November 14, 2024



To,
BSE Limited,
Listing Department,
P.J. Towers, 1st Floor,
Dalal Street, Fort,
Mumbai - 400 001

Dear Sir,

Sub: Outcome of Board Meeting held on November 14, 2024

Ref.: Scrip Code: 521149

Pursuant to Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR"), please be informed that the Board of Directors of the Company at its meeting held on Thursday, November 14, 2024, inter-alia, has considered and approved Standalone and Consolidated un-audited financial results of the Company for the quarter and half year ended September 30, 2024. A copy of the said results alongwith the Limited Review Report of the Statutory Auditors is attached herewith for your reference and record as 'Annexure A'.

The board meeting commenced at 10.01 am and concluded at 10.23 am.

Thanking you,

Yours faithfully, For Prime Urban Development India Limited

Darshi Shah
Company Secretary & Compliance Officer

Encl: as above



Registered Office: Door No. 164/18, Maruthachalapuram Main Road, opposite to Ration Shop, 60 Feet Road, Tirupur - 641 602. Tamilnadu.

Our Website: www.ptlonline.com. E-mail: companysecretary@ptlonline.com
GST No: 33AABCP9571D1ZH PAN: AABCP9571D CIN: L70200 TZ1936 PLC 000001.
Corporate Office: B-41, Ground Floor, Cotton Exchange Building, Cotton Green Rly Stn,
Avenue 3rd Boundary Road, Kalachowky, Mumbai - 400033.

CIN L70200TZ1936PLC000001

Registered Office: Door No.164/18 Maruthachalapuram Main Road, Opposite to Ration Shop, 60 Feet Road, Tirupur - 641 603 ,Tamil Nadu, India

Email: companysecretary@ptionline.com; Website: www.ptionline.com

Statement of Un-audited Standalone Financial Results for the Quarter and Half Yeart ended 30th September, 2024

	Statement of Un-audited Standalone Financial Res	suits for the Quarter and Hair Yeart ended 30th September, 2024 Rs. in Lakhs except per share data							
		Quarter ended			Half Year Ended		Year Ended		
Sr. No	Particulars	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024		
31.140		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited		
		On duality							
1	Income from Operations				-		375.00		
	a Revenue from Operations	27.86	25.74	24.66	53.60	49.31	100.17		
	b Other Income	27.86	25.74	24.66	53.60	49.31	475.17		
	Total income								
2	Expenses			•	-	•	72.21		
	a Cost of Land with Villa	2.37	5.37	2.90	7.74	2.90	21.58		
	b Purchase of Stock in Trade (Project development cost) c Changes in inventories of stock in trade	(2.37)	(5.37)	(2.90)	(7.74)	(2.90)	279.19		
		12.47	12.38	11.72	24.85	24.15	49.46		
		17.78	16.50	20.69	34.28	40.97	71.93		
	e Finance cost f Depreciation and Amortisation expense	4.50	4.50	4.50	9.00	9.00	20.92		
		38.97	35.66	28.55	74.63	77.08	171.25		
	g Other Expenses Total expenses	73.72	69.04	65.46	142.76	151.20	686.54		
_	Profit / (Loss) before tax and exceptional/extraordinary items (1-2)	(45.86)	(43.30)	(40.80)	(89.16)	(101.89)	(211.37)		
3	Exceptional Items (Note 5)			•	-		-		
4	Profit / (Loss) before extraordinary and tax (3 + 4)	(45.86)	(43.30)	(40.80)	(89.16)	(101.89)	(211.37)		
5	Extraordinary items			•	-		1-		
7	Profit / (Loss) before tax (5 + 6)	(45.86)	(43.30)	(40.80)	(89.16)	(101.89)	(211.37)		
	a) Tax expenses		` • '	-	-				
8	b) Deferred Tax Liability		-	-			•		
	c) Tax for prior years	-		-			-		
9		(45.86)	(43.30)	(40.80)	(89.16)	(101.89)	(211.37)		
10									
10	Impact on remeasurement of Employees Benefit		-	-	-		(1.57)		
11	(0.40)	(45.86)	(43.30)	(40.80)	(89.16)	(101.89)	(212.94)		
	Total comprehensive mostle (C115)								
12	Paid up Equity Share Capital (Face value Rs.2 per share)	532.87	532.87	532.87	532.87	532.87	532.87		
13	Reserves excluding revaluation reserve (as per balancesheel of previous accounting year)						(715.67)		
14	Earning Per Share (not annualised) Basic and Diluted	(0.17)	(0.16)	(0.15)	(0.33)	(0.38)	(0.79)		

For and on behalf of the Board

Purusottamdas Patodia Chairman and Managing Director

DIN 00032088

Place : Mumbai Date : 14.11.2024

CIN L 70200TZ1936PLC000001

Registered Office: Door No.164/18 Maruthachalapuram Main Road, Opposite to Ration Shop, 60 Feet Road, Tirupur - 641 603 ,Tamil Nadu, India

Email: companysecretary@ptionline.com; Website: www.ptionline.com

		As at	Rs. in Lakh As a
\top	STANDALONE STATEMENT OF ASSETS AND LIABILITIES	30.09.2024	31.03.2
\top		Un-Audited	Audit
$\overline{}$	ASSETS	Oll-Addited	Audit
1		372.83	
	a, Property, Plant and Equipment	3/2.03	•
1			
+	Financial Assets		
+	b. Non current investments		
+	(i) Investments in subsidiaries and associates	4,223.17	4,2
+	(ii) Other Investments	5.00	
+	(iii) Other Financial Assets	2.13	
+	c. Deferred Tax Assets	73.84	
+	Sub-total Non current assets	4,676.97	4,6
+			
1 3	Curent Assets	198.14	1
+	a. Inventories		
	b. Financial Assets		
	Current investments	4.99	
1	Cash and Cash equivalants	3.95	
	Other Bank balances	899.04	
	Loans to Firms/LLPs in which company is a partner/member	207.94	
	c. Current Tax Assets (Net)	355.43	
	d. Other current assets	1,669.49	1.
1	Sub-total Current assets	6,346.46	6,3
-	Total Assets	6,346.46	0,4
+	700.7000		
+	EQUITY AND LIABILITIES		
١.	EQUITY		
+ '	a. Equity	532.87	
+		(804.83)	(
+-	b Other Equity		
+-	Sub-total - Equity	(271.96)	(
1			
1	LIABILITIES		
1	Non current liabilities		
	Financial Liabilities	530.77	
	a. Borrowings	1,697,29	1,
1	b. Other Financial Liabilities	2,228.06	2,
	Sub-total - Non current liabilities		
	3 Current Liabilities		
	Financial Liabilities	744.52	
	a. Borrowings	3,601,99	3.
1	b. Trade payables	40.90	- 5,
+	c. Other Financial Liabilities	2.95	
+	Other Current Laibilities	2.95	
+	Opini Surioni Edishinos	4 5 5 5 5	4,
+	Sub-total - Current liabilities	4,390.36	6,
	Total Equity and Liabilities	6,346.46	6.

PURUSOTTAMDAS PATODIA

Chairman and Managing Director

DIN 00032088

Place : Mumbai Date : 14.11.2024

Registered Office: Door No.164/18 Maruthachalapuram Main Road, Opposite to Ration Shop, 60 Feet Road, Tirupur - 641 603 , Tamil Nadu, India

STANDALONE STATEMENT OF CASH FLO	าเม

Net cash generated from open B. Cash flow from Investing A Purchase of property, plant a	nd after exceptional items	Half Year Ended 30.09.2024 Un-audited (89.16)	Year End 31.03.20 Audite
Net Profit/(Loss) before tax a Adjustments for. Depreciation and amortisati (Profit) / Loss on sale of profine interest income Dividend receipts Effect of other comprehens Finance cost Operating profit/(loss) before Changes in Working Capit Increase / (Decrease) in trait Increase / (Decrease) in oth Increase / (Decrease) in oth Increase / (Decrease) in oth Increase) / Decrease in she (Increase) / Decrease in she (Increase) / Decrease in oth (Incr	Activities d after exceptional items	Un-audited	Audit
Net Profit/(Loss) before tax a Adjustments for. Depreciation and amortisati (Profit) / Loss on sale of profit interest income Dividend receipts Effect of other comprehens Finance cost Operating profit/(loss) before Changes in Working Capit Increase / (Decrease) in trait Increase / (Decrease) in oth Increase / (Decrease) in oth Increase / (Decrease) in oth (Increase) / Decrease in she (Increase) / Decrease in she (Increase) / Decrease in oth (Incre	nd after exceptional items		
Net Profit/(Loss) before tax a Adjustments for. Depreciation and amortisati (Profit) / Loss on sale of profit interest income Dividend receipts Effect of other comprehens Finance cost Operating profit/(loss) before Changes in Working Capit Increase / (Decrease) in trait Increase / (Decrease) in oth Increase / (Decrease) in oth Increase / (Decrease) in oth (Increase) / Decrease in she (Increase) / Decrease in interest of the comprehens of th	nd after exceptional items	(89.16)	
Adjustments for Depreciation and amortisati (Profit) / Loss on sale of pro- Interest income Dividend receipts Effect of other comprehens Finance cost Operating profit/(loss) before Changes in Working Capit Increase / (Decrease) in oth Increase / (Decrease) in oth Increase / (Decrease) in oth Increase) / Decrease in inv (Increase) / Decrease in she (Increase) / Decrease in she (Increase) / Decrease in oth (Increase) /			
Depreciation and amortisali (Profit) / Loss on sale of pro Interest income Dividend receipts Effect of other comprehens Finance cost Operating profit/(loss) before Changes in Working Capit Increase / (Decrease) in tental Increase / (Decrease) in oth Increase / (Decrease) in oth Increase / Decrease in invi (Increase) / Decrease in she (Increase) / Decrease in she (Increase) / Decrease in oth Cash Generated from Operati Taxes paid (net of refunds Net cash generated from operated from oper	eananya n		
(Profit) / Loss on sale of pro- Interest income Dividend receipts Effect of other comprehens Finance cost Operating profit/(loss) before Changes in Working Capit Increase / (Decrease) in that Increase / (Decrease) in oth Increase / (Decrease) in oth (Increase) / Decrease in invi- (Increase) / Decrease in shot (Increase) / Decrease in oth (Increase) / Decrease		9.00	
Interest income Dividend receipts Effect of other comprehens Finance cost Operating profit/(loss) before Changes in Working Capit Increase / (Decrease) in rota Increase / (Decrease) in oth Increase / (Decrease) in oth Increase / Decrease in inve (Increase) / Decrease in sho (Increase) / Decrease in sho (Increase) / Decrease in oth (Increase) / Decrease in oth Cash Generated from Operati Taxes paid (net of refunds Net cash generated from oper Net cash generated from oper B. Cash flow from Investing A Purchase of property, plant a		(0.37)	
Dividend receipts Effect of other comprehens Finance cost Operating profit/(loss) before Changes in Working Capit Increase / (Decrease) in trait Increase / (Decrease) in oth Increase / (Decrease) in oth (Increase) / Decrease in invi (Increase) / Decrease in invi (Increase) / Decrease in oth (Increase) / D	erty, plant and equipment (165)	(52.25)	
Effect of other comprehens Finance cost Operating profit/(loss) before Changes in Working Capit Increase / (Decrease) in ten Increase / (Decrease) in oth Increase / (Decrease) in oth Increase / (Decrease) in oth (Increase) / Decrease in inw (Increase) / Decrease in sho (Increase) / Decrease in oth (Increase) / Decrease in oth Cash Generated from Operati Taxes paid (net of refunds Net cash generated from oper Net cash generated from oper B. Cash flow from Investing A Purchase of property, plant a			
Effect of other comprehens Finance cost Operating profit/(loss) before Changes in Working Capit Increase / (Decrease) in ten Increase / (Decrease) in oth Increase / (Decrease) in oth Increase / (Decrease) in oth Increase / Decrease in inw (Increase) / Decrease in sho (Increase) / Decrease in sho (Increase) / Decrease in oth Cash Generated from Operati Taxes paid (net of refunds Net cash generated from oper Net cash generated from oper B. Cash flow from Investing A Purchase of property, plant a		(80.0)	
Finance cost Operating profit/(loss) before Changes in Working Capit Increase / (Decrease) in trai Increase / (Decrease) in oth Increase / (Decrease) in oth (Increase) / Decrease in invi (Increase) / Decrease in invi (Increase) / Decrease in oth (I	ve income		
Operating profit/(loss) before Changes in Working Capil Increase / (Decrease) in trail Increase / (Decrease) in oth Increase / (Decrease) in oth Increase / (Decrease) in oth Increase / Decrease in inw (Increase) / Decrease in sho (Increase) / Decrease in oth (Increase) / Decrease in oth Cash Generated from Operati Taxes paid (net of refunds Net cash generated from operations) of the Cash Generated from operations of the Cash flow from Investing A Purchase of property, plant a		34.28	
Changes in Working Capit Increase / (Decrease) in transcription of the Increase / (Decrease) in oth Increase / (Decrease) in oth Increase / Decrease in invitincrease) / Decrease in she (Increase) / Decrease in oth (Increase) / Decrease in oth Cash Generated from Operati Taxes paid (net of refunds Net cash generated from operation of the Increase of the Increase of the Increase of the Increase of property, plant a Purchase of property, plant as	working capital changes	(98.58)	
Increase / (Decrease) in trai Increase / (Decrease) in oth Increase / (Decrease) in oth (Increase) / Decrease in invi (Increase) / Decrease in sho (Increase) / Decrease in oth (Increase) / Decrease in oth (Increase) / Decrease in oth Cash Generated from Operat Taxes paid (net of refunds Net cash generated from operated Net cash generated from operated from operate			
Increase / (Decrease) in oth Increase / (Decrease) in oth Increase / (Decrease) in oth (Increase) / Decrease in inv (Increase) / Decrease in oth (Increase) / Decrease in oth Cash Generated from Operati Taxes paid (net of refunds Net cash generated from oper Net Cash Generated from operation of the Cash Generated from operated from operat		(0.53)	
Increase / (Decrease) in oth (Increase) / Decrease in invi (Increase) / Decrease in sho (Increase) / Decrease in sho (Increase) / Decrease in oth Cash Generated from Operati Taxes paid (net of refunds Net cash generated from oper Net cash generated from oper B. Cash flow from Investing A Purchase of property, plant a			
Increase / (Decrease) in oth (Increase) / Decrease in inv. (Increase) / Decrease in sho (Increase) / Decrease in sho (Increase) / Decrease in oth (Increase) / Decrease in oth Cash Generated from Operat Taxes paid (net of refunds Net cash generated from oper Net cash flow from Investing A Purchase of property, plant a	r financial liabilities	12.62	
(Increase) / Decrease in inv. (Increase) / Decrease in she (Increase) / Decrease in oth Taxes paid (net of refunds Net cash generated from oper Net cash generated from oper B. Cash flow from Investing A Purchase of property, plant a		(1.37)	
(Increase) / Decrease in she (Increase) / Decrease in oth (Increase) / Decrease in oth Cash Generated from Operal Taxes paid (net of refunds Net cash generated from oper Net cash flow from Investing A Purchase of property, plant a			
(Increase) / Decrease in she (Increase) / Decrease in oth (Increase) / Decrease in oth Cash Generated from Operal Taxes paid (net of refunds Net cash generated from oper Net cash flow from Investing A Purchase of property, plant a	ntories	(7.74)	
(Increase) / Decrease in oth (Increase) / Decrease in oth Cash Generated from Operati Taxes paid (net of refunds Net cash generated from oper Net cash generated from oper B. Cash flow from Investing A Purchase of property, plant a		(64.18)	
(Increase) / Decrease in oth Cash Generated from Operati Taxes paid (net of refunds Net cash generated from oper Net cash generated from oper B. Cash flow from Investing A Purchase of property, plant a			
Cash Generated from Operati Taxes paid (net of refunds Net cash generated from oper Net cash generated from oper B. Cash flow from Investing A Purchase of property, plant a		(11.95)	
Taxes paid (net of refunds Net cash generated from oper Net cash generated from oper B. Cash flow from Investing A Purchase of property, plant a		(171.73)	
Net cash generated from oper Net cash generated from oper B. Cash flow from Investing A Purchase of property, plant a		8.43	
B. Cash flow from Investing A Purchase of property, plant a	ations before exceptional items	(163.30)	
Purchase of property, plant a	iting activities	(163.30)	
Purchase of property, plant a			
	nd equipments /intangible assets	0.92	
Sale of tangible assets		0.92	
Dividend received			
Interest received		52.25	
(Increase)/Decrease in curre	nt investments	(0.05)	
Investment in Subsidiary		0.02	
Net cash from investing activi	es	53.22	1
C. Cash flow from Financing A	ctivities		
Net Proceeds / (repayment)	of Long term borrowings (net)	43.39	
	of short term borrowings (net)	95.67	(2:
Finance Cost		(34.29)	(
Net cash used in Financing Ac	ivities	104.78	(2)
Net increase in cash and cash e		(5.30)	(1
Cash and Bank balances at the		10.28	2
Cash and Bank balances at the		4.98	1
	balances with the Balance sheet		
Cash and Cash equivalents as p		8.93	1
Less Bank Balances not consid	ered as Cash and Cash equivalents		
Unpaid dividend		3,95	
Net Cash and Cash equivalant	at the year end	4.98	10

Place : Mumbai Date : 14.11.2024 PURUSOTTAMDAS PATODIA
Chairman and Managing Director
DIN 00032088

MUMBAI



L. U. KRISHNAN & CO CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

To the Board of directors of Prime Urban Development India Limited

- 1. We have reviewed the accompanying statement of unaudited standalone financial results of Prime Urban Development India Limited for the quarter ended September 30, 2024 ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. 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 provides 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 Indian Accounting Standards (IND AS) 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, read with the circular issued from time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For L U Krishnan & Co. Chartered Accountants Firm's Registration No: 001527S

Chennai-60(030) * P K Manoj

Membership No.207550 UDIN: 24207550BKANRP1927

Place: Chennai Date: 14.11.2024

CIN L70200TZ1936PLC000001

Registered Office: Door No.164/18 Maruthachalapuram Main Road, Opposite the Ration Shop, 60 Feet Road, Tirupur - 641 603 ,Tamil Nadu, India

Email: companysecretary@ptlonline.com; Website: www.ptlonline.com

Statement of Un-audited Consolidated Financial Results for the Quarter and Half Year ended 30th September, 2024

Rs. in Lakhs except per share data								
	Particulars	Quarter ended			Half Year Ended		Year Ended	
Sr. No	Particulars	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024	
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited	
1	Income from Operations							
	a Revenue from Operations	0.00	13.76	191.00	13.76	380.09	1,062.72	
	b Other Income	11.52	10.11	9.87	21.63	22.16	43.07	
	Total income	11.52	23.87	200.87	35.39	402.25	1,105.79	
2	Expenses							
	a Cost of Land with Villa		-	-	-	-,	72.21	
	b Purchase of Stock in Trade (Project development cost)	2.37	5.37	2.90	7.74	2.90	21.58	
	c Changes in inventories of stock in trade	(2.37)	(5.37)	11.95	(7.74)	11.95	294.04	
	d Employee Benefit expenses	13.98	21.34	167.79	35.32	357.97	671.30	
	e Finance cost	19.81	18.50	22.69	38.31	44.97	80.57	
	f Depreciation and Amortisation expense	5.32	5.32	5.31	10.64	10.63	24.14	
	g Other Expenses	19.33	23.71	29.32	43.04	71.84	145.94	
	Total expenses	58.44	68.87	239.96	127.31	500.26	1,309.78	
3	Profit / (Loss) before tax and exceptional/extraordinary items (1-2)	(46.92)	(45.00)	(39.09)	(91.92)	(98.01)	(203.99	
4	Exceptional Items		-	-	-		-	
5	Profit / (Loss) before extraordinary and tax (3 + 4)	(46.92)	(45.00)	(39.09)	(91.92)	(98.01)	(203.99	
6	Extraordinary items	-	· ·	-	-	-	-	
7	Profit / (Loss) before tax (5 + 6)	(46.92)	(45.00)	(39.09)	(91.92)	(98.01)	(203.99	
В	a) Tax expenses	-	-	-	-	•	(0.05	
	b) Deferred Tax Liability	-	-	-	-	-	-	
	c) Tax for prior years		•	·-	-	-	(0.0)	
9	Net Profit / (Loss) after tax (7 + 8)	(46.92)	(45.00)	(39.09)	(91.92)	(98.01)	(204.0	
10	Other Comprehensive income, net of income tax							
	Impact on remeasurement of Employees Benefit and Currency exchange rate	0.00	(0.12)	-	(0.12)	0.02	(1.69	
11	Total Comprehensive income (9+10)	(46.92)	(45.12)	(39.09)	(92.04)	(97.99	(205.7	
12	Paid up Equity Share Capital (Face value Rs.2 per share)	532.87	532.87	532.87	532.87	532.87	532.8	
\dashv	Reserves excluding revaluation reserve (as per balancesheet of previous accounting							
13	year)						(909.7	
14	Earning Per Share (not annualised)						(0.7	
	Basic and Diluted	(0.18)	(0.17)	(0.15)	(0.35)	(0.37		

Place : Mumbai Date : 14.11.2024

For and on behalf of the Board Chairman and Managing Director

\neg	PRIME UF	RBAN DEVELOPMENT INDI	A LIMITED			
_		CIN L70200TZ1936PLC000				
	Registered Office : Door No.164/18 Maruthachalapur			nil Nadu, India		
	Registered Office: Door No.164/18 Maruthachalapuram Main Road, Opposite to Ration Shop, 60 Feet Road, Tirupur - 641 603 ,Tamil Nadu, India Email: companysecretary@ptionline.com; Website: www.ptionline.com Rs. Lakhs					
	CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES			As at	As at	
				30.09.2024	31.03.2024	
$\overline{}$				Un-Audited	Audited	
A	ASSETS			Oli-Addited	Addited	
^	1 Non-current assets					
-	a. Property, Plant and Equipment			389.87	401.0	
\rightarrow	a. Property, Plant and Equipment			389.87	401.0	
\rightarrow	Plant I de la constant de la constan					
\rightarrow	Financial Assets					
\rightarrow	b. Non current investments					
-	(i) Other Investments			5.00	5.0	
_						
	(ii) Other Financial Assets			3.17	3.1	
\perp	c. Deferred Tax Assets			75.41	75.4	
	Sub-total Non current assets			473.45	484.6	
	2 Curent Assets					
	Inventories			504.21	496.4	
	Financial Assets					
	Current investments					
	Trade receivables			40.55	40.5	
	Cash and Cash equivalants			65.27	19.9	
	Other Bank balances			3.95	3.9	
-	Loans to others			297.22	275.3	
	Current Tax Assets (Net)			209.06	218.7	
_	Other current assets			361.82	473.1	
_	Sub-total Current assets			1,482.08	1,528.0	
-	Total Assets			1,955.53	2,012.7	
-	Total Assets			1,500.50	2,012.7	
+	FOURTY AND LIABILITIES					
-	EQUITY AND LIABILITIES					
-	1 EQUITY			532.87	532.8	
+	a. Equity				(909.7	
+	b. Other Equity			(1,001.65)	(909.7	
					(070.0	
_	Sub-total - Equity			(468.78)	(376.8	
	LIABILITIES					
:	Non current liabilities					
1	Financial Liabilities					
	Other Financial Liabilities			8.28	16.2	
	Sub-total - Non current liabilities			8.28	16.2	
3	Current Liabilities					
1	Financial Liabilities					
	a. Current Borrowings			811.52	764.3	
+	b. Trade payables			4.36	4.2	
+	c. Other Financial Liabilities			1,466.60	1,473.1	
-	Other Current Laibilities Other Current Laibilities			131.86	130.0	
+				1.69	1.4	
-	Provisions Sub-total - Current liabilities			2,416.03	2,373.3	
-				1,955.53	2,012.7	
	Total Equity and Liabilities		For and on h	ehalf of the Board	_,	

Place : Mumbai Date : 14.11.2024 Purus blandas Patodia Chairman and Managing Director DIN 00032088

EVE

Unrealised gain on Intra group transactions (Profit) Loss on sale or discarded of property, plant and equipment (net) (Profit) Loss on sale or discarded of property, plant and equipment (net) (Profit) Loss on sale or discarded of property, plant and equipment (net) (Dinden Income (Income (Inco	Registered Office : Door No.164/18 Maruthachalapuram Mair	ATER OTATEMENT OF	non Snop, 60 Feet R	oau, i irupur - 641 603 ,Tar	nii Nadu, India	
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	and Sash equivalents at the end of the year				03.27	
Cook and Cook assistation on the Balance Chart	conciliation of Cash and Cash equivalents with the Balance sheet					
Cash and Cash equivalents as per balance Sheet	ash and Cash equivalents as per Balance Sheet				69.22	
				L'INTERN		
Unpaid dividend 3.6			200		3.95	-

For and on behalf of the Board

PURUSOTTAMDAS PATODIA Chairman and Managing Director

19.92

Place : Mumbai Date : 14.11.2024

Net Cash and Cash equivalents at the year end

OTE	S:				
1	The Un-audited Standalone and Consolidated Financial Results have been prepared in accordance with the recognition and measurement Principles provided in Indian Accounting Standards (Ind AS 34), the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.				
2	The above results were reviewed by the Audit Committee and approved by the Board of Directors at their Meeting held on 14th November, 2024. The Statutory Auditors have carried out a Limited Review of the aforesaid results in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015				
3	The Company is engaged in Realty Business and therefore there is only one reportable segment in accordance with Indian Accounting Standard (IndAs) 108 "Operating Segments"				
4	The Board of Directors of the Company and two of its wholly owned subsidiary companies viz. ATL Textile Processors Limited (Transferor Company – 1) and New Line Buildtech Private Limited (Transferor Company – 2), have approved the draft scheme of amalgamation of said subsidiary companies with the Company in terms of Sections 230 to 232 of the Companies Act, 2013, in their respective board meetings dated November 12, 2022. The appointed date under the said scheme is April 1, 2022 or such other date as may be approved by the NCLT. The amalgamation is subject to the provisions of the said scheme document and receipt of the relevant regulatory and statutory approvals. The Company has filed the second motion application to NCLT Chennai on 01.02.2024.				
	For information, in the Prime Mall Developers Financials for the half year ended 30th September 2024, where the company is 50% Partner, the following note is appearing:				

"The contract for construction of Mall/Commercial space entered into with Reliance Prolific Traders Pvt Ltd in 2007 has been cancelled on 31.08.2024, resultant forgoing of advance received of Rs. 27.19 crs by them. However in view of disputes amongst the Partners, the aforesaid amount is continued to be shown in the advance received account as also the related assets. Accordingly, in view

The company has initiated the process of disinvestment in its foreign subsidiary viz. Prime Urban North America INC. The members of the company have approved the disinvestment proposal through

7 The figures for the corresponding previous period/year's have been regrouped/reclassified wherever necessary, to make them comparable.

of uncertainty there is no change in the treatment of the aforesaid advance in the accounts as on 30th September 2024".

8 The above Un-Audited Financial Results are available on the Company's website www.ptionline.com and on the website of BSE Ltd -www.bseindia.com.

postal ballot (remote voting) on 26th October, 2024. The disinvestment process is expected to get complete before the end of the current financial year.

Purusottamdas Patodia Chairman and Managing Directory DIN 00032088

For and on behalf of the Board 11m

Place : Mumbai Date : 14.11,2024



L. U. KRISHNAN & CO CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF

PRIME URBAN DEVELOPMENT INDIA LIMITED

- 1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Prime Urban Development India Ltd ("the Parent Company") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit and total comprehensive profit of its associates for the quarter ended September 30, 2024 and its share of the net loss and total comprehensive loss of its associates for the period ended September 30, 2024 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, 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 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. 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 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



Sam's Nathaneal Tower, # 3-1, West Club Road, Shenoy Nagar, Chennai - 600 030. Tel: 044 - 2620 9410 / 2620 9415 | E-mail: ca@lukrishco.com | Website: www.lukrishco.com GSTIN: 33AAAFL0818M1ZH 4. The Statement includes the results of the following entities:

ATL Textile Processors Limited	Wholly owned Subsidiary
New Line Buildtech Private Limited	Wholly owned Subsidiary
Prime Urban North America INC	Wholly owned Subsidiary
Srivarsha Realtors Private Limited	Subsidiary
Prime Developers (Partnership Firm)	Associates
Prime Newline AOP (Association of Persons)	Associates
Prime Mall Developers (Partnership Firm)	Associates
Prime Urban Developers (Partnership Firm)	Associates
Prathan City Developers (LLP)	Associates

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, 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 principles 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.

Other Matter

6. We draw your attention that Prime Urban North America INC a Wholly owned Subsidiary whose interim financial information for the period ended on September 30, 2024 has not been reviewed, which reflects total assets of Rs. 57.28 lakhs as at September 30, 2024 and total revenues of Rs. Nil and Rs. 13.76 lakhs, total net loss of Rs. 0.09 lakhs and Rs. 0.98 lakhs, and total comprehensive loss of Rs. 0.07 lakhs and Rs. 0.96 lakhs for the quarter ended September 30, 2024 and for the period from April 01, 2024 to September 30, 2024 which are material to the Group.

Our conclusion on the Statement is not modified in respect of the above matters

7. We did not review the interim financial information of subsidiaries included in the consolidated unaudited financial results, whose interim financial information reflects total assets of Rs. 75.92 lakhs as at September 30, 2024 and total revenues of Rs. Nil and Rs. 13.76 lakhs, total net loss of Rs. 1.43 lakhs and Rs. 3.50 lakhs, and total comprehensive loss of Rs. 1.43 lakhs and Rs. 3.50 lakhs for the quarter ended September 30, 2024 and for the period from April 01,2024 to September 30, 2024 respectively and net cash outflows of Rs. 81.39 lakhs for the period from April 01,2024 to September 30, 2024 as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also include the Group's share of total net loss of Rs. 21.78 lakhs and total comprehensive loss of Rs. 21.78 lakhs for the quarter ended September 30, 2024 and total net loss of Rs. 42.73 lakhs and total comprehensive loss of Rs. 42.73 lakhs for the period from April 01, 2024 to



September 30, 2024 respectively as considered in the consolidated unaudited financial results in respect of associates, whose interim financial information have not been reviewed by us. These interim financial information have not been reviewed by other auditors and our conclusion on the Statements is based solely on the information and explanations given to us by the Management.

Our conclusion on the Statement is not modified in respect of the above matters.

8. The consolidated unaudited financial results include the interim financial information of subsidiaries, except for the Prime Urban North America INC referred to para 6 above, which have not been reviewed/audited by their auditors, whose interim financial information reflect total assets of Rs. 18.65 lakhs as at September 30, 2024 and total revenues of Rs. NIL and Rs. NIL, total net loss of Rs. 1.36 lakhs and Rs. 2.54 lakhs and total comprehensive loss of Rs. 1.36 lakhs and Rs. 2.54 lakhs for the quarter and period ended September 30, 2024 respectively and cash flows of Rs. 1.12 lakhs for the period from April 01,2024 to September 30, 2024 as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also include the Group's share of total net loss of Rs. 21.78 lakhs and total comprehensive loss of Rs. 21.78 lakhs for the quarter ended September 30, 2024 and total net loss of Rs. 42.73 lakhs and total comprehensive loss of Rs. 42.73 lakhs for the period ended September 30, 2024 respectively as considered in the consolidated unaudited financial results in respect of associates, based on their interim financial information which have not been reviewed/audited by their auditors. According to the information and explanations given to us by the Management, these financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

Place: Chennai Date: 14.11.2024 For L U Krishnan & Co.
Chartered Accountants
irm's Registration No: 0015275

Firm's Registration No: 0015275

Chennal-60 030 P*K Mano
Partne

Membership No.207550

UDIN: 24207550BKANRQ4833