

**INDEPENDENT AUDITORS' REVIEW REPORT ON REVIEW OF  
INTERIM FINANCIAL RESULTS****TO THE BOARD OF DIRECTORS OF PODDAR PROJECTS LIMITED**

1. We have reviewed the accompanying statement of unaudited Financial Results of **Poddar Projects Limited** ('the Company') for the quarter and nine months ended **31<sup>st</sup> December, 2024** (the statement), being submitted by the company pursuant to the requirement of Regulation-33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of 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 the Company's personnel 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 specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.  
  
Attention is invited to following:
  - (i) Long term Security deposits receipts and security deposits payments have not been accounted for as per provision of IND-AS-109 vide note no.4;
  - (ii) Investment is not accounted for at fair value as per provision IND-AS 109 vide note No.5.
  - (iii) In absence of details accounting of lease properties at different locations have not been made vide note no 3.
4. Based on our review conducted as stated in paragraph 3 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 Standard and other accounting practices generally accepted in India, 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**UDIN : 25051800BMIWSU3318****Place : Kolkata****Dated : February 14, 2025**For BASU CHANCHANI & DEB  
CHARTERED ACCOUNTANTS  
R. No.-304049E  
BISWANATH CHATTOPADHYAY  
Partner  
(M. No.-051800)

# PODDAR PROJECTS LIMITED

CIN: L51909WB1963PLC025750  
18 RABINDRA SARANI PODDAR COURT 9TH FLOOR KOLKATA-700001  
PHONE NO: 033-22250352/4147  
EMAIL: bpp@bppgrp.com

## Statement Of Unaudited Financial Result For 9 Months & Quarter Ended 31st Dec 2024

SRL.NO.	PARTICULARS	(Rs. IN LACS)					
		QUARTER ENDED			NINE MONTH ENDED		YEAR ENDED
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
1	<b>INCOME FROM OPERATION</b>						
(a)	Revenue from operation	1,536.64	2,174.80	1,452.23	5,466.94	4,381.71	5,952.23
(b)	Other Income	80.22	86.39	71.18	230.96	262.84	512.84
	<b>Total Income from Continuing Operations</b>	<b>1,616.87</b>	<b>2,261.19</b>	<b>1,523.41</b>	<b>5,697.91</b>	<b>4,644.55</b>	<b>6,465.07</b>
2	<b>EXPENSES</b>						
(a)	Cost of materials consumed	6.08	33.09	4.95	44.96	36.61	60.31
	Purchase of Stock-in-Trade	1,182.91	1,217.25	1,189.30	3,474.72	2,929.79	4,109.26
(b)	Building Development Expenses	199.57	187.23	12.48	510.99	189.55	412.67
(c)	Changes in Inventories of Finished goods, Work-in-progress and stock-in-trade	(194.58)	(234.12)	(27.58)	(393.75)	121.56	39.84
(d)	Employees Benefits Expenses	31.19	35.91	34.34	85.37	80.47	93.75
(e)	Finance Costs	14.10	6.39	12.28	21.80	16.56	18.19
(f)	Depreciation and amortisation expenses	27.30	27.30	16.97	81.90	52.95	105.57
(g)	Other Expenditure	253.94	217.07	123.93	722.62	381.99	607.99
	<b>Total Expenses from Continuing Operations</b>	<b>1,520.52</b>	<b>1,490.12</b>	<b>1,366.67</b>	<b>4,548.62</b>	<b>3,809.48</b>	<b>5,447.59</b>
3	<b>Profit [+)/Loss(-) from Operations before Exceptional items and Tax (1-2)</b>	<b>96.35</b>	<b>771.07</b>	<b>156.74</b>	<b>1,149.29</b>	<b>835.07</b>	<b>1,017.48</b>
4	<b>Exceptional Items</b>						
5	<b>Profit [+)/Loss(-) from Operations before tax from continuing operations (3-4)</b>	<b>96.35</b>	<b>771.07</b>	<b>156.74</b>	<b>1,149.29</b>	<b>835.07</b>	<b>1,017.48</b>
6	<b>Tax expense</b>						
(a)	Current Tax	28.06	192.77	45.64	248.14	215.22	195.40
(b)	Deferred Tax	0.08	(16.27)	(7.55)	(16.19)	(45.72)	(4.02)
(c)	Taxes for Earlier Year						
7	<b>Profit [+)/Loss(-) for the period from continuing operations (5-6)</b>	<b>68.21</b>	<b>594.57</b>	<b>118.65</b>	<b>917.34</b>	<b>665.57</b>	<b>826.10</b>
8	<b>On discontinued Operation (Refer Note-4)</b>						
	Profit(+)/ Loss(-) from discontinued operation before tax						
	Tax expenses of discontinued operations						
	Profit(+)/ Loss(-) for the period from discontinued operation						
9	<b>Profit(+)/ Loss(-) for the period (7+8)</b>	<b>68.21</b>	<b>594.57</b>	<b>118.65</b>	<b>917.34</b>	<b>665.57</b>	<b>826.10</b>
10	<b>Other Comprehensive income from continuing operations</b>						
(a)	i. Items that will not be reclassified to profit or loss						47.33
	ii. Income Tax relating to items that will not be reclassified to profit or loss						(9.73)
(b)	i. Items that will be re-classified to profit or loss						
	ii. Income Tax relating to items that will be re-classified to profit or loss						
11	<b>Other Comprehensive Income From Discontinuing Operations</b>						

For BASU CHANCHANI & DEB  
CHARTERED ACCOUNTANTS  
R. No.-304049E

  
BISWANATH CHATTOPADHYAY  
Partner  
(M. No.-051800)

For PODDAR PROJECTS LIMITED


  
DIRECTOR

ARUN KUMAR PODDAR  
DIN : 01598304

14 FEB 2025

	(a)	i. Items that will not be reclassified to profit or loss						
		ii. Income Tax relating to items that will not be reclassified to profit or loss						
	(b)	i. Items that will be re-classified to profit or loss						
		ii. Income Tax relating to items that will be re-classified to profit or loss						
12		<b>Total Comprehensive income for the period (9+10+11)</b>						
	(a)	arising from continuing operations	68.21	594.57	118.65	917.34	665.57	863.70
	(b)	arising from discontinuing operations						
13		<b>Paid Up Equity Share Capital (Face Value of Rs 10/-)</b>	297.35	297.35	297.35	297.35	297.35	297.35
14		<b>Other Equity</b>						8,209.70
15		<b>Earning Per Share of Rs 10/- each (not annualised) from continuing and discontinuing operations</b>						
	(a)	Basic (Rs)	2.29	20.00	3.99	30.85	22.38	27.78
	(b)	Diluted(Rs)	2.29	20.00	3.99	30.85	22.38	27.78
16		<b>Earning Per Share of Rs 10/- each (not annualised) from continuing operations</b>						
	(a)	Basic (Rs)	2.29	20.00	3.99	30.85	22.38	27.78
	(b)	Diluted(Rs)	2.29	20.00	3.99	30.85	22.38	27.78
17		<b>Earning Per Share of Rs 10/- each (not annualised) from discontinuing operations</b>						
	(a)	Basic (Rs)						
	(b)	Diluted(Rs)						

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Unaudited Segment Wise Revenue, Results and Capital Employed for 9 Months & Quarter Ended 31st December' 2024

SRL.NO.	PARTICULARS	(Rs. IN LACS)					
		3 Months ended	Preceeding 3 Months ended	Corresponding 3 month ended in previous year	Preceding 9 Months ended	Corresponding 9 month ended in previous year	Twelve months ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
1	Segment Revenues :						
	(a) Construction Activity	310.96	941.43	245.06	1,889.91	1,414.88	1,780.12
	(b) Petrol Pump Activity	1,225.68	1,233.37	1,207.17	3,577.03	2,966.83	4,172.11
	<b>Total</b>	<b>1,536.64</b>	<b>2,174.80</b>	<b>1,452.23</b>	<b>5,466.94</b>	<b>4,381.71</b>	<b>5,952.23</b>
	(c) Less : Inter segment revenue			-			
	(d) Other Income	80.22	86.39	71.18	230.96	262.84	512.84
	<b>Net Sales/Income from Operations</b>	<b>1,616.87</b>	<b>2,261.19</b>	<b>1,523.41</b>	<b>5,697.91</b>	<b>4,644.55</b>	<b>6,465.07</b>
2	Segment Results			-	-		
	Profit (+)/Loss(-) before Tax & Interest from each segment			-	-		
	(a) Construction Activity	241.39	892.02	193.24	1,542.81	902.87	1,037.11
	(b) Petrol Pump Activity	42.77	16.12	17.86	119.93	57.24	83.05
	<b>Total</b>	<b>364.39</b>	<b>994.53</b>	<b>282.29</b>	<b>1,893.71</b>	<b>1,222.96</b>	<b>1,633.00</b>
	Less : Interest Expenses	14.10	6.39	1.63	21.80	5.91	7.54
	Less : Other unallocable expenditure net off	253.94	217.07	123.93	722.62	381.99	607.99
	<b>Profit (+)/Loss(-) before Taxation</b>	<b>96.35</b>	<b>771.07</b>	<b>156.73</b>	<b>1,149.29</b>	<b>835.06</b>	<b>1,017.47</b>
3	Other Comprehensive Income						
	(a) Items that will not be reclassified to profit or loss	-	-	-			47.33
	(b) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-			(9.73)
	<b>Total Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>37.60</b>
4	SEGMENT ASSETS AND LIABILITIES						
	SEGMENT ASSETS						
	(a) Construction Activity	23,698.54	21,465.47	20,558.66	23,698.54	20,558.66	20,366.82
	(b) Petrol Pump Activity	339.99	297.26	209.55	339.99	209.55	325.22
	(c) Unallocated		-				-
	SEGMENT LIABILITIES						
	(a) Construction Activity	3,738.56	1,893.98	2,813.60	3,738.56	2,813.60	1,881.28
	(b) Petrol Pump Activity	43.53	6.07	2.97	43.53	2.97	3.70
	(c) Unallocated	261.20	261.20	262.02	261.20	262.02	262.02
	<b>CAPITAL EMPLOYED</b>	<b>19,995.24</b>	<b>19,601.47</b>	<b>17,689.63</b>	<b>19,995.24</b>	<b>17,689.63</b>	<b>18,545.05</b>

For BASU CHANCHANI & DEB  
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Partner  
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For PODDAR PROJECTS LIMITED

  
DIRECTOR  
ARUN KUMAR PODDAR  
DIN : 01598304

14 FEB 2025

NOTES :

1. The above unaudited financial results have been approved by Board of Directors at their meeting held on **14<sup>th</sup> February, 2025** after being reviewed by Audit Committee.
2. The Statutory Auditors of the company have issued review report on even date on the unaudited financial results as required under regulation 33 of the SEBI (LO&DR) Regulations 2015.
3. In the absence of details of lease properties at different locations, have not been accounted for as per provisions of IND – AS 116.
4. 'Long term Security Deposits' receipts and payments have not been accounted for as per provisions of IND – AS 109.
5. Investments are not accounted for at fair rate as per provisions of IND – AS 109.
6. Figures for previous periods have been regrouped / rearranged wherever necessary.

For BASU CHANCHANI & DEB  
CHARTERED ACCOUNTANTS  
R. No.-304049E



BISWANATH CHATTOPADHYAY  
Partner  
(M. No.-051800)

By the order of the Board of Director  
**For Poddar Projects Ltd**

**For PODDAR PROJECTS LIMITED**



**ARUN KUMAR PODDAR**  
(Director)

**ARUN KUMAR PODDAR**  
DIN : 01598304

**14 FEB 2025**