

NAVKAR URBANSTRUCTURE LIMITED

304, Circle P, Near Prahladnagar Garden, AnandNagar, Ahmedabad, Gujarat - 380051

CIN: L45200GJ1992PLC017761 Tele Ph. : 079 – 48484095

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Ref No: - NAVKAR/SEC/STOCK/2024-25

Date: 14/11/2024

To,
Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Towers
Dalal Street, Fort,
Mumbai - 400 001.

SECURITY CODE: 531494 || SECURITY ID: NAVKAR || ISIN: INE268H01036 || SERIES: EQ

Dear Sir/Madam,

Sub.:- Outcome of Board Meeting held today i.e. on 14th November, 2024 and submission of Un-audited Financial Results of the Company for the Second Quarter and Half Year ended on 30th September, 2024.

With reference to our previous communications through letter dated 07th November, 2024 regarding the date of Board Meeting and business to be transacted thereat etc., and in continuation to the same, this is to inform you that the Meeting of Board of Directors commenced at 6.00 p.m. today and has inter alia considered the following:

1. Pursuant to review and recommendation of Audit Committee of the Company the Board has considered and approved Un-audited Financial Results of the Company along with Limited Review Report for the second quarter and half year ended on 30th September, 2024 of the current financial year 2024-25, pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations").
2. Pursuant to review and recommendation of Audit Committee of the Company the Board has considered and reviewed the related party transactions taken place during the half year ended on 30th September, 2024 and the same be filed with the stock exchange in pursuance to the requirement of Regulation 23 of SEBI LODR Regulations.

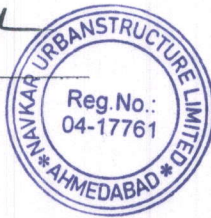
The meeting of the Board of Directors concluded at 8:30 p.m.

You are therefore requested to take note of the same.

Thanking you,
Yours faithfully,
For, Navkar Urbanstructure Limited

Harsh J. Shah

Harsh Jitendrakumar Shah
Chairman & Managing Director
DIN: 01662085



SR NO	PARTICULARS	Standalone (Amount in Lakhs)					
		Quarter Ended			Half Year		Year Ended
		30-09-2024 (Unaudited) QUARTERLY	30-06-2024 (Unaudited) QUARTERLY	30-09-2023 (Unaudited) QUARTERLY	30-09-2024 (Unaudited) HALF YEARLY	30-09-2023 (Unaudited) HALF YEARLY	31-03-2024 (Audited) YEARLY
1	Income						
	Revenue from operations - Job Charges	0.00	396.93	624.62	396.93	1,274.64	1,871.59
	Other income	34.65	1.13	5.81	35.78	6.07	121.78
	Total income	34.65	398.06	630.43	432.71	1,280.71	1,993.36
2	Expenses						
(a)	Cost of materials consumed	-	-	-	-	-	6.39
(b)	Purchases of stock-in-trade	1,284.74	421.07	-5.68	1,705.81	24.42	116.67
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1,293.29	-255.61	521.28	-1,548.90	1,072.57	1,472.56
(d)	Employee benefit expense	10.62	10.25	8.47	20.87	17.32	36.40
(e)	Finance costs	4.06	4.24	5.89	8.30	8.44	26.15
(f)	Depreciation, depletion and amortisation expense	-	-	-	-	-	101.95
(g)	Other Expenses	10.23	13.04	26.45	23.27	34.60	88.14
	Total expenses	16.36	192.99	556.41	209.35	1,157.35	1,848.27
3	Total profit before exceptional items and tax	18.29	205.07	74.02	223.36	123.36	145.09
4	Exceptional items	-	-	-	-	-	1.04
5	Total profit before tax	18.29	205.07	74.02	223.36	123.36	144.05
7	Tax expense	-	-	-	-	-	-
8	Current tax	-	-	-	-	-	52.24
9	Deferred tax	-	-	-	-	-	-9.75
10	Total tax expenses	-	-	-	-	-	42.49
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	-	-	-	-	-	-
14	Net Profit Loss for the period from continuing operations	18.29	205.07	74.02	223.36	123.36	101.57
15	Profit (loss) from discontinued operations before tax	-	-	-	-	-	-
16	Tax expense of discontinued operations	-	-	-	-	-	-
17	Net profit (loss) from discontinued operation after tax	-	-	-	-	-	-
18	Share of profit (loss) of associates and joint ventures accounted for using equity method	-	-	-	-	-	-
19	Total profit (loss) for period	18.29	205.07	74.02	223.36	123.36	101.57
20	Other comprehensive income net of taxes	-	-	-	-	-	-
21	Total Comprehensive Income for the period	18.29	205.07	74.02	223.36	123.36	101.57
22	Total profit or loss, attributable to	18.29	205.07	74.02	223.36	123.36	101.57
	Profit or loss, attributable to owners of parent	-	-	-	-	-	-
	Total profit or loss, attributable to non-controlling interests	-	-	-	-	-	-
23	Total Comprehensive income for the period attributable to	-	-	-	-	-	-
	Comprehensive income for the period attributable to owners of parent	-	-	-	-	-	-
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	-	-	-	-	-	-
24	Details of equity share capital						
	Paid-up equity share capital	4,488.38	4,488.38	4,488.38	4,488.38	4,488.38	4,488.38
	Face value of equity share capital	2.00	2.00	2.00	2.00	2.00	2.00
25	Details of debt securities						
	Paid-up debt capital	-	-	-	-	-	-
	Face value of debt securities	-	-	-	-	-	-
26	Earnings per share						
i	Earnings per equity share for continuing operations						
	Basic earnings (loss) per share from continuing operations	0.01	0.09	0.03	0.10	0.05	0.05
	Diluted earnings (loss) per share from continuing operations	0.01	0.09	0.03	0.10	0.05	0.05
ii	Earnings per equity share for discontinued operations						
	Basic earnings (loss) per share from discontinued operations	-	-	-	-	-	-
	Diluted earnings (loss) per share from discontinued operations	-	-	-	-	-	-
ii	Earnings per equity share						
	Basic earnings (loss) per share from continuing and discontinued operations	-	-	-	-	-	-
	Diluted earnings (loss) per share from continuing and discontinued operations	-	-	-	-	-	-
27	Disclosure of notes on financial results						

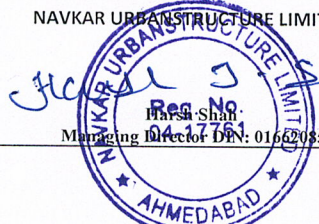
NOTES:

- The above Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its Meeting held on 14th November, 2024. The Statutory Auditors have carried out a limited review of the results for the Half Year & Quarter Ended September 30, 2024 and have expressed an unqualified audit opinion.
- The figures for the previous period/year have been regrouped /reclassified , wherever necessary.
- This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act, 2013, and other recognized accounting practices and policies to the extent applicable.
- The Disclosure is as per Regulation 33 of SEBI (Listing Obligations & Discloser Requirements) Regulations, 2015.
- The Company is operating in single segment, so above results are for single segment only.

Date: 14/11/2024
Place: Ahmedabad

For and on behalf of the Board of Directors
NAVKAR URBAN STRUCTURE LIMITED

Harsh Shah
Managing Director DIN: 01662085



NAVKAR URBANSTRUCTURE LIMITED

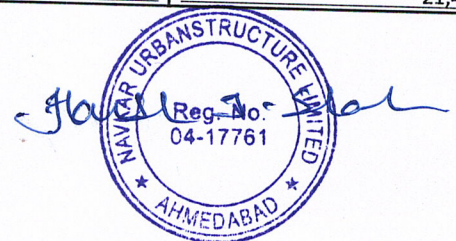
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Statement of Standalone Unaudited Financial Results for the Quarter and Half year Ended 30-09-2024

Statement Of Assets and Liability

Particulars	(Amount in Lacs)	
	Standalone	
	As at 30th September 2024 Unaudited	As at 31st March 2024 Audited
A) Assets		
Non Current Assets		
Property Plant and Equipement		
Capital Work In Progress	6,186.19	6,127.09
Other Intengible Assets	126.98	126.98
Intengible assets under Development		
Financial Assets		
i) Investment		
ii) Loan	530.02	672.69
iii) Other Financial Assets	36.08	36.08
Deferred Tax Assets (net)		44.55
Other non current Assets		-
Total Non Current Assets	6,879.27	7,007.39
Current Assets		
Inventories/WIP		
Financial Assets	2,948.23	1,399.33
i) Trade Receivable		
ii) Cash and Cash Equivalent	2,140.96	2,218.86
iii) Bank Balance other than (ii)above	247.33	768.55
ii) Loan		-
iv) Other Financial Assets	9,012.22	9,679.80
Other Current Assets		
Total Curent Assets	720.86	394.47
Total Assets	15,069.59	14,461.01
B) Equity and Liabilities	21,948.87	21,468.41
Equity Share Capital		
Other Equity	4,488.38	4,488.38
Total Equity	11,468.68	11,245.31
Non Current Liabilities	15,957.06	15,733.69
Financial Liabilities		
i) Borrowings		
Defered Tax Liabilities	680.89	1,342.61
Total Non Current Liabilities	192.44	192.44
Current Liabilities	16,830.38	17,268.74
Financial Liabilities		
i) Borrowings		
ii) Trade Payables	14.49	28.37
iii) Other Financial Liabilities	4,246.56	2,757.34
Provisions		-
Other Current Liabilities	52.24	52.24
Total Current Liabilities	805.21	1,361.72
Total Equity and Liabilities	5,118.49	4,199.67
	21,948.87	21,468.41





S.V. AGRAWAL & CO.
Chartered Accountants

Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors of
Navkar Urbanstructure Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Navkar Urbanstructure Limited (the 'Company') for the quarter & half year ended September 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended, read with SEBI Circular No. CIRJCFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34. (Ind AS 34) "Interim Financial Reporting" 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 is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SIZE) 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 as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above nothing has come to our attention except specifically mentioned below that causes us to believe





S.V. AGRAWAL & CO.
Chartered Accountants

that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, 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 the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement. During the course of our review, we have observed as under:

- a.) TDS is not deducted and Paid by the Assesse on regular basis.
- b.) Balance Confirmation for Sundry Debtors, Creditors, Joint Ventures and others have not been produced for verification.
- c.) The Company has availed ITC of GST for construction of Sheds at its Halol Site which is to be given on rent once constructed. As per Sec 17(5) of GST Act, it is blocked credit. However as per Decision of hon. Orrisa High Court in case of "Safari Retreats Pvt Ltd (2019 SCC OnLine Ori 443) , the Company has availed the ITC. The Company has not provided for. The said case is pending before hon. SC.
- d.) The company provide amount of Rs.4.55 crore in the FY 2017-18 to the Jyot International Marketing Ltd., Now company received interest from Jyot International Marketing Ltd. amounting to Rs.24.50 lakhs

For, M/s. S. V. Agrawal & Co.
Chartered Accountants

Mem Reg. No: 100164W

Date: 14/11/2024
Place: Ahmedabad
UDIN: 24149584BKBUOK3760



Roshi

A R.D. Agrawal
(Partner)

M. No.: 149584