

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 | 01-04-2020 |
| Date of end of financial year | 31-03-2021 |
| Date of board meeting when results were approved | 13-11-2020 |
| Date on which prior intimation of the meeting for considering financial results was informed to the exchange | 06-11-2020 |
| Description of presentation currency | INR |
| Level of rounding used in financial results | Lakhs |
| Reporting Quarter | Half yearly |
| Nature of report standalone or consolidated | Consolidated |
| Whether results are audited or unaudited | Unaudited |
| Segment Reporting | Single segment |
| Description of single segment | Realty |
| Start date and time of board meeting | 13-11-2020 17:30 |
| End date and time of board meeting | 13-11-2020 18:30 |
| 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 | Not applicable |

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 | 01-07-2020 | 01-04-2020 |
| B | Date of end of reporting period | 30-09-2020 | 30-09-2020 |
| C | Whether results are audited or unaudited | Unaudited | Unaudited |
| 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 | 0 | 0 |
| | Other income | 24.64 | 34.07 |
| | Total income | 24.64 | 34.07 |
| 2 | Expenses | | |
| (a) | Cost of materials consumed | 0 | 0 |
| (b) | Purchases of stock-in-trade | 0 | 0 |
| (c) | Changes in inventories of finished goods, work-in-progress and stock-in-trade | 0 | 0 |
| (d) | Employee benefit expense | 1.74 | 2.5 |
| (e) | Finance costs | 6.86 | 13.99 |
| (f) | Depreciation, depletion and amortisation expense | 0 | 0 |
| (f) | Other Expenses | | |
| 1 | Other Expenditure | 4.4 | 8.84 |
| 10 | | | |
| | Total other expenses | 4.4 | 8.84 |
| | Total expenses | 13 | 25.33 |

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 | 01-07-2020 | 01-04-2020 |
| B | Date of end of reporting period | 30-09-2020 | 30-09-2020 |
| C | Whether results are audited or unaudited | Unaudited | Unaudited |
| 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. | | |
| 3 | Total profit before exceptional items and tax | 11.64 | 8.74 |
| 4 | Exceptional items | 0 | 0 |
| 5 | Total profit before tax | 11.64 | 8.74 |
| 7 | Tax expense | | |
| 8 | Current tax | 0 | 0 |
| 9 | Deferred tax | 0 | 0 |
| 10 | Total tax expenses | 0 | 0 |
| 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 | 11.64 | 8.74 |
| 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 | 11.64 | 8.74 |

Financial Results – Ind-AS

| Financial Results – Ind-AS | | | |
|---|--|--------------------------------------|--|
| Particulars | | 3 months/ 6 month ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
| A | Date of start of reporting period | 01-07-2020 | 01-04-2020 |
| B | Date of end of reporting period | 30-09-2020 | 30-09-2020 |
| C | Whether results are audited or unaudited | Unaudited | Unaudited |
| 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 | | | |
| 1 | Fair Value on Equity Instrument | 33.2 | 69.8 |
| Total Amount of items that will not be reclassified to profit and loss | | 33.2 | 69.8 |
| 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 | | | |
| Total Amount of items that will be reclassified to profit and loss | | | |
| 4 | Income tax relating to items that will be reclassified to profit or loss | 0 | 0 |
| 5 | Total Other comprehensive income | 33.2 | 69.8 |

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 | 01-07-2020 | 01-04-2020 |
| B | Date of end of reporting period | 30-09-2020 | 30-09-2020 |
| C | Whether results are audited or unaudited | Unaudited | Unaudited |
| 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 | 44.84 | 78.54 |
| 24 | Total profit or loss, attributable to | | |
| | Profit or loss, attributable to owners of parent | 33.2 | 69.8 |
| | Total profit or loss, attributable to non-controlling interests | | |
| 25 | Total Comprehensive income for the period attributable to | | |
| | Comprehensive income for the period attributable to owners of parent | 18.51 | 6.12 |
| | 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 | | |
| 29 | Earnings per share | | |
| i | Earnings per equity share for continuing operations | | |
| | Basic earnings (loss) per share from continuing operations | 0.06 | 0.05 |
| | Diluted earnings (loss) per share from continuing operations | 0.06 | 0.05 |
| 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 | 0.06 | 0.05 |
| | Diluted earnings (loss) per share from continuing and discontinued operations | 0.06 | 0.05 |
| 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 | Half year ended (dd-mm-yyyy) |
|----------|---|------------------------------|
| | Date of start of reporting period | 01-04-2020 |
| | Date of end of reporting period | 30-09-2020 |
| | Whether results are audited or unaudited | Unaudited |
| | Nature of report standalone or consolidated | Consolidated |
| | Assets | |
| 1 | Non-current assets | |
| | Property, plant and equipment | 2092.56 |
| | Capital work-in-progress | 20.3 |
| | Investment property | |
| | Goodwill | 31.52 |
| | Other intangible assets | 0 |
| | Intangible assets under development | |
| | Biological assets other than bearer plants | |
| | Investments accounted for using equity method | |
| | Non-current financial assets | |
| | Non-current investments | 500.08 |
| | Trade receivables, non-current | |
| | Loans, non-current | 0 |
| | Other non-current financial assets | 769.55 |
| | Total non-current financial assets | 1269.63 |
| | Deferred tax assets (net) | |
| | Other non-current assets | |
| | Total non-current assets | 3414.01 |
| 2 | Current assets | |
| | Inventories | 914.76 |
| | Current financial asset | |
| | Current investments | 0 |
| | Trade receivables, current | 118.33 |
| | Cash and cash equivalents | 749.3 |
| | Bank balance other than cash and cash equivalents | 0 |
| | Loans, current | 0 |
| | Other current financial assets | 851.88 |
| | Total current financial assets | 1719.51 |
| | Current tax assets (net) | 0 |
| | Other current assets | 0 |
| | Total current assets | 2634.27 |

| Statement of Asset and Liabilities | | |
|--|---|------------------------------|
| | Particulars | Half year ended (dd-mm-yyyy) |
| | Date of start of reporting period | 01-04-2020 |
| | Date of end of reporting period | 30-09-2020 |
| | Whether results are audited or unaudited | Unaudited |
| | 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 | 6048.28 |
| Equity and liabilities | | |
| Equity | | |
| Equity attributable to owners of parent | | |
| | Equity share capital | 915.23 |
| | Other equity | 2076.78 |
| | Total equity attributable to owners of parent | 2992.01 |
| | Non controlling interest | 422.86 |
| | Total equity | 3414.87 |
| Liabilities | | |
| Non-current liabilities | | |
| Non-current financial liabilities | | |
| | Borrowings, non-current | 534.07 |
| | Trade payables, non-current | 0 |
| | Other non-current financial liabilities | 0 |
| | Total non-current financial liabilities | 534.07 |
| | Provisions, non-current | 0 |
| | Deferred tax liabilities (net) | 0 |
| | Deferred government grants, Non-current | 0 |
| | Other non-current liabilities | 10 |
| | Total non-current liabilities | 544.07 |
| Current liabilities | | |
| Current financial liabilities | | |
| | Borrowings, current | 1538.26 |
| | Trade payables, current | 400.52 |
| | Other current financial liabilities | 3.11 |
| | Total current financial liabilities | 1941.89 |
| | Other current liabilities | 82 |
| | Provisions, current | 65.45 |
| | Current tax liabilities (Net) | |
| | Deferred government grants, Current | |
| | Total current liabilities | 2089.34 |
| 3 | Liabilities directly associated with assets in disposal group classified as held for sale | |
| 4 | Regulatory deferral account credit balances and related deferred tax liability | |
| | Total liabilities | 2633.41 |
| | Total equity and liabilities | 6048.28 |
| 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 | 01-07-2020 | 01-04-2020 |
| Date of end of reporting period | 30-09-2020 | 30-09-2020 |
| Whether accounts are audited or unaudited | Unaudited | Unaudited |
| 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 | | 6 months ended (dd-mm-yyyy) |
| A | Date of start of reporting period | 01-04-2020 |
| B | Date of end of reporting period | 30-09-2020 |
| C | Whether results are audited or unaudited | Unaudited |
| 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 | 8.74 |
| | Adjustments for reconcile profit (loss) | |
| | Adjustments for finance costs | 0 |
| | Adjustments for decrease (increase) in inventories | -55.38 |
| | Adjustments for decrease (increase) in trade receivables, current | 29.57 |
| | Adjustments for decrease (increase) in trade receivables, non-current | 0 |
| | Adjustments for decrease (increase) in other current assets | 0 |
| | Adjustments for decrease (increase) in other non-current assets | 0 |
| | Adjustments for other financial assets, non-current | -263.18 |
| | Adjustments for other financial assets, current | 0 |
| | Adjustments for other bank balances | 0 |
| | Adjustments for increase (decrease) in trade payables, current | 6.18 |
| | Adjustments for increase (decrease) in trade payables, non-current | 0 |
| | Adjustments for increase (decrease) in other current liabilities | 82 |
| | Adjustments for increase (decrease) in other non-current liabilities | 0 |
| | Adjustments for depreciation and amortisation expense | 0 |
| | Adjustments for impairment loss reversal of impairment loss recognised in profit or loss | 0 |
| | Adjustments for provisions, current | -0.77 |
| | Adjustments for provisions, non-current | 0 |
| | Adjustments for other financial liabilities, current | 0 |
| | Adjustments for other financial liabilities, non-current | 3.11 |
| | 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 |
| | Other adjustments for non-cash items | 0 |
| | Share of profit and loss from partnership firm or association of persons or limited liability partnerships | -0.65 |
| | Total adjustments for reconcile profit (loss) | -199.12 |
| | Net cash flows from (used in) operations | -190.38 |
| | Dividends received | 0 |
| | Interest paid | 0 |
| | Interest received | -20.28 |
| | Income taxes paid (refund) | 0 |
| | Other inflows (outflows) of cash | 0 |
| | Net cash flows from (used in) operating activities | -210.66 |
| | 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 | 86.05 |
| Purchase of investment property | -0.61 |
| 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 | 20.28 |
| Income taxes paid (refund) | 0 |
| Other inflows (outflows) of cash | -102.92 |
| Net cash flows from (used in) investing activities | 4.02 |
| 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 | 279.83 |
| Repayments of borrowings | -109.74 |
| Payments of finance lease liabilities | 0 |
| Payments of lease liabilities | 0 |
| Dividends paid | 0 |
| Interest paid | 0 |
| Income taxes paid (refund) | 0 |
| Other inflows (outflows) of cash | 0 |
| Net cash flows from (used in) financing activities | 389.57 |
| Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | 182.93 |

| | | |
|--|---|--------|
| | Effect of exchange rate changes on cash and cash equivalents | |
| | Effect of exchange rate changes on cash and cash equivalents | -37.75 |
| | Net increase (decrease) in cash and cash equivalents | 145.18 |
| | Cash and cash equivalents cash flow statement at beginning of period | 787.05 |
| | Cash and cash equivalents cash flow statement at end of period | 932.23 |

BSE LTD
ACKNOWLEDGEMENT

| | | | |
|--------------------|-------------------------------------|-------------|--------------------------|
| Acknowledgement No | : 1411202011014333 | Date & Time | : 14/11/2020 11:01:43 AM |
| Scrip Code | : 540026 | | |
| Entity Name | : Ladam Affordable Housing Ltd | | |
| Compliance Type | : Regulation 33 - Financial Results | | |
| Quarter / Period | : 30/09/2020 | | |
| Mode | : E-Filing | | |