



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

Date: 14.08.2024

Dear Sir,

SUBJECT: OUTCOME OF BOARD MEETING HELD ON AUGUST 14, 2024

Time of commencement: 12:00 PM
Time of conclusion: 01:00 PM

This is to inform you that Board of Directors in its meeting held today i.e. 14.08.2024 has considered and approved Audited Standalone Financial Results for the Quarter ended on 30th June, 2024 of the Company.

Please find enclosed Audited Standalone Financial Results for the Quarter Ended on 30th June, 2024 along with Audit Report for the same period.

Kindly take the above information on record.

Thanking You,

For **BDR BUILDCON LIMITED**




RAJESH GUPTA
Managing Director
DIN: 00163932

M/s. VISHAL SUBHASH CHANDRA & CO.
CHARTERED ACCOUNTANTS

Shop No.114/IV, Ganga Shopping Complex, Sec-29, Noida, U.P. 201301
Ph.: +91-9899477915 E-mail: cavishalgarg5@gmail.com

**INDEPENDENT AUDITOR'S REPORT ON THE AUDIT OF THE INTERIM
STANDALONE FINANCIAL RESULTS**

To Board of Directors of
BDR BUILDCON LIMITED

Opinion

We have audited the accompanying standalone quarterly financial results of **BDR BUILDCON LIMITED** ("the Company"), for the quarter and year ended on June 30, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulation").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and year ended June 30, 2024.

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 Financial Results 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 standalone 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.



Management Responsibility for Standalone Financial Results

These quarterly financial results have been prepared on the basis of the interim financial Statements. The Company's Board of Directors are responsible for the preparation and presentation of interim standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' prescribed under section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the listing Regulation. 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 results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the interim standalone financial results, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

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

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

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We are also:

- Identify and assess the risks of material misstatement of the interim standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Director.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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 results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the standalone financial results, including the disclosures, and whether the financial results 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.

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



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

Place: New Delhi

Date: 14.08.2024

UDIN: 24548551BKG4X05677

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

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Phone No. 011-26477771, 011-26477772

Statement of Audited Financial Results for the Quarter ended June 30, 2024

	Particulars	Quarter Ended			Year Ended
		Quarter ended (30.06.2024)	Preceding 3 months ended (31.03.2024)	Corresponding 3 months ended in the PY (30.06.2023)	YTD figures for the current year ended (31.03.2024)
	No. of Months	3	3	3	12
		Audited	Audited	Audited	Audited
1	Income				
(a)	Revenue from Operations	-	-	-	-
(b)	Other Income	-	-	-	-
	Total Income (1)	-	-	-	-
2	Expenses				
(a)	Employee Benefits expense	111,000	157,000	81,000	444,000
(b)	Loss on sale of Investments	-	-	-	-
(c)	Other expenses	305,457	148,774	152,907	436,604
	Total Expenses (2)	416,457	305,774	233,907	880,604
3	Profit before exceptional and extraordinary items and tax (1-2)	(416,457)	(305,774)	(233,907)	(880,604)
4	Exceptional Items	-	-	-	-
5	Profit before extraordinary items and tax (3-4)	(416,457)	(305,774)	(233,907)	(880,604)
6	Extraordinary Items	-	-	-	-
7	Profit before tax (5-6)	(416,457)	(305,774)	(233,907)	(880,604)
8	Tax expenses				
	Earlier Year Tax	-	-	-	-
	Current Tax (including MAT)	-	-	-	-
	Deffered Tax Liability/(Asset)	-	-	-	-
	Total Tax Expenses	-	-	-	-
9	Net Profit (+)/Loss(-) (7-8)	(416,457)	(305,774)	(233,907)	(880,604)
10	Other Comprehensive income, Net of Tax	-	-	-	-
11	Total Comprehensive income (9+10)	(416,457)	(305,774)	(233,907)	(880,604)
12	Paid up equity share capital (Rs. 10 Each)	66,450,000	66,450,000	66,450,000	66,450,000
13	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	25,927,937	25,937,389	26,584,086	25,927,389
	Earnings Per Share (EPS)				
14	Earning Per Share (EPS)				
	(i) Basic	-0.06	-0.05	-0.04	-0.13
	(ii) Diluted	-0.06	-0.05	-0.04	-0.13

Notes:

- The financial results of BDR Buildcon Limited for the quarter ended June 30, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14.08.2024.
- 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.
- Previous period figures have been regrouped, re-arranged and re-classified wherever necessary to conform to current period's classification.
- 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.
- The Company operate in single business segment ,therefore segment reporting is not applicable.

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

VISHAL GARG
Prop., FCA
M. No.: 548551



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

Rajesh Gupta

Managing Director
Rajesh Gupta
DIN: 00163932

Address: 3/41, Shanti Niketan, New Delhi-110021

Place : New Delhi
Date : 14.08.2024

UDIN : 24548551BKGYX05677

BDR BUILDCON LIMITED
Balance Sheet for the period ended on 30 June 2024
CIN: L70100DL2010PLC200749
(All amounts in Rs. unless otherwise stated)

PARTICULARS	As at 30.06.2024 Amount in INR	As at 30.06.2023 Amount in INR	As at 31.03.2024 Amount in INR
Assets			
Non-current assets	522	3,452,368	680
Non-current tax assets (net)	522	3,452,368	680
Current assets			
Financial assets :-			
- Investment	-	-	-
- Inventory WIP	215,608,009	197,817,064	215,295,996
- Cash and cash equivalents	571,457	605,586	903,241
- Bank balance other than included in Cash and cash equivalents above	-	-	-
- Advances to Suppliers	4,930	4,276,844	4,930
- Other Current assets	-	56,250	-
- Current Tax Assets	-	-	9,281
Total Current Assets	216,184,397	202,755,743	216,213,448
Total Assets	216,184,919	206,208,111	216,214,128
Equity and liabilities			
Equity :-			
- Equity Share Capital	66,450,000	66,450,000	66,450,000
- Other Equity	25,520,932	26,584,085	25,937,389
Total Equity	91,970,932	93,034,085	92,387,389
Non-Current liabilities:			
Loans & Advances (unsecured)	123,865,000	112,275,000	120,665,000
Total Non-Current Liability	123,865,000	112,275,000	120,665,000
Current liabilities:			
Trade payables:			
Total outstanding dues of micro enterprises and small enterprises	-	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	272,987	847,026	3,060,739
Other current liabilities	76,000	52,000	101,000
Total Current liabilities	348,987	899,026	3,161,739
Total liabilities	348,987	899,026	3,161,739
Total equity and liabilities	216,184,919	206,208,111	216,214,128

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

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



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

Rajesh Gupta

RAJESH GUPTA
MANAGING DIRECTOR
DIN # 00163932

Place : New Delhi
Date : 14.08.2024

UDIN : 24548551RKG YX 05677

BDR BUILDCON LIMITED

CIN - L70100DL2010PLC200749

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CASH FLOW STATEMENT FOR THE PERIOD ENDED JUNE 30, 2024

PARTICULARS	Quarter Ended		Year Ended
	30.06.2024	30.06.2023	31.03.2024
A. Cash Flow From Operating Activities			
Profit before taxation	(416,457)	(233,907)	(880,604)
Adjustments to reconcile profit before tax to net cash flows:			
(Profit) / Loss on Sale of Investments	-	-	-
Interest on FDR	-	-	-
Interest on IT Refund	-	-	-
Dividend Income	-	-	-
(Gain)/ Loss on Revaluation of Investment	-	-	-
Operating Profit before working capital changes	(416,457)	(233,907)	(880,604)
<i>Working capital changes:</i>			
(Increase)/decrease in other financial and non-financial assets	(302,734)	(4,952,159)	7,949,890
Increase /(decrease) in trade payables, other financial and non-financial liabilities and provisions	(2,812,752)	653,929	2,916,642
Cash generated from operations	(3,531,943)	(4,532,137)	9,985,928
Net Income Tax Paid/Refund	-	-	-
Net cash from operating activities (A)	(3,531,943)	(4,532,137)	9,985,928
Cash flows from Investing Activities			
Interest Income & Other Changes in Non - Current Assets	158	-	-
(Investment)/ Redemption made in bank deposits	-	-	-
Purchase of Units held as Mutual Fund	-	-	(22,610,410)
Sale of Units held as Investments	-	-	-
Dividend Income	-	-	-
Net cash from investing activities (B)	158	-	(22,610,410)
Cash flows from financing activities			
Acceptance of Long term borrowing	3,200,000	4,250,000	12,640,000
Repayment of Long term borrowing	-	-	-
Net cash used in financing activities (C)	3,200,000	4,250,000	12,640,000
Net increase in cash and cash equivalents (A+B+C)	(331,785)	(282,137)	15,518
Cash and cash equivalents at beginning of period	903,242	887,723	887,724
Cash and cash equivalents at end of period	571,457	605,586	903,242

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

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

Rajesh Gupta

RAJESH GUPTA
MANAGING DIRECTOR
DIN # 00163932

Place : New Delhi
Date : 14.08.2024

UDIN : 24598551BKGYX05677