

ARIS INTERNATIONAL LIMITED
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE, 2017

(Rs. In Lakhs)

Particulars	Standalone			
	Quarter ended 30.06.2017	Quarter ended 31.03.2017	Quarter ended 30.06.2016	Year ended 31.03.2017
	(Unaudited)	(Reviewed) (Refer Note 7)	(Unaudited)	(Audited)
1. Income from operations				
(a) (i) Revenue from operations	3.05	2.08	2.03	7.61
(ii) Other Operating Income	-	-	-	-
Total revenue from operations (i+ii)	3.05	2.08	2.03	7.61
(b) Other income	-	-	-	0.03
Total income (a+b)	3.05	2.08	2.03	7.64
2. Expenses				
(a) Operating expenditure	-	-	-	-
(b) Cost of materials Consumed	-	-	-	-
(c) Purchase of stock-in-trade	-	-	-	-
(d) Change in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-
(e) Employee benefit expense	1.71	1.78	1.71	6.91
(f) Depreciation and amortisation expense	-	-	-	-
(g) Professional fees paid	-	5.50	-	5.70
(h) Listing fees	-	-	-	-
(i) BSE fees	-	-	-	2.29
(j) Net loss arising on financial assets designated at FVTPL	4.51	-	3.20	-
(j) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	0.44	0.91	0.37	2.44
Total expenses	6.67	8.19	5.28	17.34
3. Profit/(Loss) before exceptional items (1-2)	(3.62)	(6.11)	(3.24)	(9.70)
4. Exceptional items	-	-	-	-
5. Profit /(Loss) before tax (5+6)	(3.62)	(6.11)	(3.24)	(9.70)
6. Tax expense	-	-	-	-
7. Net Profit / (Loss) for the period after tax (7+8)	(3.62)	(6.11)	(3.24)	(9.70)
8. Other comprehensive income (net of tax expense)				
A. (i) Items that will not be reclassified to profit and loss	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
B. (i) Items that will be reclassified to profit and loss	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
11. Total Comprehensive income for the period	(3.62)	(6.11)	(3.24)	(9.70)
12. Paid-up Equity Share Capital (see note 5) (Face value Rs. 10/-)	46.20	46.20	46.20	46.20
13. Reserves excluding revaluation reserves	-	-	-	(59.98)
14. EPS (Not annualised)				
(a) (i) Basic & Diluted EPS before Extraordinary items	-	-	-	-
(a) Basic & Diluted	-	-	-	-

Particulars	Quarter
B. INVESTOR COMPLAINTS	
Pending at the beginning of the quarter	NIL
Received during the quarter	NIL
Disposed of during the quarter	NIL
Remaining unresolved at the end of the quarter	NIL



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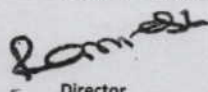
Notes:

- 1 Previous year/period figures have been regrouped/reclassified wherever necessary.
- 2 The above results which are published in accordance with Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on September 12, 2017. The financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016. The current quarter results have been subjected to a limited review by the Statutory Auditors of the Company
- 3 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 circular dated July 5, 2016
- 4 The Ind AS compliant corresponding figures of the corresponding quarter of the previous year have not been subjected to a limited review. However, the management has exercised necessary due diligence to ensure that such financial results provide a true and fair view.
- 5 Reconciliation of the Net Profit on account of transition from previous GAAP to Ind - AS for the quarter ended 30th June, 2016 is as under :

Particulars	Quarter ended June 30, 2016
Profit/(Loss) after tax as reported under previous GAAP	(0.04)
Add: Fair valuation of financial assets	(3.20)
Profit/(Loss) after tax as reported under Ind-As	(3.24)

- 6 The company operates in only one segment and hence Ind AS-108 " Operating Segment" is not applicable to the company
- 7 Provision for tax is not done in lieu of carried forward losses.
- 8 The published figures for the quarter ended 31st March 2017 have been derived after taking into account the audited financial information for the full year ended 31st March 2017 and the nine months ended 31st December, 2016.

For Aris International Limited



Director
Place: Mumbai
Date: 12/09/2017



K M TAPURIAH & CO.

Chartered Accountants

Limited Review Report

To,
The Board of Directors
Aris International Limited

We have reviewed the accompanying statement of unaudited standalone financial results of **Aris International Ltd** ('The Company') for the quarter ended 30th June 2017 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2076 dated 5th July 2016. Attention is drawn to the fact that the amounts for the corresponding quarter ended 30th June 2016, including the reconciliation of net loss under the Ind AS of the said quarter with net loss reported under previous GAPP, as included in the Statement have not been subject to limited review or audit. This statement is the responsibility of the Company's management and has been approved by the Board of Directors at their meeting held on 12th September, 2017. Our responsibility is to issue a report on these financial results based on our review.

We conducted review of the statement in accordance with the standard of Review Engagement (SRE) 2410, "*Review of Interim Financial Information Performed by 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 from material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedures applied to financial data thus provides less assurance than as 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 standalone financial results for the quarter ended 30th June 2017 prepared in accordance with the accounting standards notified under section 133 of the Companies Act, 2013 read with rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in term of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as modified by Circular NO.CIR/CFD/FAC/62/2016 dated 5th July 2016, including the manner in which it is to be disclosed, or that it contain any material misstatement.

For K M Tapuriah & Co
Chartered Accountants
Firm Registration number: 314043E

Naveen Mohta

CA Naveen Mohta
Partner
Membership Number: 048111



Place: Mumbai
Date: 12th September, 2017