

Date: 09.11.2022

Department of Corporate Services BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001 The Manager, Listing Department The National Stock Exchange of India Ltd. Exchange Plaza, 5th Floor, C - 1, Block G, Bandra - Kurla Complex, Bandra (E), Mumbai – 400051

BSE Scrip Code-523329

NSE Symbol- ELDEHSG

Sub: Outcome of the Meeting of the Board of Directors duly held on Wednesday, November 9, 2022

Ref: Regulation 30, 33 & other applicable Regulations of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the SEBI Listing Regulations")

Dear Sir/Madam,

The Board of Directors of the Company at their meeting held today i.e. Wednesday, November 9, 2022 *inter-alia* considered and approved the following:

 Pursuant to Regulation 33 of the SEBI Listing Regulations, the Board considered and approved the Unaudited Financial Results for the quarter and half year ended September 30, 2022 both on Standalone and Consolidated basis along with the Limited Review Report thereon submitted by M/s Doogar & Associates, Chartered Accountants, Statutory Auditors of the Company.

A copy of the Unaudited Financial Results for the quarter and half year ended September 30, 2022 along with the Limited Review Report thereon from the Statutory Auditors, M/s Doogar & Associates, Chartered Accountants is enclosed herewith for your information and record.

The aforesaid results shall also be made available on the Company's website at www.eldecogroup.com

- 2. Subject to the approval of the Members of the Company vide Special Resolution through Postal Ballot, the Board approved to grant loan amounting to Rs. 11.50 crores (Rupees Eleven Crores Fifty Lakhs only) to Eldeco Infrastructure and Properties Limited, Promoter of the Company, upon which the Company shall be entitled for 5/6th of surplus from EIPL's entitlement (i.e 60% in the Surplus) arising from the development of residential township project at Bareilly, Uttar Pradesh (being developed by Eldeco Infrabuild Limited, subsidiary Company of EIPL) subject to repayment of the sum advanced along with minimum interest of 8% p.a. on the sum advanced, being a Material Related Party Transaction for the Company.
- 3. Notice for Postal Ballot as approved by the Board, pursuant to Section 110 of the Companies Act, 2013 read with Rule 22 of the Companies (Management and Administration) Rules, 2014 for obtaining the approval of the Members of the Company for the aforesaid matter as mentioned under point No. 2 hereinabove.

The Board Meeting commenced at 1:00 P.M. and concluded at 5.15 P.M.

You are requested to take the above information on record.

Thanking you, For Eldeco Housing and Industries Limited Lucknow Chandni Vii **Company Secretary** Mem No. : A46897

Eldeco Housing & Industries Ltd.

Regd. & Corp. Off. : Eldeco Corporate Chamber-1, 2nd Floor, Vibhuti Khand (Opp. Mandi Parishad), Gomti Nagar, Lucknow-226010 Tel.: 0522-4039999, Fax: 0522-4039900 E-mail: eldeco@eldecohousing.co.in Website: www.eldecogroup.com CIN : L45202UP1985PLC099376



													(Rs. in Lacs
					dalone						olidated		
	Particulars	(Quarter Ende	d	Half Ye	ar ended	Year Ended	C	uarter Ende	192		ar ended	Year Ender
	- uniodidio	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.202
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income				1								
al	Revenue from Operations	2,893.94	1,970.87	3,740.37	4,864.81	5,004.04	9,971.13	3,290.68	2,756.82	4,010.69	6,047.50	5,520.08	12,687.5
b	Other income	240.37	194.62	62.16	434.99	167.82	809.90	295.84	250.82	80.48	546.66	217.84	1,029.4
-	Total income	3,134.32	2,165.49	3,802.53	5,299.80	5,171.86	10,781.03	3,586.52	3,007.65	4,091.17	6,594.16	5,737.92	13,717.0
a	Expenses Cost of Material Consumed, Construction & Other Related Project Cost	1,914.51	1,649.37	1,283.46	3,563.88	1868.20	5137.24	2,336.23	2,423.08	1,399.39	4,759.31	2015.53	7,273.4
bI	Change in Inventories of Finished Goods,Project in Progress	(1,051.95)	(989.56)	(158.11)	(2,041.51)	(257.30)	(1,998.23)	(1,283.30)	(1,235.39)	(99.26)	(2,518.68)	(23.83)	(2,403.7
cl	Employee benefits expense	208.78	158.70	156.06	367.47	315.09	578.00	208.78	158.70	156.16	367.47	315.30	578.0
-	Finance cost	35.91	11.56	11.43	47.47	23.09	95.04	35.92	11.64	12.35	47.56	24.67	101.6
1	Depreciation and			Constant of the second					and the second				
	amortisation expense	16.69	16.52	15.30	33.20	30.24	66.06	16.98	16.81	15.68	33.79	31.01	67.2
f	Other expenses	837.63	221.06	357.71	1,058.69	472.37	1120.43	1,070.96	281.72	376.34	1,352.68	522.65	1,274.7
-	Total expenses	1,961.56	1,067.64	1,665.86	3,029.20	2,451.70	4,998.55	2,385.57	1,656.56	1,860.66	4,042.13	2,885.33	6,891.2
3	Profit before share or profit/(loss) of associates, exceptional items and tax	1,172.76	1,097.85	2,136.67	2,270.61	2,720.16	5,782.48	1,200.95	1,351.09	2,230.50	2,552.04	2,852.59	6,825.7
4 :	Share of profit of Associate												*
5 0	Profit/(Loss) from operations before exceptional items (1-2)	1,172.76	1,097.85	2,136.67	2,270.61	2,720.16	5,782.48	1,200.95	1,351.09	2,230.50	2,552.04	2,852.59	6,825.7
	Exceptional Items	1,172.76	1,097.85	2,136.67	2,270.61	2,720.16	5.782.48	1,200.95	1.351.09	2,230.50	2,552.04	2,852.59	6,825.3
_	Profit/(Loss) before tax Tax expense	1,172.70	1,097.85	2,130.07	2,270.01	2,720.10	5,762.40	1,200.95	1,351.09	2,230.50	2,552.04	2,052.59	0,023.1
-		299.09	272.08	538.75	571.17	690.05	1,464.48	307.54	336.09	552.25	643.63	712.65	1,737.4
-	Current tax	0.89		2.60	7.22	(3.28)	25.32	4.45	6.33	4.81	10.78	0.72	32.4
-	Deferred tax Earlier Year Taxes	0.09	6.33	2.00	1.24	(3.20)	20.32	4.45	0.33	4.01	10.75	0.72	(24.0
-		299.98	278.42	541.34	578.39	686.76	1,489.80	312.00	342.42	557.06	654.41	713.37	1,745.8
	Total Tax Expenses	C. C	CONTRACTOR OF	V.000 1.000		Young the second					1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	the second second	
-	Profit/(Loss) for the period	872.78	819.43	1,595.33	1,692.21	2,033.40	4,292.68	888.95	1,008.67	1,673.44	1,897.62	2,139.22	5,079.9
10	Other Comprehensive Income /(Loss) Items that will be												
	reclassified to profit or loss	0.07	0.07	0.42	0.13	0.84	0.27	0.07	0.07	0.52	0.13	1.05	5.1
-	Tax impacts on above	0.15	(0.02)	(0.10)	0.13	(0.21)	(0.07)	(0.02)	(0.02)	(0.13)	(0.03)	(0.26)	(1.3
-	Tax impacts on above	-			•	-		-					-
	Total Other Comprehensive Income /(Loss)	0.23	0.05	0.32	0.27	0.63	0.20	0.05	0.05	0.39	0.10	0.79	3.8
11	Total comprehensive income /(Loss) (comprising proft//(Loss) after tax and other comprehensive income after tax for the period)	873.00	819.47	1,595.65	1,692.48	2,034.03	4,292.88	889.00	1,008.72	1,673.83	1,897.72	2,140.01	5,083.7
12	Net Profit attributable to												
1	Owners of the company	872.78	819.43	1,595.33	1,692.21	2,033.40	4,292.68	888.95	1,008.67	1,673.44	1,897.62	2,139.22	5,079.9
1	Non-Controlling interest		•	•	•	-	•		(0.05)	-	-		(0.0
	Other comprehensive										1		
-	income attributable to			1.000	100000								
_	Owners of the company	0.23	0.05	0.32	0.27	0.63	0.20	0.05	0.05	0.39	0.10	0.79	3,1
14	Non-Controlling interest Total comprehensive income attributable to	-	•	-	•	-		-	-		•		
-	Owners of the company	873.00	819.47	1,595.65	1,692.48	2,034.03	4,292.88	889.00	1,008.72	1,673.83	1,897.72	2,140.01	5,083.
-	Non-Controlling interest		-						(0.05)	-			(0.0
15	Paid-up equity share capital (Face Value of Rs.2/- each)	196.66	196.66	196.66	196.66	196.66	196.66	196.66	196.66	196.66	196.66	196.66	196.
16	Earnings per share (before extraordinary items) (Not annualised) :												
	Basic (Rs.)	8.88	8.33	81.12	17.21	103.40	43.66	45,20	10.26	85.09	19.30	108.78	51.6

For Eldeco Housing & Industries Ltd.

la Pankaj Bajaj Chairman cum Managing Director

Eldeco Housing & Industries Ltd.

Regd. & Corp. Off. : Eldeco Corporate Chamber-1, 2nd Floor, Vibhuti Khand (Opp. Mandi Parishad), Gomti Nagar, Lucknow-226010 Tel.: 0522-4039999, Fax: 0522-4039900 E-mail: eldeco@eldecohousing.co.in Website: www.eldecogroup.com CIN : L45202UP1985PLC099376



- 1 The above results were reviewed and recommended by the Audit Committee & approved by the Board of Directors at their meetings held on November 9, 2022. The Statutory Auditors of the Company have carried out Limited Review of the aforesaid results.
- 2 The standalone and consolidated financial results have been prepared in accordance with the principle and procedures of Indian Accounting Standards ("IND AS") as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013.
- 3 In line with the provisions of IND AS 108 Operating Segments and on the basis of review of operations being done by the management of the Company, the operations of the group falls under activities of Real Estate, which is considered to be the only reportable segment by the management.
- 4 The financial results of the Company for the quarter and half year ended September 30, 2022 are also available on the Company's website (www.eldecogroup.com) and on the website of BSE Limited (www.bseindia.com) and National Stock Exchange of India Limited (www.nseindia.com).
- 5 Figures for the previous period have been regrouped wherever necessary to confirm the current period classification.

For and on behalf of the Board For Eldeco Housing and Industries Limited

Place: New Delhi Date: 09.11.2022 For Eldeco Housing & Industries Ltd. Chairman cum Ma Chairman cum Managing Director



					Rs. in Lacs		
		Stand	alone	Consol	onsolidated		
D		As at	As at	As at	As at		
Parti	iculars	30.09.2022	31.03.2022	30.09.2022	31.03.202		
ASS	ETS	(Unaudited)	(Audited)	(Unaudited)	(Audited		
1	Non-current assets	`					
(a)	Property Plant and Equipment	308.29	317.89	312.64	322.83		
(a)		100 Beach		512.04			
(b)	Intangible Assets	0.86	1.32	0.86	1.32		
(c)	Right of use Asset	180.21	201.83	180.21	201.83		
(d)	Goodwill		-	1,287.73	1,287.9		
(e)	Financial Assets						
	(i) Investments	1,749.21	1,743.15	6.06	5.3		
	(ii) Loans	4,178.14	4,016.20	5,821.24	4,541.6		
	(iii) Other Financial Assets	509.68	455.68	510.53	456.5		
(f)	Deffered Tax Assets (Net)	26.85	34.07	26.85	25.43		
-							
Tota	I Non-Current Assets	6,953.23	6,770.15	8,146.12	6,842.8		
2	Current Assets	10 000 10					
(a)	Inventories	16,368.15	14,304.41	23,268.15	20,600.30		
(b)	Financial Assets	000.04	010.10	000 55	045.0		
	(i) Trade Receivables	289.21	610.49	299.55	615.0		
	(ii) Cash and Cash equivalents	12,554.70	12,279.05	13,269.97	13,158.0		
	(iii) Other Bank Balances	247.70	248.94	3,124.81	2,804.49		
	(iv) Other Financial Assets	837.67	680.62	1,041.09	861.9		
(c)	Other Current Assets	11,640.37	10,387.53	5,823.21	6,686.40		
	Current Assets	41,937.80	38,511.03	46,826.77	44,726.3		
TOT	AL ASSETS	48,891.03	45,281.18	54,972.89	51,569.1		
			,				
FQU	ITY AND LIABILITIES						
EQU			1				
(a)	Equity Share Capital	196.66	196.66	196.66	196.66		
(b)	Other Equity	28,179.46	26,487.11	32,499.79	30,600.30		
(c)	Non Controlling Interest	20,170.40	20,407.11	02,400.10	(0.04		
	I Equity	28,376.12	26,683.77	32,696.45	30,796.9		
Tota		20,070.12	20,000.77	52,050.45	00,7,00.00		
LIAR	ILITIES						
1	Non-Current Liabilities						
(a)	Financial Liabilities						
(a)	(i)Lease Liabilities	187.83	210.56	187.83	210.5		
	(ii)Other Financial Liability	177.11	120.35	177.11	120.3		
(b)	Other Non Current Liabilities	52.28	46.66	64.49	46.6		
	Provisions	60.04	62.03	60.04	62.03		
(c)	Provisions	00.04	02.03	60.04	02.0		
Total	Non-Current Liabilities	477.27	420.60	489.47	439.60		
Total	Non-Current Liabilities	411.21	439.60	409.47	439.00		
2	Current Liebilities						
2	Current Liabilities						
(a)	Financial Liabilities	40.07	40.07	10.07	10.0		
	(i) Borrowings	46.07	46.07	46.07	46.0		
	(ii)Lease Liabilities	44.57	42.83	44.57	42.83		
	(iii) Trade Payables						
	a) total outstanding dues of micro enterprises and						
	small enterprises	-	-	-	-		
	b) total outstanding dues of creditors other than	848.64	1,127.75	1,425.74	1,744.7		
	micro enterprises and small enterprises		the strength of the state	HEDRORE CORP.			
	(iv) Other Financial Liabilities	291.56	1,094.65	341.20	1,160.3		
(b)	Other Current Liabilities	18,806.80	15,843.34	19,821.10	17,233.8		
(c)	Provisions		3.18	-	3.1		
(d)	Current Tax Liabilities (Net)	-		108.28	101.43		
· /	Current Liabilities	20,037.65	18,157.82	21,786.96	20,332.5		
	AL EQUITY AND LIABILITIES	48,891.03	45,281.18	54,972.89	51,569.1		

For Eldeco Housing & Industries Ltd.

Eldeco Housing & Industries Ltd.

. .

Regd. & Corp. Off. : Eldeco Corporate Chamber-1, 2nd Floor, Vibhuti Khand (Opp. Mandi Parishad), Gomti Nagar, Luganog 22600 rector Tel.: 0522-4039999, Fax: 0522-4039900 E-mail: eldeco@eldecohousing.co.in Website: www.eldecogroup.com CIN : L45202UP1985PLC099376

Unaudited Cash Flow Statement For the Hall	year ended September 30
--	-------------------------

0

				-	(Rs. in Lacs)
		Standa			lidated
	Particulars	Half Yea			ar ended
	T al tioularo	As at	As at	As at	As at
		30.09.2022	30.09.2021	30.09.2022	30.09.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
(A)	Cash flow from Operating Activities:				- A second second
	Profit before taxation, and exceptional			an aile ann 🖛	
	items	2,270.61	2,720.16	2,552.04	2,852.59
	Adjusted for				
	Depreciation & Amortisation	34.21	31.40	33.79	32.17
	Interest Income	(411.05)	(156.48)	(485.40)	(206.50
	IND As and other Adjustements	(0.72)			
	Interest Paid	47.47	23.09	47.48	24.17
	Other Comprehensive Income	. 0.13	0.49	1.12	0.70
	Operating Profit before working capital changes	1,940.64	2,618.67	2,149.03	2,703.14
	Movement in working capital				
	Decrease/(Increase) in Nen Current		· · · · · · · · · · · · · · · · · · ·		
	Decrease/(Increase) in Non Current Financial Assets	(54.00)	(3.07)	(1,334.35)	(3.71
	Decrease/(Increase) in Non Current Assets	7.22		(1.22)	
<u>.</u>	Decrease/(Increase) in Inventories	(2,063.74)	(232.68)	(2,667.85)	(441.08
	Decrease/(Increase) in Trade Receivables	321.28	(285.93)	315.48	(294.72
	Decrease(Increase) in Other bank balance	1.24	(786.64)	(320.32)	(842.88
	Decrease/(Increase) in Other Current Financial Assets	(318.99)	13.97	(179.15)	(393.33
	Decrease/(Increase) in Other Current Assets	(1,252.84)	(257.79)	863.25	(137.10
	Increase/(Decrease) in Non Current Financial Liabilities	56.76	1.53	56.76	5.13
	Increase/(Decrease) in Other Non Current		04.70	45.00	40.33
	Liabilities	3.64	34.73	15.88	
	Increase/(Decrease) in Provisions	(3.18)	107.76	3.67	107.90
	Increase/(Decrease) in Trade Payables	(279.10)	(548.06)	(319.03)	(811.90
	Increase/(Decrease) in Other Current Financial Liabilities	(803.09)	824.44	(819.18)	798.09
	Increase/(Decrease) in Other Current Liabilities	2,963.46	1,024.53	2,598.53	1,311.26
	Cash Generated from Operations	519.30	2,511.47	361.51	2,041.15
	Direct Taxes Paid	(578.39)	(686.97)	(654.44)	(713.63
	Net Cash From Operating Activities	(59.10)	1,824.50	(292.94)	1,327.51
(B)	Cash Flow From Investing Activities:				
	Purchase of Fixed Assets	(2.53)	(1.04)	(2.53)	(1.04
	Purchases of Investment	(6.00)		-	
	Sale of Investment	0.67			
	Interest Income	411.05	156.48	485.40	206.50
	Net Cash from Investing Activities	403.19	155.44	482.87	205.46

Eldeco Housing & Industries Ltd.

For Eldeco Housing & Industries Ltd.

Regd. & Corp. Off. : Eldeco Corporate Chamber-1, 2nd Floor, Vibhuti Khand (Opp. Mandi Parishad), Gomti Nagar, Lucknow-22601kaj Bajaj Tel.: 0522-4039999, Fax: 0522-4039900 E-mail: eldeco@eldecohousing.co.in Website: www.eldecogrouproManaging Director CIN : L45202UP1985PLC099376



(C)	Cash flow from Financing Activities :				
	Final Dividend	-	(786.64)))	(786.64)
	Repayment of Lease Liabilities & Interest				
	thereon	(30.57)	(30.57)	(30.57)	(30.57)
	Interest & Finance Charges paid	(37.88)	(11.90)	(47.48)	(24.17)
	Net Cash(used in)/From Financing Activities	(68.45)	(829.11)	(78.06)	(841.38)
	Net (Decrease)/Increase in Cash and Cash Equivalents	275.64	1,150.83	111.88	691.59
	Cash and Cash Equivalents at the beginning of the year	12,279.05	10,921.44	13,158.09	11,853.25
	Cash and Cash Equivalents at the end of the year	12,554.70	12,072.27	13,269.97	12,544.84

For Eldeco Housing & Industries Ltd.

Pankaj Bajaj Chairman cum Managing Director

DOOGAR & ASSOCIATES

Chartered Accountants B-86, New Agra Colony, Agra-282005 (U.P.) Ph.: +91-562-4003365, Mob.: +91-9319100153, 9997153153 E-mail : uditbansalca@gmail.com

Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

The Board of Directors,

Eldeco Housing and Industries Limited, 2nd Floor, Eldeco Corporate Chamber-1, Vibhuti Khand (Opp. Mandi Parishad), Gomti Nagar, Lucknow, Uttar Pradesh- 226010.

Dear Sirs,

We have reviewed the accompanying statement of unaudited financial results of Eldeco Housing and Industries Limited ("the Company") for the quarter and half year ended September 30, 2022 ("the Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related interim financial statements, which has been prepared in accordance with Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), specified under Section 133 of the Companies Act, 2013 as applicable read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance about whether the financial statements are free from material misstatement.

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

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under section 133 of the Companies Act, 2013 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 Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) and SEBI Circular dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Doogar & Associates Chartered Accountants Firm's Registration Number: 000561N



CA Udit Bansal Partner Membership No. 401642 UDIN: 22401642BCQIVP4303

Date: 9th November, 2022 Place: Agra

DOOGAR & ASSOCIATES

Chartered Accountants B-86, New Agra Colony, Agra-282005 (U.P.) Ph.: +91-562-4003365, Mob.: +91-9319100153, 9997153153 E-mail : uditbansalca@gmail.com

Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

The Board of Directors,

Eldeco Housing and Industries Limited, 2nd Floor, Eldeco Corporate Chamber-1, Vibhuti Khand (Opp. Mandi Parishad), Gomti Nagar, Lucknow, Uttar Pradesh- 226010.

Dear Sirs,

We have reviewed the accompanying statement of unaudited consolidated financial results of **Eldeco Housing and Industries Limited ("the Parent"), and it's subsidiaries, (collectively referred to as "the group") for the quarter and haif year ended September 30, 2022 ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulation'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29,2019 ('Circular').**

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we could become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

The Statement includes the results of the entities mentioned in Annexure I to the statement.



We did not review the financial results of 33 subsidiary companies included in the consolidated unaudited financial results, whose financial results reflect total revenues (including other income) of Rs. (56.33) lacs and total net loss of Rs.0.90 lacs and Rs. 57.40 lacs and total net loss of Rs.0.58 lacs for the quarter and half year ended September 30, 2022, respectively as considered in the consolidated unaudited financial results.

These financial results are certified by the management of respective companies and our conclusion on the Statement in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on the basis of financial statement as certified and procedures performed by us as stated in paragraph 3 above. Our conclusion on the statement is not modified in respect of above matter.

Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the financial statements as certified by the management referred to above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement principles laid in the aforesaid Indian Accounting Standard as specified under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation, read with circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Doogar & Associates Chartered Accountants Firm's Registration Number: 000561N



CA Udit Bansal Partner Membership No. 401642 UDIN: 22401642BCQKBL5732

Date: 9th November, 2022 Place: Agra

Annexure -I						
S. No.	Name of Company	Relationship				
1.	Aaj Constructions Private Limited	Subsidiary				
2.	Artistry Construction Private Limited	Subsidiary				
3.	Ascendancy Constructions Private Limited	Subsidiary				
4.	Carnation Realtors Private Limited	Subsidiary				
5.	Cascade Constructions Private Limited	Subsidiary				
6.	Conception Realtors Private Limited	Subsidiary				
7.	Conviction Constructions Private Limited	Subsidiary				
8.	Deepjyoti Constructions Private Limited	Subsidiary				
9.	Dua Constructions Private Limited	Subsidiary				
10.	Eco World Properties Private Limited	Subsidiary				
11.	Erudite Constructions Private Limited	Subsidiary				
12.	Facility Constructions Private Limited	Subsidiary				
13.	Flourish Constructions Private Limited	Subsidiary				
14.	Frozen Constructions Private Limited	Subsidiary				
15.	Gary Constructions Private Limited	Subsidiary	-			
16.	Heather Buildcon Private Limited	Subsidiary				
17.	Inception Buildtech Private Limited	Subsidiary				
18.	Iris Realtors Private Limited	Subsidiary				
19.	Khwahish Constructions Private Limited	Subsidiary				
20.	Miraculous Properties Private Limited	Subsidiary				
21.	Neo Realtors Private Limited	Subsidiary				
22.	Neptune Infracon Private Limited	Subsidiary				
23.	Numerous Constructions Private Limited	Subsidiary				
24.	Omni Farms Private Limited	Subsidiary	_			
25.	Placate Constructions Private Limited	Subsidiary	-			
26.	Proficiency Real Estate Private Limited	Subsidiary				
	Primacy Constructions Private Limited	Subsidiary				
27. 28.	Prosper Constructions Private Limited	Subsidiary				
29.		Subsidiary				
	Samarpit Constructions Private Limited Shivaye Constructions Private Limited	Subsidiary				
30.	Spring Greens Realty Private Limited	Subsidiary				
31.		Subsidiary				
32.	Suniyojit Constructions Private Limited	Subsidiary				
33.	Supremacy Builders Private Limited Sushobhit Constructions Private Limited	Subsidiary				
34.		Subsidiary				
	Swarajya Builders Private Limited		_			
50.	Swarg Constructions Private Limited	Subsidiary				
	Swabhiman Buildtech Limited	Subsidiary				
	Turbo Realtors Private Limited	Subsidiary				
	Utsav Constructions Private Limited	Subsidiary				
40.	Yojna Constructions Private Limited	Subsidiary				

Contraction of the second seco