

General information about company	
Scrip code	540026
NSE Symbol	
MSEI Symbol	
ISIN*	INE213U01019
Name of company	Ladam Affordable Housing Ltd.
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2023
Date of end of financial year	31-03-2024
Date of board meeting when results were approved	22-05-2024
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	13-05-2024
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	22-05-2024 16:30
End date and time of board meeting	22-05-2024 17:00
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	01-01-2024	01-04-2023
B	Date of end of reporting period	31-03-2024	31-03-2024
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	81.806	81.806
	Other income	9.108	22.359
	Total income	90.914	104.165
2	Expenses		
(a)	Cost of materials consumed	17.084	17.084
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	42.899	42.899
(d)	Employee benefit expense	13.306	18.753
(e)	Finance costs	-0.054	0.034
(f)	Depreciation, depletion and amortisation expense	4.86	4.869
(f)	Other Expenses		
1	Other Expenses	17.403	28.777

10			
	Total other expenses	17.403	28.777
	Total expenses	95.498	112.416

Financial Results – Ind-AS			
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3	Total profit before exceptional items and tax	-4.584	-8.251
4	Exceptional items	0	0
5	Total profit before tax	-4.584	-8.251
7	Tax expense		
8	Current tax	1.032	1.032
9	Deferred tax	0	0
10	Total tax expenses	1.032	1.032
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	-5.616	-9.283
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	-5.616	-9.283

Financial Results – Ind-AS			
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D	Nature of report standalone or consolidated	Consolidated	Consolidated
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 or loss	0	0
3 Amount of items that will be reclassified to profit and loss			
1	Fair Value on Equity instrument	0.103	0.369
Total Amount of items that will be reclassified to profit and loss		0.103	0.369
4	Income tax relating to items that will be reclassified to profit or loss	0	0
5	Total Other comprehensive income	0.103	0.369

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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B	Date of end of reporting period	31-03-2024	31-03-2024
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.		
23	Total Comprehensive Income for the period	-5.513	-8.914
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	-5.703	-10.489
	Total profit or loss, attributable to non-controlling interests	0.088	1.206
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0.103	0.369
	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	-0.031	-0.051
	Diluted earnings (loss) per share from continuing operations	-0.031	-0.051
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	-0.031	-0.051
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.031	-0.051
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	01-04-2023
Date of end of reporting period	31-03-2024
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Consolidated
	Assets
1	Non-current assets
	2072.061
	20.303
	0
	31.524
	0
	0
	0
	0
	0
	0
	Non-current financial assets
	375.375
	0
	0
	1016.228
	1391.603
	0

	Other non-current assets	1.363
	Total non-current assets	3516.854
2	Current assets	
	Inventories	372.786
	Current financial asset	
	Current investments	0
	Trade receivables, current	0
	Cash and cash equivalents	67.257
	Bank balance other than cash and cash equivalents	0
	Loans, current	0
	Other current financial assets	694.607
	Total current financial assets	761.864
	Current tax assets (net)	0
	Other current assets	1.35
	Total current assets	1136

Statement of Asset and Liabilities		
Particulars		Current year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2023
Date of end of reporting period		31-03-2024
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
Total assets		4652.854
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
Equity share capital		915.23
Other equity		2033.278
Total equity attributable to owners of parent		2948.508
Non controlling interest		463.15
Total equity		3411.658
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
Borrowings, non-current		0
Trade payables, non-current		0
Other non-current financial liabilities		0

	Total non-current financial liabilities	0
	Provisions, non-current	0
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	0
	Total non-current liabilities	0
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	983.223
	Trade payables, current	151.529
	Other current financial liabilities	10
	Total current financial liabilities	1144.752
	Other current liabilities	83.119
	Provisions, current	13.325
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	1241.196
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	1241.196
	Total equity and liabilities	4652.854
	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)
Date of start of reporting period	01-01-2024	01-04-2023
Date of end of reporting period	31-03-2024	31-03-2024
Whether accounts are audited or unaudited	Audited	Audited
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 off 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	01-04-2023
B	Date of end of reporting period	31-03-2024
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	-8.251
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	22.097
	Adjustments for decrease (increase) in trade receivables, current	0.216
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-1.21
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	1.154
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-7.732
	Adjustments for increase (decrease) in trade payables, non-current	0

	Adjustments for increase (decrease) in other current liabilities	17.848
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	4.869
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0.042
	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)	-0.002
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	-15.263
	Total adjustments for reconcile profit (loss)	22.019
	Net cash flows from (used in) operations	13.768
	Dividends received	0
	Interest paid	0.028
	Interest received	-3.681
	Income taxes paid (refund)	1.032

	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	9.027
	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
	Purchase 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
	Purchase 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	3.681
Income taxes paid (refund)	0
Other inflows (outflows) of cash	-50.909
Net cash flows from (used in) investing activities	-47.228
Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds 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
Proceeds from borrowings	34.85
Repayments of borrowings	0
Payments of finance lease liabilities	0

	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	-0.028
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	34.878
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-3.323
	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-3.323
	Cash and cash equivalents cash flow statement at beginning of period	70.58
	Cash and cash equivalents cash flow statement at end of period	67.257

