

To, The Secretary, BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001

Scrip code:973092

Subject: Submission of Audited Standalone and Consolidated Financial Results along with Audit Report for the quarter and half year ended September 30, 2022

Dear Sir,

With reference to the captioned subject and in continuation to our letter dated December 22, 2022, disclosures made pursuant to Regulation 52 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We wish to inform you that the Board of Directors of the Company at their meeting held on December 27, 2022 at 05:30 p.m. and concluded at 7:30 p.m. on the same date have approved the Audited Standalone and Consolidated Financial Results and Extracts of Financial Results of the Company for the quarter and half year ended September 30, 2022.

Accordingly, we are enclosing herewith accepy of the Audited Standalone and Consolidated Financial Results for the quarter and half year ended September 30, 2022 accompanied with the Audit Report by the Statutory Auditors of the Company.

The aforementioned information can also be accessed on the website of the Company i.e. www.kumarmagnacity.com and Stock Exchange i.e. www.bseindia.com.

Thanking you,

Yours faithfully.

For KUMAR HOUSING TOWNSHIP PRIVATE LIMITED Previously KRISHCON PUBLICATION INDIA PRIVATE LIMITED

Komai Jagdale Company Secretary and Compliance Officer



Kumar Housing Township Private Limited

(Formerly known of KRISHCON PUBLICATION INDIA PRIVATE UMITED)

Regd Office : 2413, Kumar Capital, East Street, Camp, Pune - 411 001. MH India. C+91-20-3052 5868

CIN : U45100PN2017PTC170130



Independent auditor's report on the half year consolidated financial results pursuant to the regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, for companies (other than banks, NBFCs and insurance companies).

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Kumar Housing Township Private Limited (Holding Company). Report on the Audit of Consolidated Financial Results

Opinion

We have audited the accompanying consolidated half yearly financial results of Kumar Housing Township Private Limited (hereinafter referred to as the 'Holding Company") and its subsidiarles (Holding Company and its subsidiarles together referred to as "the Group"), its associates and jointly controlled entitles for the half yearly ended 30th September 2022 attached herewith, being submitted by the Holding Company pursuant to the requirement of regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial statements /financial results/ financial information of the subsidiaries, associates and jointly controlled entities, the aforesaid consolidated financial results:

- Include the half yearly financial results of the following entities:
 - 1.Kumar Housing Township Private Limited
 - 2.Mahad Projects Private Limited
- Are presented in accordance with the requirements of regulation 52 of the Listing Regulations in this regard; and

(iii) Give a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of net profit/ ioss and other comprehensive income and other financial information of the Group for the half year ended 30th September 2022.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group, its associates and jointly controlled entities in accordance with the Code of Ethics issued by a Kar of the Institute of Chartered Accountants of India together with the ethical requirements that F.R. No. are relevant to our audit of the financial statements under the provisions of the Company Pune Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities are relevant to our audit of the financial statements under the provisions of the Company Pune Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities are relevant to our audit of the financial statements under the provisions of the Company Pune Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities are relevant to our audit of the financial statements under the provisions of the Company Pune Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities are relevant to our audit of the financial statements under the provisions of the Company Pune Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities are relevant to our audit of the financial statements under the provisions of the Company Pune Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities are relevant to our audit of the financial statements under the provisions of the Company Pune Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities are relevant to our audit of the financial statements under the provisions of the Company Pune Act, 2013 and the Rules there under the provision of the company of the pu

in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Board of Directors' Responsibilities for the Consolidated Financial Results.

These Consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information of the Group including its associates and jointly controlled entities in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with regulation 52 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates and jointly controlled entities and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for assessing the ability of the Group and its associates and jointly controlled entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for overseeing the financial reporting process of the Group and of its associates and jointly controlled entities.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or it

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the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates and jointly controlled entities to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates and jointly controlled entities to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/ financial information of the entities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial results of which we are the independent auditors. For the other entities included in the consolidated Financial results of which remain responsible for the direction, supervision and performance of the auditors remain responsible for the direction, supervision and performance of the auditors carried out by them. We remain solely responsible for our audit opinion.



We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For SPAK & Co Chartered Accountants FRN. 139877W

Shivraj Patil Partner M.No.138320 Date: 27/12/2022 Place: Pune UDIN: 221383208GH6BG1800



Kumar Housing Township Private Limited Formerly known as Krishcon Publication India Private limited

Regd. Office : 2413, Kumar Capital, East Street, Camp, Pune MH - 411001

CIN:U45100PN2017PTC170130

	AUDITED CONSOLIDATED FINANCIAL RESULTS F			(Amount in INR Thousand, unless otherwise stated			
Sr. No.	Particulars	Current three months ended September 30, 2022	Current three months ended June 30, 2022	Current six months ended September 30, 2022	Previous year ended March 31, 2022		
		(Audited)	(Unaudited)	(Audited)	(Audited)		
1	Total Income from Operations						
2	Net Profit / (Loss) for the period (before Tax, Exceptional and /or Extraordinary items)	1,619.60	28,711.92	30,331-52	92,032.53		
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	1,619 60	28,711.92	30,331.52	92,032.53		
4	Not Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items) Total Comprehensive Income/ (Loss) for the	1,160.02	21,507.06	22,567.08	69,926.66		
5	period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income/ (Loss) (after tax)]	(1,97,967.93)	32,213. 9 9	(1,65,753.95)	(3,22,799.29)		
6	Paid up Equity Share Capital	10,100.00	10,100.00	10,100.00	10,100.00		
7	Reserves (excluding Revaluation Reserve)	\$7,05,914.13	\$9,03,882.07	57,05,914.13	58,71,668.08		
8	Net worth	\$7,16,014.13	59,13,982.07	57,16,014.13	58,81,768.08		
g	Paid up Debt Capital / Outstanding Debt	58,82,722.02	51,74,086.08	58,82,722.02	52,71,926.€0		
10	Outstanding Redeemable Preference Shares	•	-				
11	Debt Equity Ratio	1.03	0.87	1.03	0.90		
12	Earnings Per Share (of Rs. 100/- each) -	1					
	1 Sasic:	1.15	21.29	22.44	69.23		
	2 Diluted:	1.15	21.29	22.44	69.23		
13	Capital Redemption Reserve	•	-	-	-		
14	Debenture Redemption Reserve		· · ·				
15	Debt Service Coverage Ratio		× .	•			
15	Interest Service Coverage Ratio				1.5.1		
17	Current Ratio	35.86	4.46	35.86	4.45		
18	Long term debt to working capital	0.43	0.40	0.43	0.41		
19	Bad debt to account receivable ratio						
20	Current liability ratio	0.04	0.34	0.04	0.23		
21	Total debt to total asset ratio	0.41	0.30	0.41	0.31		
22	Debtors turnover ratio	NA	NA	NA	NA		
23	Inventory turnover ratio	NA	NA	NA	1 NA		
24	Operating margin (%)	NA	NA	NA	NA		
25	Net profit margin (%)	NA	NA	NA	NA		
25	Sector specific applicable ratios, if applicable	NA	NA	NA	NA		



NOT	IOTES :					
1	HE MANAGES STATISTICS AND	is per the SEBI (Listing Obligation and Disclosure Requirements) Regulation, rectors at its meeting held on December 27, 2022.				
2	The above is an extract of the detailed format of quarter ended financial results filed with the BSE Limited under Regulation 52 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the quarter ended financial results are available on the websites of the BSE Limited.					
3		and (e) of the Regulation 52 (4) of the SEBI (Listing and Other Disclosure lisclosures have been made to the BSE Limited and can be accessed on the				
4	4 The Company is primarily engaged in a single seg is not applicable.	ment viz. real estate related activities and therefore the segment reporting				
5		r from the period ended on 31st March, 2022. Hence, the comparative th take 2021 and half year ended on September 30, 2021 not prepared and Sept				
6	6 The figures for the corresponding previous period comparable.	I have been regrouped / restated wherever necessary, to make them				
		For and on behalf of the Board of Directors of Kumar Housing Township Private Limited				
Place	lace : Pune	Manish Jain				
Date	Date : December 27, 2022	Director				

Kumar Housing Township Private Limited Formerly known as Krishcon Publication India Private Emited

Regd. Office : 2413, Kumar Capital, East Street, Camp. Pune MH - 411001

CIN:U45100PM2017PTC170130

		AUDITED CONSOLIDATED FINANCIAL RESULTS FOR			housand, unless o	
Sr.	No.	Particulars	Current Ihree months ended September 30, 2022	Current three months ended June 30, 2022	Current six months ended September 30, 2022	Provious year ended March 31, 2022
			(Audited)	(Unaudited)	(Audited)	(Audited)
1		Income				State and
	3)	Revenue from operations (net)				-
	b)	Other income	18,983 55	36.738.48	55,722.03	1,55,775.0
	1	Total Income (I)	18,983.55	36,738.48	55,722.03	1,55,775.0
ż		Expenses		1		
	a)	Cost of residential unit sold			-	
	6)	Employee benefits expense				
		Depreciation	28.01	109.36	137.37	171.2
		Finance costs	8.45	0.86	9.34	137.8
	e)	Other expenses	17,327.48	7,916.32	25,243.80	63,433.4
		Total expenses (II)	17,363.95	8,026.56	25,390.51	63,742.5
4		Profit / (Loss) before tax [(I) - (II)]	1,619.60	28,711.92	30,331.52	92,032.5
5		Tax expenses				
	a)	Current tax	491.56	7,210.33	7,701.89	27, 117 1
		Deferred tax	(31.95)	(5.47)	{37.45}	(11.2
б		Total tax surplus/ (expense)	459.58	7,204.86	7,664.44	22,105.8
7		Profit / (Loss) for the period	1,160.02	21,507.06	22,667.03	69,926.6
		Other Comprehensive Income		Balance and Balance		
		Items that will not be reclassified subsequently to	(2,99,689.53)	14,468.82	(2,79,220.71)	(5,30,710.7
	1.1	profit or loss:	04004 50	10 541 001	00 700 60	
		 Income tax relating to these items 	94,561.58	(3,761.89)	90,799.69	1,37,984.7
		Other Comprehensive Income/ (Loss) for the year, net of lax	(1,99,127.95)	10,706.93	(1,88,421.03)	(3,92,725.9
		Total Comprehensive Income/ (Loss) for the oerind	{1,97,967.93}	32,213.99	(1,65,753.95)	(3,22,799.2
8		Paid-up equily share capital (Face value of Rs. 10/ each)	10,100.00	10,100.00	10,100.00	10,100.0
9		Total debt capital [Refer Note 2 (a)]	59,82,722.02	51,74,086.08	58,82,722.02	52,71,926.0
0		Reserves excluding revaluation reserves [Refer Note 2 (o)]	\$7,05,914.13	59,03,882.07	\$7,05,914.13	58,71,668.0
11		Debenture redemption reserve		-		-
2		Networth [Refer Note 2 (b)] Earning per share (not annualised)	57,16,014 13	59,13,982.07	57,16,014-13	\$6,81,768.0
		- Basic (in INR)	1.15	21.29	22.44	69.2
		- Diluled (in INR)	1.15	21.29	22.44	69.2
4		Debt equity ratio (Refer Note 2 (c))	1.03	0.87	1.03	0.9
5		Debt service coverage ratio [Refer Note 2 (d)]		-		
Б	1	Interest service coverage ratio [Refer Note 2 (e)]				
7		Current Ratio (no. of times) [Refer Note 2 (f)]	35.86	4.45	35.66	4.6
8		Long term debt to working capital (no. of times) (Refer Note 2 (g))	0.43	0.40	0.43	0.4
9		Bad debit to account receivable ratio (no. of timesi lRefer Note 2 (hil	•	14.1		
20		Current liability ratio (no. of times) [Refer Note 2	0.04	0.34	0.04	19 0.3
21		Total debt to total asset ratio (no. of times) [Refer Note 2 (I)]	0.41	0.30	0.41	E.O.J
22		Debtors turnover ratio (not annualised) (no. of times) [Refer Note 2 (k)]	NA	NA	KA	(E) A

Date	: December 27, 2022	Director V			-
Place	: Pune	Manish Jalo		PUNE PUNE	PUNTELI
		Kumar Housing Townsh			
141	Beetor specific appreadie ratios, in approache	For and on behalf of the	The second second second		
25	Net profit margin (%) [Refer Note 2 (n)] Sector specific applicable ratios. If applicable	NA	NA	NA NA	NA NA
24	Operating margin (%) [Refer Note 2 (m)]	NA	NA	NA	NIA.
23	Inventory turnover ratio (not annualised) (no. of times) [Refer Note 2 (I)]	NA	NA	NA	NA

NHO.	Particulars		Disclosures						
	Credit rating (if any)		d by the company to the to ng of CARE 8; Stable	ine of As, 49 clores were					
1		+	ok Stable) [dated March D	1, 2022)					
	Asset cover available - Debontures bearing scrip number:		interest bearing rated, listed, redeemable, non-convertibl						
	INE0H2C08018	debemures of the Company of Face Value Rs. 1,000 each aggre to Rs. 49,00,00,000 as on September 30, 2022 are unsecured.							
?(b)	Asset cover available - Debentures bearing scrip number: INEOH2CO7028	The non-interest bearing unlisted, secured, redeemable, non- convertible debentures of the Company of Face Value Rs. 1,000 eau aggregating to Rs. 3,50,00,00,000 as on September 30, 2022 are secured by way of charge on the identified project land, FSI in resp thereof, units to be constructed on the project land and all other ru incidental thereto and the receivables avising from the project and							
3	Previous due date for payment interest/ repayment of principal of non-convertible celut securibles and whether the same has been	Name of NCD	Interest/ repayment due on	Interest/ repayment or					
	paid or not	350 crores	Reter Note 6	Relea More 6					
		49 crores	Reley Note 7	Refer Note 7					
4	Next due date for payment of interest / repayment of principal along with amount of interest of NCD payable and redemption	Name of NCD	(Rs, in Locs)	Principal [Rs. in Lacs]					
	amount	350 crores	Refer Note 6	Refer Note 6					
		49 crores	Refer Note 7	Refer Note 7					
	approved by the Board of Directors at its meeting held on December	er 27, 2022.	I The above Financial results have been prepared as per the SEBI (Listing Obligation and Disclosure Requirements) Regulation, approved by the Board of Directors at its meeting held on December 27, 2022.						
2	Formula used for computation of ratios:								
2	Formula used for computation of ratios:								
2	Formula used for computation of ratios: a) Paid up debt capital represents - "Secured and unsecured non-co	invertible redeem	able debentures itsued".						
7		inventible redeen	able debentures Itsued".						
2	a) Paid up debt capital represents - "Secured and unsecured non-co			serves and surplus					
2	a) Paid up debt capital represents - "Secured and unsecured non-co b) Networth = (Share capital + Reserves) c) Debt equity ratio = Debt / Shareholders' fund	areholders' fund	= Equity share capital 4 re						
2	 a) Paid up debt capital represents - "Secured and unsecured non-collable b) Networth = (Share capital + Reserves) c) Debt equity ratio = Debt / Shareboilders' fund where, Debt = Total secured and unsecured Debentures; and Sh d) Debt service coverage ratio = Earnings before interest and tax / 	arenolders' lund (Interest + Prices)	= Equity share capital 4 re call repayment during the p						
2	 a) Paid up debt capital represents - "Secured and unsecured non-coll b) Networth = (Share capital + Reserves) c) Debt equity ratio = Debt / Shareboilders' fund where, Debt = Total secured and unsecured Debentures; and Sh d) Debt service coverage ratio = Earnings before interest and tex / overdraft). e) Interest service coverage ratio = Earnings before interest and tex and tax f) Current Ratio = Current Assets/ Current Liabilities. 	arenolders' fund (Interest + Pricor) / Interest Expensi	= Equity share capital 4 re call repayment during the p						
2	 a) Paid up debt capital represents - "Secured and unsecured non-coll b) Networth = (Share capital + Reserves) c) Debt equity ratio = Debt / Shareboilders' fund where, Debt = Total secured and unsecured Debertures; and Sh d) Debt service coverage ratio = Earnings before interest and tex / overdraft). e) Interest service coverage ratio = Earnings before interest and tex / 	arenolders' fund (Interest + Pricos / Interest Expense g Capital	= Equity share capital 4 re cal repayment during the p sea	eriod excluding bank					
2	 a) Paid up debt capital represents - "Secured and unsecured non-coll b) Networth = (Share capital + Reserves) c) Debt equity ratio = Debt / Sharebolders' fund where, Debt = Total secured and unsecured Debentures; and Sh d) Debt service coverage ratio = Earnings before interest and tex / overdraft). e) Interest service coverage ratio = Earnings before interest and tex / and tax th Current Rabo = Current Assets/ Current Liabilities g) Long term debt to working capital = Long term debt / Net working 	arenolders' fund (Interest + Prico) / Interest Expension g Capital fures and Net We	= Equity share capital 4 re cal repayment during the p sea	eriod excluding bank					
2	 a) Paid up debt capital represents - "Secured and unsecured non-colliders" (and under a state capital + Reserves) b) Networth = (Share capital + Reserves) c) Debt equity ratio = Debt / Shareboilders' fund where, Debt = Total secured and unsecured Debertures; and Sh where, Debt = Total secured and unsecured Debertures; and Sh d) Debt service coverage ratio = Earnings before interest and tax / overdraft). e) Interest service coverage ratio = Earnings before interest and tax / overdraft). e) Interest service coverage ratio = Earnings before interest and tax / overdraft). e) Interest service coverage ratio = Earnings before interest and tax / overdraft). g) Long term debt to working capital = Long term debt / Net working where, Long term debt = Long term borrowings Induding Deben h) Bad debt to account receivable ratio = Bad Debts / Average Tradil) Current Usbility ratio = Current Liabilities / Total Usbilities 	arenolders' fund (Interest + Prico) / Interest Expension g Capital fures and Net We	= Equity share capital 4 re cal repayment during the p sea	eriod excluding bank					
2	 a) Paid up debt capital represents - "Secured and unsecured non-coll b) Networth = (Share capital + Reserves) c) Debt equity ratio = Debt / Sharebolders' fund where, Debt = Total secured and unsecured Debentures; and Sh d) Debt service coverage ratio = Earnings before interest and tax / overdraft). e) Interest service coverage ratio = Earnings before interest and tax / it Current Rabo = Current Assets/ Current Labities g) Long term debt to working capital = Long term debt / Net workin where, Long term debt = Long term borrowings including Deben h) Bad debt to account receivable ratio = Bad Debts / Average Traditional Control Control	arenolders' fund (Interest + Prico) / Interest Expension g Capital fures and Net We	= Equity share capital 4 re cal repayment during the p sea	eriod excluding bank					
2	 a) Paid up debt capital represents - "Secured and unsecured non-collided by Networth = (Share capital + Reserves) b) Networth = (Share capital + Reserves) c) Debt equity ratio = Debt / Shareboilders' fund where, Debt = Total secured and unsecured Debertures; and Sh d) Debt service coverage ratio = Earnings before interest and tax / overdraft). e) Interest service coverage ratio = Earnings before interest and tax / overdraft). e) Interest service coverage ratio = Earnings before interest and tax / overdraft). e) Interest service coverage ratio = Earnings before interest and tax f) Current Ratio = Current Assets/ Current Liabilities g) Long term debt to working capital = Long term debt / Net workin where, Long term debt = Long term borrowings Induding Deben h) Bad debt to account receivable ratio = Bad Debts / Average Trad i) Current Liability ratio = Current Liabilities / Total Liabilities j) Total debt to total asset ratio = Total Debt / Total Liabilities j) Debtors turnover ratio = Revenue from operations / Average Trad k) Debtors turnover ratio = Revenue from operations / Average Trad 	arenolders' fund (Interest + Price) / Interest Expensi g Capital fures and Net Wo e Receivable	= Equity share capital 4 re cal repayment during the p sea	eriod excluding bank					
2	 a) Paid up debt capital represents - "Secured and unsecured non-coll b) Networth = (Share capital + Reserves) c) Debt equity ratio = Debt / Shareboilders' fund where, Debt = Total secured and unsecured Debertures; and Sh d) Debt service coverage ratio = Earnings before interest and tax / overdraft). e) Interest service coverage ratio = Earnings before interest and tax / overdraft). e) Interest service coverage ratio = Earnings before interest and tax f) Current Ratio = Current Assets/ Current Labities. g) Long term debt to working capital = Long term debt / Net workin where, Long term debt = Long term borrowings including Deben h) Bad debt to account receivable ratio = Bad Debts / Average Trad i) Current tiability ratio = Current Liabilities / Total tiabilities ii) Total debt to Iotal asset ratio = Total Debt / Total Liabilities ii) Total debt = Total secured and unsecured Debentures. k) Debtors turnover ratio = Revenue from operations / Average Tra- is I Inventory Turnover ratio = Revenue from operations / Average Tra- is I Inventory Turnover ratio = Revenue from operations / Average Tra- is I Inventory Turnover ratio = Revenue from operations / Average Tra- is I Inventory Turnover ratio = Revenue from operations / Average Tra- is Operating margin (%) = Operating Margin / Revenue from Oper-	arenolders' fund (Interest + Prices / Interest Expension g Capital fures and Net Wo e Receivable ode Receivable stens	= Equity share capital 4 re pall repayment during the p sea	sets - Current Liebilities					
2	 a) Paid up debt capital represents - "Secured and unsecured non-bolds) Networth = (Share capital + Reserves) b) Networth = (Share capital + Reserves) c) Debt equity ratio = Debt / Sharebolders' fund where, Debt = Total secured and unsecured Debertures; and Sh d) Debt service coverage ratio = Earnings before interest and tax / overdraft). e) Interest service coverage ratio = Earnings before interest and tax / overdraft). e) Interest service coverage ratio = Earnings before interest and tax / overdraft). e) Interest service coverage ratio = Earnings before interest and tax f) Current Ratio = Current Assets/ Current Liabilities g) Long term debt to working capital = Long term debt / Net workin where, Long term debt = Long term borrowings Induding Deben h) Bad debt to account receivable ratio = Bad Debts / Average Trad i) Current Liability ratio = Current Liabilities / Total Liabilities j) Total debt to Iotal asset ratio = Total Debt / Total Liabilities j) Total debt = Total secured and unsecured Debentures. k) Debtors turnover ratio = Revenue from operations / Average Tradilities j) Inventory Turnover ratio = Revenue from operations / Average Tradilities 	arenolders' fund (Interest + Pricor) / Interest Expension g Capital fures and Net Wo e Receivable side Receivable sitens e (gain)/ loss on fi	= Equity share capital 4 re pall repayment during the p sea	sets - Current Liebilities					

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3	expenses and whose operating re-	esults are reviewed by the Chief Operation specs performance and for which discrete	s activities from which the Company cams revenue and inturs g Decision Maker of the Company to make decisions about the e financial information is available. The Company has only one
4	Status of investors complaints (September 30, 2022 (Nil)	Nos) - Received during the period (Nil),	; Disposed off during the period (Nil); Closing balance as on
\$		f equity shares outstancing during the pr with Ind AS-33 "Earning: per share".	eriod has been considered for calculating the basic and diluted
6	with first amendment agreement 21, 2022. The debentures are not	dated March 17, 2021, second amendment	e Debenture Trust Open dated (anuary 21, 2021 read together int agreement dated August 27, 2021 and letter dated January able in A equal Instainments commenting from Silst month from IRR.
7		os are redeemeable on the 30th day from	e Debenture Trust Deed dated March 15, 2021. The debentures the occurrence of Redemption Event along with redemption
B	Figures pertaining to previous pe the current period.	rlod have been regrouped or reclassified,	wherever necessary, to conform to the classification adopted in
	Pune December 27, 2022	PUNE PUNE PUNE PUNE PUNE	For and on behalf of the Board of Directors of Komar Housing Township Private Limited Manish Jain Director

	Kumar Housing Town Formerly known as Krishton Pr Regd. Office : 2413. Kumar Capital. E	ublication India Private limited	
	CIN.U45100PN2	OL7PTC170130	
-	AUDITED CONSOLIDATED STATEMENT OF ASSE	Amount in INR Thousand	
Sr.	No. Particulars	As at September 30, 2022	As at March 31, 2022
	2001	(Audited)	(Audited)
•	Assets		
1	Non-current assets		
		1,676 11	1.339 4
		1,010 11	1.357 -
1.1	c) Goodwill d! Financial assets		
		4.24,198.98	3,51,042.2
- 53	i) Deferred Tax Assets (Nes)	6.808.34	5.805.3
- 10	e) Other non-current assets	4,32,632.83	3,59,190.0
2	Current assets		2,22,220.0.
-	a) Inventories	1.30,53,197.64	1,28,83,194.3
	bi Financial assets		
	i) Trade receivables	13,095.38	13.095.3
	(a) Cash and cash equivalents	5,01,610.53	1,71,172.3
	iii) Other financial assets	-	
	c) toans & advances	\$5,843.48	67,078.1
12	d) Other current assets	3,03,513.95	36,99,102.0
		1,39,37,260.98	1,67,73,642.3
- 3	TOTAL	1,43,69,893.81	1.71.32,832.35
IL I	Equity and Exhibities		
1	Equity		
	a) Equity share capital	10,100 00	10,100.0
	b) Other equity	57,05,914.13	58,71,668.0
	the second s	57,16,014.13	58,81,768.0
2	Non-current Labilities		
	a) Financial liabilities		
	 Borrowings 	58,82,722.02	52.71,926 6
	ii) Other financial liab lities	-	
	iii) Other non-current liabilities	23,82,511 25	22.11,656.6
	w) Deferred tax liabilities (net)	-	
		82,65,233.27	74,83,583.2
3	Current liabilities	200000000000000000000000000000000000000	
	a) Financial liabilities		
	i) Barrowings		
	il) Trade payables	28,954.76	9,397.8
	iii) Other financial fiabilities		-
	b) Employee benefit obligations	-	
	c) Other current lisbilities	3,57,987.62	37,57,798 3
	d) Provision	1,704.03	284.9
		3,93,646.41	37,67,431.0
	TOTAL	1,43.69.893.81	1.71.32.832.3



Kumar Housing Township Private Limited Formerly known as Krishcon Publication India Private limited Regd. Office : 2413, Kumar Capital, East Street, Camp, Pune MH - 411001 CIN:U45100PN2017PTC170130

AUDITED CONSOLIDATED CASH FLOW STATEMENT AS AT SEPTEMBER 30, 2022

-		and, unless otherwise stated)
r. No.	Particulars	As at September 30, 2022
		(Audited)
A	Cash flow from operating activities	
	Profit before tax	30,331.52
	Adjustments for:	
	Depreciation and amortization expenses	137.33
	Finance cost	
	Interest income	(55,722.0.
	Liabilities written back	-
	Frovision for doubtful debts	
	Fair value gain/loss on financial instruments at fair value through profit or loss	(1,88,520.9)
	Operating loss before working capital changes	(2,13,774.05
	Changes in working capital:	
	Decrease/ (Increase) In Other non-current financial assets	
	Decrease/ (Increase) in Other non-current assets	(73,156.1)
	Decrease/ (Increase) in Inventories	(1,70,003.2)
	Decrease/ (Increase) in Trade receivables	
	Decrease/ (Increase) in Other current financial assets	1.234.6
	Decrease/ (Increase) in Other current assets	33,95,588.1.
	Increase/ (Decrease) in Other non-current liabilities	7,81,650.0
	Increase/ (Decrease) in Employee benefit obligations	
	increase/ (Decrease) in Trade payables	19,556.8
	Increase/ (Decrease) in Other financial liabilities	
	Increase/ (Decrease) in Other current liabilities	(33.98.391.5)
	Cash generated used in operations	3,42,704.6
	Income tax paid	(7,701.8)
		3,35.002.75
	Net cash flows used in operating activities (A)	5,55,002.75
B	Cash flow from Investing activities	299D-320
	Payment for property, plant and equipment and intangible assets	(285.6)
	Net proceeds from fixed deposits	
	Interest received	55,722.0
	Net cash flow from investing activities (B)	55,435,40
c	Cash flow from Financing activities	
	Proceeds from issuance of equity share capital	
	Repayment of borrowings (Net)	
	Interest paid	
	Net cash flow from financing activities (C)	-
	Net increase in cash and cash equivalents (A+B+C)	3,90,438.19
	Cash and cash equivalents at the beginning of the year	1,11,172.34
	Cash and cash equivalents at the end of the year	5,01,610.53

	Balances with banks On current accounts	5.01.545.70
	Fixed deposits with maturity of less than 3 months	
	Cash on hand	64.83
	Total cash and bank balances at end of the year	5,01,610.53
		behalf of the Board of Directors of using Township Private Limited
L		

PUNE

ny

Place : Pune

Manish lain Director

Annexure A

Certificate for asset cover in respect of listed debt securities of the Company

Τo,

Kumar Housing Township Private Limited,

2413, Kumar Capital, East Street, Camp, Pune -411001

Based on examination of books of accounts and other relevant records/documents, we hereby cartify that:

a) The Company has vide its Board Resolution and Information memorandum/ offer document and under various Debenture Trust Deeds, has issued the following listed debt securities:

ISIN	Private Placement	Sanctioned Amount		
INEQH2C08015	Private	Rs. 49,00,00,000/-		

- b) Asset Cover for Ested debt securities:
 - The financial information as on 30/09/2022 has been extracted from the books of accounts for the period ended 30/09/2022 and other relevant records of the Company;
 - iii. The assets of the Company provide coverage of Nil times of the interest and principal amount, which is in accordance with the terms of issue/ debenture trust deed (calculation as per statement of asset cover ratio for the Secured debt securities - table - i)
 - iii. The total assets of the Company provide coverage of 5.94 times of the principal, which is in accordance with the terms of issue (calculation as per statement of asset coverage ratio available for the unsecured debt recurities - table - II) (as per requirement of Regulation 54 read with Regulation 56(1)(d) of LODR Regulations).

Sr. No.	Particulars		Amount	
-	Total assets available for secured Debt Securities' – (secured by either pari passu or exclusive charge on assets) (mention the share of Debt Securities' charge holders]	A		
	 Property Plant & Equipment (Fixed assets) - movable/immovable property etc. 		MI	
	 Loans /advances given (net of provisions, NPAs and selt down portfolio). Debt Securities, other cradit extended etc. 		Nd	
	 Receivables including interest accrued on Termiloan/ Debt Securities etc 		Nil	
	 Investment(s) 		NI	
_	Cash and cash equivalents and other current/ Non-current assets		Nif	
L	Total borrowing through issue of secured Debt Securities (secured by either pari passu or exclusive charge on assets)	B		
	 Debt Securities (Provide details as per table below) 		49,00,00,000	
	 IND - AS adjustment for effective interest rate on secured Debt Securities 		NI	
	Interest accrued/payable on secured Debt Securities		Nil 5	
Ŵ.	Asset Coverage Ratio {100% or higher as per the terms of offer document/information memorandum/ debenture trust deed}	(A/B)	Nii Chatte	

Table - I:

ISIN wise details

S. No	ISIN	-	Type of charge	Senctioned Amount	Outstanding Amount As on 30/09/2022	Cover Required	Assets Required
1	INE0H2C0 8018	Unsecured Rated Usted Non- Convertible Debentures	Unsecured	49,00,00,000	49,00,00,000	Not Applicable as Unsecured Debentures	24
	Grand			49,00,00,000	49,00,00,000		

Table - H

SN	Particulars		Amount
ί.	Net assets of the Company available for unsecured lenders (Property Plant & Equipment (excluding intangible assets and prepaid expenses) + Investments • Cash & Bank Balances + Other current/ Non-current assets excluding deferred tax assets (-) Total assets available for secured lenders/creditors on part passu/exclusive charge basis under the above heads (-) unsecured current/ non-current liabilities (-) interest accrued/ payable on unsecured borrowings)	A	6,36,27,50,045.15 /-
11.	Total Borrowings (unsecured)	6	
	Termiloan		0
	Non-convertible Debt Securities		1,07,09,34,295.40/-
	CC/ OD Limits		0
	Other Borrowings		0
_	IND - AS adjustment for effective interest rate on unsecured borrowings		0
IN.	Assets Coverage Ratio	14 (19)	594%
	(100% or higher as per the terms of Offer Document/Information Memorandum/ Debenture Trust Deed)	(A/B)	

c) Compliance of all the coverants/terms of the issue in respect of listed debt securities of the Company

We have examined the compliances made by the Company in respect of the covenants/terms of the Issue of the listed debt securities (NCD's) and certify that the covenants/terms of the issue have been complied by the Company.



Annexure B:

Statement on Consolidated financial results referred to in Regulation S2(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Half Year ended 30th Sept. 2022.

Sr.		Discloaures		
No		For the Half Year ended 30 th Sept. 2022	For Quarterly ended 30 th June. 2022	
1	Asset cover available	6,36,27,50,045.15	6,59,70,02,130.71	

Sr. No.	Particulars	For the Half Year ended 30 th Sept. 2022	For Quarterly ended 30 th June. 2022
a)	Debt Equity Ratio	1.03: 1	0.87:1
b)	Debt Service coverage Ratio (EBIT/Interest Expenses+ Ioan Repayments)	Not Applicable	Not Applicable
c)	Interest service coverage Ratio (EBIT/Interest Expanses)	Not Applicable	Not Applicable
e)	Capital Redemption Reserves	Not Applicable	Not Applicable
f)	Debenture Redemption Ratio	Not Applicable	Not Applicable
g)	Net worth (Rs. In Thousand)	57,16,014.13	59,13,982.07
h}	Net profit after tax (Rs. In Thousand)	(1,65,753.95)	32,213.99
1}	Earnings per share	22.44	23.29
1)	Current Ratio	35.86:1	4.46:1
k)	Long term debt to working capital	0.43:1	0.40 :1
4	Bad debt to Account Receivable Ratio	Not Applicable	Not Applicable
m)	Current Liability Ratio	0.04:1	0.34:1
n}	Total debt to Assets	0.41:1	0.30:1
o }	Debtor Turnover	Not Applicable	Not Applicable
p)	Inventory Turnover	Not Applicable	Not Applicable
q)	Operating Margin	Not Applicable	Not Applicable
r)	Net Profit Margin	Not Applicable	Not Applicable
s)	Sector Specific Equivalent Ratios, As applicable	Not Applicable	Not Applicable





SPAK & CO. CHARTERED ACCOUNTANTS

Independent auditor's report on the half year Standalone financial results pursuant to the regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, for companies (other than banks, NBFCs and insurance companies).

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Kumar Housing Township Private Limited. Report on the Audit of Standalone Financial Results

Opinion

We have audited the Standalone half yearly financial results of Kumar Housing Township Private Limited for the half yearly ended 30th September 2022 attached herewith, the Statement being submitted by the Company pursuant to the requirement of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("The Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial results are presented in accordance with the requirements of regulation 52 of the Listing Regulations in this regard; and Give a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of net profit/ loss and other comprehensive income and other financial information of the company for the half year ended 30th September 2022.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the company, i in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Board of Directors' Responsibilities for the Financial Results.

These financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and an annual presentation of these financial results that give a true and fair view of the net profit loss

and other comprehensive income and other financial information of the company in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with regulation 52 of the Listing Regulations. The Board of Directors of the companies are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the financial results by the Directors of the Company, as aforesaid.

In preparing the financial results, the Board of Directors of the companies are responsible for assessing the ability of the company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate or to cease operations, or has no realistic alternative but to do so.

The Board of Directors of the companies are responsible for overseeing the financial reporting process of company.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/ financial information of the company to express an opinion on the Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the financial results of which we are the independent auditors. For the other entities included in the Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Company included in the financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For SPAK & Co Chartered Accountants FRN. 139877W

Shivraj Patil Partner M.No.138320 Date: 27/12/2022 Place: Pune UDIN: 221383208GHKOY9058



Rumaresousing Township Private similard

Formerly known as Krishcon Publication India Private limited Regd. Office : 2413, Kumar Capital, East Street, Camp, Pune MH - 411001

CUREURS TOOP N2017FTC170130 AUDITED STAN DIGNER FINANCIAL HE SULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 40, 2022

						(Account in INR 1	housand, unless a	therwise stated
2		Particulars	Surrent three moeths ended September 10, 2023	Current threat wonthe anded June 30, 2022	Corresponding three months ended September 30, 2021	Current six months ended September 30, 2022	Corresponding sior morphs ended September 30, 2021	Nevious year ended March 33, 2022
			(Audited)	[Unpudmed]	(Unerdead)	(Autitor)	(Uesudied)	(And net)
1	:) 6)	Income Revenue from operations (net) Other income Total income (I)	18,953.55	95,324, <u>06</u> 85,738 48	38.604.04	55.722.03 55.722.03	77,495.52	1.55 775 00
2	2) b]	Expenses Cost of recidential unit sold Employee benefits expense		-			:	
	0 10 10	Depreciation Finance costs Other expenses	25.01 8.46 16.933.07	96.50 0.05 7,916.32	9.37	124.51 8.51 2 <u>4,849.39</u>	18.73	120.35 137 82 63,433 44
		Total expenses (iii)	16,999.54	8,012.87	27,431.08	24,902.41	46,150.43	63,651,57
3		Profit / (Loss) before tak (41) - (11)) Tak expenses	2.614.05	28,725.62	10,772.96			92,583.4
	8] 61	Current tax Deleving tax	491.56 (31.98)	a protection of the second sec	3,137.09	7,701,89		22,117.13
. 1		Total (expense)	459_58	7,201 73	3,137 82		5,482.74	22,099.44
5		Profile / (Loss) for the period Other Comprehensive Income Jeans that will not be reclassified subsequently to	1,554.43	21,520.88	7,635.15	13,075.31		69,984.00
		profit or less:		1				
		 Income Law relating to these items Other Comprehensive Income/ [toss] for the 	76,990.90	(3,701 09		73.229.31	· -	(3.32.725.9
		year, net of tak Total Comprehensive Income/ (Loss) for the period	{2,17,573.52}	32.227.81	7,635.15	[1,85,345.72]	25.862.89	(1,12,741.9
7		Paid-up equity share capital	10,100.00	10,100.00	10,100.00	10,100.00	10,500.90	10,100.0
6		(Face value of No. 10/ each) Total debt capital (Keler Note 2 (at)	53.82,722.02	51,74,066.08	38,65,000.00	53,82,722,02	38,65,000.00	52 73,926.
ė		Reserves Encluding revaluation reserves [Refer (Note 2 (o))	-10.76,509.34	-8.58.935.82	13,340.36	-10,76 509.34	13,140.36	-8.93, 153.6
		Debenture redemption reserve Networth (Refer Note 2 (b)) Barning ger share (not annyalised)	-10.66,409.34	-8,48,835.82	23,440 36	-10,66,409,34	23,440 36	-8,51,063.0
		Basic In NR	154	31.31	7.56	22.55	25.61	59.2
		- Diluted (In INR)	1.54	21.31	7.56	22.55	25.E1	59.2
13		Gebs equity ratio (Refer Moto 2 (c)) Debt service coverage ratio (Refe: Note 2 (d))	(5.05)	(6.50)	154.39	(5.05	164.ED	[5.9
15		Interest service coverage ratio [Refer Hote 2 (c)]					1	
14		Current Ratio (ng. of times) [Refer Note 2 (*)] Long term debt to working capital (ng. of times)	2.25	1.12	205 32	2.25		1.1
17		(Refer Hore 2 (g)) Bad debit to account receivable ratio (no. of times)	14.85	11.75	1.02	14.85	1.02	12.5
18		(Refer Note 2 (h)) (Current hability ratio (no. of times) [Refer Note 2			•			
19		(0) Total dohi to total asset ratio (no. of times) [Refer	0.04	0.32	0.01	0.94		0.3
21		Note 2 (j]] Oebtors turnover ratio (not annualised) (no. of	0.77 NA	05I NA	0.99 NA	D.77		0.5 N
22		Sime) (Refer Note 2 (k)) Invertory turnover ratio (not accualised) (no. of Simer (Refer Lass 2 (8)	NA	NA	NA	16		я
		times) [Refer Note 2 (II] Concertion mousin [V3 (Refer More 3 (ark)	NA	NA	115	14	5.5	N
23 24		Operating margin (%) [Refer Note 2 (m)] Net profit margin (%) [Refer Note 2 (ni)	PAA	NA	N.A.	NA	NA.	R.
25	L	Sector specific applicable ratios, if applicable	824	NA	4.8.	414	E6	

.



NOTES : The above Financial results have been prepared as per the SEBI (Using Obligation and Disclosure Requirements) Regulation, 2015 and have been approved by 🕬 1 Board of Directors at us meeting held on December 27, 2022. The above is an extract of the detailed formation quarter ended financial results filed with the BSE Limited order Regulation 52 of the SEBI (Usting and Other 2 Disclosure Requirements) Regulations, 2015. The full format of the quarter ended (handal results are available on the websites of the BSE United For the nems referred in sub-clauses [a], (b), (d) and (e) of the Regulation 52 (4) of the SCBI (Using and Other Duclosure Requirements) Regulations, 2015, the 3 pertinent declosures have been made to the BSE timited and can be accessed on the www.beendia.com. 4 The Company is primerily engaged in a single segment via real estate related activities and therefore the segment reporting is not applicable. The figures for the corresponding previous period have been regrouped / restated wherever necessary, to make them comparable 5 Fer and on behalf of the flowed of Directors of OWNSHIP Rumar Housing Township Private Limited PUNE Place - Pune Manish YAX * Date - Deteinter 27, 2022 Director

Sr.	Particulars	Disclosures				
i	Credit rating (if any)	The NCDs issued by the company to the tune of Rs. 49 crores were given credit rating of CARE 8; Stable [Single 8 : Outlook Stable) [dated March 01, 2022]				
2(a)	Asse: cover available - Debentures bearing scrip number: INECH2C08018	The non-interest bearing rated, listed, redeemable, non-convertible debentures of the Company of Pace Value Rs. 1,000 each aggregating to Rs. 49,00,00,000 as on September 30, 2022 are unsecured				
7(h)	Assel cover available - Debentures bearing scrip number: INEOH2C07028	The non-interest bearing unlisted, secured, redeemable, non-converti- debentures of the Company of Face Value Rs. 1,000 each aggregating Rs. 3,50,00,00,000 as on September 30, 2022 are secured by way of charge on the identified project land, FSI in respect thereof, units to b constructed on the project land and all other rights incidental thereto the receivables arising from the project and on all the bank accounts opened in relation to the project.				
3	Previous due date for payment interest/ repayment of principal of non-convertible	Name of NCD	interest/ repayment due	interest/ repayment on		
	cebt securities and whether the same has been paid or not	350 crores	Refer Note 6	Refer Note 6	1	
		49 crores	Refer Note 7	Heler Note 7	1	
4	Next due date for payment of interest / repayment of principal along with amount of	Name of NCD	Interest	Principal		
	interest of NCD payable and redemption	350 crores	Refer Note 6	Refer Note 6	1	
	amount	49 crores	Refer Note 7	Refer Note 7]	
OTES	TO THE FINANCIAL RESULTS:					
1	The above Financial results have been prepare Regulation, 2015 and approved by the Board					
	Formula used for nomentation of cotion					
2	Formula used for computation of ratios					



 c) Debt equity ratio = Debt / Sharehistlers' fund where, Debt = Total secured and unscoured Debentures, and Shareholders' fund = Equity share d) Debt service coverage ratio = Earnings before interest and tax / (Interest + Principal repayment excluding bank overdage ratio = Earnings before interest and tax / Interest Expenses. f) Current Ratio = Current Assets/ Current Liabilities g) Long term debt to working capital = Long term debt / Net working Capital undere, Long term debt = Long term borrowings including Debentures and Net Working Capital Current Liabilities h) Bad debt to occount rerelvable ratio = Bad Debts / Average Trade Receivable f) Current Liability ratio = Current Usbilities / Total Liabilities g) Total debt to total asset ratio = Total Debt / Total Assets where Total debt = Total secured and unsecured Debentures. k) Debtors turnover ratio = Revenue from operations / Average Trade Receivable h) Inventory Turnover ratio = Revenue from operations / Average Inventories m) Operating margin (%) = Operating Margin / Revenue from Operations where, Operating margin (%) = Operating Margin / Revenue from Operations h) Net profit or loss, Tax and Exceptional items (less) other income h) Net profit or loss, Tax and Exceptional items (less) other bioms a) Reserves excluding revaluation reserves = Other Equity The operating segments have been identified on the basis of the busness activities from which th revenue and Incore expenses and whose operating results are reviewed by the Chief Operating De Company to make decisions about the resources to be allocated and assets performance and for information is available. The Company has only one reportable segment namely Real estate. 4 Status of investors complaints (Nos) : Received during the period (Nil); Disposed off during the pe- alonce as on September 30, 2022 (Nil). 5 The weighted average number of equity share	
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	nt agreement dated he NCDs are redeemeable
Redemption Event along with redemption premium to be calculated @ 25% IRR.	
8 Figures pertaining to previous period have been regrouped or reclassified, wherever necessary, to classification adopted in the current period.	to conform to the

Place : Pune Date : December 27, 2022

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For and on behalf of the Board of Directors of Kumar Housing Township Private Limited

Manish Jain Director

Kenner Housing Township Private Limited

Formerity known as Krishcon Publication India Private limited

Regd. Office : 2413, Kumer Capital, Fast Street, Camp. Pune MH • 413001 CIN-U45103PM2017PTC170130

		AUDITED STANDALONE STATEMENT OF ASSE	Amount in INA Tisousand	
\$r.	No.	Particulars	As at September 30, 2022	As at March 31, 2022
_		in the second	(Audited)	(Audited)
L		Assets		
1		Non-current assets		
•	al	Property, plant and equipment	1,492.49	1,193.D
	b,	Investment properties		
	d	Goodwill		,
	di	Firvancial assets		
	6	Investments	57,41,510.92	57,41,610 9
	40	Deferred Fax Assets (Mail)	4,05,474.81	3.33.316 5
	e;	Other non-current assets	1.55,808 34	1.06.805.3
			63,36,336.56	61,87,930.8
2		Corrent assets		A.94.5542.0.550
	al	Inventories	3,19,374.68	1,35,678.90
	b	Financial essets		
	i}	Trade receivables		
	U)	Cash and cash equivalents	1,090.83	1.10,701.8
	HI	Other financial assets	-	-
	c	Loaos & advances	65,843.48	67,078 1
- 1	đ	Other current assets	2,56.976 84	36,52,564.9
			6,53,285.86	39,80,023.9
		TOTAL	69,49,672.44	1,01,62,954.70
η.		Equity and liabilities		
1	÷	Equity		
	\$I	Equity shore capital	10,133.03	10,103.0
	E)	Other equity	[10,76,509.34]	(8,91,163.6
		I CONTRACTOR IN CONTRACTOR INTERCONTRACTOR IN CONTRACTOR INTERCONTRACTOR INC	(10,66,409.34)	(8,81,063.6
2	S	Non-current liabilities		
	4)	Financial liabilities		
	Ú	Borrowiegs	53,82,722.02	52,71,926 5
	IQ.	Other financial liabilities		
	iii]	Other non-current liabilities	23,82,511.25	72,11,655.6
	Iv]	Deferred tax liabilities (net)	-	-
			77,65,233.27	74,83,583.2
3		Current Babilies		
	4)	Financial Ilabilities		
		Borrowergs		
	i)	Trade payables	27,169 14	7,612.2
	41)	Other financial Rabilities		
	b)	Engloyee benefit obligations	10000	20.02.020.0
	4	Other current liabilities	2,61,575.34	35,52,538.00
	q	Provision	2,90,843.51	254.90
		TOTAL	69,89,672.44	1,01,62,954.76

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For and on behalf of the Board of Directors of Kurrar Housing Township Private Limited

Place : Pure Date : December 27, 2022 Manish Jain Director

Kumar Housing Township Private Limited

Formerly known as Krishcon Publication India Private limited

Regd. Office : 2413, Kumar Capital, East Street, Camp, Pune MH - 411001

CIN-045100PN2017PTC170130

	AUDITED STANDALONE CASH FLOW STATEMENT AS		ad, unless otherwise stated)
	De statue	As at September 30, 2022	As at September 30, 2021
Sr. No.	Particulars	(Audired)	(Unaudited)
A	Cash flow from operating activities		
	Profit before tax	30,739 62	31,345.04
	Adjustments for:		
	Depreciation and amortization expenses	124 51	18.75
	Finance cost		
	Interest income	[55,722.03]	(77,495.5)
	Miscellaneous		
	Provision for doubtful debts		
	Fair value gain/loss on financial instruments at fair value through profit or loss	(2,08,507.95)	-
	Operating loss before working capital changes	{2,33,365.84}	[46,131.73
	Changes in working capital:		
	Decrease/ (increase) in Other non-current financial assets	-	
	Decrease/ (increase) in Other non-curvent assets	(1,53,156 24)	
	Decrease/ (increase) in Inventories	(1.79,693 72)	(61.982.18
	Decrease/ (increase) in Loans & advances	1,234.68 .	(10,710 72
	Decrease/ (increase) in Other current financial assets	-	
	Decrease/ (increase) in Other current assets	33,95,588 11	(94,251.49
	Increase/ (Decrease) in Other non-current liabilities	2,81,650.04	1.000.0027200
	Increase/ (Decrease) in Employee benefit obligations	•	
	Increase/ (Decrease) in Trade payables	19,556.87	9,896.00
	Increase/ (Decrease) in Other financial liabilities		
	Increase/ (Decrease) in Other current liabilities	(32,89,143.53)	(1,642.44
	Cash generated used in operations	(1,57,331.63)	(2,04,821.52
	income tax paid	(7,701.89)	(5,481.29
	Net cash flows used in operating activities (4)	[1,65,033.52]	[2,10,302.81
Б	Cash flow from Investing activities		
	Payment for property, plant and equipment and intangible assets	1299.475	(34.24
	Investment in Fixed Deposits	1222.07	(5.639.6)
	Interest received	55,722.03	77,495 52
	Net cash flow from investing activities (B)	55,422.56	70,821.60
c	Cash flow from Financing activities		
	Proceeds from long term barrowings		1,25,000.00
	Repayment of borrowings (Net)		1,25,000.00
	Interest paid		
	Net cash flow from financing activities (C)		1,25,060.00
	Not increase in cash and cash equivalents (A+B+C)	(1,09,610 96)	(14,481.22
	Cash and cash equivalents at the beginning of the year	1,10,701.84	1,03,600.19
	Cash and cash equivalents at the end of the year	1,10,701,84	89,118.98
	Cash and cash equivalents comprise		
	Balances with bunks		
	On current accounts	1,026.01	89.118 98
	Fixed deposits with maturity of less than 3 months	-	
	Cash on lund	64.87	
	Total cash and bank balances at end of the year	1,090.88	69,115.99

For and on behalf of the Board of Directors of Kumar Hoysing Township Private Limited



Manish J Director

Annexure A

Certilicate for asset cover in respect of listed debt securities of the Company

Τσ,

Kumar Housing Township Private Limited,

2413, Kumar Capital, East Street, Camp, Pune -411001

Based on examination of books of accounts and other relevant records/documents, we hereby certify that:

a) The Company has vide its Board Resolution and Information memorandum/ offer document and under various Dobenture Trust Deeds, has issued the following listed debt securities:

ISIN	Private Placement	Sanctioned Amount
INECHIZCE8018	Private	85. 49,00,00,000/-

- b) Asset Cover for isted debt securities:
 - The financial information as on 30/09/2022 has been extracted from the books of accounts for the beriod ended 30/09/2022 and other relevant records of the Company;
 - ii The assets of the Company provide coverage of Nil times of the interest and principal amount, which is in accordance with the terms of issue/ debenture trust deed (calculation as per statement of asset cover ratio for the Secured debt securities - table - 1)
 - The total assets of the Company provide coverage of (0.38) times of the principal, which is in accordance with the terms of issue (calculation as per statement of asset coverage ratio available for the unsecured debt securities - table – II) (as per requirement of Regulation 54 read with Regulation 56(1)(d) of LODR Regulations).

Sr. No.	Particulars		Amount
	Total assets available for secured Debt Securities' – (secured by either part passu or exclusive charge on assets) (mention the share of Debt Securities' charge holders)	A	
	 Property Plant & Equipment (Fixed assets) - movable/immovable property etc. 		Nal
	 Loans /advances given (net of provisions, NPAs and sell down portfolio), Debt Securities, other credit extended etc. 		NI
	 Receivables including interest accrued on Termiloan/ Debt Securities etc 		Nil
	 nvestment(s) 		Nil
	Cash and cash equivalents and other current/ Non-current assets		Nil
	Total borrowing through issue of secured Debt Securities (secured by either pari passu or exclusive charge on assets)	8	
	 Debt Securities (Provide details as per table below) 	1.0	49,00,00,000
	 IND - AS adjustment for effective interest rate on secured Debr Securities 		N.
	Interest accrued/payable on secured Debt Securities		NI
II.	Asset Coverage Ratic (100% or higher as per the terms of offer document/information memorandum/ depenture trust deed)	(A/B)	NII (*

Table :

SIN wise details

S. No	ISIN	Facility	Type of charge	Sanctioned Amount	Outstanding Amount As on 30/09/2022	Cover Required	Assets Required
1	NFCH2CC 8018	Unsecured Rated Listed Non- Convertible Debentures		49,00,00,000	49,00,00,000	Not Applicable a Unsecured Depontures	Not sApplicable as Unsecured Debentures
-	Grand Total			49,00,00,000	49,00,00,000		

Table - II

5N	Particulars		Amount
T	Net assets of the Company available for unsecured lenders (Property Plant & Equipment (excluding intangible assets and prepaid expenses) + Investments + Cash & Bank Balances + Other current/ Non-current assets excluding deferred tax assets (-) Total assets available for secured lenders/creditors on pari passu/exclusive charge basis under the above heads (-) unsecured current/ non-current liabilities (-) interest accrued/ payable on unsecured borrowings)	A	(40,19,49,857.18)/-
11.	Total Borrowings (unsecured)	в	
	Termiloan		0
	Non-convert ble Debt Securities		1,07,09,34,295.00 /-
-	CC/ OD Limits		0
	Other Borrowings		0
	IND - AS adjustment for effective interest rate on unsecured borrowings		
III.	Assets Coverage Ratio		-38%
	(100% or higher as per the terms of Offer Document/Information Memorandum/ Debenture Trust Deed)	(A/B)	

c) Compliance of all the covenants/terms of the issue in respect of listed debt securities of the Company

We have examined the compliances made by the Company in respect of the covenants/terms of the issue of the listed dobt securities (NCO's) and certify that the covenants/terms of the issue have been compiled by the Company.



Annexure B

Statement on standalone results referred to in Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Regularements) Regulations, 2015 for the Half Year ended 30th Sept. 2022.

Sr. No	Particulars	Disclosures	
		For the Half Year ended 30 th Sept. 2022	For the quarter ended 30th June 2022
1	Asset cover available	(40,19,49,857 18)	(14,80.92,187.16)

Sr. No.	Particulars	For the Half Year ended 30 th Sept. 2022	For the quarter ended 30th June 2022
a)	Debt Equity Ratio	(5.05): 1	(6.10) : 1
b)	Debt Service coverage Ratio (EBIT/Interest Expenses+ Ioan Repayments)	Not Applicable	Not Applicable
c)	Interest service coverage Ratio (EBIT/Interest Expenses)	Not Applicable	Not Applicable
e)	Capital Redemption Reserves	Not Applicable	Not Applicable
f)	Debenture Redemption Ratio	Not Applicable	Not Applicable
EI	Net worth (Rs. In Thousand)	(10,66,409.34)	(8,48,835.82)
h)	Net profit after tax (Rs. In Thousand)	(1,85,345.72)	32,227.81
1)	Earnings per share	22.85	21.31
))	Current Ratio	2.25:1	1.12:1
k)	Long term debt to working capital	14.85 :1	11.73:1
L}	Bad debt to Account Receivable Ratio	Not Applicable	Not Applicable
m)	Current Liability Ratio	0.04: 1	0.32: 1
n)	Total debt to Assets	0.77:1	0.51:1
a)	Debtor Furnover	Not Applicable	Not Applicable
(9	Inventory Turnover	Not Applicable	Not Applicable
q)	Operating Margin	Not Applicable	Not Applicable
r}	Net Profit Margin	Not Applicable	Not Applicable
s)	Sector Specific Equivalent Ratios, As applicable	Not Applicable	Not Applicable

