

NAVKAR URBANSTRUCTURE LIMITED

(Formerly Known as Navkar Builders Limited)

304, Circle P, Near Prahladnagar Garden, Anand Nagar, Ahmedabad, Gujarat - 380051

CIN : L45200GJ1992PLC017761 Tele Ph. : 079 - 48484095

E - mail: navkarbuilders@yahoo.co.in | Web : www.navkarbuilders.com

13th February, 2023

To
The General Manager-Listing
Corporate Relationship Department
BSE Limited, Ground Floor,
P.J. Towers, Dalal Street, Mumbai

Scrip Code: 531494

Dear Sir/Madam,

Sub: - Submission of Un- audited Financial Results for the Quarter and nine months ended 31st December, 2022 and others.

Ref.: Disclosure under Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.

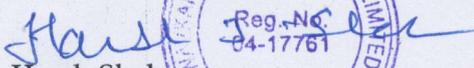
With reference to above subject and in compliance with Regulation 33 and 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the outcome of the Meeting of the Board of Director held on today i.e., 13th February, 2023 at 03:00 p.m. and concluded on 07.30 p.m.: -

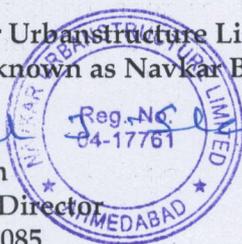
1. Considered, adopted and approved Unaudited Financial Results for the quarter and nine months ended on 31st December, 2022 along with the Limited Review Report thereon.
(The copies of the aforesaid Financial Results along with the Limited Review Reports thereon are enclosed herewith.)
2. Appointment of CS Rupal Patel as Secretarial Auditor of the company for the F.Y. 2022-23.
(Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with circular No. CIR/CFD/ CMD/4/2015 dated 9th September, 2015 are attached as **Annexure-A.**)
3. Reviewed the other business of the company.

You are requested to kindly take the same on record.

Thanking you,
Yours faithfully

For Navkar Urbanstructure Limited
(Formerly known as Navkar Builders Limited)


Harsh Shah
Managing Director
DIN: 01662085



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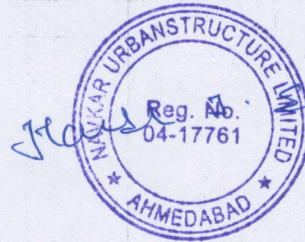
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Annexure-A

Details required as per the Regulations 30 of the Listing Regulations and Circulars issued thereunder are as below:

Sl. No.	Particulars	Details
1.	Reason for Change Viz., Appointment, Resignation, removal, death or otherwise;	Appointment: to Comply with provision of Section 204 the Companies Act, 2013. and the Regulation 24A under SEBI (LODR) Amendment Regulations, 2015.
2.	Date and Terms of Appointment	13 th February, 2023. CS Rupal Patel, Practicing Company Secretary (Membership No. F6275 and COP No. 3803) as secretarial Auditor of the Company for the F.Y. 2022-23.
3.	Brief profile (In case of Appointment)	
	Name of Auditor	CS Rupal Patel, Practicing Company Secretary (Membership No. F6275 and COP No. 3803)
	Office Address	303, Prasad Tower, Oppo. Jain Derasar Temple, Nehrunagar Char Rasta, Ahmedabad-380015.
	Email ID	roopalcs2001p@gmail.com
	About Auditor	CS Rupal Patel is a Peer Reviewed Practicing Company Secretary and a Fellow Member of the Institute of Company Secretaries of India (ICSI). She is working since more than 21 (Twenty-One) Years in the field of various Corporate Laws. His core area of working are The Companies Act, 2013, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, The Foreign Exchange Management Act, 1999, The Goods & Service Tax, 2017 etc.
	Disclosure of relationships between directors (in case of Appointment of a director)	Not Applicable.



NAVKAR URBANSTRUCTURE LIMITED

CIN:L45200GJ1992PLC017761

304, CIRCLE P, NR PRAHLADNAGAR,S.G. HIGHWAY,AHMEDABAD-380051

Statement of Standalone Unaudited Financial Results for the Quarter Ended 31.12.2022

PART -I		Financial results by company					(Rs. in Lakhs)
S/N	Particulars	Quarter Ended			Nine Months Ended		Previous year ended
		3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for current period ended	Year to date figures for the previous year ended	Previous year ended
		(31/12/2022)	(30/09/2022)	(31/12/2021)	(31/12/2022)	(31/12/2021)	(31/03/2022)
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operation	317.70	215.99	552.36	664.32	864.30	1352.74
	Other income	1.16	5.50	0.56	7.22	6.33	132.71
	Total Revenue (I + II)	318.87	221.50	552.91	671.54	870.63	1485.45
2	Expenses						
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of stock-in-trade	301.02	178.58	480.45	577.77	480.45	1080.74
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	9.79	46.22	46.22
	(d) Employee benefits expense	7.45	7.41	5.42	21.06	16.71	22.02
	(e) Finance Cost	4.15	2.95	40.09	11.04	127.03	162.95
	(f) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00	13.00
	(g) Other expenses	4.70	3.68	7.05	14.60	19.07	64.04
	Total expenses	317.32	192.61	533.01	634.25	689.48	1388.97
3	Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)	1.55	28.89	19.90	37.29	181.15	96.48
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) before extraordinary items and tax (V - VI)	1.55	28.89	19.90	37.29	181.15	96.48
6	Tax expense - Provision for taxation						
	Current Tax - Provision for taxation	0.00	0.00	0.00	0.00	30.00	3.51
	Deferred Tax	0.00	0.00	0.00	0.00	0.00	1.45
7	Net Profit / (Loss) for the period	1.55	28.89	19.90	37.29	151.15	91.52
8	Other Comprehensive Income/(Loss) (net of tax)	0.00	0.00	0.00	0.00	0.00	0.00
9	Total Comprehensive Income/(Loss) for the period	1.55	28.89	19.90	37.29	151.15	91.52
10	Paid up Equity Share Capital (Face value of Rs. 10/- each)	4488.38	4488.38	1988.38	4488.38	1988.38	1988.38
	Face Value Of Equity Share Capital	2.00	2.00	10.00	2.00	10.00	10.00
11	Earnings per equity share:						
	(1) Basic	0.0007	0.01	0.10	0.02	0.76	0.46
	(2) Diluted	0.0007	0.01	0.10	0.02	0.76	0.46

NOTES:

1. The above Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its Meeting held on **13th February, 2023**. The statutory auditors have carried out a limited review of the results for the quarter ended **December 31, 2022** and have expressed an unqualified audit opinion.
2. The figures for the previous period/year have been regrouped /reclassified , wherever necessary.
3. This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules,2015 (Ind As), prescribed under section 133 of the Companies Act, 2013, and other recognized accounting practices and policies to the extent applicable.
4. The Disclosure is as per Regulation 33 of SEBI (Listing Obligations & Discloser Requirements) Regulations, 2015.
5. The Company is operating in single segment, so above results are for single segment only.
6. During the Quarter End **31st December, 2022**, No Complaints was received and attended.

Date: 13/02/2023
Place: Ahmedabad

For, Navkar Builders Limited

Harsh Shah (Director)
DIN: 01662085



S.V. AGRAWAL & CO.
Chartered Accountants

Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors of
Navkar Urbanstructure Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Navkar Urbanstructure Limited (the 'Company') for the quarter ended December 31, 2022 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended, read with SEBI Circular No. CIRJCFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34. (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SIZE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited





S.V. AGRAWAL & CO.

primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement. During the course of our review, we have observed as under:

1.) In the third quarter ended on 31.12.2022 TDS has been deducted by the company but the same has not been deposited by the company.

2.) Based on our review conducted as above Electricity expenses of Halol land is paid by the third party and the said land is owned by the company. The land is given to the third party for developing. After the completion of development there will agreement between both the parties at mutual basis.

For, M/s. S. V. Agrawal & Co.
Chartered Accountants
Firm Reg. No: 100164W

Date: 13/02/2023
Place: Ahmedabad
UDIN: 23030851BGQSHX5102



S.V. Agrawal
CA S. V. Agrawal
(Proprietor)
M. No.: 030851