

Date: 15<sup>th</sup> November, 2022

To,  
To, Department of Corporate Services,  
BSE Limited,  
Floor 25, P.J. Towers,  
Dalal Street, Mumbai-400 001

**Scrip Code: 540426**

**Company Name: Relstruct Buildcon Limited ; ISIN: INE792V01010**

**Subject: Outcome of Board Meeting**

Dear Sir/Madam,

We would like to inform you that the Board of Directors of the Company, at its meeting held on today i.e. on , Tuesday, 15th November, 2022, at 1.00 p.m. at the Registered Office of the Company situated at Flat No. 201-2, 2nd Floor, Sunshine Plaza, Subhash Lane, Malad East Mumbai Mumbai City MH 400097 , India, has inter alia;

1. To consider, approve & take on record the Standalone Un-Audited Financial Results of the Company for the half year ended on 30th September, 2022 along with Limited Review Report issued by the Statutory Auditors. (As attached herewith)

Further, the said Outcome and Standalone Unaudited Financial Results shall be uploaded on the website of Stock Exchange.

The Meeting was concluded at 05:30 P.M.

kindly consider the same and take on your record.

Kindly take the same on your record.

Thanking You,

Yours Faithfully,

**FOR RELSTRUCT BUILDCON LIMITED**

  
**(HEMENDRA HARIDAS MAPARA)**

**MANAGING DIRECTOR**

**DIN No. 06736527**





**Limited Review Report on unaudited half yearly standalone financial results under Regulation 33 of the Listing Regulations**

To  
The Board of Directors of **Relstruct Buildcon Limited**

1. We have reviewed the accompanying statement of unaudited financial results of **Relstruct Buildcon Limited** for the half year ended on **30<sup>th</sup> September 2022**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
4. We draw attention to the following:
  - **There is no material development in projects on hands held as inventory work in progress or project advance during the period.**
  - **The RERA registration held in the name of continuing projects are already expired and no further procedure has been taken by the company.**



Branches : Mumbai & Bhilwara

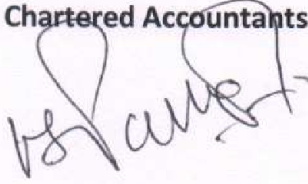
Head Office : 1016-1018, Anand Mangal-III, Opp. Core House,  
Apollo City Centre Lane, 1<sup>st</sup> National Cross Road, Ambawadi,  
Ahmedabad - 380 015. Phone : 079 - 4897 1100, 4006 9039  
Email : info@sdco.co.in - ca.sdco@gmail.com

- Company has not made payment to DHFL since long. No opinion report from the lender is available for verification.

Our opinion is not modified in respect of this matter.

For S D P M & Co.

Chartered Accountants



Malay Pandit

Partner

M.No. 046482

UDIN : 22046482BDESHG7163



Place: Ahmedabad

Date: 15.11.2022



**RELSTRUCT BUILDCON LIMITED**

Flat No. 201-2, 2nd Floor, Sunshine Plaza, Subhash Lane, Malad East, Mumbai - 400097

CIN: U70200MH2014PLC254148

(Rs. In Lakhs)

**STATEMENT OF ASSET & LIABILITIES AS ON 30TH SEPTEMBER, 2022**

Sr. No.	Particulars	As at 30th September 2022	As at 31st March, 2022
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>1 Shareholder's Funds</b>		
a)	Share Capital	1,467.10	1,467.10
b)	Reserves and surplus	2,581.56	2,580.51
	<b>2 Non Current Liabilities</b>		
a)	Long Term Borrowings	1,452.85	1,452.85
	<b>3 Current Liabilities</b>		
a)	Short Term Borrowings	66.98	61.49
b)	Trade Payables		
	Micro Small and Medium Enterprise		
	Others	195.64	213.59
c)	Other Current Liabilities	1,132.96	1,128.04
d)	Short Term Provisions	34.68	34.68
	<b>TOTAL</b>	<b>6,931.77</b>	<b>6,938.25</b>
<b>B</b>	<b>ASSETS</b>		
	<b>1 Non Current Assets</b>		
a)	Property Plant and Equipments	16.25	17.38
b)	Other Intangible Asset	-	-
c)	Non Current Investment	37.50	37.50
d)	Long Term Loans and Advances	1,782.76	1,779.13
e)	Deferred Tax Asset	0.41	0.48
	<b>2 Current Assets</b>		
a)	Inventories	3,616.43	3,537.70
b)	Trade Receivables	1,332.59	1,379.43
c)	Cash and Bank Balance	8.62	21.71
d)	Short Term Loans and Advances	137.21	164.92
e)	Other Current Assets	-	-
	<b>TOTAL</b>	<b>6,931.77</b>	<b>6,938.25</b>

Place : Mumbai  
Date : 15/11/2022

For and on behalf of Board of  
Relstruct Buildcon Limited

Hemendra Mapara  
Managing Director  
(DIN: 06736527)





**RELSTRUCT BUILDCON LIMITED**

Flat No. 201-2, 2nd Floor, Sunshine Plaza, Subhash Lane, Malad East, Mumbai - 400097

CIN: U70200MH2014PLC254148

(Rs. In Lakhs)

**Cash Flow Statement for the period ended on 30th September, 2022**

Particulars	30-09-22	31-03-22
<b>A. <u>Cash Flow from Operating Activities</u></b>		
<i>Net Profit before tax and extraordinary Items</i>	1.13	4.51
<i>Adjustments for</i>		
Depreciation and amortization expense	1.13	4.52
Interest & Dividend Income	-	-
Income from Investment	-	-
Interest and Borrowing cost	-	-
<b><i>Operating profit before working capital changes</i></b>	<b>2.26</b>	<b>9.03</b>
<i>Adjustments for</i>		
Decrease (Increase) in Trade and other Receivables	46.84	-198.94
Decrease (Increase) in Inventories	(78.73)	-69.48
Decrease (Increase) in Short Term Loans & Advances	27.71	80.14
Increase (Decrease) in Short Term Borrowings	5.50	-9.47
Increase (Decrease) in Trade Payable	(17.95)	-21.83
Increase (Decrease) in Other current liabilities	4.92	267.55
Increase (Decrease) in Current Tax Liabilities	-	-
<i>Cash Generated from operations</i>	(9.46)	57.00
Adjustment for extraordinary items	-	-
<b><i>Net Cash From Operating Activities</i></b>	<b>(9.46)</b>	<b>57.00</b>
<b>B. <u>Cash Flow From Investing Activities</u></b>		
Proceeds from loan & Advances	(3.63)	-57.23
Sale of Asset	-	-
<b><i>Net Cash from Investing Activities</i></b>	<b>(3.63)</b>	<b>-57.23</b>
<b>C. <u>Cash flow From Financing Activities</u></b>		
Proceeds/ Repayment of Long Term Borrowings	-	(1.66)
<b><i>Net Cash used in Financing Activities</i></b>	<b>-</b>	<b>(1.66)</b>
<i>Net Increase in Cash &amp; Cash Equivalents</i>	(13.09)	-1.89
<i>Opening Balance of Cash &amp; Cash Equivalents</i>	21.71	23.60
<b><i>Closing Balance of Cash &amp; Cash Equivalents</i></b>	<b>8.62</b>	<b>21.71</b>

Place : Mumbai  
Date : 15/11/2022

For and on behalf of Board of  
Relstruct Buildcon Limited

Hemendra Mapara  
Managing Director  
(DIN: 06736527)







## RELSTRUCT BUILDCON LIMITED

Flat No. 201-2, 2nd Floor, Sunshine Plaza, Subhash Lane, Malad East, Mumbai - 400097

CIN: U70200MH2014PLC254148

### STATEMENT OF STANDALONE AUDITED RESULTS FOR THE YEAR ENDED 30TH SEPTEMBER 2022

(Rs. In Lakhs)

Sr. No.	Particulars	Six Months ended on	Preceding six months ended on	Corresponding six months ended in the previous year on	Year ended
		30.09.2022	31.03.2022	30.09.2021	31.03.2022
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income				
	Revenue from Operation	-	-	123.20	123.20
	Other Income	2.63	-	-	
	<b>Total Revenue</b>	<b>2.63</b>	<b>-</b>	<b>123.20</b>	<b>123.20</b>
2	Expense				
	a) Cost of Project	78.73	94.96	86.32	181.27
	(b) Change in Inventories of Finished Goods, Work in Progress and Stock-in-trade	(78.73)	(94.95)	25.47	(69.48)
	c) Finance Cost				
	d) Depreciation and Amortization Expense	1.13	2.26	2.26	4.52
	e) Other Expenses	0.37	1.40	0.97	2.37
	<b>Total Expenses</b>	<b>1.50</b>	<b>3.67</b>	<b>115.02</b>	<b>118.69</b>
3	<b>Profit/(Loss) from ordinary activities before Exceptional Items (1-2)</b>	<b>1.13</b>	<b>(3.67)</b>	<b>8.18</b>	<b>4.51</b>
4	Exceptional Items Income/(Expenses)	-	-	-	-
5	<b>Profit/(Loss) from ordinary activities before Tax (3+4)</b>	<b>1.13</b>	<b>(3.67)</b>	<b>8.18</b>	<b>4.51</b>
6	Tax Expense				
	a) Current Tax	-	-	-	-
	b) Deferred Tax asset / (liability)	-0.07	0.16	0.15	0.31
7	<b>Net Profit/(Loss) for the period from continuing operations (5-6)</b>	<b>1.05</b>	<b>(3.51)</b>	<b>8.33</b>	<b>4.82</b>
8	Profit/(Loss) for the period from discontinuing operations	-	-	-	-
9	Tax Expense of Discontinuing Operations	-	-	-	-
10	<b>Profit/(Loss) for the period from discontinuing operations (after tax) (8-9)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
11	Earning per equity share of Rs. 10 each				
	Basic	0.01	(0.02)	0.06	0.03
	Diluted	0.01	(0.02)	0.06	0.03
12	Paid up Equity share capital (face value of Rs. 10/-)	1,467.10	1,467.10	1,467.10	1,467.10
13	Reserve excluding Revaluation Reserve				2,580.51

Place : Mumbai  
Date : 15/11/2022

For and on behalf of Board of  
Relstruct Buildcon Limited

Hemendra Mapara  
Managing Director  
(DIN: 06736527)



Notes to Standalone Financial Statement:



- 1 The above said financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 15th November, 2022.
- 2 As per MCA Notification dated 16th February 2015, the companies whose shares are listed on BSE SME platform as referred to in chapter XB of SEBI (Issue of Capital and Disclosure requirements) regulations, 2009 are exempted from the Compulsory requirement of adoption of IND—AS. As the company is covered under exempted from the Compulsory requirement of adoption of IND As. Hence it has not adopted IND AS for preparation of Financial Statements.
- 3 Statement of Assets and Liabilities as on 30th September, 2022 is enclosed herewith.
- 4 The trading on exchange is suspended due to penal reasons.
- 5 There is no material development in projects on hand held as inventory work in progress or project advance during the period.
- 6 The financial figures for the previous half year/year have been regrouped/reclassified. Whenever necessary to confirm to current period.



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