





# SATENDRA RAWAT & COMPANY

CHARTERED ACCOUNTANTS

C-35, Sector-9, NOIDA

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## Independent Auditor's Review Report

To,  
The Board of Directors **Suraj Industries Ltd**

We have reviewed the accompanying statement of unaudited financial results of **M/s Suraj Industries Ltd** ("the Company") for the quarter ended 30<sup>th</sup> June, 2017 ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016. This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid in Indian Accounting Standard "Interim Financial Reporting" ('Ind AS-34') prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of 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 Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Satendra Rawat & Company**

**Chartered Accountants**

**Firm Registration No.:008298C**

**(CA. Satendra Rawat)**

**F. CA. Partner**

**Membership No.:074126**

**Place: New Delhi**

**Date: September 14, 2017**



# SURAJ INDUSTRIES LTD

Regd. Office: Plot No. 2, Phase III, Sansarpur Terrace, Dist. Kangra, Himachal Pradesh-173212

CIN: L26943HP1992PLC016791

Website: [www.surajindustries.org](http://www.surajindustries.org) ; Email ID: [secretarial@surajindustries.org](mailto:secretarial@surajindustries.org)

Unaudited Financial Results for the quarter ended 30th June, 2017

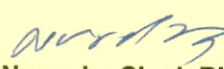
	Particulars	Quarter ended 30.06.2017 (Unaudited)	Quarter ended 30.06.2016 (Unaudited)
<b>1</b>	<b>Income from operations</b>		
	(a) Revenue from operations	0.00	0.00
	(b) Other income	0.00	0.00
	<b>Total income from operations</b>	<b>0.00</b>	<b>0.00</b>
<b>2</b>	<b>Expenses</b>		
	(a) Cost of materials consumed	0.00	0.00
	(b) Purchases of stock-in-trade	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00
	(d) Employee benefits expense	0.30	0.30
	(e) Finance Costs	0.00	0.00
	(f) Depreciation and Amortisation Expenses	0.00	0.00
	(g) Debit balances written off	0.00	0.00
	(h) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	3.34	2.43
	<b>Total Expenses</b>	<b>3.64</b>	<b>2.73</b>
<b>3</b>	<b>Profit / (Loss) before exceptional and extraordinary items and tax</b>	<b>(3.64)</b>	<b>(2.73)</b>
<b>4</b>	<b>Exceptional Items</b>	<b>0.00</b>	<b>0.00</b>
<b>5</b>	<b>Profit / (Loss) from ordinary activities before tax</b>	<b>(3.64)</b>	<b>(2.73)</b>
<b>6</b>	<b>Tax Expense</b>		
	Current Tax	0.00	0.00
	Deferred Tax	0.00	0.00
<b>7</b>	<b>Profit / (Loss) from ordinary activities after tax</b>	<b>(3.64)</b>	<b>(2.73)</b>
<b>8</b>	<b>Extra ordinary items</b>	<b>0.00</b>	<b>0.00</b>
<b>9</b>	<b>Net Profit / (Loss) for the period from continuing operations</b>	<b>(3.64)</b>	<b>(2.73)</b>
<b>10</b>	<b>Profit / (Loss) from discontinuing operations before tax expense</b>	<b>0.00</b>	<b>0.00</b>
<b>11</b>	<b>Tax expense of discontinuing operations</b>	<b>0.00</b>	<b>0.00</b>
<b>12</b>	<b>Net Profit / (Loss) from discontinuing operations after tax</b>	<b>0.00</b>	<b>0.00</b>
<b>13</b>	<b>Net Profit / (Loss) for the period (11+12)</b>	<b>(3.64)</b>	<b>(2.73)</b>
<b>14</b>	<b>Other Comprehensive Income</b>	<b>0.00</b>	<b>0.00</b>
<b>15</b>	<b>Total Comprehensive Income for the period</b>	<b>(3.64)</b>	<b>(2.73)</b>
<b>16</b>	<b>Paid-up equity share capital</b>		
	Paid-up equity share capital	734.30	734.30
	Face value of equity share capital	10.00	10.00
<b>17</b>	<b>Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year</b>	<b>0.00</b>	<b>0.00</b>
<b>18</b>	<b>Earnings per share</b>		
	(not annualized*):		
	a) Basic earnings (loss) per share from continuing and discontinued operations	(0.05)*	(0.04)*
	b) Diluted earnings (loss) per share from continuing and discontinued operations	(0.05)*	(0.04)*



1	The above results were reviewed by the Audit Committee in their meeting held on 14.09.2017 and later on approved by the Board of Directors in their meeting held on 14.09.2017.
2	The company adopted the Indian Accounting Standards (Ind AS) from 01.04.2017 and accordingly these results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS-34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder under the accounting pronouncements generally accepted in India.
3	The Ind AS compliant standalone financial results for the corresponding quarter ended June 30, 2016 have been stated in terms of SEBI Circular dated July 5, 2016.
4	Ind- AS 108 relating to segment wise reporting is not applicable as the company operates only in a single segment.
5	The Ind AS compliant financial results for the quarter ended June 30, 2016 have not been audited nor reviewed by the Statutory Auditors. However, the management has exercised necessary due diligence to ensure that the said financial results provide a true and fair view of its affairs.
6	Reconciliation of Net Profit as reported under the previous Generally Accepted Accounting Principles (Previous GAAP) for the corresponding quarter ended June 30, 2016 is given below-

Particulars	Quarter ended June 30, 2016 (Rs in Lacs)
Net Profit for the period as reported under Previous GAAP	(2.73)
Other Adjustments	0.00
Net Profit for the period as reported under Ind AS	(2.73)
Other Comprehensive Income (net of tax)	0.00
Total Comprehensive Income as reported under Ind AS	(2.73)
7	Previous years figures have been regrouped/ re-arranged to make them comparable to current period.

By Order of the Board  
For Suraj Industries Ltd.

  
Narendera Singh Bisht  
Director

Place: New Delhi  
Date: 14.09.2017



  
CCA SATENDRA RAWAT)