CIN:L27109WB1992PLC054108
Registered Office:

Unit 9A, 9th Floor, Tirumala 22, 22 East Topsia Road, Kolkata 700046

Date: 11.11.2025

To
The Secretary
The Calcutta Stock Exchange Ltd
7, Lyons Range
Kolkata – 700001

Script Code: 012626

Sub: Outcome of Board Meeting (2nd Quarter Financial Results)

Ref: Disclosure under Regulation 30, 33 and other applicable regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

In terms of the provisions of Regulation 30 and 33 read with other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, We wish to inform you that the Board of Directors of the Company has approved the Unaudited Financial Results (Standalone & Consolidated) for the quarter and half year ended September 30, 2025, vide their meeting held today i.e. Tuesday, 11th day of November, 2025 along with Limited Review Report.

We are enclosing herewith a copy of the said Results along with Limited Review Report for the quarter and half year ended September 30, 2025.

The meeting of the Board of Directors commenced at 12:30 P.M. and concluded at 5.00 P.M.

We request you to take the above information on your record.

Thanking you, Yours Faithfully,

For SHRADHA PROJECTS LIMITED

For Shradha Projects Ltd.

Satish Kumar Thakur

Company Secretary & Compliance Officer

M. No.A46431



VASUDEO & ASSOCIATES

Chartered Accountants

Independent Auditor's Review Report on Standalone 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,
SHRADHA PROJECTS LIMITED

We have reviewed the accompanying statement of un-audited financial results of **M/s. SHRADHA PROJECTS LIMITED** for the quarter and half year ended 30th September, 2025 being submitted 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. 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 Engagement (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 provide 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 un-audited financial results prepared in accordance with the recognition and measurement principles laid down in Ind AS-34 prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of 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.

Place:- Kolkata

Dated: The 11th Day of November, 2025

For VASUDEO & ASSOCIATES Chartered Accountants Firm Reg No. 319299E

VASUDEO
AGARWAL

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CA Vasudeo Agarwal (Partner) Membership. No. 054784 UDIN- 2505784BMKRGR7140

CIN - L27109WB1992PLC054108

Unit 9A, 9th Floor, Tirumala - 22, 22 East Topsia Road, Kolkata 700 046 Email Id - cs@shradhaprojects.com, Website: shradhaprojects.com, Phone - 033- 2285 1919/4044 5509

| Statement of Standalone Unaudited Financial Result for the Second Quarter/ Half year ended September 30,2025 | | | | | | | |
|--|---|-------------------------|-------------------------|---|-------------------------|-------------------------|-------------------------|
| _ | | | | | | | (₹in Lakhs) |
| SL | PARTICULARS | QUARTER ENDED | | HALF YEAR ENDED | | FOR THE YEAR | |
| NO | | 30.09.25 (Unaudited) | 30.06.25 (Unaudited) | 30.09.24 (Unaudited) | 30.09.25 (Unaudited) | 30.09.24 (Unaudited) | 31.03.2025 (Audited) |
| 1 | Revenue From Operations | (Chauditeu) | (Chaudheu) | (Chauditeu) | (Onauditeu) | (Chaudheu) | (Auditeu) |
| | (a) Interest Income | 40.08 | 46.35 | 100.74 | 86.43 | 182.67 | 265.30 |
| | (b) Dividend Income | 2.50 | - | 2.02 | 2.50 | 2.02 | 7.67 |
| | (c) Rental Income | 0.77 | 0.76 | 0.77 | 1.53 | 1.53 | 3.05 |
| | (d) Fees and Commission Income | 22.50 | 22.50 | 22.50 | 45.00 | 37.50 | 90.00 |
| | (e) Sale of Product (f) Others Operating Income (To be specified) | 4,009.67 | 4,400.64 | 3,260.70 | 8,410.31 | 5,236.15 | 10,482.37 |
| | Total Revenue From Operations | (41.51) 4,034.01 | 16.79 4,487.04 | (6.61) | (24.72) 8,521.05 | (9.61) 5,450.26 | (2.43) 10,845.96 |
| 2 | Other Income | 24.78 | - | - | 24.78 | | 62.29 |
| | Net Gain on Derecognition of Financial Assets or | | | | | | |
| 3 | Amortized Cost | - | _ | - | _ | - | - |
| 4 | Net Gain on Reclassification of Financial Asset | - | - | - | - | - | - |
| 5 | Total Income | 4,058.79 | 4,487.04 | 3,380.12 | 8,545.83 | 5,450.26 | 10,908.25 |
| 6 | Expenses | | -, | 0,000. | 0,0 20100 | 0,200.20 | |
| ľ | (a) Finance Costs | 67.00 | 108.64 | 81.82 | 175.64 | 165.12 | 345.52 |
| | (b) Impairment of Financial Instrument | - | _ | - | - | - | (1.52) |
| | (c) Cost of materials consumed | - | - | - | - | - | - 1 |
| | (d) Purchase of Stock In Trade | 3,778.06 | 3,892.80 | 3,961.05 | 7,670.86 | 6,370.63 | 13,663.42 |
| | (e) Changes in Inventories of finished goods, Work In | | | | | | |
| | Progress and Stock In Trade | 2.14 | 390.21 | (730.61) | 392.35 | (1,545.85) | (' / |
| | (f) Employees Benefit Expenses | 9.53 | 3.76 | 21.59 | 13.29 | 29.81 | 57.22 |
| | (g) Depreciation and Amortisation Expenses (h) Other Expenses | 63.39 9.24 | 63.40 75.13 | 90.03 21.51 | 126.79 84.37 | 180.07 44.80 | 361.92 142.94 |
| | Total Expenses | 3,929.36 | 4,533.94 | 3,445.39 | 8,463.30 | 5,244.58 | 11,915.57 |
| _ | _ | | | · | | | · · |
| | Profit/(Loss) before Exceptional Items tax (5 - 6) | 129.43 | (46.90) | (65.27) | 82.53 | 205.68 | (1,007.32) |
| | Exceptional Items | - | - | - | - | - | - |
| 9 | Profit / (Loss) Before Tax (7+8) | 129.43 | (46.90) | (65.27) | 82.53 | 205.68 | (1,007.32) |
| 10 | Tax Expense | | | | | | |
| | 1) Current tax | - | - | - | - | | 152.02 |
| | 2) Deferred tax | - | - | (84.62) | - | (84.62) | ` / |
| | 3) Income Tax for EarlierYear Total Tax Epenses | _ | _ | (84.62) | _ | (84.62) | (0.19) |
| | | | - | (84.02) | <u>-</u> | (84.02) | 33.80 |
| 11 | Profit/(Loss) for the period from continuing | 400.40 | (46.00) | 40.0= | 00.50 | ••• | (4 044 48) |
| | operations (9 - 10) | 129.43 | (46.90) | 19.35 | 82.53 | 290.30 | (1,041.12) |
| 12 | Profit/(Loss) for the period from discontinuing | | | | | | |
| | operations | - | - | - | - | - | - |
| 13 | Tax Expenses of Discontinued Operations | - | - | - | - | - | - |
| | Profit/(Loss) for the period from discontinuing | | | | | | |
| 14 | operations after tax (12-13) | _ | _ | _ | _ | _ | - |
| 15 | Profit/(Loss) for the period (11-14) | 129.43 | (46.90) | 19.35 | 82.53 | 290.30 | (1,041.12) |
| 16 | Other Comprehensive Income | | , , | | | | |
| 10 | (a)(i) Items that will not be Reclassified to Profit or Loss | (0.13) | _ | 1,639.73 | (0.13) | 1,640.10 | 2,097.94 |
| | (ii) Income Tax Relating to items that will not be Reclassified | (0.10) | | 1,0050 | (0.10) | 1,010.10 | 2,037.131 |
| | to Profit or Loss | 0.03 | - | 0.11 | 0.03 | 0.02 | (0.08) |
| | Total Comprehensive Income for the period (15 + | | | | | | |
| 17 | 16) | 129.33 | (46.90) | 1,659.19 | 82.43 | 1,930.42 | 1,056.74 |
| | Paid Up Equity Share Capital (Face Value Rs. 10/- | | , | | | | |
| | each) | 771.24 | 771.24 | 771.24 | 771.24 | 771.24 | 771.24 |
| 10 | ' | 7,71,24 | 7,71,21 | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 7,71,24 | ,,1.24 | |
| | Other Equity (Reserves) | | | | | | 6,500.44 |
| 19 | Earning Per Equity Share | | (0.50) | | | | /ca=c |
| 1 | 1) Basic | 1.68 | (0.61) | 0.25 | 1.07 | 3.76 | (13.50) |
| I | 2) Diluted | 1.68 | (0.61) | 0.25 | 1.07 | 3.76 | (13.50) |





CIN - L27109WB1992PLC054108

Unit 9A, 9th Floor, Tirumala - 22, 22 East Topsia Road, Kolkata 700 046 Email Id - cs@shradhaprojects.com, Website: shradhaprojects.com, Phone - 033- 2285 1919/4044 5509

STANDALONE BALANCE SHEET AS AT 30.09.2025

(₹in Lakhs)

| | STATEMENT OF ASSETS AND LIABILITIES | 1 | (\ III Lakiis) |
|---------|---|-------------|-----------------|
| | DITTEMENT OF MODELO MAD EMPIRITED | 30.09.2025 | 31.03.2025 |
| SL. NO. | PARTICULARS | (Unaudited) | (Audited) |
| A) | <u>ASSETS</u> | , | , |
| 1 | Financial Assets | | |
| | a) Cash & Cash Equivalents | 2.45 | 3.70 |
| | b) Bank balances other than Cash and Cash Equivalents | 247.42 | 239.42 |
| | c) Receivables | | |
| | i) Trade Receivables | 15.60 | 36.36 |
| | i) Other Receivables | 0.20 | 0.20 |
| | d) Loans | 1,853.49 | 1,632.29 |
| | e) Investment | 2,789.86 | 2,789.99 |
| | f) Other Financial Assets | - | - |
| 2 | Non Financial Asset | | |
| | a) Inventories | 4,673.93 | 5,066.28 |
| | b) Current Tax Assets (Net) | 122.95 | 126.05 |
| | c) Deferred Tax Assets (Net) | 87.32 | 87.29 |
| | d) Investment Property | 91.26 | 91.26 |
| | e) Property, Plant & Equipment | 695.66 | 822.45 |
| | f) Other Non- Financial Assets | 5.10 | 14.50 |
| | Total Assets | 10,585.24 | 10,909.79 |
| | LIABILITIES AND EQUITY | | |
| | LIABILITIES | | |
| 1 | Financial Liabilities | | |
| | a) Borrowings (Other than Debt Securities) | 3,212.53 | 3,625.08 |
| | b) Other Financial Liability | 16.44 | 6.48 |
| 2 | Non-Financial Liabilities | | |
| | a) Deferred Tax Liabilities (Net) | - | - |
| | b) Other Non financial liabilities | 2.17 | 6.56 |
| 3 | EQUITY | | |
| | (a) Equity Share Capital | 771.24 | 771.24 |
| | (b) Other Equity | 6,582.87 | 6,500.44 |
| | Total Liability and Equity | 10,585.24 | 10,909.79 |





CIN - L27109WB1992PLC054108

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Email Id - cs@shradhaprojects.com, Website: shradhaprojects.com, Phone - 033- 2285 1919/4044 5509

Note

- 1 The above Standalone & Consolidated Financial Results which are published in accordance with the regulation 33 of the Securities and Exchange Board of India (Listing Obligation & Disclosure Requirement) Regulations, 2015 have been reviewed and recommended by Audit Committee and has been aprroved by the Board of Directors at its Meeting held on Tuesday 11th November 2025. The Financial Results are accordance with Indian Accounting Standard (Ind-AS) as prescribed under Sectin 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Rules, 2016, The Result have been audited by the Statutory Auditors of the Company.
- 2 Provision for Income Tax will be accounted for at the end of the financial year No Investors Complaints were pending at the beginning of the quarter and none were received during 3 the quarter.
- 4 Previous Year figures are regrouped/ reclassified,to confirm to the current period classification.

VASUDEO AGARWAL

Place: Kolkata

Date: 11th November, 2025

For Shradha Projects Limited

SHANKAR LAL Digitally signed by SHANKAR LAL GUPTA Date: 2025.11.11 13:11:32 **GUPTA**

S.L.GUPTA Director DIN: 00041007

SHRADHA PROJECTS LIMITED CIN - L27109WB1992PLC054108

Unit 9A, 9th Floor, Tirumala - 22, 22, East Topsia Road , Kolkata - 700 046 Email Id - cs@shradhaprojects.com, Website: shradhaprojects.com, Phone - 033- 2285 1919/4044 5509

STANDALONE CASH FLOW STATEMENT

₹ in Lakhs

| | | | t in Lakns |
|-------------|--|------------|------------|
| | | YEAR ENDED | YEAR ENDED |
| | | 30.09.2025 | 31.03.2025 |
| | | (Audited) | (Audited) |
| | | ₹ | ₹ |
| Α. (| CASH FLOW FROM OPERATING ACTIVITIES | | |
| 1 | Net Profit Before Tax & Extraordinary Items | 82.53 | (1,007.33) |
| <u> 1</u> | Adjustment for : | | |
| | Depreciation & Amortization Expenses | 126.79 | 361.92 |
| | Interest Expenses on Loan | 175.64 | 345.52 |
| | Provision for Standard Asset | - | (1.52) |
| | Profit on Sale of Fixed Asset | - | (30.49) |
| | Investment Written off | - | 0.18 |
| (| Operating Profit before Working Capital Adjustment | 384.96 | (331.72) |
| <u>(</u> | Changes in Working Capital | | |
| | (Increase)/Decrease in Other Receivables | 20.76 | (36.56) |
| | (Increase)/Decrease in Loan | (221.20) | 607.76 |
| | (Increase)/Decrease in Investment | - | 2,103.92 |
| | (Increase)/Decrease in Other Financial Assets | - | - |
| | (Increase)/Decrease in Inventory | 392.35 | (2,653.93) |
| | (Increase)/Decrease in Current Tax Asset | 3.10 | (82.34) |
| | (Increase)/Decrease in Other Non-Financial Assets | 9.40 | 95.26 |
| | Increase/(Decrease) in Trade Payables | 9.96 | _ |
| | Increase/(Decrease) in Other Non-Financial Liabilities | (4.39) | 2.33 |
| (| Cash Generated from Operation | 594.94 | (295.28) |
| | Less: Payment of Taxes | - | 151.83 |
| | Net cash flow from operating activities (A) | 594.94 | (447.11) |
| В. (| CASH FLOW FROM INVESTING ACTIVITIES | | |
| _ | Sale of Investment | - | _ |
| | Purchase)/Sale of Fixed Asset | - | 12.85 |
| · | Increase)/Decrease in Fixed Deposits (incl. Accrued Interest) | (8.00) | (13.45) |
| (| increase)/ Decrease in Fixed Deposits (incl. recract interest) | ` ′ | (10.40) |
| | Net cash realised from Investing Activities (B) | (8.00) | (0.60) |
| C. <u>(</u> | CASH FLOW FROM FINANCING ACTIVITIES | | |
| I | Increase/(Decrease) in Borrowings | (412.55) | 793.33 |
| | Interest Expenses on Loan | (175.64) | (345.52) |
| | Net cash realised from financing activities (C) | (588.19) | 447.81 |
| ľ | Net increase/(Decrease) in cash and cash equivalent | (1.25) | 0.10 |
| | Opening Cash & Cash Equivalent | 3.70 | 3.60 |
| | Closing Cash & Cash Equivalent | 2.45 | 3.70 |





VASUDEO & ASSOCIATES

Chartered Accountants

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
SHRADHA PROJECTS LIMITED

- 1. We have reviewed the accompanying statement of consolidated unaudited financial results of M/S Shradha Projects Limited ("the Parent") and its share of the Net Profit after tax and total comprehensive income of its associates for the quarter and half year ended September 30,2025 ("the Statement"), being submitted by the parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, (as amended) including relevant circulars issued by the SEBI from time to time.
- 2. This statement, which is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting standards 34 "Interim financial Reporting" ("IND AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
- 3. We conduct our review of the Statement in accordance with the Standard on Review Engagement (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 provide less assurance than as audit. We have not performed an audit and 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) Regulation, 2015, (as amended) to the extent applicable.





VASUDEO & ASSOCIATES

Chartered Accountants

4. The Statement includes the results of the following entities:

| a | Arati Marketing Pvt. Ltd | Associate |
|----|---------------------------------------|-----------|
| b | Indus Valley World School Pvt. Ltd | Associate |
| c. | Shradha Infra Realty Pvt. Ltd | Associate |
| d. | The Majestic Packaging Co. Pvt. Ltd | Associate |
| e. | Khaitan Commercial Services Pvt. Ltd | Associate |
| f. | Khaitan Chemicals and Fertilizers Ltd | Associate |

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally acceptable in India, has not disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For VASUDEO & ASSOCIATES Chartered Accountants Firm Reg No. 319299E

VASUDEO

Grant Street S

CA Vasudeo Agarwal (Partner) Membership. No. 054784 UDIN-25054784BMKRGS8647

Place:- Kolkata

Dated: The 11th Day of November, 2025

CIN - L27109WB1992PLC054108

Unit 9A, 9th Floor, Tirumala - 22, 22 East Topsia Road, Kolkata 700 046 Email Id - cs@shradhaprojects.com, Website: shradhaprojects.com, Phone - 033- 2285 1919/4044 5509

| Statement of Consolidated Unaudited Financial Result for the Second Quarter/ Half year ended September 30,2025 | | | | | | | |
|--|--|-------------------------|-------------------------|-------------------------|-------------------------|---------------------|------------------------|
| _ | | | | | | | (₹in Lakhs) FOR THE |
| SL | PARTICULARS | | ARTER ENDE | | HALF YEA | | YEAR |
| NO | TARTICOLARS | 30.09.25 (Unaudited) | 30.06.25 (Unaudited) | 30.09.24 (Unaudited) | 30.09.25 (Unaudited) | 30.09.24 | 31.03.2025 |
| 1 | Revenue From Operations | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 | (a) Interest Income | 40.08 | 46.35 | 100.74 | 86.43 | 182.67 | 265.30 |
| | (b) Dividend Income | 2.50 | - | 2.02 | 2.50 | 2.02 | 7.67 |
| | (c) Rental Income | 0.77 | 0.76 | 0.77 | 1.53 | 1.53 | 3.05 |
| | (d) Fees and Commission Income | 22.50 | 22.50 | 22.50 | 45.00 | 37.50 | 90.00 |
| | (e) Sale of Product | 4,009.67 | 4,400.64 | 3,260.70 | 8,410.31 | 5,236.15 | 10,482.37 |
| | (f) Others Operating Income (To be specified) Total Revenue From Operations | (41.51) 4,034.01 | 16.79 4,487.04 | (6.61) 3,380.12 | (24.72) 8,521.05 | (9.61) 5,450.26 | (2.43) 10,845.96 |
| 2 | Other Income | 24.78 | 4,407.04 | 3,360.12 | 24.78 | 5,450.26 | 62.29 |
| | Net Gain on Derecognition of Financial Assets or | 21.70 | | | 21.70 | | 02.23 |
| | Amortized Cost | - | - | - | - | - | - |
| 4 | Net Gain on Reclassification of Financial Asset | - | - | - | - | - | - |
| 5 | Total Income | 4,058.79 | 4,487.04 | 3,380.12 | 8,545.83 | 5,450.26 | 10,908.25 |
| | Expenses | | 7,201102 | 5,000.11 | | 0,200,20 | |
| | (a) Finance Costs | 67.00 | 108.64 | 81.82 | 175.64 | 165.12 | 345.52 |
| | (b) Impairment of Financial Instrument | - | - | - | - | - | (1.52) |
| | (c) Cost of materials consumed | - | - | - | - | - | - [|
| | (d) Purchase of Stock In Trade | 3,778.06 | 3,892.80 | 3,961.05 | 7,670.86 | 6,370.63 | 13,663.42 |
| | (e) Changes in Inventories of finished goods, Work In | 2.14 | 200.21 | (720 (1) | 202.25 | (1.545.05) | (2. (52.02) |
| | Progress and Stock In Trade (f) Employees Benefit Expenses | 2.14 9.53 | 390.21 3.76 | (730.61) 21.59 | 392.35 13.29 | (1,545.85) 29.81 | (2,653.93) 57.22 |
| | (g) Depreciation and Amortisation Expenses | 63.39 | 63.40 | 90.03 | 126.79 | 180.07 | 361.92 |
| | (h) Other Expenses | 9.24 | 75.13 | 21.51 | 84.37 | 44.80 | 142.94 |
| | Total Expenses | 3,929.36 | 4,533.94 | 3,445.39 | 8,463.30 | 5,244.58 | 11,915.57 |
| _ | Descriptions before Executional Items (co. (E. C) | 129.43 | (46.00) | (6E 27) | 82.53 | 205.68 | (1,007,22) |
| | Profit/(Loss) before Exceptional Items tax (5 - 6) | | (46.90) | (65.27) | | | (1,007.32) |
| 8 | Share of Profit/ (Loss) of an Associates | 983.01 | 993.79 | (43.32) | 1,976.80 | (748.56) | 228.64 |
| 9 | Profit / (Loss) Before Tax (7+8) | 1,112.44 | 946.89 | (108.59) | 2,059.33 | (542.88) | (778.68) |
| 10 | Tax Expense | | | | | | |
| | 1) Current tax | - | - | - | - | - | 152.02 |
| | 2) Deferred tax | - | - | (84.62) | - | (84.62) | (118.03) |
| | 3) Income Tax for EarlierYear | - | - | - (0.1.62) | - | - (0.1.62) | (0.19) |
| | Total Tax Epenses | - | - | (84.62) | - | (84.62) | 33.80 |
| | Profit/(Loss) for the period from continuing | | | | | | |
| 11 | operations (9 - 10) | 1,112.44 | 946.89 | (23.97) | 2,059.33 | (458.26) | (812.48) |
| | Profit/(Loss) for the period from discontinuing | , | | (2 11) | , | (, | (- , , ,) |
| 12 | operations | _ | _ | _ | - | _ | _ |
| | | _ | | | | | |
| 13 | Tax Expenses of Discontinued Operations | ı | • | - | - | - | - |
| 14 | Profit/(Loss) for the period from discontinuing | | | | | | |
| | operations after tax (12-13) | - | - | - | - | - | |
| 15 | Profit/(Loss) for the period (11-14) | 1,112.44 | 946.89 | (23.97) | 2,059.33 | (458.26) | (812.48) |
| 16 | Other Comprehensive Income | | | | | | |
| | (a)(i) Items that will not be Reclassified to Profit or Loss | (0.13) | - | 1,639.73 | (0.13) | 1,640.10 | 2,097.94 |
| | (ii) Income Tax Relating to items that will not be Reclassified | 2.25 | | | 0.5- | 0.0- | (0.00) |
| | to Profit or Loss | 0.03 | - | 0.11 | 0.03 | 0.02 | (0.08) |
| 17 | Total Comprehensive Income for the period (15 + | | | | - a: | | |
| | 16) | 1,112.34 | 946.89 | 1,615.87 | 2,059.23 | 1,181.86 | 1,285.38 |
| | Paid Up Equity Share Capital (Face Value Rs. 10/- | | | | | | |
| | each) | 771.24 | 771.24 | 771.24 | 771.24 | 771.24 | 771.24 |
| 18 | Other Equity (Reserves) | | | | | | 18,877.62 |
| | Earning Per Equity Share | | | | | | · |
| 19 | 1) Basic | 14.42 | 12.28 | (0.31) | 26.70 | (5.94) | (10.53) |
| | 2) Diluted | 14.42 | 12.28 | (0.31) | 26.70 | (5.94) | (10.53) |
| | 2) Duuttu | 14,42 | 12.20 | (0.31) | 20.70 | (3.94) | (10.53) |





CIN - L27109WB1992PLC054108

Unit 9A, 9th Floor, Tirumala - 22, 22 East Topsia Road, Kolkata 700 046 Email Id - cs@shradhaprojects.com, Website: shradhaprojects.com, Phone - 033- 2285 1919/4044 5509

CONSOLIDATED BALANCE SHEET AS AT 30.09.2025

(₹in Lakhs)

| | STATEMENT OF ASSETS AND LIABILITIES | | (\ III Luxiis) |
|---------|---|-------------|-----------------|
| | | 30.09.2025 | 31.03.2025 |
| SL. NO. | PARTICULARS | (Unaudited) | (Audited) |
| A) | <u>ASSETS</u> | | |
| 1 | Financial Assets | | |
| | a) Cash & Cash Equivalents | 2.45 | 3.70 |
| | b) Bank balances other than Cash and Cash Equivalents | 247.42 | 239.42 |
| | c) Receivables | | |
| | i) Trade Receivables | 15.60 | 36.36 |
| | i) Other Receivables | 0.20 | 0.20 |
| | d) Loans | 1,853.49 | 1,632.29 |
| | e) Investment | 17,143.85 | 15,167.18 |
| | f) Other Financial Assets | - | - |
| 2 | Non Financial Asset | | |
| | a) Inventories | 4,673.93 | 5,066.28 |
| | b) Current Tax Assets (Net) | 122.95 | 126.05 |
| | c) Deferred Tax Assets (Net) | 87.32 | 87.29 |
| | d) Investment Property | 91.26 | 91.26 |
| | e) Property, Plant & Equipment | 695.66 | 822.45 |
| | f) Other Non- Financial Assets | 5.10 | 14.50 |
| | Total Assets | 24,939.23 | 23,286.98 |
| | 1041110000 | 21,565.26 | 20,200,30 |
| | LIABILITIES AND EQUITY | | |
| | LIABILITIES | | |
| 1 | Financial Liabilities | | |
| 1 | a) Borrowings (Other than Debt Securities) | 3,212.53 | 3,625.08 |
| | b) Other Financial Liability | 16.44 | 6.48 |
| | | | |
| 2 | Non-Financial Liabilities | | |
| | a) Deferred Tax Liabilities (Net) | - | - |
| | b) Other Non financial liabilities | 2.17 | 6.56 |
| 3 | EQUITY | | |
| | (a) Equity Share Capital | 771.24 | 771.24 |
| | (b) Other Equity | 20,936.85 | 18,877.62 |
| | Total Liability and Equity | 24,939.23 | 23,286.98 |





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CONSOLIDATED CASH FLOW STATEMENT

₹ in Lacs

| | | ₹ in Lacs | | |
|---|------------|------------|--|--|
| | Year | Year Ended | | |
| | 30.09.2025 | 31.03.2025 | | |
| | (Audited) | (Audited) | | |
| A: CASH FLOW FROM OPERATING ACTIVITIES | | | | |
| Net Profit/ (Loss) Adjustment before Tax & Extra Ordinary items | 82.53 | (1,007.33) | | |
| Add/Less Adjustment for: | | | | |
| Depreciation | 126.79 | 361.92 | | |
| Interest Expense on Loan | 175.64 | 345.52 | | |
| Provision for Standard Asset | - | (1.52) | | |
| Profit on Sale of Fixed Asset | - | (30.49) | | |
| Investment Written off | - | 0.18 | | |
| Operating Profit before Working Capital Changes | 384.96 | (331.72) | | |
| Add/Less:- Adjustment for: | | | | |
| (Increase)/Decrease in Other Receivables | 20.76 | (36.56) | | |
| (Increase)/Decrease in Loans | (221.20) | 607.76 | | |
| (Increase)/Decrease in Investments | - | 2,103.92 | | |
| (Increase)/Decrease in Other Financial Asset | - | - | | |
| (Increase)/Decrease in Inventory | 392.35 | (2,653.93) | | |
| (Increase)/Decrease in Current Tax Asset | 3.10 | (82.34) | | |
| (Increase)/Decrease in Other Non-Financial Assets | 9.40 | 95.26 | | |
| Increase/(Decrease) in Trade Payables | 9.96 | - | | |
| Increase/(Decrease) in Other Non-Financial Liabilities | (4.39) | 2.33 | | |
| Cash Generated from Operation | 594.94 | (295.28) | | |
| Less: Payment of Taxes | - | 151.83 | | |
| Net Cash used in Operating Activities | 594.94 | (447.11) | | |
| B: CASH FLOW FROM INVESTING ACTIVITIES | | | | |
| Sale of Investment | - | - | | |
| (Purchase)/Sale of Fixed Asset | - | 12.85 | | |
| (Increase)/Decrease in Fixed Deposits (incl. Accrued Interest) | (8.00) | (13.45) | | |
| Net Cash used in Investment Activities | (8.00) | (0.60) | | |
| C CASH FLOW FROM FINANCING ACTIVITIES | | | | |
| Increase/(Decrease) in Borrowings | (412.55) | 793.33 | | |
| Interest Expenses on Loan | (175.64) | (345.52) | | |
| Net Cash used in Financing Activities | (588.19) | 447.81 | | |
| Net Increase in cash & cash equivalents(A+B+C) | (1.25) | 0.10 | | |
| Cash and cash eqivalents (Opening Balance) | 3.70 | 3.60 | | |
| Cash and cash eqivalents (Closing Balance) | 2.45 | 3.70 | | |
| | 1-1 | - | | |
| | | | | |

