ARENDRA PROPERTIES LTD.



Regd. Off. : Makanji House, 2nd Floor, # 49 (Old 25) Barnaby Road, Kilpauk, Chennai - 600 010.

CIN: L70101TN1995PLC031532 November 11, 2024

To GENERAL MANAGER DEPARTMENT OF CORPORATE SERVICES BOMBAY STOCK EXCHANGE LIMITED THE CORPORATE RELATIONSHIP DEPARTMENT PHIROZE JEEJEEBHOY TOWERS DALAL STREET, MUMBAI – 400 001

BSE SCRIP CODE: 531416

Dear Sir,

Sub:: SEBI (LODR) Regulations 33 – Standalone Un-Audited Financial Results for the quarter ended 30TH SEPTEMBER 2024 approved by the Board

We wish to inform you that the Board of Directors of our Company have, at their meeting held on 11TH NOVEMBER 2024, approved / taken on record the following:

- The Un-Audited Financial Results for the quarter ended 30TH SEPTEMBER 2024 was considered and approved. An authenticated copy of the result is enclosed.
- The Limited Audit Review report dated 11TH NOVEMBER 2024 issued by the Statutory Auditors M/s SANJIV SHAH & ASSOCIATES, Chartered Accountants, on the Unaudited Financial Results for the quarter ended 30TH SEPTEMBER 2024 reviewed by them is also enclosed.

We request you to kindly take on record the above and acknowledge receipt of this letter.

The Board meeting commenced at 11.00 hours. and concluded at 12.15 hours.

Thanking You,

Yours faithfully, for NARENDRA PROPERTIES LIMITED

CHIRAG N MAHER

MANAGING DIRECTOR DIN: 00078373



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NARENDRA PROPERTIES LIMITED [CIN: L70101TN1995PLC031532] REGD OFF: MAKANJI HOUSE, 2ND FLOOR, NEW NO.49, BARNABY ROAD, KILPAUK, CHENNAI-600010 Website: www.narendraproperties.com

Statement of Unaudited Financial Results for the quarter and six months ended 30 September, 2024

Sno.	. Particulars	Three months ended			Six months ended		Year Ended	
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income from Operations:							
a.	Revenue from operations (net)	369.450	0.000	646.592	369.450	939.175	1,863.355	
b.	Other Income	38.047	32.933	16.648	70.981	24.645	85.672	
	Total Income From Operations (a + b)	407.497	32.933	663.240	440.431	963.820	1,949.027	
2	Expenses:							
	Cost of Development	3.461	3.662	9.038	7.124	14.575	6.893	
	Changes in inventories	316.818	(3.662)	40.705	313.156	236.542	1,375.781	
	Employee benefits expense	14.126	14.126	12.616	28.252	24.828	53.231	
	Finance costs	0.012	0.063	0.004	0.075	0.004	0.009	
	Depreciation and amortisation expense	0.882	0.822	0.038	1.704	0.074	1.595	
	Other expenses	15.538	24.785	14.884	40.323	34.665	211.782	
	Total Expenses	350.837	39.796	77.285	390.634	310.688	1,649.291	
3	Net Profit/ (Loss) for the period (before tax, exceptional and extraordinary items) (1 - 2)	56.660	(6.863)	585.955	49.797	653.132	299.736	
4	Exceptional items	-	-	-	-	-		
5	Extraordinary items	-	-	-	-		-	
6	Net Profit/ (Loss) for the period before tax (after exceptional and extraordinary items) (3+4+5)	56.660	(6.863)	585.955	49.797	653.132	299.736	
7	Tax expense							
	Current Tax	-	-	-	-	•	74.858	
	Deferred Tax	0.000	0.005	0.022	- 0.005	0.048	0.232	
8	Total Tax Expense	0.000	0.005	0.022	0.005	0.048	75.090	
9	Net Profit/ (Loss) for the period after tax (6-8)	56.660	(6.868)	585.933	49.792	653.084	224.646	
10	Other Comprehensive Income	-	-	-	-	-	-	
11	Total Comprehensive income/ (Loss)	56.660	(6.868)	585.933	49.792	653.084	224.646	
12	Details of equity share capital		2.55			1.		
	Paid-up equity share capital (Face Value Rs 10/- per equity share)	710.640	710.640	710.640	710.640	710.640	710.640	
13	Reserves excluding Revaluation reserves	-	1 5 0 - 7	-			3,029.682	
14	Earnings per equity share			Section and			Section 1	
	Basic Earnings/ (loss) Per Share	0.797	(0.097)	8.245	0.701	9.190	3.161	
	Diluted Earnings/ (loss) Per Share	0.797	(0.097)	8.245	0.701	9.190	3.161	

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Statement of Assets and Liabilities as at 30th September 2024

		(Amount in F	and the second se
No	Derticular	As at 30-Sep-24	As at
S.No	Particulars		31-Mar-24
1	Assets	Unaudited	Audited
4	ASSEIS		
1	Non-Current Assets		
	a) Property, plant and equipment	23.424	23.89
	b) Financial assets		
	(i) Investments		-
	(ii) Loans	584.863	75.00
	(iii) Other financial assets	1,477.378	1,258.31
	(c) Deferred Tax Assets (Net)	0.649	0.65
	Total Non-Current Assets	2,086.314	1,357.86
2	Current Assets		
	a) Inventories	1,412.392	1,725.54
	b) Financial assets		
	(i) Loans	-	
	(ii) Cash and cash equivalents	17.579	278.18
	(iii) Bank Balances other than (ii) above	289.250	404.85
	(iv) Other financial assets	13.431	16.23
	c) Current tax asset (Net)	1.935	1.93
	d) Other current assets Total Current Assets	19.416	6.02
	Total Current Assets	1754.003	2,432.78
	Total Assets	3840.317	3,790.65
П	Equity & Liabilities		
1	Equity	1 1	
	a) Equity Share Capital	716.485	716.48
	b) Other equity	3,073,629	3,023.83
	Total Equity	3,790.114	3,740.32
2	Liabilities		
2A	Non-current liabilities		
	(a) Other Non Current Liabilities		
	Total Non-Current Liabilities	-	
2B	Current Liabilities		
	a) Financial liabilities		
	(i) Trade payables	1 1	
	- Total Outsanding dues of micro small and medium enterprises		2
	- Total Outsanding dues of creditors other than micro small and medium	8.230	6.35
	enterprises	10000000	
	b) Other current liabilities	41.973	43.97
	c) Deferred tax liabilities (Net)	-	5¥5
	Total Current Liabilities	50.203	50.33
	Total Liabilities	50.203	50.33
	Total Equity and Liabilities	3,840.317	3,790.652
	rotal Equity and Elabilities	0,040.017	3,150.05

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Statement of Cash Flow for the half year ended 30th September 2024

S.No.	Particulars	(Amount in Half year ended 30 September 2024 Unaudited	Rs. Lakhs) Half year ended 30 September 2023 Unaudited
L.	Cash Flows from operating activities		
	Profit before tax for the period	49.797	653.132
	Adjustments for : Depreciation and amortisation of non-current assets Finance cost recognised in profit or loss Interest income recognised in profit or loss	1.704 0.075 (70.231)	0.074 (24.645
	Movements in working capital : (Increase)/Decrease in other assets Decrease in trade and other payables Increase/(Decrease) in Inventories (Decrease)/Increase in other liabilities	111.940 1.879 313.156 (2.006)	(8.450) (0.203) 236.542 128.697
	Cash generated from operations	406.314	985.147
	Income taxes paid ,	(9.726)	(32.693)
	Net cash generated by operating activities	396.588	952.454
II	Cash flows from investing activities Payment to acquire Fixed Assets Interest received Loan Given Changes in Fixed Deposits	(1.234) 63.174 (500.000) (219.062)	11.212
	Net cash (used in)/generated by investing activities	(657.122)	(865.143
ш	Cash flows from financing activities Proceeds from loans Finance costs paid	(0.075)	-
	Net cash used in financing activities	(0.075)	-
	Net increase in cash and cash equivalents	(260.609)	87.311
	Cash and cash equivalents at the beginning of the period	278.188	325.932
	Cash and cash equivalents at the end of the period	17.579	413.243

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NOTES:

1. The standalone financial results have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under Section 133 of the Companies Act 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and the other accounting principles generally accepted in India. Any application guidance/ clarifications/ directions issued by the Reserve Bank of India or other regulators are implemented as and when they are issued/ applicable.

2. The unaudited financial results of the Company for the quarter ended September 30, 2024 including figures for the corresponding quarter(s), half year(s) and corresponding year to date results for the period April 1, 2023 and 31 March, 2024 have been reviewed by the audit committee of the board and approved by the Board of Directors and its meeting held on November 11, 2024.

3. The standalone financial results of the company for the quarter ended September 30, 2024, corresponding quarters ended June 30, 2024 and September 30, 2023 and corresponding half year ended September 30, 2023 have been subjected to limited review by the statutory auditors.

4. The Company is operating primarily in the construction and property development segment, and as such there are no separate reportable segments.

5. EPS for the quarters September 30, 2024, June 30, 2024 and September 30, 2023, half years September 30, 2024 and September 30, 2023 is not annualised.

6. Previous period's figures have been regrouped / rearranged wherever necessary to conform to current period's classification / reporting.

By Order of the Board CHIRAG'N MAHER MANAGING DIRECTOR DIN: 00078373 PLACE: CHENNAI DATED: 11.11.2024

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Rs. in Lakhs

NARENDRA PROPERTIES LIMITED [CIN: L70101TN1995PLC031532] REGD OFF: MAKANJI HOUSE, 2ND FLOOR, NEW NO. 49, OLD NO. 25, BARNABY ROAD, KILPAUK, CHENNAI - 600010

PART I:

STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER 2024

Sno.	Particulars	Quarter ended	Year to date Ended	Quarter ended 30.09.2023	
		30.09.2024	30.09.2024		
		Unaudited	Unaudited	UnAudited	
1	Total Income From Operations	407.497	440.431	663.240	
2	Net profit / (loss) for the period (before Tax, Exceptional and/or Extraordinary items)	56.660	49.797	585.955	
3	Net profit / (loss) for the period before tax (after Exceptional and/or Extraordinary items)	56.660	49.797	585.955	
4	Net profit / (loss) for the period after tax (after Exceptional and/or Extraordinary items)	56.660	49.792	585.933	
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after Tax)]	56.660	49.792	585.933	
6	Paid-up equity share capital (Face ValueRs 10 per equity share)	710.640	710.640	710.640	
7	Reserves (excluding revaluation reserves) as shown in the Audited Balance Sheet of the previous year			3029.682	
8	Basic & diluted earnings per share of (Rs.10/- each) (for continuing and discontinued operations) (Quarterly figures not annualised)	0.797	0.701	8.245	

NOTES:

1 The above is an extract of the detailed format of Quarterly Unaudited Financial Results filed with the Stock Exchange i.e., BSE LIMITED under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Unaudited Financial Results are available on the Stock Exchange website at www.bseindia.com and also at the website of the company at www.narendraproperties.com

By Order of the Board

CHIRAG N MAHER MANAGING DIRECTOR DIN : 00078373

PLACE : CHENNAI DATED: 11.11.2024



Limited Review Report on the Standalone Unaudited Financial Results for the quarter and six months ended September 30, 2024 of M/s. Narendra Properties Limited

To the Board of Directors of Narendra Properties Limited

- 1. We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of Narendra Properties Limited ('the company') for the quarter and six months ended September 30, 2024. The Statement has been prepared by the by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
- 2. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34, 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review 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 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 that causes us to believe that the accompanying Statement prepared in all material respects in accordance with Ind AS and other recognized accounting practices and policies has not disclosed the information required to be disclosed, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Chennai Date: November 11, 2024



For Sanjiv Shah & Associates Chartered Accountants FRN: 003572S

CA. Jainendar P Partner Membership No: 239804 UDIN: 24239804BKBLAG9897