



CIN - L31501HR1973PLC007543

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SRL/NK/2021-22/28 26th October, 2021

BSE Limited
Corporate Relationship Department
2nd Floor, New Trading Wing
Rotunda Building, P J Towers
Dalal Street
MUMBAI – 400 001.
Scrip Code: 500336

National Stock Exchange of India Ltd. Exchange Plaza, 5th Floor Plot No.C/1, G Block Bandra – Kurla Complex Bandra (E) MUMBAI – 400 051. Scrip Code: SURYAROSNI

Sub: OUTCOME OF BOARD MEETING HELD ON 26TH OCTOBER, 2021.

Dear Sir,

In reference to the captioned subject, please take note that the Board of Directors of the Company in their meeting held today, has inter-alia approved the Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended 30th September, 2021. Copy of the approved Unaudited Standalone and Consolidated Financial Results along with the limited review report of the Auditors is enclosed herewith.

The meeting commenced at 3.00 p.m. and concluded at 4:10 p.m.

This is for your information and records please.

Thanking you.

Yours faithfully, for SURYA ROSHNI LIMITED

B B SINGAL

SR. VP & COMPANY SECRETARY

Encl:a/a



CIN - L31501HR1973PLC007543

Registered Office: Prakash Nagar, Sankhol, Bahadurgarh, Haryana - 124507 Corporate Office: 2nd Floor, Padma Tower-I, Rajendra Place, New Delhi - 110008, Tel. +91-11-47108000 Website: www.surya.co.in, email-id: investorgrievances@sroshni.com

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2021

						(Rs. in Lakhs		
	Particulars		Quarter ended			Half Year Ended		
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021	
-		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Revenue from Operations	1,94,557	1,45,339	1,37,377	3,39,896	2.25,545	F FF 407	
11	Other Income	126	100	120	226	2,25,545	5,55,437	
III	Total Income (I+II)	1,94,683	1,45,439	1,37,497	3,40,122	2,25,748	5,55,904	
IV	Expenses			17.00		TRUITAL ACT		
	Cost of materials consumed	1,51,795	1,20,587	95,665	2,72,382	1,53,211	4,05,775	
	Purchases of stock-in-trade	9,330	4,185	5,221	13,515	7,845	26,477	
c	Changes in inventories of finished goods, stock-in-trade and work-in-progress	(3,558)	(10,717)	3,967	(14,275)	13,402	1,566	
	Employee benefits expense	9,109	7,976	7,758	17,085	14,527	30,712	
	Finance costs	1,513	1,689	1,744	3,202	3,772	6,979	
	Depreciation and amortisation expense	2,746	2,533	2,673	5,279	4,756	10,270	
	Other expenses	17,792	14,096	14,848	31,888	22,402	53,211	
	Total Expenses (IV)	1,88,727	1,40,349	1,31,876	3,29,076	2,19,915	5,34,990	
	Profit before exceptional items and tax (III-IV)	5,956	5,090	5,621	11,046	5,833	20,914	
	Exceptional Items		-	-	-	-	-	
VII	Profit before tax (V-VI)	5,956	5,090	5,621	11,046	5,833	20,914	
VIII	Tax expense				-		Charles Co.	
	(1) Current tax	1,751	1,536	1,390	3,287	1,403	5,029	
	(2) Deferred tax	(228)	(174)	101	(402)	143	235	
	Profit for the period	4,433	3,728	4,130	8,161	4,287	15,650	
X	Other Comprehensive Income							
1	A (i) Items that will not be reclassified to profit or loss	(10)	(6)	(40)	(16)	(90)	167	
	A (ii) Income tax relating to items that will not be reclassified to profit or loss	2	2	10	4	22	(42)	
J 75	B (i) Items that will be reclassified to profit or loss	1	-	1 2	~		9.1	
	B (ii) Income tax relating to items that will be reclassified to profit or loss	- 1	2		- 2	2		
	Total other comprehensive income (X)	(8)	(4)	(30)	(12)	(68)	125	
XI	Total Comprehensive income for the period (IX+X)	4,425	3,724	4,100	8,149	4,219	15,775	
	Paid-up equity share capital	5,317	5,341	5,370	5,317	5,370	5,361	
	(Face Value of Rs, 10/- each)							
XII	Other Equity						1,31,159	
					N-1			
XIII	Earnings per equity share							
	(of Rs. 10/- each) (not annualised):							
	(a) Basic	8.31	6.96	7.63	15.27	7.90	29,01	
	(b) Diluted	8,15	6.85	7,59	15,00	7.88	28.76	

Notes on Standalone Financial Results

- The above standalone financial results have been reviewed by the Audit Committee. These results have been approved by the Board of Directors at their meeting held on 26th,October, 2021, Limited review under Regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory auditors of the Company. The Auditors have expressed unmodified report of the above results.
- During the quarter ended 30th September, 2021, 2,36,700 equity shares of the company have been purchased by Surya Roshni Employees Welfare Trust under approved Surya Roshni Limited Employees Stock Option Scheme-2021. These shares (cumulative up to 30th September, 2021, 12,36,700) have been considered as treasury shares and shown as deduction from Equity, in account India AS 32 'Financial Instruments Presentation'
- Previous Period figures are regrouped /reclassified wherever necessary in line with requirement of Schedule III to the Companies Act 2013.

 CARE RATINGS has upgraded long-term credit rating of the Company to AA-from A+ and re-affirmed A1+ for Short term Bank Facilities and Commercial Papers. The Company has repaid Commercial Papers on their respective due dates and outstanding as on 30th Sept 2021 are Rs.10000 lakhs under standalone programme. Additional disclosures as per clause 52(4) of Securities and Exchange Board of India (Listing Obligation and Disclosure requirement) Regulation 2015:

			Quarter Ended		Half Year	Ended	Year Ended
S.No	Particulars	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
а	Net Worth (Including Retained Earnings)	1,41,974	1,39,224	125884	1,41,974	125884	136520
b	Capital Redemption Reserve	300	300	300	300	300	300
c	Debt Service Coverage Ratio (In times)=((Earnings before Interest , Depreciation and Exceptional Items) / (Interest + Regular Repayments of long term loans)	3,15	2.42	2,62	2,92	1.88	2.58
d	Interest Service Coverage Ratio (in times)=(Earnings before Interest ,Depreciation &Tax) / Interest	6.75	5.51	5.76	6.10	3.81	5.47
0	Debt Equity Ratio (In times)= (Total Debt (Term Loans and Working Capital Loans) / Equity)	0.46	0.51	0.69	0.46	0.69	0.52
1	Current Ratio (In Times)=(Current Assets / Current Liabilities)	1.41	1.37	1,43	1.41	1.43	1.46
g	Long Term Debt to Working Capital (In times) = (Long term Debt / Net Working Capital Excluding Current Borrowing)	0.09	0.09	0,17	0.09	0.17	0.15
h	Bad and Doubtful Debts to Accounts Receivable(In %) =(Bad and Doubtful Debts/ Accounts Receivable)	1.06%	0.92%	1.05%	1.06%	1.05%	0.93%
î	Current Liability Ratio (In times) = Current Liabilities / Total Liabilities	0.47	0.48	0.41	0,47	0.41	0.43
j	Total Debts to Total Assets Ratio =(Short term borrowing + Long term Borrowing)/ Total Assets	21%	23%	32%	21%	32%	24%
k	Debtor Turnover Ratio (In Times)#(Revenue from Operation / Trade Receivable)	11.15	7.67	8.81	9.74	7,23	7.37
1	Inventory Turnover Ratio (In Times)=(Cost of Goods Sold / Inventories)	5.43	4.18	5.81	4.68	4.83	5.00
m	Operating Margin(in %) =(Earnings before interest, Depreciation, Tax and Exceptional Items) / Turnover)	5%	6%	7%	6%	6%	7%
n	Net Profit Margin (in %) (Profit after Tax / Turnover)	2%	3%	3%	2%	2%	3%

For Surya Roshni Li

(Managing Director)

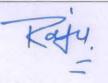
Place : New Delhi Dated: 26th October, 2021

DIN: 01299297



			(Rs. in Lakhs
	Particulars	Half Year Ended 30,09,2021 (Unaudited)	Half Year Ended 30,09,2020 (Unaudited)
A.	CASH FLOWS FROM OPERATING ACTIVITIES		
	a. Profit Before Tax	11,046	5,833
	Adjustment for :		
	Re-measurement Gain / loss on defined benefit plans routed through OCI	(16)	(90
	Depreciation and amortisation expense	5,279	4,756
	(Profit)/Loss on disposal of Property Plant and Equipment (Net)	197	-
	Allowance for doubtful debts	104	39
	Employee Stock Option Expense	578	
	Lease Rent Paid	(359)	(322
	Finance cost Incurred	3,203	3,772
	b. Operating profit before Working Capital changes	20,032	13,988
	Movement in Working Capital		
	(Increase) / Decrease in Trade receivables	5,444	7,377
	(Increase) / Decrease in Other financial assets	736	(221
	(Increase) / Decrease in Other assets	(1,089)	
	(Increase)/Decrease in Inventories	(29,256)	36.37
	Increase / (Decrease) in Trade payables/ provisions	19,458	(10,233
	Increase / (Decrease) in Other financial liabilities	2,980	2,864
	Increase / (Decrease) in Other liabilities	(1,436)	
		(3,163)	
	c. Cash generated from Operations Before Tax (a+b)	16,869	32,145
	d. Direct Taxes paid (Net of Refunds)	(3,030)	
	Net cash (used in) operating activities A = (c+d)	13,839	31,129
3.	CASH FLOWS FROM INVESTING ACTIVITIES		
	Purchase of Property, Plant and Equipment.	(1,765)	(2,941)
	Proceeds from Sale of Property, Plant and Equipment	181	150
	Net cash (used in) investing activities	(1,584)	(2,791
	Net cash from operating and investing activities (A+B)	12,255	28,338
	CASH FLOWS FROM FINANCING ACTIVITIES		
	Prepayment/ Repayment of non current borrowings	(10,196)	(8,232
	Short term borrowings Increase /(Decrease) during the year (net)	4,425	(14,058
	Purchase of Company's Shares through ESOP trust	(2,457)	(1,142
	Payment of dividend	(816)	(1,088
	Finance cost	(3,213)	(3,730
	Net cash used in financing activities	(12,257)	
	Net cash (used) in/from operating, investing and financing activities ((A+B)+C)	(2)	
	Cash and cash equivalent at the beginning of the Period	25	100
	Cash and cash equivalent at the closing of the Period	23	188





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Registered Office: Prakash Nagar, Sankhol, Bahadurgarh, Haryana - 124507

Corporate Office: 2nd Floor, Padma Tower-I , Rajendra Place, New Delhi - 110008, Tel. +91-11-47108000

Website: www.surya.co.in, email-Id: investorgrievances@sroshni.com

(a) (b) Total Let Sala 2 See Pro (a) (b) Total A A ASSETS 1 Non - Cu a.) Prope b. Capita d.) Invest b.) Finan (i) Other 1.) Other 1.) Other Total A B EQUITY. 1 Equity	Segment Revenue (a) Steel Pipe & Strips (b) Lighting & Consumer Durables Total Less: Inter-Segment Revenue Sales / Income from operations Segment Results Prolit(+)Loss(-) before tax and Finance cost from each Segment (a) Steel Pipe & Strips (b) Lighting & Consumer Durables Total Less: (2) Other un-allocable expenditure/ Income Total Profit before Tax Segment Assets (a) Steel Pipe & Strips (b) Lighting & Consumer Durables (c) Unallocated Assets Total Segment Assets (a) Steel Pipe & Strips (b) Lighting & Consumer Durables (c) Unallocated Assets Total Segment Liabilities (a) Steel Pipe & Strips (b) Lighting & Consumer Durables (c) Unallocated Assets Total Segment Liabilities (a) Steel Pipe & Strips (b) Lighting & Consumer Durables (c) Unallocated Liabilities (d) Steel Pipe & Strips (b) Lighting & Consumer Durables (c) Unallocated Liabilities (including borrowings) Total	30,09,2021 (Unaudited) 1,60,390 34,207 1,94,597 40 1,94,557 5,384 2,105 7,469 1,513 5,986 2,30,631 82,738 1,143 3,14,512	ended 30,05,021 (Unaudited) 1,23,901 21,460 1,45,361 22 1,45,339 5,792 987 6,779 1,689 - 5,090	30,09,2020 (Unaudited 1,04,839 32,868 1,37,707 330 1,37,377 4,744 2,621 7,365	30,09,2021 (Unaudited) 2,84,291 55,667 3,39,858 62 3,39,896 11,156 3,092 14,248	30,09,2020 (Unaudited) 1,75,032 50,967 2,26,999 454 2,25,545	31.03.202 (Audited) 4,32,8 1,23,3 5,56,1
(a) (b) Total Late Sala 2 See Pro (a) (b) Total (a) (b) (c) Total (a) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c	(a) Steel Pipe & Strips (b) Lighting & Consumer Durables Total Less: Inter-Segment Revenue Sales / Income from operations Segment Results Prolit(+)/Loss(-) before tax and Finance cost from each Segment (a) Steel Pipe & Strips (b) Lighting & Consumer Durables Total Less: (1) Finance Cost (2) Other un-allocable expenditure/ Income Total Profit Perfore Tax Segment Assets (a) Steel Pipe & Strips (b) Lighting & Consumer Durables (c) Unallocated Assets Total Segment Liabilities (a) Steel Pipe & Strips (b) Lighting & Consumer Durables (c) Unallocated Assets (d) Steel Pipe & Strips (d) Steel Pipe & Strips (e) Lighting & Consumer Durables (f) Lighting & Consumer Durables (g) Unallocated Liabilities (d) Steel Pipe & Strips (b) Lighting & Consumer Durables (c) Unallocated Liabilities (including borrowings)	1,50,390 34,207 1,94,557 40 1,94,557 5,384 2,105 7,469 1,513 5,956 2,30,631 82,738 1,143	1,23,901 21,460 1,45,361 22 1,45,339 5,792 987 6,779	1,04,839 32,868 1,37,707 330 1,37,377 4,744 2,621 7,365	2,84,291 55,867 3,39,858 62 3,39,896 11,156 3,092	1,75,032 50,967 2,25,999 454 2,25,545	4,32,8 1,23,3 5,56,1
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2 See Pro (a)	Segment Results Prolit(+)Loss(-) before tax and Finance cost from each Segment (a) Steel Pipe & Strips (b) Lighting & Consumer Durables Total Less: (1) Finance Cost (2) Other un-allocable expenditure/ Income Total Profit Perfore Tax Segment Assets (a) Steel Pipe & Strips (b) Lighting & Consumer Durables (c) Unallocated Assets Total Segment Liabilities (a) Steel Pipe & Strips (b) Lighting & Consumer Durables (c) Unallocated Assets (d) Steel Pipe & Strips (b) Lighting & Consumer Durables (c) Unallocated Liabilities (d) Steel Pipe & Strips (b) Lighting & Consumer Durables (c) Unallocated Liabilities (including borrowings)	5,384 2,105 7,469 1,513 5,956 2,30,631 82,738 1,143	5,792 987 6,779 1,689	4,744 2,621 7,365	11,156 3,092	6,464	5,55,
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Particula ASSETS Non - Cu a.) Prope b.) Capit c.) Right f.) Other c.) Right f.) Other ToTAL & Current a.) Invent f.) Oth f.) Other Current c.) Right f.) Other c.) Right f.) Other f.) Other c.) Right f.) Other f.) Other f.) Other c.) Right f.) Other f.) Ot	(a) Steel Pipe & Strips (b) Lighting & Consumer Durables Total Less: (1) Finance Cost (2) Other un-allocable expenditure/ Income Total Profit before Tax Segment Assets (a) Steel Pipe & Strips (b) Lighting & Consumer Durables (c) Unallocated Assets Total Segment Liabilities (a) Steel Pipe & Strips (b) Lighting & Consumer Durables (c) Unallocated Assets (d) Steel Pipe & Strips (e) Lighting & Consumer Durables (f) Lighting & Consumer Durables (g) Lighting & Consumer Durables (g) Unallocated Liabilities (including borrowings)	2,105 7,469 1,513 5,956 2,30,631 82,738 1,143	987 6,779 1,689	7,365	3,092		
Particula ASSETS Non - Gu a) Prope b) Capiti c) Right d) Invent b) Finan (i) Other Current c) Pinan (ii) Cas (iii) Ban (iv) Other TOTAL A S EQUITY 1 Equity a.) Equity a.) Equity	(b) Lighting & Consumer Durables Total Less: (1) Finance Cost (2) Other un-allocable expenditure/ Income Total Profit before Tax Segment Assets (a) Steel Pipe & Strips (b) Lighting & Consumer Durables (c) Unallocated Assets Total Segment Liabilities (a) Steel Pipe & Strips (b) Lighting & Consumer Durables (c) Unallocated Assets Total Segment Liabilities (a) Steel Pipe & Strips (b) Lighting & Consumer Durables (c) Unallocated Liabilities (including borrowings)	2,105 7,469 1,513 5,956 2,30,631 82,738 1,143	987 6,779 1,689	7,365	3,092		400
Lee	Less: (1) Finance Cost (2) Other un-allocable expenditure/ Income Total Profit before Tax Segment Assets (a) Steel Pipe & Strips (b) Lighting & Consumer Durables (c) Unallocated Assets Total Segment Liabilities (a) Steel Pipe & Strips (b) Lighting & Consumer Durables (c) Unallocated Liabilities (d) Other Consumer Durables (c) Unallocated Liabilities (including borrowings)	1,513 5,956 2,30,631 82,738 1,143	1,689	7,365	14,248		18,
Particula Particula ASSETS Non - Cu a) Prope b) Capit c) Right d) Invest e) Finan (i) Oth f) Other Current a) Invent b) Finan (ii) Cas (iii) C	(1) Finance Cost (2) Other un-allocable expenditure/ Income Total Profit before Tax Segment Assets (a) Steel Pipe & Strips (b) Lighting & Consumer Durables (c) Unallocated Assets Total Segment Liabilities (a) Steel Pipe & Strips (b) Lighting & Consumer Durables (c) United Consumer Durables (d) Steel Pipe & Strips (b) Lighting & Consumer Durables (c) Unallocated Liabilities (including borrowings)	5,956 2,30,631 82,738 1,143	-	1,744		9,605	27,
Particula ASSETS Non - Cu a.) Prope b.) Capita c.) Right d.) Invent b.) Finan (i) Other ii) Cas (iii) Ban (iv) Oth (v) Curr TOTAL & EQUITY 1 Equity a.) Equity a.) Equity	(2) Other un-allocable expenditure/ Income Total Profit before Tax Segment Assets (a) Steel Pipe & Strips (b) Lighting & Consumer Durables (c) Unallocated Assets Total Segment Liabilities (a) Steel Pipe & Strips (b) Lighting & Consumer Durables (c) Unallocated Liabilities (a) Steel Pipe & Strips	5,956 2,30,631 82,738 1,143	-		3,202	3,772	6
Particula Particula ASSETS Non - Cu a.) Prope b.) Capit c.) Right d.) Invest c.) Right f.) Other Current a.) Invent b.) Finan (i) Cas (ii) Ban (iv) Oth (v) Curr c.) Other TOTAL & GEQUITY a.) Equity a.) Equity	Segment Assets (a) Steel Pipe & Strips (b) Lighting & Consumer Durables (c) Unallocated Assets Total Segment Liabilities (a) Steel Pipe & Strips (b) Lighting & Consumer Durables (c) Unallocated Liabilities (including borrowings)	2,30,631 82,738 1,143	5,090	-	5,5,50	9175	
Particula Particula ASSETS Non - Cu a) Prope b) Capith c) Right d) Invest e) Finan (i) Other Current a) Invent b) Finan (ii) Cass (iii) Bar (iv) Oth (v) Curr TOTAL A EQUITY 1 Equity a.) Equity	(a) Steel Pipe & Strips (b) Lighting & Consumer Durables (c) Unallocated Assets Total Segment Liabilities (a) Steel Pipe & Strips (b) Lighting & Consumer Durables (c) Unallocated Liabilities (including borrowings)	82,738 1,143		5,621	11,046	5,833	20
Particula ASSETS Non - Cu a.) Prope b.) Capita c.) Right d.) Invent b.) Finan (i) Other iii) Cas (iii) Ban (iv) Oth v) Curr c.) Other TOTAL A iii) Equity a.) Equity a.) Equity	(b) Lighting & Consumer Durables (c) Unallocated Assets Total Segment Liabilities (a) Steel Pipe & Stripe (b) Lighting & Consumer Durables (c) Unallocated Liabilities (including borrowings)	82,738 1,143					
Particula ASSETS Non - Cu a) Proge b) Capit c) Pinan (i) Other c) Finan (ii) Cas (iii) Ban (iv) Oth (v) Cun c) Other TOTAL A EQUITY 1 Equity a.) Equit	(c) Unallocated Assets Total Segment Liabilities (a) Steel Pipe & Strips (b) Lighting & Consumer Durables (c) Unallocated Liabilities (including borrowings)	1,143	2,33,431	1,84,270	2,30,631	1,84,270	2,09
Particula Particula ASSETS Non - Cu a.) Prope b.) Capit c.) Right d.) Invest e.) Finan (i) Other c.) Other Current a.) Invent b.) Finan (ii) Cas (iii) Ban (iv) Oth (v) Curr c.) Other TOTAL A EQUITY 1. Equity a.) Equit	Total Segment Liabilities (a) Steel Pipe & Sinips (b) Lighting & Consumer Durables (c) Unatiocated Liabilities (including borrowings)		80,225 1,143	85,603 494	82,738 1,143	85,603 494	82
Particula ASSETS Non - Cu a.) Prope b.) Capith d.) Invest e.) Finan (i) Oth f.) Other Current a.) Invent b.) Finan (ii) Cas (iii) Bas (iv) Oth (v) Curr c.) Other TOTAL A	(a) Steel Pipe & Strips (b) Lighting & Consumer Durables (c) Unallocated Liabilities (including borrowings)		3,14,799	2,70,367	3,14,512	2,70,367	2,93
Particula ASSETS Non - Cu a.) Prope b.) Capita c.) Right d.) Invent i.) Other Current a.) Invent b.) Finan (i) Tra (ii) Cas (iii) Barr (iv) Oth (v) Curr c.) Other TOTAL A iii Equity a.) Equity a.) Equity	(b) Lighting & Consumer Durables (c) Unallocated Liabilities (including borrowings)	100000	35000				
Particular ASSETS Non - Cu a.) Propa b.) Capit c.) Right d.) Invest e.) Finan (i) Other c.) Finan (ii) Case (iii) Ban (iv) Oth (v) Cun c.) Other TOTAL A EQUITY 1. Equity a.) Equit	(c) Unallocated Liabilities (including borrowings)	61,678 38,594	63,463 34,111	21,322 30,186	61,678 38,594	21,322 30,186	43 35
Particula ASSETS Non - Cu a.) Prope b.) Capita c.) Right d.) Invest e.) Finan (i) Other l.) Other c.) Finan (ii) Cass (iii) Ban (iv) Oth (iv) Cun c.) Other TOTAL A EQUITY 1 Equity a.) Equity	Total	72,266	78,001	92,975	72,266	92,975	78
ASSETS Non - Gu a.) Prope b.) Capiti d.) Invest c.) Right d.) Invest e.) Finan (i) Oth f.) Other a.) Invent a.) Invent a.) Invent (ii) Cas (iii) Ban (iv) Oth (iv) Cun c.) Other TOTAL A EQUITY 1 Equity a.) Equity		1,72,538	1,75,575	1,44,483	1,72,538	1,44,483	1,57
ASSETS Non - Gu a.) Prope b.) Capiti d.) Invest c.) Right d.) Invest e.) Finan (i) Other t.) Other a.) Invent a.) Invent (ii) Cas (iii) Ban (iv) Oth (v) Cun c.) Other TOTAL A EQUITY 1 Equity a.) Equity	Statement of Standalone Unaudited	Assets and Lia	bilities as at	30th Septen	aber 2021		
ASSETS Non - Gu a.) Prope b.) Capiti d.) Invest c.) Right d.) Invest e.) Finan (i) Oth f.) Other a.) Invent a.) Invent a.) Invent (ii) Cas (iii) Ban (iv) Oth (iv) Cun c.) Other TOTAL A EQUITY 1 Equity a.) Equity						As at	As at
Non - Cu a.) Prope b.) Capita d.) Invest c.) Right d.) Invest e.) Finan (i) Other f.) Other a.) Invent a.) Invent b.) Finan (ii) Cas (iii) Ban (iv) Oth (v) Cun c.) Other TOTAL & EQUITY 1. Equity a.) Equity	ulars					30.09.2021	31.03.20
Non - Cu a.) Prope b.) Capita d.) Invest c.) Right d.) Invest e.) Finan (i) Other f.) Other a.) Invent a.) Invent b.) Finan (ii) Cas (iii) Ban (iv) Oth (v) Cun c.) Other TOTAL & EQUITY 1. Equity a.) Equity						Unaudited	Audite
a.) Prope b.) Capita c.) Right d.) Invest e.) Finan (i) Other! Current. a.) Invent b.) Finan (ii) Cas (iii) Bath (iv) Cun c.) Other TOTAL A EQUITY. 1. Equity a.) Equity	TS					(Rs. in I	Lakhs)
b.) Capitro c.) Right d.) Invest e.) Finan (i) Oth f.) Other t.) Other c.) Finan (ii) Cas (iii) Ban (iv) Oth (iv) Curr c.) Other TOTAL A EQUITY 1 Equity a.) Equit	Current assets						
c.) Right d.) Invest e.) Finan (i) Oth f.) Other current a.) Invent b.) Finan (ii) Cass (iv) Oth (v) Curr c.) Other TOTAL A EQUITY 1 Equity a.) Equi	operty, Plant and Equipment				- 1	97,437	1,01
d.) Invest e.) Finan (i) Oth f.) Other Current a.) Invent b.) Finan (ii) Tra (iii) Cas (iii) Bar (iv) Oth (v) Curr c.) Other TOTAL & EQUITY 1 Equity a.) Equit	pital Work in Progress					1,471	
e.) Finan (i) Other Current. a.) Invent b.) Finan (ii) Cas (iii) Ban (iv) Oth (v) Cun c.) Other TOTAL A EQUITY 1 Equity a.) Equity	ght of use Assets					1,478	1
(i) Oth (i) Other Current (ii) Cas (iii) Ban (iv) Oth (v) Cun (c.) Other TOTAL A EQUITY (1) Equity (a.) Equity	estment in Subsidiary					385	
f.) Other Current. a.) Invent b.) Finan (i) Cas (ii) Ban (iv) Oth (v) Cun c.) Other TOTAL A EQUITY. 1 Equity a.) Equity	ancial Assets						
b.) Finan (i) Cass (ii) Ban (iv) Oth (v) Cun c.) Other TOTAL A B EQUITY 1 Equity a.) Equi	Other Financial Assets					3,278	3
a.) Invent b.) Finan (i) Tra (ii) Casi (iii) Ban (iv) Oth (v) Cun c.) Other TOTAL A 3 EQUITY 1 Equity a.) Equity	er Non Financial Assets					2,833	2
a.) Invent b.) Finan (i) Tra (ii) Casi (iii) Ban (iv) Oth (v) Cun c.) Other TOTAL A 3 EQUITY 1 Equity a.) Equity						1,06,882	1,10,
b.) Finan (i) Tra (ii) Cas (iii) Bar (iv) Oth (v) Cun c.) Other TOTAL A 3 EQUITY 1 Equity a.) Equi	nt Assets					1 16 079	86
(i) Tra (ii) Cas (iii) Bar (iv) Oth (v) Cur c.) Other TOTAL A EQUITY 1 Equity a.) Equity	rentories					1,16,078	00
(ii) Cas (iii) Ban (iv) Oth (v) Cun c.) Other TOTAL A EQUITY 1 Equity a.) Equi	nancial Assets						
(ii) Bar (iv) Oth (v) Curr c.) Other TOTAL A EQUITY 1 Equity a.) Equi	Trade receivables					69,775	75
(iv) Oth (v) Cun c.) Other TOTAL A EQUITY 1 Equity a.) Equi	Cash and Cash Equivalents					23	
(v) Cun c.) Other TOTAL A EQUITY 1 Equity a.) Equi	Bank Balances other than (ii) above					92	
TOTAL A EQUITY 1 Equity a.) Equi	Other Financial Assets					3,837	4
TOTAL A EQUITY 1 Equity a.) Equi	Current Tax Assets (Net)					1,143	1
EQUITY 1 Equity a.) Equi	her Current Assets					16,682	15
EQUITY 1 Equity a.) Equi				-		207 528	4 00
EQUITY 1 Equity a.) Equi			_	-		2,07,630	1,83,
1 Equity a.) Equi	L ASSETS				-	3,14,512	2,93,
a.) Equi	TY AND LIABILITIES						
	quity Share Capital				7.4	5,317	5
o. / Cine						1,36,657	1,31
22 2 22 2	-100					1,41,974	1,36,
Liabilitie	ities						
Non - Cu	Current Liabilities						
	nancial fiabilities						
	Borrowings					10,098	17
						5,000	
						1,497	1
	ease Liabilities					1,177	1
COMPANION	Other Financial Liabilities					6,502 5,979	6
c.) Delen	Other Financial Liabilities ovisions					25,253	32,
Current	Other Financial Liabilities						54,
a.) Finan	Other Financial Liabilities ovisions						
(i) Born	Other Financial Liabilities ovisions iderred Tax Liability (Net)					55,790	54
(ii) Leas	Other Financial Liabilities ovisions ferred Tax Liability (Net) nt liabilities					183	
(iii) Trae	Other Financial Liabilities ovisions ferred Tax Liability (Net) ent liabilities nancial liabilities						
	Other Financial Liabilities ovisions ferred Tax Liability (Net) ent liabilities nancial liabilities orrowings .ease Liabilities						
	Other Financial Liabilities ovisions interred Tax Liability (Net) Int liabilities annoial liabilities orrowings .ease Liabilities Trade payables	erprises				5,038	4
100	Other Financial Liabilities ovisions ferred Tax Liability (Net) It liabilities ancial liabilities orrowings .ease Liabilities Trade payables (a) total outstanding dues of micro enterprises and small enterprises.		enterprises			5,038 62,429	
(iv) Ott	Other Financial Liabilities ovisions ferred Tax Liability (Net) nt liabilities annical liabilities orrowings .ease Liabilities Trade payables (a) total outstanding dues of micro enterprises and small ente (b) total outstanding dues of creditors other than micro enterp		enterprises				43
	Other Financial Liabilities ovisions ferred Tax Liability (Net) int liabilities annoial liabilities orrowings .ease Liabilities Trade payables (a) total outstanding dues of micro enterprises and small ent (b) total outstanding dues of creditors other than micro enterp Other financial liabilities		enterprises			62,429	4 43 12 5
	Other Financial Liabilities obtains ferred Tax Liabilities ferred Tax Liability (Net) Int liabilities for an experiment of the ferred		enterprises			62,429 14,962	43 12

1,47,285

1,47,285 3,14,512

1,25,230

2,93,908



TOTAL EQUITY AND LIABILITIES

357, Sector 28, Golf Course Road Gurugram (Haryana)- 122002 Tel: 0124-2577411

E-mail: gurgaon@akgca.com

Independent Auditor's Review Report on the Unaudited Quarterly and Year-to-date Standalone Financial Results of the Company Pursuant to the Regulation 33 and Regulation 52 read with regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to The Board of Directors Surya Roshni Limited

- 1. We have reviewed the accompanying statement of unaudited standalone financial results of Surya Roshni Limited (the "Company") for the quarter ended 30th September 2021 and year to date results for the period from 1st April 2021 to 30th September 2021 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 read with regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 Statement is 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.
- 4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FRN 0002777N

TERED ACCOUNT

For Ashok Kumar Goyal & Co. Chartered Accountants

(Firm Registration- 002777N)

(CA Ashok Kumar) Partner, F.C.A

Membership No. 017644

UDIN No.: 2101+644 AAAA B J8002

Place: New Delhi

Dated: 26th October, 2021

CIN - L31501HR1973PLC007543

Registered Office: Prakash Nagar, Sankhol, Bahadurgarh, Haryana - 124507 Corporate Office: 2nd Floor, Padma Tower-I , Rajendra Place, New Delhi - 110008, Tel. +91-11-47108000 Website: www.surya.co.in, email-id: investorgrievances@sroshni.com

Statement of Consolidated Unaudited Financial Results for the Quarter and Half year ended 30th September , 2021

	Particulars		Quarter ended		Half Yea	ar Ended	Year ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	1,94,566	1,45,348	1,37,424	3.39.914	2.26,134	5.56.139
H	Other Income	128	102	120	230	203	470
III	Total income (I+II)	1,94,694	1,45,450	1,37,544	3,40,144	2,26,337	5,56,609
IV	Expenses						
	Cost of materials consumed	1,51,795	1,20,587	95,620	2,72,382	1,53,619	4,06,19
	Purchases of stock-in-trade	9,330	4,185	5,221	13,515	7,845	26,477
	Changes in inventories of finished goods, stock-in-trade and work-in-progress	(3,558)	(10,717)	3,967	(14,275)	13,402	1,568
	Employee benefit expense	9,113	7,980	7,763	17,093	14,536	30,730
	Finance costs	1,514	1,689	1,745	3,203	3,775	6,986
	Depreciation and amortisation expense	2,746	2,533	2,673	5,279	4,756	10,270
J	Other expenses	17,799	14,101	14,852	31,900	22,411	53,234
J.	Total Expenses (IV)	1,88,739	1,40,358	1,31,841	3,29,097	2,20,344	5,35,462
٧	Profit before exceptional items and tax (III-IV)	5,955	5,092	5,703	11,047	5,993	21,14
VI	Exceptional items	-	12	-	-	-	-
VII	Profit Before Tax (V-VI)	5,955	5,092	5,703	11,047	5,993	21,147
VIII	Tax Expense						
	(1) Current tax	1,751	1,536	1,410	3,287	1,435	5,081
	(2) Deferred tax	(228)	(174)	101	(402)	143	235
	Profit for the period	4,432	3,730	4,192	8,162	4,415	15,831
X	Other Comprehensive income						
	A (i) Items that will not be reclassified to profit or loss	(10)	(6)	(40)	(16)	(90)	167
	A (ii) Income tax relating to items that will not be reclassified to profit or loss	2	2	11	4	23	(42
	B (i) Items that will be reclassified to profit or loss	-			-	-	
	B (ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	
	Total Other Comprehensive income (X)	(8)		(29)	(12)	(67)	125
XI	Total Comprehensive Income for the period (IX+X)	4,424	3,726	4,163	8,150	4,348	15,956
	Paid-up equity share capital	5,317	5,341	5,370	5,317	5,370	5,361
	(Face Value of Rs. 10/- each)						
XII	Other Equity						1,31,367
XIII	Earnings per equity share						
	(of Rs. 10/- each) (not annualised):				1		
	(a) Basic	8.31	6.96	7.75	15.27	8,14	29.3
		8.15	-271510			8.11	29.1
	(b) Diluted	8.15	0.00	7.70	15.01	0.11	29.1

- The above consolidated financial results have been reviewed by the Audit Committee. These results have been approved by the Board of Directors at their meeting held on 26th, October, 2021. Limited review under Regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory auditors of the Company. The auditors have expressed unmodified report of the above results.
- During the quarter ended 30th September, 2021, 2,36,700 equity shares of the company have been purchased by Surya Roshni Employees Welfare Trust under approved Surya Roshni Limited Employees Stock Option Scheme-2021. These shares (cumulative up to 30th September, 2021, 12,36,700) have been considered as treasury shares and shown as deduction from Equity, in accordance with Ind AS 32 'Financial Instruments Presentation'.
- 3 Previous Period figures are regrouped /reclassified wherever necessary in line with requirement of Schedule III to the Companies Act 2013.

 4 CARE RATINGS has upgraded long-term credit rating of the Company to AA- from A+ and re-affirmed A1+ for Short term Bank Facilities and Commercial Papers. The Company has repaid Commercial Papers on their respective due dates and outstanding as on 30th Sept 2021 are Rs.10000 lakhs under standalone programme. Additional disclosures as per clause 52(4) of Securities and Exchange Board of india (Listing Obligation and Disclosure requirement) Regulation 2015:

		(Quarter Ended		Half Year	r Ended	Year Ended
S.N	Particulars	30.09.2021	30.06.2021	30,09,2020	30,09,2021	30.09.2020	31.03.2021
a. b	Net Worth (Including Retained Earnings) Capital Redemption Reserve	1,42,183 300	1,39,224 300	1,26,041 300	1,42,183 300	1,26,041 300	1,36,728 300
C.	Debt Service Coverage Ratio (In times)=((Earnings before Interest, Depreciation and Exceptional Items) / (Interest + Regular Repayments of long term loans)	3.15	2.43	2.63	2.92	1.90	2.59
d.	Interest Service Coverage Ratio (in times)=(Earnings before Interest ,Depreciation &Tax) // Interest	6.75	5.51	5.80	6.10	3.85	5.50
е.	Debt Equity Ratio (In times)= (Total Debt (Term Loans and Working Capital Loans) / Equity)	0.46	0.51	0.69	0.46	0.69	0.52
f.	Current Ratio (In Times)=(Current Assets / Current Liabilities)	1,41	1.37	1.43	1.41	1.43	1.47
g.	Long Term Debt to Working Capital (In times) = (Long term Debt / Net Working Capital Excluding Current Borrowing)	0.09	0.09	0,17	0.09	0.17	0.15
h.	Bad and Doubtful Debts to Accounts Receivable (In %) =(Bad and Doubtful Debts/ Accounts Receivable)	1.06%	0.92%	1.04%	1.06%	1.04%	0.93%
į.	Current Liability Ratio (In times) = Current Liabilities / Total Liabilities	0.47	0.48	0.41	0.47	0.41	0.43
j.	Total Debts to Total Assets Ratio = (Short term borrowing + Long term Borrowing)/ Total Assets	21%	23%	32%	21%	32%	24%
k	Debtor Turnover Ratio (In Times)=(Revenue from Operation / Trade Receivables)	11.10	7.64	8.77	9.70	7.22	7.35
1	Inventory Turnover Ratio (In Times)=(Cost of Goods Sold / Inventories)	5.43	4.18	5,80	4.68	4.84	10.00
m	Operating Margin(in %) =(Earnings before Interest, Depreciation, Tax and Exceptional Items) /Turnover)	5.25%	6.41%	7.36%	5.75%	6.42%	6.91%
n	Net Profit Margin (in %) (Profit after Tax / Tumover)	2.28%	2.57%	3.05%	2.40%	1.95%	2.85%

Place: New Delhi Dated: 26th October, 2021 For Surya Roshni Limited

Raju Bista (Managing Director) DIN: 01299297

CIN - L31501HR1973PLC007543

Registered Office: Prakash Nagar, Sankhol, Bahadurgarh, Haryana - 124507

Corporate Office: 2nd Floor, Padma Towerl, Rajendra Place, New Delhi - 110008, Tel. +91-11-47108000

Website: www.surya.co.in, email-id: investorgrievances@sroshni.com

Consolidated Segment wise Revenue, Results , Assets and Liabilities for the Quarter and Half Year ended 30th September , 2021

	Particulars		Quarter ended		Half Year	Ended	Year ended
		30.09.2021	30.06,2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue					- 1212	
	(a) Steel Pipe & Strips	1,60,390	1,23,901	1,04,839	2,84,291	1,75,032	4,32,811
	(b) Lighting & Consumer Durables	34,216	21,469	32,915	55,685	51,556	1,24,013
	Total	1,94,606	1,45,370	1,37,754	3,39,976	2,26,588	5,56,824 685
	Less: Inter-Segment Revenue	40	22	330	62	454	- Annual - A
	Sales / income from operations	1,94,566	1,45,348	1,37,424	3,39,914	2,26,134	5,56,139
2	Segment Results			1			
	Profit(+)/Loss(-) before tax and Finance cost from each Segment						40.070
	(a) Steel Pipe & Strips	5,364	5,792	4,744	11,156	6,464	18,270 9,863
	(b) Lighting & Consumer Durables	2,105	989	2,704	3,094	3,304	28,133
	Total	7,469	6,781	7,448	14,250	9,768	20,13
	Less:	19 (2000)	14 (6/20)	A SHARE	0.000	3,775	6,986
	(1) Finance Cost	1,514	1,689	1,745	3,203	3,113	0,000
	(2) Other un-allocable expenditure/ Income	-	*	-	44.047	5,993	21,147
	Total Profit before Tax	5,955	5,092	5,703	11,047	5,333	21,147
3	Segment Assets					1.04.070	2,09,787
	(a) Steel Pipe & Strips	2,30,631	2,33,431	1,84,270	2,30,631	1,84,270 85,792	83,196
	(b) Lighting & Consumer Durables	82,935	80,423	85,792	82,935	494	1,158
	(c) Unallocated Assets	1,158	1,157	494	1,158		2,94,14
	Total	3,14,724	3,15,011	2,70,556	3,14,724	2,70,556	2,04,14
4	Segment Liabilities			04 000	04.070	21,322	44,169
	(a) Steel Pipe & Strips	61,678	63,463	21,322	61,678 38,596	30,218	35,199
	(b) Lighting & Consumer Durables	38,596	34,113	30,218	72.267	92,975	78,045
	(c) Unallocated Liabilities (including borrowings)	72,267	78,001	92,975	1,72,541	1,44,515	1,57,413
	Total	1,72,541	1,75,577	1,44,515	1,72,541	1,44,515	1,07,411



	Particulars	As at 30.09.2021	As at 31,03,2021
J		Unaudited	Audited
	ASSETS	(Rs. in Lakhs)	(Rs. in Lakhs
)	Non - Current assets		
	a.) Property, Plant and Equipment	97,437	1,01,539
	b.) Capital Work in Progress	1,471	966
	c.) Right of use Assets	1,478	1,377
	d.) Investment in Subsidiary		
	e.) Financial Assets		-22
	(i) Other Financial Assets	3,478	3,634 2,799
_	f.) Other Non Financial Assets	2,833 1,06,697	1,10,31
-		Hadasi	374
2)	Current Assets		
	a.) Inventories	1,16,125	86,869
	b.) Financial Assets		
	(i) Trade Receivables	70,089	75,614 26
	(ii) Cash and Cash Equivalents	92	68
	(iii) Bank Balances other than (ii) above (iv) Other Financial Assets	3,836	4,468
	(v) Current Tax Assets (Net)	1,157	1,157
		16,704	15,624
	c.) Other Current Assets	2,08,027	1,83,82
			La Constant
_	TOTAL ASSETS	3,14,724	2,94,14
В	EQUITY AND LIABILITIES	the second second	
1	Equity		
i	a.) Equity Share Capital	5,317	5,361
	a.) Equity Strate Copius		3 44 44
	b.) Other Equity	1,36,866	1,31,367
2	Liabilities	1,74,100	1,00,10
-			
	Non - Current Liabilities		
	a.) Financial liabilities	10,098	17,22
	(i) Borrowings (ii) Lease Liabilities	1,497	1,376
	(iii) Other Financial Liabilities	1,177	1,15
	b.) Provisions	6,502	6,016
	c.) Deferred Tax Liability (Net)	5,979	6,38
_		25,253	32,15
-	Current liabilities		
	a.) Financial liabilities	55,790	54,43
	(i) Borrowings	183	16
	(ii) Lease Liablilities		
	(iii) Trade payables	5,038	4,93
	(a) total outstanding dues of micro enterprises and small enterprises	62,429	43,11
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises		12,07
	(iv) Other financial liabilities	14,963	5,11
	b.)Other current liabilities	3,654 4,832	5,28
	c.) Provisions d,) Current Tax Liabilities (Net)	399	14
8	u _t / which tax believed troy	1,47,288	1,25,25
\vdash	TOTAL EQUITY AND LIABILITIES	3,14,724	2,94,14

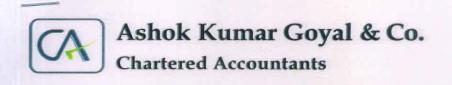


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-	Particulars		(Rs. in Lakhs
_	Faruculars	Half Year ended 30.09.2021	Half Year ended 30.09.2020
Α.	CARLLEY CHILD PROVI CHILD IN C	(Unaudited)	(Unaudited)
١.	CASH FLOWS FROM OPERATING ACTIVITIES		
_	a. Profit Before Tax	11,047	5,993
_	Adjustment for :		
	Re-measurement Gain / loss on defined benefit plans routed through OCI	(16)	(90
	Depreciation and amortisation expense	5.279	4.756
	(Profit)/Loss on disposal of Property Plant and Equipment (Net)	197	11.00
	Allowance for doubtful debts	104	39
	Employee Stock Option Expense	578	-
	Lease Rent Paid	(359)	(322
	Finance cost	3,204	3,775
_	b. Operating profit before Working Capital changes	20,034	14,151
	Adjustment for :		
	(Increase) / Decrease in Trade receivables	5.421	6.917
_	(Increase) / Decrease in Other financial assets	789	(359
Ļ	(Increase) / Decrease in Other assets	(1,098)	(1,224
	(Increase)/Decrease in Inventories	(29,256)	19.488
-	Increase / (Decrease) in Trade payables/ provisions	19,458	(10,268
	Increase / (Decrease) in Other financial liabilities	2,979	2,862
_	Increase / (Decrease) in Other liabilities	(1,457)	600
	- Code and the Code at the Cod	(3,164)	18,016
	c. Cash generated from Operations before tax (a+b)	16,870	32,167
_	d. Direct Taxes paid (Net of Refunds)	(3,030)	(1,036
	Net cash (used in) operating activities A = (c+d)	13,840	31,131
	CASH FLOWS FROM INVESTING ACTIVITIES		
	Purchase of Property, Plant and Equipment.	(1,765)	(2,940
	Proceeds from Sale of Property, Plant and Equipment	181	150
	Net cash (used in) investing activities	(1,584)	(2,790
	Net cash from operating and investing activities (A+B)	12,256	28,341
è	CASH FLOWS FROM FINANCING ACTIVITIES		
	Prepayment/ Repayment of non current borrowings	(10,196)	(8,232
	Short term borrowings Increase I(Decrease) during the year (net)	4.425	(14,058)
	Purchase of Company Shares through ESOP Trust	(2,457)	(1,142
	Payment of dividend	(816)	(1,088)
	Payment of dividend distribution tax		(1)000
	Finance cost	(3,214)	(3,733)
	Net cash used in financing activities	(12,258)	(28,253)
	Net cash (used) in/from operating, investing and financing activities ((A+B)+C)	(2)	88
	Cash and cash equivalent at the beginning of the Period	26	101
	Cash and cash equivalent at the closing of the Period	24	189







357, Sector 28, Golf Course Road Gurugram (Haryana)- 122002 Tel: 0124-2577411

E-mail: gurgaon@akgca.com

Independent Auditor's Review Report on the Unaudited Quarterly and Year-to-date Consolidated Financial Results of the Company Pursuant to the Regulation 33 and Regulation 52 read with regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Surya Roshni Limited

- 1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Surya Roshni Limited (the "Holding Company") and its sole wholly-owned subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter ended 30th September 2021 and year to date results for the period from 1st April 2021 to 30th September 2021 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 and Regulation 52 read with regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1 /44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.
- 4. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of wholly-owned subsidiary Surya Roshni LED Lighting Projects Limited, whose unaudited interim financial results for the quarter ended 30th September 2021 and year to date results for the period from 1st April 2021 to 30th September 2021, as considered in the Statement which have been also reviewed by us as its Independent Auditor.

PED ACCOUNT

357, Sector 28, Golf Course Road Gurugram (Haryana)- 122002 Tel: 0124-2577411

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5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FRN 0002777N

For Ashok Kumar Goyal & Co. Chartered Accountants (Firm Registration- 002777N)

(CA Ashok Kumar)

Partner, F.C.A Membership No. 017644

UDIN No.: 21017644AAAA BK 6554

Place: New Delhi

Dated: 26th October, 2021