



# Arun Jain & Associates

Chartered Accountants

2B, Grant Lane, 2nd Floor, Room No. 74, Kolkata - 700 012

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## Review Report of M/s. Unishire Urban Infra Limited

We have reviewed the accompanying statement of unaudited Consolidated financial results of Unishire Urban Infra Limited for the period ended 30<sup>th</sup> September 2017. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* 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 applicable accounting standards 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Arun Jain & Associates  
Chartered Accountants  
ICAI FRN: 325867E

(CA. Arun Kumar Jain)

Proprietor

Membership No. : 053693



## Unishire Urban Infra Limited

(Rs. In Lacs)

Consolidated Statement of Assets and Liabilities		
Particulars	As at half year ended	As at Previous year ended
	(30/09/2017)	(31/03/2017)
<b>ASSETS</b>		
<b>Non-current assets</b>	1.68	1.92
(a) Property, Plant and Equipment		
(b) Financial Assets	173.17	173.17
(i) Investments	1,403.00	1,042.75
(ii) Loans	2.31	2.38
(iii) Deferred tax assets (net)	69.19	65.59
(iv) Other non-current assets		
<b>Current assets</b>	50.06	81.66
(a) Inventories		
(b) Financial Assets	171.82	501.21
(i) Investments	-	9.02
(ii) Trade receivables	1.09	2.28
(iii) Cash and cash equivalents	3.50	6.62
(iv) Bank balances other than (iii) above	1,443.30	1,304.32
(v) Loans	-	-
(vi) Others (to be specified)	-	-
(c) Current Tax Assets (Net)	6.46	48.82
(d) Other current assets		
<b>Total Assets</b>	<b>3,325.58</b>	<b>3,239.74</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>	2,435.85	2,435.85
(a) Equity Share capital	66.39	48.63
(b) Other Equity	0.02	0.02
Non Controlling Interest		
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>	-	-
(a) Financial Liabilities	-	-
(i) Borrowings	-	-
(ii) Trade payables	-	-
(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	760.50	720.50
(d) Other non-current liabilities		
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	30.55	4.63
(ii) Trade payables		
(iii) Other financial liabilities (other than those specified in item (c))	18.52	22.11
(b) Other current liabilities	13.75	8.00
(c) Provisions	-	-
(d) Current Tax Liabilities (Net)	3,325.58	3,239.74
<b>Total Equity and Liabilities</b>	<b>3,325.58</b>	<b>3,239.74</b>

For Arun Jain & Associates  
Chartered Accountants

(CA Arun Kumar Jain)  
Mem No : 053693  
FRN : 0325867E

Date : - 13.11.2017  
Place : - Kolkata



For Unishire Urban Infra Limited





Unishire Urban Infra Limited

Statement of Consolidated Unaudited Results for the Half Year ended 30/09/2017

(Rs. In Lacs)

Particulars	Half Year Ended			Year Date
	6 months ended 30/09/2017	Preceding 6 months ended 31/03/2017	Corresponding 6 months ended in the previous year 30/09/2016	Year ended 31/03/2017
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	114.28	238.02	127.39	365.41
I Revenue From Operations				
Other Income	46.82	-23.37	40.97	17.82
II Total Income (I+II)	161.10	214.65	168.36	383.23
III				
IV Expenses	0	-	0	-
Cost of Materials Consumed	48.16	108.12	192.21	300.32
Purchases of Stock-in-Trade				
Changes in inventories of finished goods, Stock-in-Trade and work-in progress	31.6	19.96	-70.63	-50.67
Employee benefits expense	7.3	18.26	5.95	24.22
Finance Costs	0.015	0.03	0.03	0.07
Depreciation and amortisation expenses				
	0.24	14.98	0.35	15.49
Other Expenses	49.74	49.67	33.13	82.98
Total Expenses (IV)	137.06	211.02	161.04	372.41
V Profit/(loss) before exceptional items and tax (I-IV)	24.05	3.63	7.32	10.82
VI Exceptional Items	-	-	0	-
VII Profit/ (loss) before exceptions items and tax(V-VI)	24.05	3.63	7.32	10.82
VIII Tax Expense:	5.76	0.72	2.23	5.16
(1) Current Tax	0.07	-	-	-3.02
(2) Deferred Tax	18.22	2.91	5.09	8.68
IX Profit/(Loss) for the period from continuing operations (VII-VIII)	-	-	-	-
Profit/(Loss) from discontinued operations	-	-	-	-
X	-	-	-	-
XI Tax expenses of discontinued operations	-	-	-	-
XII Profit/(Loss) from discontinued operations (after tax) (X-XI)	18.22	2.91	5.09	8.68
XIII Profit/(Loss) for the period (IX+XII)	-	-	-	-
XIV Other Comprehensive Income	-	-	-	-
A. (i) Items that will not be reclassified to profit or loss	-	-	-	0.81
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
B. (i) Items that will be reclassified to profit or loss	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period	18.22	2.91	5.09	7.87
XV Earnings per equity (for Continuing operation):	0.075	0.012	0.021	0.033
(1) Basic	0.075	0.012	0.021	0.033
(2) Diluted	-	-	-	-
XVII Earnings per equity (for discontinued operation)	0	0	0	-
(1) Basic	0	0	0	-
(2) Diluted	-	-	-	-
XVIII Earning per equity share (for discontinued & continuing operation)	0.075	0.012	0.021	0.033
(1) Basic	0.075	0.012	0.021	0.033
(2) Diluted	-	-	-	-

Notes:

- The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 13th November, 2017 and also Limited Review were carried out by the Statutory Auditors.
- Previous year figure have been regrouped wherever necessary.
- The Figures for the Half Year ended 30th September 2016 are also IND AS Compliant.
- Reconciliation between results previously reported under erstwhile Indian GAAP and as presented now under IND AS for the Half Year ended 30th September 2016 are given below
- Reconciliation of Equity as on 31st March, 2017, between previously reported under erstwhile Indian GAAP and as presented now under IND AS is given Below

For Arun Jain & Associates  
Chartered Accountants

(CA Arun Kumar Jain)  
Mem No : 053693  
FRN : 0325867E

Date :- 13.11.2017  
Place :- Kolkata



For Unishire Urban Infra Limited



September, 2017

A. Equity Share Capital

Particulars	No. of Shares
Balance as on 01.04.2017	24,358,500
Change in Equity Share Capital	-
Balance as on 30.09.2017	24,358,500

B. Other Equity

Particulars	Notes	Equity Component of the Compound Financial Instruments	Reserves and Surplus				Other Reserves				Total Other Equity	Non-Controlling Interest	Total	
			Securities Premium Reserves	Retained Earnings	Debt Redemption Reserve	Share Option Outstanding account	FVOCI-equity Investments	Cash Flow hedging Reserve	Cost of Hedging Reserve	Foreign Currency Translation Reserve				
Balance at the beginning of the reporting period	-	-	25.53	23.23	-	-	-	-	-	-	-	48.76	-	97.52
Change in accounting policy or prior period error	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restated balance at the beginning of the reporting period	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Comprehensive Income for the year	-	-	25.53	23.23	-	-	-	-	-	-	-	48.76	-	97.52
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Any other change ( to be specified )	-	-	-	18.26	-	-	-	-	-	-	-	-	-	-
Balance at the end of the reporting period	-	-	25.53	41.49	-	-	-	-	-	-	-	67.02	-	134.04







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Chartered Accountants

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## Review Report of M/s. Unishire Urban Infra Limited

We have reviewed the accompanying statement of unaudited Standalone financial results of Unishire Urban Infra Limited for the period ended 30<sup>th</sup> September 2017. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* 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 applicable accounting standards 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Arun Jain & Associates

Chartered Accountants

ICAI FRN: 325867E

(CA. Arun Kumar Jain)

Proprietor

Membership No. : 053693



Standalone Statement of Assets and Liabilities		
Particulars	As at half year ended	As at Previous year ended
	(30/09/2017)	(31/03/2017)
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	1.68	1.92
(b) Financial Assets		
(i) Investments	182.65	182.65
(ii) Loans	1,403.00	1,042.75
(iii) Deferred tax assets (net)	2.31	2.38
(iv) Other non-current assets	69.19	65.59
<b>Current assets</b>		
(a) Inventories	50.06	81.66
(b) Financial Assets		
(i) Investments	164.28	493.33
(ii) Trade receivables	-	9.02
(iii) Cash and cash equivalents	0.21	1.47
(iv) Bank balances other than (iii) above	2.92	5.81
(v) Loans	1,443.32	1,304.32
(vi) Others (to be specified)	-	-
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	6.46	48.82
<b>Total Assets</b>	<b>3,326.08</b>	<b>3,239.72</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share capital	2,435.85	2,435.85
(b) Other Equity	67.02	48.76
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables	-	-
(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	-	-
(d) Other non-current liabilities	760.50	720.50
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings		
(ii) Trade payables	30.55	4.63
(iii) Other financial liabilities (other than those specified in item (c))		
(b) Other current liabilities	18.41	21.99
(c) Provisions	13.75	8.00
(d) Current Tax Liabilities (Net)	-	-
<b>Total Equity and Liabilities</b>	<b>3,326.08</b>	<b>3,239.73</b>

For Arun Jain & Associates  
Chartered Accountants

*Arun*

(CA Arun Kumar Jain)  
Mem No : 053693  
FRN : 0325867E



For Unishire Urban Infra Limited



Pratik Kumar Mehta  
Managing Director



Unishire Urban Infra Limited

Statement of Standalone Unaudited Results for the Half Year ended 30/09/2017

(Rs. In Lacs)

Particulars	Half Year Ended			Year Date
	6 months ended 30/09/2017	Preceding 6 months ended 31/03/2017	Corresponding 6 months ended in the previous year 30/09/2016	Year ended 31/03/2017
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	112.29	238.02	127.39	365.41
I Revenue From Operations				17.60
Other Income	46.79	-23.37	40.97	383.01
II Total Income (I+II)	159.08	214.65	168.36	
III			0	
IV Expenses	0	-	0	300.32
Cost of Materials Consumed	46.46	108.12	192.21	
Purchases of Stock-in-Trade				-50.67
Changes in inventories of finished goods, Stock-in-Trade and work-in progress	31.6	19.96	-70.63	24.22
Employee benefits expense	6.94	18.26	5.95	0.07
Finance Costs	0.015	0.03	0.03	
Depreciation and amortisation expenses				
	0.24	14.98	0.35	15.33
Other Expenses	49.74	49.67	33.13	82.81
Total Expenses (IV)	135.00	211.02	161.04	372.08
V Profit/(loss) before exceptional items and tax (I-IV)	24.09	3.63	7.32	10.93
VI Exceptional Items			0	
VII Profit/ (loss) before exceptions items and tax(V-VI)	24.09	3.63	7.32	10.93
VIII Tax Expense:	5.76	0.72	2.23	5.16
(1) Current Tax	0.07	-	0	-3.02
(2) Deferred Tax	18.26	2.91	5.09	8.79
IX Profit/(Loss) for the period from continuing operations (VII-VIII)				
Profit/(Loss) from discontinued operations				
X				
XI Tax expenses of discontinued operations				
XII Profit/(Loss) from discontinued operations (after tax) (X-XI)	18.26	2.91	5.09	8.79
XIII Profit/(Loss) for the period (IX+XII)				
XIV Other Comprehensive Income				
A. (i) Items that will not be reclassified to profit or loss				0.81
(ii) Income tax relating to items that will not be reclassified to profit or loss				
B. (i) Items that will be reclassified to profit or loss				
(ii) Income tax relating to items that will be re classifies to profit or loss				
XV Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period	18.26	2.91	5.09	7.98
XVI Earnings per equity (for Continuing operation):	0.075	0.012	0.021	0.033
(1) Basic	0.075	0.012	0.021	0.033
(2) Diluted				
XVII Earnings per equity (for discounted operation)	0	0	0	
(1) Basic	0	0	0	
(2) Diluted				
XVIII Earning per equity share (for discontinued & continuing operation)	0.075	0.012	0.021	0.033
(1) Basic	0.075	0.012	0.021	0.033
(2) Diluted				

Notes:

- The above results were reviewed by the Audit Committee and thereafter taken on record by the Board in its meeting held on 13th November, 2017 and also Limited Review were carried out by the Statutory Auditors.
- Previous year figure have been regrouped wherever necessary.
- The Figures for the Half Year ended 30th September 2016 are also IND AS Compliant.
- Reconciliation between results previously reported under erstwhile Indian GAAP and as presented now under IND AS for the Half Year ended 30th September 2016 are given below  
(Mention the reconciliation net profit/loss table here)
- Reconciliation of Equity as on 31st March, 2017, between previously reported under erstwhile Indian GAAP and as presented now under IND AS is given Below (Mention the reconciliation of equity table here)

For Arun Jain & Associates  
Chartered Accountants

(CA Arun Kumar Jain)  
Mem No : 053693  
FRN : 0325867E

Date : - 13.11.2017  
Place : - Kolkata



For Unishire Urban Infra Limited



Pratik Kirti Mehta  
Managing Director

September, 2017

A. Equity Share Capital

Particulars	No. of Shares
Balance as on 01.04.2017	24,358,500
Change in Equity Share Capital	-
Balance as on 30.09.2017	24,358,500

B. Other Equity

Particulars	Notes	Equity Component of the Compound Financial Instruments	Reserves and Surplus				Other Reserves				Total Other Equity	Non-Controlling Interest	Total	
			Securities Premium Reserves	Retained Earnings	Debt Redemption Reserve	Share Option Outstanding account	FVOCI-equity Investments	Cash Flow hedging Reserve	Cost of Hedging Reserve	Foreign Currency Translation Reserve				
Balance at the beginning of the reporting period	-	-	25.53	23.23	-	-	-	-	-	-	-	48.76	-	97.52
Change in accounting policy or prior period error	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restated balance at the beginning of the reporting period	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Comprehensive Income for the year	-	-	25.53	23.23	-	-	-	-	-	-	-	48.76	-	97.52
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Any other change ( to be specified)	-	-	-	18.26	-	-	-	-	-	-	-	-	-	-
Balance at the end of the reporting period	-	-	25.53	41.49	-	-	-	-	-	-	-	67.02	-	134.04

