



# PATIDAR BUILDCON LTD.

Regd. Off.: Lati Bazar, Joravarnagar - 363 020  
Dist. Surendranagar (Gujarat)

E-mail : patidarbuildconltd@rocketmail.com  
CIN No.: L99999GJ1989PTC058691

Ref. No.:

Date :

Date: 13/11/2021

To,  
Gen. Manager (DCS)  
BSE Limited.  
P J Towers, Dalal Street,  
Fort, Mumbai-400001

Dear Sir,

**SUB: COMPLIANCE OF REGULATION 33 OF SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURES REQUIREMENTS) REGULATIONS, 2015 FOR M/S. PATIDAR BUILDCON LIMITED.**

**REF: COMPANY CODE BSE: 524031**

With regard to captioned subject, the Board of Directors of the Company at its meeting held on 13<sup>th</sup> November, 2021 has considered and approved the unaudited financial results for the Quarter and half year ended on 30<sup>th</sup> September, 2021. The said financial results were accompanied by Statement Assets & Liabilities, Cash flow Statement and Limited Review Report given by the statutory auditor of the company.

Kindly find enclosed herewith unaudited Financial Statements for the quarter and half year ended on 30<sup>th</sup> September, 2021 along with Statement Assets & Liabilities, Cash flow Statement and Limited Review Report in compliance of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015.

You are requested to take the same on record.

Thanking you.

Yours sincerely,

FOR, PATIDAR BUILDCON LIMITED

*Rajnikant Patel*

MR. RAJNIKANT PATEL  
MANAGING DIRECTOR  
(DIN: 01218436)



Unaudited financial results for the Quarter and half year Ended on 30th September, 2021

PART-I						
Statement of Standalone Unaudited Results for the Quarter and half year Ended on 30th September, 2021						
Particulars	Quarter ended on			Half year ended on		(Rs in lakhs)
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	Year ended on
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	31.03.2021
						Audited
<b>Income from Operations</b>						
I Revenue from operation	57.56	17.34	43.13	74.90	51.46	31.74
II Other Income	11.98	8.22	5.54	20.20	38.97	8.69
<b>III Total Income ( I + II)</b>	<b>69.54</b>	<b>25.56</b>	<b>48.67</b>	<b>95.09</b>	<b>90.43</b>	<b>40.44</b>
<b>IV Expenses</b>						
a) Cost of Material Consumed						
b) Purchase of Stock in Trade	40.74	20.49	41.12	61.24	47.84	40.91
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	9.26	(4.22)		5.03954		(10.09)
d) Employee Benefit Expense	2.16	2.16		4.32	1.05	2.86
e) Finance cost						
f) Depreciation & amortization	0.38	0.38	0.26	0.76	0.51	(0.17)
g) Other Expenditure	6.57	5.40	10.86	11.98	12.19	14.11
<b>Total Expenses (IV)</b>	<b>59.12</b>	<b>24.21</b>	<b>52.24</b>	<b>83.33</b>	<b>61.59</b>	<b>47.62</b>
<b>V Profit/(Loss) before extra ordinary and exceptional Items and tax (III - IV)</b>	<b>10.42</b>	<b>1.34</b>	<b>(3.58)</b>	<b>11.77</b>	<b>28.83</b>	<b>(7.18)</b>
VI Exceptional Items						
<b>VII Profit/(Loss) before extra ordinary Items and tax (V - VI)</b>	<b>10.42</b>	<b>1.34</b>	<b>(3.58)</b>	<b>11.77</b>	<b>28.83</b>	<b>(7.18)</b>
VIII Extra Ordinary Items						
<b>IX Profit / (Loss) before Tax (VII- VIII )</b>	<b>10.42</b>	<b>1.34</b>	<b>(3.58)</b>	<b>11.77</b>	<b>28.83</b>	<b>(7.18)</b>
X Tax expense						
(i) Current Tax	1.43	0.19		1.63		0.99
(ii) Deferred Tax	0.06	0.06	(0.01)	0.12	0.05	0.19
<b>Profit (Loss) for the period from continuing operations (IX - X)</b>	<b>8.93</b>	<b>1.09</b>	<b>(3.57)</b>	<b>10.02</b>	<b>28.78</b>	<b>(8.37)</b>
XII Profit/(loss) from discontinuing operations						
XIII Tax expense of discontinuing operations						
<b>Profit/(loss) from Discontinuing operations (after tax) (XII - XIII)</b>						
<b>XV Profit (Loss) for the period (XI + XIV)</b>	<b>8.93</b>	<b>1.09</b>	<b>(3.57)</b>	<b>10.02</b>	<b>28.78</b>	<b>(8.37)</b>
<b>XVI Other Comprehensive Income:</b>						
A. (i) Items that will not be reclassified to profit or loss						
(ii) Income tax relating to items that will not be reclassified to profit or loss						
B. (i) Items that will be reclassified to profit or loss						
(ii) Income tax relating to items that will be reclassified to profit or loss						
<b>XVII Total Comprehensive Income for the period (XV + XVI) Comprising Profit (Loss) and Other comprehensive Income for the period )</b>	<b>8.93</b>	<b>1.09</b>	<b>(3.57)</b>	<b>10.02</b>	<b>28.78</b>	<b>(8.37)</b>
Share of Profit / (loss) of associates *						
Minority Interest*						
<b>16 Net Profit / (Loss) for the year</b>	<b>8.93</b>	<b>1.09</b>	<b>(3.57)</b>	<b>10.02</b>	<b>28.78</b>	<b>(8.37)</b>
XVIII Paid up equity share capital	550.06	550.06	550.06	550.06	550.06	550.06
Face value of equity share capital(per share)	10.00	10.00	10.00	10.00	10.00	10.00
<b>18 Reserve excluding Revaluation Reserves</b>	<b>138.58</b>	<b>129.65</b>	<b>141.21</b>	<b>138.58</b>	<b>141.21</b>	<b>128.56</b>
<b>XIX Earnings Per Share (for continuing operation):</b>						
a) Basic	0.16	0.02	(0.06)	0.18	0.52	(0.15)
b) Diluted	0.16	0.02	(0.06)	0.18	0.52	(0.15)
<b>XX Earnings Per Share (for discontinued operation)</b>						
a) Basic						
b) Diluted						
<b>XXI Earnings Per Share (for discontinued &amp; continuing operation)</b>						
a) Basic	0.16	0.02	(0.06)	0.18	0.52	(0.15)
b) Diluted	0.16	0.02	(0.06)	0.18	0.52	(0.15)

NOTES:

1 Profit / loss from discontinuing operations, if any, included in the above shall be disclosed separately with details thereof.







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CIN No.: L99999GJ1989PTC058691

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- 2 The above unaudited Financial Results have been reviewed by Audit committee of the Board and approved and adopted by Boad of Directors at its meeting held on **November 13 , 2021**.
- 3 This statements has been prepared in accordance with the Companies ( Indian Accounting Standard ) Rules,2015 - IND AS prescribed under sec- 133 of the companies Act, 2013 read with the Companies( Indian Accounting Standards) Rules, 2015 as amended by the Companies( Indian Accounting Standards ) (Amendment) Rules, 2016 and other recognised accounting practices and policies to the extent applicable and in terms of Regulation 33 of SEBI( Listing Obligation and Disclosure Requierment ) Regulations, 2015 .
- 4 As per the definition of Reportable segment in Accordance with Accounting standard 17 of Segment Reporting issued by Institue of Chartered Accountant of india, the company has **only one reportable segment i.e. Real Estate**. Hence, seprate disclosure for segment reporing is not applicable to the company.
- 5 To facilitate Comparision , figures of previous periods has been regrouped and rearranged, wherever necessary.

Place : Surendranagar  
Date : 13/11/21

BY ORDER OF THE BOARD OF DIRECTORS,  
FOR, PATIDAR BUILDCON LIMITED

Mr. RAJNIKANT R PATEL  
(MANAGING DIRECTOR)  
(DIN : 01218436)



Ref. No.:

Date :

Statement of Assets and Liabilities for Companies (Other than Banks)

Standalone Statement of Assets and Liabilities		As at ( Half year ended on) 30.09.2021	As at (the previous year ended on) 31.03.2021
	<b>Assets</b>		
1	<b>Non-current assets</b>		
	(a) Property, plant and equipment	2,096,259	2,165,311
	(b) Capital work-in-progress		
	(c) Investment property	5,941,107	5,870,627
	(d) Goodwill		
	(e) Other intangible assets		
	(f) Intangible assets under development		
	(g) Biological assets other than bearer plants		
	<b>(h) financial Assets</b>		
	<b>Non-current financial assets</b>		
	(i) Non-current investments	3,364,694	2,533,747
	(ii) Trade receivables, non-current		
	(iii) Loans, non-current	9,591,123	9,184,473
	(f) Deferred tax assets (net)		
	(j) Other non-current assets	196,054	146,054
	<b>Total non-current financial assets</b>	<b>21,189,237</b>	<b>19,900,212</b>
	<b>Total non-current assets</b>	<b>21,189,237</b>	<b>19,900,212</b>
2	<b>Current assets</b>		
	(a) Inventories	15,274,630	15,778,584
	<b>(b) Current financial asset</b>		
	(i) Current investments	16,744,503	18,544,502
	(ii) Trade receivables, current	12,990,796	9,665,088
	(iii) Cash and cash equivalents	52,654	68,853
	(IV) Bank balance other than cash and cash equivalents	6,706,746	3,125,161
	(V) Loans, current		
	(VI) Other current financial assets (to be specified)		1,581,870
	<b>Total current financial assets</b>	<b>36,494,699</b>	<b>32,985,475</b>
	(c) Current tax assets (net)		
	(d) Other current assets	1,243,877	
	<b>Total current assets</b>	<b>53,013,206</b>	<b>48,764,059</b>
3	Non-current assets classified as held for sale		
4	Regulatory deferral account debit balances and related deferred tax Assets		
	<b>Total assets</b>	<b>74,202,443</b>	<b>68,664,271</b>
	<b>Equity and liabilities</b>		
1	<b>Equity</b>		
	<b>Equity attributable to owners of parent</b>		
	(a) Equity share capital	55,005,700	55,005,700
	(b) Other equity	13,857,852	12,855,587
	<b>Total equity attributable to owners of parent</b>	<b>68,863,552</b>	<b>67,861,287</b>
	Non controlling interest		
	<b>Total equity</b>	<b>68,863,552</b>	<b>67,861,287</b>





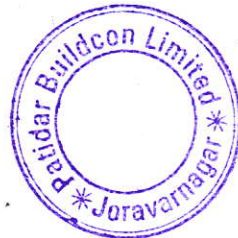
Ref. No.:

Date :

2	Liabilities		
	Non-current liabilities		
	(a) financial liabilities		
	(I) Borrowings, non-current		
	(II) Trade payables, non-current		
	(III) Other non-current financial liabilities		
	<b>Total non-current financial liabilities</b>		
	(b) Provisions, non-current		
	(c) Deferred tax liabilities (net)	25,540	13,863
	Deferred government grants, Non-current		
	Deferred government grants, Non Current		
	(d) Other non-current liabilities		79,814
	<b>Total non-current liabilities</b>	<b>25,540</b>	<b>93677.000</b>
	Current liabilities		
	(a) financial liabilities		
	(I) Borrowings, current		
	(II) Trade payables, current	3,494,151	573,767
	(III) Other current financial liabilities		
	<b>Total current financial liabilities</b>	<b>3,494,151</b>	<b>573766.610</b>
	(b) Other current liabilities	1,819,200	80,000
	(c) Provisions, current		55,541
	(d) Current tax liabilities (Net)		
	Deferred government grants, Current		
	<b>Total current liabilities</b>	<b>5,313,351</b>	<b>709,308</b>
	Deferred government grants, Current		
	<b>Total current liabilities</b>	<b>5,313,351</b>	<b>709,308</b>
3	Liabilities directly associated with assets in disposal group classified as held for sale		
4	Regulatory deferral account credit balances and related deferred tax liability		
	<b>Total liabilities</b>	<b>5,338,891</b>	<b>802984.610</b>
	<b>Total equity and liabilities</b>	<b>74,202,443</b>	<b>68664271.341</b>

To facilitate Comparison , figures of previous periods has been rearranged, wherever necessary.

Place : Surendranagar  
Date : 13/11/21



BY ORDER OF THE BOARD OF DIRECTORS,  
FOR, PATIDAR BUILDCON LIMITED

*Rajnikant R Patel*

Mr. RAJNIKANT R PATEL  
(MANAGING DIRECTOR)  
(DIN : 01218436)

Ref. No.:

Date :

STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2021		
PARTICULARS	HALF YEAR ENDED	
	30TH SEPTEMBER, 2021	30TH SEPTEMBER, 2020
<b>A. CASH FLOW FROM OPERATING ACTIVITY</b>		
Profit before Income Tax	11.77	28.83
<b>Adjustment for :</b>		
Depreciation and amortisation expense	0.76	0.51
(Gain)/loss on disposal of property, plant and equipment	-	-
Dividend and interest income classified as investing cash flows	(4.35)	(6.65)
Finance costs	-	-
<b>Operating Profit before working capital change</b>	<b>8.17</b>	<b>22.70</b>
<b>Change in operating assets and liabilities:</b>		
(Increase)/Decrease in trade receivables	(33.26)	38.12
(Increase)/Decrease in Inventory	5.04	-
Increase/(Decrease) in trade payables	44.17	(5.18)
(Increase)/Decrease in other current assets	20.88	(10.97)
Increase/(Decrease) in provisions	(0.56)	(0.40)
<b>Cash used in/ generated from operations</b>	<b>44.44</b>	<b>44.27</b>
Income taxes paid	-	-
<b>Cash used in/generated from operations (A)</b>	<b>44.44</b>	<b>44.27</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Payments for property, plant and equipment	(0.07)	(0.46)
Proceeds from recovery of advances	(4.07)	56.39
Proceeds from sale of investments	(9.01)	(49.46)
Interest received	4.35	6.65
<b>Net cash outflow from investing activities (B)</b>	<b>(8.79)</b>	<b>13.12</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Availment/(Repayment) of Short Term Borrowings	-	(55.80)
<b>Net cash inflow/ (outflow) from financing activities ©</b>	<b>-</b>	<b>(55.80)</b>
<b>Net Increase/ (Decrease) in cash and cash equivalents (A+B+C)</b>	<b>35.65</b>	<b>1.59</b>
Cash and Cash Equivalents at the beginning of the financial year	31.94	22.36
Cash and Cash Equivalents at the end	67.59	23.96

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standards [Ind AS 7] - "Statement of Cash Flow".

Place : Surendranagar  
Date : 13/11/21



BY ORDER OF THE BOARD OF DIRECTORS,  
FOR, PATIDAR BUILDCON LIMITED

*Rajnikant R Patel*

Mr. RAJNIKANT R PATEL  
(MANAGING DIRECTOR)  
(DIN: 01218436)





## Limited Review Report

### Review report to Patidar Buildcon Limited

We have reviewed the accompanying statement of unaudited financial results of **Patidar Buildcon Limited** for the period ended 30<sup>TH</sup> September, 2021. 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.


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.

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.

Our conclusion is not modified in respect of this matter

For PAWAN SIDDHARTH & Co.  
Chartered Accountants



  
CA Siddharth Jain  
(Partner)  
(Membership Number : 149059)

Place : Surat

Date : 13/11/2021

UDIN : 21149059AAAAEK6891