

November 12, 2024

BSE Limited
Corporate Relationship Department
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001

BSE: Scrip Code: 543251

The Manager, Listing Department
National Stock Exchange of India Ltd.
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai – 400 051

NSE Symbol: RVHL

**SUB: OUTCOME OF THE BOARD MEETING OF THE COMPANY HELD ON
NOVEMBER 12, 2024**

Dear Sir/Ma'am,

Pursuant to Regulations 30 and 33 read with Para A of Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company has at its meeting held today, i.e. Tuesday, November 12, 2024, inter-alia;

- a) Considered and Approved Standalone and Consolidated Unaudited Financial Results (provisional) of the Company for the Quarter and Half year ended September 30, 2024.
- b) Considered and took note of the Limited Review Report issued by M/s. Dewan P.N. Chopra, Chartered Accountants, Statutory Auditors, on the Unaudited Financial Results of the Company, for the Quarter and Half year ended September 30, 2024.

Further, pursuant to Regulation 46(2)(l) of SEBI LODR Regulations, the above said financial results are being uploaded on the website of the Company i.e. www.ravinderheights.com.

Further, pursuant to Regulation 47(1)(b) of SEBI LODR Regulations, the Extract of Statement of above said financial results for the Quarter and Half Year ended September 30, 2024, in the Format as prescribed in Annexure I of SEBI Circular No. CIR/CFD/FAC/62/2016 dated 05.07.2016 is being sent for publication in newspapers.

The meeting of the Board of Directors commenced at 05:00 P.M. and concluded at 05:40 P.M.

This is for your kind information and record please.

For Ravinder Heights Limited

Renuka Uniyal
Company Secretary and Compliance Officer

Enclosed as above.

Ravinder Heights Ltd.

CIN: L70109PB2019PLC049331

Registered Office: SCO No. 71, First Floor, Royal Estate Complex, Zirakpur, Punjab 140603

Corporate Office: 7th Floor, DCM Building, 16 Barakhamba Rd. New Delhi 110001

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Dewan P N Chopra & Co

Chartered Accountants

Windsor Grand, 15th Floor, Plot No. 1C, Sector-126, Noida-201303, U.P., India
Phones : +91-120-6456999, E-mail: dpnc@dpncindia.com

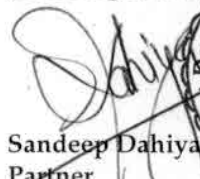
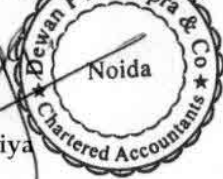
Independent Auditor's Review report on Standalone Unaudited Quarterly and Year to Date Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

**TO THE BOARD OF DIRECTORS OF
Ravinder Heights Limited**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Ravinder Heights Limited** ("the Company") for the quarter and six months ended September 30, 2024 ("the Statement"). 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 the Statements based on our review.
2. 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 from material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure 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 standalone 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.

**For Dewan P N Chopra & Co
Chartered Accountants**

(Firm Registration No. 2012/N)

**Sandeep Dahiya
Partner**

Membership No. 505371
UDIN: 24505371BKAPYF1987
Place: Noida
Date: November 12, 2024

Head Office:

57-H, Connaught Circus, New Delhi - 110 001, India Phones : +91-11-23322359/1418
Email: dpncecp@dpncindia.com

Dewan P N Chopra & Co

Chartered Accountants

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

**TO THE BOARD OF DIRECTORS OF
Ravinder Heights Limited**

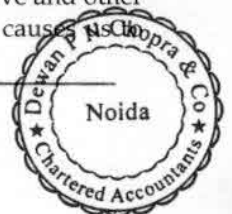
1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Ravinder Heights Limited** ("the Parent") and its subsidiaries (the parent and its subsidiaries together referred to as "the Group"), for the quarter ended September 30, 2024 and year to date results for the period from April 01, 2024 to 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 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.

4. The Statement includes the results of the following entities:
 - a. Subsidiary of Ravinder Heights Limited
 - i. Radhika Heights Limited
 - b. Subsidiaries of Radhika Heights Limited:
 - i. Radicura Infra Limited
 - ii. Sunanda Infra Limited
 - iii. Cabana Construction Private Limited
 - iv. Nirmala Buildwell Private Limited
 - v. Nirmala Organic Farms & Resorts Private Limited
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and other auditor referred to in paragraph 7 & 8 below, nothing has come to our attention that causes

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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.

6. We did not review the interim financial results of two subsidiary included in the statement, whose interim financial results reflect total revenues of Rs. 0.11 Lakh & Rs. 0.21 Lakh, total net loss after tax of Rs. 23.57 Lakh & Rs. 43.09 Lakh and total comprehensive loss of Rs. 23.57 Lakh & Rs. 43.09 Lakh for the quarter/half year ended September 30, 2024 respectively and total assets of Rs. 26,963.95 Lakh & net cash outflow of Rs. 73.58 Lakh for the half year ended September 30, 2024, as considered in the statement. These interim financial results have been reviewed by other auditor whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the reports of the other auditor and the procedures performed by us as stated in paragraph 3 above.

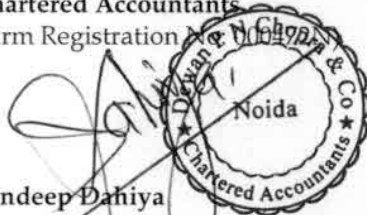
Our conclusion on the Statement is not modified in respect of the above matter.

7. The statement includes the interim financial results of four subsidiaries which have not been audited by their auditors, whose interim financial results reflect total revenue of Rs. 13.46 Lakh & Rs. 27.85 Lakh, total net profit after tax of Rs. 26.90 Lakh & Rs. 25.56 Lakh and total comprehensive loss of Rs. 26.90 Lakh & Rs. 25.56 Lakh for the quarter/half year ended September 30, 2024 respectively and total assets of Rs. 11,393.07 Lakh and total cash inflow of Rs. 59.30 Lakh for the half year ended September 30, 2024, as considered in the statement. These interim financial statements have not been reviewed by their auditors. According to the information and explanations given to us by the Management, these interim financial statements are not material to the Group.

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

For Dewan P N Chopra & Co
Chartered Accountants

(Firm Registration No. 106492)



Sandeep Dahiya
Partner

Membership No. 505371

UDIN: 24505371BKAPYG9123

Place: Noida

Date: November 12, 2024



RAVINDER HEIGHTS

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPT, 2024 STANDALONE

(Rs. in Lakh)

Sr. No.	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30-09-2024 (Unaudited)	30-06-2024 (Unaudited)	30-09-2023 (Unaudited)	30-09-2024 Unaudited	30-09-2023 (Unaudited)	31-03-2024 (Audited)
1	Income						
	a) Revenue from operations	35.28	35.28	35.28	70.56	70.56	141.12
	b) Other Income	1.86	1.87	1.39	3.73	2.76	6.71
	Total Income	37.14	37.15	36.67	74.29	73.32	147.83
2	Expenses						
	a) Land Development & other related expenses	-	-	-	-	-	-
	b) Changes in Inventory of Finished Goods, Stock In Trade and Work In Progress	-	-	-	-	-	-
	c) Employees benefits expense	18.03	19.30	13.87	37.33	25.33	58.15
	d) Depreciation & amortization expenses	22.02	21.82	23.26	43.84	46.12	92.80
	e) Finance Costs	-	-	-	-	-	-
	f) Other expenditure	10.41	21.04	9.51	31.45	35.90	46.63
	Total Expenses	50.47	62.16	46.64	112.63	107.35	197.58
3	Profit (+)/ Loss (-) before Exceptional Items and Tax (1-2)	(13.33)	(25.01)	(9.97)	(38.34)	(34.03)	(49.75)
4	Exceptional Items- (Income/(Expense))	-	-	-	-	-	-
5	Profit (+)/ Loss (-) before tax (3+4)	(13.33)	(25.01)	(9.97)	(38.34)	(34.03)	(49.75)
6	Tax Expense	(4.58)	(4.81)	4.09	(9.39)	(0.70)	(21.46)
7	Profit (+)/ Loss (-) after tax for the peirod (5-6)	(8.74)	(20.20)	(14.07)	(28.95)	(33.33)	(28.29)
8	Other Comprehensive Income (net of tax expense)	-	-	-	-	-	-
9	Total Comprehensive Income for the period (8+9)	(8.74)	(20.20)	(14.07)	(28.95)	(33.33)	(28.29)
10	Paid-up Equity share capital (Face value of Rs.1/- each)	613.26	613.26	612.80	613.26	612.80	612.80
11	Earning Per Share (EPS) (Not Annualized)						
	Earning per share [face value of Share Re. 1/-each] - Basic and diluted earnings per equity share (in Rs.) (Not annualised)	(0.01)	(0.03)	(0.02)	(0.05)	(0.05)	(0.05)



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RAVINDER HEIGHTS

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

CONSOLIDATED

(Rs. in Lakh)

Sr. No.	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	a) Revenue from operations	14.35	15.28	15.69	29.62	32.37	62.15
	b) Other Income	191.61	192.11	370.36	383.72	525.64	925.37
	Total Income	205.96	207.38	386.05	413.34	558.01	987.52
2	Expenses						
	a) Cost of land sold	-	-	-	-	-	-
	b) Cost of Material consumed	-	-	-	-	-	-
	c) Changes in Inventory of Finished Goods, Stock In Trade and Work In Progress	-	-	-	-	-	-
	d) Employees benefits expense	71.60	69.57	48.09	141.18	88.31	235.45
	e) Depreciation & amortization expenses	54.07	51.67	53.85	105.73	107.20	216.82
	f) Finance Costs	5.60	5.78	6.24	11.38	14.19	26.72
	g) Other expenditure	95.09	129.86	77.53	224.95	341.94	719.54
	Total Expenses	226.36	256.87	185.71	483.24	551.65	1,198.53
3	Profit (+)/ Loss (-) before Exceptional Items and Tax (1-2)	(20.40)	(49.49)	200.34	(69.90)	6.36	(210.99)
4	Exceptional Items- (Income/(Expense))	-	-	-	-	-	-
5	Profit (+)/ Loss (-) before tax (3+4)	(20.40)	(49.49)	200.34	(69.90)	6.36	(210.99)
6	Tax Expense	(14.51)	(7.92)	28.06	(22.42)	26.23	4.18
7	Profit (+)/ Loss (-) after tax for the peirod (5-6)	(5.89)	(41.57)	172.28	(47.48)	(19.87)	(215.17)
8	Other Comprehensive Income (net of tax expense)	-	-	-	-	-	-
9	Total Comprehensive Income for the period (7+8)	(5.89)	(41.57)	172.28	(47.48)	(19.87)	(215.17)
10	Paid-up Equity share capital (Face value of Rs.1/- each)	613.26	613.26	612.80	613.26	612.80	612.80
11	Earning Per Share (EPS) (Not Annualized)						
	Earning per share [face value of Share Re. 1/-each]	(0.01)	(0.07)	0.28	(0.08)	(0.03)	(0.35)
	- Basic and diluted earnings per equity share (in Rs.) (Not annualised)						



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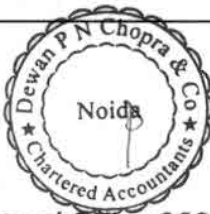
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RAVINDER HEIGHTS

STATEMENT OF ASSETS & LIABILITES	(Rs. In Lakhs)	
	STANDALONE	
	As at 30th Sept., 2024 Unaudited	As at 31st March, 2024 Audited
ASSETS:		
(1) Financial Asset		
Cash and Cash Equivalents	12.31	19.75
Bank Balance other than (a) above	101.23	-
Investments	33,856.49	33,963.53
Other Financial assets	9.22	2.98
	33,979.25	33,986.26
(2) Non-Financial Assets		
Current tax assets (Net)	20.30	13.80
Property Plant and Equipment	2,756.36	2,799.60
Other Non Financial assets	10.76	2.72
	2,787.42	2,816.12
Total Assets	36,766.68	36,802.38
LIABILITIES AND EQUITY:		
Liabilities		
(1) Financial Liabilities		
Trade Payables		
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	4.23	2.37
Other financial liabilities	9.03	9.03
	13.26	11.40
(2) Non Financial Liabilities		
Provisions	7.33	4.42
Deferred tax liabilities (Net)	459.93	469.90
Other Non-financial liabilities	2.24	3.79
	469.50	478.11
(3) Equity		
Equity Share Capital	613.26	612.51
Instruments entirely equity in nature	0.00	16.50
Other Equity	35,670.66	35,683.85
	36,283.92	36,312.86
Total Liabilities and Equity	36,766.68	36,802.38



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RAVINDER HEIGHTS

STATEMENT OF ASSETS & LIABILITES	(Rs. In Lakhs)	
	CONSOLIDATED	
	As at 30th Sept., 2024	As at 31st March, 2024
Particulars	Unaudited	Audited
I. ASSETS		
(1) Non-Current Assets		
Property, Plant and Equipment	4,209.82	4,274.85
Capital work- in- progress	-	-
Intangible assets	9.88	11.92
Intangible assets under development	3.79	3.79
Financial Assets		
(i) Investments	1,946.33	2,000.36
(ii) Loans	51.21	91.29
(iii) Security Deposit	3.35	3.35
Income Tax Assets (net)	102.85	69.72
Total non-Current Assets	6,327.23	6,455.28
(2) Current Assets		
Inventories	16,491.52	16,491.52
Financial Assets		
(i) Investments	1,964.21	1,836.11
(ii) Trade receivables	0.21	-
(iii) Cash and cash equivalents	304.12	355.84
(iv) Bank balances other than iii) above	791.23	659.32
(v) Loans	1,091.16	1,300.60
(vi) Other financial assets	1,493.11	1,493.29
Other current assets	366.23	338.29
Total Current Assets	22,501.78	22,474.97
Total Assets	28,829.01	28,930.25
II. EQUITY AND LIABILITIES		
(1) Equity		
Equity Share Capital	613.26	612.51
Instruments entirely equity in nature	-	16.50
Others Equity	23,696.04	23,728.98
Total equity	24,309.30	24,357.99
Liabilities		
(2) Non Current Liabilities		
Provisions	14.93	13.39
Deferred tax liabilities (Net)	469.04	505.85
Total non -Current Liabilities	483.97	519.24
(3) Current Liabilities		
Financial Liabilities		
(i) Borrowings	112.96	116.00
(ii) Trade payables		
(I) total outstanding dues of micro enterprises and small enterprises		
(II) total outstanding dues of creditors other than micro enterprises and small enterprises	1,390.87	1,400.85
(iii) Other financial liabilities	2,511.78	2,512.75
Other Current liabilities	7.94	16.90
Provisions	8.50	3.02
Current Tax Liabilities (Net)	3.69	3.50
Total Current Liabilities	4,035.74	4,053.02
Total Equity & Liabilities	28,829.01	28,930.25



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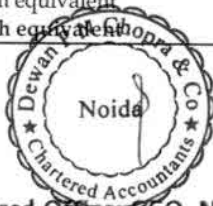
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RAVINDER HEIGHTS

Cash flow statement	(Rs. in lakhs)			
	Standalone		Consolidated	
	As at September 30, 2024	As at September 30, 2023	As at September 30, 2024	As at September 30, 2023
Particulars	Unaudited	Unaudited	Unaudited	Unaudited
Cash flow from operating activities				
Profit/(loss) before tax from continuing operations	(38.34)	(34.03)	(69.90)	6.36
Adjustments for:-				
Depreciation	43.84	46.12	105.73	107.20
Finance Cost	-	-	11.38	14.19
Loss / (Profit) on sale of property, plant and equipment (net)	-	5.43	(0.96)	(198.65)
Interest Income	(3.09)	-	(150.60)	(132.14)
Interest Income from NCDs	-	-	(157.43)	(106.12)
Profit on redemption of Mutual Fund	(0.64)	-	(26.72)	(19.71)
Excess Provision written back	-	-	(0.03)	6.63
Dividend Income	-	-	(0.37)	-
Unrealised gain on Fair Value of Mutual Fund Investment	-	(2.76)	(33.28)	(29.92)
Misc. Income	-	-	(3.37)	-
Bad Debts written off	-	-	-	123.66
Operating profit before working capital changes	1.77	14.76	(325.55)	(228.50)
(Increase) / Decrease in Other non financial assets	(8.04)	1.06	-	-
(Increase) / Decrease in Other Current Assets	-	-	(27.94)	(21.14)
(Increase) / Decrease in Trade Receivables	-	(0.15)	(0.21)	(123.85)
(Increase) / Decrease in Other Financial Assets	(6.23)	(3.17)	(1.62)	116.46
Increase / (Decrease) in Long-term Provision	-	-	1.54	1.08
Increase / (Decrease) in Short-term Provision	2.90	1.34	5.48	3.30
Increase / (Decrease) in Other current liabilities	-	-	(8.97)	(3.58)
Increase / (Decrease) in Current Trade payable	1.86	0.40	(9.95)	(6.26)
Increase / (Decrease) in Other Non- financial liabilities	(1.55)	0.47	-	-
Increase / (Decrease) in Other Current Financial Liabilities	-	0.66	(0.98)	(52.93)
Cash generated from operations	(9.29)	15.37	(368.21)	(315.42)
Net direct taxes paid	7.09	6.91	(46.68)	40.12
Net cash from Operating Activities (A)	(16.38)	8.46	(414.89)	(355.54)
Cash flow from Investing Activities				
Purchase of Property, Plant and Equipment	(0.60)	(3.36)	(39.06)	(3.84)
Proceeds from sale of Property, Plant and equipment	-	0.24	1.35	880.47
(Investment) in Equity Shares	-	-	(47.72)	-
(Investment) in NCD's, FDR, Debt fund & other fund	(100.00)	-	(113.55)	(414.85)
Investment in Mutual Funds	-	-	147.20	-
Redemption of Investments from Mutual Funds	107.68	-	-	-
Loan (Given)/Repayment	-	-	249.56	(238.59)
Interest received	1.86	-	153.99	133.22
Interest Income from NCDs	-	-	155.81	106.12
Misc. Income	-	-	-	-
Net cash used in Investing Activities (B)	8.93	(3.12)	507.58	462.53
Cash flow from financing activities				
Interest Paid	-	-	(5.77)	(10.54)
Other Finance Cost	-	-	(5.61)	(3.66)
Increase/(decrease) in Current Borrowings	-	-	(3.04)	(100.00)
Net cash from Financing Activities (C)	-	-	(14.42)	(114.20)
Net Increase / (Decrease) in net cash & cash equivalent (A+B+C)	(7.44)	5.34	78.27	(7.21)
Cash & Cash equivalents as per scheme				
Opening balance of cash & cash equivalent	19.75	5.20	1,012.84	1,085.47
Closing balance of cash & cash equivalent	12.31	10.54	1,091.11	1,078.26

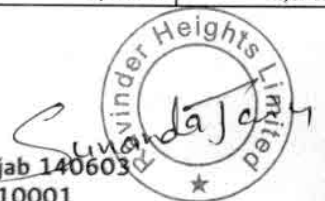


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RAVINDER HEIGHTS

Notes:

1. The above financial results have been reviewed by the audit committee and approved by the Board of Directors at their respective meetings held on November 12, 2024. The financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act 2013, read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment Rules), 2016.
2. Based on the guiding principles given in Ind AS -108 "Operating Segment", the group is mainly engaged in the business of real estate development viz. construction of residential/commercial properties and renting of property. As the group's business falls within a single segment, the disclosure requirement of Ind AS - 108 in this regard is not applicable.
3. Previous Quarter Figures have been regrouped/reclassified wherever considered necessary to conform to the current period classification.



Place: Noida

Date: November 12, 2024

For and on behalf of the Board of Directors
For Ravinder Heights Limited

Sunanda Jain*

Chairperson cum Managing Director
DIN: 03592692

Ravinder Heights Ltd.

CIN: L70109PB2019PLC049331

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