

(Rs, in Lakhs except stated otherwise)

# ASHIANA HOUSING LIMITED

Regd. Off. : 5F 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 QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER 2021

-				Stan	lalone	(institute and one	ept stated otherwise)
5	SI No. Particulars	Quarter ended (Un-Audited)	Quarter ended (Un-Auditcd)	Quarter ended (Un Audited)	Nine Months Ended (Un Audited)	Nine Months Ended (Un-Audited)	Year ended (Audited)
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31,12.2020	31.03.2021
1	Income from Operations				A set booked		
	<ul> <li>[a] Net sales/Income from operations</li> </ul>	3,320	4,679	6,347	10,477	12,527	19,152
	(b) Income from Partnership Firm	726	(170)	656	725	919	1,001
	(c) Other income	235	260	906	711	1,293	1,558
	Total income	4,281	4,769	7,909	11,913	14,739	21,711
2	Expenses:						
	(a) Project Expenses	6,290	6,410	4,696	16,793	10,050	16,631
	(b) Purchases of land/development rights	4,140	7,234	1,740	30,545	4,091	6,801
	(c) Change in inventories	(7,680)	(10,464)	(1,936)	(39,396)	[5,496]	(9,798)
	(d) Employee benefits expense	665	773	549	2,073	1,669	2,260
	(e) Depreciation and amortisation expenses	213	218	231	637	672	852
	(f) Finance Costs	106	128	189	380	700	890
	(g) Other Expenses	868	1,102	990	2,562	2,170	3,766
	Total Expenses	4,602	5,401	6,459	13,595	13,856	21,402
3	Profit/ (Loss) before Exceptional items and Tax (1-2)	(321)	(633)	1,450	(1,682)	883	308
4	Exceptional Items	289	Ξ.		408	E :	2
5	Profit/ (Loss) before Tax (3-4)	(610)	[633]	1,450	(2,090)	883	308
6	Tax expenses	(260)	(64)	118	(565)	(60)	(55)
7	Net profit/ (Loss) for the Period [5-6]	(350)	(569)	1,332	(1,525)	943	363
8	Other comprehensive income/(Expense) (Net of Tax)	23	(85)	16	(56)	90	112
9	Non controlling interest						
10	Total Comprehensive Income (7+8-9)	(327)	(654)	1,348	[1,581]	1,033	475
11	Paid-up equity share capital	2,047	2,047	2,047	2,047	2,047	2,047
	(Face Value of Rs 2/- each)	2,0 17	2,5 17	210 17	210 17		L)0 17
12	Other Equity (excluding Revaluation Reserves)						73,546
13.i	Earnings per share (before extraordinary items)						
	(of Rs 2/- each) (not annualised):						
	(a) Basic	(0.04)	(0.64)	1.32	[1,15]	1_01	0.46
	(b) Diluted	(0.04)	(0.64)	1.32	[1 15]		0.46
13,1	Earnings per share (after extraordinary items)						
	(of Rs 2/- each) (not annualised):						
	(a) Basic	(0.32)	{0.64}	1.32			0.46
	(b) Diluted	(0.32)	(0.64)	1.32	(1.54	1,01	0.46

# **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: 5F Everest, 46/C Chowringhee Road, Kolkata, West Bengal - 700 071 For ASHIANA HOUSING LIMITED

VISHAL GUPTA Managing Director

CIN: L70109WB1986PLC040864

		Standalone							
SI	Sl. No. Particulars	Quarter ended (Un-Audited)	Quarter ended (Un-Audited)	Quarter ended (Un-Audited)	Nine Months ended (Un-Audited)	Nine Months Ended (Un-Audited)	Year ended (Audited)		
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021		
14	Asset Cover available	5.62	5.33	13.94	5,62	13.94	15.96		
15	Debt-equity ratio	0.22	024	0,08	0.22	0.09	0.08		
16	Debt service coverage ratio	(0.33)	(0.23)	1.32	(0.29)	0.93	0.90		
17	Interest service coverage ratio	(0.36)	(0.25)	5.31	(0.29)	1.84	1.23		
18	Current ratio	2.01	2.21	2,93	2.01	2.93	2.50		
19	Long term debt to working capital ratio	0.21	0.22	0.07	0.21	0.07	0.07		
20	Bad debts to accounts receivable ratio		£	×	ж	<	а		
21	Current Liability ratio	0.81	1,27	0.84	0.81	0.84	1,26		
55	Total debts to total assets ratio	0.10	D.11	0.05	0.10	0.05	0.04		
23	Debtors turnover ratio	к. ж	×	*		*	э		
24	Inventory Turnover ratio	0.02	0.03	0.07	0.08	0.13	0.20		
25	Operating margin (%)	-3.75%	-2.67%	22.58%	-3.21%	13.15%	7.62%		
26	Net profit margin (%)	-B.17%	-11.92%	16.84%	-12,80%	6.40%	1.67%		
27	Net Worth	73,603	73,930	76,152	73,603	76,152	75,593		

For ASHIANA HOUSING LIMITED

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(Rs. in Lakhs except stated otherwise)

# ASHIANA HOUSING LIMITED

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## UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER 2021

B. No.         Particulars         Oustor orded (Dr.Audiacd)         Oustor orded (Dr.Audiacd)         Oustor orded (Dr.Audiacd)         Nine Monthe Ended (Dr.Audiacd)         Nine Monthe Ended				Consolidated							
1         Income from Operations (a) Not cales/informs from operations (b) Notice from Form Structure from (b) Chile income         5,011         7,333         13,038         15,054         22           1         Income from Structure from (b) Chile income         278         284         86,05         084         1,423         1           2         Expenses: (a) Protect Epenses         6,280         5,410         4,666         11,723         10,081         17,786         22           2         Expenses: (a) Protect Epenses         6,280         5,410         4,666         11,723         10,081         16           0         Protect Epenses         6,280         11,140         32,545         4,091         16           0         Depresent ond ancritication expenses         233         236         844         681         690           0         Depresent ond ancritication expenses         1,760         2,040         1,733         5,241         4,553         2           10         Chine Epenses         5,950         6,701         7,967         17,385         17,140         28           3         Profix (Less) before Exceptional items and Tax (1*2)         (432)         (632)         1,404         (1,801)         3           4	s	il. No.	Particulars						Year ended (Audited)		
Image: set of the se				31.12.2021	30,09,2021	31,12,2020	31,12.2021	31.12.2020	31.03.2021		
10       Not action/from from operations       4.400       0.001       7.33       7.30.98       7.65       7.69       7.10											
i       i)       income from partner by Firm       641       (B)       975       700       710         i:       i::       i::       i::       i::       i::       i::       i::       i::       i::<	1										
Image: Problem income       Perform       Perform <th< td=""><td></td><td></td><td>Control sports - Assess control - assessments</td><td></td><td>0</td><td></td><td></td><td></td><td>23,273</td></th<>			Control sports - Assess control - assessments		0				23,273		
Image: second		100.0							925		
2         Expansion         1 <th1< th="">         1         1</th1<>		[c]							1,733		
is         Project Expenses         62.80         6.410         7.434         17.435         14.001         11.13           is         Project Expenses         4.440         72.34         17.40         30.568         4.264         30.568         4.264         30.568         4.264         30.568         4.264         30.568         4.264         661         661         663         663         4.663         166         4.663         166         4.663			lotal income	5,419	6,069	8,971	15,531	17,796	25,931		
is         Project Expenses         62.80         6.410         7.434         17.435         14.001         11.13           is         Project Expenses         4.440         72.34         17.40         30.568         4.264         30.568         4.264         30.568         4.264         30.568         4.264         30.568         4.264         661         661         663         663         4.663         166         4.663         166         4.663	2	Expense	9								
b)         b)         Purchases         14.40         7.234         1.740         20.545         4.061         6.000           b)         Purchases         1.740         1.				6.290	6.410	4.696	16.793	10.081	16.631		
icit       Change investories       (PDB0)       (P10,4B4)       (P13,68)       (P33,386)       (P5,567)       (P10,20)         if       Endows benefits expenses       231       2324       238       244       660       3,668       2,677       3         if       Endows benefits expenses       231       238       238       248       260       3,680       2,677       3       3       3,680       2,677       3<				2000 The Distance of the Dista	2.10.5020		consectors receiption	1010405-0004051 v0	6,801		
i eigenphysebensties expenses       933       1,112       840       0,068       22,45       850         i eigenpresation and amortisation expenses       23,111       133       334       705       800         i gentpresation and amortisation expenses       1,111       132       133       394       705       705         i gentpresation and amortisation expenses       5,800       6,670       7,667       17,380       17,140       24,553         i gentpresation and amortisation expenses       5,800       6,670       7,667       17,380       17,140       24,553         i gentpresation and amortisation expenses       3,000       1,112       1,113       1333       3,944       1,740       24,553         i trans       5,800       6,670       7,667       17,836       17,140       24,553         i trans       3,000       1,013       1,014       1,014       1,015       1,015         i trans       3,000       1,015       1,016       1,016       1,016       1,016       1,016         i trans       1,015       1,016       1,016       1,016       1,016       1,016       1,016       1,016       1,016       1,016       1,016       1,016       1,016       1,016 </td <td></td> <td>101.0</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>(9,798)</td>		101.0							(9,798)		
Image: Costs       1111       112       103       394       705         Image: Costs       1116       2040       1.731       5.241       4.553       7         Image: Costs       5.800       6.701       7.667       17.368       17,140       265         Image: Costs       1.110		(d)	Employee benefits expense	993	1,112	840	3,068		3,467		
Image: spanses1.7662.0401.7615.9215.9214.5535.935Total Expanses5.9506.67017.56717.30617.4002.935Image: spanses1mage: spa		(e)	Depreciation and amortisation expenses	231	236	244	691	690	889		
Kar         Table Exponses         Table Exponses <thtable exponses<="" th="">         Table Exponses<td></td><td>(f)</td><td>Finance Costs</td><td>111</td><td>132</td><td>193</td><td>394</td><td>705</td><td>901</td></thtable>		(f)	Finance Costs	111	132	193	394	705	901		
Profix (Loss) before Exceptional items and Tax (1-2)       (4.32)       (6.52)       (6.52)       (1.404)       (1.403)       (6.55)         Image: Exceptional items       (3.07)		(9)	Other Expenses	1,766	2,040	1,791	5,241	4,553	7,009		
A       Exceptional Items       AB       AB       AB       AB         B       Exceptional Items       ABB       ABB       ABB       ABB       ABB         B       Prink/ (Loss) bofner Tax (3-4)       ABB       ABB       ABB       ABB       ABB       ABB         B       For expression Tax (3-4)       ABB       ABB       ABB       ABB       ABB       ABB       ABB         B       For expression Tax (3-4)       ABB       ABB       ABB       ABB       ABB       ABB       ABB       ABB         B       For expression Tax (3-4)       ABB		Total E	xpenses	5,850	6,701	7,567	17,336	17,140	25,901		
A Print/Loss) before Tax (3-4)(173)(163)(163)(164)(163)(164)6100010001000100010001000100010007Net print/Loss) for the Period (154)1384167411881189118910399Net print/Loss) for the Period (154)1384168311891189119311939Net print/Loss) for the Period (154)138413831189119311939Not controlling interest1384138313831193119310Tata Comprehensive income (7*89)13821383138313831383119311Bidup equity share capital (resc Value of R5 2/- each) (not annualised): (s) Diuted13841384138311831384138412Initigs per share (before extraordinary items) (s) Diuted13831383118313841384138413Initigs per share (alter extraordinary items) (s) Diuted13831383118313841384138414Initigs per share (alter extraordinary items) (s) Diuted13831383138313841384138415Initigs per share (alter extraordinary items) (s) Diuted13831383138313841384138415Initigs per share (alter extraordinary items) (s) Diuted13831383138313841384138416Initigs per share (alter extraordinary items) (s) Diu	з	Profit/ (	(Loss) before Exceptional items and Tax (1-2)	(432)	(632)	1,404	(1,805)	655	30		
6       Tax exponses       (355)       (58)       118       (640)       (81)         7       Net profik/ (Loss) for the Period (56)       (384)       (574)       1.286       (1.591)       737         8       Cher comprehensive income/(Exponse)       356       (82)       400       13       193         9       Non controlling interest. $\cdot$	4	Exceptio	nal Items	307	*	8	426	<u>*</u>	3		
7       Net profit/ (Loes) for the Period [56]       (384)       (574)       1,286       (1,591)       737         8       Other comprehensive income/(Expense)       56       (62)       40       13       193         9       Non controlling interest $$	5	Profit/ (	(Loss) before Tax (3-4)	[739]	(632)	1,404	(2,231)	655	30		
BOther comprehensive income/[Expense]56[62]40131939Non controlling interest000(1)10Total Comprehensive Income (7+8-9)(328)(636)1,326(1,578)32911Paid-up equity share capital (Face Value of RS 2/- each)2,047	6	Тах ехре	onses	(355)	(58)	118	(640)	(81)	[142]		
a(Net of Tax)1001001001001001009Non controlling interest10010010010010010010Total Comprehensive Income (7+8-9)(328)(636)1.3261.326(1.578)929911Paid-up equity share capital2.0472.	7	Net prof	fit/ (Loss) for the Period [5-8]	(384)	(574)	1,286	(1,591)	737	172		
10Total Comprehensive Income (7+8-9)(328)(636)1,326(1,578)92911Paidup equity share capital (Face Velue of Rs 2/- each)2,047 <t< td=""><td>8</td><td></td><td></td><td>56</td><td>[62]</td><td>40</td><td>13</td><td>193</td><td>236</td></t<>	8			56	[62]	40	13	193	236		
11Paid-up equity share capital (Face Value of RS 2/- each)2,0472,04	9	Non con	trolling interest		0	0	0	(1)	(O)		
[Face Value of RS 2/- each]2,047<	10	Total Co	mprehensive Income (7+8-9)	(328)	(636)	1,326	(1,578)	929	408		
[Face Value of RS 2/- each]2,047<	11	Paid-up	equity share capital								
13.1       Earnings per share (before extraordinary items)       Image: Construction of the sector extraord				2,047	2,047	2,047	2,047	2,047	2,047		
13.1       Earnings per share (before extraordinary items)       Image: Construction of the sector extraord											
(of Rs 2/- each) (not annualised):       (0.02)       (0.62)       1.30       (1.13)       0.91         (a) Basic       (0.02)       (0.62)       1.30       (1.13)       0.91         (b) Diluted       (0.02)       (0.62)       1.30       (1.13)       0.91         13.ii       Earnings per share (after extraordinary items)       (of Rs 2/- each) (not annualised):       (0.32)       (0.62)       1.30       (1.54)       0.91	12	Other Ed	quity (excluding Revaluation Reserves)	<u>.</u>	×	×	<u> </u>		73,032		
(a) Basic       [0.02]       (0.62)       1.30       (1,13)       0.91         (b) Diluted       [0.02]       (0.62)       1.30       (1,13)       0.91         13.ii       Earnings per share (after extraordinary items)       (nf Rs 2/- each) (not annualised):       0.92       0.022       1.30       (1.54)       0.91	13.i	Earnings	s per share (before extraordinary items)								
(a) Basic       [0.02]       (0.62)       1.30       (1,13)       0.91         (b) Diluted       [0.02]       (0.62)       1.30       (1,13)       0.91         13.ii       Earnings per share (after extraordinary items) (of Rs 2/- each) (not annualised): (a) Basic       [0.32]       [0.62]       1.30       (1.54)       0.91		(of Rs 2,	/- each) (not annualised):								
(b) Diluted     (0.02)     (0.02)     1.30     (1.13)     0.91       13.ii     Earnings per share (after extraordinary items) (of Rs 2/- each) (not annualised): (a) Basic     (0.02)     (0.62)     1.30     (1.54)     0.91				[0.02]	(0,62)	1.30	[1,13]	0,91	0.40		
(of Rs 2/- each) (not annualised):         (0,32)         (0,62)         1.30         (1,54)         0,91		100, 100, 1			5. B. S.			101	0.40		
(of Rs 2/- each) (not annualised):         (0,32)         (0,62)         1.30         (1,54)         0,91	13.0	Farning	s per share (after extraordinary items)								
(a) Basic (0,32) (0.62) 1.30 (1.54) 0.91	.54										
				(0.32)	(0.62)	1.30	(1.54)	0.91	0.40		
		(b)	Diluted	(0.32)	(0.62)	1.30	(1.54)		0.40		

**Ashiana Housing Limited** 

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CIN: L70109WB1986PLC040864

For ASHIANA HOUSING LIMITED

• VISHAL GUPTA Managing Director

		Consolidated					
SI. No.	Particulars	Quarter ended (Un-Audited)	Quarter ended (Un-Audited)	Quarter ended (Un-Audited)	Nine months ended (Un-Audited)	Nine Months Ended (Un-Audited)	Year ended (Audited)
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
14 Asset Co	over available	5.80	5.52	14,59	5.80	14.59	16.35
15 Debt-eq	uity ratio	0,22	0.24	0.08	0.55	0.08	0.07
16 Debt se	ervice coverage ratio	(0.47)	(0,22)	1,28	(0,34)	0.82	072
17 Interast	t service coverage ratio	(0.63)	(0 24)	5 14	(0.38)	1.62	1.02
18 Current	t ratio	2.00	2.19	2.78	2.00	2,78	2.46
19 Long te	rm debt to working capital ratio	0.20	0.21	0.07	0.20	0.07	0,07
20 Bad deb	bts to accounts receivable ratio	¥:	345	~	14. 14.		0.01
21 Current	t Liability ratio	0.79	0.75	0.81	0,79	0.81	0.83
22 Total de	ebts to total assets ratio	0.09	0.11	0.05	0.09	0,05	0.04
23 Debtors	s turnover ratio	×	$\sim$	545	2007	Cites.	÷
24 Inventor	ry Turnover ratio	0.05	0.03	0.07	0.08	0.13	0.20
25 Operati	ing margin (%)	-5.25%	-2.01%	19.43%	-3.17%	9,64%	5.35%
26 Net pro	fit margin (%)	-7.09%	-9.47%	14.33%	-10.24%	4.14%	0.66%
27 Net Wo	orth	73,091	73,421	75,598	73,091	75,598	75,080

For ASHIANA HOUSING LIMITED



## STATEMENT OF ASSETS & LIABILITIES

		Star	idalone	Conso	(Rs. In Lakh blidated
	PARTICULARS	As on	As on	As on	As on
		31.12.2021	31.03.2021	31.12.2021	31.03.2021
		Un-Audited	Audited	Un-Audited	Audited
	ASSETS	Unreduned	Addited	Cirridation	Hadiced
1	Non-current assets				
	a Property, plant and equipment	4,027	4,146	4,080	4,20
	b Investment property	3,914	3,953	3,932	3,97
	c Goodwill			0	
	d Other Intangible assets	67	79	67	7
	e Leased Assets	1,145	1,372	1,257	1,53
	f Financial assets				
	(i) Investment in subsidiaries	226	273		
	(ii) Investments others	3	З	4	
	(iii) Deposits with Banks	2,106	2,204	2,106	2,20
	(iv) Other financial assets	538	550	650	62
	g Deferred tax Assets (Net)	1,567	983	1,725	1.08
	8	13,594	13,562	13,821	13,70
2	Current assets	444070	74050	4.44000	-
	a Inventories	1,14,273	74,058	1,14,298	74,0
	b Financial assets	0.000	0.400		
	(i) Investment in subsidiaries / joint ventures	3,839	3,133	3,832	3,1
	(ii) Investments others	3,098	3,120	5,424	5,4
	(iii) Trade receivables	1,160	1,308	2,648	2,7
	(iv) Cash and cash equivalents	4,920	7,179	5,425	10,1
	(v) Other Bank Balance	7,769	5,243	10,496	5,2
	(vi) Other financial assets	5,292	5,144	5,387	5,2
	c Current tax assets (Net)	624	473	694	5
	d Other current assets	12	2		
	(i) Trade advance and deposits	8,126	8,637	7,843	8,2
	(ii) EWS/LIG units	2,264	2,022	2,264	2,0
	(iii) Others	4,074	3,407	4,074	3,4
		1,55,439	1,13,723	1,62,385	1,20,21
	TOTAL - ASSETS	1,69,033	1,27,286	1,76,206	1,33,91
	EQUITY AND LIABILITIES				
1	Equity				
	a Equity Share capital	2,047	2,047	2,047	2,0
	b Other Equity	71,555	73,546	71,044	73,0
	c Non Controlling Interest				
		73,603	75,593	73,091	75,08
2	Liabilities				
-	A Non-current liabilities				
	a Financial liabilities				
	(i) Borrowings	16,267	4,659	16,267	4,6
	(ii) Lease Liabilities	981	1,047	1,038	1,1
	(iii) Other financial liabilities	202	202	3,211	2,9
	b Provision			693	4
	c Other non-current liabilities	547	349	788	7
		17,998	6,257	21,997	9,9
	B Current liabilities				
	a Financial liabilities				
	(i) Borrowings	33	496	145	5
	(ii) Lease Liabilities	203	334	265	3
	(iii) Trade Payable				
	- Dues of micro enterprises and small enterprises	83	96	88	1
	- Dues of creditors other than micro enterprises and small enterprises	1,770	2,176	2,204	2,4
	(iv) Other financial liabilities	2,710	2,337	3,088	2,5
	b Other Current liabilities			, ,	
	(i) Advance From Customers	72,044	39,315	72,311	39,8
	(li) Other	451	548	2,874	2,8
	c Provisions	138	135	143	1
		77,432	45,435	81,118	48,8
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# 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: 5F Everest, 46/C Chowringhee Road, Kolkata, West Bengal - 700 071

#### Notes on Accounts:

The above unaudited financial results are published in accordance with Regulations 33 of the SEBI (Listing Obligations & Disclosure Requirements ) Regulations, 2015, have been reviewed by the Audit Committee in its meeting held on 11th February, 2022 and approved by the Board of Directors at their meeting held on 14th February, 2022. These financial results are in accordance with the Indian Accounting Standards (IND AS) as prescribed under Section 133 of the Companies (Indian Accounting Standards) Rules, 2015, and Companies (Indian Accounting Standards) Rules, 2016.

#### 2 Method of accounting for recognition of revenue in respect of Real Estate Projects is: In accordance with the principles of Ind AS 115, revenue in respect of real estate project is recognised on satisfaction of Performance obligation at a point in

time by transferring a promised good or services (i.e. an asset) to a customer and the customer obtains control of that asset, The satisfaction of performance obligation and the control thereof is transferred from the company to the buyer upon possession or upon issuance of letter for offer of possession ("deemed date of possession"), whichever is earlier, subject to certainty of realisation.

### 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 Greenwood Developers
- 2 Megha Colonizers 3 Ashiana Manglam Builders
- 4 Vista Housing
- 5 Kairav Developers Limited

#### 4 SEGMENT INFORMATION

## A. Basis of Segmentation

Factors used to identify the entity's reportable segments, including the basis of organisation for management purposes the Company has only one reportable segments namely "development of real estate property". The Board of Directors of the Company acts as the Chief Operating Decision Maker ("CODM"). The

CODM evaluates the Company's performance and allocates resources based on an analysis of various performance indicators.

#### **B.** Geographical Information

The geographic information analyses the Company's revenue and Non-Current Assets by the Company's country of domicile and other countries. As the Company is engaged in development of real estate property in India, it has only one reportable geographical segment.

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 Extent and nature of security created (For Non-Convertible Debentures - NCD under Series No. AHL 10.15% 2023)

NCD issued under series No. AHL10,15% 2023 is secured;

i) by way of mortgage on completed unsold units of project 'Ashiana Town' located at Bhiwadi (Rajasthan), and

ii) by way of hypothecation of receivables from sold units and unsold units of Ashiana Town project at Bhiwadi (Rajasthan), and 'Ashiana Anmol' located at Sohna Road, Gurugram, (Haryana).

- 6 The Company has uncovered a fraud at one of its locations. The amount involved in the fraud is Rs, 4.08 Crs in Ashiana Housing Limited and Rs, 0.18 Crs in Ashiana Maintenance Services LLP (as disclosed earlier on 30th Dec,21). The Company has initiated recovery proceedings as well as has undertaken legal remedies in the case. The Company however has created a provision to the extent of 100% of the said amount, the same has been shown as exceptional items in the statement of Profit and Loss.
- 7 The company has considered the probable effects of COVID-19 in preparation of the interim financials results on matter like assessment of liquidity, going concern assumptions, recoverable values of its financials and non-financials assets, impact on revenues etc. The company has relied on internal and certain external sources of information while finalizing various estimates in relation to its financial results. The company is closely monitoring any material changes in future economic conditions.

However, certain expenses may vary in the current quarter & nine months as compared to corresponding quarter & nine months of previous year due to COVID related situation,

- 8 Figures for the previous periods have been regrouped and rearranged wherever necessary.
- 9 1 investor complaint was received directly by the Company during the quarter ended 31st December 2021 and the same was resolved within the quarter. No investor complaint was pending at the end of the quarter on 31st December 2021.

Place : New Delhi Date : 14th February 2022 For ASHIANA HOUSING LIMITED

VISHAL GUPTA

VISHAL GUPTA (MANAGING DIRECTOR)