

STATEMENT OF UNAUDITED STANDALONE RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2022					
[₹ in lacs except as stated otherwise]					
Sr. No.	Particulars	Quarter Ended		Year Ended	
		30.06.22	31.03.22	30.06.21	31.03.22
		Unaudited	Audited (Refer Note 2)	Unaudited	Audited
1	Income				
	(a) Revenue from operations	2,770.20	4,119.75	3,274.65	12,017.05
	(b) Other income	865.12	914.67	448.28	2,730.64
	Total income	3,635.32	5,034.42	3,722.93	14,747.69
2	Expenses				
	(a) Cost of construction material and components consumed	91.10	141.93	76.07	531.10
	(b) Land development costs	373.48	185.44	-	254.05
	(c) Construction and labour cost	245.47	1,828.46	762.04	3,908.33
	(d) Changes in inventories	134.99	935.96	251.75	1,256.79
	(e) Employee benefit expense	435.07	442.50	320.99	1,355.77
	(f) Finance costs	62.90	118.35	375.91	1,137.33
	(g) Depreciation and amortisation expense	26.62	25.81	21.13	93.85
	(h) Other expenses	796.38	324.53	267.07	1,671.27
	Total expenses	2,166.01	4,002.98	2,074.96	10,208.49
3	Profit from operations before tax (1-2)	1,469.31	1,031.44	1,647.97	4,539.20
4	Tax expenses				
	- Current Tax	284.40	238.96	112.40	619.97
	- Deferred Tax charge / (credit)	(4.22)	8.31	(10.58)	7.03
	- Adjustment of tax pertaining to earlier years	-	7.72	-	7.72
5	Net profit after tax (3-4)	1,189.13	776.45	1,546.15	3,904.48
6	Other comprehensive income (net of tax)				
	Items that will not be reclassified to profit and loss in subsequent periods :				
	Remeasurement gains / (losses) on defined benefit plans	0.38	24.75	(7.74)	1.53
	Income tax effect	(0.10)	(6.23)	1.95	(0.39)
7	Total comprehensive income after tax (5+6)	1,189.41	794.97	1,540.36	3,905.62
8	Paid-up equity share capital (face value ₹ 10/- per share)	4,246.20	4,246.20	3,555.36	4,246.20
9	Other equity excluding Revaluation Reserves				41,798.29
10	EPS - (Not annualised for quarters)				
	- Basic (₹)	2.80	1.83	4.35	10.08
	- Diluted (₹)	2.72	1.76	4.34	9.82
	(See accompanying notes to the financial results)				
Notes: 1 These unaudited standalone financial results of the company for the quarter ended June 30, 2022 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on August 12, 2022. 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, 2022 are the balancing figures between audited figures in respect of the full financial year ended March 31, 2022, and unaudited published year-to-date figures upto December 31, 2021 which were subjected to limited review. 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 Previous period figures have been regrouped, rearranged and reclassified where necessary to conform to current period's classification.					
Ahmedabad August 12, 2022		For Arvind SmartSpaces Limited KAMAL SHAMLA L SINGAL Digitally signed by KAMAL SHAMLA SINGAL Date: 2022.08.12 11:42:08 +05'30' Kamal Singal Managing Director & CEO			



STATEMENT OF UNAUDITED CONSOLIDATED RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2022																																										
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Sr. No.	Particulars	Quarter Ended		Year Ended																																						
		30.06.22	31.03.22	31.03.22																																						
		Unaudited	Audited (refer Note 2)	Audited																																						
1	Income																																									
	(a) Revenue from operations	6,026.18	16,112.81	25,684.41																																						
	(b) Other income	177.10	249.71	757.81																																						
	Total income	6,203.28	16,362.52	26,442.22																																						
2	Expenses																																									
	(a) Cost of construction material and components consumed	392.88	735.42	2,229.76																																						
	(b) Land development costs	786.35	4,526.82	6,570.23																																						
	(c) Construction and labour cost	2,025.88	3,648.47	10,864.54																																						
	(d) Changes in inventories	(682.28)	2,693.78	(7,132.05)																																						
	(e) Employee benefit expense	846.67	838.95	2,723.69																																						
	(f) Finance costs	161.96	127.00	1,683.41																																						
	(g) Depreciation and amortisation expense	58.05	56.15	150.77																																						
	(h) Other expenses	1,579.94	1,472.54	5,517.88																																						
	Total expenses	5,169.45	14,099.13	22,608.23																																						
3	Profit from operations before share of joint ventures and tax (1-2)	1,033.83	2,263.39	3,833.99																																						
4	Share of (loss) of joint ventures	(0.06)	(71.76)	(71.97)																																						
5	Profit from operations before tax (3-4)	1,033.77	2,191.63	3,762.02																																						
6	Tax expenses																																									
	- Current Tax	989.25	932.79	2,607.23																																						
	- Deferred Tax charge / (credit)	(694.79)	(172.63)	(1,330.07)																																						
	- Adjustment of tax pertaining to earlier years	-	7.72	7.72																																						
7	Net profit after tax (5-6)	739.31	1,423.75	2,477.14																																						
8	Other comprehensive income (net of tax)																																									
	Items that will not be reclassified to profit and loss in subsequent periods :																																									
	Remeasurement gains / (losses) on defined benefit plans	0.38	24.75	1.53																																						
	Income tax effect	(0.10)	(6.23)	(0.39)																																						
9	Total comprehensive income after tax (7+8)	739.59	1,442.27	2,478.28																																						
	Net profit for the period																																									
	Attributable to:																																									
	Equityholders of the company	724.47	1,395.06	2,505.83																																						
	Non-controlling interest	14.84	28.69	(28.69)																																						
	Other comprehensive income for the period																																									
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	Equityholders of the company	0.28	18.52	1.14																																						
	Non-controlling interest	-	-	-																																						
	Total comprehensive income for the period																																									
	Attributable to:																																									
	Equityholders of the company	724.75	1,413.58	2,506.97																																						
	Non-controlling interest	14.84	28.69	(28.69)																																						
10	Paid-up equity share capital (face value ₹ 10/- per share)	4,246.20	4,246.20	4,246.20																																						
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12	EPS - (Not annualised for quarters)																																									
	- Basic (₹)	1.71	3.29	6.47																																						
	- Diluted (₹)	1.66	3.17	6.30																																						
	(See accompanying notes to the financial results)																																									
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1 These unaudited consolidated financial results of Arvind SmartSpaces Limited ("Holding Company") and its subsidiaries (together referred as "Group") and joint ventures for the quarter ended June 30, 2022 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on August 12, 2022. The consolidated financial results are prepared in accordance with the Indian Accounting Standard (Ind AS) as prescribed under Section 133 of the Companies Act, 2013.																																										
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The standalone financial results for the quarter ended June 30, 2022 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.																																										
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