

KOLTE-PATIL DEVELOPERS LIMITED

Corporate Identification Number: L45200PN1991PLC129428
Registered Office: 2nd Floor, City Point, Dhole Patil Road, Pune- 411001
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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2022

			Quarter Ended		(Rs. In Lakhs) Six Months Ended Year Ended			
Sr. No.	Particulars	30-Sept-2022	30-June-2022	30-Sept-2021	30-Sept-2022 30-Sept-202			
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Revenue from Operations	12,331	20,011	30,378	32,342	50,109	111,748	
2	Other income	1,446	426	568	1,872	972	1,902	
3	Total Income (1+2)	13,777	20,437	30,946	34,214	51,081	113,650	
	F							
4	Expenses (a) Cost of convices, construction and land	0 725	11 261	22,099	19,996	22 606	77,228	
	(a) Cost of services, construction and land (b) Employee benefits expense	8,735 1,955	11,261 1,965	1,696	3,920	32,686 3,107	7,055	
	(c) Finance costs **	1,148	837	1,201	1,985	2,962	5,003	
	(d) Depreciation and amortization expenses	311	264	256	575	503	1,039	
	(e) Other expenses	2,199	2,096	1,308	4,295	2,793	8,845	
	Total expenses (a to e)	14,348	16,423	26,560	30,771	42,051	99,170	
	Total expenses (a to e)	2.1,0.10	20,120	20,000	30,772	,001	33,2.0	
5	Profit / (Loss) before Share of profit / (loss) of and associates,a joint ventures and exceptional items (net)(3-4)	(571)	4,014	4,386	3,443	9,030	14,480	
6	Share of profit / (loss) of joint ventures, associates (net)	(49)	(31)	(24)	(80)	(49)	(159)	
7	Profit / (loss) before exceptional items and tax (5+6)	(620)	3,983	4,362	3,363	8,981	14,321	
8	Exceptional items	-	-	-	-	0	(692)	
9	Profit / (loss) before tax (7+8)	(620)	3,983	4,362	3,363	8,981	13,629	
10	Tax expense / (Credit)							
	-Current Tax #	924	733	2,049	1,657	3,877	4,977	
	-Deferred Tax	(856) 68	648	288	(208)	0	167	
	Total tax expenses / (credit) for the period /year	80	1,381	2,337	1,449	3,877	5,144	
11	Net Profit / (Loss) after Tax (9-10)	(688)	2,602	2,025	1,914	5,104	8,485	
	Net Profit / (Loss) attributable to							
	Owners of the company	(879)	2,123	1,770	1,244	4,720	7,941	
	Non-controlling interests	191	479	255	670	384	544	
12	Other comprehensive income (Net of tax)							
	Items that will not be reclassified to profit & loss							
	Owners of the company	-	-	-	-	-	74	
	Non-controlling interests	-	-	-	-	-	3	
		(600)	2.500					
13	Total comprehensive income / (loss) for the period / year (11+12)	(688)	2,602	2,025	1,914	5,104	8,562	
	Total comprehensive income / (loss) attributable to							
	Owners of the company	(970)	2 122	1,770	1 244	4,720	9.015	
	Non-controlling interests	(879) 191	2,123 479	255	1,244 670	384	8,015 547	
	Total comprehensive income / (loss) for the period / year	(688)	2,602	2,025	1,914	5,104	8,562	
	Total comprehensive income / (toss) for the period / year	(000)	2,002	2,023	1,314	3,104	0,302	
14	Paid - up equity share capital (Face Value of Rs. 10/- each)	7,600	7,600	7,600	7,600	7,600	7,600	
15	Other equity excluding revaluation reserves as per balance sheet	-	-	-	88,053	86,532	88,329	
16	Earnings Per Share (EPS.) (Face value of Rs. 10/- each) *							
	Basic (Rs)	(1.15)	2.79	2.33	1.64	6.21	10.45	
	LDGSIC (INS)				1.04	0.21	10.45	
	Diluted (Rs)	(1.15)	2.79	2.33	1.64	6.21	10.45	

^{*} Basic and Diluted EPS for all periods, except year ended 31st March 2022, are not annualised

Includes Rs. 904 Lakhs for quarter ended September 30, 2021, Rs. 1232 Lakhs for six month ended September 30, 2021 and Rs. 1,232 Lakhs for year ended March 31, 2022, towards Income tax pertaining to prior years.

^{**} Includes Rs. 16 Lakhs for quarter ended September 30, 2021, Rs. 389 Lakhs for six month ended September 30, 2021 and Rs. 389 Lakhs for year ended March 31, 2022, towards interest on Income tax pertaining to prior years.

1 The above financial results of Kolte-Patil Developers 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 profit / (loss) of its joint ventures and associates were reviewed and recommended by the Audit Committee and taken on record by the Board of Directors at their meeting held on November 10, 2022.

2 Statement of Assets and Liabilities

(Rs. In Lakhs)

(a) Property, Plant and Equipment (b) Right of use asset (c) Capital Work in Progress (c) Capital Work in Progress (d) Investment Property (d) Investment (d) Inve	Particulars	As at September 30,2022	As at March 31,2022
Non-current assets 2 Property, Plant and Equipment 5,080 4,651 5,080 1,651 1,684 1,68		(unaudited)	(Audited)
(a) Property, Plant and Equipment 5,080 4,651 5,080 1,651 1,652	Assets		
15) Right of use asset 2,014 1,684 1,684 1,694 1,6	Non-current assets		
GC aghital Work in Progress 94 3-	(a) Property, Plant and Equipment	5,080	4,651
(3) Investment Property 1,808 1,831 20,403 20,4	(b) Right of use asset		1,684
(e) Goodwill 20,403 20,403 20,403 (7) Intangible Assets 8			-
(f) Intangible Assets 87 68 68 68 68 69 67 62 62 63 63 68 68 68 68 68 68		· '	
	• •		,
(ii) I made Receivables (iii) Trade Receivables (iii) Trade Receivables (iii) Trade Receivables (iii) Cother Financial Assets (Net) (iii) Cother Financial Assets (iii) Trade Receivables (iii) Cother Financial		67	00
(ii) Trade Receivables (iii) Other Financial Assets (Net) (1) (Income Tax Assets (1) (Income Tax As	1 -	4 680	4 639
(iii) Other Financial Assets 17,88 17,188 17,188 17,189 17,681 17,683 17,189 17,189 17,681 17,683 17,189 17,189 17,681 17,681 17,681 17,681 17,681 17,682 17,182 18,6573 17,189 17,681 17,681 17,681 17,682 17,681			
(h) Defered Tax Assets (Net) (i) Incomer Tax Assets (Net) (i) Colmer Nax Assets (Net) (i) Other Non-Current Assets (ii) Total Non - Current Assets (a) Inventories (b) Financial Assets (ii) Trade Receivables (iii) Tade Receivables (iii) Cash and cash equivalents (iv) Other Binancial Assets (c) Other current assets (a) Other current assets (b) Financial Assets (c) Other current assets (c) Other current assets (d) Other Current Assets (e) Other current assets (e) Other current assets (f) Other Edulation (Financial Assets (g) Other Financial Liabilities (g) Other Financial Liabilities (g) Other Financial Liabilities (g) Other Other Edulation (Financial Liabilities (g) Other Edulation (Financial Liabilities (g) Other Financial Liabilities (g) Edulation (Financial Liabilities (g) Edulation (Financial Liabilities (g) Edulation (Financial Liabilities (g) Edulation (Financial Liabilities (g) Other Financial Liabilities (g) Other Financial Liabilities (g) Other Financial Liabilities (g) Edulation (Financial Liabilities	* *		
(i) income Tax Assets (Net) (i) Other Non-Current Assets		· '	
Total Non - Current Assets T1,323 66,520	(i) Income Tax Assets (Net)		
Current assets 3 inventories 3 17,478 283,687 (3 inventories (3 inven	(j) Other Non-Current Assets	9,209	6,501
(a) Inventories (b) Financial Assets (b) Financial Assets (b) Financial Assets (b) Financial Assets (ii) Trade Receivables (iii) Trade Receivables (iii) Cash and cash equivalents (iv) Other Balances with Banks (v) Other Financial Assets (c) Other current assets FOtal Current Assets (c) Other cur	Total Non - Current Assets	71,323	66,520
(b) Financial Assets (i) Investments (ii) Trade Receivables (iii) Trade Receivables (iii) Trade Receivables (iii) Trade Receivables (iii) Cash and cash equivalents (iv) Other Balances with Banks (v) Other Financial Assets (c) Other current assets Total Current Assets Total Current Assets EQUITY AND LIABILITIES EQUITY (a) Equity Share Capital (b) Other Equity Equity attributable to owners of the Company (c) Non-controlling interests Total Equity Equity attributable to owners of the Company (c) Non-controlling interests Total Equity Equity attributable to owners of the Company (c) Non-controlling interests Total Equity Equity attributable to owners of the Company (c) Non-controlling interests Total Equity Equity attributable to owners of the Company (c) Non-controlling interests Total Equity Equity attributable to owners of the Company (c) Non-controlling interests Total Equity Equity attributable to owners of the Company (c) Non-controlling interests Total Equity Equity attributable to owners of the Company (c) Non-controlling interests Total Equity Equity attributable to owners of the Company (c) Non-controlling interests Total Equity Equity attributable to owners of the Company (c) Non-controlling interests Total Equity 95,588 95,729 80,593 80,293 70,500 70,500 70,6	Current assets		
(i) Investments	(a) Inventories	317,478	283,687
(iii) Cash and cash equivalents (iv) Other Balances with Banks (v) Other Balances with Banks (v) Other Financial Assets (c) Other current assets Total Current Assets Total Assets EQUITY AND LIABILITIES EQUITY AND LIABILITIES EQUITY (a) Equity Share Capital (b) Other Equity Equity attributable to owners of the Company (c) Non-controlling interests Total Equity LIABILITIES Non-current liabilities (i) Borrowings (ii) Lease liability (iii) Trade Payable A. Dues of micro and small enterprises B. Dues of other than micro and small enterprises (i) Other Financial Liabilities (i) Borrowings (ii) Corrent Liabilities (ii) Borrowings (iii) Case liability (iii) Trade Payable (iv) Other Financial Liabilities (i) Borrowings (iii) Lease liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade Payable A. Dues of other than micro and small enterprises (iii) Lease liabilities (i) Borrowings (ii) Lease liabilities (iii) Corrent Liabilities (iii) Lease liabilities (iiii) Lease liabilities (iii) Lease liabilities	(b) Financial Assets		
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(iv) Other Balances with Banks (v) Other Financial Assets (c) Other current assets (c) Other current assets (c) Other current assets (c) Other current assets Total Current Assets Total Assets EQUITY AND LIABILITIES EQUITY (a) Equity Share Capital (b) Other Equity (c) Non-controlling interests (d) Equity attributable to owners of the Company (c) Non-controlling interests (d) Financial Liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease liability (iii) Trade Payable A. Dues of micro and small enterprises (b) Provisions (c) Other Financial Liabilities (d) Other Financial Liabilities (e) Other non current liabilities (f) Borrowings (g) Financial Liabilities (g) Financial Liabilities (h) Other Financial Liabilities (h) Other Financial Liabilities (h) Other Financial Liabilities (h) Other Financial Liabilities (l) Borrowings (a) Financial Liabilities (b) Frovisions (c) Other non current Liabilities (d) Financial Liabilities (e) Other non current Liabilities (l) Borrowings (a) Financial Liabilities (a) Financial Liabilities (b) Frovisions (c) Other Financial Liabilities (l) Borrowings (li) Lease liability (li) Lease liability (li) Lease liabilities (l) Borrowings (l) Lease liabilities (l) Lease liabilities (l) Borrowings (l) Lease liabilities (l) Borrowings (l) Lease liabilities (l) Lease liabilities (l) Borrowings (l) Lease liabilities (
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Total Assets	• •	· · · · · · · · · · · · · · · · · · ·	
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EQUITY AND LIABILITIES EQUITY (a) Equity Share Capital (b) Other Equity Equity attributable to owners of the Company (c) Non-controlling interests Total Equity LIABILITIES Non-current liabilities (a) Financial Liabilities (ii) Borrowings (iii) Crase liability (iv) Other Financial Liabilities (b) Provisions (c) Other non current liabilities (a) Financial liabilities (iv) Other non current liabilities (a) Financial Liabilities (iv) Other non current liabilities (iv) Other non current liabilities (b) Borrowings (c) Other non current liabilities (d) Borrowings (a) Financial Liabilities (d) Borrowings (a) Financial Liabilities (iv) Other non current liabilities (a) Financial liabilities (a) Financial liabilities (b) Provisions (c) Other non current liabilities (ii) Lease liability (iii) Trade payables A. Dues of micro and small enterprises A. Dues of micro and small enterprises (iii) Capital Mon-Current Liabilities (iv) Other Financial Liabil	Total Assets	434.757	397.019
EQUITY (a) Equity Share Capital (b) Other Equity Equity attributable to owners of the Company (c) Non-controlling interests Total Equity LIABILITIES Non-current liabilities (a) Financial Liabilities (ii) Borrowings A. Dues of micro and small enterprises B. Dues of other than micro and small enterprises (b) Provisions (c) Other non current liabilities (ii) Borrowings A. Due sof micro and small enterprises A. Due sof other than micro and small enterprises A. Due sof other than micro and small enterprises A. Due sof other than micro and small enterprises (c) Other non current liabilities (d) Borrowings A. Due sof micro and small enterprises A. Due sof other than micro and small enterprises (d) Other on current liabilities (e) Other non current liabilities (ii) Borrowings (iii) Laze liability (iii) Trade payables A. Dues of micro and small enterprises A. Dues of micro and small enterprises A. Dues of micro and small enterprises A. Dues of hicro and small enterprises A. Dues of hicro and small enterprises A. Dues of ther than micro and small enterprises A. Dues of ther than micro and small enterprises A. Dues of hicro and small enterprises A. Dues of ther than micro and small enterprises A. Dues of ther than micro and small enterprises A. Dues of ther than micro and small enterprises A. Dues of other than micro and small enterprises A. Dues of other than micro and small enterprises A. Dues of other than micro and small enterprises A. Dues of other than micro and small enterprises A. Dues of other than micro and small enterprises A. Dues of other than micro and small enterprises A. Dues of other than micro and small enterprises A. Dues of other than micro and small enterprises A. Dues of other than micro and small enterprises A. Dues of other than micro and small enterprises A. Dues of other than micro and small enterprises A. Dues of other than micro and small enterprises A. Dues of other than micro and small enterprises A. Dues of other than micro and small enterprises A. Dues of other than micro and small ent		434,757	337,013
(a) Equity Share Capital 7,600 88,053 88,329 Equity attributable to owners of the Company 95,653 95,929 (c) Non-controlling interests 935 789 LIABILITIES 96,588 96,718 LIABILITIES 96,588 96,718 LIABILITIES 96,588 96,718 It is prowings 34,875 24,942 (ii) Lease liability 1,632 1,352 (iii) Trade Payable 2,000 2,000 (c) Other Financial Liabilities 3,696 3,283 (b) Provisions 4,843 4,414 (c) Other non current liabilities 45,673 33,991 (iii) Borrowings 22,417 27,218 (iii) Borrowings 34,875 24,942 (iv) Other Financial Liabilities 4,161 550 (iv) Other Financial Liabilities 4,161 550 (iv) Other Financial Liabilities 4,161 550 (b) Provisions 4,128 1,051 (c) Current Tax Liabilities 4,161 550 (b) Provisions 4,128 1,051 (c) Current Tax Liabilities 4,161 550 (d) Other Current Liabilities 4,227 782 593 (d) Other Current Liabilities 4,267 782			
Equity attributable to owners of the Company 95,653 95,929	EQUITY		
Equity attributable to owners of the Company 95,653 95,929 95,929 935 789 78	(a) Equity Share Capital	7,600	7,600
Column	(b) Other Equity	88,053	88,329
Non-current liabilities (a) Enrancial Liabilities (b) Borrowings 34,875 24,942 1,632 1,352 1,352 1,632 1,352 1,352 1,632 1,352 1,632 1,352 1,632 1,352 1,632 1,352 1,632 1,352 1,632 1,352 1,632 1,352 1,632 1,352 1,632 1,352 1,632 1,632 1,352 1,632 1,632 1,352 1,632 1,6	Equity attributable to owners of the Company	95,653	95,929
Non-current liabilities (a) Enrancial Liabilities (b) Borrowings 34,875 24,942 1,632 1,352 1,352 1,632 1,352 1,352 1,632 1,352 1,632 1,352 1,632 1,352 1,632 1,352 1,632 1,352 1,632 1,352 1,632 1,352 1,632 1,352 1,632 1,352 1,632 1,632 1,352 1,632 1,632 1,352 1,632 1,6	(c) Non-controlling interests	935	789
Non-current liabilities (a) Financial Liabilities (i) Borrowings 34,875 24,942 (ii) Lease liability 1,632 1,352 (iii) Trade Payable			96,718
(a) Financial Liabilities (i) Borrowings 34,875 24,942 (ii) Lease liability 1,632 1,352 (iii) Trade Payable A. Dues of micro and small enterprises B. Dues of other than micro and small enterprises (iv) Other Financial Liabilities (b) Provisions (c) Other non current liabilities (a) Financial liabilities (a) Financial liabilities (i) Borrowings (a) Financial liabilities (ii) Borrowings (a) Financial liabilities (iii) Trade payables A. Dues of micro and small enterprises A. Dues of micro and small enterprises A. Dues of micro and small enterprises (iv) Other Financial Liabilities (iv) Other Current Liabilities	LIABILITIES		
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(i) Borrowings 34,875 24,942 (ii) Lease liability 1,632 1,352 (iii) Trade Payable - - A. Dues of micro and small enterprises 192 - B. Dues of other than micro and small enterprises 192 - (iv) Other Financial Liabilities 3,696 3,283 (b) Provisions 4,843 4,414 (c) Other non current liabilities 45,673 33,991 Current liabilities (a) Financial liabilities 22,417 27,218 (i) Borrowings 22,417 27,218 (ii) Lease liability 632 543 (iii) Trade payables 1,981 2,327 A. Dues of micro and small enterprises 1,981 2,327 B. Dues of other than micro and small enterprises 24,602 26,456 (iv) Other Financial Liabilities 4,161 550 (iv) Other Financial Liabilities (Net) 782 593 (d) Other current liabilities 236,793 207,572 Total Current Liabilities 292,496 266,310	Non-current liabilities		
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(iii) Trade Payable A. Dues of micro and small enterprises B. Dues of other than micro and small enterprises 192 - (iv) Other Financial Liabilities 3,696 3,283 (b) Provisions 4,843 4,414 (c) Other non current liabilities Total Non - Current Liabilities 435 - Current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liability 632 543 (iii) Trade payables A. Dues of micro and small enterprises B. Dues of other than micro and small enterprises (iv) Other Financial Liabilities (iv) Other Tax Liabilities (Net) (c) Current Tax Liabilities (Net) (d) Other current liabilities Total Current Liabilities 292,496 266,310	- · · · · · · · · · · · · · · · · · · ·		
A. Dues of micro and small enterprises B. Dues of other than micro and small enterprises 192 - (iv) Other Financial Liabilities 3,696 3,283 (b) Provisions 4,843 4,414 (c) Other non current liabilities Total Non - Current Liabilities 435 - Total Non - Current Liabilities (a) Financial liabilities (i) Borrowings 22,417 27,218 (ii) Lease liability 632 543 (iii) Trade payables A. Dues of micro and small enterprises B. Dues of other than micro and small enterprises (iv) Other Financial Liabilities (iv) Other Financial Liabilities (iv) Other Financial Liabilities 1,128 1,051 (c) Current Tax Liabilities (Net) 782 593 (d) Other current liabilities Total Current Liabilities 292,496 266,310	,	1,632	1,352
B. Dues of other than micro and small enterprises 192			
(iv) Other Financial Liabilities 3,696 3,283 (b) Provisions 4,843 4,414 (c) Other non current liabilities 435 - Total Non - Current Liabilities (a) Financial liabilities (i) Borrowings 22,417 27,218 (ii) Lease liability 632 543 (iii) Trade payables 1,981 2,327 A. Dues of micro and small enterprises 1,981 2,327 B. Dues of other than micro and small enterprises 24,602 26,456 (iv) Other Financial Liabilities 4,161 550 (b) Provisions 1,128 1,051 (c) Current Tax Liabilities (Net) 782 593 (d) Other current liabilities 236,793 207,572 Total Current Liabilities 292,496 266,310	•	- 100	-
(b) Provisions 4,843 4,414 (c) Other non current liabilities 435 - Total Non - Current Liabilities Current liabilities (a) Financial liabilities 22,417 27,218 (ii) Borrowings 22,417 27,218 (iii) Lease liability 632 543 (iiii) Trade payables 1,981 2,327 B. Dues of micro and small enterprises 1,981 2,327 B. Dues of other than micro and small enterprises 24,602 26,456 (iv) Other Financial Liabilities 4,161 550 (b) Provisions 1,128 1,051 (c) Current Tax Liabilities (Net) 782 593 (d) Other current liabilities 236,793 207,572 Total Current Liabilities 292,496 266,310	B. Dues of other than micro and small enterprises	192	-
(b) Provisions 4,843 4,414 (c) Other non current liabilities 435 - Total Non - Current Liabilities Current liabilities (a) Financial liabilities 22,417 27,218 (ii) Borrowings 22,417 27,218 (iii) Lease liability 632 543 (iiii) Trade payables 1,981 2,327 B. Dues of micro and small enterprises 1,981 2,327 B. Dues of other than micro and small enterprises 24,602 26,456 (iv) Other Financial Liabilities 4,161 550 (b) Provisions 1,128 1,051 (c) Current Tax Liabilities (Net) 782 593 (d) Other current liabilities 236,793 207,572 Total Current Liabilities 292,496 266,310	(iv) Other Financial Liabilities	3,696	3,283
Total Non - Current Liabilities 45,673 33,991	(b) Provisions		
Current liabilities (a) Financial liabilities 22,417 27,218 (ii) Borrowings 22,417 27,218 (iii) Lease liability 632 543 (iii) Trade payables 1,981 2,327 B. Dues of micro and small enterprises 24,602 26,456 (iv) Other Financial Liabilities 4,161 550 (b) Provisions 1,128 1,051 (c) Current Tax Liabilities (Net) 782 593 (d) Other current liabilities 236,793 207,572 Total Current Liabilities 292,496 266,310	(c) Other non current liabilities	435	-
(a) Financial liabilities (i) Borrowings (ii) Lease liability (iii) Lease liability (iii) Trade payables A. Dues of micro and small enterprises B. Dues of other than micro and small enterprises (iv) Other Financial Liabilities (b) Provisions (c) Current Tax Liabilities (Net) (d) Other current liabilities Total Current Liabilities 22,417 27,218 24,632 543 24,632 26,456 4,161 550 593 207,572 593 207,572	Total Non - Current Liabilities	45,673	33,991
(i) Borrowings 22,417 27,218 (ii) Lease liability 632 543 (iii) Trade payables	Current liabilities		
(iii) Lease liability 632 543 (iiii) Trade payables 1,981 2,327 A. Dues of micro and small enterprises 1,981 2,327 B. Dues of other than micro and small enterprises 24,602 26,456 (iv) Other Financial Liabilities 4,161 550 (b) Provisions 1,128 1,051 (c) Current Tax Liabilities (Net) 782 593 (d) Other current liabilities 236,793 207,572 Total Current Liabilities	(a) Financial liabilities		
(iii) Trade payables 1,981 2,327 B. Dues of micro and small enterprises 24,602 26,456 (iv) Other Financial Liabilities 4,161 550 (b) Provisions 1,128 1,051 (c) Current Tax Liabilities (Net) 782 593 (d) Other current liabilities 236,793 207,572 Total Current Liabilities 292,496 266,310			
A. Dues of micro and small enterprises B. Dues of other than micro and small enterprises 24,602 26,456 (iv) Other Financial Liabilities 4,161 550 (b) Provisions 1,128 1,051 (c) Current Tax Liabilities (Net) 782 593 (d) Other current liabilities 70tal Current Liabilities 292,496 266,310	(ii) Lease liability	632	543
A. Dues of micro and small enterprises B. Dues of other than micro and small enterprises 24,602 26,456 (iv) Other Financial Liabilities 4,161 550 (b) Provisions 1,128 1,051 (c) Current Tax Liabilities (Net) 782 593 (d) Other current liabilities 70tal Current Liabilities 292,496 266,310	/iii) Trada payablas		
B. Dues of other than micro and small enterprises 24,602 26,456 (iv) Other Financial Liabilities 4,161 550 (b) Provisions 1,128 1,051 (c) Current Tax Liabilities (Net) 782 593 (d) Other current liabilities 236,793 207,572 Total Current Liabilities 292,496 266,310		1.004	2 227
(iv) Other Financial Liabilities 4,161 550 (b) Provisions 1,128 1,051 (c) Current Tax Liabilities (Net) 782 593 (d) Other current liabilities 236,793 207,572 Total Current Liabilities 292,496 266,310	•		
(b) Provisions 1,128 1,051 (c) Current Tax Liabilities (Net) 782 593 (d) Other current liabilities 236,793 207,572 Total Current Liabilities 292,496 266,310	B. Dues of other than fillero and small enterprises	24,002	20,456
(b) Provisions 1,128 1,051 (c) Current Tax Liabilities (Net) 782 593 (d) Other current liabilities 236,793 207,572 Total Current Liabilities 292,496 266,310	(iv) Other Financial Liabilities	4 161	550
(c) Current Tax Liabilities (Net) 782 593 (d) Other current liabilities Total Current Liabilities 292,496 266,310			
(d) Other current liabilities 236,793 207,572 Total Current Liabilities 292,496 266,310			
Total Current Liabilities 292,496 266,310			
Total Equity and Liabilities 434,757 397,019		,,,,,,	
	Total Equity and Liabilities	434,757	397,019

(Rs. In Lakhs) Six Months Ended Year Ended Particulars 30-Sept-2022 30-Sept-2021 31-March-2022 (Unaudited) (Unaudited) (audited) CASH FLOW FROM OPERATING ACTIVITIES Net profit / (loss) before tax and after exceptional items 3,443 9,030 13,788 Adjustment for: Depreciation and Amortisation expenses 574 503 1,039 (Profit) / loss on sale of Property, Plant and Equipment (5) (4) Expected losses for trade receivables 19 42 77 281 224 1,490 Provision for doubtful advances 1,985 2,962 5,003 Finance cost Interest income (219) (153) (340) Sundry balance written back (194) (244)(182)Effect of change in shareholding pattern stake in subsidiary (1,440)Dividend income (7)(2) (19)Gain on remeasurement of lease liability (5) Fair value of current investment (7) 2 Net gain arising on financial assets and liabilities designated at FVTPL (76) 982 Equity settled share based payments to employees 17 17 6,798 12,365 19,418 Operating profit before working capital changes Adjustments for changes in working capital (Increase)/decrease in inventories * (26,508)(580)2,714 (Increase)/decrease in trade receivables non current and current * 122 513 (531) (Increase)/decrease in financial assets others - non current and current (891) (594)1,304 (7,025) (1,932) 1,452 (Increase)/decrease in other non-current and current assets * Increase/(decrease) in trade payables non current and current * (1,764)(3,118)(2,275)Increase/(decrease) in financial liabilities others - non current and current 410 305 2,755 15,749 11,323 Increase/(decrease) in liabilities others - non current and current * 29,656 Increase/(decrease) in provisions - non current and current * 506 59 (375) 18.341 Cash generated from operations 1.304 40.211 Income taxes refund/ (paid) net (2,064)(1,457)(4,600)Net Cash from operating activities (A) (760) 16,884 35,611 CASH FLOW FROM INVESTING ACTIVITIES Capital expenditure on Property, Plant & equipment, intangible assets, CWIP (816) (117)(1,208)Additional investment against additional stake purchases in subsidiary/joint (3,065)(813)(2,597)venture net of cash balances Proceeds from sale of property, plant & equipment 114 Purchase/redemtion of current investments (mutual funds) 1,203 (2) (1,370)Dividend Received 19 Bank deposits placed (27,820) (1,484)(35,499)Bank deposits realized 28,631 1,583 36,463 212 163 340 Interest income received Bank Balances not considered as Cash and Cash Equivalent invested (net) 2,537 (1,616)(7,785)Net Cash used in investing activities (B) (2,284) (11,523) 893 С CASH FLOW FROM FINANCING ACTIVITIES (361) (647) Repayment of lease liability Repayment of Long term borrowings * (17,181)(13,044)(35,619)Proceeds from Long term borrowings 22,467 7,332 24,489 (1,520)Dividend Paid (4) (7) (2,900) Finance cost paid (3,310)(5,933) Proceed from related party (net) 2,496 (3,652)(6,597)(3,201)Repayment of short term borrowings (Net) Contribution by/ (payment to) non-controlling interest holders (524)(348)225 Net Cash from used in financing activities (C) (1,175)(15.971) (20.693) Net Increase in Cash and cash equivalents (A+B+C) (1,042)(1,371) 3,395 Cash and cash equivalents (opening balance) 14,641 11,246 11,246 Cash and cash equivalents received on account of aquistion of subsidiary 32 9,875 Cash and cash equivalents (closing balance) 13,631 14,641 NET INCREASE IN CASH AND CASH EQUIVALENTS (1,042)(1,371) 3,395

^{* (}Including on account of acquisition of subsidary)

- The Group is predominantly engaged in the business of Real Estate. Thus there are no separate reportable operating segments in accordance with Indian Accounting Standard ("Ind AS") 108 Operating Segments.
- Standalone financial results of Kolte-Patil Developers Limited :

(Rs. In Lakhs)

PARTICULARS	Quarter Ended			Six Months Ended		Year Ended
	30-Sept-2022	30-June-2022	30-Sept-2021	30-Sept-2022	30-Sept-2021	31-March-2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue from operations	4,038	11,367	6,790	15,405	17,344	37,760
Profit / (loss) before tax	(2,026)	2,057	(733)	31	167	(5,153)
Total Comprehensive Income / (Loss)	(1,362)	1,895	(1,615)	533	(1,347)	(5,654)

- Since the nature of activities being carried out by the Group is such that profits / losses from certain transactions do not necessarily accrue evenly over the year, results of a quarter may not be representative of profits / losses for the year.
- During the period, the Group has incorporated two new wholly owned subsidiary namely Kolte-Patil Kiwale Project Private Limited and Kolte-Patil Columbia Pacific Senior Living Private Limited.
- The Company has acquired 100% equity shares of Sampada Realities Private Limited ("Sampada/SRPL") from independent third parties pursuant to share purchase agreements dated August 10, 2022 and August 30, 2022 for Rs. 6,477 lakhs and 100% Compulsorily Convertible Debentures (CCD) for Rs. 1,005 lakhs aggregating Rs. 7,482 lakhs. Sampada became a wholly owned subsidiary of the Company.
 - Acquisition of SRPL has been accounted as an acquisition of group of asset using the asset concentration test under Ind AS 103 Business Combination. The Purchase consideration has primarily been allocated to the individual identifiable assets and liabilities in proportion to their relative fair values at the date of purchase. This transaction has not resulted into any Goodwill / Capital Reserve.
- The Board of Directors of the Company in their meeting on November 10, 2022 have approved the proposed scheme of merger of Sampada Realities Private Limited (wholly owned
 - subsidiary) with the Company. The proposed appointed date of the scheme would be October 1, 2022, subject to the filing of the merger scheme and approvals from Regulatory Authorities.
- The Company, through its wholly-owned subsidiary Sampada Realities Private Limited, is planning to enter into an agreement with Kolte-Patil Kiwale Project Private Limited (SPV between the Company and Planet Holding Ltd, UK) for a joint development of 6.54 lakhs sq.ft. of its project 'Little Earth' at Kiwale, Pune for Rs. 7,855 lakhs.
- The results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34-Interim financial reporting prescribed under section 133 of the companies Act. 2013 read with relevant rules issued thereunder as amended from time to time.
- The unaudited consolidated financial results will be posted on the website of the Company www.koltepatil.com and will be available on website of the National Stock Exchange of India Limited (NSE) and BSE Limited (BSE).
- 13 The figures for the previous period / year have been regrouped and re-arranged, wherever necessary, to align with the current period/year.

Kolte-Patil Developers Limited

Raiesh Patil Chairman and Managing Director (DIN 00381866)

Date: November 10, 2022

Place: Pune