

# ansal BUILDWELL LTD.

(AN ISO 9001:2008 CERTIFIED COMPANY)

14<sup>th</sup> February, 2022

The Bombay Stock Exchange Ltd.  
Corporate Relationship Department,  
1<sup>st</sup> Floor, New Trading Ring,  
Rotunda Building, P.J. Towers,  
Dalal Street, Mumbai – 400 001

Company Code: 523007

**Sub : Standalone and Consolidated Unaudited Financial Results for the quarter and nine months ended 31<sup>st</sup> December, 2021.**

**Limited Review Report by Independent Auditors.**

Dear Sir,

This is in continuation of our letter dated 31<sup>st</sup> January, 2022, we are enclosing herewith a copy of Standalone and Consolidated Un-audited Financial results of the Company for the quarter and nine months ended 31<sup>st</sup> December, 2021 approved by the Board of Directors of the Company in their meeting held on 14<sup>th</sup> February, 2022 alongwith Limited Review Report by M/s I.P. Pasricha & Co., Chartered Accountants, (Firm Reg. No. 000120N), the Independent Auditors of the Company.

For Ansal Buildwell Ltd.



(Ashok Babu)

Sr. V.P. & Company Secretary  
FCS No. 2328



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CIN : L45201DL1983PLC017225



# ANSAL BUILDWELL LTD.

(AN ISO 9001:2008 CERTIFIED COMPANY)

## Statement of Standalone Unaudited Financial Results for the Quarter & Nine Months Ended December 31, 2021

(INR in lakhs except EPS)

	Particulars	Standalone					
		Quarter ended			Nine months ended		Year ended
		December 31, 2021 (Unaudited)	September 30, 2021 (Unaudited)	December 31, 2020 (Unaudited)	December 31, 2021 (Unaudited)	December 31, 2020 (Unaudited)	March 31, 2021 (Audited)
<b>I</b>	Revenue from Operations	5,556.58	11,805.64	1,452.55	17,958.01	3,591.95	7,296.96
<b>II</b>	Other Income	64.38	112.95	48.16	223.43	125.72	220.87
<b>III</b>	<b>Total Income (I+II)</b>	<b>5,620.96</b>	<b>11,918.59</b>	<b>1,500.71</b>	<b>18,181.44</b>	<b>3,717.67</b>	<b>7,517.83</b>
<b>IV</b>	<b>Expenses</b>						
	Cost of construction	4,829.45	9,803.13	721.38	14,883.15	2,041.76	4,616.87
	Employee benefits expense	229.43	179.52	255.29	554.04	611.48	806.47
	Finance costs	152.83	146.36	194.93	427.38	631.28	848.26
	Depreciation and amortisation expense	93.75	117.43	28.47	287.85	104.80	135.77
	Other expenses	180.56	111.38	99.91	365.24	275.08	381.82
	<b>Total Expenses</b>	<b>5,486.02</b>	<b>10,357.82</b>	<b>1,299.98</b>	<b>16,517.66</b>	<b>3,664.40</b>	<b>6,789.19</b>
<b>V</b>	<b>Profit/(loss) before tax (III-IV)</b>	<b>134.94</b>	<b>1,560.77</b>	<b>200.73</b>	<b>1,663.78</b>	<b>53.27</b>	<b>728.64</b>
<b>VI</b>	<b>Tax expense</b>						
	Current tax	472.66	85.18	-	557.84	-	174.70
	Deferred tax	3.07	51.46	(5.03)	57.78	5.89	(152.81)
		<b>475.73</b>	<b>136.64</b>	<b>(5.03)</b>	<b>615.62</b>	<b>5.89</b>	<b>21.89</b>
<b>VII</b>	<b>Profit/(loss) for the period (V-VI)</b>	<b>(340.79)</b>	<b>1,424.13</b>	<b>205.76</b>	<b>1,048.16</b>	<b>47.38</b>	<b>706.75</b>
<b>VIII</b>	<b>Other Comprehensive Income</b>						
	A(i) Items that will not be reclassified to profit or loss						
	(a) gain/(loss) of defined benefit obligation	26.19	(34.61)	(23.93)	9.34	(21.03)	(11.81)
	(b) gain/(loss) on change in fair value of equity instruments	(0.06)	(0.09)	0.54	0.16	0.17	0.45
	A(ii) Income tax related to items that will not be reclassified to profit or loss	(6.81)	9.00	6.22	(2.43)	5.47	3.07
	<b>Total Other Comprehensive Income for the period (A(i+ii))</b>	<b>19.32</b>	<b>(25.70)</b>	<b>(17.17)</b>	<b>7.07</b>	<b>(15.39)</b>	<b>(8.29)</b>
<b>IX</b>	<b>Total Comprehensive Income for the period (VII+VIII)</b>	<b>(321.47)</b>	<b>1,398.43</b>	<b>188.59</b>	<b>1,055.23</b>	<b>31.99</b>	<b>698.46</b>
<b>X</b>	Paid up equity share capital (Face value of Rs. 10 per share)	738.38	738.38	738.38	738.38	738.38	738.38
<b>XI</b>	Basic and diluted earnings per share (not annualised) (Rs.)	(4.62)	19.29	2.79	14.20	0.64	9.57



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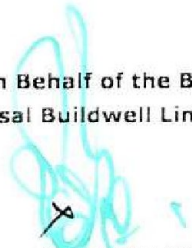
**Notes to statement of Standalone Unaudited Financial Results for the Quarter & Nine months ended December 31, 2021**

- 1 The unaudited standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on February 14, 2022.
- 2 In line with the provisions of Ind AS 108 - Operating Segments, the operations of the Company fall primarily under Real Estate Development/Construction business, which is considered to be the only reportable segment.
- 3 The company has made provision of interest on principal refund amount payable to customers related to Jaipur project of Rs. 503.11 Lakhs up to the period ended December 31, 2021.
- 4 The figures of previous quarter/ year have been re-grouped, wherever necessary, for the purpose of comparison.
- 5 The Company has considered the possible effects that may result from the pandemic relating to COVID-19 on the carrying amounts of receivables, unbilled revenues, goodwill and intangible assets. In developing the assumptions relating to the possible future uncertainties in the economic conditions because of this pandemic, the Company, as at the date of approval of these financial statements, has used internal and external sources of information on the expected future performance of the Company. The impact of COVID-19 on the Company's financial statements may differ from that estimated as at the date of approval of these financial statements.

Place:- New Delhi  
Date:- February 14, 2022

For and on Behalf of the Board  
Ansal Buildwell Limited



  
SUBHASH VERMA  
Director  
DIN: 00017439





**I.P. PASRICHA & CO.**  
CHARTERED ACCOUNTANTS

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**Limited Review Report on unaudited Standalone financial results of Ansal Buildwell Limited for the quarter ended 31 December, 2021 and year-to-date financial results for the period from 1 April, 2021 to 31 December, 2021 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

TO THE BOARD OF DIRECTORS OF  
ANSAL BUILDWELL LIMITED

1. We have reviewed the accompanying statement of unaudited financial results of **ANSAL BUILDWELL LIMITED** ('the company') for the quarter ended 31<sup>st</sup> December 2021 and year to date results for the period from 1 April, 2021 to 31 December 2021, ("the statement").
2. This statement, which is the responsibility of the Company's management and 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*" prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410 "*Review of Interim Financial Information performed by the Independent Auditor 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 unaudited financial results are free from 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.
4. 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 accounting standards i.e. Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 and



other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Further as per the verdict, dated 8<sup>th</sup> November, 2021 the CMD has been taken into judicial custody as reported in previous report also. However, as informed to us by the Senior Management, the day to day operations of the company are going smoothly.

Our Conclusion is not modified in respect of this matter.

**For I.P. Pasricha & Co.**

Chartered Accountants

FRN No. 000126N



**Maneet Pal Singh**

Partner

Membership No. 516612

UDIN: 22516612ABYEPY8999

Place: New Delhi

Date: 14.02.2022



# ANSAL BUILDWELL LTD.

(AN ISO 9001:2008 CERTIFIED COMPANY)

## Statement of Consolidated Unaudited Financial Results for the Quarter & Nine Months Ended December 31, 2021

(INR in lakhs except EPS)

	Particulars	Consolidated					
		Quarter ended		Nine months ended		Year ended	
		December 31, 2021 (Unaudited)	September 30, 2021 (Unaudited)	December 31, 2020 (Unaudited)	December 31, 2021 (Unaudited)	December 31, 2020 (Unaudited)	March 31, 2021 (Audited)
I	Revenue from Operations	5,556.58	11,805.64	1,452.55	17,958.01	3,591.95	7,296.96
II	Other Income	64.38	115.61	48.16	226.09	125.72	220.87
III	<b>Total Income (I+II)</b>	<b>5,620.96</b>	<b>11,921.25</b>	<b>1,500.71</b>	<b>18,184.10</b>	<b>3,717.67</b>	<b>7,517.83</b>
IV	<b>Expenses</b>						
	Cost of construction	4,829.45	9,803.13	721.38	14,883.15	2,041.76	4,616.87
	Employee benefits expense	229.43	179.52	255.29	554.04	611.48	806.47
	Finance costs	152.83	146.36	194.93	427.38	631.28	848.26
	Depreciation and amortisation expense	94.11	118.15	28.47	288.93	104.80	135.77
	Other expenses	181.39	111.64	101.10	366.33	276.44	385.39
	<b>Total Expenses</b>	<b>5,487.21</b>	<b>10,358.80</b>	<b>1,301.17</b>	<b>16,519.83</b>	<b>3,665.76</b>	<b>6,792.76</b>
V	<b>Profit/(loss) before tax (III-IV)</b>	<b>133.75</b>	<b>1,562.45</b>	<b>199.54</b>	<b>1,664.27</b>	<b>51.91</b>	<b>725.07</b>
VI	<b>Tax expense</b>						
	Current tax	472.57	85.68	-	558.25	-	174.70
	Deferred tax	3.17	51.86	(5.03)	58.28	5.89	(152.81)
		<b>475.74</b>	<b>137.54</b>	<b>(5.03)</b>	<b>616.53</b>	<b>5.89</b>	<b>21.89</b>
VII	<b>Profit/(loss) for the period (V-VI)</b>	<b>(341.99)</b>	<b>1,424.91</b>	<b>204.57</b>	<b>1,047.74</b>	<b>46.02</b>	<b>703.18</b>
VIII	<b>Share of profit/ (loss) of an Associate and Joint Ventures</b>	<b>(4.37)</b>	<b>(8.25)</b>	<b>(1.24)</b>	<b>(13.57)</b>	<b>(2.60)</b>	<b>(35.09)</b>
IX	<b>Profit/(loss) for the period (VII+VIII)</b>	<b>(346.36)</b>	<b>1,416.66</b>	<b>203.33</b>	<b>1,034.17</b>	<b>43.42</b>	<b>668.09</b>
X	<b>Other Comprehensive Income</b>						
	A(i) Items that will not be reclassified to profit or loss						
	(a) gain/(loss) of defined benefit obligation	26.19	(34.61)	(23.93)	9.34	(21.03)	(11.81)
	(b) gain/(loss) on change in fair value of equity instruments	(0.06)	(0.09)	0.54	0.16	0.17	0.45
	A(ii) Income tax related to items that will not be reclassified to profit or loss	(6.81)	9.00	6.22	(2.43)	5.47	3.07
	<b>Total Other Comprehensive Income for the period (A(i+ii))</b>	<b>19.32</b>	<b>(25.70)</b>	<b>(17.17)</b>	<b>7.07</b>	<b>(15.39)</b>	<b>(8.29)</b>
XI	<b>Total Comprehensive Income for the period (IX + X)</b>	<b>(327.04)</b>	<b>1,390.96</b>	<b>186.16</b>	<b>1,041.24</b>	<b>28.03</b>	<b>659.80</b>
XII	<b>Paid up equity share capital</b>	<b>738.38</b>	<b>738.38</b>	<b>738.38</b>	<b>738.38</b>	<b>738.38</b>	<b>738.38</b>
	(Face value of Rs. 10 per share)						
XIII	<b>Basic and diluted earnings per share (not annualised) (Rs.)</b>	<b>(4.69)</b>	<b>19.19</b>	<b>2.75</b>	<b>14.01</b>	<b>0.59</b>	<b>9.05</b>



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CIN : L45201DL1983PLC017225





**Notes to statement of Consolidated Unaudited Financial Results for the Quarter & Nine months ended December 31, 2021**

- 1 The unaudited consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on February 14, 2022.
- 2 In line with the provisions of Ind AS 108 - Operating Segments, the operations of the Company fall primarily under Real Estate Development/ Construction business, which is considered to be the only reportable segment.
- 3 The 11,50,000 Equity Shares (50% Equity Share Capital) of Ansal Crown Infrabuild Pvt Ltd had been transferred in the name of "Ansal Buildwell Limited" on dated 25th June, 2021. Now the company "Ansal Crown Infrabuild Pvt Ltd" has become wholly owned subsidiary company of Ansal Buildwell Limited with effect from the date of transfer of shares.

- 4 The figures of standalone financial results are as follows:

(INR in Lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	December 31, 2021 (Unaudited)	September 30, 2021 (Unaudited)	December 31, 2020 (Unaudited)	December 31, 2021 (Unaudited)	December 31, 2020 (Unaudited)	March 31, 2021 (Audited)
Total Income*	5,620.96	11,918.59	1,500.71	18,181.44	3,717.67	7,517.83
Profit before Tax	134.94	1,560.77	200.73	1,663.78	53.27	728.64
Profit for the period	(340.79)	1,424.13	205.76	1,048.16	47.38	706.75

\* Total income includes Revenue from Operations & Other Income

- 5 The company has made provision of interest on principal refund amount payable to customers related to Jaipur project of Rs. 503.11 Lakhs up to the period ended December 31, 2021.
- 6 The figures of previous quarter/ year have been re-grouped, wherever necessary, for the purpose of comparison.
- 7 The Group has considered the possible effects that may result from the pandemic relating to COVID-19 on the carrying amounts of receivables, unbilled revenues, goodwill and intangible assets. In developing the assumptions relating to the possible future uncertainties in the economic conditions because of this pandemic, the Group, as at the date of approval of these financial statements, has used internal and external sources of information on the expected future performance of the Group. The impact of COVID-19 on the Group's financial statements may differ from that estimated as at the date of approval of these financial statements.

For and on Behalf of the Board

Ansal Buildwell Limited



SUBHASH VERMA  
Director  
DIN: 00017439

Place:- New Delhi  
Date:- February 14, 2022





## Annexure I

List of Subsidiaries, Associates and Joint Venture included in the results:

S.No	Name of Companies	Relationship
1.	Ansal Real Estate Developers Private Limited	Subsidiary
2.	Lancers Resorts & Tours Private Limited	Subsidiary
3.	Potent Housing & Constructions Private Limited	Subsidiary
4.	Sabina Park Resorts & Marketing Private Limited	Subsidiary
5.	Triveni Apartments Private Limited	Subsidiary
6.	Ansal Crown Infrabuild Private Limited	Subsidiary
7.	Aadharshila Towers Private Limited  <b><u>Subsidiaries:-</u></b> <ul style="list-style-type: none"><li>• Bedi Exports Private Limited</li><li>• K.C. Towers Private Limited</li><li>• K.J. Towers Private Limited</li><li>• M.K. Towers Private Limited</li><li>• S.J. Towers &amp; Developers Private Limited</li><li>• S.S Towers Private Limited</li></ul>	Associate
8.	Ansal JKD Pearl Developers Private Limited	Joint Venture
9.	Incredible Real Estate Private Limited	Joint Venture
10.	Southern Buildmart Private Limited	Joint Venture
11.	Sunmoon Buildmart Private Limited	Joint Venture







**I.P. PASRICHA & CO.**

CHARTERED ACCOUNTANTS

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**Limited Review Report on Unaudited Consolidated financial results of Ansal Buildwell Limited for the quarter ended 31 December, 2021 and year-to-date financial results for the period from 1 April, 2021 to 31 December, 2021 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

TO THE BOARD OF DIRECTORS OF  
ANSAL BUILDWELL LIMITED

1. We have reviewed the accompanying statement of consolidated unaudited financial results of **ANSAL BUILDWELL LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net profit/(loss) after tax and total comprehensive income/(loss) of its associates and joint ventures for the quarter ended 31 December, 2021 and period from 1 April, 2021 to 31 December, 2021 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "*Interim Financial Reporting*" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



4. The Statement includes the results of the entities as stated in Annexure 1.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial results of one subsidiary (Ansal Crown Infrabuild Private Limited) included in the consolidated unaudited financial results, whose interim financial results reflect total comprehensive income Rs. 67,125/- for the quarter ended 31<sup>st</sup> December, 2021 and for the period from 1<sup>st</sup> April, 2021 to 31<sup>st</sup> December, 2021, respectively, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also include the Group's share of net loss of Rs. 80,327 and Rs. 12,76,331 for the quarter ended 31<sup>st</sup> December, 2021 and for the period from 1<sup>st</sup> April, 2021 to 31<sup>st</sup> December, 2021, respectively, as considered in the consolidated unaudited financial results, in respect of 1(one) Associate and 4 (Four) Joint Venture, whose interim financial results have not been reviewed by us. These financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, associates and joint ventures, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Further as per the verdict, dated 8<sup>th</sup> November, 2021 the CMD has been taken into judicial custody. However, as informed to us by the Senior Management, the day to day operations of the company are going smoothly.

Our Conclusion is not modified in respect of this matter.

**For I.P. Pasricha & Co.**

Chartered Accountants

FRN No. 000120N

**Maneet Pal Singh**  
Partner  
Membership No. 516612  
UDIN: 22516612ABYEZF9138

Place: New Delhi

Date: 14.02.2022



# ansal BUILDWELL LTD.

(AN ISO 9001:2008 CERTIFIED COMPANY)

The Board of Directors  
Ansal Buildwell Ltd.  
118, UFF Prakashdeep Building,  
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New Delhi - 110001

This is to certify that:

- (a) We have reviewed financial statement for the quarter and nine month ended 31<sup>st</sup> December, 2021 and that to the best of our knowledge and belief:
- (i) These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading.
  - (ii) These statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
- (b) There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or violative of the company's code of conduct.
- (c) We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of the internal control systems of the company pertaining to financial reporting and we have disclosed to the auditors and the audit committee, deficiencies in the design or operation of internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.
- (d) We have indicated to the auditors and Audit Committee:
- (i) There is no significant change in internal control over financial reporting during the quarter;
  - (ii) There is no significant change in accounting policies during the quarter; and
  - (iii) There is no instance of any fraud of which we have become aware and the involvement therein of the management or an employee having a significant role in the company's internal control system over financial reporting.

  
(SUBHASH VERMA)  
DIN : 00017439  
DIRECTOR

  
(RAVINDER KUMAR JAIN)  
FCA No. 92927  
CHIEF FINANCIAL OFFICER

Date: 14/02/2022  
Place: New Delhi



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