

12th December, 2017

To,

The BSE Limited,
(Stock Code: 533202)
Floor 25, P j Towers
Dalal Street
Mumbai-400 001

The National Stock Exchange of India Limited
(Stock Code: NITESHEST, Series- EQ)
Exchange Plaza
Plot No. C/1, G Block
Bandra- Kurla Complex
Bandra (E)
Mumbai - 400 051

Dear Sir/Madam,

Sub: Submission of financial results for the quarter and half year ended September 30, 2017

As required under Regulation 33 of the Securities Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015, the unaudited Financial Results on Standalone basis and on consolidated basis for the quarter and half year ended 30th September, 2017 are attached with the Limited Review Report of the Statutory Auditors thereon.

The results have been approved by the Board at the meeting held today (12th December, 2017).

We will also upload the financial results on the online portals of the Stock exchanges immediately and on the Company's website.

The meeting concluded at IST 17:30 Hrs

Request you to take the above on record.

Thanking you,

For **NITESH ESTATES LIMITED**



D SRINIVASAN
Company Secretary and Chief Compliance Officer

Encl: a/a



Nitesh Estates Limited

CIN : L07010KA2004PLC033412

Regd. Office: Level 7, Nitesh Timesquare, # 8, M.G. Road, Bangalore - 560 001, India.

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Limited Review Report

REVIEW REPORT TO THE BOARD OF DIRECTORS OF NITESH ESTATES LIMITED

We have reviewed the accompanying statement of unaudited standalone financial results of **Nitesh Estates Limited** ("the Company") for the quarter and half year ended September 30, 2017 and standalone unaudited statement of Assets and Liabilities as at September 30, 2017 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 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, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards i.e. 'Ind AS' prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies have not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other matters

1. We have not audited or reviewed the Statement and other financial information for the quarter and half year ended September 30, 2016 which have been presented solely based on the information compiled by the management. Management has adjusted those unaudited financial results for the differences in the accounting principles adopted by the Company on transition to Indian Accounting Standards ('Ind AS') and presented a reconciliation for the



2. same, which has been approved by the Company's Board of Directors but have not been subject to review.

3. Gross accounting method is followed by considering the fair value of the land belonging to the land owners while computing the percentage of profit for revenue recognition. This method has been adopted as per prevailing accounting practice in real estate industry with reference to "Ind AS 18-Revenue", as the same has not been specifically mentioned in "Ind AS 11 Construction Contracts". Due to this revenue has been decreased by Rs.1,073 Lakhs and Construction Cost (net of changes in inventory) decreased by Rs.2,380 Lakhs for the half year ended September 30, 2017 and revenue has been increased by Rs.12,173 Lakhs and Land and Construction Cost (net of changes in inventory) increased by Rs.11,754 Lakhs for the half year ended September 30, 2016. We are unable to form an opinion in this matter.

For **RAY & RAY**
Chartered Accountants
Firm Registration No.301072E



Mrinal Kanti Banerjee
Partner
Membership No 051472

Place: Bengaluru

Date: 12th December, 2017



Statement of unaudited standalone financial results for the quarter and half year ended on September 30, 2017

(Rs in lakhs)

| No | Particulars | Quarter ended | | | Half year ended | |
|----|--|---------------|--------------|--------------|-----------------|---------------|
| | | 30-Sep-17 | 30-Jun-17 | 30-Sep-16 | 30-Sep-17 | 30-Sep-16 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited |
| 1 | Income | | | | | |
| | (a) Revenue from operations | 573 | 1,500 | 4,968 | 2,073 | 19,293 |
| | (b) Other Income | 40 | 43 | 38 | 83 | 65 |
| | Total Income | 613 | 1,543 | 5,006 | 2,156 | 19,358 |
| 2 | Expenses | | | | | |
| | (a) Land and construction cost | (4,052) | 5,709 | 932 | 1,657 | 3,767 |
| | (b) Changes in Inventories of Finished goods, work in progress & Stock in Trade | 4,601 | (4,272) | 3,616 | 329 | 13,638 |
| | (c) Employee benefit expense | 314 | 541 | 296 | 855 | 628 |
| | (d) Finance costs | 668 | 711 | 605 | 1,379 | 1,214 |
| | (e) Depreciation and amortization expense | 10 | 12 | 17 | 22 | 31 |
| | (f) Other Expenditure | 313 | 244 | 474 | 557 | 750 |
| | Total Expenses | 1,854 | 2,945 | 5,940 | 4,799 | 20,028 |
| 3 | Profit/(Loss) before tax (1-2) | (1,241) | (1,402) | (934) | (2,643) | (670) |
| 4 | Tax expenses | | | | | |
| | i) Current Tax | 72 | (72) | (45) | - | - |
| | ii) Deferred tax | (60) | - | 138 | (60) | 148 |
| 5 | 5. Profit/(Loss) for the period (3-4) | (1,253) | (1,330) | (1,027) | (2,583) | (818) |
| 6 | Other Comprehensive Income | | | | | |
| | (i) Items that will not be reclassified to profit & Loss | (50) | 33 | (4) | (17) | (4) |
| | (ii) Income tax on items that will not be reclassified to profit or loss | 11 | (11) | 2 | - | 2 |
| | Total Other Comprehensive Income | (39) | 22 | (2) | (17) | (2) |
| 7 | Total Comprehensive Income for the period (Comprising profit/(loss) and Other Comprehensive Income for the period (5+6)) | (1,292) | (1,308) | (1,029) | (2,600) | (820) |
| 8 | Earnings/(Loss) Per Share ('EPS') (of Rs. 10 each) - (Rs.) | | | | | |
| | (a) Basic EPS | (0.86) | (0.91) | (0.70) | (1.77) | (0.56) |
| | (b) Diluted EPS | (0.86) | (0.91) | (0.70) | (1.77) | (0.56) |
| 9 | Paid up equity share capital (Face Value of 10/-each) | 14,583 | 14,583 | 14,583 | 14,583 | 14,583 |



Shwini June

Statement of assets and liabilities for half year ended on September 30, 2017

| Particulars | As on | |
|---|-----------|-----------------|
| | 30-Sep-17 | |
| | Unaudited | |
| ASSETS | | |
| (1) Non-current assets | | |
| a) Property, plant and equipment | | 85 |
| b) Capital work in progress | | 12,998 |
| c) Other Intangible assets | | 24 |
| | | 13,107 |
| d) Financial Assets | | 49,540 |
| (i) Investments | | 4,319 |
| (ii) Loans | | 70 |
| e) Other non-current assets | | 53,929 |
| (2) Current assets | | 31,012 |
| a) Inventories | | |
| b) Financials Assets | | 2,169 |
| (i) Trade receivables | | 420 |
| (ii) Cash and bank balances | | 20,492 |
| (iii) Loans | | - |
| (iv) Others | | 9,375 |
| c) Other current assets | | 63,468 |
| | | 1,30,504 |
| EQUITY AND LIABILITIES | | |
| (1) Equity | | |
| Equity Share capital | | 14,583 |
| Other Equity | | 27,695 |
| (2) Non-current liabilities | | 42,278 |
| a) Financial Liabilities | | |
| (i) Other financial liabilities | | - |
| (ii) Net employee defined benefit liabilities | | - |
| b) Deferred tax liabilities, net | | 3,033 |
| c) Provisions | | 45 |
| (3) Current liabilities | | 3,078 |
| a) Financial Liabilities | | |
| (i) Borrowings | | 41,316 |
| (ii) Trade payables | | 14,441 |
| (iii) Other financial liabilities | | - |
| (iv) Net employee defined benefit liabilities | | - |
| b) Other current liabilities | | 29,261 |
| c) Provisions | | 131 |
| | | 85,148 |
| | | 1,30,504 |

Notes to the financial results:

- The above standalone results has been reviewed by the Audit committee and on their recommendation have been approved by the Board of Directors at their meeting held on December 12, 2017. The statutory auditors have carried out a limited review of the Financial Results for the quarter ended September 30, 2017. These results are uploaded on the Company website i.e. www.nitshestates.com and on the Stock Exchanges where the shares of the Company are listed i.e. www.bseindia.com and www.nseindia.com.
- The Company primarily operates in two business segments - 'Residential' and 'Retail'. All operations are in India and hence there is no geographical segment.
- The company has adopted Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 (Ind AS) from April 1, 2017, the date of transition being April 1, 2016. All the periods presented in the financial results & other financial information has been prepared in accordance with recognition & measurement principles laid down in Ind AS & disclosure information required to be disclosed under Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, read with SEBI circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016



Ashwini Yune

- 4 Reconciliation of the Net Profit/(Loss) as previously reported on account of transition from previous GAAP to Ind AS for the quarter and half year ended on September 30, 2016 is given below:

(Rs in Lakhs)

| Particulars | 3 months ended 30.9.2016 | 6 months ended 30.9.2016 |
|---|-----------------------------|-----------------------------|
| Net Profit /(Loss) as per previous GAAP (Indian GAAP) | (1,306) | (1,126) |
| Actuarial loss on employee defined benefit plan recognised in Other Comprehensive Income as per Ind AS 19 | (4) | (4) |
| Fair Valuation of Financial Assets & Liabilities as per Ind AS 109 | 431 | 421 |
| Processing Fees | 27 | 52 |
| Deferred Tax impact of above adjustments | (174) | (160) |
| Net Profit/(Loss) as per Ind AS | (1,027) | (818) |
| Other Comprehensive Income | (2) | (2) |
| Total Comprehensive income for the period | (1,029) | (820) |

- 5 The Ind AS financial results for the quarter and half year which ended September 30, 2016 have been compiled by the management after considering the necessary changes to give a true & fair value of the results in accordance with Ind AS. The Ind AS adjustments made in the financial results for the quarter and half year which ended September 30, 2016 has not been subjected to any limited review or audit .
- 6 Disclosure of figures for previous year ended 31st March 2017 and quarter ended 31st March 2017 is not mandatory as per Circular issued by SEBI no - CIR/CFD/FAC/62/2016 Dated 5th July 2016.
- 7 The Land and construction cost includes Rs. 271 Lakhs as finance cost towards interest for half year ended on September 30, 2017.
- 8 Gross accounting method is followed by considering the fair value of the land belonging to the land owners while computing the percentage of profit for revenue recognition. This method has been adopted as per prevailing accounting practice in real estate industry with reference to "Ind AS 18-Revenue", as the same has not been specifically mentioned in "Ind AS 11 Construction Contracts". Due to this revenue and land & construction cost (net of changes in inventory) have been decreased by Rs 1073 Lakhs and Rs 2380 Lakhs for the half year ended September 30, 2017 and have been increased by Rs 12173 Lakhs and Rs 11754 Lakhs for the half year ended September 30, 2016 respectively.
- 9 The figures in respect of previous period have been regrouped/recast wherever necessary.

For and on behalf of the Board of Directors of
Nitesh Estates Limited

Ashwini Kumar

Ashwini Kumar
DIN: 02034498
Executive Director & Chief Operating Officer

Place: Bengaluru, India
Date : December 12, 2017



Standalone Segment wise revenue, results

(Rs in lakhs)

| No | Particulars | Quarter ended | | | Half year ended | |
|----|---------------------------------------|---------------|-----------|-----------|-----------------|-----------|
| | | 30-Sep-17 | 30-Jun-17 | 30-Sep-16 | 30-Sep-17 | 30-Sep-16 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited |
| 1 | Segment revenue | | | | | |
| | (a) Residential | 573 | 1,500 | 4,968 | 2,073 | 19,293 |
| | (b) Retail | - | - | - | - | - |
| | Total | 573 | 1,500 | 4,968 | 2,073 | 19,293 |
| | Less: Inter-segment revenue | - | - | - | - | - |
| | Net income from operations | 573 | 1,500 | 4,968 | 2,073 | 19,293 |
| 2 | Segment results | | | | | |
| | Profit/(loss) before tax and interest | | | | | |
| | (a) Residential | (613) | (735) | (367) | (1,347) | 479 |
| | (b) Retail | - | - | - | - | - |
| | Total | (613) | (735) | (367) | (1,347) | 479 |
| | Add: Other income | 40 | 43 | 38 | 83 | 65 |
| | Less: Interest | 668 | 711 | 605 | 1,379 | 1,214 |
| | Total profit/(loss) before tax | (1,241) | (1,402) | (934) | (2,643) | (670) |
| 3 | Segment Assets | | | | | |
| | (a) Residential | 1,30,504 | 1,38,069 | 1,14,371 | 1,30,504 | 1,14,371 |
| | (b) Retail | - | - | - | - | - |
| | (c) Unallocated | - | - | - | - | - |
| | Total | 1,30,504 | 1,38,069 | 1,14,371 | 1,30,504 | 1,14,371 |
| 4 | Segment Liabilities | | | | | |
| | (a) Residential | 88,226 | 87,387 | 71,710 | 88,226 | 71,710 |
| | (b) Retail | - | - | - | - | - |
| | (c) Unallocated | - | - | - | - | - |
| | Total | 88,226 | 87,387 | 71,710 | 88,226 | 71,710 |



Aswini Kumar

Limited Review Report

**REVIEW REPORT TO
THE BOARD OF DIRECTORS OF
NITESH ESTATES LIMITED**

We have reviewed the accompanying statement of unaudited consolidated financial results of **Nitesh Estates Limited** ("the Company") and its subsidiaries and joint ventures (together, 'the Group') for the quarter and half year ended September 30, 2017 and consolidated unaudited statement of Assets and Liabilities as at September 30, 2017 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 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.

We did not review the financial statements of one subsidiary Nitesh Pune Mall Private Limited having turnover of Rs. 690.19 Lakhs and Total Comprehensive Income amounting to Rs. (3,174.77) Lakhs for the period ending September 30, 2017. The unaudited financial results and other financial information for the subsidiary have been reviewed by the other auditor and whose report has been furnished to us. Our conclusion on the unaudited quarterly and half yearly financial results, in so far as it relates to such subsidiary is based solely on the reports of the other auditor.

Based on our review conducted as above and consideration of reports of other auditor on the unaudited separate quarterly financial results, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results, prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards i.e. 'Ind AS' prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies have not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5 July, 2016,



including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other matters

1. We have not audited or reviewed the Statement and other financial information for the quarter and half year ended September 30, 2016 which have been presented solely based on the information complied by the management. Management has adjusted those unaudited financial results for the differences in the accounting principles adopted by the Company on transition to Indian Accounting Standards ('Ind AS') and presented a reconciliation for the same, which has been approved by the Company's Board of Directors but have not been subject to review.
2. Gross accounting method is followed by considering the fair value of the land belonging to the land owners while computing the percentage of profit for revenue recognition. This method has been adopted as per prevailing accounting practice in real estate industry with reference to "Ind AS 18-Revenue", as the same has not been specifically mentioned in "Ind AS 11 Construction Contracts". We are unable to form an opinion in this matter.

For **RAY & RAY**
Chartered Accountants
Firm Registration No.301072E



Place: Bengaluru

Date: 12th December, 2017


Mrinal Kanti Banerjee
Partner
Membership No 051472

Statement of unaudited Consolidated financial results for the quarter and half year ended on September 30, 2017

(Rs. in Lakhs)

| No | Particulars | Quarter ended | | | Half year ended | |
|----|--|---------------|--------------|--------------|-----------------|---------------|
| | | 30-Sep-17 | 30-Jun-17 | 30-Sep-16 | 30-Sep-17 | 30-Sep-16 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited |
| 1 | Income | | | | | |
| | (a) Revenue from operations | 2,934 | 4,079 | 8,768 | 7,013 | 28,265 |
| | (b) Finance income | - | - | 21 | - | 68 |
| | (c) Other Income | 249 | 129 | 24 | 378 | 102 |
| | Total Income | 3,183 | 4,208 | 8,813 | 7,391 | 28,435 |
| 2 | Expenses | | | | | |
| | (a) Land and construction cost | (56,131) | 64,584 | (5,518) | 8,453 | 9,366 |
| | (b) Changes in Inventories of Finished goods, work in progress & Stock in Trade | 58,537 | (60,729) | 12,319 | (2,192) | 13,405 |
| | (c) Employee benefit expense | 616 | 887 | 799 | 1,503 | 1,634 |
| | (d) Finance costs | 2,951 | 2,747 | 634 | 5,698 | 3,207 |
| | (e) Depreciation and amortization expense | 307 | 310 | 357 | 617 | 705 |
| | (f) Other Expenditure | 572 | 532 | 1,255 | 1,104 | 1,849 |
| | Total Expenses | 6,852 | 8,331 | 9,846 | 15,183 | 30,166 |
| 3 | Profit/(Loss) before tax (1-2) | (3,669) | (4,123) | (1,033) | (7,792) | (1,731) |
| 4 | Tax expenses | | | | | |
| | i) Current Tax | 3 | 2 | (50) | 5 | 110 |
| | ii) Deferred tax | 48 | (30) | 107 | 18 | 79 |
| 5 | Profit/(Loss) for the period (3-4) | (3,720) | (4,095) | (1,090) | (7,815) | (1,920) |
| 6 | Share of Profit/(loss) of an Associate/ a Joint Venture (net of tax) | - | - | (489) | - | (931) |
| 7 | Profit/(Loss) after taxes and share of Profit/ (loss) of Associate/Joint Venture (5+6) | (3,720) | (4,095) | (1,579) | (7,815) | (2,851) |
| | Attributable to: | | | | | |
| | (i) owners of the parent company | (3,720) | (4,095) | (1,579) | (7,815) | (2,851) |
| | (ii) non-controlling interests | - | - | - | - | - |
| 8 | Other Comprehensive Income | | | | | |
| | (i) Items that will not be reclassified to profit & Loss | (20) | 47 | (4) | 27 | - |
| | (ii) Income tax on items that will not be reclassified to profit or loss | 19 | (19) | 1 | - | - |
| | Total Other Comprehensive Income | (1) | 28 | (3) | 27 | - |
| 9 | Total Comprehensive Income for the period (Comprising profit/(loss) and Other Comprehensive Income for the period (7+8)) | (3,721) | (4,067) | (1,582) | (7,788) | (2,851) |
| | Attributable to: | | | | | |
| | (i) owners of the parent company | (3,721) | (4,067) | (1,582) | (7,788) | (2,851) |
| | (ii) non-controlling interests | - | - | - | - | - |
| 10 | Earnings/(Loss) Per Share ('EPS') (of Rs. 10 each) - (Rs.) | | | | | |
| | (a) Basic | (2.55) | (2.81) | (1.08) | (5.36) | (1.95) |
| | (b) Diluted | (2.55) | (2.81) | (1.08) | (5.36) | (1.95) |
| 11 | Paid up equity share capital (Face Value of 10/-each) | 14,583 | 14,583 | 14,583 | 14,583 | 14,583 |



Abhinav Kumar

Statement of assets and liabilities for half year ended on September 30, 2017

| Particulars | As on | |
|---|-----------|-----------------|
| | 30-Sep-17 | |
| | Unaudited | |
| ASSETS | | |
| (1) Non-current assets | | |
| a) Property, plant and equipment | | 279 |
| b) Capital work in progress | | 24,998 |
| c) Other Intangible assets | | 27 |
| | | 25,304 |
| d) Goodwill on consolidation | | 3,120 |
| e) Financial Assets | | |
| (i) Investments | | 49,360 |
| (ii) Loans | | 1,963 |
| f) Other non-current assets | | 749 |
| g) Deferred tax assets, net | | 7,593 |
| | | 59,665 |
| (2) Current assets | | |
| a) Inventories | | 78,438 |
| b) Financials Assets | | |
| (i) Investments | | 5 |
| (ii) Trade receivables | | 4,175 |
| (iii) Cash and bank balances | | 730 |
| (i) Loans | | 38,002 |
| c) Other current assets | | 25,505 |
| | | 1,46,855 |
| | | 2,34,944 |
| EQUITY AND LIABILITIES | | |
| (1) Equity | | |
| Equity Share capital | | 14,583 |
| Other Equity | | (9,962) |
| | | 4,621 |
| (2) Non-current liabilities | | |
| a) Financial Liabilities | | |
| (i) Borrowings | | 33,593 |
| (ii) Net employee defined benefit liabilities | | 19 |
| b) Provisions | | 108 |
| c) Deferred tax liabilities, net | | 3,033 |
| d) Other long-term liabilities | | 984 |
| | | 37,737 |
| (3) Current liabilities | | |
| a) Financial Liabilities | | |
| (i) Borrowings | | 88,691 |
| (ii) Trade payables | | 29,858 |
| (iii) Others | | 41 |
| b) Other current liabilities | | 73,168 |
| c) Provisions | | 828 |
| | | 1,92,586 |
| | | 2,34,944 |

Notes :

1 The above unaudited consolidated results of Nitesh Estates Limited ('the company') its subsidiaries and joint venture (together referred as 'the Group') has been reviewed by the Audit committee and on their recommendation have been approved by the Board of Directors at their meeting held on December 12, 2017. The statutory auditors have carried out a limited review of the Financial Results for the quarter and half year ended September 30, 2017.

These results are uploaded on the Company website i.e. www.niteshestates.com and on the Stock Exchanges where the shares of the Company are listed i.e. www.bseindia.com and www.nseindia.com. These results include the result of the following subsidiaries, joint ventures and associates companies.

Subsidiaries: Nitesh Housing Developers Private Limited, Nitesh Urban Development Private Limited, Nitesh Indiranagar Retail Private Limited (subsidiary: Nitesh Pune Mall Private Limited formerly known as Anuttam Developers Private Limited), Nitesh Office Parks Private Limited formerly known as Kakanad Enterprises Private Limited, Nitesh Property Management Private Limited, Courtyard Constructions Private Limited.

Joint Ventures: Nitesh Estates-Whitefield

2 The Group primarily operates in two business segments - 'Residential' and 'Retail'. All operations are in India and hence there is no geographical segment.



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3 The company has adopted Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 (Ind AS) from April 1, 2017, the date of transition being April 1, 2016. All the periods presented in the financial results & other financial information has been prepared in accordance with recognition & measurement principles laid down in Ind AS & discloses information required to be disclosed under Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, read with SEBI circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016

4 Reconciliation of the Net Profit/(Loss) as previously reported on account of transition from previous GAAP to Ind AS for the quarter and half year ended on September 30, 2016 is given below:

| Particulars | (Rs in Lakhs) | |
|---|-----------------------------|-----------------------------|
| | 3 months ended 30.9.2016 | 6 months ended 30.9.2016 |
| Net Profit/(Loss) as per previous GAAP (Indian GAAP) | (2,768) | (3,023) |
| Actuarial loss on employee defined benefit plan recognised in Other Comprehensive Income as per Ind AS 19 | | |
| Fair valuation of financial assets & liabilities as per Ind AS 109 | 1,228 | 241 |
| Processing Fees | 18 | 20 |
| Deferred tax impact of above adjustments | (57) | (89) |
| Net Profit/(Loss) as per Ind AS | (1,579) | (2,851) |
| Other Comprehensive Income | (3) | - |
| Total Comprehensive Income for the period | (1,582) | (2,851) |

5 The Ind AS financial results for the quarter and half year which ended 30.9.2016 have been compiled by the management after considering the necessary changes to give a true & fair value of the results in accordance with Ind AS. The Ind AS adjustments made in the financial results for the quarter and half year which ended 30.9.2016 has not been subjected to any limited review or audit.

6 Disclosure of figures for previous year ended 31st March 2017 and quarter ended 31st March 2017 is not mandatory as per Circular issued by SEBI no - CIR/CFD/FAC/62/2016 Dated 5th July 2016.

7 The Land and construction cost includes Rs. 1245 Lakhs as finance cost towards interest for half year ended on September 30, 2017.

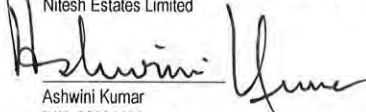
8 Gross accounting method is followed by considering the fair value of the land belonging to the land owners while computing the percentage of profit for income recognition. This method has been adopted as per prevailing accounting practice in real estate industry with reference to "Ind AS 18-Revenue", as the same has not been specifically mentioned in "Ind AS 11 Construction Contracts".

9 Figures for standalone financial results

| No | Particulars | Quarter ended | | | Half year ended | |
|----|--|---------------|-----------|-----------|-----------------|-----------|
| | | 30-Sep-17 | 30-Jun-17 | 30-Sep-16 | 30-Sep-17 | 30-Sep-16 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited |
| 1 | Revenue from Operations | | | | | |
| | (a) Revenue from Operations | 573 | 1,500 | 4,968 | 2,073 | 19,293 |
| | (b) Share in profit/(loss) of association of persons (Joint Venture) | - | - | - | - | - |
| | Total Income from operations | 613 | 1,543 | 5,006 | 2,156 | 19,358 |
| 2 | Profit/(Loss) before tax | (1,241) | (1,402) | (934) | (2,643) | (670) |
| 3 | Profit/(Loss) after tax | (1,253) | (1,330) | (1,027) | (2,583) | (818) |

10 The figures in respect of previous period have been regrouped/recast wherever necessary.

For and on behalf of the Board of Directors of
Nitesh Estates Limited



Ashwini Kumar
DIN: 02034498
Executive Director & Chief Operating Officer



Place: Bengaluru, India
Date : December 12, 2017

Consolidated Segment wise revenue, results

(Rs in lakhs)

| No | Particulars | Quarter ended | | | Half year ended | |
|----------|---------------------------------------|---------------|-----------|-----------|-----------------|-----------|
| | | 30-Sep-17 | 30-Jun-17 | 30-Sep-16 | 30-Sep-17 | 30-Sep-16 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited |
| 1 | Segment revenue | | | | | |
| | (a) Residential | 2,632 | 3,691 | 8,295 | 6,323 | 27,540 |
| | (b) Retail | 302 | 388 | 473 | 690 | 725 |
| | Total | 2,934 | 4,079 | 8,813 | 7,013 | 28,265 |
| | Less: Inter-segment revenue | - | - | - | - | - |
| | Net income from operations | 2,934 | 4,079 | 8,813 | 7,013 | 28,265 |
| 2 | Segment results | | | | | |
| | Profit/(loss) before tax and interest | | | | | |
| | (a) Residential | (1,075) | (1,030) | (753) | (2,105) | 1,448 |
| | (b) Retail | 108 | (475) | 377 | (367) | (74) |
| | Total | (967) | (1,505) | (376) | (2,472) | 1,374 |
| | Add: Other income | 249 | 129 | (23) | 378 | 102 |
| | Less: Interest | 2,951 | 2,747 | 634 | 5,698 | 3,207 |
| | Total profit/(loss) before tax | (3,669) | (4,123) | (1,033) | (7,792) | (1,731) |
| 3 | Segment Assets | | | | | |
| | (a) Residential | 1,69,426 | 2,08,396 | 2,19,434 | 1,69,426 | 2,19,434 |
| | (b) Retail | 62,937 | 51,039 | 4,080 | 62,937 | 4,080 |
| | (c) Unallocated | 2,582 | 2,133 | 2,301 | 2,582 | 2,301 |
| | Total | 2,34,945 | 2,61,568 | 2,25,815 | 2,34,945 | 2,25,815 |
| 4 | Segment Liabilities | | | | | |
| | (a) Residential | 1,84,997 | 2,19,219 | 1,70,977 | 1,84,997 | 1,70,977 |
| | (b) Retail | 42,375 | 35,501 | 32,220 | 42,375 | 32,220 |
| | (c) Unallocated | 2,952 | 2,509 | 2,421 | 2,952 | 2,421 |
| | Total | 2,30,324 | 2,57,229 | 2,05,618 | 2,30,324 | 2,05,618 |



Adwin June

December 14, 2017

To,

BSE Limited,
(Stock Code: 533202)
Floor 25, P J Towers
Dalal Street
Mumbai-400 001

The National Stock Exchange of India Limited,
(Stock Code: NITESHEST, Series- EQ)
Exchange Plaza
Plot No. C/1, G Block
Bandra - Kurla Complex
Bandra (E)
Mumbai - 400 051

Dear Sir/Madam,

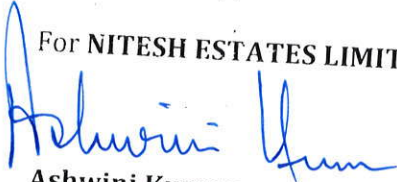
Sub: Newspaper publication - Financial Results for the quarter and half year ended 30th September, 2017

Pursuant to Regulation 47 of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015, the Company has published the extract of the consolidated unaudited financial results of the Company for the quarter and half year ended 30th September, 2017 as approved and adopted at the Board Meeting of the Company held on Tuesday, the 12th December, 2017 in the Financial Express (English) and Hosa Digantha (Kannada) edition dated 14th December, 2017.

Request to kindly take the same on record.

Yours faithfully,

For **NITESH ESTATES LIMITED**



Ashwini Kumar
Executive Director & Chief Operating Officer
DIN:02034498



Encl: a/a

Nitesh Estates Limited

CIN : L07010KA2004PLC033412

Regd. Office: Level 7, Nitesh Timesquare, # 8, M.G. Road, Bangalore - 560 001, India.

P: +91- 80-4017 4000 F: +91- 80-2555 0825, W: www.niteshestates.com

Nitesh Estates Limited

Regd. Office: Nitesh Timesquare, 7th Floor, No. 8, M.G Road, Bengaluru 560 001. CIN: L07010KA2004PLC033412,
website: www.niteshestates.com, email: investor@niteshestates.com, Phone: 91 80 40174000
Statement of unaudited Consolidated financial results for the quarter and half year ended on September 30, 2017
(Rs. in Lakhs) except EPS data

| Particulars | Quarter ended | Half year ended | Quarter ended |
|--|-------------------|-------------------|-------------------|
| | 30-Sep-17 | 30-Sep-17 | 30-Sep-16 |
| | Unaudited | Unaudited | Unaudited |
| 1 Total Income from operations | 3,183 | 7,391 | 8,813 |
| 2 Net (Loss)/profit for the period (before tax and exceptional items) | (3,669) | (7,792) | (1,033) |
| 3 Net (Loss)/profit for the period before tax (after exceptional items) | (3,669) | (7,792) | (1,033) |
| 4 Net (Loss)/profit for the period after tax (after exceptional items) | (3,720) | (7,815) | (1,579) |
| 5 Total Comprehensive (Loss)/ Income for the period [Comprising (loss)/profit after tax and Other Comprehensive (loss)/Income after tax] | (3,721) 14,583 | (7,788) 14,583 | (1,582) 14,583 |
| 6 Equity Share Capital | | | |
| 7 Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year | | | - |
| 8 Earnings/(Loss) Per Share ('EPS') (of Rs. 10 each; not annualised for the quarter) | (2.55) | (5.36) | (1.08) |
| (a) Basic | (2.55) | (5.36) | (1.08) |
| (b) Diluted | | | |

- Note: 1. The above is an extract of the detailed format of Consolidated Financial Results for quarter and half year ended September 30, 2017 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Standalone and Consolidated Financial Results for the quarter and half year ended as on September 30, 2017 are available on the Stock Exchange websites www.bseindia.com and www.nseindia.com and also on the Company's website www.niteshestates.com.
2. These financial results have been prepared in accordance with Indian Accounting Standard ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 5 July 2016.
3. The above results were reviewed by the Audit Committee and thereafter approved by the Board of Directors in their meeting held on 12 December 2017 and have undergone a 'Limited Review' by the statutory auditors of the Company.
4. Additional information on standalone financial results is as follows: (Rs. in Lakhs)

| Particulars | Quarter ended | Half year ended | Quarter ended |
|--|---------------|-----------------|---------------|
| | 30-Sep-17 | 30-Sep-17 | 30-Sep-16 |
| | Unaudited | Unaudited | Unaudited |
| Total Income from operations | 573 | 2,073 | 19,293 |
| (a) Revenue from Operations | | | |
| (b) Share in profit/(loss) of association of persons (Joint Venture) | - | - | - |
| Total Income from operations | 613 | 2,156 | 19,358 |
| Net (Loss)/profit for the period before tax | (1,241) | (2,643) | (670) |
| Net (Loss)/profit for the period after tax | (1,253) | (2,583) | (818) |

- 5 Reconciliation of the Net Profit/(Loss) reported in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given below:

| Particulars | Quarter ended | Quarter ended |
|---|---------------|---------------|
| | Standalone | Consolidated |
| Net Profit/(Loss) as per previous GAAP (Indian GAAP) | (1,306) | (2,768) |
| Gross Accounting Impact of barter transactions on Joint Development | (4) | - |
| Fair valuation of Financial assets and Financial liabilities as per Ind AS -109 | 431 | 1,228 |
| Actuarial loss on employee defined benefit plan recognised in | 27 | 18 |
| Other Comprehensive Income as per Ind AS 19 | (174) | (57) |
| Deferred tax impact of above adjustments | (1,027) | (1,579) |
| Net Profit/(Loss) as per Ind AS | (2) | (3) |
| Other Comprehensive Income | (1,029) | (1,582) |
| Total Comprehensive income for the period | | |

- 6 Gross accounting method is followed by considering the fair value of the land belonging to the land owners while computing the percentage of completion for revenue recognition. This method has been adopted as per prevailing accounting practice in real estate industry with reference to "Ind AS 18-Revenue", as the same has not been specifically mentioned in "Ind AS 11 Construction Contracts".
- 7 The figures in respect of previous period have been regrouped/recast wherever necessary.

For and on behalf of the Board of Directors of Nitesh Estates Limited
Sd/-

Ashwini Kumar

Executive Director & Chief Operating Officer (DIN: 02034498)

Place: Bengaluru, India
Date: December 12, 2017



The extract of the consolidated unaudited financial results for the quarter and half year ended 30th Sept. 2017 published in Financial Express Dt.14th Dec. 2017

ಗುರುವಾರ
14 ನವೆಂಬರ್ 2017

website www.hosadigantha.com editor@hosadigantha.in

ನಿಶೇಶ್ ಎಸ್ಟೇಟ್ಸ್ ಲಿಮಿಟೆಡ್

ನೋಂದಾಯಿತ ಕಛೇರಿ: ನಿಶೇಶ್ ಟ್ರಿಸ್ಟೇಟ್ಸ್, 7ನೇ ಮಹಡಿ, ನಂ. 8, ಎಮ್.ಜಿ. ರಸ್ತೆ, ಬೆಂಗಳೂರು-560 001, CIN: L07010KA2004PLC033412,
website: www.nisheshstates.com, email: investor@nisheshstates.com, Phone: 91 80 40174000
30ನೇ ಸೆಪ್ಟೆಂಬರ್, 2017ಕ್ಕೆ ಕೊನೆಗೊಂಡ ತ್ರೈಮಾಸಿಕ ಮತ್ತು ಅರ್ಧ ವರ್ಷದ ಕ್ರೋಢೀಕೃತ ಅಪರಿಶೋಧಿತ ಆರ್ಥಿಕ ಫಲಿತಾಂಶಗಳ ಹೇಳಿಕೆ

(ರೂ. ಲಕ್ಷಗಳಲ್ಲಿ) ಇತರ ಡೇಟಾ ಹೊರತುಪಡಿಸಿ

| ವಿವರಗಳು | ತ್ರಿಮಾಸಿಕ ಕೊನೆಗೊಂಡ | ಅರ್ಧ ವರ್ಷ ಕೊನೆಗೊಂಡ | ತ್ರಿಮಾಸಿಕ ಕೊನೆಗೊಂಡ |
|--|--------------------|--------------------|--------------------|
| | 30-ಸೆಪ್ಟೆಂ-17 | 30-ಸೆಪ್ಟೆಂ-17 | 30-ಸೆಪ್ಟೆಂ-16 |
| | ಅಪರಿಶೋಧಿತ | ಅಪರಿಶೋಧಿತ | ಅಪರಿಶೋಧಿತ |
| 1 ಕಾರ್ಯಾಚರಣೆಗಲಿಂದ ಒಟ್ಟು ಆದಾಯ | 3,183 | 7,391 | 8,813 |
| 2 ಸದರಿ ಅವಧಿಗೆ ನಿವ್ವಳ ಲಾಭ/(ನಷ್ಟ) (ತೆರಿಗೆ, ಅಪರೂಪದ ಮತ್ತು/ಯಾ ಅಸಾಧಾರಣ ಐಟಂಗಳ ಮುನ್ನ) | (3,669) | (7,792) | (1,033) |
| 3 ತೆರಿಗೆ ಮುನ್ನ ಸದರಿ ಅವಧಿಗೆ ನಿವ್ವಳ ಲಾಭ/(ನಷ್ಟ) (ಅಪರೂಪದ ಮತ್ತು/ಯಾ ಅಸಾಧಾರಣ ಐಟಂಗಳ ನಂತರ) | (3,669) | (7,792) | (1,033) |
| 4 ತೆರಿಗೆ ನಂತರ ಸದರಿ ಅವಧಿಗೆ ನಿವ್ವಳ ಲಾಭ/(ನಷ್ಟ) (ಅಪರೂಪದ ಮತ್ತು/ಯಾ ಅಸಾಧಾರಣ ಐಟಂಗಳ ನಂತರ) | (3,720) | (7,815) | (1,579) |
| 5 ಅವಧಿಗೆ ಒಟ್ಟು ಸಮಗ್ರ ಆದಾಯ [ಅವಧಿಗೆ (ತೆರಿಗೆ ನಂತರ) ಲಾಭ / (ನಷ್ಟ) ಮತ್ತು (ತೆರಿಗೆ ಕಳೆದ ನಂತರ) ಇತರ ಸಮಗ್ರ ಆದಾಯ ಸೇರಿ] | (3,721) | (7,788) | (1,582) |
| 6 ಇಟ್ಟುಕೊಂಡ ಬಂಡವಾಳ | 14,583 | 14,583 | 14,583 |
| 7 ಮೀಸಲುಗಳು, (ಮರುಮೌಲ್ಯಮಾಪನ ಮೀಸಲುಗಳನ್ನು ಬಿಟ್ಟು) ಹಿಂದಿನ ಲೆಕ್ಕ ವರ್ಷದ ದ್ವಾರ್ತಿಸ್ಥಿತಿ ಸೇರಿ ಪ್ರಕಾರ) | - | - | - |
| 8 ಪ್ರತಿ ಪೇರಿಗೆ ಗಳಿಕೆ/(ನಷ್ಟ) ("ಇಪಿಎಸ್") (ತಲಾ 10 ರೂ.ನ; ತ್ರೈಮಾಸಿಕ ವಾರ್ಷಿಕೀಕರಣಗೊಳಿಸಿಲ್ಲ) | | | |
| (a) ಬೇಸಿಕ | (2.55) | (5.36) | (1.08) |
| (b) ಡೈಬ್ಜುಟೈಡ್ | (2.55) | (5.36) | (1.08) |

ಟಿಪ್ಪಣಿಗಳು 1. ಮೇಲಿನ ಹೇಳಿಕೆಯು ಸಿಬಿ (ಲಿಸ್ಟಿಂಗ್ ಅಭ್ಯರ್ಥನೆ ಅಂಡ್ ಡಿಸ್ಕ್ಯೂಸರ್ ರಿಕ್ವಿರಮೆಂಟ್) ನಿಬಂಧನೆಗಳು, 2015ರ ನಿಬಂಧನೆ 33ರ ಅಡಿಯಲ್ಲಿ ಸ್ಟಾಕ್ ಎಕ್ಚೇಂಜ್‌ಗಳಿಗೆ ಸಲ್ಲಿಸಿರುವ 30ನೇ ಸೆಪ್ಟೆಂಬರ್, 2017ಕ್ಕೆ ಕೊನೆಗೊಂಡ ತ್ರೈಮಾಸಿಕ ಮತ್ತು ಅರ್ಧ ವರ್ಷದ ಆರ್ಥಿಕ ಫಲಿತಾಂಶಗಳ ಸಾರಾಂಶ. ವಿವರವಾದ ಪ್ರತ್ಯೇಕ ಮತ್ತು ಕ್ರೋಢೀಕೃತ ಆರ್ಥಿಕ ಫಲಿತಾಂಶಗಳು ಸ್ಟಾಕ್ ಎಕ್ಚೇಂಜ್‌ನ ವೆಬ್‌ಸೈಟ್‌ಗಳಾದ www.bseindia.com ಮತ್ತು www.nseindia.com ಅಲ್ಲಿ ಹಾಗೂ ಕಂಪನಿಯ ವೆಬ್‌ಸೈಟ್‌ನಲ್ಲಿ www.nisheshstates.com ಲಭ್ಯವಿವೆ.
2 ಈ ಮೇಲಿನ ಆರ್ಥಿಕ ಫಲಿತಾಂಶಗಳನ್ನು ಕಂಪನಿಯು ಅಧಿಸೂಚನೆ, 2013ರ ಸೆಕ್ಷನ್ 133ರಲ್ಲಿ ಹೇಳಲಾಗಿರುವ ಕಂಪನಿಗಳ (ಭಾರತೀಯ ಅಸೆಟಿಂಗ್ ಮಾನಗಳು) ನಿಬಂಧನೆಗಳು, 2015 (Ind AS), ಸಡಿ ಸರ್ಕ್ಯೂಲರ್ ದಿನಾಂಕ 5ನೇ ಜುಲೈ, 2016ರಂತೆ ಮತ್ತು ಸಿಬಿ (ಲಿಸ್ಟಿಂಗ್ ಅಭ್ಯರ್ಥನೆ ಅಂಡ್ ಡಿಸ್ಕ್ಯೂಸರ್ ರಿಕ್ವಿರಮೆಂಟ್) ನಿಬಂಧನೆಗಳು, 2015ರ ನಿಬಂಧನೆ 33ರ ಅನುಸಾರ ಸಿದ್ಧಪಡಿಸಲಾಗಿದೆ.
3 30ನೇ ಸೆಪ್ಟೆಂಬರ್, 2017ಕ್ಕೆ ಕೊನೆಗೊಂಡ ತ್ರೈಮಾಸಿಕ ಮತ್ತು ಅರ್ಧ ವರ್ಷದ ಅಪರಿಶೋಧಿತ ಆರ್ಥಿಕ ಫಲಿತಾಂಶಗಳನ್ನು ಅಡಿ ಸಮಿತಿಯು ವಿಮರ್ಶಿಸಿದ್ದು, ಕಡತನಂತರ 12ನೇ ಡಿಸೆಂಬರ್ 2017ರಂದು ನಡೆದ ಸಭೆಯಲ್ಲಿ ನಿರ್ದೇಶಕ ಮಂಡಳಿಯಿಂದ ಅಂಗೀಕೃತವಾಗಿದೆ ಮತ್ತು ಕಂಪನಿಯ ಶಾಸನಬದ್ಧ ಲೆಕ್ಕ ಪರಿಶೋಧಕರಿಂದ ಸೀನಿಟಿ ಮಿಮರ್ಸ್ ಮಾಡಲ್ಪಟ್ಟಿದೆ.
4 ಪ್ರತ್ಯೇಕ ಆರ್ಥಿಕ ಫಲಿತಾಂಶಗಳಿಗೆ ಹೆಚ್ಚಿನ ಮಾಹಿತಿ ಈ ಕೆಳಗಿಂತಿವೆ. (ರೂ. ಲಕ್ಷಗಳಲ್ಲಿ)

| ವಿವರಗಳು | ತ್ರಿಮಾಸಿಕ ಕೊನೆಗೊಂಡ | ಅರ್ಧ ವರ್ಷ ಕೊನೆಗೊಂಡ | ತ್ರಿಮಾಸಿಕ ಕೊನೆಗೊಂಡ |
|---|--------------------|--------------------|--------------------|
| | 30-ಸೆಪ್ಟೆಂ-17 | 30-ಸೆಪ್ಟೆಂ-17 | 30-ಸೆಪ್ಟೆಂ-16 |
| | ಅಪರಿಶೋಧಿತ | ಅಪರಿಶೋಧಿತ | ಅಪರಿಶೋಧಿತ |
| ಕಾರ್ಯಾಚರಣೆಗಲಿಂದ ಒಟ್ಟು ಆದಾಯ | | | |
| (a) ಕಾರ್ಯಾಚರಣೆಗಲಿಂದ ಆದಾಯ | 573 | 2,073 | 19,293 |
| (b) ವ್ಯಕ್ತಿಗಳ ಸಂಘದ (ಒಂಟಿ ಉದ್ಯಮದ) ಲಾಭ / (ನಷ್ಟ)ದಲ್ಲಿ ಪಾಲು | - | - | - |
| ಕಾರ್ಯಾಚರಣೆಗಲಿಂದ ಒಟ್ಟು ಆದಾಯ | 613 | 2,156 | 19,358 |
| ತೆರಿಗೆ ಮುನ್ನ ಲಾಭ / (ನಷ್ಟ) | (1,241) | (2,643) | (670) |
| ತೆರಿಗೆ ಕಳೆದು ಲಾಭ / (ನಷ್ಟ) | (1,253) | (2,583) | (818) |

5) Ind AS ಅನುಸಾರ ಒಟ್ಟು ಸಮಗ್ರ ಆದಾಯದೊಂದಿಗೆ ಭಾರತೀಯ GAAP ಅನುಸಾರ ವರದಿಯಾಗಿರುವ ನಿವ್ವಳ ಲಾಭ/(ನಷ್ಟ)ದ ಸಮನ್ವಯ

| ವಿವರಗಳು | ತ್ರಿಮಾಸಿಕ ಕೊನೆಗೊಂಡ | |
|---|--------------------|-----------|
| | ಪ್ರತ್ಯೇಕತೆ | ಕ್ರೋಢೀಕೃತ |
| ಹಿಂದಿನ (ಭಾರತೀಯ GAAP) ಪ್ರಕಾರ ನಿವ್ವಳ ಲಾಭ/(ನಷ್ಟ) | (1,306) | (2,768) |
| ಒಂಟಿ ಅಭಿವೃದ್ಧಿಗಳ ಮೇಲೆ ವಿನಿಮಯ ವ್ಯವಹಾರಗಳ ಒಟ್ಟು ಅಸೆಟಿಂಗ್‌ನ ಪ್ರಭಾವ | (4) | - |
| Ind AS-109ರ ಅನುಸಾರ ಆರ್ಥಿಕ ಸ್ವತ್ತುಗಳ ಮತ್ತು ಆರ್ಥಿಕ ಬಾಧ್ಯತೆಗಳ ನ್ಯಾಯಬದ್ಧ ಮೌಲ್ಯೀಕರಣ | 431 | 1,228 |
| Ind AS 19 ಪ್ರಕಾರ "ಇತರ ಸಮಗ್ರ ಆದಾಯ"ದಲ್ಲಿ ಮಾನ್ಯತೆ ಮಾಡಲಾದ ಉದ್ಯೋಗಿ ವ್ಯಾಖ್ಯಾನಿತ ಲಾಭ ಯೋಜನೆಯಲ್ಲಿ ಆಸ್ತಿಪರಿಹಾರ ನಷ್ಟ | 27 | 18 |
| ಮೇಲಿನ ಹೊಂದಾಣಿಕೆಗಳ "ಮುಂದೂಡಲ್ಪಟ್ಟ ತೆರಿಗೆ" ಪ್ರಭಾವ | (174) | (57) |
| Ind AS ಪ್ರಕಾರ ನಿವ್ವಳ ಲಾಭ/(ನಷ್ಟ) | (1,027) | (1,579) |
| ಇತರ ಸಮಗ್ರ ಆದಾಯ | (2) | (3) |
| ಅವಧಿಗೆ ಒಟ್ಟು ಸಮಗ್ರ ಆದಾಯ | (1,029) | (1,582) |

6 ಆದಾಯ ಮಾನ್ಯತೆಗಾಗಿ ಕೆಲವು ತೆರಿಗೆದಾರರು ಮುಕ್ತಾಯವನ್ನು ಲೆಕ್ಕಹಾಕುವಾಗ ಭೂಮಾಲೀಕರಿಗೆ ಸೇರಿರುವ ಭೂಮಿಯ ನ್ಯಾಯಾಂಗ ಹಿರಿಯರು ಪರಿಗಣಿಸುವ ಮೂಲಕ "ಗ್ರಾಸ್ ಅಸೆಟಿಂಗ್" ವಿಧಾನವನ್ನು ಹಾಕಿಸಲಾಗಿದೆ. ಈ ವಿಧಾನವನ್ನು "ಇಂಡ ಎಎಸ್ 11 ಕನ್ಸ್ಟ್ರಕ್ಟಿವ್ ಕಾಂಟ್ರಾಕ್ಟ್" ದಾಖಲೆಯಲ್ಲಿ ನಿರ್ದಿಷ್ಟವಾಗಿ ಹೇಳಲಾದ ಇರುವುದರಿಂದ, ರಿಯಲ್ ಎಸ್ಟೇಟ್ ಉದ್ಯಮದಲ್ಲಿ ಸದ್ಯದಲ್ಲಿ ಆಚರಣೆಯಲ್ಲಿರುವ ಅಭ್ಯಾಸದ ಪ್ರಕಾರ "ಇಂಡ ಎಎಸ್ 18-ರೆವೆನ್ಯೂ"ದ ಅಧಾರದ ಮೇಲೆ ಅಳವಡಿಸಿಕೊಳ್ಳಲಾಗಿದೆ.
7 ಪ್ರಸ್ತುತ ಅವಧಿಯ ಲೆಕ್ಕಗಳ ಪ್ರಸ್ತುತಿಗೆ ಹೊಂದುವಂತೆ ಅವಶ್ಯವಿರುವಲ್ಲಿ ಹಿಂದಿನ ಅವಧಿಯ ಅಂಶಗಳನ್ನು ಮನವರಿಕೆ/ಮುನ್ಸೂಚನೆ ಮೇಲೆ ಮಾರ್ಪಡಿಸಲಾಗಿದೆ
ನಿರ್ದೇಶಕ ಮಂಡಳಿಯ ಪರವಾಗಿ ನಿಶೇಶ್ ಎಸ್ಟೇಟ್ಸ್ ಲಿಮಿಟೆಡ್
ಸಹಿ/-
ಅಶ್ವಿನಿ ಕುಮಾರ್
ಶೃಂಗೇರಿ, ಬೆಂಗಳೂರು, ಭಾರತ
ದಿನಾಂಕ: 12ನೇ ಡಿಸೆಂಬರ್, 2017
ಎಕ್ಸಿಕ್ಯೂಟಿವ್ ಡೈರೆಕ್ಟರ್ & ಚೀಫ್ ಆಪರೇಟಿಂಗ್ ಆಫೀಸರ್ (DIN: 02034498)

ವಿವಿಫಿಟಿ ಸಂ
ಕರ್ನಾಟಕ
ನೋಂದಾಯಿತ
ಟೆಂಡರುಗಳ
ಕೆಳಕಾಲಿಸಿ
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ಕ್ರ ಸಂ.
1) KP
2) KP
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ಆ) ಇ-ಪ್ರಕ್ರಿಯೆ
ಸಲ್ಲಿಸಬಹುದು
ಇ) ಬಿಡ್ಡು
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ಡಿವಿಷನ್
ಮೇರಿಟರ್ದರ
ಹಾಕಲು ಬಹುದು
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