



## NILA INFRASTRUCTURES LIMITED

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**CIN:** L45201GJ1990PLC013417



### STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED ON JUNE 30,2017

(₹ In Lakhs)

Sr. No	Particulars	(Unaudited) Quarter Ended June 30,2017	(Unaudited) Quarter Ended June 30,2016 (Refer note 3)
1	Revenue from operations	6,847.97	4,714.65
2	Other income	385.08	391.39
3	<b>Total income (1+2)</b>	<b>7,233.05</b>	<b>5,106.04</b>
4	<b>Expenses</b>		
	(a) Cost of materials consumed and project expenses	5,625.28	1,812.82
	(b) Purchase of stock-in-trade	0.00	0.00
	(c) (Increase)/decrease in inventories of finished goods, stock in trade and work in progress	(219.64)	1,982.00
	(d) Employee benefits expenses	148.25	135.45
	(e) Finance costs	500.43	444.30
	(f) Depreciation and amortisation expenses	45.69	37.98
	(g) Other expenses	82.38	62.46
	<b>Total expenses</b>	<b>6,182.39</b>	<b>4,475.01</b>
5	Profit before exceptional items and tax (3-4)	1,050.67	631.03
6	Exceptional items	0.00	0.00
7	<b>Profit before tax (5-6)</b>	<b>1,050.67</b>	<b>631.03</b>
8	<b>Tax expense</b>		
	(a) Current tax (net)	367.26	207.27
	(b) Deferred tax (net)	23.77	21.20
	<b>Total tax expense</b>	<b>391.03</b>	<b>228.47</b>
9	Net profit for the period (7-8)	659.64	402.56
10	Other comprehensive income (net of tax)		
	(a) Items that will not be reclassified to profit or loss	3.36	(0.73)
	(b) Income tax related to items that will not be reclassified to profit or loss	(1.16)	(0.25)
	<b>Total other comprehensive income</b>	<b>2.20</b>	<b>(0.48)</b>
11	Total comprehensive income for the period comprising of profit and other comprehensive income for the period (9+10)	661.84	402.08
12	Paid-up equity share Capital (Face value : ₹1/- per share)	3,933.93	3,927.26
13	Earnings per share (Face value of ₹1/- each) (not annualised)		
	(a) Basic	0.17	0.10
	(b) Diluted	0.17	0.10
	See accompanying note to the unaudited financial results		

#### Notes:

- The above unaudited financial results for the quarter ended June 30, 2017 were reviewed and recommended by the Audit Committee at their meeting held on September 14, 2017 and approved by the Board of Directors at their meeting held on September 14, 2017.
- The above unaudited financial results has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable. Beginning April 1, 2017 the Company has for the first time adopted Ind-AS with a transition date of April 1, 2016.
- The Statutory auditors have performed a "Limited Review" of the above financial results for the quarter ended June 30, 2017. The Statement does not include Ind-AS compliant results for the preceding quarter and previous year ended March 31, 2017 as the same are not mandatory as per SEBI's Circular CIR/CFD/FAC/62/2016 dated July 5, 2016. The Ind-AS compliant figures of the corresponding quarter ended June 30, 2016 have not been subjected to limited review or an audit. However, the Management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of the affairs of the Company.
- The CEO and CFO certificate in respect of the above results in terms of Regulation 17(8) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been placed before the Board of Directors.
- The business of the Company mainly comprises Construction and Development of Infrastructure and Real Estate project which has been identified as a single reportable segment for the purpose of Indian Accounting Standard (Ind-AS) 108 on 'Segment Reporting'.
- The reconciliation between financial results under previous India GAAP and Ind AS for the quarter ended June 30, 2016 is as under :

Particulars	(Unaudited) Quarter Ended June 30, 2016 (Refer note 3) (₹ In Lakhs)
Net profit (after tax) for the period as per previous Indian GAAP	401.42
Add/ (Less) : Adjustments for GAAP differences	
Revenue recognition- effect of straight lining of lease rental	(0.73)
Revenue recognition- effect of fair value of land or land rights	39.33
ESOP measurement and amortisation based on fair value of option	(12.70)
Deferred tax adjustments on fair value of assets acquired in the scheme of amalgamation and arrangement	(9.50)
Net actuarial (gain)/ loss on employee benefit funds recognized in other comprehensive income	(0.73)
Others	(2.83)
Deferred tax adjustments on Ind AS adjustments	(11.70)
Net profit before the comprehensive income as per Ind AS	402.56
Actuarial gain / (loss) for employee benefit obligation	(0.73)
Deferred tax adjustments on Ind AS adjustments through other comprehensive income	0.25
<b>Total other comprehensive income (net of tax)</b>	<b>(0.48)</b>
<b>Total comprehensive income (net of tax)</b>	<b>402.08</b>

- The previous period's figures have been reworked, regrouped, rearranged and reclassified wherever necessary.
- Pursuant to the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, the above unaudited financial result is being forwarded to the Stock Exchanges (BSE and NSE) for uploading on their respective websites and the same are also available on the Company's website at www.nilainfra.com

By Order of the Board of Directors

**Manoj B Vadodaria**  
Managing Director  
DIN : 00092053

**Place :** Ahmedabad  
**Date :** September 14, 2017

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UPGRADE

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