

(Rs. In Lakhs except for EP5)

ASHIANA HOUSING LIMITED

Regd. Off. : 11G, Everest, 46/C, Chowringhee Road, Kolkata - 700071 Head off. : 304, Southern Park, Saket District Centre, Saket, New Delhi - 110017 Telephone number : 011-42654265, Fax : 011-42654200

Official email : investorrelations@ashianahousing.com Website : www.ashianahousing.com

CIN: L70109WB1986PLC040864

UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2019

				Ste	ndelone					Co	nsolidated	(Rs. In Lakhs ex	(cept for LF3)
SI, No.	Particulars	Guarter ended (Unaudited)	Quarter ended (Unaudited)	Querter ended (Unaudited)	Helf Year ended (Unaudited)	Half Year ended (Unaudited)	Year ended (Audited)	Querter ended (Unaudited)	Quarter ended (Unaudited)	Guarter ended (Unaudited)	Half Year ended (Unaudited)	Half Year ended (Unaudited)	Year ended {Audited}
		30.09.19	30.06.19	30.09.18	30.09.19	30.09.18	31.03.19	30.09.19	30.06.19	30.09.18	30.09.19	30,09,18	31.03.19
1. Income for	om Operations												
	Net sales/income from operations	6,046	5,273	5,723	11,319	18,458	29,100	7,226	6,333	6,750	13,559	20,427	32,978
	Income from Partnership Firm	(0)	53	93	53	260	1,082	43	74	60	117	165	775
(c)	Other income	234	246	241	480	442	1,048	269	269	328	538	568	1,309
	Total income	6,280	5,572	6,057	11,852	19,160	31,230	7,538	6,676	7,138	14,214	21,160	35,063
2 Expenses:													
	Project Expenses	2,831	3,358	2,724	6,189	5,241	11,242	2,831	3,358	2,724	6,189	5,241	11,242
	Purchases of land/development rights	664	847	289	1,510	4,800	5,781	664	847	289	1,510	4,800	5,781
	Change in inventories	1,298	(275)	403	1,023	1,277	1,214	1,298	(275)	403	1,023	1,277	1,214
	Employee benefits expense	602	647	620	1,249	1,367	2,686	880	930	859	1,810	1,844	3,707
	Depreciation and amortisation expenses	278	181	174	459	353	805	279	183	178	462	360	815
	Finance Costs Other Expenses	357 1,339	338 1,230	440 1,228	695 2,569	814 2,631	1,490 5,362	358 2,401	340 2,123	446 2,035	698 4,524	827 4,118	1,517 8,392
(9)		1,000	1,200	1,660	2,000	2,001	0,002	2,401	2,120	2,000	4,024	4,110	0,002
Total Exp	penses	7,368	6,325	5,877	13,693	16,482	28,581	8,710	7,506	6,934	16,216	18,467	32,668
3 Profit/ (L	oss) before Tax (1-2)	(1,088)	(754)	180	(1,841)	2,678	2,649	(1,172)	(830)	204	(2,002)	2,693	2,395
4 Tax expen	1666	(216)	(278)	(21)	(495)	829	882	(221)	(280)	[1]	(500)	. 868	1,017
5 Net profit	:/ (Loss) for the Period (3-4)	(871)	(475)	201	(1,346)	1,848	1,767	(951)	(550)	205	(1,501)	1,825	1,378
6 Other con (Net of Ta	nprehensive income/(Expense) ax)	20	43	68	63	107	411	46	63	61	109	129	533
7 Non conti	rolling interest	<u>1</u> 2	2	22	57	2	2	(0)	(0)	2	[0]	0	1
8 Total Oth	er Comprehensive Income (5+6+7)	(852)	(432)	269	(1,284)	1,956	2,178	(905)	(487)	268	(1,392)	1,954	1,910
· ·	quity share'capital ue of ₹ 2/- each]	2,047	2,047	2,047	2,047	2,047	2,047	2,047	2,047	2,047	2,047	2,047	2,047
10 Other Equ	uity	383					76,469	385	÷.	2		्व	76,134
11,i Earnings	per share (before extraordinary items)												
	each) (not annualised):									1	1		
(a)	Basic	(0.83)			(1.25)		213	(0.88)	(0.48)		[1,36]		1.87
(b)	Diluted	(0.83)	(0.42)	0.26	(1,25)	1.91	2.13	(0,88)	(0.48)	0.26	(1,36)	1,91	1,87
	per share (after extraordinary items)												
ii fof₹2/-	each) (not annualised):												
(or \ 2/- (a)	Basic	(0.83)	(0.42)	0.26	(1.25)	1.91	2.13	(0.88)	[0.48]	0.26	[1.36]	1.91	1.87
(ь)	Diluted	(0.83)	[0.42]	0.26	(1.25)	1.91	2.13	(0.88)			(1.36)		1,87

For ASHIANA HOUSING LIMITED VISHAL GUPTA Managing Director

Ashiana Housing Limited 304, Southern Park, Saket District Centre, Saket, New Delhi 110 017 T: 011 4265 4265, F: 011 4265 4200 E: sales@ashianahousing.com, W: ashianahousing.com Regd. Office: **UG** Everest, 46/C Chowringhee Road, Kolkata 700 071

STATEMENT OF ASSETS & LIABILITIES

PARTICULARS As on 30.9.2019 31.0.3.2013 30.0.3.2013 As on 30.0.3.2013 As on 30.0.2013			Chandeless	Chandelers	Concellulated	(Rs. In Lakha
30.09.2019 31.03.2018 30.09.2019 31.03.201 ASSETS Unaudited Unaudi		DADTICUL ARC				Consolidated
ASSETS Unaudited U		PARTICULARS				
ASSETS Anon-current assets 7,063 5,078 7,109 6,1 b Property, joint and equipment. 5,940 5,912 5,940 5,912 5,940 5,912 5,940 5,912 5,940 5,912 5,940 5,912 5,940 5,912 5,940 5,912 5,940 5,912 5,940 5,912 5,940 5,912 5,940 5,912 5,940 5,912 5,940 5,912 5,940 5,912 5,940 5,912 5,940 5,912 5,940 5,912 5,940 5,912 5,940 5,912 5,940 5,912 5,940 5,917 5,940 5,917 5,940 5,917 5,940 5,917 5,940 5,917 1,928 1,492 14,89 14,492 14,892 14,89 12,718 5,907 12,718 5,907 12,71 6,916 6,930 12,713 2,504 2,20 12,713 2,504 2,20 12,713 2,504 2,20 12,713 2,5047 2,6047 2,604 <th></th> <th></th> <th></th> <th></th> <th></th> <th>the second s</th>						the second s
1 Non-current assets 7,063 6,078 7,109 6,1 a Property, plant and equipment. 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,940 5,910 <t< td=""><td></td><td></td><td>Unaudited</td><td>Unaudited</td><td>Unaudited</td><td>Unaudited</td></t<>			Unaudited	Unaudited	Unaudited	Unaudited
a Property, Jent and equipment. 7,063 6,078 7,109 6,1 b Investment property 5,940 5,940 5,940 5,940 c Other Intriglie assets 95 82 96 5,940 [] - Investments 3 3 4 1 [] - Depatiswith Banka 3,100 2,718 3,100 2,713 [] - Depatiswith Banka 3,100 2,718 3,100 2,713 [] - Depatiswith Banka 3,100 2,710 6,13 0,573 3,100 2,710 [] - Depatiswith Banka 3,100 2,710 16,492 14,89 14,89 [] - Depatiswith Banka 3,100 2,710 16,492 14,89 [] - Depatiswith Banka 6,613 10,573 6,2472 61,399 62,4 [] - Depatiswith Banka 6,320 62,472 61,399 62,4 2,55 [] - Depatiswith Banka 3,031 1,557 6,038 5,97 1,2,2 [] - Depatiswith Banka 3,031 1,2,2 1,4,145<	1	ASSETS				
b Investments property C Other Introplie assets i - Investments i - Inv	1	Non-current assets				
c Other Intargble sessits 95 82 96 Financial sessits 3 3 4 (i) -bepote with Back 3,100 2,718 3,100 2,7 (i) -bepote with Back 223 266 - - (i) -bepote with Back 243 - - 243 - (i) -bepote with Back 243 - 243 - - 243 - - 243 - - 243 - - 243 - - 243 - - 243 - - 243 - - 243 - - 243 - - 243 - - 243 - - 243 - - 243 - - 243 - - 243 - - 243 - - 243 - - 243 - - - - 243 - </td <td></td> <td>a Property, plant and equipment</td> <td>7,063</td> <td>6,078</td> <td>7,109</td> <td>6,12</td>		a Property, plant and equipment	7,063	6,078	7,109	6,12
e Financial assets 3 3 4 [1] - Investments 3,100 2,718 3,100 2,7 f Obsense with Banks 3,100 2,718 3,100 2,7 f Obsense with Banks 2,23 2,266 - - 2,43 - 2,43 - 2,43 - - 2,43 - - 2,43 - - 2,43 - - 2,43 - - 2,43 - - 2,43 - - 2,43 - - 2,43 - - 2,43 - - 2,43 - - 2,43 - - 2,43 - - 2,43 - - 2,43 - - 2,433 3,33 3,53 6,31 1,55,73 1,25,2 1,10,35 1,25,2 1,25,2 1,25,2 1,25,2 1,25,2 1,41,24 1,41,40 1,41,41 1,41,40 1,41,41 1,41,41 1,41,41 1,41,41<		b Investment property	5,940	5,912	5,940	5,91
(i) - Deposite with Banks 3 3 4 (i) - Deposite with Banks 3,100 2,718 3,100 2,7 (i) - Deposite with Banks 223 286 243 - (ii) - Deposite with Banks 223 286 243 - (iii) - Deposites with Banks 223 286 243 - (iii) - Constances 261 16,669 15,079 16,482 14,88 2 Current assets 61,380 62,472 61,399 62,44 62,307 1< Investments		c Other Intangible assets	95	82	96	8
III - Deposite with Benks 3,100 2,718 3,100 2,7 I Obter non-current assets 245 243 - - Investment in subsidiaries 245 243 - 2 Current assets 16,669 15,079 16,482 14,8 2 Current assets 6,613 10,576 8,507 12,7 10 -Investments 6,613 10,576 8,507 12,7 11<-Trade receivables		e Financial assets				
f Other non-current assets 23 28 243 g Deferred tax Assets (Net) 245 243 2 Current assets 61,380 62,472 61,399 62,472 a Inventories 61,380 62,472 61,399 62,472 b Financial assets 6,613 10,576 8,507 12,73 (i) -read nacah equivalents 3,388 3,552 6,304 62,304 62,304 62,304 62,304 62,304 62,304 62,304 62,304 62,304 62,304 63,305 62,072 6,011 5,877 6,098 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,2 5,9 1,0,4,5 1,0,4,5		(i) - Investments	3	3	4	
f Other non-current assets 23 28 243 g Deferred tax Assets (Net) 245 243 2 Current assets 61,380 62,472 61,399 62,472 a Inventories 61,380 62,472 61,399 62,472 b Financial assets 6,613 10,576 8,507 12,73 (i) -read nacah equivalents 3,388 3,552 6,304 62,304 62,304 62,304 62,304 62,304 62,304 62,304 62,304 62,304 62,304 63,305 62,072 6,011 5,877 6,098 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,9 5,2 5,9 1,0,4,5 1,0,4,5	ſ	ii) - Deposits with Banks	3.100	2.718	3,100	2,71
Investment in subsidiaries 223 286 - g Deferred tax Assets (Not) 245 - 243 - 2 Current assets 16,669 15,079 16,492 14,8 2 Current assets 61,380 62,472 61,399 62,47 6 Inventments 6,613 10,576 8,507 12,7 10 - Trade reavisables 3,398 3,527 6,304 6,3 (0 - Unren franculae assets 6,011 5,577 6,098 5.8 (0 - Unren franculae assets 6,011 5,577 6,098 5.8 (1 - Cosh and cash equivalents 3,398 3,527 6,004 6,3 (1 - Other current assets 602 616 625 5 14,079 14,304 14,0,075 1,19,3 1,13,524 1,04,5 2 Equity 2,047 2,047 2,047 2,047 2,047 1 Equity 74,876 76,468 74,433 76,1 2,047 2,047 2,047 2,01 2,516 <td< td=""><td></td><td></td><td>1271</td><td>_,</td><td></td><td>14</td></td<>			1271	_,		14
g Deferred tax Assets (Not) 245 - 243 2 Current assets 15,079 16,669 15,079 16,492 14,8 2 Current assets 61,380 62,472 61,399 62,4 1 -rvestments 6,613 10,576 8,507 12,7 (i) -rvestments 6,613 10,576 6,304 62,3 (ii) -obst dcah equivalents 3,388 3,527 6,038 5,9 c Current assets 6,011 5,877 6,038 5,9 c Current assets 6,014 5,877 6,038 5,9 c Current assets 6,014 5,877 6,038 5,9 c Current assets 14,479 14,304 14,145 14,04 1 Equity 14,804 14,476 14,304 14,476 14,045 1 Equity Share capital 1,0.353 1,13,524 1,16,075 1,13,3 1 Equity Share capital			223	286	2	
16,669 15,079 16,492 14,892 2 Current assets 61,380 62,472 61,399 62,4 6 Financial assets 6,613 10,576 8,507 12,7 1) -Trade receivables 1,202 1,073 2,504 2,2 (i) -Current cassets 6,613 3,388 3,527 6,008 5,3 (k) Other inenclei assets 6,614 5,877 6,098 5,9 c Current tax assets 6,014 5,877 6,098 5,9 c Current assets 14,479 14,304 14,4145 14,0,0 c Current assets 1,10,353 1,13,524 1,16,075 1,19,3 1 Equity Equity Share capital 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047				-	243	
2 Current assets inventories 61,380 62,472 61,399 62,472 5 Financial assets 6,613 10,576 8,507 12,7 (i) -treatments 1,202 1,073 2,504 2,2 (ii) -cash and cash equivalents 3,388 3,527 6,038 5,93 (ii) -Cash and cash equivalents 6,011 5,877 6,098 5,93 (ii) Other financials assets 6,011 5,877 6,098 5,93 (ii) Other current assets 14,479 14,300 14,146 14,0 93,684 99,583 1,04,55 1,19,353 1,13,524 1,16,075 1,19,3 1 Equity Statistics 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 </td <td></td> <td></td> <td></td> <td>15.079</td> <td></td> <td>1/ 8/</td>				15.079		1/ 8/
a Inventories 61,380 62,472 61,399 62,4 b Financial sasets 6,613 10,576 8,507 12,7 (i) - Trede receivables 1,202 1,073 2,504 2,2 (ii) - Ceat and cash equivalents 3,388 3,527 6,098 5,9 (ii) - Other financials assets 6,011 5,677 6,098 5,9 c Current tax assets 6,011 5,677 6,098 5,9 c Current Liabilities 11,4,79 14,304 14,146 14,0 a Equity Share capital 2,047 2,047 2,047 2,047 (i) - Other Equity 74,876 76,499 74,433 76,1 1 Equity Share capital 2,047 2,047 2,047 2,047 (i) - Other Equity 74,876 76,499 74,433 76,1 2 Liabilities 10,130 14,274 10,130 14,274 (i) - Other Equity 202 201 2,610 2,640 2,640 2,640 2,640		-	10,000	10,070	10,402	14,04
b Financial assets 6,613 10,576 8,507 12,7 (i) - Investments 6,613 10,576 8,507 12,7 (ii) - Cach and cash equivalents 3,398 3,527 6,304 6,3 (iv) - Other financials assets 6,011 5,877 6,098 5,9 c Current tax assets 602 616 625 5 d Other current assets 93,684 98,446 99,583 1,0,455 14,472 14,304 14,146 14,0075 1,19,353 3 EQUITY AND LIABILITIES 1,10,353 1,113,524 1,16,075 1,19,356 1 Equity a Equity Share capital 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047	2					
(i) -Investments 6,613 10,576 8,507 12,7 (ii) - Trade receivables 1,202 1,073 2,504 2,2 (ii) - Cash and cash equivalents 3,398 3,527 6,004 6,3 (iii) - Cther finencials assets 6,011 5,877 6,098 5,8 c Current tax assets 6,011 5,877 6,098 5,8 d Other current assets 14,478 14,304 14,146 14,0 s COURTY AND LIABILITIES 1,10,353 1,13,524 1,16,075 1,19,3 a Equity Share capital 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 <td< td=""><td></td><td></td><td>61,380</td><td>62,472</td><td>61,399</td><td>62,49</td></td<>			61,380	62,472	61,399	62,49
(ii) - Trade receivables 1,202 1,073 2,504 2,2 (iii) - Cash and cash equivalents 3,393 3,527 6,304 6,3 (ii) - Cher finencials essets 6,011 5,877 6,098 5,8 c Current tax assets 6,02 616 625 5 d Dther current assets 14,475 1,10,353 1,113,524 1,41,414 140,0 93,684 98,446 99,583 1,04,5 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -		b Financial assets				
(ii) - Cash and cash equivalents 3.338 3,527 6.304 6.3 (ii) - Other financials assets 6,011 5,977 6,098 5,9 c Current tax assets 6,014 5,977 6,098 5,9 d Other current assets 14,479 14,304 14,146 14,0 93,684 98,446 99,583 1,04,5 TOTAL - ASSETS 1,10,353 1,13,524 1,16,075 1,19,3 I Equity 1 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,04 2,04 2,04		(i) - Investments	6,613	10,576	8,507	12,79
(iv) · Other financials assets 6,011 5,877 6,088 5,8 c Current tax assets 602 616 625 5 d Other current assets 14,479 14,304 14,146 14,0 93,684 98,446 99,583 1,04,55 1,10,353 1,13,524 1,16,075 1,19,3 s COUTY AND LIABILITIES 1 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 <	(ii) - Trade receivables	1,202	1,073	2,504	2,27
C Current tax assets 602 14,479 616 14,479 625 14,479 516 14,479 625 14,479 516 14,479 616 14,479 625 14,479 516 14,479 616 14,479 625 14,479 616 14,479 625 14,479 616 14,479 625 14,479 616 14,479 617 14,479 617 14,16,075 617 14,93 617 14,16,075 617 14,93 617 14,274 617 14,274 71,19,33 71,42 76,823 78,516 76,482 78,11 2 Liabilities 10,130 14,274 10,130 14,274 10,130 14,274 10,130 14,274 10,130 14,274 2 Liabilities 202 201 2,610 2,510 2,510 2,510 2,510 2,510 2,510 2,510 2,510 2,510 2,51	(i	iii) - Cash and cash equivalents	3,398	3,527	6,304	6,38
d Other current assets 14,479 14,304 14,146 14,09 93,664 98,446 99,563 1,045 TOTAL - ASSETS 1,10,353 1,13,524 1,16,075 1,19,33 1 Equity 1,13,524 1,16,075 1,19,33 2 Equity Share capital 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,	(i	v) - Other financials assets	6,011	5,877	6,098	5,96
93,684 98,446 99,583 1,04,5 TOTAL - ASSETS 1,10,353 1,13,524 1,16,075 1,19,3 I EQUITY AND LIABILITIES 1 Equity 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047 2,047		c Current tax assets	602	616	625	55
TOTAL - ASSETS 1,10,353 1,13,524 1,16,075 1,19,353 1 Equity 1 1,13,524 1,16,075 1,19,353 1 Equity Equity 2,047 2,047 2,047 2,047 2,047 1 Other Equity 10,130 14,274 10,130 14,274 10,130 14,274 2 Liabilities 10,130 14,274 10,130 14,274 10,130 14,274 10 Berrowings 10,130 14,274 10,130 14,274 10,130 14,274 10 Other financial liabilities 202 201 2,610 2,5 b Provision 204 301 396 3 3 c Deferred tax liabilities (Net) - 245 - 2 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		d Other current assets	14,479	14,304	14,146	14.09
EQUITY AND LIABILITIES 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047			93,684	98,446	99,583	1,04,55
EQUITY AND LIABILITIES 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047		TOTAL - ASSETS	1.10.353	1.13.524	1,16,075	1,19,39
1 Equity a Equity Share capital (i) - Other Equity (ii) - Other financial liabilities a Financial liabilities (i) - Borrowings (ii) - Other financial liabilities a Financial liabilities b Provision c Deferred tax liabilities (ii) - Borrowings- (iii) - Other financial liabilities b Provision c Deferred tax liabilities (ii) - Borrowings- (iii) - Trade Payable Dues of micro and small enterprises (ii) - Borrowings- (iii) - Other financial liabilities (iii) - Borrowings- (iii) - Cher financial liabilities b Provision c Deferred tax liabilities (iii) - Cher financial liabilities (iii) - Derowings- (iii) - Trade Payable Dues of micro and small enterprises b Advance From Customers c Other current liabilities (iii) - Other financial liabilities (iiiiiiiii) - Other financial liabilitie						
a Equity Share capital 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047 2.047	3					
(i) Other Equity 74,876 76,469 74,433 76,1 (ii) Non Controlling Interest 76,923 78,516 76,482 78,1 2 Liabilities 76,923 78,516 76,482 78,1 3 Financial liabilities 10,130 14,274 10,130 14,274 10 Other financial liabilities 202 201 2,610 2,5 b Provision 294 301 396 3 3 c Deferred tax liabilities 10,625 15,020 13,136 17,4 B Current liabilities 672 24 704 2 (i) Borowings - 672 24 704 2 (ii) Free degable <			0.047	0.047	0.047	
(ii) Non Controlling Interest 2 2 Liabilities A Non-current liabilities 76,923 a Financial liabilities 10,130 (i) - Borrowings 10,130 (i) - Borrowings 10,130 (i) - Borrowings 202 202 201 245 245 2 245 2 10,625 10,625 15,020 11 123 10 10,525 11 123 10 14,859 10 15,914 10 14,859 11 18 118 93 122,805 19,988 22,805 19,988						
76,923 78,516 76,482 78,11 2 Liabilities - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - <td< td=""><td></td><td></td><td></td><td>76,469</td><td></td><td>76,13</td></td<>				76,469		76,13
2 Liabilities A Non-current liabilities Financial liabilities (i) Borrowings (i) Borrowings (ii) Other financial liabilities b Provision 202 c Deferred tax liabilities (Net) B Current liabilities a Financial liabilities (i) Borrowings c Deferred tax liabilities (Net) B Current liabilities (i) Borrowings - (ii) Borrowings - (iii) - B Current liabilities (i) - B Current liabilities (ii) - Dues of micro and small enterprises 672 Dues of creditors other than micro and small enterprises B Current liabilities 6,053 3,344 6,447 3,6 111 19,988 128 128 129,998 26,457 23,05 19,998 22,805 19,998 22,805 19,998 <td>1</td> <td>IIJ Non Controlling Interest</td> <td></td> <td>78 516</td> <td></td> <td>79.19</td>	1	IIJ Non Controlling Interest		78 516		79.19
A Non-current liabilities a Financial liabilities 10,130 14,274 10,130 14,274 (i) - Borrowings 10,130 14,274 10,130 14,274 (ii) - Other financial liabilities 202 201 2,610 2,5 b Provision 294 301 396 3 c Deferred tax liabilities (Net) - 245 - 2 B Current liabilities 10,625 15,020 13,136 17,4 ii) - Borrowings - 672 24 704 2 (ii) - Borrowings - 672 24 704 2 (iii) - Trade Payable - - - - Dues of micro and small enterprises 870 973 1,205 1,2 (iii) - Other financial liabilities 6,053 3,344 6,447 3,6 b Advance From Customers 114,859 15,201 15,914 16,5 c Other current liabilities 111 189 1,942 1,6 d Provisions 118 93 122 - 22,805 19,988 26,457			70,320	70,010	70,402	/0,10
a Financial liabilities 10,130 14,274 10,130 14,274 (i) - Borrowings 10,130 14,274 10,130 14,274 (ii) - Other financial liabilities 202 201 2,610 2,55 b Provision 294 301 396 336 c Deferred tax liabilities (Net) - 245 - 245 8 Current liabilities 10,625 15,020 13,136 17,4 8 Financial liabilities 10,625 15,020 13,136 17,4 9 Forowings - 672 24 704 24 (i) - Borrowings - 672 24 704 24 (ii) - Trade Payable - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -<	2					
(i) - Borrowings 10,130 14,274 10,130 14,274 (ii) - Other financial liabilities 202 201 2,610 2,5 b Provision 294 301 396 33 c Deferred tax liabilities (Net) - 245 - 245 B Current liabilities 10,625 15,020 13,136 17,4 B Current liabilities - 672 244 704 245 (i) - Borrowings - 672 244 704 245 - 245 - 245 - 245 - 245 - 245 - 245 - 245 - 245 - 245 - 245 - 245 - 245 - 245 - 245 - 245 - 245 - 245 - 245 - 245 - 245 - 245 - 245 - 245 - 245 - 245 - 245 - 245 - 245 - 245 - 245 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
(ii) Other financial liabilities 202 201 2,610 2,5 b Provision 294 301 396 3 c Deferred tax liabilities (Net) 245 245 2 B Current liabilities 10,625 15,020 13,136 17,4 B Current liabilities 672 24 704 245 (i) Borrowings - 672 24 704 245 (ii) Trade Payable 123 164 123 164 Dues of micro and small enterprises 870 973 1,205 1,2 (iii) Other financial liabilities 6,053 3,344 6,447 3,6 b Advance From Customers 14,859 15,201 15,914 16,3 c 0ther current liabilities 111 189 1,942 1,5 d Provisions 118 93 122 22,805 19,988 26,457 23,6						
b Provision 294 301 396 3 c Deferred tax liabilities (Net) 245 2 2 B Current liabilities 10,625 15,020 13,136 17,4 B Current liabilities 10,625 15,020 13,136 17,4 B Current liabilities 672 24 704 2 (i) - Borrowings - 672 24 704 2 (ii) - Trade Payable - - - - Dues of micro and small enterprises 870 973 1,205 1,2 Dues of creditors other than micro and small enterprises 6,053 3,344 6,447 3,6 b Advance From Customers 14,859 15,201 15,914 16,5 c Other current liabilities 111 189 1,942 1,5 d Provisions 118 93 122 12			10,130	14,274	10,130	14,27
c Deferred tax liabilities (Net)2452B Current liabilities10,62515,02013,13617,4a Financial liabilities672247042(i) - Borrowings -672247042(ii) - Trade Payable1231641231Dues of micro and small enterprises8709731,2051,2(iii) - Other financial liabilities6,0533,3446,4473,6b Advance From Customers14,85915,20115,91416,3c Other current liabilities1111891,9421,5d Provisions118931221	1	(ii) - Other financial liabilities	202	201	2,610	2,52
10,62515,02013,13617,48Current liabilitiesaFinancial liabilities(i) - Borrowings -672247042-(ii) - Trade PayableDues of micro and small enterprises8709731,2051,2Dues of creditors other than micro and small enterprises6,0533,3446,4473,6bAdvance From Customers14,85915,20115,91416,3cOther current liabilities1111891,9421,5dProvisions11893122-c		b Provision	294	301	396	37
B Current liabilities67224704a Financial liabilities6722470424(ii) - Borrowings -6722470424(iii) - Trade Payable12316412314Dues of micro and small enterprises8709731,2051,2(iii) - Other financial liabilities6,0533,3446,4473,6b Advance From Customers14,85915,20115,91416,3c Other current liabilities1111891,9421,5d Provisions1189312212		c Deferred tax liabilities (Net)	· · ·	245		23
a Financial liabilities6722470425(i) - Borrowings -6722470424(ii) - Trade Payable1231641231Dues of micro and small enterprises1231641231Dues of creditors other than micro and small enterprises8709731,2051,2(iii) - Other financial liabilities6,0533,3446,4473,6b Advance From Customers14,85915,20115,91416,3c Other current liabilities1111891,9421,5d Provisions1189312212Let the transmitted the transmitter of the			10,625	15,020	13,136	17,40
(i) - Borrowings - 672 24 704 24 (ii) - Trade Payable 123 164 123 1 Dues of micro and small enterprises 870 973 1,205 1,2 Dues of creditors other than micro and small enterprises 870 973 1,205 1,2 (iii) - Other financial liabilities 6,053 3,344 6,447 3,6 b Advance From Customers 14,859 15,201 15,914 16,3 c Other current liabilities 111 189 1,942 1,63 d Provisions 118 93 122 12,805 19,988 26,457 23,6		B Current liabilities				
(ii) - Trade Payable 123 164 123 1 Dues of micro and small enterprises 870 973 1,205 1,2 Dues of creditors other than micro and small enterprises 870 973 1,205 1,2 (iii) - Other financial liabilities 6,053 3,344 6,447 3,6 b Advance From Customers 14,859 15,201 15,914 16,3 c Other current liabilities 111 189 1,942 1,6 d Provisions 118 93 122 12						1
Dues of micro and small enterprises 123 164 123 1 Dues of creditors other than micro and small enterprises 870 973 1,205 1,2 (iii) - Other financial liabilities 6,053 3,344 6,447 3,6 b Advance From Customers 14,859 15,201 15,914 16,3 c Other current liabilities 111 189 1,942 1,6 d Provisions 118 93 122 123			672	24	704	29
Dues of creditors other than micro and small enterprises 870 973 1,205 1,2 [iii] - Other financial liabilities 6,053 3,344 6,447 3,6 b Advance From Customers 14,859 15,201 15,914 16,3 c Other current liabilities 111 189 1,942 1,6 d Provisions 118 93 122 122		(ii) - Trade Payable				
(iii) - Other financial liabilities 6,053 3,344 6,447 3,6 b Advance From Customers 14,859 15,201 15,914 16,3 c Other current liabilities 111 189 1,942 1,6 d Provisions 118 93 122 122 22,805 19,988 26,457 23,6		Dues of micro and small enterprises	123	164	123	16
b Advance From Customers 14,859 15,201 15,914 16,3 c Other current liabilities 111 189 1,942 1,5 d Provisions 118 93 122 122 22,805 19,988 26,457 23,6		Dues of creditors other than micro and small enterprises	870	973	1,205	1,22
c Other current liabilities 111 189 1,942 1,942 d Provisions 118 93 122 22,805 19,988 26,457 23,8	(iii) - Other financial liabilities	6,053	3,344	6,447	3,69
c Other current liabilities 111 189 1,942 1,5 d Provisions 118 93 122 22,805 19,988 26,457 23,6		b Advance From Customers	14,859	15,201	15,914	16,3
d Provisions 118 93 122 22,805 19,988 26,457 23,6		c Other current liabilities				1,90
22,805 19,988 26,457 23,6						
						23,80

For ASHIANA HOUSING LIMITED 10

1

VISHAL GUPTA Managing Director

ASHIANA HOUSING LIMITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR EN	NDED 30th September,	2019
Particulars	HY 1 2019-20	2018-19
	₹	₹
CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit before tax and extraordinary items	(1,842)	2,649
Adjusted for :		
Depreciation	459	805
Interest Income (other than from customers)	(188)	(299)
Dividend Income	14 C	[1]
Income from Long Terms Investment	(130)	(297
Irrecoverable Balances Written Off	0	81
Liabilities Written Back	(0)	(59)
Interest Paid	800	1,668
Provision for Doubtful Debts	1	(31)
Fixed Assets Written Off	()#)	14
(Profit) / Loss on sale of Fixed Assets	(0)	{10]
Provision for Employee Benefits	(27)	(51
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(927)	4,469
Adjusted for :		
Trade and other receivables	(437)	1,635
Inventories	1,092	1,270
Trade Payables and advances from customers	2,145	(8,159
CASH GENERATED FROM OPERATIONS	1,873	(785
Direct Taxes paid / adjusted	(15)	(596
Cash flow before extra ordinary items	1,858	(1,381
Extra Ordinary items		(.,
Net cash from Operating activities (A)	1,858	(1,381
CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of Fixed Assets	(1,509)	(887
Sale of Fixed Assets	24	26
Net Purchase/ sale of Investments	3,786	3,022
Interest Income	188	299
Other Income from Long Term Investments	130	298
Net Cash from investing activities (B)	2,617	2,757
	2,017	E,737
CASH FLOW FROM FINANCING ACTIVITIES :		
Proceeds from long term and other borrowings	(3,496)	2,341
Interest and Financial Charges paid	(800)	(1,668
Dividend paid	(308)	(308
Net Cash used in Financing activities (C)	(4,604)	364
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+ B+ C)	(129)	1,740
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	3,527	1,787
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	3,398	3,527

For ASHIANA HOUSING LIMITED

ASHIANA HOUS CONSOLIDATED CASH FLOW STATEMENT FOR	1000000		th Se	otember, 2019	
Particulars		IN LINDED 30		HY 1 2019-20	2018-19
				-	
CASH FLOW FROM OPERATING ACTIVITIES :				* (n òoo)	
Net Profit before tax'and extraordinary items				(2,002)	2,395
Adjusted for :				100	
Depreciation				462	815
Interest Income (other than from customers)				(239)	(522)
Income from Long Terms Investment				(158)	(346)
Irrecoverable Balances Written Off				33	95
Liabilities Written Back				(0)	(68)
Interest Expenses				803	1,695
Fixed Assets Written Off				() 5 :	12
Minority Interest				(0)	1
(Profit) / Loss on sale of Fixed Assets				0	(10)
Provision for Employee Benefits (incl. remeasurement through OCI)	- 12 1			(11)	20. a 1 a 20
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES			161	(1,111)	
Adjusted for :				12	
Trade and other receivables				[447]	1,753
Inventories				1,092	1,271
			121		
Trade Payables and advances from customers	1.1			2,307	(7,451)
CASH GENERATED FROM OPERATIONS				1,841	(415)
Direct Taxes paid / adjusted				(102)	
Net cash from Operating activities (A)	(5			1,739	(1,034)
8 .					
CASH FLOW FROM INVESTING ACTIVITIES :					
Purchase of Fixed Assets				(1,510)	(893)
Sale of Fixed Assets				24	26
Net Purchase/ sale of Investments				4,123	3,072
Interest Income				239	522
Other Income from Long Term Investments		ð.		158	346
Net Cash from investing activities (B)				3,034	3,072
				4	
CASH FLOW FROM FINANCING ACTIVITIES :	.*				
Proceeds from long term and other borrowings				[3,738) 2,196
Interest and Financial Charges				(803)	
Dividend paid	° 5			סחכי	
Change in Minority Interest				. (308	-
				(4,850)	
Net Cash used in Financing activities (C) .					
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+ B+ C)		~		(77)	
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR				6,382	
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR				6,304	6,382

For ASHIANA HOUSING LIMITED

VISHAL GUPTA Managing Director Additional disclosures as per Clause 52 (4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 :

Disclosure has been given on Standalone basis

a. Credit rating

i) 'Brickwork Rating has reaffirmed credit rating of BWR A+ (SO) (Outlook Stable) for NCD issued by the Company during FY 2015-16 and 2016-17.

ii) 'CARE has reaffirmed credit rating of the Company of CARE A (IS) (Stable).

iii) 'ICRA Ltd. has reaffirmed credit rating of ICRA (A) (SO) (Structure Obligation) for NCD issued by the Company of Rs. 100 Cr NCD issued during FY 2018-19.

iv) 'ICRA Ltd. has reaffirmed credit rating of ICRA (A)for NCD of Rs 18.74 Cr NCD issued to IFC (International Finance Corporation) during FY 2018-19.

b. Asset cover available

Particulars	As at 30th September, 2019	As at 30th September, 2018
Asset cover available	6.26	5.64

c. Debt Equity Ratio

Particulars	As at 30th September, 2019	As at 30th September, 2018
Debt Equity ratio	0.19	0.22

d. Previous due date for the payment of interest/ dividend for non-convertible redeemable preference shares/ repayment of principal of non-convertible preference shares / non convertible debt securities and whether the same has been paid or not;

The Company has not issued any preference Shares.

The Company doesn't have outstanding principal payable on Non Covertible Debentures.

Previous due dates for payment of interest and principal are given below for outstanding Non Convertible Debentures.

Series No.	Frequency for interest payment	Previous date of payment of interest	Interest (Rs. In Lakhs)	Date of Repaymant of Principal	Redemption (Rs. In Lakhs)
	Monthly	01.06.2019	4.67		
AHL11.00% 2019	Monthly	01.07.2019	4.52	30.07.2019	500.00
	Monthly	30.07.2019	4.37		
AHL11.45% 2020	Annual	15.07.2019	115.13	N.A.	N.A.
AHL11.45% 2020	Annual	30.07.2019	80.15	N.A.	N.A.
	Monthly	07.06.2019	76.12	07.06.2019	280.00
	Monthly	05.07.2019	71.24	05.07.2019	150.00
AHL11.15% 2023	Monthly	07.08.2019	72.41	07.08.2019	230.00
AHLT1.15% 2023	Monthly	06.09.2019	70.38	06.09.2019	170.00
	Monthly	04.10.2019	66.74	04.10.2019	210.00
	Monthly	07.11.2019	67.15	07.11.2019	190.00

For ASHIANA HOUSING LIMITED

VÍSHAL GUPTA **Managing Director**

e. Next due date for the payment of interest non convertible debt securities;

The Company has not issued any preference Shares.

Next due dates for payment of interest and principal are given below for outstanding Non-Convertible Debentures

Series No.	Frequency for interest payment	Next due date for payment of interest	Interest (Rs. In Lakhs)	Next due date for Redemption	Redemption (Rs. In Lakhs)
AHL10.15% 2023	Monthly	06.12.2019	63.40	24-04-2020**	1100.00
AHL11.45% 2020	Annuai	15.07.2020	113.87	13-07-2020	1000.00
AHL11.45% 2020	Annual	30.07.2020	80.15	30-07-2020	700.00

** Arrangement was changed, in March 2019, for monthly payment of interest and principal repayment contingent upon the receipts from the mortgaged projects. Accordingly, the principal & interest amount shown here is on the basis of committed payment of Rs. 25 crores on agreed date less Rs. 14 Crs which has been already paid till date.

f. Debt Service coverage ratio :

Particulars	As at 30th September, 2019	As at 30th September, 2018
Debt Service coverage ratio;	(0.20)	0.82

g) Interest Service coverage ratio:

Particulars	As at 30th September, 2019	As at 30th September, 2018
Interest Service coverage	(1.30)	4.11

h. Outstanding redeemable preference shares (quantity and value) :

The Company has not issued any preference shares.

i, Capital Redemption Reserve/Debenture Redemption Reserve :

At the end of HY 1 2019-20 the company has balance of Rs. 1,111.70 Lacs with Debenture Redemption Reserve.

j. Net Worth	(Rs. In Lakhs)	
Particulars	As at 30th September, 2019	As at 30th September, 2018
Net Worth	76,922.96	78,294.52

k. Net Profit after Tax & OCI	(Rs. In Lakhs)	
Particulars	As at 30th September, 2019	As at 30th September, 2018
Net Profit after tax	(1,346.91)	1,849.37
Other comprehensive income	62.71	107.39
Total comprehensive income	(1,284.20)	1,956.76

I. Earning Per Share

Particulars	As at 30th September, 2019	As at 30th September, 2018
Earning Per Share (Rs.)	(1.25)	1.91

There is no Deviation in use of proceed of issue of Non Convertible Debenture from the object stated in the offer documents

There are no unclaimed interest, which is required to be transeferred, to the 'Investor Education and Protection Fund' set up as per Section 125 of the Companies Act, 2013.

For ASHIANA HOUSING LIMITED **VISHAL GUPTA Managing Director**

Notes on Accounts:

- 1 The above unaudited financial results are published in accordance with Regulations 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13th November, 2019. These 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 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendement Rules), 2016.
- 2 Method of accounting for recognition of revenue in respect of Real Estate Projects is:
 - a) Revenue is accounted for (i) on delivery of absolute physical possession of the respective units on completion, or (ii) on deemed possession of the respective units on completion or (iii) on physical possession for fitout, as considered appropriate by the management based on circumstantial status of the project.
- 3 The consolidated financial results includes financial results of following subsidiaries, associates and joint ventures:

Subsidiaries:

- 1 Ashiana Maintenance Services LLP
- 2 Latest Developers Advisory Ltd
- 3 Topwell Projects Consultants Ltd.
- 4 Ashiana Amar Developers
- Associates and Joint Ventures:
- 1 Ashiana Manglam Developers
- 2 Ashiana Greenwood Developers
- 3 Megha Colonizers
- 4 Ashiana Manglam Builders
- 5 Vista Housing
- 4 In accordance with Ind AS 108 "Operating Reporting", the company has determined its only one Operating Segment as Real Estate Business. Since there are no other business segments in which the company operates, there are no other primary reportable segments. Therefore, the segment revenue, segment results, segment assets, segment liabilities, total cost incurred to acquire segment assets, depreciation charge are all as is reflected in the financial statements.
- 5 Figures for the previous periods have been regrouped and rearranged wherever necessary.
- 6

The Company has adopted Ind AS 116 with Modified Retrospective Approach with effect from April 01,2019. Accordingly, the comparitive periods have not been restated. There is no impact of ind AS 116 adoption to the retained Earnings as at April 1 2019. The Company has recognized ₹ 1323 Lacs as Right to Use assets and the corresponding lease liability on the date of transition i.e April 01,2019. In the Results for the quarter and six months ended September 30,2019, the nature of expenses in respect of operating Lease has changed from lease rent in previous period to Depreciation for the Right of use and finance cost for interest Accrued on Lease Liability. However, there is no material impact on profit/[loss] after tax and earning per share for the quarter and six months ended September 30,2019, on adoption of Ind AS 116

- 7 A new section 115BAA was inserted in the income tax act 1961 by the government of India on September 20 2019 vide the taxation law (amendment) ordinance 2019 which provides an option to companies for paying income tax at reduced rates in accordance with the provisions/conditions defined in the said section. The company is in the process of evaluating the impact of this ordinance and has continued to apply the original provisions as at September 30 2019.
- 8 The Statutory Auditors have carried an audit of the above results for the Quarter and Six months ended September 30,2019 and have issued an unmodified opinion on the same.
- 9 The number of investors complaint received during the quarter ended September 2019 was Nil.

Place : New Delhi Date : 13th November, 2019

For ASHIANA HOUSING LIMITED

VISHAL GUPTA (MANAGING DIRECTOR)