

Audited financial results for the Quarter and Year Ended on 31st March, 2025

PART- I					
Statement of Standalone Audited Results for the Quarter and Year Ended on 31st March, 2025					
Particulars	(Rs in lakhs)				
	Quarter ended on			Year ended on	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	Audited	Unaudited	Audited	Audited	Audited
Income from Operations					
I Revenue from operation	76.49	3.76	46.41	126.14	47.03
II Other Income	8.01	5.29	5.20	23.08	11.49
III Total Income (I + II)	84.50	9.05	51.61	149.23	58.52
IV Expenses					
a) Cost of Material Consumed	-	-	-	-	-
b) Purchase of Stock in Trade	70.17	3.45	42.10	118.95	42.12
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-0.09	-	0.52
d) Employee Benefit Expense	1.35	1.35	1.35	5.85	5.40
e) Finance cost	0.02	0.00	-	0.02	-
f) Depreciation & amortization	0.03	0.03	0.03	0.12	0.12
g) Other Expenditure	5.43	2.31	2.96	8.95	8.30
Total Expenses (IV)	77.00	7.13	46.35	133.87	56.46
V Profit/(Loss) before extra ordinary and exceptional Items and tax (III - IV)	7.49	1.92	5.27	15.35	2.06
VI Exceptional Items					
VII Profit/(Loss) before extra ordinary Items and tax (V -VI)	7.49	1.92	5.27	15.35	2.06
VIII Extra Ordinary Items					
IX Profit / (Loss) before Tax (VII- VIII)	7.49	1.92	5.27	15.35	2.06
X Tax expense					
(i) Current Tax	3.32	-	-	3.32	-
(ii) Deferred Tax	-0.002	-0.002	0.002	-0.009	0.002
Profit (Loss) for the period from continuing operations (IX - X)	4.18	1.92	5.26	12.04	2.06
XI Profit/(loss) from discontinuing operations					
XIII Tax expense of discontinuing operations					
Profit/(loss) from Discontinuing operations (after tax) (XII - XIII)					
XIV Profit (Loss) for the period (XI + XIV)	4.18	1.92	5.26	12.04	2.06
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 Comprising Profit (Loss) and Other comprehensive Income	4.18	1.92	5.26	12.04	2.06
Share of Profit / (loss) of associates *					
Minority Interest*					
16 Net Profit / (Loss) for the year					
XVIII Paid up equity share capital	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
18 Reserve excluding Revaluation Reserves	30.80	26.62	18.75	30.80	18.75
XIX Earnings Per Share (for continuing operation):					
a) Basic	0.14	0.06	0.17	0.39	0.07
b) Diluted	0.14	0.06	0.17	0.39	0.07
XX Earnings Per Share (for discontinued operation)					
a) Basic					
b) Diluted					
XXI Earnings Per Share (for discontinued & continuing operation)					
a) Basic	0.14	0.06	0.17	0.39	0.07
b) Diluted	0.14	0.06	0.17	0.39	0.07

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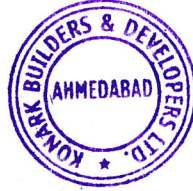
Regd. Office:

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

NOTES:

- 1 Profit / loss from discontinuing operations, if any, included in the above shall be disclosed separately with details thereof.
- 2 The above audited Financial Results have been reviewed by Audit committee of the Board and approved and adopted by Boad of Directors at its meeting held on 29th May, 2025.
- 3 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 .
- 4 The Company has only one reportable segment as per Ind AS 108 of Segment Reporting. Hence, seprate disclosure for segment reporing is not applicable to the company.
- 5 To facilitate Comparision , figures of previous periods has been regrouped and rearranged, wherever necessary.

Place: Ahmedabad
Date: 29/05/2025



BY ORDER OF THE BOARD OF DIRECTORS,
FOR, KONARK BUILDERS AND DEVELOPERS LIMITED

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



Statement of Assets and Liabilities

(Rs. In Lakhs)

Standalone Statement of Assets and Liabilities		As at (current year ended on) 31.03.2025	As at (the previous year ended on) 31.03.2024
	Assets		
1	Non-current assets		
	(a) Property, plant and equipment	0.57	0.68
	(b) Capital work-in-progress		
	(c) Investment property	39.22	
	(d) Goodwill		
	(e) Other intangible assets		
	(f) Intangible assets under development		
	(g) Biological assets other than bearer plants		
	Total financial Assets	39.79	0.68
	Non-current financial assets		
	(i) Non-current investments	12.19	11.47
	(ii) Trade receivables, non-current		
	(iii) Loans, non-current	226.62	226.55
	(iv) other non current financial assets		
	Total non-current financial assets	238.81	238.03
	(i) Deferred tax assets (net)		
	(j) Other non-current assets		
	Total non-current assets	278.60	238.71
2	Current assets		
	(a) Inventories	0.32	0.32
	(b) Current financial asset		
	(I) Current investments		
	(II) Trade receivables, current	29.67	16.34
	(III) Cash and cash equivalents	9.83	19.13
	(IV) Bank balance other than cash and cash equivalents		
	(V) Loans, current		
	(VI) Other current financial assets (to be specified)		
	Total current financial assets	39.50	35.47
	(c) Current tax assets (net)		
	(d) Other current assets	54.86	53.39
	Total current assets	54.86	53.39
3	Non-current assets classified as held for sale		
#####	Regulatory deferral account debit balances and related deferred tax Assets		
	Total assets	373.28	327.88

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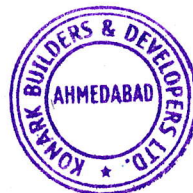
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	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	(a) Equity share capital	309.25	309.25
	(b) Other equity	30.80	18.75
	Total equity attributable to owners of parent	340.05	328.00
	Non controlling interest		
	Total equity	340.05	328.00
2	Liabilities		
	Non-current liabilities		
	(a) Non Current financial liabilities		
	(I) Borrowings, non-current	17.00	
	(II) Trade payables, non-current		
	(III) Other non-current financial liabilities		
	Total non-current financial liabilities	17.00	-
	(b) Provisions, non-current		
	(c) Deferred tax liabilities (net)	0.02	0.03
	Deferred government grants, Non-current		
	(d) Other non-current liabilities		
	Total non-current liabilities	17.02	0.03
	Current liabilities		
	(a) financial liabilities		
	(I) Borrowings, current		
	(II) Trade payables, current	13.28	-0.93
	(III) Other current financial liabilities	0.44	
	Total current financial liabilities	13.72	-0.93
	(b) Other current liabilities		
	(c) Provisions, current	1.39	0.77
	(d) Current tax liabilities (Net)	1.09	
	Deferred government grants, Current		
	Total current liabilities	16.21	-0.15
	Deferred government grants, Current		
	Total current Liabilities	16.21	-0.15
3	Liabilities directly associated with assets in disposal group classified as held for sale		
4	Regulatory deferral account credit balances and related deferred tax liability		
	Total liabilities	33.23	-0.12
	Total equity and liabilities	373.28	327.88

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

Place: Ahmedabad
Date: 29/05/2025



BY ORDER OF THE BOARD OF DIRECTORS,
FOR, KONARK BUILDERS AND DEVELOPERS LIM

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(Managing Director)
(DIN : 09730310)

Regd. Office:

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STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2025		
PARTICULARS	YEAR ENDED	
	31st March, 2025	31st March, 2024
A. CASH FLOW FROM OPERATING ACTIVITY		
Profit before Income Tax	15.35	2.06
Adjustment for :		
Depreciation and amortisation expense	0.12	0.12
(Gain)/loss on disposal of property, plant and equipment		
Dividend and interest income classified as investing cash flows	-21.71	-10.45
Finance costs	-0.02	
Operating Profit before working capital change	-6.26	-8.27
Change in operating assets and liabilities		
(Increase)/Decrease in trade receivables	-13.32	6.50
(Increase)/Decrease in inventories	-	0.52
Increase/(Decrease) in trade payables	14.21	-1.16
(Increase)/Decrease in other financial assets		
(Increase)/Decrease in other Non current assets	-0.79	
(Increase)/Decrease in other current assets	-1.65	-0.35
Increase/(Decrease) in provisions	1.88	0.13
Increase/(Decrease) in other current liabilities	17.44	
Cash used in/ generated from operations	11.51	-2.63
Income taxes paid	3.32	0.79
Cash used in/generated from operations (A)	8.20	-3.42
B. CASH FLOW FROM INVESTING ACTIVITIES		
Payments for property, plant and equipment		
Purchase of investments	-39.22	
Proceeds from sale of property, plant and equipment		
Proceeds from sale of investments		97.93
Dividends received		
Interest received	21.71	10.45
(Increase)/Decrease in other Bank balances not treated as Cash and Cash Equivalents		
Net cash outflow from investing activities (B)	-17.51	108.37
C. CASH FLOW FROM FINANCING ACTIVITIES		
Finance costs	0.02	
Dividends paid		
Loans Given		-161.72
Dividend Tax paid		
Availment/(Repayment) of Short Term Borrowings		
Availment/(Repayment) of Working Capital Borrowings		
Net cash inflow/ (outflow) from financing activities (c)	0.02	-161.72
Net Increase/ (Decrease) in cash and cash equivalents (A+B+C)	-9.30	-56.76
Cash and Cash Equivalents at the beginning of the financial year	19.13	75.89
Cash and Cash Equivalents at the end	9.83	19.13

The above Cash Flow Statement has been prepared under the "indirect Method" as set out in the Indian Accounting Standards [Ind AS 7] - "Statement of Cash Flow".

Place: AHMEDABAD
Date: 29/05/2025



BY ORDER OF THE BOARD OF DIRECTORS,
FOR, KONARK BUILDERS AND DEVELOPERS LIM

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



SHAH THACKER & CO.

Chartered Accountants

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

To
The Board of Directors
Konark Builders & Developers Limited

Report on the Audit of the Standalone Financial Results

We have audited the accompanying statement of Audited financial results of Konark Builders & Developers Limited for the quarter ended 31st March, 2025 and year to date from 1st April 2024 to 31st March, 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")

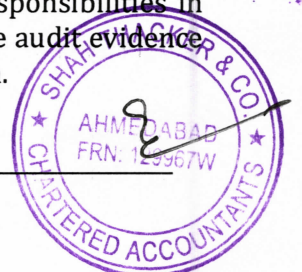
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone financial results except for possible effects of the matters described in the basis of qualified opinion section, emphasis of matters and other matters of our report.

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards (Ind AS) and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter and year ended 31st March, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditors' Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the Standalone Financial Statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Offices: Bhuj, Jamnagar





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Management's Responsibilities for the Standalone Financial Results

The Company's Management and Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Other Offices: Bhuj, Jamnagar





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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place adequate internal financial control with reference to financial statement and the operating effectiveness of such control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

FOR, SHAH THACKER & CO.
Chartered Accountant
FRN: 129967W

CA. SUDHIRKUMAR SHAH
Partner
M.No.119008
UDIN: 25119008BMJGJW5681



Date: 29/05/2025
Place: Ahmedabad