

**Ref No: PSPPROJECT/SE/87/24-25**

**February 07, 2025**

Corporate Relations Department  
BSE Limited  
Floor 25, P.J. Towers,  
Dalal Street, Mumbai- 400 001  
Scrip code: 540544

Listing Department  
National Stock Exchange of India Limited  
Exchange Plaza, Bandra Kurla Complex,  
Bandra (East), Mumbai – 400 051  
Scrip Symbol: PSPPROJECT

**Dear Sir/Madam,**

**Subject: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.**

Pursuant to Regulation 10(1A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD-PoD2/CIR/P/2024/185 dated December 31, 2024, BSE Circular No. 20250102-4 dated January 2, 2025 and NSE Circular No. NSE/CMLI2025/02 dated January 2, 2025, please find enclosed herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.


The aforesaid documents are being placed on the website of the Company i.e. [www.pspprojects.com](http://www.pspprojects.com).

Kindly take the same on your record.

Thanking You,

Yours faithfully,

**For PSP Projects Limited**

  
**Kenan Patel**  
**Company Secretary and Compliance officer**



Encl: As Above

**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**To**  
**The Board of Directors of**  
**PSP Projects Limited.**

1. We have reviewed the accompanying statement of unaudited standalone financial results of PSP Projects Limited (the 'Company') for the quarter ended December 31, 2024, and year to date from April 01, 2024 to December 31, 2024 (the 'Statement'), attached herewith, 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').
2. The Company's Management is responsible for 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 and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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 (SRE) 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 of interim financial information consists of making inquiries, primarily of persons 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 and consequently does not enable us to obtain assurance that we could become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

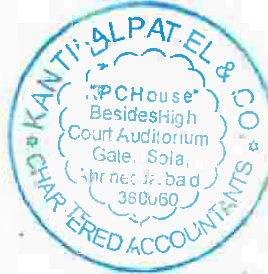


4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Kantilal Patel & Co.**  
Chartered Accountants  
ICAI Firm registration number: 104744W



**Jinal A. Patel**  
Partner  
Membership No.: 153599  
Place: Ahmedabad  
Date: February 7, 2025  
UDIN: 25153599BMJLOK3233



For **Prakash B. Sheth & Co.**  
Chartered Accountants  
ICAI Firm registration number: 108069W



**Prakash B. Sheth**  
Proprietor  
Membership No.: 036831  
Place: Ahmedabad  
Date: February 07, 2025  
UDIN: 25036831BMIKYW4877



(i) Statement of Unaudited Standalone Financial Results for the quarter and nine months ended December 31, 2024

Sr. No.	Particulars	Quarter ended			Nine Months ended		Year Ended
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
1	<b>Income</b>						
	Revenue from Operations	62,320.94	57,808.75	69,661.92	1,81,318.89	1,81,332.80	2,46,249.80
	Other Income	377.69	457.19	654.20	1,211.18	1,827.78	2,426.48
	<b>Total Income</b>	<b>62,698.63</b>	<b>58,265.94</b>	<b>70,316.12</b>	<b>1,82,530.07</b>	<b>1,83,160.58</b>	<b>2,48,676.28</b>
2	<b>Expenses</b>						
	Cost of Materials Consumed	20,573.32	19,610.59	24,868.54	57,137.87	71,583.74	93,560.14
	Changes in Inventories of Finished Goods and Work-in-Progress	1,911.32	(2,050.61)	(4,349.23)	2,143.66	(10,695.16)	(16,917.83)
	Construction Expenses	31,998.08	32,646.01	37,773.06	95,007.95	88,112.03	1,26,677.43
	Employee Benefits Expense	3,332.90	3,049.48	3,375.23	9,644.17	9,150.10	12,505.08
	Finance Costs	1,024.06	1,058.13	1,526.72	3,398.86	3,680.31	5,082.32
	Depreciation and Amortisation Expense	1,873.65	1,792.80	1,872.59	5,340.30	4,493.12	6,486.80
	Other Expenses	969.28	669.42	851.35	2,621.42	2,200.32	4,261.14
	<b>Total Expenses</b>	<b>61,682.61</b>	<b>56,775.82</b>	<b>65,918.26</b>	<b>1,75,294.23</b>	<b>1,68,524.46</b>	<b>2,31,655.08</b>
3	<b>Profit/(Loss) Before Tax and Exceptional Item (1-2)</b>	<b>1,016.02</b>	<b>1,490.12</b>	<b>4,397.86</b>	<b>7,235.84</b>	<b>14,636.12</b>	<b>17,021.20</b>
4	<b>Exceptional Gain/(Loss)(net of tax)</b>	-	-	-	-	-	-
5	<b>Profit/(Loss) Before Tax and after Exceptional Item (3-4)</b>	<b>1,016.02</b>	<b>1,490.12</b>	<b>4,397.86</b>	<b>7,235.84</b>	<b>14,636.12</b>	<b>17,021.20</b>
6	<b>Tax Expenses</b>						
	Current Tax	455.46	535.71	1,330.79	2,422.82	4,105.05	5,246.35
	Deferred Tax	(47.12)	(160.36)	(184.78)	(337.46)	(333.70)	(615.06)
	<b>Total Tax Expenses</b>	<b>408.34</b>	<b>375.35</b>	<b>1,146.01</b>	<b>2,085.36</b>	<b>3,771.35</b>	<b>4,631.29</b>
7	<b>Profit/(Loss) for the Period (5-6)</b>	<b>607.68</b>	<b>1,114.77</b>	<b>3,251.85</b>	<b>5,150.48</b>	<b>10,864.77</b>	<b>12,389.91</b>
8	<b>Other Comprehensive Income/(Loss) (OCI)</b>						
	(i) Items that will not be reclassified to Profit or Loss						
	- Remeasurement (expenses) / income of Defined benefit plans (net of tax)	(2.38)	(2.39)	2.30	(7.15)	6.90	(9.53)
	<b>Total Other Comprehensive Income/ (Loss) for the Period</b>	<b>(2.38)</b>	<b>(2.39)</b>	<b>2.30</b>	<b>(7.15)</b>	<b>6.90</b>	<b>(9.53)</b>
9	<b>Total Comprehensive Income/(Loss) for the Period (7+8)</b>	<b>605.30</b>	<b>1,112.38</b>	<b>3,254.15</b>	<b>5,143.33</b>	<b>10,871.67</b>	<b>12,380.38</b>
10	Paid-up Equity Share Capital - Face Value Rs 10/- each	3,964.18	3,964.18	3,600.00	3,964.18	3,600.00	3,600.00
11	Other Equity excluding Revaluation Reserves	-	-	-	-	-	87,862.92
12	<b>Earnings Per Share of Rs 10/- each (in Rs.)</b> (not annualised for quarters)						
	(Basic)	1.54	2.83	9.03	13.07	30.18	34.42
	(Diluted)	1.54	2.83	9.03	13.07	30.18	34.42

(See accompanying notes to the Standalone Financial Results)



SIGNED FOR IDENTIFICATION BY  
**KP86 7<sup>2</sup>/28**  
**KANTILAL PATEL & CO.**



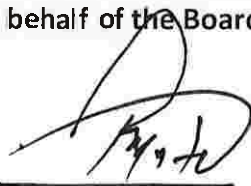
**PSP Projects Limited**

Registered Office: PSP House, Opp. Celesta Courtyard, Iscon-Ambli Road, Ahmedabad - 380 058  
CIN :L45201GJ2008PLC054868 Website: www.pspprojects.com

**(ii) Notes to Standalone Financial Results**

Sr. No.	Note
1	<p>The above financial results of the Company have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on February 7, 2025.</p> <p>The financial results are prepared in accordance with the Indian Accounting Standards ("Ind AS"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, and the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.</p>
2	<p>The Company is primarily engaged in one business segment viz. construction/project activities, as determined by the chief decision maker in accordance with Ind AS 108, Operating Segments.</p>
3	<p>The Company has filed a Section 9 Petition, bearing Registration No. 118/2024, before the Hon'ble Commercial Court, Lucknow, against the Respondents, namely the Superintendent Engineer, Bareilly, and others, concerning the project "Construction of Residential Building of PAC Mahila Battalion, Badaun, Uttar Pradesh." In this petition, the Company has requested the Hon'ble Court to maintain the status quo of the contract terms and grant interim relief against the termination of the contract. The matter is currently sub-judice.</p> <p>While the hearing and judgment in the aforesaid matter are pending, the Respondents have encashed the Mobilization Bank Guarantees amounting to ₹24.60 crores and the Performance Bank Guarantees amounting to ₹8.02 crores. This encashment occurred after the quarter ended on December 31, 2024, but before the publication of these financial results.</p>

For and on behalf of the Board

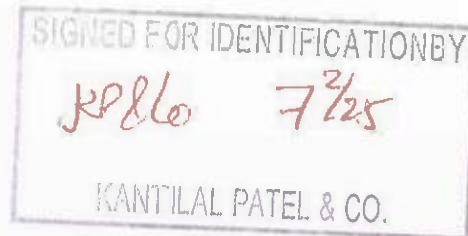


(Praladhai S. Patel)

Chairman, Managing Director & CEO

DIN : 00037633

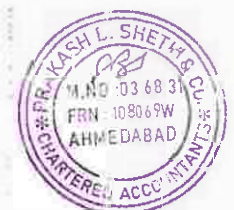
Ahmedabad, February 7, 2025



**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**To**  
**The Board of Directors of**  
**PSP Projects Limited.**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of PSP Projects Limited (the 'Holding Company') and its subsidiary (the Holding Company and its subsidiary together referred to as the 'Group') and its joint venture for the quarter ended December 31, 2024 and year to date from April 01, 2024 to December 31, 2024 (the 'Statement'), attached herewith, 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').
2. The Holding Company's Management is responsible for 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 and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. 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 (SRE) 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 of interim financial information consists of making inquiries, primarily of persons 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 and consequently does not enable us to obtain assurance that we could become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



We also performed procedures in accordance with the Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the interim financial results of the following entities

**Subsidiary**

- PSP Projects & Proactive Constructions Private Limited

**Joint Venture**

- GDCL and PSP Joint Venture

Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 5 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with 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 accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The Statement includes the unaudited interim financial results and other unaudited financial information of:

(a) 1 (one) subsidiary, whose unaudited interim financial results and other unaudited financial information include total revenue of INR 913.73 lakh and INR 3,245.75 lakh (before consolidation adjustments), total net loss after tax of INR 102.38 lakh and INR 155.00 lakh (before consolidation adjustments), total comprehensive loss (before consolidation adjustments) of INR 102.38 lakh and INR 155.00 lakh for the quarter ended December 31, 2024, and for the period from April 01, 2024 to December 31, 2024, respectively, as considered in the Statement, which has been reviewed by its independent auditor.

(b) 1 (one) joint venture, whose unaudited interim financial results and other unaudited financial information include Group's share of net loss of INR 153.13 lakh and INR 153.68 lakh and Group's share of total comprehensive loss of INR 153.13 lakh and INR 153.68 lakh



for the quarter ended December 31, 2024, and for the period from April 01, 2024 to December 31, 2024, respectively, as considered in the Statement, which has been reviewed by its independent auditor.

These interim financial results have been reviewed by one of the joint auditors and other joint auditor has placed reliance on the same. Our conclusion on the Statement is not modified in respect of the above matter.

6. According to the information and explanations given to us by the Management of the Holding Company, the unaudited interim financial results and other unaudited financial information referred to in paragraphs 5 above are not material to the Group.

For **Kantilal Patel & Co.**

Chartered Accountants

ICAI Firm registration number: 104744W

**Jinal A. Patel**

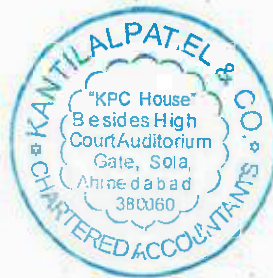
Partner

Membership No.: 153599

Place: Ahmedabad

Date: February 7, 2025

UDIN: 25153599BMJLOL7490



For **Prakash B. Sheth & Co.**

Chartered Accountants

ICAI Firm registration number: 108069W

**Prakash B. Sheth**

Proprietor

Membership No.: 036831

Place: Ahmedabad

Date: February 07, 2025

UDIN: 25036831BMKYYX2449



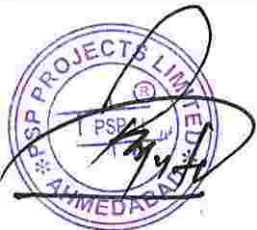


(i) Statement of Unaudited Consolidated Financial Results for the quarter and nine months ended December 31, 2024

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
<b>1</b>	<b>Income</b>						
	Revenue from Operations	63,021.01	58,596.62	70,475.01	1,83,923.84	1,83,802.99	2,50,578.85
	Other Income	377.69	457.19	643.30	1,213.66	1,814.47	2,421.67
	<b>Total Income</b>	<b>63,398.70</b>	<b>59,053.81</b>	<b>71,118.31</b>	<b>1,85,137.50</b>	<b>1,85,617.46</b>	<b>2,53,000.52</b>
<b>2</b>	<b>Expenses</b>						
	Cost of Materials Consumed	20,841.92	19,688.58	25,130.32	57,917.17	73,057.06	95,885.04
	Changes in Inventories of Work-in-Progress	1,974.25	(1,831.14)	(4,349.23)	2,168.91	(10,677.11)	(16,925.03)
	Construction Expenses	32,502.10	33,259.11	38,506.43	97,013.17	89,223.96	1,28,804.77
	Employee Benefits Expense	3,332.90	3,049.48	3,375.24	9,644.17	9,150.10	12,505.08
	Finance Costs	1,024.06	1,058.14	1,526.73	3,398.89	3,680.34	5,082.44
	Depreciation and Amortisation Expense	1,873.65	1,792.80	1,872.60	5,340.30	4,493.12	6,486.80
	Other Expenses	817.47	670.80	851.82	2,472.49	2,221.15	4,215.47
	<b>Total Expenses</b>	<b>62,366.35</b>	<b>57,687.77</b>	<b>66,913.91</b>	<b>1,77,955.10</b>	<b>1,71,148.62</b>	<b>2,36,054.57</b>
<b>3</b>	<b>Profit/(Loss) Before Tax &amp; share of profit / (loss) from Joint Venture (1-2)</b>	<b>1,032.35</b>	<b>1,366.04</b>	<b>4,204.40</b>	<b>7,182.40</b>	<b>14,468.84</b>	<b>16,945.95</b>
<b>4</b>	<b>Tax Expenses</b>						
	Current Tax	455.46	535.71	1,330.79	2,422.82	4,105.05	5,246.35
	Deferred Tax	(81.55)	(191.67)	(233.05)	(389.58)	(373.96)	(646.20)
	<b>Total Tax Expenses</b>	<b>373.91</b>	<b>344.04</b>	<b>1,097.74</b>	<b>2,033.24</b>	<b>3,731.09</b>	<b>4,600.15</b>
<b>5</b>	<b>Profit/(Loss) for the Period Before share of profit / (loss) from Joint Venture (3-4)</b>	<b>658.44</b>	<b>1,022.00</b>	<b>3,106.66</b>	<b>5,149.16</b>	<b>10,737.75</b>	<b>12,345.80</b>
<b>6</b>	<b>Share of profit / (loss) from Joint Venture (Net)</b>	<b>(153.13)</b>	<b>(0.27)</b>	<b>1.66</b>	<b>(353.68)</b>	<b>7.31</b>	<b>(48.53)</b>
<b>7</b>	<b>Net profit/(loss) after tax and share in profit/(loss) of Joint ventures (5+6)</b>	<b>505.31</b>	<b>1,021.73</b>	<b>3,108.32</b>	<b>4,995.48</b>	<b>10,745.06</b>	<b>12,297.27</b>
<b>8</b>	<b>Other Comprehensive Income / (Loss) (OCI)</b>						
	(i) Items that will not be reclassified to Profit or Loss						
	- Remeasurement (expenses)/income of Defined benefit plans (net of tax)	(2.38)	(2.39)	2.30	(7.15)	6.90	(9.53)
	<b>Total Other Comprehensive Income / (Loss) for the Period</b>	<b>(2.38)</b>	<b>(2.39)</b>	<b>2.30</b>	<b>(7.15)</b>	<b>6.90</b>	<b>(9.53)</b>
<b>9</b>	<b>Total Comprehensive Income/(Loss) for the Period (7+8)</b>	<b>502.93</b>	<b>1,019.34</b>	<b>3,110.62</b>	<b>4,988.33</b>	<b>10,751.96</b>	<b>12,287.74</b>
	<b>Profit/(Loss) for the year attributable to:</b>						
	- Owners of the company	505.31	1,021.73	3,108.32	4,995.48	10,745.06	12,297.27
	- Non-controlling Interest	-	-	-	-	-	-
	<b>Other comprehensive income/(Loss) for the year attributable to:</b>						
	- Owners of the company	(2.38)	(2.39)	2.30	(7.15)	6.90	(9.53)
	- Non-controlling Interest	-	-	-	-	-	-
	<b>Total comprehensive income/(Loss) for the year attributable to:</b>						
	- Owners of the company	502.93	1,019.34	3,110.62	4,988.33	10,751.96	12,287.74
	- Non-controlling Interest	-	-	-	-	-	-
<b>10</b>	<b>Paid-up Equity Share Capital -Face Value Rs 10/- each</b>	<b>3,964.18</b>	<b>3,964.18</b>	<b>3,600.00</b>	<b>3,964.18</b>	<b>3,600.00</b>	<b>3,600.00</b>
<b>11</b>	<b>Other Equity excluding Revaluation Reserves</b>	-	-	-	-	-	<b>87,886.99</b>
<b>12</b>	<b>Earnings Per Share of Rs 10/- each (in Rs.)</b>						
	(not annualised for quarters)						
	(Basic)	1.28	2.60	8.63	12.68	29.85	34.16
	(Diluted)	1.28	2.60	8.63	12.68	29.85	34.16

(see accompanying notes to the Consolidated Financial Results)

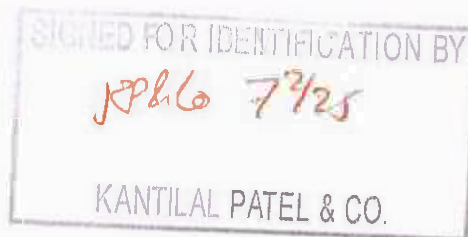


PSP Projects Limited

Registered Office : PSP House, Opp. Celesta Courtyard, Iscon-Ambli Road, Ahmedabad - 380 058  
CIN :L45201GJ2008PLC054868 Website: www.pspprojects.com

(ii) Notes to Consolidated Financial Results

Sr. No.	Note
1	<p>The above consolidated financial results of the Holding Company have been reviewed by the Audit Committee and approved by the Board of Directors of the Holding Company in their respective meetings held on February 7, 2025.</p> <p>The consolidated financial results are prepared in accordance with the Indian Accounting Standards ("Ind AS"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, and the Companies (Indian Accounting Standards) (Amendment) Rules, 2016. The said financial results represent the results of PSP Projects Limited ("the Holding Company"), its subsidiaries (together referred to as "the Group" and its share in results of joint ventures which have been prepared in accordance with Ind-AS 110 –"Consolidated Financial Statement" and Ind AS 28 –"Investment in Associates and Joint Ventures"). The financial results includes results of the following:</p> <p><u>Subsidiary:</u></p> <ul style="list-style-type: none"><li>• PSP Projects and Proactive Constructions Private Limited (having 100% proportion of ownership interest)</li></ul> <p><u>Joint Venture:</u></p> <ul style="list-style-type: none"><li>• GDCL and PSP Joint Venture (having 49% proportion of ownership interest)</li></ul>
2	<p>The Group is primarily engaged in one business segment viz. construction/project activities, as determined by the chief decision maker in accordance with Ind AS 108, Operating Segments. Further, the operations of the Group is predominately domiciled in India and therefore there are no reportable geographical segment.</p>
3	<p>The Holding Company has filed a Section 9 Petition, bearing Registration No. 118/2024, before the Hon'ble Commercial Court, Lucknow, against the Respondents, namely the Superintendent Engineer, Bareilly, and others, concerning the project "Construction of Residential Building of PAC Mahila Battalion, Badaun, Uttar Pradesh." In this petition, the Holding Company has requested the Hon'ble Court to maintain the status quo of the contract terms and grant interim relief against the termination of the contract. The matter is currently sub-judice.</p> <p>While the hearing and judgment in the aforesaid matter are pending, the Respondents have encashed the Mobilization Bank Guarantees amounting to ₹24.60 crores and the Performance Bank Guarantees amounting to ₹8.02 crores. This encashment occurred after the quarter ended on December 31, 2024, but before the publication of these financial results.</p>



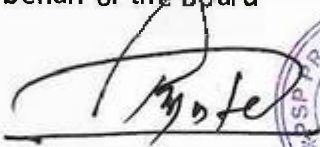
**PSP Projects Limited**

Registered Office: PSP House, Opp. Celesta Courtyard, Iscon-Ambli Road, Ahmedabad - 380 058

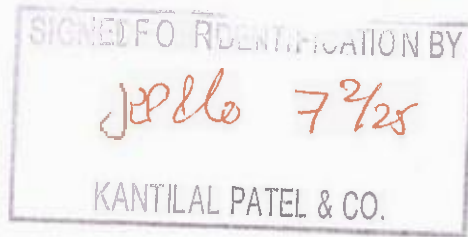
CIN :L45201GJ2008PLC054868 Website: www.pspprojects.com

Sr. No.	Note	Rs. In Lakhs					
		Quarter ended			Nine months ended		Year ended
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
4	The standalone financial results of the Holding Company for the quarter and nine months ended December 31, 2024 are available on the Company's website (URL: www.pspprojects.com) Key Standalone financials information is given below:						
	Particulars						
	Total Income	62,698.63	58,265.94	70,316.12	1,82,530.07	1,83,160.58	2,48,676.28
	Profit Before Tax and Exceptional Item	1,016.02	1,490.12	4,397.86	7,235.84	14,636.12	17,021.20
	Profit Before Tax and after Exceptional Item	1,016.02	1,490.12	4,397.86	7,235.84	14,636.12	17,021.20
	Net Profit	607.68	1,114.77	3,251.85	5,150.48	10,864.77	12,389.91
	Other Comprehensive Income/(Loss)	(2.38)	(2.39)	2.30	(7.15)	6.90	(9.53)
	Total Comprehensive Income	605.30	1,112.38	3,254.15	5,143.33	10,871.67	12,380.38

For and on behalf of the Board



(Prahaladbhai S. Patel)  
Chairman, Managing Director & CEO  
DIN : 00037633  
Ahmedabad, February 7, 2025



- B.** Statement on deviation or variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc. - **Not Applicable**
- C.** Disclosure of outstanding default on loans and debt securities - **Not Applicable**
- D.** Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - **Not Applicable**
- E.** Statement on impact of audit qualifications (for audit report with modified opinion) submitted alongwith Annual Audited Financial Results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - **Not Applicable**