

Date: 14th November 2022

То	То
The Secretary	The Secretary
BSE Ltd.	National Stock Exchange of India Ltd.
Phiroze Jeejeebhoy Towers	Exchange Plaza, Plot no. C/1, G Block
Dalal Street,	Bandra-Kurla Complex, Bandra (E)
Mumbai - 400 001	Mumbai - 400 051
Security Code No.: 523716	NSE Symbol: ASHIANA

Sub.: Forwarding of Limited Review Certificate pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

Please find enclosed herewith a certified true copy of Limited Review Certificate with results duly signed by the Auditors of the Company in respect of the Unaudited Financial Results, both standalone and consolidated, of the company for the quarter ended on 30th September 2022.

Kindly take the above on record.

Thanking you, For Ashiana Housing Ltd.

Nitin Sharma

NITIN SHARMA Company Secretary

(Company Secretary & Compliance Officer) Mem No: ACS 21191

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

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 DTJ 524 - 525, DLF TOWER B, JASOLA DISTRICT CENTRE, JASOLA, NEW DELHI-110025, INDIA TELEFAX (91-11) 4037 8600
 Web : www.bcco.co.in

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To the Board of Directors of M/s ASHIANA HOUSING LIMITED

We have reviewed the accompanying statement of unaudited standalone financial results of M/s ASHIANA HOUSING LIMITED for the quarter ended September 30, 2022 and year to date from April 01, 2022 to September 30, 2022 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (IND AS 34) "Interim Financial Reporting", specified under Section 133 of the Companies Act, 2013 as amended read with relevant rules issues thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *Review of interim Financial information performed by the Independent Auditors 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 provide 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 financial results prepared in accordance with applicable Indian accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **B. Chhawchharia & Co.** Chartered Accountants Firm Registration No: 305123E

Abhishek Gupta Partner Membership No.: 529082

Place: New Delhi Date: 14th November, 2022 UDIN: 2.2529082BDCJJA3079



KOLKATA | NEWDELHI | NAGPUR



(Rs. in Lakhs except stated otherwise)

ASHIANA HOUSING LIMITED

Regd. Off. : 5F Everest, 46/C, Chowringhee Road, Kołkata - 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 SIX MONTHS ENDED ON 30TH SEPTEMBER 2022

				Stan	dalone		
SI, No.	Particulars	Quarter ended (Un-Audited)	Quarter ended (Un-Audited)	Quarter ended (Un-Audited)	Year to Date Figures for the Half- Year Ended (Un-Audited)	Year to Date Figures for the Half- Year Ended (Un-Audited)	Previous Year ended [Audited]
		30.09.2022	30.06.2022	30.09.2021	30.09.5055	30.09.2021	31.03.2022
1	Income from Operations						
1	(a) Net sales/Income from operations	6,985	6,421	4,679	13,406	7,157	15,630
	(b) Income from Partnership Firm	269	134	(170)	1 · · · · · · · · · · · · · · · · · · ·	(1)	1,570
	(c) Other income	393	120	260	513	476	993
	Total income	7,647	6,675	4,769	14,322	7,632	18,193
		7,047	0,07.0	4,703	14,022	1000	10,130
2	Expenses:						
	(a) Project Expenses	9,060	8,145	6,410	17,205	10,503	26,621
	(b) Purchases of land/development rights	2,516	. 2,131	7,234	4,647	26,405	33,594
	(c) Change in inventories	(6,027)	(6,711)	(10,464)	8:	(31,715)	(49,107)
	(d) Employee benefits expense	1,041	816	773	1,858	1,408	2,854
	(e) Depreciation and amortisation expenses	188	207	218	394	424	767
	(f) Finance Costs	72	82	128	154	274	467
	(g) Other Expenses	995	772	1,103	1,768	1,695	3,800
	Total Expenses	7,845	5,441	5,402	13,287	8,993	18,996
3	Profit/ (Loss) before Exceptional items and Tax (1-2)	(198)	1,233	(633)	1.035	(1,361)	(803)
4	Exceptional Items	×				119	408
5	Profit/ [Loss] before Tax (3-4)	(198)	1,233	(633)	1,035	(1,479)	(1,211)
6	Tax expenses	(109)	205	(64)	96	(304)	(618)
7 - ¹	Net profit/ (Loss) for the Period (5-6)	(89)	1,028	(569)	939	(1,175)	(593)
8	Other comprehensive income/(Expense) (Net of Tax)	39	1	(85)	41	(79)	(62)
9	Non controlling interest	1. 					
10	Total Comprehensive Income (7+8+9)	(50)	1,030	(654)	980	(1,254)	(655)
11	Paid-up equity share capital	2,047	2,047	2,047	2,047	2,047	2,047
	(Face Value of Rs 2/- each)						
						246 - 148 24	
12	Other Equity (excluding Revaluation Reserves)						72,072
13 .i	Earnings per share (before extraordinary items)						
	(of Rs 2/- each) (not annualised):			الا المان المر			
	(a) Basic	(0.05)	1.01	(0.64)	0.96 0.96	(1,11)	(0.24)
	(b) Diluted	(0.05)	1.01	(0.64)	U,96	(1.11)	(0.24)
13.1	Earnings per share (after extraordinary items)						
	(of Rs 2/- each) [not annualised]:						
	(a) Basic	(0.05)	1,01	(0.64)	0.96	(1.23)	(0.64)
	(b) Diluted	[0.05]	1.01	(0.64)	0,96	(1.23)	(0.64)



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CIN: L70109WB1986PLC040864

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Website : www.ashianahousing.com

CIN : L70109WB1986PLC040864

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED ON 30TH SEPTEMBER 2022

	F				(F	Rs, in Lakhs except (stated otherwise)
				Stan	dalone		
SI. No.	Particulars	Guarter ended (Un-Audited)	Quarter ended (Un-Audited)	Guarter ended (Un-Audited)	Year to Date Figures for the Half- Year Ended (Un-Audited)	Year to Date Figures for the Half- Year Ended (Un-Audited)	Previous Year ended (Audited)
	3	30.09.5055	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
14	Security Cover available	5,33	6.07	5,33	5.33	5.33	5.71
15	Debt-equity ratio	0.23	0,20	0,24	0.23	0.24	0.22
16	Debt service coverage ratio	0.46	3.96	(0.23)	2.16	(0.57)	0.40
17	Interest service coverage ratio	0.53	4,36	(0.25)	2.32	(0,60)	0.52
18	Current ratio	1.79	1.82	2.21	1.79	2.21	1.87
19	Long term debt to working capital ratio	0.22	0.20	0.22	0.22	0.22	0.20
20	Bad debts to accounts receivable ratio	14 M	÷.		······································	Sar 1	
. 21	Current Liability ratio	0.85	0.85	1.27	0.85	1.27	0.84
22	Total debts to total assets ratio	0.09	0.08	0.11	0,09	0.11	0.10
23	Debtors turnover ratio		.4		1000 - 10000 - 1000 - 1000 - 1000 - 1000 - 1000 - 10000 - 1000 - 1000 -	1. 	1920
24	Inventory Turnover ratio	0.07	0.03	0.03	0.07	0.06	0.11
25	Operating margin (%)	2.88%	23.98%	-2.67%	12.71%	-6.71%	4.82%
26	Net profit margin (%)	-1,17%	15.40%	-11.92%	6.56%	-15,40%	-3.26%
27	Net Worth	74,587	75,149	73,930	74,587	73,930	74,119



ASHIANA HOUSING LIMITED

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Director



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ended 30.09.2028 ended 30.09.2028 CASH FLOW FROM OPERATING ACTIVITIES : (Rs. In Lakhs)	ASHIANA HOUSING LIMITED STANDALONE CASH FLOW STATEMENT FOR THE SIX MONTHS EN	NDED 30TH SEPTEMBER 2	2022
SASH FLOW FROM OPERATING ACTIVITIES : 1,035 [1] Vet Profit before tax and exceptional items 1,035 [1] Depreciation 394	Particulars		For the half year ended 30.09,2021
Nat Profit before tax and exceptional items 1,035 (1) Adjusted for : 394 Interest Income (135) 1 Income from Investments (106) 0 Liabilities Written Back (2) 1 Interest Paid 0 0 Interest Paid 0 0 Interest Paid 100 0 Interest Paid 813 1 (Profit) / Loss on sale of Fixed Assets		(Rs. In Lakhs)	(Rs. In Lakhs)
Adjusted for: 394 Depreciation 394 Interest Income [135] Income from Investments [106] Irrecoverable Belances Written Off 0 Interest Paid 813 [Profit] / Lass on sela of Eved Assets 613 Gein an modification/termination of Right of use Leese Liability [59] Provision for Employee Benefits 65 Income from Partnership [403] Other Financial Assets [321] Adjusted for : 1.603 Trade Receivables [321] Other Financial Assets [140] Non Financial Assets [140] Non Financial Liabilities 661 Customer Advances 12,850] Other Financial Liabilities 681 Customer Advances 12,850] Trade Payables (43] Cash Governames 12,833 Direct Taxes peid / adjusted [532] Cash flow before extra ordinary items 463 Exceptional Items 125 Interest Income 135 Other Financial Charges paid (597) Trade Assets .705 Sale of Fixed Assets .725 Sale of Fixed Assets .726 Sale of F			(4.004
Depreciation 394 Interest Income (135) Income trom Investments (106) Increase Trom Investments (106) Interest Paid 0 Interest Paid 813 (Profit) / Loss on sale of Fixed Assets - Gain on modification/termination of Right of use Lesse Liability (59) Provision for Employee Banefits 65 Income from Partnership (403) OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES 1603 Adjusted for : 17ade Receivables Trade Receivables (321) Other Financial Assets (140) Non Financial Assets (762) Inventories (12,850) Object Financial Liabilities (85) Customer Advances 12,934 19 Non Financial Liabilities (85) (12,850) Direct Taxes peid / adjusted (533) (12,850) Direct Taxes peid / adjusted (533) (12,850) Direct Taxes peid / adjusted (533) (12,857) Casht from Operating activities (A) 463 (12,860) Cash from Rog Te		1,035	(1,361
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Income from Investments (106) Inrecoverable Belences Written Dff 0 Liabilities Written Beck (2) Interest Peid B13 (Profit) / Loss on sale of Fixed Assets			424
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Liabilities Written Back [2] Interest Paid 813 (Profit) / Loss on sale of Fixed Assets 85 Gain on modification/termination of Flight of use Lesse Liability [59) Provision for Employee Benefits 85 Income from Partnership [403] Operanting PROFIT BEFORE WORKING CAPITAL CHANGES 1.803 Adjusted for : 1 Trade Receivables [321] Other Financial Assets (140] Non Financial Assets [762] Inventories (12,850) Outsomer Advances 12,934 Direct Financial Liabilities (85) Trade Payables (43] Cash Generation of Preventions 996 Direct Taxes peid / edjusted (533) Cash Generation Struct Assets (533) Exceptional Items 465 Net cash from Operating activities (A) 463 Cash Generation Cong Term Investments 1,260 Interest Income 135 Other Income from Long Term Investments 1,639 Net Cash from investing activities (B) 1,639 Cash HLOW FROM INACCINTIES :			1
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[Profit] / Loss on sale of Fixed Assets			849
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Income from Partnership [403] OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES 1,603 Adjusted for : Trade Receivables [321] Thede Receivables [321] 1 Other Financial Assets (140) 1 Non Financial Assets (762) 1 Unventories (12,850) (32, 02 Other Financial Liabilities (85) 1 Customer Advances 12,934 19 Non Financial Liabilities (85) 1 Trade Payables (43) 1 Cash Generated From Operations 996 (12 Direct Taxes paid / adjusted (533) 1 Cash flow before extra ordinary items 463 (12 Exceptional Items . . 1 Net cash from Operating activities (A) 463 (12 Cash FLOW FROM INVESTING ACTIVITES : . . . Purchase of Fixed Assets Sale of Fixed Assets Not cash from investing activities (B) 1.639			53
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Other Financial Assets (140) Non Financial Assets (762) Inventories (12,850) (32, Other Financial Liabilities 661 (2,334) 19, Non Financial Liabilities (85) (143) 1, Cast men Advances 12,934 19, Non Financial Liabilities (85) (143) 1, Cast Generating Prom OPERATIONS 996 (132) 1 Direct Taxes paid / adjusted (533) 1 1 Cash flow before extra ordinary items 463 (12 1 Exceptional Items 463 (12 1 1 Net cash from Operating activities (A) 463 (12 1<	Adjusted for :		
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Inventories (12,850) (32, Other Financial Liabilities 661 Customer Advances 12,934 19, Non Financial Liabilities (85) 17 Trade Payables (43) 1, CASH GENERATED FROM OPERATIONS 996 (12, Direct Taxes paid / adjusted (533) 1 Cash flow before extra ordinary items 463 (12, Exceptional Items 463 (12, Net cash from Operating activities (A) 463 (12, Cash flow before extra ordinary items 463 (12, Exceptional Items 463 (12, Net cash from Operating activities (A) 463 (12, Cash FLOW FROM INVESTING ACTIVITIES : 705 1, Purchase of Fixed Assets (587) 1, Sale of Fixed Assets 106 1,280 Interest Income 1,280 1,639 1 Other Income from Long Term Investments 106 1 Net Cash from ing term and other borrowings 1,349 12 Payment of Leese Liabilities (463) 1 1 </td <td>Other Financial Assets</td> <td>(140)</td> <td>(93</td>	Other Financial Assets	(140)	(93
Other Financial Liabilities661Customer Advances12,934Nan Financial Liabilities(B5)Trade Payables(43)CASH GENERATED FROM OPERATIONS996Direct Taxes paid / adjusted(533)Cash flow before extra ordinary items463Mate cash from Operating activities (A)463CASH FLOW FROM INVESTING ACTIVITIES :Purchase of Fixed Assets(587)Sale of Fixed Assets(587)Sale of Fixed Assets(587)Sale of Fixed Assets705Net Purchase/ sale of Investments1,280Interest Income135Other Income from Long Term Investments106Net Cash from String activities (B)1,639CASH FLOW FROM FINANCING ACTIVITIES :1,249Proceeds from long term and other borrowings1,349Interest on Lease Liabilities(46)Interest on Lease Liabilities(46)Interest and Financial Charges paid(7677)Dividend paid(512)Net Cash used in Financing activities (C)(804)Net Cash used in Financing activities (C)(804)Net Cash used in CASH EQUIVALENTS (A+ B+ C)1,297CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR9,4951212	Non Financial Assets	(762)	(291
Customer Advances12,93419,Non Financial Liabilities(B5)Trade Payables(43)CASH GENERATED FROM OPERATIONS996Direct Taxes paid / adjusted(533)Cash flow before extra ordinary items463Exceptional Items463Net cash from Operating activities (A)463CASH FLOW FROM INVESTING ACTIVITIES :Purchase of Fixed Assets(587)Sale of Fixed Assets(587)Sale of Fixed Assets(587)Other Income from Long Term Investments1,280Interest Income135Other Income from Long Term Investments106Net Cash from Investing activities (B)1,639CASH FLOW FROM FINANCING ACTIVITIES :1,639Proceeds from long term and other borrowings1,349Payment of Lease Liabilities(B28)Interest on Lease Liabilities(46)Interest and Financial Charges paid(767)Dividend paid(512)Net Cash used in Financing activities (C)(804)Net Cash used in Financing activities (C)(804)Net Cash used in Financing activities (C)(804)Net Cash used in Financing activities (C)1,297CASH AND CASH EQUIVALENTS (A+ B+ C)1,297CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR9,49512	Inventories	(12,850)	(32,189
Non Financial Liabilities(B5)Trade Payables(43)1CASH GENERATED FROM OPERATIONS996(12Direct Taxes paid / adjusted(533)(12Cash flow before extra ordinary items463(12Exceptional Items463(12Net cash from Operating activities (A)463(12CASH FLOW FROM INVESTING ACTIVITIES :581e of Fixed Assets(587)Purchase of Fixed Assets705705Net Purchase, sale of Investments1,280Interest Income135Other Income from Long Term Investments106Net Cash from investing activities (B)1,639CASH FLOW FROM FINANCING ACTIVITIES :1,249Proceeds from long term and other borrowings1,349Payment of Lease Liabilities(828)Interest on Lease Liabilities(46)Interest and Financial Charges paid(767)Dividend paid(512)Net Cash used in Financing activities (C)(804)Net Cash used in Financing activities (C)(804)Net Cash used in Financing activities (C)(804)Net Cash used in Financing activities (C)1,287CASH AND CASH EQUIVALENTS (A+ B+ C)1,287CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR9,49512	Other Financial Liabilities	661	5
Trade Payables [43] 1. CASH GENERATED FROM OPERATIONS 996 (12) Direct Taxes paid / adjusted (533) 1. Cash flow before extra ordinary items 463 (12) Exceptional Items 463 (12) Net cash from Operating activities (A) 463 (12) CASH FLOW FROM INVESTING ACTIVITIES : 705 1. Purchase / sale of Investments 1,280 1. Interest Income 135 0. Other Income from Long Term Investments 1.06 1. Net Cash from investing activities (B) 1.639 1 CASH FLOW FROM FINANCING ACTIVITIES : 1.349 12 Payment of Lease Liabilities (828) 1 Interest on Lease Liabilities (46) 1 Interest and Fina	Customer Advances	12,934	19,498
CASH GENERATED FROM OPERATIONS 996 (12 Direct Taxes paid / adjusted (533) Cash flow before extra ordinary items 463 (12 Exceptional Items 463 (12 Net cash from Operating activities (A) 463 (12 CASH FLOW FROM INVESTING ACTIVITIES :	Non Financial Liabilities	(85)	(22
Direct Taxes paid / adjusted (533) Cash flow before extra ordinary items 463 (12 Exceptional Items 463 (12 Exceptional Items 463 (12 Net cash from Operating activities (A) 463 (12 CASH FLOW FROM INVESTING ACTIVITIES : 463 (12 Purchase of Fixed Assets (587) (12 Sale of Fixed Assets (587) (12 Net Purchase/ sale of Investments 705 (1280) Interest Income 135 (1280) Other Income from Long Term Investments 106 (1639) Net Cash from investing activities (B) 1,639 1 CASH FLOW FROM FINANCING ACTIVITIES : (1628) (1639) Proceeds from long term and other borrowings 1,349 12 Payment of Lease Liabilities (463) (163) Interest and Financial Charges paid (767) (164) Dividend paid (512) (1604) 10 Net Cash used in Financing activities (C) (804) 10 Net Cash used in Financing activities (C) (804) 10 Net INOREA	Trade Payables	(43)	1,356
Cash flow before extra ordinary items 463 (12 Exceptional Items 463 (12 Exceptional Items 463 (12 Net cash from Operating activities (A) 463 (12 CASH FLOW FROM INVESTING ACTIVITIES : 463 (12 Purchase of Fixed Assets (587) (12 Sale of Fixed Assets (587) (12 Net Purchase / sale of Investments (12 (12 Interest Income 705 (12 Other Income from Long Term Investments 1,280 (135 Other Income from Iong term and other borrowings 1,639 1 Proceeds from long term and other borrowings 1,349 12 Payment of Lease Liabilities (46) (46) Interest on Lease Liabilities (46) (46) Interest and Financial Charges paid (767) (512) Dividend paid (512) (464) 10 Net Cash used in Financing activities (C) (804) 10 Net Cash used in Financing activities (C) (804) 10 Net TINCREASE IN CASH AND CASH EQUIVALENTS (A+ B+ C) 1,297 1,297	CASH GENERATED FROM OPERATIONS	996	(12,539
Exceptional Items 463 (12) Net cash from Operating activities (A) 463 (12) CASH FLOW FROM INVESTING ACTIVITIES : (587) (587) Purchase of Fixed Assets (587) (587) Sale of Fixed Assets 705 (12) Sale of Fixed Assets (587) (12) Sale of Fixed Assets (587) (12) Sale of Fixed Assets 705 (12) Sale of Fixed Assets (587) (12) Sale of Fixed Assets (587) (12) Sale of Fixed Assets (12) (12) Net Purchase / sale of Investments 1,280 (12) Interest Income 135 (106) Net Cash from investing activities (B) 1,639 1 CASH FLOW FROM FINANCING ACTIVITIES : (16) (16) Proceeds from long term and other borrowings 1,349 12 Payment of Lease Liabilities (46) (12) Interest on Lease Liabilities (46) (16) Interest and Financial Charges paid (767) (12) Dividend paid (512) (12)	Direct Taxes paid / adjusted	• (533)	(82
Net cash from Operating activities (A) 463 (12) CASH FLOW FROM INVESTING ACTIVITIES : (587) 1 Purchase of Fixed Assets (587) 1 Sale of Fixed Assets 705 1 Net Purchase / sale of Investments 1,280 1 Interest Income 135 106 Other Income from Long Term Investments 106 1 Net Cash from investing activities (B) 1,639 1 CASH FLOW FROM FINANCING ACTIVITIES : 1 1 Proceeds from long term and other borrowings 1,349 12 Payment of Lease Liabilities (46) 1 Interest on Lease Liabilities (46) 1 Interest and Financial Charges paid (767) 1 Dividend paid (512) 1 1 Net Cash used in Financing activities (C) (804) 10 Net TINCREASE IN CASH AND CASH EQUIVALENTS (A+ B+ C) 1,297 1,297 CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR 9,495 12	Cash flow before extra ordinary items	463	(12,321
CASH FLOW FROM INVESTING ACTIVITIES :Purchase of Fixed Assets(587)Sale of Fixed Assets705Net Purchase/ sale of Investments1,280Interest Income135Other Income from Long Term Investments106Net Cash from investing activities (B)1,639CASH FLOW FROM FINANCING ACTIVITIES :1,349Proceeds from long term and other borrowings1,349Interest on Lease Liabilities(828)Interest on Lease Liabilities(46)Interest and Financial Charges paid(767)Dividend paid(512)Net Cash used in Financing activities (C)(804)Net Cash LOCK AND CASH EQUIVALENTS (A+ B+ C)1,297CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR9,49512	Exceptional Items	5 5 0	(119
Purchase of Fixed Assets[587]Sale of Fixed Assets705Net Purchase/ sale of Investments1,280Interest Income135Other Income from Long Term Investments106Net Cash from investing activities (B)1,639CASH FLOW FROM FINANCING ACTIVITIES :Proceeds from long term and other borrowings1,349Interest and Financial Charges paid(767)Dividend paid(512)Net Cash used in Financing activities (C)(804)Net Cash AND CASH EQUIVALENTS (A+ B+ C)1,297CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR9,49512	Net cash from Operating activities (A)	463	(12,439
Sale of Fixed Assets705Net Purchase/ sale of Investments1,280Interest Income135Other Income from Long Term Investments106Net Cash from investing activities (B)1,639CASH FLOW FROM FINANCING ACTIVITIES : Proceeds from long term and other borrowings1,349Payment of Lease Liabilities Interest and Financial Charges paid(46)Interest and Financing activities (C)(804)Net Cash used in Financing activities (C)1,297Net Cash AND CASH EQUIVALENTS (A+ B+ C)1,297CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR9,49512	CASH FLOW FROM INVESTING ACTIVITIES :	· · · · · · · · · · · · · · · · · · ·	-
Sale of Fixed Assets705Net Purchase/ sale of Investments1,280Interest Income135Other Income from Long Term Investments106Net Cash from investing activities (B)1,639CASH FLOW FROM FINANCING ACTIVITIES : Proceeds from long term and other borrowings1,349Payment of Lease Liabilities Interest and Financial Charges paid(46)Interest and Financing activities (C)(804)Net Cash used in Financing activities (C)1,297Net Cash AND CASH EQUIVALENTS (A+ B+ C)1,297CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR9,49512	Purchase of Fixed Assets	(587)	(214
Interest Income135Other Income from Long Term Investments106Net Cash from investing activities (B)1,639CASH FLOW FROM FINANCING ACTIVITIES :Proceeds from long term and other borrowings1,349Payment of Lease Liabilities(828)Interest on Lease Liabilities(46)Interest and Financial Charges paid(767)Dividend paid(512)Net Cash used in Financing activities (C)(804)Net Cash used in Financing activities (C)1,297CASH AND CASH EQUIVALENTS (A+ B+ C)1,297CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR9,495	Sale of Fixed Assets		47
Interest Income135Other Income from Long Term Investments106Net Cash from investing activities (B)1,639CASH FLOW FROM FINANCING ACTIVITIES :Proceeds from long term and other borrowings1,349Payment of Lease Liabilities(828)Interest on Lease Liabilities(46)Interest and Financial Charges paid(767)Dividend paid(512)Net Cash used in Financing activities (C)(804)Net Cash used in Financing activities (C)1,297CASH AND CASH EQUIVALENTS (A+ B+ C)1,297CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR9,495	Net Purchase/ sale of Investments	1,280	964
Net Cash from investing activities (B) 1,639 1 CASH FLOW FROM FINANCING ACTIVITIES : 1,349 12 Proceeds from long term and other borrowings 1,349 12 Payment of Lease Liabilities (828) 1 Interest on Lease Liabilities (46) 1 Interest and Financial Charges paid (767) 1 Dividend paid (512) 1 Net Cash used in Financing activities (C) (804) 10 NET INCREASE IN CASH AND CASH EQUIVALENTS (A+ B+ C) 1,297 1,297 CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR 9,495 12	Interest Income		164
CASH FLOW FROM FINANCING ACTIVITIES :Proceeds from long term and other borrowings1,34912Payment of Lease Liabilities(828)Interest on Lease Liabilities(46)Interest and Financial Charges paid(767)Dividend paid(512)Net Cash used in Financing activities (C)(804)NET INCREASE IN CASH AND CASH EQUIVALENTS (A+ B+ C)1,297CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR9,49512	Other Income from Long Term Investments	106	115
Proceeds from long term and other borrowings1,34912Payment of Lease Liabilities(828)Interest on Lease Liabilities(46)Interest and Financial Charges paid(767)Dividend paid(512)Net Cash used in Financing activities (C)(804)NET INCREASE IN CASH AND CASH EQUIVALENTS (A+ B+ C)1,297CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR9,495	Net Cash from investing activities (B)	1,639	1,078
Proceeds from long term and other borrowings1,34912Payment of Lease Liabilities(828)Interest on Lease Liabilities(46)Interest and Financial Charges paid(767)Dividend paid(512)Net Cash used in Financing activities (C)(804)NET INCREASE IN CASH AND CASH EQUIVALENTS (A+ B+ C)1,297CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR9,495	CASH ELOW FROM FINANCING ACTIVITIES		
Payment of Lease Liabilities(828)Interest on Lease Liabilities(46)Interest and Financial Charges paid(767)Dividend paid(512)Net Cash used in Financing activities (C)(804)NET INCREASE IN CASH AND CASH EQUIVALENTS (A+ B+ C)1,297CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR9,495		1 3/0	12,327
Interest on Lease Liabilities[46]Interest and Financial Charges paid[767]Dividend paid[512]Net Cash used in Financing activities (C)[804]NET INCREASE IN CASH AND CASH EQUIVALENTS (A+ B+ C)1,297CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR9,495			
Interest and Financial Charges paid(767)Dividend paid(512)Net Cash used in Financing activities (C)(804)NET INCREASE IN CASH AND CASH EQUIVALENTS (A+ B+ C)1,297CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR9,495	-		
Dividend paid(512)Net Cash used in Financing activities (C)(804)NET INCREASE IN CASH AND CASH EQUIVALENTS (A+ B+ C)1,297CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR9,495			
Net Cash used in Financing activities (C)(804)10NET INCREASE IN CASH AND CASH EQUIVALENTS (A+ B+ C)1,297CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR9,49512			
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+ B+ C)1,297CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR9,49512		1	10,925
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR 9,495 12			
			(436 12,422
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR ID, 10,792 11			12,422

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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

Newelhi) & ASHIANA HOUSING LIMITED

B.Chhawchharia & Co.

DTJ 524 - 525, DLF TOWER B, JASOLA DISTRICT CENTRE, JASOLA, NEW DELHI-110025, INDIA TELEFAX (91-11) 4037 8600 • Web : www.bcco.co.in

Chartered Accountants

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

Review Report to The Board of Directors M/s ASHIANA HOUSING LIMITED

- 1. We have reviewed the accompanying statement of unaudited consolidated financial results of M/s ASHIANA HOUSING LIMITED("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") and its share of the net profit/(Loss) after tax of its jointly controlled entities for the quarter ended September 30, 2022 and year to date from April 01, 2022 to September 30, 2022 attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2. This statement is the responsibility of the Holding Company's Management and has been approved by the holding company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (IND AS 34) "Interim Financial Reporting", specified under Section 133 of the Companies Act, 2013 as amended read with relevant rules issues thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
- 3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *Review of interim Financial information performed by the Independent Auditors 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.
- 4. We also performed procedures in accordance with the SEBI Circular No. CIR/CFD/CMD/44/2019 dated 29th March, 2019 issued by the SEBI under regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.



- 5. The Statement includes the results of following entities: <u>Subsidiaries:</u>
 - i. Topwell Projects Consultants Limited
 - ii. Latest Developers Advisory Limited
 - iii. Ashiana Maintenance Services LLP
 - iv. Ashiana Amar Developers

Jointly Controlled Entities:

- i. Kairav Developers Limited
- ii. Ashiana Greenwood Developers
- iii. Vista Housing
- iv. Megha Colonizers
- v. Ashiana Manglam Builders
- vi. Ashiana Manglam Builders Extension
- 6. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For B. Chhawchharia & Co. Chartered Accountants Firm Registration No: 305123E

Abhishek Gupta Partner Membership No.: 529082

Place: New Delhi Date: 14th November, 2022

UDIN: 22529082BDCJT25924





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ASHIANA HOUSING LIMITED

Regd. Off. : 55 Everest, 46/C, Chowringhee Road, Xeikg ടെ. 700071 Head off. : 304, Southern Park, Saket District Centre, Saket, New Delhi - 115017 Telephone number : 011-42654265, Fax : 011-32654200 Official email : investorrelations@ജല്ബരhousing.com Website : www.ashianahousing.com

CIN: L70109WB1986PC034C234

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED ON 30TH SEPTEMBER 2022

Sl. No.	Particulars	Guarter ended (Un-Audited)	Gualter en/&: {\	Guarter ended [[In-Audited]	Year to Date Figures for the Half-Yaar Ended (Un-Audited)	Year to Date Figures for the Half-Year Ender [Un-Auji]ed]	Previous Year ended (Audited)
	; *z	30.09.2029 ~	P. Jacker	30.09.0021	39035055	60.09.9ton	I Franze
			1			l.	
1	Income from Operations		(ι.
	(a) Net sales/Income from operations	9,453	7,817	5,801	16,343	9,439	20,38
	(b) Income from Partnership Firm (c) Other income	188 490	154	(26)	340	129	1;785
	Total income	9,172	120 8,122	294 6,069	<i>610</i> 17,293	544 10,112	1,405 23,808
				0,000	171-00	10,111	
2	Expenses:						
•	(a) Project Expenses	10,117	9,144	6,410	19,260	10,503	30,257
	(b) Purchases of land/development rights	2,516	2,131	7,234	4,647	26,405	33,594
	(c) Change in inventories	(6,027)	(6,711)	(10,464)	(12,738)	(31,715)	(49,177
	(d) Employee benefits expense	1,374	1,133	1,112	2,507	2,075	4,137
	(e) Depreciation and amortisation expenses	206	224	236	430	460	838
	(f) Finance Costs	74	85	132	159	283	488
	(g) Other Expenses	1,183	828	2,040	2,010	3,475	4,28
:	Total Expenses	8,443	6,832	6,701	16,275	11,485	24,300
3	Profit/ (Loss) before Exceptional items and Tax (1-2)	(271)	1,289	(632)	1,018	(1,373)	(1,037
4	Exceptional Items	,et		2 2	n in the second s	119	428
5	Profit/ (Loss) before Tax (3-4)	(271)	1,289	(632)	1,018	(1,492)	(1,463
6	Tax expenses	(90)	263	(58)	173	(285)	(758
7	Net profit/ (Loss) for the Period (5-6)	(181)	1,026	(574)	845	(1,207)	(704
8	Other comprehensive income/[Expense] (Net of Tax)	50	3	(62)	53	(44)	50
9	Non controlling interest/ JV			(0)	الله:	(0)	
Ŭ				(0)		(0))
10	Total Other Comprehensive Income (7+8+9)	(131)	1,029	(636)	898	(1,250)	(655
11	Paid-up equity share capital						
	(Face Value of Rs 2/- each)	2,047	2,047	2,047	2,047	2,047	2,047
12	Other Equity (excluding Revaluation Reserves)			an an taon an tao an		·	71,555
13.	Earnings per share (before extraordinary items)						
	(of Rs 2/- each) (not annualised):						1
• · · · ·	(a) Basic	(0,13)	1.01	(0.62)	0.88	(1.11)	3
	(b) Diluted	(O. 13)	1.01	(0,62)	0.88	(1.11)	(0.23
13.ii	Earnings per share (after extraordinary items)		-				
	(of Rs 2/- each) (not annualised):			· •			· .
	(a) Basic	(0,13)	1.01	(0.62)	0.88	(1.22)	(0,64
General 4	(b) Diluted	(0.13)	nawchhatis	(0.62)	0.88	(1.22)	(0.64
ntana l	Housing Limited		Si C	₽\		ISING LI	

E: sales@ashianahousing.com, W: ashianahousing.com Regd. Office: 5F Everest, 46/C Chowringhee Road, Kolkata, West Bengal - X00 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 SIX MONTHS ENDED ON 30TH SEPTEMBER 2022 (Re. in Lakhs except stated otherwise)

				Consolid	sted		
SI. No.	Particulars	Quarter ended (Un-Audited)	Quarter ended (Un-Audited)	Quarter ended (Un-Audited)	Year to Date Figures for the Half-Year Ended (Un-Audited)	Year to Date Figures for the Half-Year Ended (Un-Audited)	Previous Year ended (Audited)
		30,09,2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
14	Security Cover available .	5.52	6.29	5.52	5.52	5.52	5. <i>88</i>
15	Debt-equity ratio	0.24	0.20	0,24	0.24	0.24	0.22
18%	Debt service coverage ratio	0.31	4.08	(0.22)	2.13	(0.57)	0.40
17	Interest service coverage ratio	· 0.36	4.49	(0.24)	2.29	(0.60)	0.39
18	Current ratio	1.77	1.80	2.19	1.77	2.19	1.86
19	Long term debt to working capital ratio	0,22	0.19	0.21	0.22	0.21	0.20
20	Bad debts to accounts receivable ratio			e e e e e e e e e e e e e e e e e e e			*
21	Current Liability ratio	0.83	0.83	0.75	0.83	0.75	0.80
22	Total debts to total assets ratio	0.09	0.08	0.11	0.09	0.11	0.09
53	Debtors turnover ratio		2 (i	1		372	
24	Inventory Turnover ratio	0.09	0.04	0.03	0.09	0.06	0.11
25	Operating margin (%)	1.64%	20.43%	-2.01%	10.46%	-5.10%	2.84%
26	Net profit margin (%)	-1.97%	12.63%	-9.47%	4.89%	-11.93%	-3.01%
27	Net Worth	73,990	74,633	73,421	73,990	73,421	73,606
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Director

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ashiana you are in safe hands

ASHIANA HOUSING LIMITED

Particulars	For the half year ended 30.09.2022	For the half year ended 30.09.2021
	(Rs. In Lakhs)	(Rs. In Lakhs)
CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit/(loss) before tax and exceptional items	1,018	(1,37:
Adjusted for :		
Depreciation	430	460
Interest Income (other than from customers)	(232)	(24)
Income from Investments	(109)	(12)
Irrecoverable Balances Written Off	- 4	
Provision for Doubtful Debts	131	
Liabilities Written Back	[2]	6
Interest Paid	818	85
Profit/ (loss) from Joint Venture	(O)	00
	(U)	*
Minority Interest	1997 - 1997 -	ſ
(Profit) / Loss on sale of Fixed Assets	· · · · · · · · · · · · · · · · · · ·	
Gain on modification/ termination of Right of use Lease Liability	(59)	(
Provision for Employee Benefits (incl. remeasurement through OCI)	79	7
Income from Partnership	(340)	(12
DPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	1,739	(49
Adjusted for :		
Trade Receivables	(270)	(25
Other Financial Assets	(138)	,22 (9
		-
Non Financial Assets	(939)	[17
EWS/LIG Units	32	(19
Inventories	(12,848)	(32,15
Other Financial Liabilities	765	25
Customer Advances	13,252	19,57
Non Financial Liabilities	122	- 3
Trade Payables	24	1,44
CASH GENERATED FROM OPERATIONS	1,739	(12,08
Direct Taxes paid / adjusted	(543)	(8
Cash flow before exceptional items	1,196	(12,17
	1,100	
Exceptional Items	1.196	(11
Net cash from Operating activities (A)	1,190	(12,29
CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of Fixed Assets	(642)	(21
Sale of Fixed Assets	73B	4
Net Purchase/ sale of Investments	1,278	1,06
Interest Income	232	24
Other Income from Long Term Investments	109	12
Vet Cash from investing activities (B)	1,715	1,26
CASH FLOW FROM FINANCING ACTIVITIES :		
Proceeds from long term and other borrowings	1,283	12,25
Payment of Lease Liabilities	(859)	(17
Interest on Lease Liabilities	(50)	(6
Interest Paid	(767)	(79
Dividend paid	(512)	(40
	0	[40
Change in Minority Interest Nat Cook wood in Financing activities (C)		
Net Cash used in Financing activities (C)	(905)	10,81
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+ B+ C)	2,006	(21
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	12,711 14,717	15,36

Ashiana Housing Limited

304, Southern Park, Saket District Centre, Saket, New Delhi 110 017 T: 011 4265 4265, F: 011 4265 420 E: sales@ashianahousing.com, W: ashianahousing.com Regd. Office: 5F Everest, 46/C Chowringhee Road, Kolkata, West Bengel, 700 071 of ed Accov ASHIANA HOUSING LIMITED

Director



STATEMENT OF ASSETS & LIABILITIES

	PARTICULARS	As on	lalone As on	As on	olidated As on
		30.09.2022	31 03.2022	30.09,2022	31.03.2022
	an a	Un-Audited	Audited	Un-Audited	Audited
	ASSETS				
	Non-current assets		~ ~ ~ ~		
a	Property, plant and equipment	3,960	3,970	4,028	4,021
b	Capital work-in-progress				1.81
C	Investment property	4,288	3,942	4,288	3,942
đ	Goodwill			*	
e	Other Intangible assets	73	86	73	BE
8	Intengible Assets under Development		1	<u>َ</u>	
f	Leesed Assets	302	1,137	368	1,234
g	Financial assets		-		
li.		2,112	2,050	3,668	2,328
[H]		3	3	1	
(111,		*		~	
(iv,		1,474	2,055	1,598	2,177
h	Deferred tax Assets (Net)	1,572	1,682	1,727	1,889
		13,784	14.925	15,751	15,677
2	Current assets				i santa an
a	Inventories	1,37,525	1,24,675	1,37,548	1,24,700
	Financial assets				
G.	Investment in subsidiaries / joint ventures	4,005	4,345	3,998	4,339
(ii		5,106	5,11B	5,822	7,162
(iii	Trade receivables	1,460	1,139	2,616	2,482
fiv.	Cash and cash equivalents	5,472	4,581	9,397	7,798
(v	Other Bank Balance	5,319	4,914	5,319	4,914
(vi	Other financial assets	4,829	4,664	4,870	4,709
Ċ	Current tax assets (Net)	1,270	736	1,332	817
	Other current assets				
ſi.		7,110	7,332	6,960	7,037
	EWS/LIG units	2,407	2,439	2,407	2,439
	Others	5,340	4,324	5,340	4,324
1111	- Curera	1,79,845	1,64,267	1,85,610	1,70,719
		1,70,040	1,04,007	1,00,010	1,742,712
	TOTAL - ASSETS	4 00 000	4 70 400		a ne nec
		1,93,629	1,79,193	2,01,361	1,86,396
b	EQUITY AND LIABILITIES Equity Equity Share capital Other Equity	2,047 72,540	2,047 72,072	2,01,361 2,047 71,943	2,047 71,559
8	EQUITY AND LIABILITIES Equity Equity Share capital	2,047 72,540	2,047 72,072	<i>2,047</i> 71,943	2,047 71,555
a b c	EQUITY AND LIABILITIES Equity Equity Share capital Other Equity Non Controlling Interest	2,047	2,047 72,072	2,047	2,047
a b c	EQUITY AND LIABILITIES Equity Equity Share capital Other Equity Non Controlling Interest Liabilities	2,047 72,540	2,047 72,072	<i>2,047</i> 71,943	2,047 71,555
a b c	EQUITY AND LIABILITIES Equity Equity Share capital Other Equity Non Controlling Interest Liabilities Non-current liabilities	2,047 72,540	2,047 72,072	<i>2,047</i> 71,943	2,047 71,555
a b c l A e	EQUITY AND LIABILITIES Equity Equity Share capital Dther Equity Non Controlling Interest Liabilities Non-current liabilities Financial liabilities	2,047 72,540 74,587	2,047 72,072 74,119	2,047 71,943 73,990	2,047 71,555 73,606
а b c £ Д (i,	EQUITY AND LIABILITIES Equity Equity Share capital Dther Equity Non Controlling Interest Liabilities Non-current liabilities Financial liabilities - Borrowings	2,047 72,540	2,047 72,072	<i>2,047</i> 71,943	2,047 71,555
а b c £ Д (i,	EQUITY AND LIABILITIES Equity Equity Share capital Other Equity Non Controlling Interest Liabilities Non-current liabilities Financial liabilities - Borrowings Trade payables	2,047 72,540 74,587	2,047 72,072 74,119	2,047 71,943 73,990	2,047 71,555 73,606
а b c £ Д (i,	EQUITY AND LIABILITIES Equity Equity Share capital Other Equity Non Controlling Interest Liabilities Non-current liabilities Financial liabilities - Borrowings Trade payables -Dues of micro enterprises and small enterprises	2,047 72,540 74,587	2,047 72,072 74,119 15,588	2,047 71,943 73,990 17,389	2,047 71,555 73,606 15,588
а b c 4 (i, (ii,	EQUITY AND LIABILITIES Equity Equity Share capital Other Equity Non Controlling Interest Liabilities Non-current liabilities Financial liabilities - Borrowings Trade payables -Oues of orient enterprises and small enterprises -Dues of oreditors other than micro enterprises and small enterprises	2,047 72,540 74,587 17,389	2,047 72,072 74,119 15,588	2,047 71,943 73,990 17,389	2,047 71,555 73,606 15,588
a b c μ μ μ μ μ μ μ μ μ μ μ μ μ μ μ μ μ μ	EQUITY AND LIABILITIES Equity Equity Share capital Dther Equity Non Controlling Interest Liabilities Non-current liabilities Financial liabilities - Borrowings Trade payables -Dues of micro enterprises and small enterprises -Dues of oreditors other than micro enterprises and small enterprises - Lease Liabilities	2,047 72,540 74,587 17,389 - - 131	2,047 72,072 74,119 15,588 911	2,047 71,943 73,990 17,389 17,389	2,047 71,559 73,600 15,588 951
a b c μ μ μ μ μ μ μ μ μ μ μ μ μ μ μ μ μ μ	EQUITY AND LIABILITIES Equity Equity Share capital Dther Equity Non Controlling Interest Liabilities Financial liabilities - Borrowings Trade payables - Dues of micro enterprises and small enterprises - Dues of creditors other than micro enterprises and small enterprises - Lease Liabilities Other financial liabilities	2,047 72,540 74,587 17,389	2,047 72,072 74,119 15,588	2,047 71,943 73,990 17,389	2,047 71,559 73,600 15,588 951 3,142
a b c μ μ μ μ μ μ μ μ μ μ μ μ μ μ μ μ μ μ	EQUITY AND LIABILITIES Equity Equity Share capital Other Equity Non Controlling Interest Liabilities Financial liabilities - Borrowings Trade payables - Dues of micro enterprises and small enterprises - Dues of micro enterprises and small enterprises - Dues of creditors other than micro enterprises and small enterprises - Lease Liabilities Other financial liabilities Deferred tax Liabilities	2,047 72,540 74,567 17,389 - - - - - - - - - - - - - - - - - - -	2,047 72,072 74,119 15,588 911 200	2,047 71,943 73,990 17, <i>389</i> 17, <i>389</i> 137 3,237	2,047 71,559 73,605 15,586 951 3,142
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a b c 4 a (i, (ii) (ii) (ii) (iv) t c	EQUITY AND LIABILITIES Equity Equity Share capital Other Equity Non Controlling Interest Liabilities Financial liabilities Financial liabilities - Borrowings Trade payables - Dues of micro enterprises and small enterprises - Dues of creditors other than micro enterprises and small enterprises - Lease Liabilities Other financial liabilities Deferred tax Liabilities Provision	2,047 72,540 74,587 17,389 131 200 671	2,047 72,072 74,119 15,588 911 200 608	2,047 71,943 73,990 17,389 17,389 137 3,237 3,237 770 729	2,047 71,555 73,606 15,588 951 3,142 894 725
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a b c (ii (ii) (iii) (iii) (iii) (iii) (iii) t c d B	EQUITY AND LIABILITIES Equity Equity Share capital Other Equity Non Controlling Interest Liabilities Financial liabilities - Borrowings Trade payables - Dues of micro enterprises and small enterprises - Dues of micro enterprises and small enterprises - Dues of creditors other than micro enterprises and small enterprises - Lease Liabilities Other financial liabilities Deferred tax Liabilities Provision Other non-current liabilities	2,047 72,540 74,587 17,389 131 200 671	2,047 72,072 74,119 15,588 911 200 608	2,047 71,943 73,990 17,389 17,389 137 3,237 3,237 770 729	2,047 71,558 73,606 15,588 951 3,142 694 720 21,105
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Ashiana Housing Limited

304, Southern Park, Saket District Centre, Sakét, 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 - Vie Dideov

Notes on Accounts:

The above uneudited 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 November 2022, and approved by the Board of Directors in its meeting held on 14th November 2022. These financial results are in accordance with the Indian Accounting Standards (IND AS) as prescribed under Saction 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:

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 antity'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 bearing ISIN: INE365D07077 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, Gurugrem, (Haryana).

- 6 Outstanding redeemable preference shares (quantity and value) : The Company has not issued any preference shares.
- 7 Capital Redemption Reserve/Debenture Redemption Reserve : The requirement for creating Debenture Redemption Reserve is not applicable on the company as per MCA notification number G.S.R. 574 (E) dated 16th August 2019.
- 8 There is no Deviation in use of proceed of issue of Non Convertible Debentures from the object stated in the offer.
- 9 The shareholders of the company had approved the dividend @25% on fave value of Rs. 2/- i.e. 50 paise per share aggregating Rs, 511.76 lakhs. This dividend was recommended by the Board of Directors in their meeting held on 26th May 2022), and its payment was completed in the month of October 2022.
- 10 The Statutory Auditors have limited reviewed these Financial Results and have expressed unmodified opinion.
- 11 Figures for the previous periods have been regrouped and rearranged wherever necessary.
- 12 Total number of investors complaints received during the quarter were 28 and 4 complaints were pending to be resolved at the beginning of the quarter. Out of the total 32 Investor complaints, 19 complaints were disposed off during the quarter and 13 complaints were pending for resolution at the end of the quarter on 30th September 2022, Further, as on date, out of the pending 13 complaints, 8 complaints have been disposed off and 5 complaints are under process for resolution.

Place : New Delhi Date : 14th November, 2022



For ASHIANA HOUSING LIMITED

VARUN GUPTA (WHOLE TIME DIRECTOR)