


ASHIANA HOUSING LIMITED
STANDALONE STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2023

Particulars	Notes	Year Ended 31st March	Year Ended 31st March
		2023	2022
		₹ in Lakhs	₹ in Lakhs
Income			
Revenue from Operations	8.1	33,989.56	15,629.66
Income from Partnership	8.2	1,061.91	1,570.17
Other Income	8.3	1,448.03	993.41
Total Revenue		36,499.49	18,193.24
Expenses			
<i>Direct Costs:</i>			
Purchases	9.1	13,586.46	33,593.93
Project Expenses	9.2	37,860.10	26,316.07
Changes in Inventories	9.3	(27,936.46)	(49,177.10)
Hotel & Club Expenses	9.4	555.31	375.27
		24,065.41	11,108.18
Employee Benefits Expense	9.5	3,805.11	2,853.77
Selling Expenses		1,773.03	1,728.92
Finance Costs	9.6	295.63	466.75
Depreciation & Amortization Expenses	9.7	768.03	766.96
Other Expenses	9.8	2,556.58	2,071.49
Total Expenses		33,263.80	18,996.07
Profit/(Loss) before exceptional item and tax		3,235.69	(802.83)
Less : Exceptional Item	9.9	-	408.21
Profit/(Loss) before tax		3,235.69	(1,211.04)
Tax Expense:	10		
Current Tax		606.25	-
Deferred Tax		(76.30)	(617.91)
		529.96	(617.91)
Profit/(Loss) for the year		2,705.73	(593.13)
Other comprehensive income			
<i>A) Items that will not be reclassified to profit or loss</i>			
- Changes in fair value of Equity Instruments		75.14	56.56
- Tax Expense relating to above		0.43	31.13
- Remeasurement of net defined benefit liabilities		0.31	(199.58)
- Tax Expense relating to above items		(0.08)	50.23
<i>B) Items that will be reclassified to profit or loss</i>		-	-
Other comprehensive income for the year		75.81	(61.65)
Total comprehensive income for the year		2,781.54	(654.78)
Earnings per equity share			
Basic & Diluted		2.72	(0.64)
Corporate Information & Significant Accounting Policies	1 & 2		
Accompanying notes to the standalone financial statements	1 to 25		

In terms of our report of even date attached herewith

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



Abhishek Gupta
Partner
Membership No: 529082



Place: New Delhi
Date: 30th May, 2023

UDIN: 23529082 BAV OMQ3044


Vishal Gupta
(Managing Director)
DIN 00097939


Nitin Sharma
(Company Secretary)


Varun Gupta
(Whole-time Director)
DIN 01666653


Sonal Mattoo
(Independent Director)
DIN 00106795


Vikesh Dugar
(CFO)