

General information about company		
Scrip code		540026
NSE Symbol		
MFSEI Symbol		
ISIN*		INE213U01019
Name of company		Ladam Affordable Housing Ltd.
Type of company		
Class of security		Equity
Date of start of financial year		01-04-2022
Date of end of financial year		31-03-2023
Date of board meeting when results were approved		29-05-2023
Date on which prior intimation of the meeting for considering financial results was informed to the exchange		20-05-2023
Description of presentation currency		INR
Level of rounding used in financial results		Lakhs
Reporting Quarter		Yearly
Nature of report standalone or consolidated		Consolidated
Whether results are audited or unaudited		Audited
Segment Reporting		Single segment
Description of single segment		Realty
Start date and time of board meeting		29-05-2023 17:30
End date and time of board meeting		29-05-2023 20:10
Whether cash flow statement is applicable on company		Yes
Type of cash flow statement		Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion

Financial Results Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-01-2023	01-04-2022
B	Date of end of reporting period	31-03-2023	31-03-2023
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	92.257	93.26
	Other income	30.285	35.427
	Total income	122.542	128.687
2	Expenses		
(a)	Cost of materials consumed	5.046	5.236
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	57.98	57.98
(d)	Employee benefit expense	17.924	20.653
(e)	Finance costs	0.382	0.869
(f)	Depreciation, depletion and amortisation expense	5.061	5.071
(f)	Other Expenses		
1	Other Expenditure	53.175	56.517
10			
	Total other expenses	53.175	56.517
	Total expenses	139.568	146.326

Financial Results Ind-AS			
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3	Total profit before exceptional items and tax	-17.026	-17.639
4	Exceptional items	0	0
5	Total profit before tax	-17.026	-17.639
7	Tax expense		
8	Current tax	1.478	1.478
9	Deferred tax	0	0
10	Total tax expenses	1.478	1.478
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	Net Profit Loss for the period from continuing operations	-18.504	-19.117
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	-18.504	-19.117

Financial Results Ind-AS			
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Other comprehensive income (Abstract)			
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit and loss		
3	Amount of items that will be reclassified to profit and loss		
1	Fair Value on Equity Instrument	-1.231	-1.411
	Total Amount of items that will be reclassified to profit and loss	-1.231	-1.411
4	Income tax relating to items that will be reclassified to profit and loss	0	0
5	Total Other comprehensive income	-1.231	-1.411

Financial Results Ind-AS			
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23	Total Comprehensive Income for the period	-19.735	-20.528
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	-16.844	-20.297
	Total profit or loss, attributable to non-controlling interests	-1.62	1.18
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	-1.897	-1.411
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital	915.23	915.23
	Face value of equity share capital	5	5
27	Details of debt securities		
28	Reserves excluding revaluation reserve		0
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	-0.092	0.111
	Diluted earnings (loss) per share from continuing operations	-0.092	0.111
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	-0.092	0.111
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.092	0.111
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results		

Statement of Asset and Liabilities		
Particulars	Current year ended (dd-mm-yyyy)	
Date of start of reporting period	01-04-2022	
Date of end of reporting period	31-03-2023	
Whether results are audited or unaudited	Audited	
Nature of report standalone or consolidated	Consolidated	
Assets		
1 Non-current assets		
Property, plant and equipment	2076.93	
Capital work-in-progress	20.303	
Investment property	0	
Goodwill	31.524	
Other intangible assets	0	
Intangible assets under development	0	
Biological assets other than bearer plants	0	
Investments accounted for using equity method	0	
Non-current financial assets		
Non-current investments	359.773	
Trade receivables, non-current	0	
Loans, non-current	0	
Other non-current financial assets	965.434	
Total non-current financial assets	1325.207	
Deferred tax assets (net)	0	
Other non-current assets	1.248	
Total non-current assets	3455.212	
2 Current assets		
Inventories	394.883	
Current financial asset		
Current investments	0	
Trade receivables, current	0.216	
Cash and cash equivalents	70.58	
Bank balance other than cash and cash equivalents	0	
Loans, current	0	
Other current financial assets	695.761	
Total current financial assets	766.557	
Current tax assets (net)	0	
Other current assets	0.14	
Total current assets	1161.58	

Statement of Asset and Liabilities		
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Date of end of reporting period	31-03-2023	
Whether results are audited or unaudited	Audited	
Nature of report standalone or consolidated	Consolidated	
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	4616.792
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
Equity share capital	915.23	
Other equity	2043.429	
Total equity attributable to owners of parent	2958.659	
Non controlling interest	461.945	
Total equity	3420.604	
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
Borrowings, non-current	17.323	
Trade payables, non-current	0	
Other non-current financial liabilities	0	
Total non-current financial liabilities	17.323	
Provisions, non-current	0	
Deferred tax liabilities (net)	0	
Deferred government grants, Non-current	0	
Other non-current liabilities	0	
Total non-current liabilities	17.323	
Current liabilities		
Current financial liabilities		
Borrowings, current	931.05	
Trade payables, current	159.261	
Other current financial liabilities	0	
Total current financial liabilities	1100.31	
Other current liabilities	65.271	
Provisions, current	13.283	
Current tax liabilities (Net)	0	
Deferred government grants, Current	0	
Total current liabilities	1178.865	
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	1196.188
Total equity and liabilities	4616.792	
Disclosure of notes on assets and liabilities		

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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C	Whether accounts are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
1	Segment Revenue (Income)		
(net sale/income from each segment should be disclosed)			
	Total Segment Revenue		
	Less: Inter segment revenue		
	Revenue from operations		
2	Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment			
	Total Profit before tax		
	i. Finance cost		
	ii. Other Unallocable Expenditure net of Unallocable income		
	Profit before tax		
3	(Segment Asset - Segment Liabilities)		
Segment Asset			
	Total Segment Asset		
	Un-allocable Assets		
	Net Segment Asset		
4	Segment Liabilities		
Segment Liabilities			
	Total Segment Liabilities		
	Un-allocable Liabilities		
	Net Segment Liabilities		
Disclosure of notes on segments			

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2022
B	Date of end of reporting period	31-03-2023
C	Whether results are audited or unaudited	Audited
D	Nature of report standalone or consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory.	
Statement of cash flows		
Cash flows from used in operating activities		
	Profit before tax	-17.639
Adjustments for reconcile profit (loss)		
	Adjustments for finance costs	
	Adjustments for decrease (increase) in inventories	31.728
	Adjustments for decrease (increase) in trade receivables, current	124.226
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	0.178
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	-2.258
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-57.506
	Adjustments for increase (decrease) in other current liabilities	-56.402
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	5.071
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	-23.5
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	-1.231
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	-5.979
	Total adjustments for reconcile profit (loss)	14.427
	Net cash flows from (used in) operations	-3.212
	Dividends received	0
	Interest paid	0.863
	Interest received	-4.562
	Income taxes paid (refund)	-1.48
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	-7.157
Cash flows from used in investing activities		
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	0
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	4.562
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-240.85
	Net cash flows from (used in) investing activities	-236.288
Cash flows from used in financing activities		
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc.	0
	Repayments of borrowings	-522.869