



# QUANTUM BUILD-TECH LIMITED

Registered Office : 8-1-405/A/66, Dreamvalley, Near O.U.Colony, Shaikpet, Hyderabad - 500 008. GSTIN : 36AAACQ0601L12P  
Ph : 040-23568766, 23568990, Website : www.quantumbuild.com, E-mail : info@quantumbuild.com, CIN : L72200TG1998PLC030071

To,

Date: 29.05.2024

The General Manager,  
Department of Corporate Services  
BSE Limited,  
25<sup>th</sup> Floor, Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort  
Mumbai-400001

**Re: Audited Financial Results and Audit Report for year ended 31.03.2024.**

**Ref: QUANTBUILD | Scrip Code: 538596 | INE222B01028**

Dear Sir / Madam,

We are enclosing herewith the following documents for the year ended 31.03.2024:

1. The Audited Annual Financial Statements / Results for the Quarter and Year ended 31.03.2024.
2. The Auditors Report on Financial Statements for the Financial Year 2023-2024.

This is for your information and records, in compliance with the Regulation 30 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

We request you to kindly take it on record.

Thanking You,  
Yours faithfully,  
For Quantum Build-Tech Limited

(Guduru Satyanarayana)  
Managing Director  
DIN: 02051710



**Encl: Audited Financial Results, Audit Report & Declaration of Unmodified opinion.**

**QUANTUM BUILD TECH LIMITED**  
8-1-405/A/66, Dream Valley, Shaikpet, Hyderabad - 500 008  
CIN NO: L72200TG1998PLC030071

**Statement of Audited Financial Results for the Quarter and Year ended 31st March, 2024**

(Rs. In Lakhs)

Sl No	Particulars	Quarter Ended			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Audited	Unaudited	Audited	Audited	Audited
1	<b>Income from Operations</b>					
	a) Revenue from Operations	0.00	0.00	0.00	0.00	0.00
	b) Other Income	0.05	0.00	0.00	0.05	0.00
	<b>Total Income from Operations (Net)</b>	<b>0.05</b>	<b>0.00</b>	<b>0.00</b>	<b>0.05</b>	<b>0.00</b>
2	<b>Expenses</b>					
	a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
	b) Purchase of Stock-in trade	0.00	0.00	0.00	0.00	0.00
	c) Change in inventories of finished goods, stock in trade and work in progress	0.00	0.00	0.00	0.00	0.00
	d) Employee benefit expenses	2.23	2.37	2.43	9.40	9.38
	e) Finance Costs	0.00	0.01	0.07	0.03	0.12
	f) Depreciation and amortization expenses	0.26	0.25	0.26	1.01	1.03
	g) Other expenses	4.95	3.31	4.13	19.53	28.88
	<b>Total Expenses</b>	<b>7.44</b>	<b>5.94</b>	<b>6.89</b>	<b>29.97</b>	<b>39.41</b>
3	<b>Profit / (Loss) before exceptional items and tax</b>	<b>(7.39)</b>	<b>(5.94)</b>	<b>(6.89)</b>	<b>(29.92)</b>	<b>(39.41)</b>
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00
5	<b>Profit / (Loss) before tax</b>	<b>(7.39)</b>	<b>(5.94)</b>	<b>(6.89)</b>	<b>(29.92)</b>	<b>(39.41)</b>
6	Tax Expenses	0.00	0.00	0.00	0.00	0.00
7	<b>Profit / (Loss) for the period from continuing operations</b>	<b>(7.39)</b>	<b>(5.94)</b>	<b>(6.89)</b>	<b>(29.92)</b>	<b>(39.41)</b>
8	Profit / (Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00
9	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00
10	<b>Profit / (Loss) from discontinued operations after tax</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
11	<b>Profit / (Loss) for the period</b>	<b>(7.39)</b>	<b>(5.94)</b>	<b>(6.89)</b>	<b>(29.92)</b>	<b>(39.41)</b>
12	<b>Other Comprehensive Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	A.(i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	B.(i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
13	<b>Total Comprehensive Income</b>	<b>(7.39)</b>	<b>(5.94)</b>	<b>(6.89)</b>	<b>(29.92)</b>	<b>(39.41)</b>
14	Paid-up Equity Share Capital (Face value of the Share Rs.10/- each)	2506.56	2506.56	2506.56	2506.56	2506.56
15	Other Equity	0.00	0.00	0.00	(2208.60)	(2178.68)
16.i	<b>Earnings per Equity Share ( for continued operations)</b>					
	a) Basic & Diluted	(0.03)	(0.02)	(0.03)	(0.12)	(0.16)
16.ii	<b>Earnings per Equity Share ( for dis continued operations)</b>					
	a) Basic & Diluted	0.00	0.00	0.00	0.00	0.00
16.iii	<b>Earnings per Equity Share (dis continued &amp; continued operations)</b>					
	a) Basic & Diluted	(0.03)	(0.02)	(0.03)	(0.12)	(0.16)

For Quantum Build Tech Ltd



**Managing Director**

# QUANTUM BUILD-TECH LIMITED

8-1-405/ A/66, Dream Valley, Shaikpet, Hyderabad - 500 008

CIN NO: L72200TG1998PLC030071

## STATEMENT OF ASSETS AND LIABILITIES AS AT 31 MARCH, 2024

(Rs.in Lakhs)

S.No.	Particulars	As at 31.03.2024 Audited	As at 31.03.2023 Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
	a) Fixed Assets		
	Property, Plant and Equipment	2.84	3.85
	b) Other Non - Current Assets	187.09	189.74
	<b>Total Non-Current Assets</b>	<b>189.93</b>	<b>193.59</b>
<b>2</b>	<b>Current Assets</b>		
	Financial assets		
	a) Trade Receivables	52.77	54.72
	b) Cash and Cash Equivalents	1.06	0.73
	c) Short Term Loans and Advances	301.62	301.62
	d) Other Current Assets	59.01	57.35
	<b>Total Current Assets</b>	<b>414.46</b>	<b>414.42</b>
	<b>TOTAL - ASSETS</b>	<b>604.39</b>	<b>608.01</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholder's Funds</b>		
	a) Share Capital	2506.56	2,506.56
	b) Other Equity	(2208.60)	(2,178.68)
	<b>Total Equity</b>	<b>297.96</b>	<b>327.88</b>
<b>2</b>	<b>Current Liabilities</b>		
	a) Financial Liabilities		
	Short Term Borrowings	182.33	157.58
	Trade Payables	66.47	65.48
	b) Short Term Provisions	38.76	38.64
	c) Other Current Liabilities	18.87	18.43
	<b>Total Current Liabilities</b>	<b>306.43</b>	<b>280.13</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>604.39</b>	<b>608.01</b>

Place : Hyderabad

Date: 29.05.2024

For and on behalf of the Board  
For Quantum Build Tech Limited



G.Satyanarayana  
Managing Director  
DIN:02051710



# QUANTUM BUILD-TECH LIMITED

8-1-405/A/66, Dream Valley, Shaikpet, Hyderabad - 500 008

CIN NO: L72200TG1998PLC030071

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

(Rs.in Lakhs)

Sl No	Particulars	For the Year Ended 31.03.2024 Audited	For the Year Ended 31.03.2023 Audited
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit before tax	(29.92)	(39.41)
	Add: Adjustments for		
	Depreciation and Amortisation	1.01	1.03
	Provision for doubtful debts	1.95	2.04
	<b>Operating profit before working capital changes</b>	<b>(26.96)</b>	<b>(36.34)</b>
	Add/ (Less): Adjustment for working capital changes		
	a. Decrease / (Increase) in Other Non Current Assets	2.65	3.11
	b. Decrease / (Increase) in Trade receivables	-	0.78
	c. Decrease / (Increase) in Short term loans & advances	-	-
	d. Decrease / (Increase) in Other current assets	(1.66)	(1.24)
	e. (Decrease) / Increase in Trade payables	0.99	1.72
	f. (Decrease) / Increase in Short term provisions	0.12	0.13
	g. (Decrease) / Increase in Other current liabilities	0.44	6.09
	<b>Cash generated from operations</b>	<b>(24.42)</b>	<b>(25.75)</b>
	Tax Paid	-	-
	<b>Net cash generated / (used in) operating activities (A)</b>	<b>(24.42)</b>	<b>(25.75)</b>
<b>B</b>	<b>Cash Flow From Investing Activities</b>		
	Interest received on fixed deposits	-	-
	<b>Net Cash used in Investing Activity (B)</b>	<b>-</b>	<b>-</b>
<b>C</b>	<b>Cash Flow From Financing Activities</b>		
	Short term borrowings	24.75	25.43
	<b>Net cash (used in) / generated from financing activities (C)</b>	<b>24.75</b>	<b>25.43</b>
	<b>Net increase in Cash and cash equivalents (A+B+C)</b>	<b>0.33</b>	<b>(0.32)</b>
	Cash and cash equivalents at the beginning of the year	0.73	1.05
	<b>Cash and cash equivalents at the end of the year</b>	<b>1.06</b>	<b>0.73</b>

Place : Hyderabad

Date: 29.05.2024

For and on behalf of the Board  
For Quantum Build Tech Limited



G.Satyanarayana  
Managing Director  
DIN:02051710

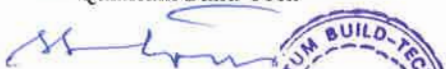


Notes:

- 1 The above financial results were reviewed by the Audit Committee, have been taken on record by the Board of Directors at the meeting held on 29th May, 2024. The same were also audited by company statutory auditors and issued unmodified report.
- 2 The financial results have been prepared in accordance with the Indian Accounting Standards(Ind AS) prescribed under section 133 of the companies Act,2013 read with the results thereunder and in term of SEBI Circular dated 05th July,2016.
- 3 The Chairman and the Managing Director of the Company has been identified as the Chief Operating Decision Maker (CODM) as defined by IND AS 108, "Operating Segment". The Company is engaged in construction of Residential Complexes, which is in the context of IND AS-108, operating segment, specified under section 133 of the Companies Act, 2013 is considered as single business segment, accordingly segment information has not been separately disclosed
- 4 The figures for the quarter ended 31st March, 2024 are the balancing figures between audited figures in respect of full financial year upto 31st March 2024 and the unaudited published year to date figures upto 31st December 2023, being the date of the end of the third quarter of the financial year which were subjected to limited review.
- 5 Figures of previous periods have been regrouped wherever necessary

Place : Hyderabad  
Date : 29.05.2024

By Order of the Board  
For Quantum Build-Tech Limited

  
G.Satyanarayana  
Managing Director  
DIN No:02051710





**Independent Auditor's report on the audit of annual standalone financial results of QUANTUM BUILD-TECH LIMITED under regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.**

To  
The Board of Directors of  
QUANTUM BUILD-TECH LIMITED

### Opinion

We have audited the accompanying Statement of Standalone Financial Results of Quantum Build-Tech Limited ('the Company') for the year ended March 31, 2024 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 Regulations) and both included in the Statement.

In our opinion and to the best of our information and according to the explanations given to us, Standalone Financial Results for the year ended March 31, 2024:

- are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS 34") prescribed under section 133 of the Companies Act 2013, ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net loss and total comprehensive income and other financial information of the Company for the year ended March 31, 2024.

### Basis for Opinion

We conducted our audit of this Standalone Financial Results in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Act. 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 ("ICAI") together with the independence requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Act and the Rules thereunder and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.





### **Management's Responsibilities for the Standalone Financial Results**

These standalone financial results have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors is responsible for the preparation and presentation of the Standalone Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with Ind AS 34 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 Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 Standalone Financial Results, the Board of Directors 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 the Board of Directors either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

### **Auditor's Responsibilities**

#### **a) Audit of the Standalone Financial Results for the year ended March 31,2024**

Our objectives are to obtain reasonable assurance about whether the 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 the 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 also:





- Identify and assess the risks of material misstatement of the 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 controls.
- Obtain an understanding of internal financial controls 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 effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the 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 Statement 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 Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

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 controls that we identify during our audit.







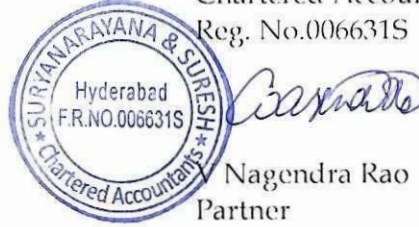
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Other Matter**

The Statement includes the Standalone Financial Results for the quarter ended March 31, 2024 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subjected to limited review by us. Our opinion on the Statement is not modified in respect of this matter.

Place: Hyderabad  
Date: 29.05.2024

For Suryanarayana & Suresh.,  
Chartered Accountants  
Reg. No.006631S



UDIN: 24227679BKDIJL7420

Nagendra Rao  
Partner  
M. No. 227679



# QUANTUM BUILD-TECH LIMITED

Registered Office : 8-1-405/A/66, Dreamvalley, Near O.U.Colony, Shaikpet, Hyderabad - 500 008. GSTIN : 36AAACQ0601L1ZP  
Ph : 040-23568766, 23568990, Website : www.quantumbuild.com, E-mail : info@quantumbuild.com, CIN : L72200TG1998PLC030071

Date: 29.05.2024

To  
The General Manager,  
Department of Corporate Services,  
BSE Limited,  
25<sup>th</sup> Floor, Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort, Mumbai – 400 001

**Sub: Declaration on Auditor's Report with Unmodified opinion under Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.**

**Ref: Scrip Code: 538596**

Dear Sir,

I Guduru Satyanarayana, Managing Director, of Quantum Build-Tech Limited (CIN:L72200TG1998PLC030071), hereby declare that, in terms of the provisions of the above said regulation as amended by SEBI (Listing Obligations and Disclosure Requirements)(Amendment) Regulations, 2016 vide notification No. SEBI /LAD-NRO / GN / 2016-17 / 001 dated May 25, 2016 and Circular No. CIF/CFD/CMD/ 56/ 2016 dated May 27, 2016 the Statutory Auditors of the Company, M/s **Suryanarayana and Suresh, Chartered Accountants** (Firm Registration No.006631S) have issued an Audit Report with Unmodified Opinion on Audited Financial Statements / Results of the Company for the quarter and year ended on 31<sup>st</sup> March, 2024.

Kindly take this declaration on your records.

Yours Truly,  
For Quantum Build-Tech Limited

**G. Satyanarayana**  
Managing Director  
DIN: 02051710  
Encl: Audit Report

