ACVIND SMALTSPACES

www.arvindsmartspaces.com

				[8	f in lacs except as s	tated otherwise
			Quarter Ended			
Sr. No.	Particulars	31.03.21	31.12.20	31.03.20	31.03.21	31.03.20
		Audited (Refer note-2)	Unaudited	Audited (Refer note-2)	Audited	Audited
1	Income	3,348.10	2,878.16	10,398.50	9,387.13	15,133.84
	(a) Revenue from operations	3,548.10	412.47	266.91	1,765.91	1.060.6
	(b) Other income		3,290.63	10,665.41	11,153.04	16,194.4
	Total income	3,827.78	3,290.03	10,005.41	11,133.04	10,134.4
2	Expenses	141.61	102.26	406.67	362.02	1,324.6
	(a) Cost of construction material and components consumed	141.01	102.20	400.07	502.02	5,958.2
	(b) Land development costs	525.57	501.17	1,643.23	1,902.89	5,534.9
	(c) Construction and labour cost	1,218.45	522.78	4,681.76	2,407.67	(5,201.1
	(d) Changes in inventories	265.10	340.97	434.69	1,101.41	1,284.0
	(e) Employee benefit expense	429.17	489.20	439.58	1,967.16	1,822.3
	(f) Finance costs	425.17	18.30	19.09	85.76	82.3
	(g) Depreciation and amortisation expense	493.08	590.25	1.394.77	1,527.11	2,783.9
	(h) Other expenses	3,090.81	2,564.93	9,019.79	9,354.02	13,589.3
	Total expenses	736.97	725.70	1,645.62	1,799.02	2,605.1
320	Profit from operations before tax (1-2)	/30.5/	125.70	1,045.02	2,733.02	2,003.2
4	Tax expenses	238.45	70.25	273.22	400.08	273.2
	- Current Tax		7 3 5 3 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	388.79	1.80	394.1
	 Deferred Tax charge / (credits) 	(0.78)	(2.32)	983.61	1,397.14	1,937.7
	Net profit after tax (3-4)	499.30	057.77	903.01	1,557.14	1,337.7
6	Other comprehensive income (net of tax)	10.0				
	Items that will not be reclassified to profit and loss		0.07	5.70	(30.96)	2.6
	Remeasurement gains / (losses) on defined benefit plans	(32.97)	0.67	27.78.89X	7,79	(0.6
	Income tax effect	8.30	(0.17)	(1.56)	1.373.97	1,939.7
	Total comprehensive income after tax (5+6)	474.63	658.27	987.75		
	Paid-up equity share capital (face value ₹ 10/- per share)	3,555.36	3,555.36	3,555.36	3,555.36	3,555.3 28,686.4
	Other equity excluding Revaluation Reserves				30,060.42	28,080.4
10	EPS - (Not annualised for quarterly figures)				2.02	5.4
	- Basic (₹)	1.40	1.85	2.77	3.93	5.4
	- Diluted (₹)	1.40	1,85	2.76	3.93	5.4
	(See accompanying notes to the financial results)	and a second				

STATEMENT OF STANDALONE AUDITED RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2021

their meeting held on May 28, 2021. The standalone financial results are prepared in accordance with the Indian Accounting Standard (Ind AS) as prescribed under Section 133 of the Companies Act, 2013.

2 The figures of the quarter ended March 31, 2021 and March 31, 2020 are the balancing figures between audited figures in respect of the full financial year and the reviewed published year-to-date figures

upto the quarter ended December 31, 2020 and December 31, 2019 respectively. 3 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.

4 The COVID-19 pandemic has disrupted various business operations due to lockdown and other emergency measures imposed by the governments. The operations of the Company were impacted briefly. due to shutdown of sites and offices following nationwide lockdown, as appearing in the results for the period and to that extent, numbers are not comparable . The Company continues with its operation in a phased manner in line with directives from the authorities.

The company has made detailed assessment of its liquidity positions and business operations and its possible effect on the carrying value of assets including that of the second wave. The Company does not expect significant impact on its operations and recoverability of value of its assets based on current indicators of future economic conditions. However, the impact assessment of COVID-19 is a continuing process given the uncertainties associated with its nature and duration and accordingly the impact may be different from that estimated as at the date of approval of these financial results. The company will continue to monitor any material changes to future economic condition and its impact. if any. 5 Statement of audited standalone cash flow for the year ended March 31, 2021 and March 31, 2020 is given in Annexure 1

6 Previous period figures have been regrouped, rearranged and reclassified where necessary to confirm to current period's classification.

For Arvind SmartSpaces Limited

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Kamal Singal Managing Director & CEO

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

Ahmedabad

May 28, 2021

ACVIND SMALTSPACES

Standalor	e Balance sheet as at 31st March, 2021				
	1-	[₹ in Lacs except as stated otherwise As at			
Particulars	-	31.03.21 (Audited)	31.03.20 (Audited)		
ASSETS			and a set of the set		
on-current assets					
) Property, plant, equipment		715.84	730.96		
) Intangible assets		27.38	3.61		
) Intangible assets under development		2.08	24.92		
d) Financial assets					
(i) Investments	2 C	14,760.25	17,839.79		
(ii) Loans		435.34	492.00		
(iii) Other financial assets		12,682.51	8,572.68		
e) Deferred tax assets (net)		50.41	44.41		
) Income tax assets (net)		63.92	404.13		
) Other non-current assets	-	367.09	110.19		
	Total Non-Current Assets	29,104.82	28,222.69		
urrent Assets					
a) Inventories		20,691.00	23,186.30		
b) Financial assets					
(i) Investments		10-42 I	200.00		
(ii) Trade receivables		226.64	95.47		
(iii) Cash and cash equivalents		2,117.39	425.98		
(iv) Bank balance other than (iii) above		4.42	4.42		
(v) Loans		3,836.24			
(vi) Others financial assets		3,407.88	3,165.76		
Berlin State Berlin and State State State State State		697.59	619.06		
Other current assets	Total Current Assets	30,981.16	27,696.99		
	Total current Assets	30,981.10	27,090.99		
	TOTAL ASSETS	60,085.98	55,919.68		
UITY AND LIABILITIES	an Arter				
uity					
		3,555.36	3,555.36		
) Equity share capital					
Other equity		30,060.42	28,686.44		
	Total Equity	33,615.78	32,241.80		
bilities					
n-current liablities					
Financial liabilities					
(i) Borrowings	8	9,442.74	2,057.77		
) Long term Provisions		223.46	182.26		
	Total Non Current Liabilities	9,666.20	2,240.03		
rrent liabilities					
Financial liabilities					
(i) Borrowings		× .	8,375.00		
(ii) Trade payables	141				
Total outstanding dues for micro enterprise	and small enterprise	76.25			
Total outstanding dues of creditors other that		1,756.89	2,547.27		
enterprise		1,130.05	2,341.21		
		2 472 22	C + 20 + 20		
(iii) Other financial liabilities		2,473.29	6,139.80		
Other current liablities	A 8	12,428.03	4,327.52		
Short term Provisions		51.88	48.26		
Current tax liabilities (net)		17.66			
	Total Current Liabilities	16,804.00	21,437.85		
	TOTAL EQUITY AND LIABILITIES	60,085.98	55,919.68		
e accompaying notes to the financial results)					
		For Arvind S	martSpaces Limited		
		KAMAL SHAML/ SINGAL	ALL Disputy repeat by CANNA, SHAMAR, SHAGAL Disputy of the Control of the Contr		
medabad		- 0	Kamal Singa		
			TO DE NOTE OF THE OWNER		
28, 2021		Manad	ging Director & CEC		

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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ACVIND SMALTSPACES

Annexure 1 - Statement of audited standalone Cash Flow for the year ended on 31st March, 2021

			pt as stated otherwise
Particulars		For the year ended	For the year ended
raticulars		31st March, 2021 (Audited)	31st March, 2020 (Audited)
A. Cash flow from operating activities			Remarkation and an
Profit for the year before tax		1,799.02	2,605.11
Adjustments to reconcile profit before tax to net cash flow :			
Profit from limited liability partnerships		(369.43)	(56.24
Depreciation and amortization expense		85.76	82.39
Loss on sale of property plant and equipment (Net)		9.81	5.22
Finance cost		1,967.16	1.822.35
Interest income		(1,753.11)	(1,027.05
Balances written off			172.93
Miscellaneous balances written back		0.06	(25.13
Operating profit before working capital changes	-	1,739.27	3,579.58
Adjustments for: Increase / (Decrease) in trade payables		(714 10)	840.75
Increase in provisions		(714.19) 6.07	45.52
Increase / (Decrease) in other liabilities		8.100.48	
		8,100.48	(3,483.90
Increase in financial liabilities		2 405 22	4.42
Decrease in inventory		2,495.30	
(Increase) in financial assets		(2,724.16)	(6,834.33
(Increase) in trade receivables		(131.17)	(36.29
(Increase) / Decrease in other assets	· .	(335.42)	346.85
Cash generated from/(used in) operations		8,436.18	(3,738.70
Direct taxes paid (Net of refund)	in the second second	(42.21)	(199.90
Net cash generated from/(used in) operating activities	[A] _	8,393.97	(3,938.60)
. Cash flow from investing activities			
Investments in subsidiaries and joint ventures		(4,773.28)	(4,769.10
Proceeds from Investment in subsidiaries and joint ventures		8,422.20	9,436.71
Loans given		(3,779.58)	(37.00
Amounts in long term Fixed Deposits		(469.05)	
Purchase of property, plant and equipment		(104.48)	(75.65
Proceeds from Sale of property, plant and equipment		32.91	9.52
Other bank balance - unclaimed dividend			(4.42
Interest received		592.42	2,316.86
Net cash generated from/(used in) investing activities	[B]	(78.86)	6,876.92
C. Cash flow from financing activities			
Proceeds from long term borrowings		18,495.71	7,022.73
Repayment of long term borrowings		(14,739.75)	(15,876.30)
(Repayment) / Proceeds from short term borrowings		(8,375.00)	8,285.96
Finance cost paid		(2,004.66)	(1,800.59
Dividend Paid including DDT			(640.08
Proceeds from issue of share capital through warrants & ESOPs			133.76
(including securities premium)	101	(6,623.70)	(2,874.52)
Net cash (used) in financing activities	[C] _	1,691.41	63.80
Net Increase in cash and cash equivalents	(n.o.c)		
Cash and cash equivalents at the beginning of the year		425.98	362.18
Cash and cash equivalents at the end of the year		2,117.39	425.98
Components of cash and cash equivalents			
Balances with banks		581.83	424.56
Cash in hand		2.06	1.42
Fixed deposits having maturity of less than 3 months	_	1,533.50 2,117.39	425.98
	2.		Digitally rigged by KAMALS
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paces Limited 24, Government Servant Society,	1=1 51		2.5.4.20=0b5856d7fc745949
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Arvind Smart Regd. Office Near Municip Navrangpura, Ahmedabad. 380 009, India Tel.: +91 79 68267000 Fax: +91 79 68267021 CIN: L45201GJ2008PLC055771

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(b) Land developmen (c) Construction and (d) Changes in invent (e) Employee benefit (f) Finance costs (g) Depreciation and (h) Other expenses Total expenses	on material and components consumed costs abour cost ories expense amortisation expense before share of joint ventures and tax (1-2) joint ventures	1: 6,54 39: 1,88 (3,00 51 6: 1,24 5,61 5,61	11 31.1 refer Unat 19.28 1.185 11.13 1.13 95.29 3.54 19.72 15.08 18.81 19.22 14.99 2.22	er Ended 12.20 Addited A,445,43 23.07 4,468,50 259.23 1,549.53 (585.91) 530.13 673.21 25.22	31.03.20 kudited (refer Note 2) 13,530.90 56.16 13,587.06 652.02 2,243.78 5,860.12 606.22 602.468	Year End 31.03.21 Audited 14,925.81 188.78 15,114.59 939.54 4,106.62 4,661.12 (4,195.15) 2,057.20	fed 31.03.20 Audited 29,949: 221.4 30,170.6 1,969.4 7,025.7 9,103.6 (3,7165.5 2,175.1
Income (a) Revenue from op (b) Other income Total income Total income Expenses (a) Cost of constructi (b) Land developmer (c) Construction and (d) Changes in invent (e) Employee benefit (f) Finance costs (g) Depreciation and (h) Other expenses Total expenses Total expenses Profit from operations Share of profit/(loss) o Profit from operations Tax expenses - Current Tax (net)	rations material and components consumed costs abour cost ories expense umortisation expense before share of joint ventures and tax (1-2) joint ventures	Audited (Note 2 6,4 1: 6,50 33 3,9: 1,8: (3,00 55 6: 1,22 5,61 5,61	refer Unau 19.28 11.85 11.13 15.29 13.54 19.72 15.08 18.81 19.22 14.99	Addited A 4,445,43 23,07 4,468,50 259,23 1,549,53 (585,91) 530,13 673,21	Note 2) 13,530.90 56.16 13,587.06 652.02 - 2,243.78 5,860.12 606.22	Audited 14,925.81 188.78 15,114.59 939.54 4,106.62 4,661.12 (4,195.15) 2,057.20	Audited 29,949.1 221.4 30,170.6 1,969.4 7,025.3 9,103.6 (3,716.5
1 Income (a) Revenue from op (b) Other income Total income 2 Expenses (a) Cost of constructi (b) Land developmer (c) Construction and (d) Changes in invent (e) Employee benefit (f) Finance costs (g) Depreciation and (h) Other expenses Total expenses Profit from operations 5 Profit from operations 5 Tax expenses - Current Tax (net)	on material and components consumed costs abour cost ories expense amortisation expense before share of joint ventures and tax (1-2) joint ventures	Note 2 6,44 12 6,54 33,92 1,84 (3,00 55 63 1,24 5,65	99.28 11.85 11.13 15.29 13.54 19.72 15.08 18.81 19.22 19.22 19.22	4,445,43 23.07 4,468.50 259.23 1,549.53 (585.91) 530.13 673.21	Note 2) 13,530.90 56.16 13,587.06 652.02 - 2,243.78 5,860.12 606.22	14,925.81 188.78 15,114.59 939.54 4,106.62 4,661.12 (4,195.15) 2,057.20	29,949.1 221.4 30,170.6 1,969.4 7,025.7 9,103.6 (3,716.5
(a) Revenue from op (b) Other income Total income Expenses (a) Cost of constructi (b) Land developmer (c) Construction and (d) Changes in invent (e) Employee benefit (f) Finance costs (g) Depreciation and (h) Other expenses Total expenses Share of profit/(loss) o Profit from operations 5 Tax expenses - Current Tax (net)	on material and components consumed costs abour cost ories expense amortisation expense before share of joint ventures and tax (1-2) joint ventures	1: 6,54 39: 1,88 (3,00 51 6: 1,24 5,61 5,61	11.85 11.13 15.29 13.54 19.72 15.08) 18.81 19.22 14.99	23.07 4,468.50 259.23 1,549.53 (585.91) 530.13 673.21	56.16 13,587.06 652.02 2,243.78 5,860.12 606.22	188.78 15,114.59 939.54 4,106.62 4,661.12 (4,195.15) 2,057.20	221.4 30,170.6 1,969.4 7,025.7 9,103.6 (3,716.5
(b) Other income Total income Expenses (a) Cost of constructi (b) Land developmer (c) Construction and (d) Changes in invent (e) Employee benefit (f) Finance costs (g) Depreciation and (h) Other expenses Total expenses Profit from operations Share of profit/(loss) o Profit from operations Tax expenses - Current Tax (net)	on material and components consumed costs abour cost ories expense amortisation expense before share of joint ventures and tax (1-2) joint ventures	1: 6,54 39: 1,88 (3,00 51 6: 1,24 5,61 5,61	11.85 11.13 15.29 13.54 19.72 15.08) 18.81 19.22 14.99	23.07 4,468.50 259.23 1,549.53 (585.91) 530.13 673.21	56.16 13,587.06 652.02 2,243.78 5,860.12 606.22	188.78 15,114.59 939.54 4,106.62 4,661.12 (4,195.15) 2,057.20	221. 30,170 1,969. 7,025. 9,103. (3,716.
Total income Expenses (a) Cost of construction (b) Land developmer (c) Construction and (d) Changes in invent (e) Employee benefit (f) Finance costs (g) Depreciation and (h) Other expenses Total expenses Profit from operations Share of profit/(loss) o Profit from sets Tax expenses - Current Tax (net)	: costs abour cost ories expense imortisation expense before share of joint ventures and tax (1-2) joint ventures	6,54 33,3,93 1,84 (3,04 55 56 1,24 5,61 5,61	11.13 15.29 13.54 19.72 15.08) 18.81 19.22 14.99	4,468.50 259.23 1,549.53 (585.91) 530.13 673.21	13,587.06 652.02 2,243.78 5,860.12 606.22	15,114.59 939.54 4,106.62 4,661.12 (4,195.15) 2,057.20	30,170 . 1,969. 7,025. 9,103. (3,716.
Expenses (a) Cost of constructi (b) Land developmen (c) Construction and (d) Changes in invent (e) Employee benefit (f) Finance costs (g) Depreciation and (h) Other expenses Total expenses Profit from operations Share of profit/(loss) o Profit from operations Tax expenses - Current Tax (net)	: costs abour cost ories expense imortisation expense before share of joint ventures and tax (1-2) joint ventures	33,93 1,84 (3,04 54 65 ; 1,24 5,61	15.29 13.54 19.72 15.08) 18.81 19.22 14.99	259.23 1,549.53 (585.91) 530.13 673.21	652.02 2,243.78 5,860.12 606.22	939.54 4,106.62 4,661.12 (4,195.15) 2,057.20	1,969 7,025 9,103 (3,716
(a) Cost of constructi (b) Land developmer (c) Construction and (d) Changes in invent (e) Employee benefit (f) Finance costs (g) Depreciation and (h) Other expenses Total expenses Profit from operations Share of profit/(loss) o Profit from operations Tax expenses - Current Tax (net)	: costs abour cost ories expense imortisation expense before share of joint ventures and tax (1-2) joint ventures	3,9: 1,8- (3,0- 5: 6: 1,2- 1,2- 5,6:	13.54 19.72 15.08) 18.81 19.22 14.99	1,549.53 (585.91) 530.13 673.21	2,243.78 5,860.12 606.22	4,106.62 4,661.12 (4,195.15) 2,057.20	7,025 9,103 (3,716
(b) Land developmen (c) Construction and (d) Changes in invent (e) Employee benefit (f) Finance costs (g) Depreciation and (h) Other expenses Total expenses Profit from operations Tax expenses - Current Tax (net)	: costs abour cost ories expense imortisation expense before share of joint ventures and tax (1-2) joint ventures	3,9: 1,8- (3,0- 5: 6: 1,2- 1,2- 5,6:	13.54 19.72 15.08) 18.81 19.22 14.99	1,549.53 (585.91) 530.13 673.21	2,243.78 5,860.12 606.22	4,106.62 4,661.12 (4,195.15) 2,057.20	7,025. 9,103. (3,716.
(c) Construction and (d) Changes in invent (e) Employee benefit (f) Finance costs (g) Depreciation and (h) Other expenses Total expenses Profit from operations Share of profit/(loss) o Profit from operations Tax expenses - Current Tax (net)	abour cost pries expense imortisation expense before share of joint ventures and tax (1-2) joint ventures	1,84 (3,04 54 ; ; ; ; ; ; ; ; ; ; ; ; ;	19.72 15.08) 18.81 19.22 14.99	(585.91) 530.13 673.21	5,860.12 606.22	4,661.12 (4,195.15) 2,057.20	9,103 (3,716
(d) Changes in invent (e) Employee benefit (f) Finance costs (g) Depreciation and (h) Other expenses Total expenses Profit from operations Share of profit/(loss) o Profit from operations Tax expenses - Current Tax (net)	ories expense imortisation expense before share of joint ventures and tax (1-2) joint ventures	(3,04 54 66 1,24 1,24 5,61	15.08) 18.81 19.22 14.99	(585.91) 530.13 673.21	5,860.12 606.22	(4,195.15) 2,057.20	(3,716
(e) Employee benefit (f) Finance costs (g) Depreciation and (h) Other expenses Total expenses Profit from operations Share of profit/(loss) o Profit from operations Tax expenses - Current Tax (net)	expense imortisation expense before share of joint ventures and tax (1-2) joint ventures	56 63 1,24 5,61	8.81 9.22 44.99	530.13 673.21	606.22	2,057.20	
(f) Finance costs (g) Depreciation and (h) Other expenses Total expenses Profit from operations Share of profit/(loss) o Profit from operations Tax expenses - Current Tax (net)	mortisation expense before share of joint ventures and tax (1-2) joint ventures	6: 1,24 5,61	9.22 4.99	673.21		The Contract of Co	2.175
(g) Depreciation and (h) Other expenses Total expenses Profit from operations Share of profit/(loss) o Profit from operations Tax expenses - Current Tax (net)	before share of joint ventures and tax (1-2) joint ventures	1,24 5,61	4.99		624.68		
(h) Other expenses Total expenses Profit from operations Share of profit/(loss) o Profit from operations Tax expenses - Current Tax (net)	before share of joint ventures and tax (1-2) joint ventures	1,24	100 C C C C C C C C C C C C C C C C C C	25.22		2,687.00	2,433.
Total expenses Profit from operations Share of profit/(loss) o Profit from operations Tax expenses - Current Tax (net)	joint ventures	5,61	2.42		25.49	113.16	110
Profit from operations Share of profit/(loss) o Profit from operations Tax expenses - Current Tax (net)	joint ventures			1,248.00	1,364.93	3,295.08	4,513
Share of profit/(loss) of Profit from operations Tax expenses - Current Tax (net)	joint ventures	94	8.91	3,699.41	11,377.24	13,664.57	23,615.
Share of profit/(loss) o Profit from operations Tax expenses - Current Tax (net)	joint ventures		2.22	769.09	2,209.82	1,450.02	6,554
Profit from operations Tax expenses - Current Tax (net)			0.37	(0.22)	(9.26)	0.20	(15
Tax expenses - Current Tax (net)		94	2.59	768.87	2,200.56	1,450.22	6,538.
- Current Tax (net)				100.01	2,200.00		0,550.
a second s		15	1.46	329.57	(138.57)	628.33	403.
	(credit)		6.40	(94.26)	870.08	(81.09)	2,021
Net profit after tax (5-			4.73	533.56	1,469.05	902.98	
Other comprehensive		00	4.75	533.30	1,403.05	902.90	4,114.
	classified to profit and loss in subsequent periods :						
	(losses) on defined benefit plans		2.071	0.67	5.70	(20.00)	
Income tax effect	(losses) on defined benefit plans		2.97) 8.30		100 Contra 1	(30.96)	2
			10000	(0.17)	(1.56)	7.79	(0.
Total comprehensive i	come arter tax (7+6)	04	0.06	534.06	1,473.19	879.81	4,116.
Net profit for the period	đ						
Attributable to:			0.000	Street and	and the second second	1000000	
Equityholders of t			7.13	503.66	1,472.68	874.68	3,931.
Non-controlling in			7.60	29.90	(3.63)	28.30	183.
Other comprehensive	ncome for the period						
Attributable to:			- Carbona				
Equityholders of t		(2	4.67)	0.50	4.14	(23.17)	2.
Non-controlling in			1.0		•	-	-
Total comprehensive in	come for the period						
Attributable to:							
Equityholders of t		63	2.46	504.16	1,476.82	851.51	3,933.
Non-controlling in	erest	100	7.60	29.90	(3.63)	28.30	183.
Paid-up equity share ca	pital (face value ₹ 10/- per share)	3,55	5.36 3	3,555.36	3,555.36	3,555.36	3,555.
1 Other equity excluding	Revaluation Reserves					27,579.95	25,325.
2 EPS - (Not annualised fi	r quarterly figures)						
- Basic (₹)			1.85	1.42	4.14	2.46	11.
- Diluted (F)		1.85	1.42	4.14	2.46	* 11.
(See accompanying not	es to the financial results)						
(See accompanying not Notes:	es to the financial results)	ng Company") and its subsdiaries (_

The Group will continue to monitor any material chanees to future economic condition and its impact. if any, 5 Standalone Information : The standalone financial results for the quarter and Year ended March 31, 2021 can be viewed on the Company's website 'ArvindSmartspaces.com' and 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. ----

		Quarter Ended		Year Ended		
Particulars	31.03.21	31.12.20	31.03.20	31.03.21	31.03.20	
	Audited	Unaudited	Audited	Audited	Audited	
Revenue	3,348.10	2,878.16	10,398.50	9,387.13	15,133.84	
Profit before tax	736.97	725.70	1,645.62	1,799.02	2,605.11	
Profit for the period	499.30	657.77	983.61	1,397.14	1,937.70	
Other comprehensive income (net of tax)	(24.67)	0.50	4.14	(23.17)	2.00	
Total comprehensive income for the period	474.63	658.27	987.75	1,373.97	1,939 70	

Statement of audited consolidated cash flow for the year ended March 31, 2021 and March 31, 2020 is given in Annexure 1.
 Previous period figures have been regrouped, rearranged and reclassified where necessary to confirm to current period's classification.

For Arvind SmartSpaces Limited

KAMAL SHAMLAL SINGAL

Kamal Singal

Managing Director & CEO

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

Ahmedabad

May 28, 2021

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Arvind smartspaces

Consolidated Balance sheet as at 31st March, 2021 [₹ in Lacs except as stated othe				
		Asa		
Particulars		31.03.21 (Audited)	31.03.20 (Audited)	
ASSETS				
Non-current assets				
(a) Property, plant, equipment		897.76	889.9	
(b) Capital work in progress		3,011.13	2,005.3	
(c) Intangible assets		27.38	3.6	
(d) Intangible assets under development	8	2.29	25.1	
(e) Financial assets				
(i) Investment in joint ventures		143.66	0.2	
(ii) Loans	1	585.34	605.0	
(iii) Other financial assets	1	3,998.51	3,648.5	
(f) Deferred tax assets (net)		1,182.84	1,093.9	
		364.49	936.3	
(g) Income tax assets (net)				
(h) Other non-current assets		487.67	231.1	
	Total Non-Current Assets	10,701.07	9,439.2	
Current Assets		and the second	100 ACCOUNTS	
(a) Inventories		70,333.77	66,276.3	
(b) Financial assets	1			
(i) Investment in joint ventures	1		143.2	
(ii) Trade receivables		227.39	101.9	
(iii) Cash and cash equivalents		3,503.80	548.7	
(iv) Bank balance other than (iii) above		4.42	4.4	
(v) Loans		2,900.00	14	
(vi) Other financial assets		1,882.66	1,164.9	
(c) Other current assets		3,015.02	2,081.4	
	Total Current Assets	81,867.06	70,320.6	
		01,007.00	10,0201	
	TOTAL ASSETS	92,568.13	79,759.8	
EQUITY AND LIABILITIES	-			
Equity				
(a) Equity share capital		3,555.36	3,555.3	
		27,579.95	25,325.7	
(b) Other equity				
Equity attributable to equity holders of the Parent		31,135.31	28,881.0	
(c) Non-controlling interests	-	3,867.73	1,576.6	
	Total Equity	35,003.04	30,457.7	
Liabilities				
Non-current liablities				
(a) Financial liabilities				
(i) Borrowings		16,454.00	7,336.0	
(b) Long term Provisions		223.46	182.2	
	Total Non Current Liabilities	16,677.46	7,518.3	
Current liabilities				
(a) Financial liabilities				
			8,375.0	
(i) Borrowings	1	E 004 70	6,873.3	
(ii) Trade payables		5,994.70		
(iii) Other financial liabilities		3,247.96	8,019.8	
(b) Other current liablities		31,554.17	18,465.2	
(c) Short term Provisions		51.88	. 48.2	
(d) Current tax liabilities (net)		38.92	2.0	
	Total Current Liabilities	40,887.63	41,783.8	
	TOTAL EQUITY AND LIABILITIES	92,568.13	79,759.8	
See accompanying notes to the financial results)				
		For Arvind Sr	nartSpaces Limit	
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Ahmedabad		U	Kamal Sing	
May 28, 2021		Manad	ing Director & C	

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Annexure 1 - Statement of audited consolidated Cash Flow for year ended on 31st March, 2021

		For the year ended	For the year ended
Particulars		31st March, 2021	31st March, 2020
A. Cash flow from operating activities	1		
Profit for the year before tax		1,450.24	6,538.99
Adjustments to reconcile profit before tax to net cash flow :			
Share of (profit) / loss of joint ventures		(0.20)	15.99
Depreciation and amortization expense		113.16	110.85
Loss on sale of property, plant and equipment (Net)		9.82	5.22
Finance cost		2,687.00	2,433.79
Interest income		(174.46)	(110.68
Balances written off			172.93
Miscellaneous balances written back			(33.96
Operating profit before working capital changes	-	4,085.56	9,133.13
		1,000,000	0,200,20
Adjustments for:		1070 (()	070.01
(Decrease) / Increase in trade payables		(878.66)	970.81
Increase in provisions		6.07	48.20
Increase / (Decrease) in other liabilities		13,088.89	(8,107.80)
(Decrease) / Increase in financial liabilities		(1,105.38)	938.06
(Increase) in inventory		(4,057.46)	(3,631.98)
(Increase)/Decrease in financial assets		(702.27)	154.33
(Increase)/Decrease in trade receivables		(125.42)	10.63
(Increase) in other assets Cash generated from/(used in) operations	-	(1,190.12)	223.04
		9,121.21	(261.58)
Direct taxes (paid) (net)		(19.68) 9,101.53	(1,308.53) (1,570.11)
Net cash generated from/(used in) operating activities	[A] _	9,101.53	(1,570.11)
 Cash flow from investing activities 			
Loans given		(2,880.34)	-
Purchase of property, plant and equipment		(1,209.98)	(681.64)
Amounts in long term Fixed Deposits		(469.05)	
Proceeds from sale of property, plant and equipment		72.46	20.14
Investment in earmarked balance of unclaimed dividend		-	(4.42)
Interest received	-	282.75	9.59
Net cash (used in) investing activities	[B] _	(4,204.16)	(656.33)
C. Cash flow from financing activities			
Proceeds from long term borrowings		19,495.71	13,022.73
Repayment of long term borrowings		(15,509.64)	(16,598.01)
(Repayment) / Proceeds from short term borrowings		(8,375.00)	8,285.96
Proceeds from issue of debentures		2,905.54	-
Capital contribution in LLP by minority partners		2,490.04	2,640.10
Withdrawal from LLP by minority partners		(224.45)	(2,292.58)
		(2,724.50)	(2,412.03)
Finance costs paid Dividend Paid including dividend distribution tax		(2,724.50)	(640.08)
Proceeds from issue of share capital through warrants & ESOP	(including		133.76
securities premium)			
Net cash generated from/(used) in financing activities	[C] _	(1,942.30)	2,139.85
Net Increase in cash and cash equivalents	[A+B+C]	2,955.07	(86.59)
Cash and cash equivalents at the beginning of the Year		548.73	635.32
Cash and cash equivalents at the end of the Year		3,503.80	548.73
Components of cash and cash equivalents			
Balances with banks		1,916.63	545.89
Cash in hand		6.19	2.84
Fixed deposits having maturity of less than 3 months		1,580.99	-
the second se	-	3,503.80	548.73

KAMAL

SINGAL

SHAMLAL

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title=9240, pseudonym=924020200921182123397 Date: 2021.05.28 11:50:20 +05'30'