

Arvind SmartSpaces Limited (Formerly Arvind Infrastructure Limited)
Standalone Balance Sheet as at 31st March, 2018
(Amount in INR Lacs unless stated otherwise)

	Notes	As at 31st March, 2018	As at 31st March, 2017	As at 1st April, 2016
ASSETS				
Non-current assets				
Property, plant, equipment	3.1	815.44	803.99	768.55
Intangible assets	3.2	2.07	4.25	5.37
Intangible assets under development		2.08	1.72	1.72
Financial assets				
Investments	4	14,459.19	7,682.06	5,206.41
Other financial assets	8	1,208.24	315.44	907.63
Deferred tax assets (net)	25	17.06	17.99	-
Income tax assets (net)		276.35	187.38	-
Other non-current assets	10	8.85	0.25	0.25
Total non-current assets		16,789.28	9,013.08	6,889.93
Current Assets				
Inventories	9	16,656.89	13,983.49	8,066.35
Financial assets				
Investments	4	2,382.49	1,723.51	930.21
Trade receivables	6	5,635.35	2,795.69	3,397.65
Cash and cash equivalents	7	276.98	196.27	266.81
Loans	5	1,280.00	111.00	100.00
Other financial assets	8	4,814.14	3,124.36	4,853.34
Other current assets	10	1,596.92	2,162.02	3,223.12
Total current assets		32,592.77	24,096.34	20,837.48
Total assets		49,382.05	33,109.42	27,727.41
EQUITY AND LIABILITIES				
Equity				
Equity share capital	11	3,186.76	2,840.93	2,582.43
Other equity	12	26,313.90	16,669.83	11,794.71
Total Equity		29,500.66	19,510.76	14,377.14
Liabilities				
Non-current liabilities				
Financial liabilities				
Borrowings	13	10,014.17	4,531.56	4,296.98
Trade payables	14	1,710.74	1,987.82	1,880.10
Other financial liabilities	15	3.16	7.87	7.87
Long term provisions	16	110.73	69.93	43.56
Deferred tax liabilities (net)	25	-	-	9.55
Total non-current liabilities		11,838.80	6,597.18	6,238.06
Current liabilities				
Financial liabilities				
Borrowings	13	-	874.00	642.23
Trade payables	14	1,436.26	1,595.56	1,772.77
Other financial liabilities	15	6,058.38	3,998.25	4,249.41
Short term provisions	16	14.34	8.02	2.41
Current tax liabilities (net)		-	-	261.66
Other current liabilities	17	533.61	525.65	183.73
Total current liabilities		8,042.59	7,001.48	7,112.21
Total equity and liabilities		49,382.05	33,109.42	27,727.41
Summary of Significant Accounting Policies	2.1			

The accompanying notes are an integral part of these standalone financial statements.
As per our report of even date

For **SRBC & CO LLP**
ICAI Firm Registration No. 324982E/E300003
Chartered Accountants

Sukrut Mehta
per Sukrut Mehta
Partner
Membership No.: 101974
Place: Ahmedabad
Date: 1st May, 2018



For and on Behalf of Board of Directors of
Arvind SmartSpaces Limited
CIN: L45201GJ2008PLC055771

Sanjay Lalbhai
Sanjay Lalbhai
Chairman
DIN: 00008329

Kamal Singal
Kamal Singal
MD & CEO
DIN: 02524196

Mehul Shah
Mehul Shah
Chief Financial Officer
Place: Ahmedabad
Date: 1st May, 2018

Prakash Mehta
Prakash Mehta
Company Secretary
Place: Ahmedabad
Date: 1st May, 2018