



# 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: 14/11/2024**

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 **14<sup>th</sup> November, 2024** has considered and approved the unaudited financial results for the Quarter ended on **30<sup>th</sup> September, 2024**. The said unaudited financial results were accompanied by Limited Review Report given by the statutory auditor of the company.

Kindly find enclosed herewith unaudited Financial Statements for the quarter ended on 30<sup>th</sup> September, 2024 along with 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)**

PART-I						
Statement of Standalone Unaudited Financial Results for the Quarter and Half year Ended on 30th September, 2024						
Particulars	(Rs in lakhs)					
	Quarter ended on			Half year ended on		Year ended on
	30.09.2024 unaudited	30.06.2024 unaudited	30.09.2023 unaudited	30.09.2024 unaudited	30.09.2023 unaudited	31.03.2024 audited
<b>Income from Operations</b>						
I Revenue from operation	28.58	4.13	6.31	32.71	22.68	23.08
II Other Income	5.91	9.80	16.48	15.72	28.03	48.21
<b>III Total income ( I + II)</b>	<b>34.50</b>	<b>13.93</b>	<b>22.79</b>	<b>48.42</b>	<b>50.71</b>	<b>71.29</b>
<b>IV Expenses</b>						
a) Cost of Material Consumed						
b) Purchase of Stock in Trade	21.64	4.60	0.00	26.25	3.91	6.95
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1.97	-0.74	8.26	1.23	19.19	16.39
d) Employee Benefit Expense	6.00	4.26	4.07	10.26	8.78	16.31
e) Finance cost						
f) Depreciation & amortization	0.72	0.56	0.36	1.28	0.73	1.27
g) Other Expenditure	11.73	7.55	7.71	19.28	15.32	38.69
<b>Total Expenses (IV)</b>	<b>42.06</b>	<b>16.24</b>	<b>20.40</b>	<b>58.30</b>	<b>47.93</b>	<b>79.62</b>
<b>V Profit/(Loss) before extra ordinary and exceptional Items and tax (III - IV)</b>	<b>-7.56</b>	<b>-2.31</b>	<b>2.39</b>	<b>-9.87</b>	<b>2.78</b>	<b>-8.33</b>
VI Exceptional Items						
<b>VII Profit/(Loss) before extra ordinary Items and tax (V - VI)</b>	<b>-7.56</b>	<b>-2.31</b>	<b>2.39</b>	<b>-9.87</b>	<b>2.78</b>	<b>-8.33</b>
VIII Extra Ordinary Items						
<b>IX Profit / (Loss) before Tax (VII - VIII)</b>	<b>-7.56</b>	<b>-2.31</b>	<b>2.39</b>	<b>-9.87</b>	<b>2.78</b>	<b>-8.33</b>
<b>X Tax expense</b>						
(i) Current Tax		0.00				1.02
(ii) Deferred Tax	0.10	0.08	0.03	0.18	0.09	0.21
<b>XI Profit (Loss) for the period from continuing operations (IX - X)</b>	<b>-7.66</b>	<b>-2.39</b>	<b>2.36</b>	<b>-10.05</b>	<b>2.69</b>	<b>-9.56</b>
XII Profit/(loss) from discontinuing operations						
XIII Tax expense of discontinuing operations						
<b>XIV Profit/(loss) from Discontinuing operations (after tax) (XII - XIII)</b>						
<b>XV Profit (Loss) for the period (XI + XIV)</b>	<b>-7.66</b>	<b>-2.39</b>	<b>2.36</b>	<b>-10.05</b>	<b>2.69</b>	<b>-9.56</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>-7.66</b>	<b>-2.39</b>	<b>2.36</b>	<b>-10.05</b>	<b>2.69</b>	<b>-9.56</b>
<b>XVIII Paid up equity share capital</b>	<b>550.05</b>	<b>550.05</b>	<b>550.05</b>	<b>550.05</b>	<b>550.05</b>	<b>550.05</b>
Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10
Reserve excluding Revaluation Reserves	149.22		149.22	149.22	149.22	
<b>XIX Earnings Per Share (for continuing operation):</b>						
a) Basic	-0.14	-0.04	0.04	-0.18	0.05	-0.17
b) Diluted	-0.14	-0.04	0.04	-0.18	0.05	-0.17
<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	-0.14	-0.04	0.04	-0.18	0.05	-0.17
b) Diluted	-0.14	-0.04	0.04	-0.18	0.05	-0.17

**NOTES:**

- Profit / loss from discontinuing operations, if any, included in the above shall be disclosed separately with details thereof.
- 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 14th November, 2024.
- 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 .
- 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 reporting is not applicable to the company
- To facilitate Comparision , figures of previous periods has been regrouped and rearranged, wherever necessary.

Place: Ahmedabad  
Date: 14/11/2024



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

*Rajnikant Patel*  
MR. RAJNIKANT PATEL  
MANAGING DIRECTOR  
(DIN : 01218436)

Ref. No: Statement of Assets and Liabilities for Companies (Other than Banks)

Date :

Rs. In Laacs

Particulars	As at ( Half year ended on)		As at (the previous year ended on)	
	30.09.2024	Unaudited	30.09.2023	Unaudited
<b>Assets</b>				
<b>1.00 Non-current assets</b>				
(a) Property, plant and equipment	27.11		18.29	18.31
(b) Capital work-in-progress	22.99		14.59	18.79
(c) Investment property	58.66		539.66	58.66
(d) Goodwill				
(e) Other intangible assets				
(f) Intangible assets under development				
(g) Biological assets other than bearer plants				
<b>(h) financial Assets</b>				95.77
<b>Non-current financial assets</b>				
(i) Non-current investments	20.22		28.34	18.13
(ii) Trade receivables, non-current				
(iii) Loans, non-current	36.58		47.43	35.00
(iv) other non current financial assets	541.00		62.57	541.00
<b>Total non-current financial assets</b>	<b>706.56</b>		<b>710.89</b>	<b>594.13</b>
(l) Deferred tax assets (net)	0.00		0.00	
(j) Other non-current assets				0.03
<b>Total non-current assets</b>	<b>706.56</b>		<b>710.89</b>	<b>689.93</b>
<b>2.00 Current assets</b>				
(a) Inventories	124.83		123.26	126.05
<b>(b) Current financial asset</b>				
(i) Current investments				
(ii) Trade receivables, current	50.70		73.04	70.72
(iii) Cash and cash equivalents	2.58		2.28	1.97
(iv) Bank balance other than cash and cash equivalents	1.96		3.06	24.34
(v) Loans, current				
(vi) Other current financial assets (to be specified)	46.55		30.63	28.85
<b>Total current financial assets</b>	<b>101.79</b>		<b>109.01</b>	<b>125.87</b>
(c) Current tax assets (net)				
(d) Other current assets				0.90
<b>Total current assets</b>	<b>226.62</b>		<b>232.26</b>	<b>0.90</b>
<b>3.00 Non-current assets classified as held for sale</b>				
<b>4.00 Regulatory deferral account debit balances and related deferred tax Assets</b>				
	0.00		0.00	
<b>Total assets</b>	<b>933.18</b>		<b>943.15</b>	<b>942.76</b>
<b>Equity and liabilities</b>				
<b>1.00 Equity</b>				
<b>Equity attributable to owners of parent</b>				
(a) Equity share capital	550.06		550.06	550.06
(b) Other equity	126.93		149.23	136.98
<b>Total equity attributable to owners of parent</b>	<b>676.99</b>		<b>699.29</b>	<b>687.04</b>
Non controlling interest				
<b>Total equity</b>	<b>676.99</b>		<b>699.29</b>	<b>687.04</b>
<b>2.00 Liabilities</b>				
<b>Non-current liabilities</b>				
<b>(a) financial liabilities</b>				
(i) Borrowings, non-current				0.00
(ii) Trade payables, non-current				
(iii) Other non-current financial liabilities				
<b>Total non-current financial liabilities</b>				<b>0.00</b>
(b) Provisions, non-current				
(c) Deferred tax liabilities (net)	0.84		0.54	0.66
Deferred government grants, Non-current				
(d) Other non-current liabilities				
<b>Total non-current liabilities</b>	<b>0.84</b>		<b>0.54</b>	<b>0.66</b>
<b>Current liabilities</b>				
<b>(a) financial liabilities</b>				
(i) Borrowings, current	258.65		236.01	253.23
(ii) Trade payables, current	-3.96		5.91	0.86
(iii) Other current financial liabilities				
<b>Total current financial liabilities</b>	<b>254.68</b>		<b>241.93</b>	<b>254.10</b>
(b) Other current liabilities				
(c) Provisions, current	0.67		0.27	0.96
(d) Current tax liabilities (Net)			1.13	
Deferred government grants, Current				
<b>Total current liabilities</b>	<b>255.35</b>		<b>243.32</b>	<b>255.06</b>
Deferred government grants, Current				
<b>Total current Liabilities</b>	<b>255.35</b>		<b>243.32</b>	<b>255.06</b>
<b>3.00 Liabilities directly associated with assets in disposal group classified as held for sale</b>				
<b>4.00 Regulatory deferral account credit balances and related deferred tax liability</b>				
<b>Total liabilities</b>	<b>256.19</b>		<b>243.86</b>	<b>255.72</b>
<b>Total equity and liabilities</b>	<b>933.18</b>		<b>943.15</b>	<b>942.76</b>

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

Place: Ahmedabad  
Date: 14/11/2024



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

*Rajnikant Patel*

Mr. RAJNIKANT PATEL  
MANAGING DIRECTOR  
(DIN : 01218436)



# PATIDAR BUILDCON LTD.

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

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

Ref. No. **STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 30TH SEPTEMBER, 2024**

PARTICULARS	Half year ended		Year ended
	30th September, 2024	30th September, 2023	31.03.2024
<b>A. CASH FLOW FROM OPERATING ACTIVITY</b>			
Profit before Income Tax	-9.87	2.77	-8.33
<b>Adjustment for :</b>			
Depreciation and amortisation expense	1.28	0.73	1.27
(Gain)/loss on disposal of property, plant and equipment			-6.80
Dividend income classified as investing cash flows	-0.01	-0.11	0.00
Interest income classified as investing cash flows	-1.58	-5.13	-7.06
Rent	-7.68		-14.61
Interest Expense classified as financing cash flows		9.02	
Other adjustments for which cash effects are investing or financing cash flow			
<b>Operating Profit before working capital change</b>	<b>-17.86</b>	<b>7.27</b>	<b>-35.53</b>
Change in operating assets and liabilities			
(Increase)/Decrease in current trade receivables	20.02	-0.74	1.58
(Increase)/Decrease in inventories	1.23	19.19	16.39
Increase/(Decrease) in current trade payables	-4.83	-11.37	-16.42
(Increase)/Decrease in other current assets	0.93	56.61	167.73
(Increase)/Decrease in other financial assets	-17.71		
Increase/(Decrease) in provisions	-0.29	2.87	
Increase/(Decrease) in other current liabilities			0.08
Increase/(Decrease) in other non current liabilities			
Increase/(Decrease) in other current financial liabilities			
Increase/(Decrease) in other non current financial liabilities			
<b>Cash used in/ generated from operations</b>	<b>-18.50</b>	<b>73.83</b>	<b>133.83</b>
Income taxes paid			-1.96
<b>Cash used in/generated from operations (A)</b>	<b>-18.50</b>	<b>73.83</b>	<b>131.87</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>			
Payments for property, plant and equipment	-14.28	-4.25	-9.02
Purchase of investments	-2.09		-30.17
Dividends received	0.01	0.11	7.06
Proceeds from sale of property, plant and equipment			
Proceeds from sale of investments		44.81	
Interest received	1.58	5.13	
Rent received	7.68		14.61
<b>Net cash outflow from investing activities (B)</b>	<b>-7.10</b>	<b>45.80</b>	<b>-17.51</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>			
Finance costs		-9.02	
Increase/(Decrease) in Loans and Advances	-1.58		
Availment/(Repayment) of Short Term Borrowings	5.41	-110.48	-93.26
<b>Net cash inflow/ (outflow) from financing activities (C)</b>	<b>3.83</b>	<b>-119.49</b>	<b>(93.26)</b>
<b>Net Increase/ (Decrease) in cash and cash equivalents (A+B+C)</b>	<b>-21.76</b>	<b>0.13</b>	<b>21.11</b>
<b>Cash and Cash Equivalents at the beginning of the financial year</b>	<b>26.30</b>	<b>0.00</b>	<b>5.20</b>
<b>Cash and Cash Equivalents at the end</b>	<b>4.54</b>	<b>0.13</b>	<b>26.30</b>

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting

Place: Ahmedabad  
Date: 14/11/2024



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

*Rajnikant Patel*  
Mr. RAJNIKANT PATEL  
MANAGING DIRECTOR  
(DIN : 01218436)



**SHAH THACKER & CO.**  
**Chartered Accountants**

**Phone: +91-9925333388**  
**E-mail:- shahthackerahd@gmail.com**

**B-704, Narnarayan Complex,  
Near Swastik Cross Road,  
Navarangpura,  
Ahmedabad-380009**

Independent Auditor's Review report on the quarterly and year to Date unaudited standalone Financial Results of the company pursuant to the regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended

Review report to  
The Board of Directors  
Patidar Buildcon Limited

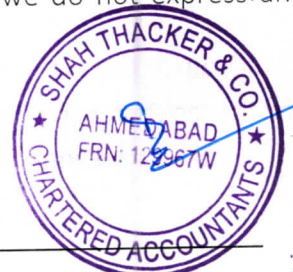
Dear Sirs,

Re: Limited Review Report of the Unaudited Financial Results for the quarter ended 30<sup>th</sup> September, 2024 and year to date from 1<sup>st</sup> April, 2024 to 30<sup>th</sup> September, 2024.

We have reviewed the accompanying statement of unaudited financial results of Patidar Buildcon Limited for the quarter ended 30<sup>th</sup> September, 2024 and year to date from 1<sup>st</sup> April 2024 to 30<sup>th</sup> September 2024 ("the statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ('the Regulation') as amended (the "listing Regulations")

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 34, (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of companies act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the 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.





# SHAH THACKER & CO.

Chartered Accountants

Phone: +91-9925333388

E-mail:- shahthackerahd@gmail.com

B-704, Narnarayan Complex,  
Near Swastik Cross Road,  
Navarangpura,  
Ahmedabad-380009

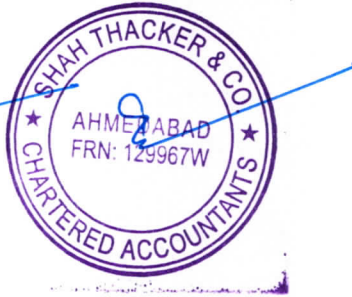
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information 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, SHAH THACKER AND CO.

Chartered Accountants

FRN: 129967W



CA. Sudhirkumar Shah

Partner

M.No.119008

UDIN: 24119008BKCOHZ2655

Date: 14.11.2024

Place: Ahmedabad



# 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: 14.11.2024 .

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

**Subject: Certificate for Non Applicability of Disclosure of Related Party Transaction under SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015**

**Ref.: Patidar Buildcon Limited (BSE Scrip Code : 524031)**

Dear Sir,

We understand that Pursuant to Regulation 15(2) of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, compliance of Regulation - 17 to 27, Regulation - 46 (2) (b) to (i) and para C, D and E of Schedule V, shall not apply to the listed Companies having paid up equity share capital not exceeding rupees ten crore and net worth not exceeding rupees twenty five crore, as on the last day of the previous financial year as given below:

Particular	Amount
Net worth of the Company	6,87,04,000/-
Paid up equity share capital of the Company	5,50,06,000/-

Further, this is to inform you that the paid up equity Share capital of the Company and net worth of the Company as on 31<sup>st</sup> March, 2024 **does not exceed the stipulated criteria** of rupees ten crore and rupees twenty five crore respectively. Hence, Regulation - 17 to 27 and Regulation - 46 (2) (b) to (i) and para C, D and E of Schedule V **shall not apply to the Company and the Company is exempt** from filing **Regulation 23(9) Disclosure of Related Party Transaction on consolidated basis** to BSE under SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015.

However, the Company has given disclosure of Related Party Transaction in XBRL format.

You are requested to take the same on your record.

Thanking You,

Yours faithfully,

FOR, PATIDAR BUILDCON LIMITED

MR. RAJNIKANT PATEL  
MANAGING DIRECTOR  
(DIN: 01218436)



Disclosure of related party transactions every six months for the period of September, 2024

S.No	Details of the party (listed entity/subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction (see Note 5)	Value of the related party transaction as approved by the audit committee (see Note 6a)	Value of transaction during the reporting period (see Note 6b)	In case monies are due to either party as a result of the transaction (see Note 1)		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.					
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan/issuance of debt/ any other etc.)	Cost (see Note 7)	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)	
																			Unsecured loan
1	PATIDAR BUILDCON LIMITED	AAC11916D	DHIRAJAL RAMJI BHAI PATEL	ABNPP7953K	Director	Loan	-46.92	-46.92	311.49	236.01	Loan	12		Unsecured	Working Capital				
2	PATIDAR BUILDCON LIMITED	AAC11916D	BHAVANAREN DHIRAJ BHAI PATEL	AHRPP3A54D	Director Wife	Rent Paid	0.9	0.9	0.00	0.15	Other			Unsecured					
3	PATIDAR BUILDCON LIMITED	AAC11916D	VADEHI DHARMENDRASINH CHUDASAWA	BPRPC1895J	Company Secretary	CS Fees	0.72	0.72	0.00	0.00	Other			Unsecured					

Place: Ahmedabad  
Date: 14/11/2024



BY ORDER OF THE BOARD OF DIRECTORS,

FOR PATIDAR BUILDCON LIMITED

Mr. RAJNIBHAI PATEL  
MANAGING DIRECTOR  
(DIN : 01218436)

*Rajinibhai Patel*