



BDR BUILDCON LIMITED
Regd. Office: 21, Ring Road,
Third Floor, Lajpat Nagar - IV
New Delhi - 110024
Tel.: +91 11 2647 7771, 2647 7772
Website : www.bdrbuildcon.com
E-mail : info@bdrbuildcon.com
C/N : L70100DL2010PLC200749

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To,
The Listing Department
National Stock Exchange of India Ltd
Exchange plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (E)
Mumbai - 400 051

07.05.2024

Dear Sir,

SUBJECT: OUTCOME OF BOARD MEETING HELD ON MAY 07, 2024

Time of commencement: 03:00 PM
Time of conclusion: 04:00 PM

This is to inform you that Board of Directors in its meeting held today i.e. 07.05.2024 has considered and approved Audited Standalone Financial Results for the Quarter and Financial Year ended on 31st March, 2024 of the Company.

In terms of Regulation 33 and other applicable Regulation of SEBI (LODR) Regulations 2015, please find enclosed following documents:

1. Audited Standalone Financial Results for the Quarter and Financial Year ended on 31st March 2024 along with Audit Report for the same period.
2. Declaration by Mr. Rajesh Gupta, the Managing Director of the Company, pursuant to Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, issued by SEBI in case of audit report with unmodified opinion.

Kindly take the above information on record.

Thanking You,

For **BDR BUILDCON LIMITED**


RAJESH GUPTA
Managing Director
DIN: 00163932
Place: New Delhi





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To,
The Listing Department
National Stock Exchange of India Ltd
Exchange plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (E)
Mumbai - 400 051

Date: May 07, 2024

SUBJECT: DECLARATION IN REGARD TO AUDIT REPORT WITH UNMODIFIED OPINION

Dear Sir/ Madam

This is to inform you that pursuant to Regulation 33(1)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, issued by SEBI, We hereby give declaration that the Statutory auditors, M/s Vishal Subhash Chandra & Co., Chartered Accountants have submitted there Audit Report for the year ended March 31, 2024 with an unmodified opinion.

Kindly take the above information on records.

Thanking You,

For **BDR BUILDCON LIMITED**

Rajesh Gupta



RAJESH GUPTA
Managing Director
DIN: 00163932
Place: New Delhi

BDR BUILDCON LIMITED

Regd. Office: 21, Ring Road Third Floor, Lajpat Nagar - IV, New Delhi-110024

CIN: L70100DL2010PLC200749

Phone No. 011-26477771, Fax No: 011 - 24377204

Email Id: info@bdrbuildcon.com

Statement of Audited Financial Results for the Quarter and Year Ended on 31.03.2024

	Particulars	Quarter Ended			Year Ended	
		Quarter ended (31.03.2024)	Preceding 3 months ended (31.12.2023)	Corresponding 3 months ended in the previous year (31.03.2023)	Year to date figures for current period ended (31.03.2024)	Year to date figures for previous year ended (31.03.2023)
	No. of Months	3	3	3	6	6
		Audited	Audited	Audited	Audited	Audited
1	Income					
(a)	Revenue from Operations	-	-	-	-	-
(b)	Other Income	-	-	-	-	5,158
	Total Income	-	-	-	-	5,158
2	Expenses					
(a)	Employees Benefits expense	1,57,000	1,35,000	1,01,000	4,44,000	3,56,000
(b)	Loss on sale of Investments	-	-	-	-	35,72,585
(c)	Other expenses	1,48,774	1,23,788	74,554	4,36,604	3,95,351
	Total Expenses	3,05,774	2,58,788	1,75,554	8,80,604	43,23,936
3	Profit before exceptional and extraordinary items and tax (1-2)	(3,05,774)	(2,58,788)	(1,75,554)	(8,80,604)	(43,18,778)
4	Exceptional Items	-	-	-	-	-
5	Profit before extraordinary items and tax (3-4)	(3,05,774)	(2,58,788)	(1,75,554)	(8,80,604)	(43,18,778)
6	Extraordinary Items	-	-	-	-	-
7	Profit before tax (5-6)	(3,05,774)	(2,58,788)	(1,75,554)	(8,80,604)	(43,18,778)
8	Tax expenses					
	Earlier Year Tax	-	-	-	-	3,35,180
	Current Tax (including MAT)	-	-	-	-	-
	Deferred Tax Liability/(Asset)	-	-	-	-	-
	Total Tax Expense	-	-	-	-	3,35,180
9	Net Profit (+)/Loss(-) (7-8)	(3,05,774)	(2,58,788)	(1,75,554)	(8,80,604)	(46,53,958)
10	Other Comprehensive income, Net of Tax	-	-	-	-	-
11	Total Comprehensive Income (9+10)	(3,05,774)	(2,58,788)	(1,75,554)	(8,80,604)	(46,53,958)
12	Paid up equity share capital (Rs. 10 Each)	6,64,50,000	6,64,50,000	6,64,50,000	6,64,50,000	6,64,50,000
13	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	2,59,37,389	2,61,59,930	2,68,17,993	2,59,37,389	2,68,17,993
	Earnings Per Share (EPS)					
14	Earning Per Share (EPS)					
(i)	Basic	-0.05	-0.04	-0.03	-0.13	-0.70
(ii)	Diluted	-0.05	-0.04	-0.03	-0.13	-0.70

Notes:

- 1 The financial results of BDR Buildcon Limited for the quarter and year ended 31 March 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 7/5/2024
- 2 The Financial Results are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rule, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- 3 Previous period figures have been regrouped, re-arranged and re-classified wherever necessary to conform to current period's classification.
- 4 Since the nature of the real estate business of the Company is such that profit / (loss) do not necessarily accrue evenly over the period, the result of the quarter may not be representative of the profit / (loss) for the period.
- 5 The Company operate in single business segment ,therefore segment reporting is not applicable.
- 6 The Statutory Auditor have expressed an unmodified opinion.
- 7 The figures of the quarter ended as on 31.03.2024 and 31.03.2023 are the balancing figures between the figures for the audited full financial year and published year to date audited figures up to the third quarter of the respective financial year.

As per our audit report of even date
For **VISHAL SUBHASH CHANDRA & CO.**
CHARTERED ACCOUNTANTS
FIRM REG. NO.: 024543C

Prop.

Vishal Garg

M.N. 548551

UDIN# 245485

Place : Noida

Date : 7/5/2024



For and on behalf of Board of Directors of
BDR BUILDCON LIMITED

Rajesh Gupta

Managing Director

Rajesh Gupta

DIN: 00163932

Address: House No.41, Street No.3, Shanti Niketan, New Delhi-21

VISHAL SUBHASH CHANDRA & CO.

CHARTERED ACCOUNTANTS

114, BLOCK – IV, GANGA SHOPPING COMPLEX, Sec-29, NOIDA

Ph.: +91-9899477915, E-mail: cavishalgarg5@gmail.com



INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF
BDR BUILDCON LIMITED

Report on the Audit of the Standalone Ind-AS Financial Statements

Opinion

We have audited the accompanying standalone Ind-AS financial statements of **BDR BUILDCON LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss (including other Comprehensive Income), the Statement of Changes in equity and the Statement of Cash Flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone Ind-AS financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and its profit (including other comprehensive income), the statement of changes in equity and the statement of cash flows for the year ended on that date.

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the standalone Ind-AS financial statements section of our report. We are independent of the Company 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 thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone Ind-AS financial statements.

Key Audit Matters

We have determined that there are no key audit matters to communicate in our report.



Information Other than the standalone Ind-AS financial statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Annual Report but does not include the standalone Ind-AS financial statements and our auditor's report thereon.

Our opinion on the standalone Ind-AS financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone Ind-AS financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management for Standalone Ind-AS Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone Ind-AS Financial Statements that give a true and fair view of the financial position, financial performance including other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind-AS) specified under section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company 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 design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Ind-AS Financial Statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

That Board of Directors is also responsible for overseeing the Company's financial reporting process.



Auditor's Responsibilities for the Audit of the Standalone Ind-AS Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone Ind-AS financial statements 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 standalone Ind-AS financial statements.

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 Standalone Ind-AS Financial Statements, 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system with reference to these Standalone Ind-AS 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 management.
- Conclude on the appropriateness of management's 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 Company's ability 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 statements 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 Standalone Ind-AS Financial Statements, including the disclosures, and whether the Standalone Ind-AS Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance 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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "**Annexure A**" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by section 143(3) of the Act, we further report that-
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;

 - (c) the Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the Statement of Changes in Equity and the Statement of Cash flow dealt with by this Report are in agreement with the books of account;

 - (d) In our opinion, the aforesaid Standalone Ind-AS Financial Statements comply with the Indian Accounting Standards specified under Section 133 of the Act read with companies (Indian Accounting Standards) Rules, 2015 as amended from time to time;

 - (e) On the basis of written representations received from the directors as on March 31, 2024, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024, from being appointed as a director in terms of Section 164(2) of the Act.

 - (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company with reference to these Standalone Ind-AS Financial Statements and the operating effectiveness of such controls, refer to our separate Report in "**Annexure B**".



3. In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:
- (i) The Company does not have any pending litigations which would impact its financial position.
 - (ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - (iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the company.

For VISHAL SUBHASH CHANDRA & CO.
CHARTERED ACCOUNTANTS
FIRM REG. NO.: 024543C



Vishal Garg
VISHAL GARG
PROP, FCA
M. No.: 548551

Place: New Delhi

Date: 7/5/2024

UDIN # 24548551BKGYV08030

VISHAL SUBHASH CHANDRA & CO.
CHARTERED ACCOUNTANTS

112, BLOCK – IV, GANGA SHOPPING COMPLEX, Sec-29, NOIDA
Ph.: +91-9899477915, E-mail: cavishalgarg5@gmail.com

ANNEXURE “A” TO THE AUDITOR’S REPORT REFERRED TO
IN PARAGRAPH 1 UNDER REPORT ON OTHER LEGAL & REGULATORY
REQUIREMENTS OF OUR REPORT OF EVEN DATE

Re : BDR BUILDCON LIMITED

- (i) Since the Company has no fixed assets during the year, this clause is not applicable.
- (ii) The inventory includes construction work in progress on identified land and the same has been physically verified during the year by the management. As informed to us no material discrepancies were noticed on such verification. That during any point of time of the year, the company does not have sanctioned working capital limits, thus the reporting for sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets is not applicable. In our opinion, the periodicity of verification is reasonable having regard to the size of the company.
- (iii) According to the information and explanation given to us the company has not granted any loan to companies, firms, limited liability partnerships or other parties covered in register maintained under Section 189 of the Companies Act, 2013.
- (iv) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, as applicable.
- (v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits under the provisions of section 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed there under. Accordingly, the provision of clause 3(v) of the order is not applicable to the company.
- (vi) According to the information and explanation given to us, government has not prescribed maintenance of cost records under sub section (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Thus, reporting under clause 3 (vi) of the order is not applicable to the Company.



Vishal Garg

- (vii) (a) The Company has generally been regular in depositing undisputed statutory dues including provident fund, income tax, duty of customs, Goods & Services tax (GST), Cess and any other statutory dues applicable to the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of such statutory dues were outstanding as at 31st March, 2024 for a period of more than 6 month from the date they become payable.
- (b) According to the information and explanations given to us and based on the records of the company examined by us, there are no dues of Income-tax, Duty of Custom and Goods & Services Tax (GST) which have not been deposited on account of any dispute.
- (viii) The Company has not taken any loans or borrowings from financial institutions, banks and government or has not issued any debentures. Hence reporting under clause 3(viii) of the order is not applicable to the Company.
- (ix) According to the information and explanations given to us, the company did not raise any moneys by way of initial public offer or further public offer (including debt instruments) during the year under review. Hence reporting under clause 3(ix) of the Order is not applicable to the Company.
- (x) During the course of our examination of the books and records of the company carried out in accordance with the generally accepted auditing practices in India, and according to the audit procedures performed and information and explanations given by the management, we have neither come across any instance of fraud by the Company nor any fraud on the company by its officers or employees has been noticed or reported during the course of our audit.
- (xi) As the Company has not paid any managerial remuneration during the financial year, this clause is not applicable.
- (xii) The company is not a Nidhi Company and the provisions of clause 3(xii) of the Order are not applicable to the company.
- (xiii) In our opinion, and according to the information and explanations given to us, the transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Ind-AS financial statements as required by the applicable Indian Accounting Standards.
- (xiv) According to the information and explanations given to us and on the basis of review of documents, we are of the opinion that the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.
- (xv) In our opinion, and according to the information and explanations given to us, during the year the company has not entered into any non-cash transactions with directors or persons connected to its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.



- (xvi) In our opinion, and according to the information and explanations given to us, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

For VISHAL SUBHASH CHANDRA & CO.
CHARTERED ACCOUNTANTS

FIRM REG. NO.: 024543C



Vishal Garg
VISHAL GARG
PROP, FCA
M. No.: 548551

Place: New Delhi

Date: 7/5/2024

UDIN # 24548551BKG/VV08030

“Annexure B” to the Auditor’s Report
Referred to the clause (f) under ‘Report on other legal and Regulatory requirements of our report of even date

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting of **BDR BUILDCON LIMITED** (“the Company”) as of March 31, 2024 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

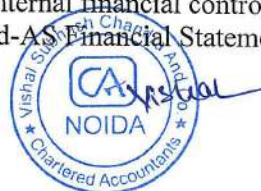
The Company’s management is responsible for establishing and maintaining internal financial controls based on “the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India” (the ‘Guidance Note’). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting with reference to these standalone Ind-AS financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) issued by the Institute of Chartered Accountants of India and the standards on auditing prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting with reference to the Standalone Ind-AS Financial Statements, and their operating effectiveness. Our audit of internal financial controls over financial reporting with reference to these Standalone Ind-AS Financial Statements, included obtaining an understanding of internal financial controls over financial reporting with reference to these Standalone Ind-AS Financial Statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls system over financial reporting with reference to these Standalone Ind-AS Financial Statements.



Meaning of Internal Financial Controls Over Financial Reporting with reference to these Standalone Ind-AS Financial Statements

A company's internal financial control with reference to these Standalone Ind-AS Financial Statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting with reference to these Standalone Ind-AS Financial Statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting with reference to these Standalone Ind-AS Financial Statements

Because of the inherent limitations of internal financial controls over financial reporting with reference to these standalone Ind-AS financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting with reference to these standalone Ind-AS financial statements to future periods are subject to the risk that the internal financial control over financial reporting with reference to these standalone Ind-AS financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting with reference to these Standalone Ind-AS Financial Statements and such internal financial controls over financial reporting with reference to these Standalone Ind-AS Financial Statements were operating effectively as at March 31, 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For VISHAL SUBHASH CHANDRA & CO.
CHARTERED ACCOUNTANTS
FIRM REG. NO.: 024543C



VISHAL GARG
PROP, FCA
M. No.: 548551

Place: New Delhi

Date: 7/5/2024

UDIN # 245485578R6YV08030

BDR BUILDCON LIMITED
STANDALONE BALANCE SHEET AS AT 31 MARCH 2024

(All amounts in Rs unless otherwise stated)

	Notes	As at 31 March 2024 Amount in INR	As at 31 March 2023 Amount in INR
Assets			
Non-current assets			
Non-current tax assets (net)	3	680	23,63,493
		680	23,63,493
Current assets			
Financial assets			
a) Investments	4	-	-
b) Cash and cash equivalents		9,03,241	8,87,724
c) Bank balance other than Cash and cash equivalents		-	-
d) Other financial assets		-	-
e) Inventory - Capital WIP		21,52,95,996	19,26,85,586
f) Other Current Assets - Advances to Suppliers		4,930	56,01,288
Current Tax Assets	5	0,281	
		21,62,13,448	19,91,74,598
Total Assets		21,62,14,128	20,15,38,091
Equity and liabilities			
Equity			
Equity Share Capital	6	6,64,50,000	6,64,50,000
Other Equity	7	2,59,37,389	2,68,17,994
Total Equity		9,23,87,389	9,32,67,994
Non-current liabilities:			
Long term Borrowings		12,06,65,000	10,80,25,000
		12,06,65,000	10,80,25,000
Current liabilities:			
Financial liabilities			
a) Trade payables	8	-	-
- Total outstanding dues of micro enterprises and small enterprises		-	-
- Total outstanding dues of creditors other than micro enterprises and small enterprises		30,60,739	1,90,597
b) Other Current Liabilities		1,01,000	54,500
Total Current liabilities		31,61,739	2,45,097
Total liabilities		31,61,739	2,45,097
Total equity and liabilities		21,62,14,128	20,15,38,091

Corporate Information and Summary of significant accounting policies 1 & 2

Contingent liabilities and commitments 11

Other notes to accounts 15

The accompanying notes are an integral part of these financial statements

As per our audit report of even date

For Vishal Subhash Chandra & Co.

Chartered Accountants

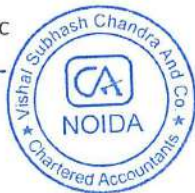
Firm Registration No.: 024543C

Vishal Garg

VISHAL GARG

Prop., FCA

Membership No.: 548551



Place: New Delhi

Date: 7/5/2024

UDIN# 245485578KGYV08030

For and on behalf of Board of Directors of

BDR BUILDCON LIMITED

CIN: L70100DL2010PLC200749

Rajesh Gupta

Managing Director

Rajesh Gupta

DIN: 00163932

Nidhi Adhikari

Company Secretary

Nidhi Adhikari

Membership No. A28099

Renu Gupta

Director

Renu Gupta

DIN: 00163749

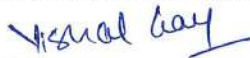
BDR BUILDCON LIMITED**STANDALONE STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024**

(All amounts in Rs unless otherwise stated)

	Notes	Year ended 31st March, 2024	Year ended 31st March, 2023
Revenue from operations	9		
Other income	10	-	5,158
TOTAL INCOME (I)		-	5,158
EXPENSES			
Employee benefits expenses	11	4,44,000	3,56,000
Other expenses	12	4,36,604	39,67,936
TOTAL EXPENSES (II)		8,80,604	43,23,936
Profit before tax		(8,80,604)	(43,18,778)
Tax expenses			
Current tax		-	-
Income Tax of Earlier Year		-	3,35,180
Deferred tax credit/(charge)		-	-
Total tax expense		-	3,35,180
Profit for the Year		(8,80,604)	(46,53,958)
Other Comprehensive Income (OCI)			
Items that will not be reclassified to profit or loss		-	-
Income tax relating to items that will not be reclassified to profit or loss		-	-
Net other comprehensive income/ (losses) not to be reclassified to profit or loss in subsequent periods		-	-
Other comprehensive income for the year, net of tax		-	-
Total Comprehensive Income for the year		(8,80,604)	(46,53,958)
Earnings per share			
Basic (₹)	13	(0.13)	(0.70)
Diluted (₹)		(0.13)	(0.70)
Weighted average equity shares used in computing earnings per equity share			
Basic		6645000	6645000
Diluted		6645000	6645000
Corporate Information and Summary of significant accounting policies	1 & 2		
Contingent liabilities and commitments	14		
Other notes to accounts	15		

The accompanying notes are an integral part of these financial statements

As per our audit report of even date
For Vishal Subhash Chandra & Co.
Chartered Accountants
Firm Registration No.: 024543C


VISHAL GARG
Prop., FCA
Membership No.: 548551



For and on behalf of Board of Directors of
BDR BUILDCON LIMITED
CIN: L70100DL2010PLC200749


Managing Director
Rajesh Gupta
DIN: 00163932


Director
Renu Gupta
DIN: 00163749


Company Secretary
Nidhi Adhikari
Membership No.
A28099

Place: New Delhi

Date: 7/5/2024

BDR BUILDCON LIMITED
STANDALONE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2024

(All amounts in Rs unless otherwise stated)

	Year ended 31st March, 2024	Year ended 31st March, 2023
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	(8,80,604)	(43,18,778)
Adjustments to reconcile profit before tax to net cash flows:		
(Profit) / Loss on Sale of Investments	-	(35,72,585)
Interest on FDR	-	-
Interest on IT refund	-	(5,158)
Dividend Income	-	-
(Gain)/ Loss on Revaluation of Investment	-	-
Operating profit before working capital changes	(8,80,604)	(78,96,521)
Movement In Working capital:		
(Increase)/decrease in other financial and non-financial assets	79,49,890	(94,203)
Increase /(decrease) in trade payables , other financial and non-financial liabilities and provisions	29,16,642	1,51,097
Cash generated (outflow) from operations	99,85,927	(78,39,627)
Income tax paid (including TDS) (net)	-	(3,35,180)
Net cash flows from (used in) operating activities (A)	99,85,927	(81,74,807)
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Sale of Units held as investment	-	4,30,00,000
Purchase of units in Mutual Fund	(2,26,10,410)	(19,26,85,586)
Maturity/ (Investment) made in bank deposits (having original maturity of more than 3 months)	-	-
Dividend Income	-	-
Interest received	-	-
Net cash flows from / (used in) investing activities (B)	(2,26,10,410)	(14,96,85,586)
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from borrowings	1,26,40,000	10,81,75,000
Repayment of borrowings	-	(1,50,000)
Net cash flows from / (used in) financing activities (C)	1,26,40,000	10,80,25,000
Net increase / (decrease) in cash and cash equivalents (A+B+C)	15,518	(4,98,35,394)
Cash and cash equivalents at the beginning of the year	8,87,724	5,07,23,117
Cash and cash equivalents at the end	9,03,241	8,87,724

Corporate Information and Summary of significant accounting policies

1 & 2

Contingent liabilities and commitments

14

Other notes to accounts

15

The accompanying notes are an integral part of these financial statements

As per our audit report of even date

For Vishal Subhash Chandra & Co.

Chartered Accountants

Firm Registration No.: 024543C

Vishal Garg

VISHAL GARG

Prop., FCA

Membership No.: 548551



Place: New Delhi

Date: 7/5/2024

UDIN# 24548551BKGYV08030

For and on behalf of Board of Directors of

BDR BUILDCON LIMITED

CIN: L70100DL2010PLC200749

Rajesh Gupta

Managing Director

Rajesh Gupta

DIN: 00163932

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Membership No. A28099

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