

Arvind International Limited

REGD.OFF. : 15 GANESH CHANDRA AVENUE,KOLKATA-700013

Unaudited Financial Results for the Quarter and Half Year Ended 30th September, 2013

PART I		(Rs in Lac)					
Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2013	30.06.2013	30.09.2012	30.09.2013	30.09.2012	31.03.2013
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
	(a) Net Sales/ Income from Operations	96.74	178.27	459.71	275.01	869.95	1,314.0
	(b) Other operating income						
	Total Income from operations (net)	96.74	178.27	459.71	275.01	869.95	1,314.0
2	Expenses						
	(a) Cost of materials consumed	93.32	141.14	260.65	234.46	522.53	906.0
	(b) Purchase of stock - in trade						
	(c) Change in inventories of finished goods, work-in- progress and stock - in trade	(7.27)	5.77	99.63	(1.50)	180.41	371.0
	(d) Employee benefits expense	6.12	7.93	9.29	14.05	22.66	53.0
	(e) Depreciation and amortisation expense	13.66	13.65	13.90	27.31	27.65	55.0
	(f) Other expenses	8.28	10.20	26.25	18.48	51.38	201.0
	Total expenses	114.11	178.69	409.72	292.80	804.63	1,587.0
3	Profit/(Loss) from operations before Other Income, finance costs and exceptional items (1 - 2)	(17.37)	(0.42)	49.99	(17.79)	65.32	(273.0)
4	Other Income	0.02	-	0.10	0.02	0.11	12.0
5	Profit/(Loss) from ordinary activities before finance costs & exceptional items (3 ± 4)	(17.35)	(0.42)	50.09	(17.77)	65.43	(260.0)
6	Finance costs	-	-	5.03	-	7.51	69.0
7	Profit/(Loss) from ordinary activities after finance costs but before exceptional items (5 ± 6)	(17.35)	(0.42)	45.06	(17.77)	57.92	(330.0)
8	Exceptional items	-	-	-	-	-	-
9	Profit/(Loss) from ordinary activities before tax(7 ± 8)	(17.35)	(0.42)	45.06	(17.77)	57.92	(330.0)
10	Tax expense						0.0
11	Net Profit/(Loss) from ordinary ordinary activities after tax (9 ± 10)	(17.35)	(0.42)	45.06	(17.77)	57.92	(330.0)
12	Extraordinary items (net of tax expenses)						-
13	Net Profit / (Loss) for the period (11 ± 12)	(17.35)	(0.42)	45.06	(17.77)	57.92	(330.0)
14	Paid - up equity share capital (Face Value Rs.10/- each)	1,542.29	1,542.29	1,542.29	1,542.29	1,542.29	1,542.29
15	Reserves excluding Revaluation Reserve as per balance sheet of previous accounting year						
16.i	Earning Per Share (before extraordinary items) (of Rs.10/- each) (not annualised) :						
	(a) Basic	(0.11)	(0.00)	0.29	(0.12)	0.38	(2.0)
	(b) Diluted						
16.ii	Earning Per Share (after extraordinary items) (of Rs.10/- each) (not annualised) :						
	(a) Basic	(0.11)	(0.00)	0.29	(0.12)	0.38	(2.0)
	(b) Diluted						



Unaudited Financial Results for the Quarter and Half Year Ended 30th September, 2013

PART II		(Rs in Lacs)					
		Quarter Ended			Half Year Ended		Year Ended
Sr. No.	Particulars	30.09.2013	30.06.2013	30.09.2012	30.09.2013	30.09.2012	31.03.2013
A PARTICULARS OF SHAREHOLDING							
1	Public Shareholdings						
	- Number of Shares	12239755	11,551,308	10107141.00	12239755	10107141.00	10,102,500
	- Percentage of Shareholding	79.36	74.90	65.53	79.36	65.53	65.50
2	Promoters and Promoters Group Shareholding						
	(a) Pledged/Encumbered						
	- Number of Shares	2301478	2,879,077.00	1,990,040.00	2301478	1,990,040.00	3,816,381.00
	- Percentage of Share (as a % of the total shareholding of promoter and promoter group)	72.3	74.38	37.44	72.3	37.44	71.73
	- Percentage of Share (as a % of the total share capital of the company)	14.92	18.68	12.90	14.92	12.90	24.75
	(b) Non-encumbered						
	- Number of Shares	881757	992,605	3,325,809	881757	3,325,809	1,504,109
	- Percentage of Share (as a % of the total shareholding of promoter and promoter group)	27.7	25.64	62.56	27.7	62.56	28.27
	- Percentage of Share (as a % of the total share capital of the company)	5.72	6.44	21.57	5.72	21.57	9.75

Particulars	Quarter ended 30.09.2013
B INVESTOR COMPLAINTS	
Pending at the beginning of the quarter	Nil
Received during the quarter	Nil
Disposed off during the quarter	Nil
Remaining unresolved at the end of the quarter	Nil

Notes:

1. The above results have been reviewed by the Audit Committee at its meeting held on 14th November, 2013 and approved at the meeting of the Board of Directors of the Company held on even date. The same have also been reviewed by the Statutory Auditors of the Company.

2. Figures for the previous year/periods have been regrouped/rearranged, wherever considered necessary.



For Arvind International Ltd.

Arvind Bajoria
Managing Director

Place : Kolkata

Statement of Assets & Liabilities

(Rs. In Lakhs)

Particulars	Half Year Ended	Year Ended
	Unaudited	Audited
	30.09.2013	31.03.2013
Shareholder's Fund		
Share Capital	1542.30	1542.30
Debenture Application Money		
Reserves & Surplus	488.44	488.44
Secured Loans	1041.51	1041.51
Unsecured Loans	62.17	62.93
Deferred Tax Liability	21.72	87.36
TOTAL	3156.14	3222.54
Fixed Assets	520.24	575.80
Capital works in progress	209.15	209.15
Investments	258.29	258.29
Current Assets, Loans & Advances		
Inventories	1,721.86	1720.37
Sundry Debtors	896.08	893.84
Cash and Bank Balances	2.80	7.16
Loans & Advances	499.56	500.06
	3,120.30	3121.42
Less: Current Liabilities & Provisions		
Current Liabilities	1419.49	1390.66
Provisions	52.39	53.73
Net Current assets	1,548.42	1677.03
MISCELLANEOUS EXPENDITURE		0.00
Profit And Loss Account	520.04	502.27
TOTAL	3,156.14	3222.54

(0.00)

By Order of the Board
For Arvind International Limited

Place : Kolkata

Date : 14.11.2013

Arvind Bajoria
Arvind Bajoria
Managing Director



Segment Reporting

Particulars	(Rs in Lacs)					
	Quarter Ended			Half Year Ended		Year Ended
	30.09.2012	30.06.2013	30.09.2012	30.09.2013	30.09.2012	31.03.2013
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue (net sale/income from each segment should be disclosed under this head)						
(a) Segment – Manufacturing	96.74	178.27	330.88	275.01	650.31	863.10
(b) Segment – Trading	0.00	0.00	128.83	0.00	219.64	451.26
Total	96.74	178.27	459.71	275.01	869.95	1314.36
Less: Inter Segment Revenue						
Net sales/Income From Operations	96.74	178.27	459.71	275.01	869.95	1314.36
2. Segment Results (Profit)(+) Loss (-) before tax and interest from Each segment)						
(a) Segment – Manufacturing	-17.03	-0.28	48.21	-17.31	56.65	-246.17
(b) Segment – Trading	-0.33	-0.14	1.88	-0.47	8.78	-14.91
Total	-17.35	-0.42	50.09	-17.77	65.43	-261.08
Less: (i) Interest**	0.00	0.00	5.03	0.00	7.51	69.75
(ii) Other Un-allocable Expenditure net off						0.00
(iii) Un-allocable income						0.00
Total Profit Before Tax	-17.35	-0.42	45.06	-17.77	57.92	-330.63
3. Capital Employed (Segment assets – Segment Liabilities)						
(a) Segment – Manufacturing	1023.60			1023.60	2142.88	2208.78
(b) Segment – Trading	1612.50			1612.50	1021.7	1013.76
(c) Segment – C					0	0
(d) Segment...					0	0
(e) Unallocated					0	0
Total	2,636.10	0.00	0.00	2,636.10	3,164.58	3,222.54

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N. C. Banerjee & Co.
CHARTERED ACCOUNTANTS

"COMMERCE HOUSE"
2 Ganesh Chandra Avenue
1st Floor, Room No. 9
Kolkata - 700 013

Date

To
The Board of Directors
Arvind International Ltd
15, Ganesh Chandra Avenue, 2nd Floor
Kolkata-700013

REVIEW REPORT

(For the 2nd quarter ended 30th September ,2013)

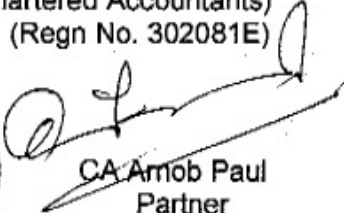
We have reviewed the accompanying statement of unaudited financial results of M/s. Arvind International Ltd having its registered office at 15, Ganesh Chandra Avenue, 2nd Floor, Kolkata-700013, for the 2nd quarter ended on 30th September, 2013 except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors in their meeting held on 14th November, 2013. 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 provides 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, it was observed that the accounts have not been prepared as per revised Schedule VI of the Companies Act 1956 and the accompanying statement of unaudited financial results has not been prepared in accordance with applicable accounting standards and other recognized accounting practices and policies and has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, and that it contains material misstatement.

For N. C. Banerjee & Co.
(Chartered Accountants)
(Regn No. 302081E)




CA Anub Paul
Partner

Mem. No. 06490

Place: Kolkata
Date: 14.11.2013