

Statement of Unaudited financial results for the Quarter ended on 30.09.2025

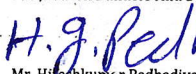
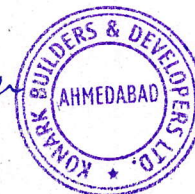
PART-I						
Statement of Standalone Unaudited Financial Results for the Quarter and Half year Ended on 30th September, 2025						
Particulars	(Rs in lakhs)					
	Quarter ended on			Half year ended on		Year ended on
	30.09.2025 unaudited	30.06.2025 unaudited	30.09.2024 unaudited	30.09.2025 unaudited	30.09.2024 unaudited	31.03.2025 audited
Income from Operations						
I Revenue from operation	2.17	-	5.61	2.17	45.89	126.14
II Other Income	5.78	6.40	5.84	12.18	11.37	23.08
III Total Income (I + II)	7.95	6.40	11.45	14.35	57.27	149.23
IV Expenses						
a) Cost of Material Consumed	-	-	-	-	-	-
b) Purchase of Stock in Trade	2.09	0.06	5.48	2.15	45.32	118.95
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.06	-0.06	0.00	0.00	0.00	0.00
d) Employee Benefit Expense	0.28	1.44	1.80	1.72	3.15	5.85
e) Finance cost	0.63	0.62	0.00	1.25	0.00	0.02
f) Depreciation & amortization	0.03	0.03	0.03	0.06	0.06	0.12
g) Other Expenditure	1.10	1.27	1.36	2.37	2.80	8.95
Total Expenses (IV)	4.19	3.36	8.66	7.55	51.33	133.87
V Profit/(Loss) before extra ordinary and exceptional Items and tax (III - IV)	3.75	3.04	2.79	6.79	5.94	15.35
VI Exceptional Items						
VII Profit/(Loss) before extra ordinary Items and tax (V - VI)	3.75	3.04	2.79	6.79	5.94	15.35
VIII Extra Ordinary Items						
IX Profit / (Loss) before Tax (VII - VIII)	3.75	3.04	2.79	6.79	5.94	15.35
X Tax expense						
(i) Current Tax						3.32
(ii) Deferred Tax						-0.009
XI Profit (Loss) for the period from continuing operations (IX - X)	3.76	3.04	2.81	6.80	5.95	12.04
XII Profit/(loss) from discontinuing operations						
XIII Tax expense of discontinuing operations						
XIV Profit/(loss) from Discontinuing operations (after tax) (XII - XIII)						
XV Profit (Loss) for the period (XI + XIV)	3.76	3.04	2.81	6.80	5.95	12.04
XVI Other Comprehensive Income:						
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						
XVII Total Comprehensive Income for the period (XV + XVI) Comprising Profit (Loss) and Other comprehensive Income for the period)	3.76	3.04	2.81	6.80	5.95	12.04
XVIII Paid up equity share capital	309.25	309.25	309.25	309.25	309.25	309.25
Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
Reserve excluding Revaluation Reserves						30.80
XIX Earnings Per Share (for continuing operation):						
a) Basic	0.12	0.10	0.09	0.22	0.19	0.39
b) Diluted	0.12	0.10	0.09	0.22	0.19	0.39
XX Earnings Per Share (for discontinued operation)						
a) Basic						
b) Diluted						
XXI Earnings Per Share (for discontinued & continuing operation)						
a) Basic	0.12	0.10	0.09	0.22	0.19	0.39
b) Diluted	0.12	0.10	0.09	0.22	0.19	0.39

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 Board of Directors at its meeting held on 14th November, 2025.
- 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 Requirement) Regulations, 2015 .
- As per the definition of Reportable segment in Accordance with Accounting standard 17 of Segment Reporting issued by Institute of Chartered Accountant of india, the company has only one reportable segment i.e. Real estate developers. Hence, separate disclosure for segment reperiing is not applicable to the company
- To facilitate Comparison , figures of previous periods has been regrouped and rearranged, wherever necessary.

 Place: Ahmedabad
 Date: 14/11/2025

 BY ORDER OF THE BOARD OF DIRECTORS,
 FOR, Konark Builders And Developers Ltd


 Mr. Hiteshkumar Pedhadiya
 (Managing Director)
 (D.N. : 09730310)


Regd. Office:

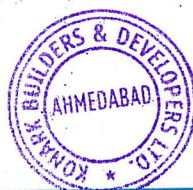
505, Abhishree Adroit, Nyay Marg, Nr. Mansi Circle, Vastrapur, Ahmedabad-380015


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

Rs. In Lacs

Particulars	As at (Half year ended on)		As at (the previous year ended on)
	30.09.2025 Unaudited	30.09.2024 Unaudited	31.03.2025 Audited
Assets			
1.00 Non-current assets			
(a) Property, plant and equipment	0.51	0.62	0.57
(b) Capital work-in-progress	-	-	-
(c) Investment property	39.22	-	39.22
(d) Goodwill	-	-	-
(e) Other intangible assets	-	-	-
(f) Intangible assets under development	-	-	-
(g) Biological assets other than bearer plants	-	-	-
Total financial Assets	39.73	0.62	39.79
Non-current financial assets			
(i) Non-current investments	13.20	13.79	12.19
(ii) Trade receivables, non-current	-	-	-
(iii) Loans, non-current	264.48	248.90	226.62
(iv) other non current financial assets	-	-	-
Total non-current financial assets	277.68	262.68	238.81
(h) Deferred tax assets (net)	-	-	-
(i) Other non-current assets	-	-	-
Total non-current assets	317.41	263.31	278.60
2.00 Current assets			
(a) Inventories	0.32	0.32	0.32
(b) Current financial asset			
(i) Current investments	-	-	-
(ii) Trade receivables, current	29.63	36.24	29.67
(iii) Cash and cash equivalents	2.56	2.30	9.83
(v) Loans, current	-	-	-
(vi) Other current financial assets (to be specified)	-	-	-
Total current financial assets	32.19	38.54	39.50
(c) Current tax assets (net)	-	-	-
(d) Other current assets	63.05	31.83	54.86
Total current assets	95.55	70.68	54.86
3.00 Non-current assets classified as held for sale	-	-	-
4.00 Regulatory deferral account debit balances and related deferred tax Assets	0.00	0.00	0.00
Total assets	412.96	333.99	373.28
Equity and liabilities			
1.00 Equity			
Equity attributable to owners of parent			
(a) Equity share capital	309.25	309.25	309.25
(b) Other equity	37.60	24.70	30.80
Total equity attributable to owners of parent	346.85	333.95	340.05
Non controlling interest	-	-	-
Total equity	346.85	333.95	340.05
2.00 Liabilities			
Non-current liabilities			
(a) financial liabilities			
(i) Borrowings, non-current	6.00	-	17.00
(ii) Trade payables, non-current	-	-	-
(iii) Other non-current financial liabilities	-	-	-
Total non-current financial liabilities	6.00	0.00	17.00
(b) Provisions, non-current	-	-	-
(c) Deferred tax liabilities (net)	0.02	0.03	0.02
Deferred government grants, Non-current	-	-	-
(d) Other non-current liabilities	-	-	-
Total non-current liabilities	6.02	0.03	17.02
Current liabilities			
(a) financial liabilities			
(i) Borrowings, current	-	-	-
(ii) Trade payables, current	12.19	-0.10	13.28
(iii) Other current financial liabilities	0.44	-	0.44
Total current financial liabilities	12.63	-0.10	13.72
(b) Other current liabilities	46.26	-	-
(c) Provisions, current	0.11	0.12	1.39
(d) Current tax liabilities (Net)	1.09	-	1.09
Deferred government grants, Current	-	-	-
Total current liabilities	60.09	0.02	16.21
Deferred government grants, Current	-	-	-
Total current Liabilities	60.09	0.02	16.21
3.00 Liabilities directly associated with assets in disposal group classified as held for sale	-	-	-
4.00 Regulatory deferral account credit balances and related deferred tax liability	-	-	-
Total liabilities	66.11	0.04	33.23
Total equity and liabilities	412.96	333.99	373.28

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

 Place: Ahmedabad
 Date: 14/11/2025

 BY ORDER OF THE BOARD OF DIRECTORS,
 FOR, Konark Builders And Developers Ltd


 Mr. Hiteshkumar Pedhadiya
 (Managing Director)
 (DIN : 09730310)

Regd. Office:

505, Abhishree Adroit, Nyay Marg, Nr. Mansi Circle, Vastrapur, Ahmedabad-380015

STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 30TH SEPTEMBER,2025			
PARTICULARS	Half year ended		Year ended
	30th September, 2025	30th September, 2024	31.03.2025
A. CASH FLOW FROM OPERATING ACTIVITY			
Profit before Income Tax	6.79	5.95	15.35
Adjustment for :			
Depreciation and amortisation expense	0.06	0.06	0.12
(Gain)/loss on sale of security	0.00		
Dividend and interest income classified as investing cash flows	-9.84	-9.09	-21.71
Rent Income	-1.32		
Fair Value Gain (Loss) Ind AS Adj	-1.01		
Finance cost			-0.02
Other adjustments for which cash effects are investing or financing cash flow			
Operating Profit before working capital change	-5.32	-3.09	-6.26
Change in operating assets and liabilities			
(Increase)/Decrease in current trade receivables	0.04	-20.55	-13.32
(Increase)/Decrease in inventories	0.00	0.00	-
Increase/(Decrease) in current trade payables	-1.10	0.82	14.21
(Increase)/Decrease in other non current assets	0.00		-0.79
(Increase)/Decrease in other current assets	-8.18	21.71	-1.65
(Increase)/Decrease in other financial assets			
Increase/(Decrease) in provisions	-1.28	-0.48	1.88
Increase/(Decrease) in other current liabilities	46.26	0.32	17.44
Cash used in/ generated from operations	30.42	-1.27	11.51
Income taxes paid	0.00	0.00	3.32
Cash used in/generated from operations (A)	30.42	-1.26	8.20
B. CASH FLOW FROM INVESTING ACTIVITIES			
Payments for property, plant and equipment			
Purchase of investments	-0.01	-2.31	-39.22
Dividends received	0.00		
Proceeds from sale of property, plant and equipment	0.00		
Proceeds from sale of investments	0.01		
Rent Income	1.32		
Interest received	9.84	9.09	21.71
Net cash outflow from investing activities (B)	11.17	6.78	-17.51
C. CASH FLOW FROM FINANCING ACTIVITIES			
Finance costs			
(Increase)/Decrease in Loans and Advances	-37.86	-22.35	0.02
Availment/(Repayment) of Short Term Borrowings	-11.00		
Net cash inflow/ (outflow) from financing activities (C)	-48.86	-22.35	0.02
Net Increase/ (Decrease) in cash and cash equivalents (A+B+C)	-7.27	-16.83	-9.30
Cash and Cash Equivalents at the beginning of the financial year	9.83	19.13	19.13
Cash and Cash Equivalents at the end	2.56	2.31	9.83

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

Place: Ahmedabad
Date: 14/11/2025



BY ORDER OF THE BOARD OF DIRECTORS,
FOR, Konark Builders And Developers Ltd

H. G. Pedhadiya

Mr. Hiteshkumar Pedhadiya
(Managing Director)
(DIN : 09730310)

Regd. Office:

505, Abhishree Adroit, Nyay Marg, Nr. Mansi Circle, Vastrapur, Ahmedabad-380015



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
Konark Builders & Developers Limited

Dear Sirs,

Re: Limited Review Report of the Unaudited Financial Results for the quarter ended 30th September, 2025 and year to date from 1st April, 2025 to 30th September, 2025.

We have reviewed the accompanying statement of unaudited financial results of Konark Builders & Developers Limited for the quarter ended 30th September, 2025 and year to date from 1st April 2025 to 30th September 2025 ("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.

Other Offices: Bhuj





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 & Co.
Chartered Accountants
FRN: 129967W

CA Sudhirkumar Shah
Partner
M. No: 119008
UDIN : 25119008BMJGPD3696



Dated: 14/11/2025

Place : Ahmedabad