

Date: 09th August 2022

To The Secretary BSE Ltd. Phiroze Jeejeebhoy Towers Dalal Street, Mumbai - 400 001 Security Code No.: 523716	To The Secretary National Stock Exchange of India Ltd. Exchange Plaza, Plot no. C/1, G Block Bandra-Kurla Complex, Bandra (E) Mumbai - 400 051 NSE Symbol: ASHIANA
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Sub.: Forwarding of Financial Results with Limited Review Report for the Quarter ended on 30th June 2022 pursuant to Regulation 33(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

Please find enclosed herewith a certified copy of Unaudited Financial Results (Standalone and Consolidated) along with Limited Review Report for the Quarter ended 30th June 2022.

Kindly take the above on record.

Thanking you,
For Ashiana Housing Ltd.
For ASHIANA HOUSING LTD.


Nitin Sharma NITIN SHARMA
 Company Secretary
(Company Secretary)
Membership No.21191

Ashiana Housing Limited

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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

CIN: L70109WB1986PLC040864

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

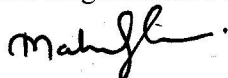
We have reviewed the accompanying statement of unaudited standalone financial results of M/s ASHIANA HOUSING LIMITED for the quarter ended June 30, 2022 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 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 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 VMSS & Associates
Chartered Accountants
Firm Registration No: 328952E



Mahendra Jain
Partner
Membership No.: 413904

Place: New Delhi
Date: 9th August, 2022
UDIN: 22413904A00LT08153



ASHIANA HOUSING LIMITED

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 Website : www.ashianahousing.com
 CIN : L70109WB1986PLC040864

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE 2022

(Rs. in Lakhs except stated otherwise)

Sl. No.	Particulars	Standard			
		Quarter ended (Un-Audited)	Quarter ended (Audited)	Quarter ended (Un-Audited)	Previous Year ended (Audited)
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
1	Income from Operations				
	(a) Net sales/income from operations	6,421	5,152	2,478	15,630
	(b) Income from Partnership Firm	134	845	169	1,570
	(c) Other income	120	282	216	993
	Total income	6,675	6,280	2,863	18,193
2	Expenses:				
	(a) Project Expenses	8,145	9,555	4,093	26,621
	(b) Purchases of land/development rights	2,131	3,049	19,171	33,594
	(c) Change in inventories	(6,711)	(9,711)	(21,252)	(49,107)
	(d) Employee benefits expense	816	781	635	2,854
	(e) Depreciation and amortisation expenses	207	130	206	767
	(f) Finance Costs	82	86	146	467
	(g) Other Expenses	772	1,512	592	3,800
	Total Expenses	5,441	5,401	3,592	18,996
3	Profit/ (Loss) before Exceptional items and Tax (1-2)	1,233	879	(728)	(603)
4	Exceptional Items	-	-	119	408
5	Profit/ (Loss) before Tax (3-4)	1,233	879	(847)	(1,211)
6	Tax expenses	205	(53)	(240)	(618)
7	Net profit/ (Loss) for the Period (5-6)	1,028	932	(606)	(593)
8	Other comprehensive income/(Expense) (Net of Tax)	1	(5)	6	(62)
9	Non controlling interest	-	-	-	-
10	Total Comprehensive Income (7+8-9)	1,030	926	(600)	(655)
11	Paid-up equity share capital (Face Value of Rs 2/- each)	2,047	2,047	2,047	2,047
12	Other Equity (excluding Revaluation Reserves)				72,072
13.i	Earnings per share (before extraordinary items) (of Rs 2/- each) (not annualised):				
	(a) Basic	1.01	0.90	(0.47)	(0.24)
	(b) Diluted	1.01	0.90	(0.47)	(0.24)
13.ii	Earnings per share (after extraordinary items) (of Rs 2/- each) (not annualised):				
	(a) Basic	1.01	0.91	(0.59)	(0.64)
	(b) Diluted	1.01	0.91	(0.59)	(0.64)

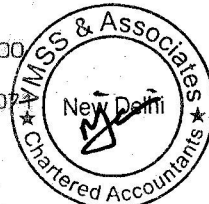
ASHIANA HOUSING LIMITED

Director

Ashiana Housing Limited

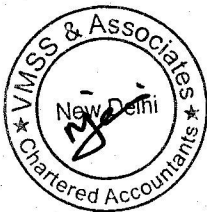
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Sl. No.	Particulars	Standalone			
		Quarter ended (Un-Audited)	Quarter ended (Audited)	Quarter ended (Un-Audited)	Previous Year ended (Audited)
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
14	Security Cover available	6.07	5.71	5.21	5.71
15	Debt-equity ratio	0.20	0.22	0.23	0.22
16	Debt service coverage ratio	3.96	0.40	(0.26)	0.40
17	Interest service coverage ratio	4.36	0.83	(1.12)	0.52
18	Current ratio	1.82	1.87	2.48	1.87
19	Long term debt to working capital ratio	0.20	0.20	0.20	0.20
20	Bad debts to accounts receivable ratio	-	-	-	-
21	Current Liability ratio	0.85	0.84	0.75	0.84
22	Total debts to total assets ratio	0.08	0.10	0.12	0.10
23	Debtors turnover ratio	-	-	-	-
24	Inventory Turnover ratio	0.03	0.11	0.02	0.11
25	Operating margin (%)	23.98%	4.82%	-13.44%	4.82%
26	Net profit margin (%)	15.40%	-3.26%	-21.17%	-3.26%
27	Net Worth	75,149	74,119	74,993	74,119

ASHIANA HOUSING LIMITED



[Handwritten Signature]

Director

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 June 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:

Subsidiaries:

- 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 and based on the consideration of the review reports of other auditors referred to in paragraph 7 below, 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.
7. The accompanying statement includes the reviewed financial results/statements and other financial information, in respect of:
- a. 6 Jointly controlled entities (1 company and 5 Partnership firms), whose financial results include Group's share of Net profit of Rs. 154 Lakhs and Group's share of total comprehensive income of Rs. 154 Lakhs for the quarter as considered in the statement. financial statements/ financial information/ financial results of the Jointly controlled Partnership firms have been audited by their respective independent auditors.

The Independent Auditor's report on the financial statements/ financial information/ financial results of these jointly controlled entities (Partnership firms) have been furnished to us by the management and our opinion on the statement, in so far as it relates to the amount and disclosures in respect of these jointly controlled entities is based solely on the report of the other auditors and procedures perform by us as stated in paragraph above.



Our opinion on the statements is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial statements/ financial information/ financial results certified by the management.

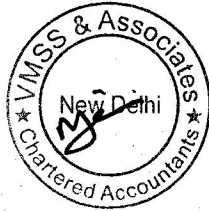
For VMSS & Associates
Chartered Accountants
Firm Registration No: 328952E



Mahendra Jain
Partner
Membership No.: 413904

Place: New Delhi
Date: 9th August, 2022

UDIN: 22413904A00LXJ9005



ASHIANA HOUSING LIMITED

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 CIN : L70109WB1986PLC040864

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE 2022

(Rs. in Lakhs except stated otherwise)

Sl. No.	Particulars	Consolidated			
		Quarter ended (Un-Audited)	Quarter ended (Audited)	Quarter ended (Un-Audited)	Previous Year ended (Audited)
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
1	Income from Operations				
	(a) Net sales/Income from operations	7,847	6,448	3,639	20,365
	(b) Income from Partnership Firm	154	1,019	155	1,789
	(c) Other income	120	361	250	1,185
	Total income	8,122	7,828	4,043	23,359
2	Expenses:				
	(a) Project Expenses	9,144	10,622	4,093	30,257
	(b) Purchases of land/development rights	2,131	3,049	19,171	33,594
	(c) Change in inventories	(6,711)	(9,782)	(21,252)	(49,177)
	(d) Employee benefits expense	1,133	1,068	963	4,137
	(e) Depreciation and amortisation expenses	224	147	224	838
	(f) Finance Costs	85	94	151	488
	(g) Other Expenses	828	1,862	1,434	4,261
	Total Expenses	6,832	7,061	4,785	24,397
3	Profit/ (Loss) before Exceptional items and Tax (1-2)	1,289	768	(741)	(1,037)
4	Exceptional items	-	-	119	426
5	Profit/ (Loss) before Tax (3-4)	1,289	768	(622)	(1,463)
6	Tax expenses	263	(137)	(228)	(759)
7	Net profit/ (Loss) for the Period (5-6)	1,026	631	(632)	(704)
8	Other comprehensive income/(Expense) (Net of Tax)	3	37	19	50
9	Profit/Loss from Joint ventures	-	-	-	(1)
10	Non controlling interest	-	0	0	(0)
11	Total Comprehensive Income (7+8-9)	1,029	668	(614)	(655)
12	Paid-up equity share capital (Face Value of Rs 2/- each)	2,047	2,047	2,047	2,047
13	Other Equity (excluding Revaluation Reserves)				71,559
14.i	Earnings per share (before extraordinary items) (of Rs 2/- each) (not annualised):				
	(a) Basic	1.01	0.65	(0.48)	(0.23)
	(b) Diluted	1.01	0.65	(0.48)	(0.23)
14.ii	Earnings per share (after extraordinary items) (of Rs 2/- each) (not annualised):				
	(a) Basic	1.01	0.65	(0.60)	(0.64)
	(b) Diluted	1.01	0.65	(0.60)	(0.64)

ASHIANA HOUSING LIMITED

Director

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Sl. No.	Particulars	Consolidated			
		Quarter ended (Un-Audited)	Quarter ended (Audited)	Quarter ended (Un-Audited)	Previous Year ended (Audited)
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
15	Security Cover available	6.29	5.88	5.38	5.88
16	Debt-equity ratio	0.20	0.22	0.23	0.22
17	Debt service coverage ratio	4.08	0.40	(0.26)	0.40
18	Interest service coverage ratio	4.49	0.39	(1.13)	0.39
19	Current ratio	1.80	1.86	2.44	1.86
20	Long term debt to working capital ratio	0.19	0.20	0.19	0.20
21	Bad debts to accounts receivable ratio	-	-	-	-
22	Current Liability ratio	0.83	0.80	0.73	0.80
23	Total debts to total assets ratio	0.08	0.09	0.11	0.09
24	Debtors turnover ratio	-	-	-	-
25	Inventory Turnover ratio	0.04	0.11	0.02	0.11
26	Operating margin (%)	20.43%	0.03	-9.72%	2.84%
27	Net profit margin (%)	12.63%	(0.03)	-15.63%	-3.01%
28	Net Worth	74,633	73,606	74,465	73,606

ASHIANA HOUSING LIMITED



Director

STATEMENT OF ASSETS & LIABILITIES

PARTICULARS		(Rs. in Lakhs)			
		Standalone		Consolidated	
		As on	As on	As on	As on
		30.06.2022	31.03.2022	30.06.2022	31.03.2022
		Un-Audited	Audited	Un-Audited	Audited
A	ASSETS				
1	Non-current assets				
a	Property, plant and equipment	3,865	3,070	3,034	4,021
b	Capital work-in-progress	-	-	-	-
c	Investment property	3,931	3,942	3,931	3,942
d	Goodwill	-	-	0	0
e	Other intangible assets	77	86	77	86
f	Leased Assets	1,077	1,137	1,159	1,234
g	Financial assets				
(i)	Investment in Subsidiaries	2,029	2,050	-	-
(ii)	Investments others	3	3	3,611	2,328
(iii)	Trade Receivables	-	-	-	-
(iv)	Deposits with Banks	-	-	-	-
(v)	Other financial assets	2,629	2,055	2,752	2,177
h	Deferred tax Assets (Net)	1,476	1,682	1,627	1,889
		15,088	14,925	17,091	15,677
2	Current assets				
a	Inventories	1,30,739	1,24,675	1,30,764	1,24,700
b	Financial assets				
(i)	Investment in subsidiaries / joint ventures	4,522	4,345	4,515	4,339
(ii)	Investments others	5,035	5,118	5,740	7,162
(iii)	Trade receivables	1,150	1,139	2,539	2,482
(iv)	Cash and cash equivalents	2,764	4,581	6,511	7,798
(v)	Other Bank Balance	6,973	4,914	6,973	4,914
(vi)	Other financial assets	4,974	4,664	5,012	4,709
c	Current tax assets (Net)	884	736	969	817
d	Other current assets				
(i)	Trade advance and deposits	6,972	7,332	6,669	7,037
(ii)	EWS/LIG units	2,003	2,439	2,003	2,439
(iii)	Others	4,543	4,324	4,543	4,324
		1,70,559	1,64,267	1,76,237	1,70,719
	TOTAL - ASSETS	1,85,648	1,79,193	1,93,328	1,86,396
B	EQUITY AND LIABILITIES				
1	Equity				
a	Equity Share capital	2,047	2,047	2,047	2,047
b	Other Equity	73,102	72,072	72,586	71,559
c	Non Controlling Interest	-	-	-	-
		75,149	74,119	74,633	73,606
2	Liabilities				
A	Non-current liabilities				
a	Financial liabilities				
(i)	Borrowings	15,132	15,588	15,132	15,588
(ii)	Trade payables				
-	Dues of micro enterprises and small enterprises	-	-	-	-
-	Dues of creditors other than micro enterprises and small enterprises	-	-	-	-
(iii)	Lease Liabilities	949	911	973	951
(iv)	Other financial liabilities	189	200	3,196	3,142
b	Provisions	640	608	724	694
c	Deferred tax liabilities (Net)	-	-	-	-
d	Other non-current liabilities	-	-	729	729
		16,920	17,307	20,753	21,105
B	Current liabilities				
a	Financial liabilities				
(i)	Borrowings	37	512	37	577
(ii)	Lease Liabilities	234	225	299	289
(iii)	Trade Payable				
-	Dues of micro enterprises and small enterprises	159	141	164	151
-	Dues of creditors other than micro enterprises and small enterprises	1,791	2,250	2,282	2,585
(iv)	Other financial liabilities	2,510	2,435	2,993	2,815
b	Other Current liabilities				
(i)	Advance From Customers	88,206	81,537	88,850	82,030
(ii)	Other	473	499	3,140	3,063
c	Provisions	168	168	175	176
d	Current Tax Liabilities (Net)	-	-	-	-
		93,578	87,766	97,942	91,686
	TOTAL - EQUITY AND LIABILITIES	1,85,648	1,79,193	1,93,328	1,86,396

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CIN: L70109WB1986PLC040864


ASHIANA HOUSING LIMITED

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, have been reviewed by the Audit Committee in its meeting held on 06th August, 2022 and approved by the Board of Directors at their meeting held on 09th August, 2022. 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, as amended from time to time.
- 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 **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 Debenture from the object stated in the offer documents.
- 9 The Figures for the quarter ended 31st March 2022 are the balancing figures between audited figures in respect of the full financial year ended 31st March 2022 and the published figures upto the third quarter of the previous financial year, which were subject to Limited Review.
- 10 Figures for the previous periods have been regrouped and rearranged wherever necessary.
- 11 The number of investors complaints received during the quarter were 13 out of which 11 complaints have been disposed off and 2 are pending at the end of the quarter on 30th June 2022 which are under process for resolution. Further, 2 Investor complaints which were pending for resolution at the beginning of the quarter have been disposed off during the quarter ended on 30th June 2022.

Place : Jaipur
Date : 09th August 2022

For ASHIANA HOUSING LIMITED
ASHIANA HOUSING LIMITED

VARUN GUPTA
(WHOLE TIME DIRECTOR)

Director

Ashiana Housing Limited

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