709 3,117
285.17 (4.55) 1.33	275.78 2.54 (0.74)	(2.46)	(2.01)	296.48	3,117
(4.55) 1.33	2.54 (0.74)	(2.46)	(2.01)	(4.93)	
1.33	(0.74)				(4
1.33	(0.74)				(4
1.33	(0.74)				(4.
		0.59	0.50	1.44	
281.95	277.58		0.35	1.44	1
		180.69	559.53	292.99	3,115
				1	
256.75	256.39	186.00	513.14	302.01	3.067
28.42	19.39	(3.44)	47.81	(5.53)	50
				(0.007)	
1 1					
(3.22)	1.80	(1.87)	(1.42)	(3.49)	(2
(3.22)	1.00	(1.07)	(2.42)	10.001	1-
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1 1					
63 636	359 10	184.12	511 72	208 52	3,064
					5,004
					3,523
3,555.36	3,523.30	3,400.70	3,333.30	3,400.70	21,931
1 1					21,931
					1
0.72	0.72	0.53	1.45	0.86	1
		28.42 19.39 3,555.36 3,523.36 0.72 0.73 0.72 0.72 0.72 0.72 9.72 0.72	28.42 19.39 (3.44) 3,555.36 3,523.36 3,486.76 0.72 0.73 0.53 0.72 0.72 0.73 9.72 0.72 0.53 19.89 10.72 0.72 19.10 10.72 0.73 19.72 0.72 0.53 19.80 10.72 0.72 19.72 0.73 0.53 19.80 10.72 0.73 19.80 10.72 0.73 19.72 0.73 0.53 19.80 10.72 0.73 19.80 10.72 0.73 19.80 10.72 0.73 19.80 10.72 0.73 19.80 10.72 10.53 19.80 10.72 10.53 19.80 10.75 10.75 19.80 10.75 10.75	28.42 19.39 (3.44) 47.81 3,555.36 3,523.36 3,486.76 3,555.36 0.72 0.73 0.53 1.45 1.45 0.72 0.72 0.53 1.45 fyear ended September 30, 2019 have been reviewed by the Audit Committee and approved by the Boccounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013. 2013.	28.42 19.39 (3.44) 47.81 (5.53) 3,555.36 3,523.36 3,486.76 3,555.36 3,486.76 0.72 0.73 0.53 1.45 0.89 0.72 0.72 0.73 0.53 1.45 0.89 0.72 0.72 0.72 0.53 1.45 0.89 9 0.72 0.72 0.53 1.45 0.89 9 0.72 0.72 0.53 1.45 0.89

Standaione information :							
Particulars 30.09.19 30.06.19	Quarter Ended			Half Year	Year Ended		
	30.06.19	30.09.18	30.09.19	30.09.18	31.03.19		
	Unaudited Un	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
Revenue	1,472.97	2,488.84	4,639.81	3,961.81	7,625.41	23,382.00	
Profit before tax	276.37	498.83	725.03	775.20	1,300.54	5,815.44	
Profit for the period	295.24	452.36	559.50	747.60	1,036.99	4,603.21	
Other comprehensive income (net of tax)	(3.22)	1.80	(1.87)	(1.42)	(3.49)	(2.85)	
Total comprehensive income for the period	292.02	454.16	557.63	746.18	1,033.50	4,600.36	

On March 30, 2019 MCA notified ind AS 116 'Leases' and it replaces ind AS 17 'Leases', including appendices thereto. Ind AS 116 is effective for annual periods beginning on or after April 1, 2019. Ind AS 116 sets out the On March 30, 2019 MCA notified Ind AS 116 'Leases' and it replaces Ind AS 17 'Leases', including appendices thereto. Ind AS 116 is effective for annual periods beginning on or after April 1, 2019. Ind AS 116 sets out the principles for the recognition, measurement, presentation and disclosure of leases and requires lesses to account for all the leases under a single on balance sheet model similar to the accounting for finance leases under any material impact on the results for the quarter from April 01, 2019 using modified retrospective approach and accordingly, the comparatives have not been restated. The adoption of this standard does not have any material impact on the results for the quarter and half year ended September 30, 2019. During the quarter, the Holding Company has paid dividend of ₹ 1.50¹, per equity share (15% of face value ₹ 10¹- per equity share) for the financial year 2018-19 declared by the members of the Holding Company at the AGM held on August 5, 2019. The said dividend of ₹ 1.50¹- per equity share (15% of face value ₹ 10¹- per equity share) for the financial year 2018-19 declared by the members of the Holding Company at the AGM held on August 5, 2019. The said dividend of ₹ 1.50¹- per equity share (15% of face value ₹ 10¹- per equity share) for the financial year 2018-19 declared by the members of the Holding Company at the AGM held on August 5, 2019. The said dividend of ₹ 1.50¹- per equity share (15% of face value ₹ 10¹- per equity share) for the financial year 2018-19 declared by the members of the Holding Company at the AGM held on August 5, 2019. The said dividend of ₹ 1.50¹- per equity share (15% of face value ₹ 10¹- per equity share) for the financial year 2018-19 declared by the members of the Holding Company at the AGM held on August 5, 2019. The said dividend was proposed by the Boots at the meeting held on May 2, 2019. Statement of Unaudited Cash Flow for the half year ended September 30, 2019 and September 30, 2018 is given in Annexure 1. During the quarter 4

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HDFC Ltd. The partnership will focus on the development of affordable and mid-income housing projects in India. The proposed developments will be undertaken by a special purpose vehicle -subsidiary company viz: Arvin Homes Private Limited. Previous period figures have been regrouped, rearranged and reclassified where necessary to conform to current period's classification.

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dabad October 24, 2019

SMARTSO CES RVINO -SHIMEDABAD

For Arvind SmartSpaces Limited

8 maging Director & CEO

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SIGNED FOR IDENTIFICATION PURPOSES ONLY SRBC & CO LLP

Arvind Smartspaces Limited Regd. Office : 24, Government Servant Society, Near Municipal Market Off C. G. Road, Navrangpura, Ahmedabad. 380 009, India Tel.: +91 79 68267000 Fax: +91 79 68267021 CIN: L45201GJ2008PLC055771

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	Consolidated Unaudited Balance sheet as at 30th Septem	[₹ in Lacs except a	[₹ in Lacs except as stated otherwise] As at	
	Particulars	30.09.19	31.03.19	
		(Unaudited)	(Audited)	
	ASSETS			
	Non-current assets			
	(a) Property, plant, equipments (b) Capital work in progress	912.01	962.29	
	(c) Intangible assets	1,503.12	1,411.99	
	(d) Intangible assets under development	2.29	2.02	
	(e) Financial assets	2.25	2.25	
	(i) Investment in joint ventures	0.28	0.28	
	(ii) Loans	605.00	605.00	
	(iii) Other financial assets	337.27	377.23	
	(f) Deferred tax assets (net)	3,041.65	3,115.18	
	(g) Income tax assets (net)	381.00	452.99	
	(h) Other non-current assets	132.56	46.75	
	Total Non-Current Assets	6,917.00	6,976.02	
	Current Assets			
	(a) Inventories	73,067.22	62,644.33	
	(b) Financial assets			
	(i) Investment in joint ventures	152.81	159.16	
	(ii) Trade receivables	59.21	112.60	
	(iii) Cash and cash equivalents (iv) Others financial assets	1,070.96	635.32	
	(c) Other current assets	4,561.34	4,638.33	
	Total Current Assets	3,412.57 82,324.11	2,538.86	
	Total Current Assets	02,324.11	70,728.00	
	TOTAL ASSETS	89,241.11	77,704.62	
	EQUITY AND LIABILITIES			
	Equity			
	(a) Equity share capital	3,555.36	3,523.36	
	(b) Other equity	21,949.41	21,931.05	
	Equity attributable to equity holders of the Parent	25,504.77	25,454.41	
	(c) Non-controlling interests	1,519.16	1,046.03	
	Total Equity	27,023.93	26,500.44	
	Liabilities	*		
	Non-current liablities			
	(a) Financial liabilities			
	(i) Borrowings	8,986.04	8,066.73	
	(ii) Trade payables Total outstanding dues for micro enterprise and small enterprise			
	Total outstanding dues of creditors other than micro enterprise and small	0.01	0.01	
	enterprise	0.01	0.01	
	(b) Long Term Provisions	186.67	159.15	
	(c) Deferred tax liabilities (net)	0.71	0.69	
			8,226.58	
	Total Non Current Liabilities	9,173.43		
	Current liabilities	9,173.43		
	Current liabilities (a) Financial liabilities			
	Current liabilities (a) Financial liabilities (i) Borrowings	9,173.43 8,375.00	89.04	
	Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables			
	Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise	8,375.00	89.04	
	Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables			
	Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise Total outstanding dues of creditors other than micro enterprise and small	8,375.00	89.04	
	Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise Total outstanding dues of creditors other than micro enterprise and small enterprise	8,375.00 - 7,410.88	89.04 - 5,936.49	
	Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise Total outstanding dues of creditors other than micro enterprise and small enterprise (ii) Other financial liabilities	8,375.00 - 7,410.88 5,655.06	89.04 5,936.49 9,904.65	
FORID	Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise Total outstanding dues of creditors other than micro enterprise and small enterprise (ii) Other financial liabilities (b) Other current liabilities (c) Short Term Providing (d) Current tax liabilities (net)	8,375.00 - 7,410.88 5,655.06 31,440.33	89.04 5,936.49 9,904.65 26,576.00	
FOR ID	Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise Total outstanding dues of creditors other than micro enterprise and small enterprise (ii) Other financial liabilities (b) Other current liabilities (c) Short Term Provision	8,375.00 - 7,410.88 5,655.06 31,440.33 26.23	89.04 5,936.49 9,904.65 26,576.00 23.17	
D FOR ID	Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise Total outstanding dues of creditors other than micro enterprise and small enterprise (ii) Other financial liabilities (b) Other current liabilities (c) Short Term Provision (d) Current tax liabilities (net)	8,375.00 7,410.88 5,655.06 31,440.33 26.23 136.25 53,043.75	89.04 5,936.49 9,904.65 26,576.00 23.17 448.25 42,977.60	
D FOR ID	Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise Total outstanding dues of creditors other than micro enterprise and small enterprise (ii) Other financial liabilities (b) Other current liabilities (c) Short Term Provision (d) Current tax liabilities (net) Total Current Liabilities TOTAL EQUITY AND LIABILITIES	8,375.00 - 7,410.88 5,655.06 31,440.33 26.23 136.25	89.04 5,936.49 9,904.65 26,576.00 23.17 448.25	
	Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise Total outstanding dues of creditors other than micro enterprise and small enterprise (ii) Other financial liabilities (b) Other current liabilities (c) Short Term Provisions (d) Current tax liabilities (net) Total Current Liabilities (See accommanying motes to the financial results)	8,375.00 7,410.88 5,655.06 31,440.33 26.23 136.25 53,043.75	89.04 5,936.49 9,904.65 26,576.00 23.17 448.25 42,977.60	
DFORID DECS ON BC &	Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise Total outstanding dues of creditors other than micro enterprise and small enterprise (ii) Other financial liabilities (b) Other current liabilities (c) Short Term Provision (d) Current tax liabilities (net) Total Current Liabilities (See accompanying notes to the financial results)	8,375.00 7,410.88 5,655.06 31,440.33 26.23 136.25 53,043.75 89,241.11	89.04 5,936.49 9,904.65 26,576.00 23.17 448.25 42,977.60 77,704.62	
DFORID DECS OF	Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise Total outstanding dues of creditors other than micro enterprise and small enterprise (ii) Other financial liabilities (b) Other current liabilities (c) Short Term Provisions (d) Current tax liabilities (net) Total Current Liabilities (See accompanying notes to the financial results) Ahmedabad October 24, 2019	8,375.00 7,410.88 5,655.06 31,440.33 26.23 136.25 53,043.75 89,241.11	89.04 5,936.49 9,904.65 26,576.00 23.17 448.25 42,977.60	
D FOR ID DECIS ON BC &	Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise Total outstanding dues of creditors other than micro enterprise and small enterprise (ii) Other financial liabilities (b) Other current liabilities (c) Short Term Provisions (d) Current tax liabilities (net) Total Current Liabilities (See accompanying notes to the financial results) Ahmedabad October 24, 2019	8,375.00 7,410.88 5,655.06 31,440.33 26.23 136.25 53,043.75 89,241.11	89.04 5,936.49 9,904.65 26,576.00 23.17 448.25 42,977.60 77,704.62	
DFORID DECS ON BC &	Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise Total outstanding dues of creditors other than micro enterprise and small enterprise (ii) Other financial liabilities (b) Other current liabilities (c) Short Term Provisions (d) Current tax liabilities (net) Total Current Liabilities (See accompanying notes to the financial results) Ahmedabad October 24, 2019	8,375.00 7,410.88 5,655.06 31,440.33 26.23 136.25 53,043.75 89,241.11	89.04 5,936.49 9,904.65 26,576.00 23.17 448.25 42,977.60 77,704.62	
d Smartspa	Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise Total outstanding dues of creditors other than micro enterprise and small enterprise (ii) Other financial liabilities (b) Other current liabilities (c) Short Term Provision (d) Current tax liabilities (net) Total Current Liabilities (see accompanying notes to the financial results) Ahmedabad October 24, 2019 Ces Limited	8,375.00 7,410.88 5,655.06 31,440.33 26.23 136.25 53,043.75 89,241.11	89.04 5,936.49 9,904.65 26,576.00 23.17 448.25 42,977.60 77,704.62	
d Smartspa Office : 24	Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise Total outstanding dues of creditors other than micro enterprise and small enterprise (ii) Other financial liabilities (b) Other current liabilities (c) Short Term Provision (d) Current tax liabilities (net) Total Current Liabilities (See accompanying notes to the financial results) Ahmedabad October 24, 2019 Ces Limited Government Servant Society,	8,375.00 7,410.88 5,655.06 31,440.33 26.23 136.25 53,043.75 89,241.11	89.04 5,936.49 9,904.65 26,576.00 23.17 448.25 42,977.60 77,704.62	
d Smartspa Office : 24 Municipal N	Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise Total outstanding dues of creditors other than micro enterprise and small enterprise (ii) Other financial liabilities (b) Other current liabilities (c) Short Term Provision (d) Current tax liabilities (net) Total Current Liabilities (see accompanying notes to the financial results) Ahmedabad October 24, 2019 Ces Limited	8,375.00 7,410.88 5,655.06 31,440.33 26.23 136.25 53,043.75 89,241.11 For Arvind St	89.04 5,936.49 9,904.65 26,576.00 23.17 448.25 42,977.60 77,704.62 martSpaces Limited	

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Annexure 1 - Statement of Unaudited Consolidated Cash Flow for the half year ended on 30th September, 2019

Particulars		For the half year ended 30 th September, 2019 (Unaudited)	For the half year ended 30 th September, 2018 (Unaudited)
A. Cash flow from operating activities			
Profit for the period before tax		1,027.69	509.63
Adjustments to reconcile profit before tax to net cash flows :			
Share of (profit)/loss of joint ventures		6.36	1.08
Depreciation and amortization expense		58.54	1.08
Loss on sale of property, plant and equipments		2.19	0.12
Finance cost		1.203.31	994.13
Interest income		(69.04)	(66.09
Operating profit before working capital changes	-	2,229.05	1,495.82
Adjustments for:		-,	2,155.02
Increase in trade payables		1,523,44	437.74
Increase in provisions		30.58	437.74
Increase in other liabilities		4,851.46	9,737.39
Increase/(Decrease) in financial liabilities		3.62	(3.16
(Increase) in inventory		(10,422.89)	(11,889.51
Decrease in other financial assets		6.66	482.09
(Increase)/Decrease in trade receivables		53.41	(42.52
(Increase) in other assets	10	(804.88)	(353.13
Cash generated from/(used in) operations		(2,529.55)	(116.58
Direct taxes paid (net)		(632.61)	(1,104.84
Net cash generated from/(used in) operating activities	[A]	(3,162.16)	(1,221.42
B. Cash flow from investing activities			
Investments in joint ventures		-	(1,151.24
Loans received back		-	900.00
Purchase of property, plant and equipment		(106.12)	(183.94
Proceeds from sale of property, plant and equipment		4.74	4.55
Interest received	205	34.25	521.47
Net cash generated from/(used in) investing activities	[B]	(67.13)	90.84
C. Cash flow from financing activities			
Proceeds from long term borrowings		10,000.09	-
Repayment of long term borrowings		(13,838.42)	(5,238.03)
Proceeds from short term borrowings (net)		8,285.96	7,100.00
Capital contribution in LLP by minority partners		958.75	753.84
Withdrawal from LLP by minority partners		(533.42)	(994.13)
Finance costs paid		(1,173.41)	(47.72)
Dividend paid (including dividend distribution tax)		(642.93)	÷
Advance against capital contribution Proceeds from issue of share capital including warrants & ESO	Ps (including	474.55	(946.40
securities premium)		133.76	546.38
Net cash generated from/(used in) financing activities	[C]	3,664.93	1,173.94
Net Increase in cash and cash equivalents	[A+B+C]	435.64	43.36
Cash and cash equivalents at the beginning of the period		635.32	607.73
Cash and cash equivalents at the end of the period		1,070.96	651.09
Components of cash and cash equivalents			
Balances with banks		1,064.09	636.40
Cash in hand		6.87	14.69
	100	1,070.96	651.09





Arvind Smartspaces Limited Regd. Office : 24, Government Servant Society, Near Municipal Market Off C. G. Road, Navrangpura, Ahmedabad. 380 009, India Tel.: +91 79 68267000 Fax: +91 79 68267021 CIN: L45201GJ2008PLC055771



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PART I [7 in lacs except as stated otherwise] Quarter Ended Half Year Ended Year Ended									
			Quarter Ended				Year Ended		
Sr.	Particulars	30.09.19	30.09.19 30.06.19		30.09.19	30.09.18	31.03.19		
No.	Feltimete	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited		
1	Income								
	(a) Revenue from operations	1,472.97	2,488.84	4,639.81	3,961.81	7,625.41	23,382.00		
	(b) Other income	215.51	354.41	452.52	569.92	835.62	1,624.90		
	Total income	1,688.48	2,843.25	5,092.33	4,531.73	8,461.03	25,006.90		
2	Expenses								
	(a) Cost of construction material and components consumed	313.78	260.27	370.23	574.05	457.07	714.21		
	(b) Land development costs	65.19	5,893.04	15.09	5,958.23	1,571.69	1,571.69		
	(c) Construction and labour cost	1,178.92	1,395.34	1,192.32	2,574.26	2,371.75	5,469.66		
	(d) Changes in inventories	(1,350.06)	(6,628.49)	1,360.05	(7,978.55)	354.69	6,566.00		
	(e) Employee benefit expense	242.00	374.50	267.88	616.50	586.45	1,143.1		
	(f) Finance costs	445.40	504.22	480.79	949.62	921.37	2,013.56		
	(g) Depreciation and amortisation expense	21.86	21.87	22.02	43.73	43.80	87.57		
	(h) Other expenses	495.02	523.67	658.92	1,018.69	853.67	1,625.62		
	Total expenses	1,412.11	2,344.42	4,367.30	3,756.53	7,160.49	19,191.46		
3	Profit from operations before tax (1-2)	276.37	498.83	725.03	775.20	1,300.54	5,815.4		
	Tax expenses								
	- Current Tax								
	- Deffered Tax	(18.87)	45.47	165.53	27.60	263.55	1,212.23		
5	Net profit after tax (3-4)	295.24	452.36	559.50	747.60	1,036.99	4,603.21		
6	Other comprehensive income		2010200	200000		20100			
	Items that will not be reclassified to profit and loss					27.000			
	Remeasurement gains/(losses) on defined benefit plans	(4.55)	2.54	(2.46)	(2.01)	(4.93)	(4.0)		
	Income tax effect	1.33	(0.74)	0.59	0.59	1.44	1.1		
7	Total comprehensive income after tax (5+6)	292.02	454.16	557.63	746.18	1,033.50	4,600.3		
8	Paid-up equity share capital (face value ₹ 10/- per share)	3,555.36	3,523.36	3,486.76	3,555.36	3,486.76	3,523.3		
9	Other equity excluding Revaluation Reserves						27,287.93		
10	EPS - (Not annualised for quarters)								
	- Basic (₹)	0.83	1.28	1.60	2.11	3.06	13.3		
	- Diluted (3)	0.83	1.27	1.59	2.11	2.94	13.0		
	(See accompanying notes to the financial results)					in service	519045		

ex-These standalone unaudited financial results of the company for quarter and half year ended September 30, 2019 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on October 24, 2019. These results are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013. 1 These standalo

2 The company's business falls within single business segment of developing of commercial and residential units. Hence, disclosures under Ind AS 108- Operating Segments are not reported separately.

3 On March 30, 2019 MCA notified Ind AS 116 'Leases' and it replaces Ind AS 17 'Leases', including appendices thereto. Ind AS 116 is effective for annual periods beginning on or after April 1, 2019. Ind AS 116 sets out the principles for the recognition, measurement, presentation and disclosure of leases and requires lessees to account for all the leases under a single on balance sheet model similar to the accounting for finance lease under Ind AS 17. The company has adopted Ind AS-116, effective from April 01, 2019 using modified retrospective approach and accordingly, the comparatives have not been restated. The adoption of this standard does not have any material impact on the results for the quarter, and half year ended September 30, 2019.

5 Statement of unaudited Cash Flow for the half year ended September 30, 2019 and September 30, 2018 is given in Annexure 1.
6 Previous period figures have been regrouped, rearranged and reclassified where necessary to conform to current period's classification.

Ahmedabad October 24, 2019



ting Director & CEO

For Arvind SmartSpaces Limiter

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SIGNED FOR IDENTIFICATION PURPOUES ONLY 2 SRBC & CO LLP

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	[₹ in lacs except	as stated otherwise
	As at	:
Particulars	30.09.19 (Unaudited)	31.03.19 (Audited)
ASSETS		
Non-current assets		
(a) Property, plant, equipments	738.49	776.86
(b) Intangible assets	1.82	2.02
(c) Intangible assets under development	2.09	2.09
(d) Financial assets		
(i) Investments	15,824.98	21,492.00
(ii) Loans	455.00	455.00
(iii) Other financial assets	2,622.67	2,213.64
(e) Deferred tax assets (net)	412.26	439.27
(f) Income tax assets (net)	380.22	452.38
(g) Other non-current assets	115.98	30.17
Total Non-Current Assets	20,553.51	25,863.43
Current Assets		
(a) Inventories	32,954.27	24,985.00
(b) Financial assets		- ,
(i) Investments	1,152.81	1,159.16
(ii) Trade receivables	72.30	59.18
(iii) Cash and cash equivalents	568.83	362.18
(iii) Cash and Cash equivalents (iv) Others financial assets	2,660.30	4,127.85
(c) Other current assets	1,682.72	1,095.93
Total Current Assets	39,091.23	31,789.30
TOTAL ASSETS	59,544.74	57,652.73
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	3,555.36	3,523.36
(b) Other equity	27,492.92	27,287.92
Total Equity	31,048.28	30,811.28
Liabilities		
Non-current liablities		
(a) Financial liabilities		
(a) Financial liabilities (i) Borrowings	3,101.92	8,066.71
	3,101.92	8,066.71
(i) Borrowings	3,101.92	8,066.71
 (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise Total outstanding dues of creditors other than micro enterprise and small 	3,101.92	8,066.71 - -
 (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise Total outstanding dues of creditors other than micro enterprise and small enterprise 	:	-
 (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise Total outstanding dues of creditors other than micro enterprise and small enterprise (b) Long term provisions 	186.67	159.15
 (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise Total outstanding dues of creditors other than micro enterprise and small enterprise (b) Long term provisions Total Non Current Liabilities 	186.67	-
 (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise Total outstanding dues of creditors other than micro enterprise and small enterprise (b) Long term provisions Current liabilities 	186.67	159.15
 (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise Total outstanding dues of creditors other than micro enterprise and small enterprise (b) Long term provisions Current liabilities (a) Financial liabilities 	186.67 3,288.59	159.15 8,225.86
 (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise Total outstanding dues of creditors other than micro enterprise and small enterprise (b) Long term provisions Current liabilities (a) Financial liabilities (b) Borrowings 	186.67	159.15 8,225.86
 (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise Total outstanding dues of creditors other than micro enterprise and small enterprise (b) Long term provisions Current liabilities (a) Financial liabilities (b) Borrowings (ii) Trade payables 	186.67 3,288.59	159.15 8,225.86
 (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise Total outstanding dues of creditors other than micro enterprise and small enterprise (b) Long term provisions Current liabilities (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise 	186.67 3,288.59	159.15 8,225.86 89.04
 (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise Total outstanding dues of creditors other than micro enterprise and small enterprise (b) Long term provisions Current liabilities (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise Total outstanding dues for micro enterprise and small enterprise Total outstanding dues of creditors other than micro enterprise and small enterprise 	186.67 3,288.59 8,375.00 2,314.58	159.15 8,225.86 89.04 1,731.65
 (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise Total outstanding dues of creditors other than micro enterprise and small enterprise (b) Long term provisions Current liabilities (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise Total outstanding dues for micro enterprise and small enterprise Total outstanding dues of creditors other than micro enterprise and small enterprise (iii) Other financial liabilities (iiii) Other financial liabilities 	186.67 3,288.59 8,375.00 - 2,314.58 4,234.12	159.1 8,225.8 89.04 1,731.6 8,958.2
 (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise Total outstanding dues of creditors other than micro enterprise and small enterprise (b) Long term provisions Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise Total outstanding dues for micro enterprise and small enterprise Total outstanding dues of creditors other than micro enterprise and small enterprise (iii) Other financial liabilities (b) Other current liabilities 	186.67 3,288.59 8,375.00 - 2,314.58 4,234.12 10,357.94	159.15 8,225.8 6 89.04 1,731.65 8,958.25 7,813.48
 (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise Total outstanding dues of creditors other than micro enterprise and small enterprise (b) Long term provisions Total Non Current Liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise Total outstanding dues for micro enterprise and small enterprise Total outstanding dues for micro enterprise and small enterprise Total outstanding dues of creditors other than micro enterprise and small enterprise (ii) Trade payables Total outstanding dues of creditors other than micro enterprise and small enterprise (b) Other financial liabilities (b) Other current liabilities (c) Short term Provisions 	186.67 3,288.59 8,375.00 - 2,314.58 4,234.12 10,357.94 26.23	159.15 8,225.86 89.04 1,731.65 8,958.25 7,813.48 23.17
 (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise Total outstanding dues of creditors other than micro enterprise and small enterprise (b) Long term provisions Current liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise Total outstanding dues for micro enterprise and small enterprise Total outstanding dues of creditors other than micro enterprise and small enterprise (iii) Other financial liabilities (b) Other current liabilities 	186.67 3,288.59 8,375.00 2,314.58 4,234.12 10,357.94 26.23	159.15 8,225.86 89.04 1,731.65 8,958.25 7,813.48 23.17
 (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise Total outstanding dues of creditors other than micro enterprise and small enterprise (b) Long term provisions Total Non Current Liabilities (a) Financial liabilities (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise Total outstanding dues for micro enterprise and small enterprise Total outstanding dues for micro enterprise and small enterprise Total outstanding dues of creditors other than micro enterprise and small enterprise (ii) Trade payables Total outstanding dues of creditors other than micro enterprise and small enterprise (b) Other financial liabilities (b) Other current liabilities (c) Short term Provisions 	186.67 3,288.59 8,375.00 - 2,314.58 4,234.12 10,357.94 26.23 25,307.87	159.15
 (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise	186.67 3,288.59 8,375.00 2,314.58 4,234.12 10,357.94 26.23 25,307.87 59,644.74	159.15 8,225.86 89.04 1,731.65 8,958.25 7,813.46 23.17 18,615.55 57,652.73
 (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise	186.67 3,288.59 8,375.00 2,314.58 4,234.12 10,357.94 26.23 25,307.87 59,644.74	159.15 8,225.86 89.04 1,731.65 8,958.25 7,813.48 23.17 18,615.59
 (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise Total outstanding dues of creditors other than micro enterprise and small enterprise (b) Long term provisions	186.67 3,288.59 8,375.00 2,314.58 4,234.12 10,357.94 26.23 25,307.87 59,644.74	159.15 8,225.86 89.04 1,731.65 8,958.25 7,813.48 23.17 18,615.59 57,652.73
 (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise Total outstanding dues of creditors other than micro enterprise and small enterprise (b) Long term provisions	186.67 3,288.59 8,375.00 2,314.58 4,234.12 10,357.94 26.23 25,307.87 59,644.74	159.15 8,225.86 89.04 1,731.65 8,958.25 7,813.48 23.17 18,615.59 57,652.73
 (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise Total outstanding dues of creditors other than micro enterprise and small enterprise (b) Long term provisions Total Non Current Liabilities (a) Financial liabilities (a) Financial liabilities (a) Financial liabilities (b) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise Total outstanding dues of creditors other than micro enterprise and small enterprise (iii) Other financial liabilities (b) Other current liabilities (c) Short term Provisions Total Current Liabilities (c) Short term Provisions (c) Short term Provisions	186.67 3,288.59 8,375.00 2,314.58 4,234.12 10,357.94 26.23 25,307.87 59,644.74	159.15 8,225.86 89.04 1,731.65 8,958.25 7,813.46 23.17 18,615.55 57,652.73
 (i) Borrowings (ii) Trade payables Total outstanding dues for micro enterprise and small enterprise	186.67 3,288.59 8,375.00 2,314.58 4,234.12 10,357.94 26.23 25,307.87 59,644.74 For Arvind S	159.11 8,225.80 89.04 1,731.61 8,958.21 7,813.44 23.11 18,615.51 57,652.71 SmartSpaces Limite

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Annexure 1 - Statement of Unaudited Standalone Cash Flow for the half year ended on 30th September, 2019

				cept as stated otherwise
			For the half year ended	For the half year ended
Particulars			30 th September, 2019 (Unaudited)	30 th September, 2018 (Unaudited)
A. Cash flow from operating activities		1.12		
Profit for the period before tax			775.20	1,300.54
Adjustments to reconcile profit before tax to net cash flows :				
Profit from limited liability partnerships			(679.72)	(405.28
Depreciation and amortization expense			43.72	43.80
Loss on sale of property plant and equipments			2.19	0.12
Finance cost			949.62	921.37
Interest income			(566.73)	(737.57
Operating profit before working capital changes			524.28	1,122.98
Adjustments for:				
Adjustments for: Increase in trade payables			582.94	47.69
Increase in provisions			30.58	18.70
Increase/(Decrease) in other liabilities			2,544.49	(2,251.15
Increase/(Decrease) in financial liabilities			3.62	(3.16
(Increase)/Decrease in inventory			(7,969.27)	494.40
Decrease in other financial assets			623.77	506.06
(Increase) in trade receivables			(13.13)	
(Increase)/Decrease in other assets			(674.60)	178.63
Cash generated from/(used in) operations			(4,347.32)	113.85
Direct taxes received/(paid)(net)			72.16	(125.60
Net cash generated from/(used in) operating activities		[A]	(4,275.16)	(11.75
B. Cash flow from investing activities				
Investments in subsidiaries and joint ventures			(2,482.98)	(3,340.74
Withdrawal of investments in subsidiaries and joint ventures			8,836.04	607.50
Loans received back				900.00
Purchase of property, plant and equipment			(12.11)	(31.26
Proceeds from Sale of property, plant and equipment			4.74	3.83
Interest received			1,000.48	526.54
Net cash generated from/(used in) investing activities		[B]	7,346.17	(1,334.13
C. Cash flow from financing activities				
Proceeds from long term borrowings			4,000.00	
Repayment of long term borrowings			(13,721.43)	(5,238.03
Proceeds from short term borrowings (net)			8,285.96	7,100.00
Finance cost paid			(919.73)	(921.3)
Dividend paid (Including dividend distribution tax)			(642.93)	
Proceeds from issue of share capital including warrants and			133.76	546.38
ESOPs (including securities premium)		[C]	(2,864.37)	1,486.98
Net cash generated from/(used in) financing activities	1.00	(C)	206.65	141.10
Net Increase in cash and cash equivalents	[A+B+C]			226.9
Cash and cash equivalents at the beginning of the period			362.18	368.0
Cash and cash equivalents at the end of the period			568.83	368.0
Components of cash and cash equivalents				
Balances with banks			566.09	356.9
Cash in hand			2.74	
			568.83	368.0





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