BDR
RAJESH

BDR BUILDCON LIMITED
Regd. Office: 21, Ring Road,
Third Floor, Lajpat Nagar - IV
New Delhi - 110024
Tel.: +91 11 2647 7771, 2647 7772
Website : www.bdrbuildcon.com
E-mail : info@bdrbuildcon.com
CIN : L70100DL2010PLC200749

NOTICE OF 16TH ANNUAL GENERAL MEETING

NOTICE is hereby given that the **16th Annual General Meeting ("AGM") of the Members of BDR BUILDCON LIMITED** will be held on **Tuesday, the 22nd day of September, 2026 at 11:00 A.M.** at the Registered Office of the Company situated at **21, Ring Road, Third Floor, Front Portion, Lajpat Nagar-IV, New Delhi – 110024**, to transact the following business:

ORDINARY BUSINESS

1. Adoption of Financial Statements

To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended 31st March, 2026, comprising the Balance Sheet as at 31st March, 2026, the Statement of Profit and Loss and the Cash Flow Statement for the financial year ended on that date, together with the Notes forming part thereof and the Reports of the Board of Directors and the Auditors thereon.

2. Re-appointment of Director retiring by rotation

To appoint a Director in place of **Mr. Rajesh Gupta (DIN: 00163932)**, who retires by rotation and, being eligible, offers himself for re-appointment.

To consider and, if thought fit, to pass the following resolution as an **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of Section 152 and other applicable provisions, if any, of the Companies Act, 2013 and the Rules made thereunder, **Mr. Rajesh Gupta (DIN: 00163932)**, who retires by rotation at this Annual General Meeting and being eligible, offers himself for re-appointment, be and is hereby re-appointed as a Director of the Company, liable to retire by rotation."

By Order of the Board of Directors
For BDR Buildcon Limited

Rajesh Gupta

BDR BUILDCON LIMITED NEW DELHI

Rajesh Gupta
Managing Director
DIN: 00163932

Date: 24.08.2026
Place: New Delhi

NOTES

1. **A MEMBER ENTITLED TO ATTEND AND VOTE AT THE ANNUAL GENERAL MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF/HERSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY.**

The instrument appointing the proxy, in order to be effective, must be deposited at the Registered Office of the Company not less than forty-eight (48) hours before the commencement of the Meeting.

A person can act as proxy on behalf of Members not exceeding fifty (50) in number and holding in aggregate not more than 10% of the total share capital of the Company carrying voting rights. A Member holding more than 10% of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as proxy for any other person or shareholder.

2. In case of joint holders attending the Meeting, only such joint holder who is higher in the order of names will be entitled to vote at the Meeting.

3. Pursuant to Section 113 of the Companies Act, 2013 and the Rules made thereunder, Corporate Members intending to send their authorised representatives to attend the AGM are requested to send to the Company a certified copy of the Board Resolution or other authority, authorising their representative(s) to attend and vote on their behalf at the AGM.

4. During the period beginning twenty-four hours before the time fixed for the commencement of the Meeting and ending with the conclusion of the Meeting, a Member would be entitled to inspect the proxies lodged, provided that not less than three days' notice in writing is given to the Company.

5. **There shall be no Book Closure for the purpose of the 16th Annual General Meeting.**

6. Pursuant to the applicable provisions of the Companies Act, 2013 and the Rules made thereunder, the Notice of the AGM along with the Annual Report for the financial year **2025-26**, comprising the Financial Statements, Board's Report, Auditors' Report and other documents required to be attached thereto, is being sent to the Members through the permitted mode.

7. The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Companies Act, 2013, along with other statutory registers as required under the applicable provisions, shall be available for inspection by the Members at the AGM.

8. Members are requested to send all communications relating to their shareholding to the Registrar and Share Transfer Agent of the Company at:

Bigshare Services Private Limited
Office No. S6-2, 6th Floor, Pinnacle Business Park,
Next to Ahura Centre, Mahakali Caves Road,
Andheri (East), Mumbai – 400093.

9. Members are requested to send their queries with regard to the Accounts at least **7 (Seven) days** in advance to the Registered Office of the Company.

10. Members are requested to bring along their Attendance Slip at the Meeting.

11. Members holding shares in dematerialised form are requested to furnish and update their PAN and other relevant details with their respective Depository Participant(s).

12. Members are requested to intimate changes, if any, pertaining to their name, postal address, e-mail address, telephone/mobile numbers, PAN, nomination, bank details and other particulars to their respective Depository Participant(s), in case shares are held in dematerialised form, and to the Registrar and Share Transfer Agent, in case shares are held in physical form.

13. All documents referred to in this Notice shall be available for inspection at the Registered Office of the Company during business hours on all working days up to the date of the AGM.

14. The route map of the venue of the AGM is annexed to this Notice.

REMOTE E-VOTING

15. Pursuant to the provisions of Section 108 of the Companies Act, 2013, read with Rule 20 of the Companies (Management and Administration) Rules, 2014 and Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company is pleased to provide its Members the facility to exercise their right to vote by electronic means.

16. The Company has engaged **Bigshare Services Private Limited** for providing the facility of remote e-voting to the Members.

17. The remote e-voting period shall commence on **Saturday, 19th September, 2026 at 9:00 A.M.** and shall end on **Monday, 21st September, 2026 at 5:00 P.M.**

18. During this period, Members holding shares either in physical form or in dematerialised form, as on the cut-off date, may cast their votes electronically. The remote e-voting module shall be disabled by Bigshare Services Private Limited thereafter.

19. The **cut-off date** for determining the eligibility of Members to vote through remote e-voting or to vote at the AGM shall be **Tuesday, 15th September, 2026**.

20. A person whose name is recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on the cut-off date shall be entitled to avail the facility of remote e-voting.

21. Any person who acquires shares of the Company and becomes a Member after the dispatch of this Notice and holds shares as on the cut-off date may obtain the login credentials for remote e-voting in accordance with the procedure prescribed by Bigshare Services Private Limited.

22. Members who have already cast their vote through remote e-voting may attend the AGM; however, they shall not be entitled to cast their vote again.

23. The facility for voting at the AGM shall also be made available to those Members who have not cast their votes through remote e-voting and are otherwise eligible to vote.

24. The detailed procedure and instructions for remote e-voting through the **Bigshare i-Vote E-Voting System**, including the login procedure for Members holding shares in dematerialised and physical mode, shall form an integral part of this Notice.

INFORMATION REGARDING E-VOTING

Particulars	Details
Cut-off Date	Tuesday, 15th September, 2026
Commencement of Remote E-Voting	Saturday, 19th September, 2026 at 9:00 A.M.
End of Remote E-Voting	Monday, 21st September, 2026 at 5:00 P.M.
AGM Date and Time	Tuesday, 22nd September, 2026 at 11:00 A.M.
E-Voting Service Provider	Bigshare Services Private Limited

SCRUTINIZER

The Board of Directors has appointed **CS Kanishk Arora, Practising Company Secretary, Membership No. 9575 and Certificate of Practice No. 13253**, as the Scrutinizer for conducting the remote e-voting process and voting at the AGM in a fair and transparent manner.

By Order of the Board of Directors
For BDR Buildcon Limited

Rajesh Gupta

Rajesh Gupta
Managing Director
DIN: 00163932

Date: 24.08.2026
Place: New Delhi

ATTENDANCE SLIP

16TH ANNUAL GENERAL MEETING

Name of Member: ______________________________

Folio No./DP ID & Client ID: _______________________

Address: _____________________________________

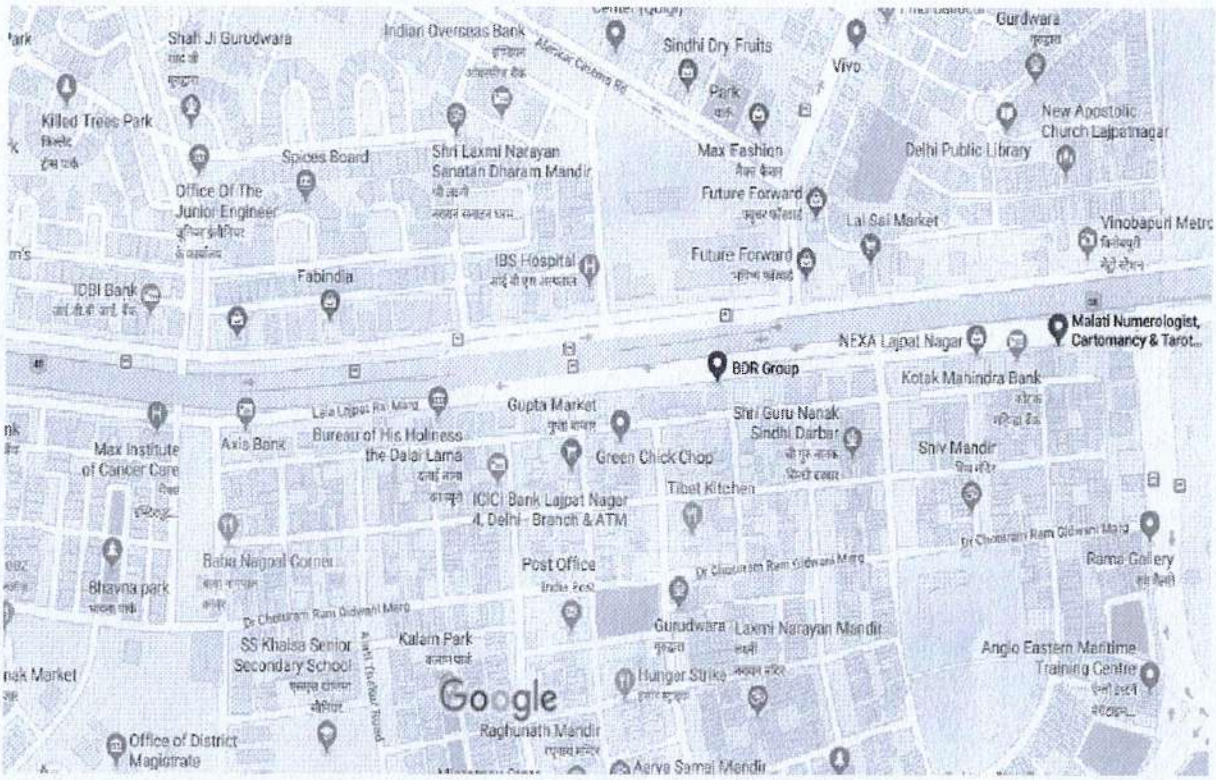
No. of Shares Held: ____________________________

I hereby certify that I am a registered Member/proxy/authorised representative of the registered Member of the Company.

I hereby record my presence at the **16th Annual General Meeting of BDR Buildcon Limited** to be held on **Tuesday, 22nd September, 2026 at 11:00 A.M.** at the Registered Office of the Company situated at **21, Ring Road, Third Floor, Front Portion, Lajpat Nagar-IV, New Delhi – 110024**.

Signature of Member/Proxy

ROUTE MAP OF THE VENUE OF THE AGM



Note: Members are requested to bring their copy of the Annual Report and duly completed Attendance Slip to the AGM.

Bigshare i-Vote E-Voting System

THE INTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING ARE AS UNDER:

i. The voting period begins on 19 September 2026 at 9:00 A.M. and ends on 21 September 2026 at 5:00 P.M. During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date 15 September 2026 may cast their vote electronically. The e-voting module shall be disabled by Bigshare for voting thereafter.

ii. Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

iii. Pursuant to SEBI Circular No. **SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020,** under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants.** Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

iv. In terms of **SEBI circular** **no. SEBI/HO/CFD/CMD/CIR/P/2020/242** **dated December 9, 2020** on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

1. Pursuant to above said SEBI Circular, Login method for e-Voting **for Individual shareholders holding securities in Demat mode** is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with **CDSL**	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi/Easiest is https://web.cdslindia.com/myeasitoken/home/login or visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then use your existing my easi username & password. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of **BIGSHARE** the e-Voting service provider and you will be re-directed to **i-Vote** website for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e. **BIGSHARE**, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasitoken/Registration/EasiRegistration 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a link https://evoting.cdslindia.com/Evoting/EvotingLogin The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress, and also able to directly access the system of all e-Voting Service Providers. Click on **BIGSHARE** and you will be re-directed to **i-Vote** website for casting your vote during the remote e-voting period.
Individual Shareholders holding securities in demat mode with **NSDL**	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name **BIGSHARE** and you will be re-directed to **i-Vote** website for casting your vote during the remote e-Voting period. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS

	"Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name **BIGSHARE** and you will be redirected to **i-Vote** website for casting your vote during the remote e-Voting period. 4) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page with all e-Voting Service Providers. Click on **BIGSHARE** and you will be re-directed to **i-vote (E-voting website)** for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their **Depository Participants**	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	**Helpdesk details**

Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free No. 1800 22 55 33.
Individual Shareholders holding securities in Demat mode with **NSDL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022- 48867000.

2. **Login method for e-Voting for shareholder other than individual shareholders holding shares in Demat mode & physical mode is given below:**

- You are requested to launch the URL on internet browser: https://ivote.bigshareonline.com
- Click on "**LOGIN**" button under the '**INVESTOR LOGIN**' section to Login on E-Voting Platform.
- Please enter you '**USER ID**' (User id description is given below) and '**PASSWORD**' which is shared separately on you register email id.
    - Shareholders holding shares in **CDSL demat account should enter 16 Digit Beneficiary ID** as user id.
    - Shareholders holding shares in **NSDL demat account should enter 8 Character DP ID followed by 8 Digit Client ID** as user id.
    - Shareholders holding shares in **physical form should enter Event No + Folio Number** registered with the Company as user id.

Note *If you have not received any user id or password please email from your registered email id or contact i-vote helpdesk team. (Email id and contact number are mentioned in helpdesk section).*

- Click on **I AM NOT A ROBOT (CAPTCHA)** option and login.

NOTE: If Shareholders are holding shares in demat form and have registered on to e-Voting system of https://ivote.bigshareonline.com and/or voted on an earlier event of any company then they can use their existing user id and password to login.

- If you have forgotten the password: Click on '**LOGIN**' under '**INVESTOR LOGIN**' tab and then Click on '**Forgot your password**?
- Enter "**User ID**" and "**Registered email ID**" Click on **I AM NOT A ROBOT (CAPTCHA)** option and click on '**Reset**'.

(In case a shareholder is having valid email address, Password will be sent to his / her registered e-mail address).

Voting method for shareholders on i-Vote E-voting portal:

- After successful login, **Bigshare E-voting system** page will appear.
- Click on **"VIEW EVENT DETAILS (CURRENT)"** under **'EVENTS'** option on investor portal.
- Select event for which you are desire to vote under the dropdown option.
- Click on **"VOTE NOW"** option which is appearing on the right hand side top corner of the page.
- Cast your vote by selecting an appropriate option **"IN FAVOUR"**, **"NOT IN FAVOUR"** or **"ABSTAIN"** and click on **"SUBMIT VOTE"**. A confirmation box will be displayed. Click **"OK"** to confirm, else **"CANCEL"** to modify. Once you confirm, you will not be allowed to modify your vote.
- Once you confirm the vote you will receive confirmation message on display screen and also you will receive an email on your registered email id. During the voting period, members can login any number of times till they have voted on the resolution(s). Once vote on a resolution is casted, it cannot be changed subsequently.
- Shareholder can **"CHANGE PASSWORD"** or **"VIEW/UPDATE PROFILE"** under **"PROFILE"** option on investor portal.

3. <u>Custodian registration process for i-Vote E-Voting Website:</u>

- You are requested to launch the URL on internet browser: https://ivote.bigshareonline.com
- Click on **"REGISTER"** under **"CUSTODIAN LOGIN"**, to register yourself on Bigshare i-Vote e-Voting Platform.
- Enter all required details and submit.
- After Successful registration, message will be displayed with **"User id and password will be sent via email on your registered email id"**.

  NOTE: If Custodian have registered on to e-Voting system of https://ivote.bigshareonline.com and/or voted on an earlier event of any company then they can use their existing user id and password to login.
- If you have forgotten the password: Click on **'LOGIN'** under **'CUSTODIAN LOGIN'** tab and further Click on **'Forgot your password**?
- Enter **"User ID"** and **"Registered email ID"** Click on **I AM NOT A ROBOT (CAPTCHA)** option and click on **'RESET.**

  (In case a custodian is having valid email address, Password will be sent to his / her registered e-mail address).

<u>Voting method for Custodian on i-Vote E-voting portal:</u>

- After successful login, **Bigshare E-voting system** page will appear.

<u>Investor Mapping:</u>

- First you need to map the investor with your user ID under **"DOCUMENTS"** option on custodian portal.
  - Click on **"DOCUMENT TYPE"** dropdown option and select document type power of attorney (POA).
  - Click on upload document **"CHOOSE FILE"** and upload power of attorney (POA) or board resolution for respective investor and click on **"UPLOAD"**.

    Note: The power of attorney (POA) or board resolution has to be named as the **"InvestorID.pdf"** (Mention Demat account number as Investor ID.)
  - Your investor is now mapped and you can check the file status on display.

Investor vote File Upload:

- To cast your vote select "**VOTE FILE UPLOAD**" option from left hand side menu on custodian portal.
- Select the Event under dropdown option.
- Download sample voting file and enter relevant details as required and upload the same file under upload document option by clicking on "**UPLOAD**". Confirmation message will be displayed on the screen and also you can check the file status on display (Once vote on a resolution is casted, it cannot be changed subsequently).
- Custodian can "**CHANGE PASSWORD**" or "**VIEW/UPDATE PROFILE**" under "**PROFILE**" option on custodian portal.

Helpdesk for queries regarding e-voting:

Login type	**Helpdesk details**
Shareholder's other than individual shareholders holding shares in Demat mode & Physical mode.	In case shareholders/ investor have any queries regarding E-voting, you may refer the Frequently Asked Questions ('FAQs') and i-Vote e-Voting module available at https://ivote.bigshareonline.com, under download section or you can email us to ivote@bigshareonline.com or call us at: 022-**62638338**

CIN: L70100DL2010PLC200749 E-mail – info@bdrbuildcon.com

BDR BUILDCON LIMITED

ANNUAL REPORT FOR FINANCIAL YEAR 2025-2026

Website: www.bdrbuildcon.com
Tel: 011-26477771
Regd. office: 21, Ring, Road Third Floor, Front Portion, Lajpat Nagar- IV, New Delhi-110024

CORPORATE INFORMATION

BOARD OF DIRECTORS

Mr. Rajesh Gupta
Managing Director
DIN: 00163932

Mr. Malay Kumar Majumder
Independent Director
DIN: 09795404

Mr. Rajinder Prasad Sharma
Independent Director
DIN: 06947420

Mrs. Renu Gupta
Non - Executive Director
DIN: 00163749

COMPANY SECRETARY

Mrs. Nidhi Adhikari

BOARD COMMITTEE

AUDIT COMMITTEE
Mr. Malay Kumar Majumder (Chairperson)
Mr. Rajinder Prasad Sharma (Member)
Mr. Rajesh Gupta (Member)

NOMINATION AND REMUNERATION COMMITTEE

Mr. Malay Kumar Majumder (Chairperson)
Mr. Rajinder Prasad Sharma (Member)
Mr. Rajesh Gupta (Member)
Mrs. Renu Gupta (Member)

STAKEHOLDER RELATIONSHIP COMMITTEE

Mr. Malay Kumar Majumder (Chairperson)
Mr. Rajinder Prasad Sharma (Member)
Mr. Rajesh Gupta (Member)
Mrs. Renu Gupta (Member)

BANKERS

HDFC Bank Limited

STATUTORY AUDITORS

Vishal Subhash Chandra & Co
Chartered Accountant
Firm Reg. No: 024543C
112/IV, Ganga Shopping Complex
Sector-29, Noida
Uttar Pradesh

REGISTRAR TRANSFER AGENT

Bigshare Services Private Limited

Head Office: E-2 & 3, Ansa Industrial Estate, Saki-Vihar Road, Sakinaka.
Andheri (E), Mumbai - 400 072

Delhi Office: 302, Kushal Bazar, 32-33, Nehru Place, New Delhi-110019
Phone No.: 011-42425004, 47565852

REGISTERED OFFICE & CORPORATE OFFICE:

21, Ring Road, Third Floor, Front Portion, Lajpat Nagar – IV, New Delhi – 110024
Tel: 011-26477771
E-mail – info@bdrbuildcon.com

WEBSITE

www.bdrbuildcon.com

CORPORATE INDENTITY NUMBERS

L70100DL2010PLC200749

SECRETARIAL AUDITOR

Kanishk Arora & Co
Company Secretaries
105, 01st Floor., Ganga Chamber
6A/1, WEA, Karol Bagh,
New Delhi - 110005

BDR Buildcon Limited

Regd. Office: 21, Ring Road,
Third Floor, Lajpat Nagar - IV
New Delhi -110024, INDIA
Tel. : +91 11 2647 7771, 2647 7772
Website : www.bdrbuildcon.com
E mail : info@bdrbuildcon.com
CIN : L70100DL2010PLC200749

Director's Report

To,
The Members,

The Directors of your Company have pleasure in presenting the 16th Annual Report together with the Audited Financial Statements of Accounts and Auditors Report of your Company for the financial year ended 31st March, 2026.

1. FINANCIAL HIGHLIGHTS:

The financial performance of the Company is as follows: (in Rs.)

PARTICULAR	2025-26	2024-25
Income from:		
-Business Operations	**52,97,806**	**Nil**
-others		**Nil**
Total Income	**52,97,824**	**Nil**
Less Interest	**Nil**	**Nil**
Expenses (including other expenses)	**12,99,387**	**12,23,093**
Profit before Depreciation		**(12,23,093)**
Less Depreciation	**Nil**	**Nil**
Profit after depreciation and Interest		**(12,23,093)**
Less Current Income Tax	**10,06,330**	**Nil**
	Nil	**Nil**
Net Profit / (Loss) after Tax	**29,92,107**	**(12,23,093)**
Balance carried to Balance Sheet		**(12,23,093)**
Earning per share (Basic)	**0.45**	**(0.18)**
Earning per Share (Diluted)	**0.45**	**(0.18)**

2. REVIEW OF PERFORMANCE

The Company is engaged in the business of constructing, developing, promoting, managing, operating and dealing in Real Estate Projects and caters to domestic markets. During the year under review, the Company recorded revenue from operations of Rs. 5,297,806 and other income of Rs. 18. The Company earned a profit after tax of Rs. 2,992,107 as against a loss after tax of Rs. 1,223,093 in the previous financial year. Basic and diluted earnings per share stood at Rs. 0.45 as compared with (Rs. 0.18) in the previous year.

3. CHANGE IN THE NATURE OF BUSINESS

During the year under review, there was no material changes in the nature of business of the Company and it would continue to operate in overall real estate projects primarily relating to the residential sector.

4. MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY

Your Directors further state that there were no material changes and commitments affecting the financials occurred between the ends of the financial year to which these financial statements relate and the date of this report.

5. SHARE CAPITAL

As at 31 March 2026, the paid-up equity share capital of the Company stood at Rs. 66,450,000 comprising 6,645,000 equity shares of Rs. 10 each. There was no change in the authorised or paid-up share capital of the Company during the financial year under review .In view of the financial position and business requirements of the Company, the Board does not recommend any dividend for the financial year ended 31 March 2026.

6. PROPOSED TO CARRY TO RESERVES

The Board has not transferred any amount towards General Reserves for the year under review.

7. DEPOSITS

The Company has neither invited nor accepted any deposits from the public during the financial year. There is no unclaimed or unpaid deposit lying with the Company.

8. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

Since there was no Dividend declared in previous years, the provisions of Section 125 of the Companies Act, 2013 do not apply.

9. STOCK EXCHANGE & LISTING FEES

Company's Equity Shares at present are listed at NSE ITP Emerge. It may be noted that there are no payment outstanding to the Stock Exchange by way of listing fees etc.

10. NUMBER OF BOARD MEETING

The Board of Directors has met 6 (Six)times during the financial year 2025-26. None of the two Board meeting have a gap of more than 120 days between them.

S.No.	Date	Board Strength	No. of Directors Present
1	24.04.2025	4	4
2	04.08.2025	4	4
3	08.09.2025	4	4
4	26.09.2025	4	4
5	04.11.2025	4	4
6	20.01.2026	4	4

11. ORDERS PASSED BY REGULATORS/COURTS

There were no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.

12. CORPORATE SOCIAL RESPONSIBILITY (CSR)

The disclosures as per Rule 9 of Companies (Corporate Social Responsibility Policy) Rules, 2014 is not applicable as Company is not covered under the criteria mentioned in Section 135(1) of Companies Act, 2013.

13. DETAILS OF DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP) APPOINTED / RESIGNED DURING THE FINANCIAL YEAR

There is no change in the Directors and Key Managerial Personnel (KMP) appointed / resigned during the financial year

14. DECLARATION OF INDEPENDENCE

The company has received necessary declarations from all the Independent Directors that they meet the criteria of Independence laid down in section 149(6) of the Act and Regulation 16(1)(b) of the Listing Regulations and that they are not aware of any circumstances or situation, which exist or may be reasonably anticipated which could impair or impact their ability to discharge their duties with an objective of independent judgment and without any external influences.

15. STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

Risk Management is an integral part of the Company's business strategy. The Board reviews compliance with risk policies, monitors risk tolerance limits, reviews and analyzes risk exposure related to specific issues and provides oversight of risk across the organization. The Board nurtures a healthy and independent risk management function to inculcate a strong risk management culture in the Company.

16. ANNUAL RETURN

In terms of provisions of Section 92 and 134 of the Act, the copy of annual return is placed on the website of the Company at the web-link www.bdrbuildcon.com.

17. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

There was no loan and guarantee made by the Company under Section 186 of the Companies Act, 2013 during the Financial Year under review. However, Company has not made any investment for the period under review.

18. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

There was no contract or arrangements made with related parties as defined under Section 188 of the Companies Act, 2013 during the financial year under review.

19. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

Information required to be given pursuant to Section 134 (3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 do not apply to our Company.

20. FOREIGN EXCHANGE EARNINGS AND OUTGO

Earning : Nil
Outgo : Nil

21. SECRETARIAL AUDITOR

Pursuant to section 179 and 204 of the Act and rules made thereunder, **M/s Kanishk Arora & Co**., practicing Company Secretaries (Membership Number: 9575 / Certificate of Practice No.: 13253) was appointed as a Secretarial Auditor to conduct the secretarial audit of the Company for the financial year 2025-26, in the manner as stated above in forgoing provisions.

The said Secretarial Auditor's Report does not contain any qualifications, reservations and adverse remarks.

22. AUDIT COMMITTEE AND VIGIL MECHANISM

The Audit Committee of the Company comprised of the following members:-

Sl. No.	Name of Members	Designation
1.	Mr. Malay Kumar Majumder	Independent Director /Chairman
2.	Mr. Rajinder Parsad Sharma	Independent Director
3.	Mr. Rajesh Gupta	Managing Director

The above composition of the Audit Committee consists of independent Directors viz., Mr. Rajinder Parsad Sharma and Mr. Malay Kumar Majumder who form the majority.

The Company Secretary functions as Secretary to the Committee.

During the year under review, 4 (four) meetings of the Audit Committee were held. The gap between two Audit Committee Meetings did not exceed one hundred and twenty days as prescribed in the Listing Regulations.

The Company has established a **vigil mechanism** and overseas through the committee, the genuine concerns expressed by the employees and other Directors. The Company has also provided adequate safeguards against victimization of employees and Directors who express their concerns. The Company has also provided direct access to the chairman of the Audit Committee on reporting issues concerning the interests of co-employees and the Company.

The Whistle Blower Policy is available on the Company's website.

23. STAKEHOLDERS RELATIONSHIP COMMITTEE

The Stakeholders Relationship Committee of the Company comprised of the following members:-

Sl. No.	Name of Members	Designation
1.	Mr. Malay Kumar Majumder	Independent Director /Chairman
2.	Mr. Rajinder Parsad Sharma	Independent Director
3.	Mr. Rajesh Gupta	Managing Director
4.	Mrs. Renu Gupta	Non-Executive Director

During the year under review, 4 (four) meetings of the Stakeholders Relationship Committee were held. The gap between two Audit Committee Meetings did not exceed one hundred and twenty days as prescribed in the Listing Regulations.

24. NOMINATION AND REMUNERATION COMMITTEE

The Nomination and Remuneration Committee of the Company comprised of 4 (four) Directors, which is as follows:

Sl. No.	Name of Members	Designation
1.	Mr. Malay Kumar Majumder	Independent Director /Chairman
2.	Mr. Rajinder Parsad Sharma	Independent Director
3.	Mr. Rajesh Gupta	Managing Director
4.	Mrs. Renu Gupta	Non-Executive Director

During the year under review, 1 (one) meeting of the Nomination and Remuneration Committee were held.

All Directors, Key Managerial Personnel and senior management of the Company have confirmed compliance with the Code of Conduct applicable to the Directors and employees of the Company. The Code of Conduct is available on the Company's website. All Directors have confirmed compliance with provisions of section 164 of the Companies Act, 2013.

25. REMUNERATION POLICY

The company follows a policy on remuneration of Directors and Senior Management Employees. The policy is approved by the Nomination and Remuneration Committee and the Board. The policy is available on the Company's website.

26. HUMAN RESOURCE MANAGEMENT & SAFETY

During the financial year, the Company had cordial relations with workers, staff and officers. Company believes in empowering its employees through greater knowledge, team spirit and developing greater sense of responsibility.

27. REPORT UNDER THE PREVENTION OF SEXUAL HARASSMENT ACT, 2013

The Prevention of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 is not applicable to the Company.

28. EVALUATION OF THE BOARD'S PERFORMANCE

The Companies Act, 2013 mandates formal annual evaluation by the Board of its own performance and that of its committees and Individual Directors. Schedule IV to the Companies Act, 2013 provides that the performance evaluation of Independent Directors shall be done by the entire Board of Directors, excluding the Directors being evaluated.
Pursuant to the provisions of the Companies Act, 2013, the Board has carried out annual evaluation of performance of Directors individually, Board as a whole and following Committees of the Board of Directors.

i. Audit Committee
ii. Nomination and Remuneration Committee
iii. Stakeholder Relationship Committee

Pursuant to the provisions of the Companies Act, 2013, the Board has carried out the annual performance evaluation of its own performance, the Directors individually as well as the evaluation of the working of its Audit and Nomination and Remuneration Committee.

An exercise was carried out to evaluate the performance of individual Directors including the Chairman of the Board, who were evaluated on parameters such as level of engagement and contribution, independence of judgement safeguarding the interest of the Company etc. The performance evaluation of the Independent Directors was carried out by the entire Board. The performance evaluation of the Chairman and the Non Independent Directors was carried out by the Independent Directors who also reviewed the performance of the Secretarial Department. The Directors expressed their satisfaction with the evaluation process.

29. INTERNAL CONTROL SYSTEM & INTERNAL AUDITORS

The Company has adequate internal control systems and procedures designed to effectively control the operations. The internal control systems are designed to ensure that the financial and other records are reliable for the preparation of financial statements. The Company has well designed Standard Operating Procedures.

M/s Naveen Upadhyaya & Associates, Chartered Accountant has been appointed in Company for the purpose of Internal Audit.

Independent Internal Auditor conducts General Accounting & Statutory Compliance with specified standards. Planned periodic reviews are carried out by Internal Audit. The findings of Internal Audit are reviewed by the top management and by the Audit Committee of the Board of Directors.

The Audit Committee also met the company’s Statutory Auditors to ascertain their views on the financial statements, including the Financial Reporting Systems, Compliance to Accounting Policies and Procedures, the adequacy and effectiveness of the Internal Controls and Systems followed by the Company.

30. COST AUDITORS

Company does not appoint cost auditor as the provisions related to Cost Audit is not applicable to the Company.

31. PARTICULARS OF REMUNERATION AND EMPLOYEES

Information in accordance with the provisions of Section 197(12) of the Companies Act, 2013 read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is provided as per the Act.

32. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

Company does not have any subsidiary, joint ventures and associate Companies within the meaning of the Companies Act, 2013. Therefore the disclosure of particulars with respect to information related to performance and financial position of the Subsidiaries, joint ventures or associate Companies subject to rule 8(1) of Companies (Accounts) Rules, 2014 is **not applicable.**

33. DETAILS OF SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANIES

1. Names of companies which have become to be its Subsidiaries, joint ventures or associate companies during the year: **N.A.**
2. Names of companies which have ceased to be its Subsidiaries, joint ventures or associate companies during the year: **N.A.**

34. SHARES

a. BUY BACK OF SECURITIES

The Company has not bought back any of its securities during the year under review.

b. SWEAT EQUITY

The Company has not issued any Sweat Equity Shares during the year under review.

c. BONUS SHARES

No Bonus Shares were issued during the year under review.

d. EMPLOYEES STOCK OPTION PLAN

The Company has not provided any Stock Option Scheme to the employees.

35. DIRECTORS RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submits its responsibility Statement:—

a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;

c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

d) The directors had prepared the annual accounts on a going concern basis;

e) The directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively

f) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

The Company's Internal Auditors have conducted periodic audits to provide reasonable assurance that the Company's approved policies and procedures have been followed.

36. MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Management Discussion and Analysis Report as required under Regulation 34 of the SEBI Listing Regulations, is annexed as **Annexure- 1** to this Board Report.

37. ACKNOWLEDGEMENTS

Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Directors also acknowledge gratefully the shareholders for their support and confidence reposed on your Company.

On order of Board of Director
For *BDR Buildcon Limited*

Date: 24.08.2026	**Rajesh Gupta**	**Renu Gupta**
Place: New Delhi	Managing Director	Director
	DIN- 00163932	DIN- 00163749

ANNEXURE – 1

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

For the Financial Year 2025-26

1. INDUSTRY STRUCTURE AND DEVELOPMENTS

BDR Buildcon Limited is engaged in the business of constructing, developing, promoting, managing, operating and dealing in real estate projects and primarily caters to the domestic market. The Company continues to focus on real estate projects, primarily relating to the residential sector.

The real estate sector continues to be influenced by factors such as economic growth, interest rates, availability of finance, regulatory developments, customer demand, construction costs and overall market conditions. The Company continues to monitor developments in the sector and assess their impact on its business operations.

2. OPPORTUNITIES AND THREATS

The Company believes that continued demand for residential real estate, urbanisation and development of residential projects may provide opportunities for growth.

At the same time, the Company's operations may be affected by changes in market conditions, regulatory requirements, availability and cost of finance, construction and input costs, project execution, customer demand and competition in the real estate sector.

The Company continues to monitor these factors and take appropriate measures in the ordinary course of its business.

3. SEGMENT-WISE PERFORMANCE

The Company is principally engaged in the real estate business. Accordingly, the Company does not have separate reportable business segments requiring separate disclosure.

4. FINANCIAL PERFORMANCE

During the financial year ended 31 March 2026, the Company recorded revenue from operations of ₹52,97,806 and other income of ₹18, resulting in total income of ₹52,97,824.

The Company earned a Profit Before Tax of ₹39,98,437 and Profit After Tax of ₹29,92,107 during FY 2025-26, as compared with a loss after tax of ₹12,23,093 in FY 2024-25.

The Basic and Diluted Earnings Per Share for FY 2025-26 stood at ₹0.45 per share, as against ₹(0.18) per share in the previous financial year.

5. OUTLOOK

The Company intends to continue its focus on the real estate sector and residential projects. The management will continue to evaluate business opportunities based on prevailing market conditions and the Company's financial and operational capabilities.

The Company remains focused on efficient utilisation of resources, compliance with applicable laws and regulations and sustainable growth of its business.

6. RISKS AND CONCERNS

The Company's business is subject to various risks associated with the real estate industry. These may include:

changes in economic and market conditions;
• fluctuations in construction and other input costs;
• changes in interest rates and availability of finance;
• regulatory and statutory changes;
• project execution and development-related risks;
• changes in customer demand and market competition; and
• other risks inherent in the real estate business.

The Company monitors such risks as part of its regular business and management review process.

7. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Company has adequate internal control systems and procedures designed to effectively control its operations and to ensure reliability of financial and other records.

The internal financial controls are designed to ensure orderly and efficient conduct of business, safeguarding of assets, prevention and detection of frauds and errors, accuracy and completeness of accounting records and timely preparation of reliable financial information.

The Statutory Auditors have reported that the Company's internal financial controls over financial reporting were adequate and operating effectively as at 31 March 2026.

The Company also has an Internal Auditor and periodic internal audit reviews are undertaken. The findings of the Internal Audit are reviewed by the management and the Audit Committee.

8. HUMAN RESOURCES

Human resources continue to be an important part of the Company's operations. The Company maintains cordial relations with its employees and seeks to encourage a culture of knowledge, teamwork and responsibility.

The Company continues to focus on maintaining a suitable working environment and effective utilisation of its human resources.

9. CAUTIONARY STATEMENT

Statements in this Management Discussion and Analysis Report describing the Company's objectives, expectations, estimates or predictions may constitute forward-looking statements within the meaning of applicable laws and regulations.

Actual results may differ materially from those expressed or implied due to various factors, including changes in economic and market conditions, regulatory environment, competition, costs, demand and other risks and uncertainties affecting the Company's business.

The Company assumes no responsibility for updating these forward-looking statements in the future.

For and on behalf of the Board of Directors

BDR Buildcon Limited

RAJESH GUPTA

Digitally signed by RAJESH GUPTA
Date: 2026.08.24 15:28:15 +05'30'

Rajesh Gupta
Managing Director
DIN: 00163932

Date: 24.08.2026
Place: New Delhi

VISHAL SUBHASH CHANDRA & CO.
CHARTERED ACCOUNTANTS
112, BLOCK – IV, GANGA SHOPPING COMPLEX, Sec-29, NOIDA
Ph.: +91-9899477915, E-mail: cavishalgarg5@gmail.com

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF
BDR BUILDCON LIMITED

Report on the Audit of the Standalone Ind-AS Financial Statements:

Opinion

We have audited the accompanying standalone Ind-AS financial statements of **BDR BUILDCON LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31st, 2026, the Statement of Profit and Loss (including other Comprehensive Income), the Statement of Changes in equity and the Statement of Cash Flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone Ind-AS financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31st, 2026, and its **Profit** (including other comprehensive income), the statement of changes in equity and the statement of cash flows for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the standalone Ind-AS 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, 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 on the standalone Ind-AS financial statements.

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Key Audit Matters

We have determined that there are no key audit matters to communicate in our report.

Information Other than the standalone Ind-AS financial statements and Auditor's Report Thereon:

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Annual Report but does not include the standalone Ind-AS financial statements and our auditor's report thereon.

Our opinion on the standalone Ind-AS financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone Ind-AS financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management for Standalone Ind-AS Financial Statements:

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone Ind- AS Financial Statements that give a true and fair view of the financial position, financial performance including other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind-AS) specified under section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time. 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 design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and

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completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Ind-AS Financial Statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

That Board of Directors is also responsible for overseeing the Company's financial reporting process.

<u>Auditor's Responsibilities for the Audit of the Standalone Ind-AS Financial Statements</u>

Our objectives are to obtain reasonable assurance about whether the standalone Ind-AS financial statements as a whole are 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. Still, it 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 based on these standalone Ind-AS financial statements.

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

- Identify and assess the risks of material misstatement of the Standalone Ind-AS Financial Statements, 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.

- 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has an adequate internal financial controls system with

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reference to these Standalone Ind-AS Financial Statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management'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 statements 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 Standalone Ind-AS Financial Statements, including the disclosures, and whether the Standalone Ind-AS Financial Statements 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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in

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the **"Annexure A"** a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by section 143(3) of the Act, we further report that-

(a) We have sought and obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit;

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;

(c) the Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the books of account;

(d) In our opinion, the aforesaid Standalone Ind-AS Financial Statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with companies (Indian Accounting Standards) Rules, 2015, as amended from time to time;

(e) based on written representations received from the directors as on March 31st, 2026, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31st, 2026, from being appointed as a director in terms of Section 164(2) of the Act.

(f) With respect to the adequacy of the internal financial controls over financial reporting of the Company with reference to these Standalone Ind-AS Financial Statements and the operating effectiveness of such controls, refer to our separate Report in ***"Annexure B".***

3. In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:

(i) The Company does not have any pending litigations that would impact its financial position.

(ii) The Company did not have any long-term contracts, including derivative contracts, for which there were any material foreseeable losses.

(iii) There were no amounts that were required to be transferred to the Investor Education and Protection Fund by the company.

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For VISHAL SUBHASH CHANDRA & CO.
CHARTERED ACCOUNTANTS
FIRM REG. NO.: 024543C

VISHAL GARG
PROP, FCA
M. No.: 548551

Place: New Delhi
Date: 27.04.2026
UDIN #26548551ATDZBM5339

ANNEXURE "A" TO THE AUDITOR'S REPORT REFERRED TO IN PARAGRAPH 1 UNDER REPORT ON OTHER LEGAL & REGULATORY REQUIREMENTS OF OUR REPORT OF EVEN DATE

Re: BDR BUILDCON LIMITED

(i) Since the Company has no fixed assets during the year, this clause is not applicable.

(ii) The inventory includes construction work in progress on identified land, and the same has been physically verified during the year by the management. As informed to us, no material discrepancies were noticed on such verification. That during any point of time of the year, the company does not have sanctioned working capital limits, thus the reporting for sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets is not applicable. In our opinion, the periodicity of verification is reasonable, having regard to the size of the company.

(iii) According to the information and explanation given to us, the company has not granted any loan to companies, firms, limited liability partnerships or other parties covered in the register maintained under Section 189 of the Companies Act, 2013.

(iv) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Act in respect of the grant of loans, making investments and providing guarantees and securities, as applicable.

(v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits under the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act, 2013, and the rules framed thereunder. Accordingly, the provision of clause 3(v) of the order is not applicable to the company.

(vi) According to the information and explanation given to us, the government has not prescribed the maintenance of cost records

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under subsection (1) of section 148 of the Companies Act, 2013, for the business activities carried out by the Company. Thus, reporting under clause 3 (vi) of the order is not applicable to the Company.

(vii) (a) The Company has generally been regular in depositing undisputed statutory dues, including provident fund, income tax, duty of customs, Goods & Services tax (GST), Cess and any other statutory dues applicable to the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of such statutory dues were outstanding as at 31st March, 2026, for a period of more than 6 months from the date they became payable.

(b) According to the information and explanations given to us and based on the records of the company examined by us, there are no dues of Income-tax, Duty of Customs and Goods & Services Tax (GST) which have not been deposited on account of any dispute.

(viii) The Company has not taken any loans or borrowings from financial institutions, banks and government, nor has it issued any debentures. Hence, reporting under clause 3(viii) of the order is not applicable to the Company.

(ix) According to the information and explanations given to us, the company did not raise any money by way of initial public offer or further public offer (including debt instruments) during the year under review. Hence, reporting under clause 3(ix) of the Order is not applicable to the Company.

(x) During the course of our examination of the books and records of the company carried out in accordance with the generally accepted auditing practices in India, and according to the audit procedures performed and information and explanations given by the management, we have neither come across any instance of fraud by the Company nor any fraud on the company by its officers or employees has been noticed or reported during the course of our audit.

(xi) As the Company has not paid any managerial remuneration during the financial year, this clause is not applicable.

(xii) The company is not a Nidhi Company, and the provisions of clause 3(xii) of the Order do not apply to the company.

(xiii) In our opinion, and according to the information and explanations given to us, the transactions with the related parties are in compliance with sections 177 and 188 of the Companies Act, 2013, where applicable, and the details have been disclosed in the Ind- AS

Vishal Subhash Chandra And Chartered Accountants NOIDA

financial statements as required by the applicable Indian accounting standard.

(xiv) According to the information and explanations given to us and on the basis of the review of documents, we are of the opinion that the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.

(xv) In our opinion, and according to the information and explanations given to us, during the year the company has not entered into any non-cash transactions with directors or persons connected to its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

(xvi) In our opinion, and according to the information and explanations given to us, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

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"Annexure B" to the Auditor's Report

Referred to the clause (f) under 'Report on other legal and Regulatory requirements of our report of even date

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **BDR BUILDCON LIMITED** ("the Company") as of March 31, 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on "the internal control over financial reporting criteria established by the Company, considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India" (the 'Guidance Note'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting with reference to these standalone Ind-AS financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the standards on auditing prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained, and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial

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reporting with reference to the Standalone Ind-AS Financial Statements, and their operating effectiveness. Our audit of internal financial controls over financial reporting with reference to these Standalone Ind-AS Financial Statements included obtaining an understanding of internal financial controls over financial reporting with reference to these Standalone Ind-AS Financial Statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting with reference to these Standalone Ind-AS Financial Statements.

Meaning of Internal Financial Controls Over Financial Reporting with reference to these Standalone Ind-AS Financial Statements

A company's internal financial control with reference to these Standalone Ind-AS Financial Statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting with reference to these Standalone Ind-AS Financial Statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting with reference to these Standalone Ind-AS Financial Statements

Because of the inherent limitations of internal financial controls over financial reporting with reference to these standalone Ind-AS financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may

Vishal Subhash Chandra And Co. NOIDA Chartered Accountants occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting with reference to these standalone Ind-AS financial statements to future periods are subject to the risk that the internal financial control over financial reporting with reference to these standalone Ind-AS financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting with reference to these Standalone Ind-AS Financial Statements and such internal financial controls over financial reporting with reference to these Standalone Ind-AS Financial Statements were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

For VISHAL SUBHASH CHANDRA & CO.
CHARTERED ACCOUNTANTS
FIRM REG. NO.: 024543C

Vishal Garg

VISHAL GARG
PROP, FCA
M. No.: 548551

Place: New Delhi
Date: 27.04.2026
UDIN # 26548551ATDZBM5339

BDR BUILDCON LIMITED

Regd. Office: 21, Ring Road Third Floor, Lajpat Nagar - IV, New Delhi-110024

CIN: L70100DL2010PLC200749
Email Id: info@bdrbuildcon.com

Phone No. 011-26477771, Fax No: 011 - 24377204

Statement of Audited Financial Results for the Quarter and Year Ended on 31.03.2026

	Particulars	Quarter Ended			Half Year Ended		Year Ended	
		Quarter ended (31.03.2026)	Preceding 3 months ended (31.12.2025)	Corresponding 3 months ended in the previous year (31.03.2025)	Half Year Ended for the period (01.10.2025 to 31.03.2026)	Half Year Ended for the period (01.10.2024 to 31.03.2025)	Year to date figures for current period ended (31.03.2026)	Year to date figures for previous year ended (31.03.2025)
	No. of Months	3	3	3	6	6	12	12
		Audited	Audited	Audited	Audited	Audited	Audited	Audited
1	**Income**							
(a)	Revenue from Operations	-	5,297,806	-	5,297,806	-	5,297,806	-
(b)	Other Income	-	18	-	18	-	18	-
	Total Income	-	5,297,824	-	5,297,824	-	5,297,824	-
2	**Expenses**							
(a)	Employees Benefits expense	136,000	111,000	111,000	247,000	222,000	469,000	444,000
(b)	Loss on sale of Investments	-	-	-	-	-	-	-
(c)	Other expenses	255,493	195,468	247,471	450,961	408,731	830,387	779,093
	Total Expenses	391,493	306,468	358,471	697,961	630,731	1,299,387	1,223,093
3	**Profit before exceptional and extraordinary items and tax (1-2)**	(391,493)	4,991,356	(358,471)	4,599,863	(630,731)	3,998,437	(1,223,093)
4	Exceptional Items	-	-	-	-	-	-	-
5	**Profit before extraordinary items and tax (3-4)**	(391,493)	4,991,356	(358,471)	4,599,863	(630,731)	3,998,437	(1,223,093)
6	Extraordinary Items	-	-	-	-	-	-	-
7	**Profit before tax (5-6)**	(391,493)	4,991,356	(358,471)	4,599,863	(630,731)	3,998,437	(1,223,093)
8	**Tax expenses**							
	Earlier Year Tax	-	-	-	-	-	-	
	Current Tax (including MAT)	1,006,330	-	-	1,006,330	-	-	-
	Deffered Tax Liability/(Asset)	-	-	-	-	-	-	-
	Total Tax Expense	1,006,330	-	-	1,006,330	-	-	-
9	**Net Profit (+)/Loss(-) (7-8)**	(1,397,823)	4,991,356	(358,471)	3,593,533	(630,731)	3,998,437	(1,223,093)
10	Other Comprehensive income, Net of Tax	-	-	-	-	-		-
11	**Total Comprehensive Income (9+10)**	(1,397,823)	4,991,356	(358,471)	3,593,533	(630,731)	3,998,437	(1,223,093)
12	Paid up equity share capital (Rs. 10 Each)	66,450,000	66,450,000	66,450,000	66,450,000	66,450,000	66,450,000	66,450,000
13	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	27,706,404	29,104,228	24,714,297	27,706,404	24,714,297	27,706,404	24,714,297
	Earnings Per Share (EPS)							
14	Earning Per Share (EPS)							
	(i) Basic	-0.21	0.75	-0.05	0.54	-0.09	0.60	-0.18
	(ii) Diluted	-0.21	0.75	-0.05	0.54	-0.09	0.60	-0.18

Notes:

1 The financial results of BDR Buildcon Limited for the quarter and year ended 31 March 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 27.04.2026.

2 The Financial Results are prepared 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) Rule, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

3 Previous period figures have been regrouped, re-arranged and re-classified wherever necessary to conform to current period's classification.

4 Since the nature of the real estate business of the Company is such that profit / (loss) do not necessarily accrue evenly over the period, the result of the quarter may not be representative of the profit / (loss) for the period.

5 The Company operate in single business segment ,therefore segment reporting is not applicable.

6 The Statutory Auditor have expressed an unmodified opinion.

7 The figures of the quarter ended as on 31.03.2026 and 31.03.2025 are the balancing figures between the figures for the audited full financial year and published year-to-date audited figures up to the third quarter of the respective financial year.

As per our audit report of even date
For VISHAL SUBHASH CHANDRA & CO.
CHARTERED ACCOUNTANTS
FIRM REG. NO.: 024543C

VISHAL GARG
Prop., FCA
Membership No.: 548551
Place: New Delhi
Date: 27.04.2026
UDIN# 26548551ATDZBM5339

Vishal Subhash Chandra And Chartered Accountants
CA
NOIDA

For and on behalf of Board of Directors of
BDR BUILDCON LIMITED

Managing Director
Rajesh Gupta
DIN: 00160932
Address: House No.41, Street No.3, Shanti Niketan, New Delhi-21

BDR BUILDCON LIMITED

STANDALONE BALANCE SHEET AS AT 31 MARCH 2026

(All amounts in Rs unless otherwise stated)

	Notes	As at 31 March 2026 Amount in INR	As at 31 March 2025 Amount in INR
Assets			
Non-current assets			
Non-current tax assets (net)	3	25,560	-
		25,560	-
Current assets			
Financial assets			
a) Investments	4	222,941,981	-
b) Cash and cash equivalents		976,893	446,954
c) Bank balance other than Cash and cash equivalents		-	-
d) Other financial assets		-	-
e) Inventory - Capital WIP		-	216,903,715
f) Other Current Assets - Advances to Suppliers		-	6,491
Current Tax Assets	5	-	1,137
		223,918,874	217,358,297
Total Assets		**223,944,434**	**217,358,297**
Equity and liabilities			
Equity			
Equity Share Capital	6	66,450,000	66,450,000
Other Equity	7	27,706,404	24,714,297
Total Equity		94,156,404	91,164,297
Non-current liabilities:			
Long term Borrowings		128,565,000	126,015,000
		128,565,000	126,015,000
Current liabilities:			
Financial liabilities	8		
a) Trade payables			
- Total outstanding dues of micro enterprises and small enterprises		-	-
- Total outstanding dues of creditors other than micro enterprises and small enterprises		-	8,000
b) Other Current Liabilities		1,223,030	171,000
Total Current liabilities		1,223,030	179,000
Total liabilities		1,223,030	179,000
Total equity and liabilities		**223,944,434**	**217,358,297**
Corporate Information and Summary of significant accounting policies	1 & 2		
Contingent liabilities and commitments	14		
Other notes to accounts	15		

The accompanying notes are an integral part of these financial statements

As per our audit report of even date
For Vishal Subhash Chandra & Co.
Chartered Accountants
Firm Registration No.: 024543C

VISHAL GARG
Prop., FCA
Membership No.: 548551

Vishal Subhash Chandra And Co. Chartered Accountants NOIDA

For and on behalf of Board of Directors of
BDR BUILDCON LIMITED
CIN: L70100DL2010PLC200749

Rajesh Gupta

Managing Director
Rajesh Gupta
DIN: 00163932

Director
Renu Gupta
DIN: 00163749

Place: New Delhi
Date: 27.04.2026
UDIN# 26548551ATDZBM5339

Company Secretary
Nidhi Adhikari
Membership No. A28099

N Adhikari

BDR BUILDCON LIMITED

STANDALONE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2026

(All amounts in Rs unless otherwise stated)

		Year ended 31st March, 2026	Year ended 31st March, 2025
A. CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		3,998,437	(1,223,093)
Adjustments to reconcile profit before tax to net cash flows:			
(Profit) / Loss on Sale of Investments		-	-
Interest on FDR		-	-
Interest on IT refund		18	-
Provision for INCOME TAX		(1,006,330)	-
Dividend Income		-	-
(Gain)/ Loss on Revaluation of Investment		-	-
Operating profit before working capital changes		**2,992,125**	**(1,223,093)**
Movement in Working capital:			
(Increase)/decrease in other financial and non-financial assets		216,885,783	(1,600,456)
Increase /(decrease) in trade payables, other financial and non-financial liabilities and provisions		1,044,030	(2,982,739)
Cash generated (outflow) from operations		**220,921,938**	**(5,806,288)**
Income tax paid (including TDS) (net)		-	-
Net cash flows from (used in)operating activities (A)		**220,921,938**	**(5,806,288)**
B. CASH FLOWS FROM INVESTING ACTIVITIES			
Sale of Units held as investment		-	-
Purchase of units in Mutual Fund/Investments		(222,941,981)	-
Maturity/ (Investment) made in bank deposits (having original maturity of more than 3 months)		-	-
Dividend Income		-	-
Interest received		(18)	-
Net cash flows from / (used in) investing activities (B)		**(222,941,999)**	-
C. CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from borrowings		2,550,000	5,350,000
Repayment of borrowings		-	-
Net cash flows from / (used in) financing activities (C)		**2,550,000**	**5,350,000**
Net increase / (decrease) in cash and cash equivalents (A+B+C)		529,939	(456,288)
Cash and cash equivalents at the beginning of the year		446,954	903,241
Cash and cash equivalents at the end		**976,893**	**446,954**
Corporate Information and Summary of significant accounting policies	1 & 2		
Contingent liabilities and commitments	14		
Other notes to accounts	15		
The accompanying notes are an integral part of these financial statements			

As per our audit report of even date
For Vishal Subhash Chandra & Co.
Chartered Accountants
Firm Registration No.: 024543C

Vishal Garg

VISHAL GARG
Prop., FCA
Membership No.: 548551

Place: New Delhi
Date: 27.04.2026
UDIN# 26548551ATDZBM5339

For and on behalf of Board of Directors of
BDR BUILDCON LIMITED
CIN: L70100DL2010PLC200749

Rajesh Gupta

Managing Director
Rajesh Gupta
DIN: 00163932

Director
Renu Gupta
DIN: 00163749

Company Secretary
Nidhi Adhikari
Membership No. A28099

N Adhikari

BDR BUILDCON LIMITED

STANDALONE STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2026

(All amounts in Rs unless otherwise stated)

	Notes	Year ended 31st March, 2026	Year ended 31st March, 2025
Revenue from operations	9	5,297,806	-
Other income	10	18	-
TOTAL INCOME (I)		**5,297,824**	-
EXPENSES			
Employee benefits expenses	11	469,000	444,000
Other expenses	12	830,387	779,093
TOTAL EXPENSES (II)		**1,299,387**	**1,223,093**
Profit before tax		3,998,437	(1,223,093)
Tax expenses			
Current tax		1,006,330	-
Income Tax of Earlier Year		-	-
Deferred tax credit/(charge)		-	-
Total tax expense		1,006,330	-
Profit for the Year		2,992,107	(1,223,093)
Other Comprehensive Income (OCI)			
Items that will not be reclassified to profit or loss		-	-
Income tax relating to items that will not be reclassified to profit or loss		-	-
Net other comprehensive income/ (losses) not to be reclassified to profit or loss in subsequent periods		-	-
Other comprehensive income for the year, net of tax		-	-
Total Comprehensive Income for the year		**2,992,107**	**(1,223,093)**
Earnings per share	13		
Basic (₹)		0.45	(0.18)
Diluted (₹)		0.45	(0.18)
Weighted average equity shares used in computing earnings per equity share			
Basic		6645000	6645000
Diluted		6645000	6645000
Corporate Information and Summary of significant accounting policies	1 & 2		
Contingent liabilities and commitments	14		
Other notes to accounts	15		

The accompanying notes are an integral part of these financial statements

As per our audit report of even date
For Vishal Subhash Chandra & Co.
Chartered Accountants
Firm Registration No.: 024543C

VISHAL GARG
Prop., FCA
Membership No.: 548551

For and on behalf of Board of Directors of
BDR BUILDCON LIMITED
CIN: L70100DL2010PLC200749

Managing Director
Rajesh Gupta
DIN: 00163932

Director
Renu Gupta
DIN: 00163749

Company Sec.
Nidhi Adhikari
Membership No. A28099

Place: New Delhi
Date: 27.04.2026
UDIN# 26548551ATDZBM5339

BDR BUILDCON LIMITED

STANDALONE STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST MARCH 2026

a. Equity Share Capital:

Equity shares of ` 10 each issued, subscribed and fully paid	Nos.	Amount in INR
At 1 April 2024	6,645,000	66,450,000
Changes in equity share capital during 2024-25 (Note 6)	-	-
At 31 March 2025	6,645,000	66,450,000
Changes in equity share capital during 2025-26 (Note 6)	-	-
At 31 March 2026	6,645,000	66,450,000

b. Other Equity:

Particulars	Retained earnings (Note 7)	Total other equity
Balance as at 1st April 2024	25,937,389	25,937,389
Net Profit for the year	(1,223,093)	(1,223,093)
Other comprehensive income	-	-
Total comprehensive income	(1,223,093)	(1,223,093)
Balance as at 31 March 2025	24,714,297	24,714,297

Particulars	Retained earnings (Note 7)	Total other equity
Balance as at 1st April 2025	24,714,297	24,714,297
Net Profit for the year	2,992,107	2,992,107
Other comprehensive income	-	-
Total comprehensive income	2,992,107	2,992,107
Balance as at 31 March 2026	**27,706,404**	**27,706,404**

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BDR BUILDCON LIMITED

Notes to Standalone Financial Statements for the year ended 31 March 2026

1. Corporate Information
BDR Buildcon Limited (the 'Company') is a public company (CIN- L70100DL2010PLC200749) domiciled in India and incorporated under the provisions of the Companies Act, 2013. The Registered office of the company is 21, Ring Road Third Floor, Lajpat Nagar - IV, New Delhi - 110024. The Company is engaged in the business of constructing, developing, promoting, managing, operating and dealing in Real Estate Projects. The Company caters to domestic markets only.

2. Summary of Significant Accounting Policies

2.1 Basis of preparation
Statement of Compliance:
The Company prepared its Standalone financial statements to comply with the accounting standards specified under section 133 of the Companies Act, 2013, read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time and guidelines issued by Securities and Exchange Board of India ("SEBI"). These Standalone financial statements include Balance Sheet as at 31 March 2026, the Statement of Profit and Loss including Other Comprehensive Income, Cash flows Statement, and Statement of changes in equity for the year ended 31 March 2026, and a summary of significant accounting policies and other explanatory information (together hereinafter referred to as "financial statements").

Basis of Measurement:
The Standalone Financial Information for the year ended 31 March 2026 and year ended 31 March 2025 has been prepared on an accrual basis and a historical cost convention, except for the following financial assets and liabilities which have been measured at fair value or amortised cost at the end of each reporting period:-

-Derivative financial instruments
- Certain financial assets and liabilities (refer accounting policy regarding financial instruments)

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The financial statements are presented in Indian Rupees ("INR") except otherwise indicated.

2.2 Summary of significant accounting policies

a. Current versus non-current classification
The Company presents assets and liabilities in the balance sheet based on current / non-current classification. . It has been classified as current or non-current as per the Company's normal operating cycle and other criteria as set out in the Division II of Schedule III to the Companies Act, 2013.

An asset is treated as current when it is:
· Expected to be realised or intended to be sold or consumed in normal operating cycle;
· Held primarily for the purpose of trading;
· Expected to be realised within twelve months after the reporting period; or
· Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

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A liability is treated as current when:

- It is expected to be settled in normal operating cycle;
- It is held primarily for the purpose of trading;
- It is due to be settled within twelve months after the reporting period; or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Company classifies all other liabilities as non-current.

b. Revenue Recognition

IND AS 115 was made effective from 1 April 2018 and establishes a five-step model to account for revenue arising from contracts with customers. The new revenue standard replaced IND AS 18 & IND AS 11 and interpretations on revenue recognition related to sale of goods and services. The Company has applied the modified retrospective approach and accordingly has included the impact of Ind AS 115

i. Revenue from Sale of goods

Recognition of revenue arising from the real estate sales is made when (a) the seller has transferred to the buyer all significant risks and rewards of ownership and the seller retains no effective control of the real estate to a degree usually associated with ownership; and (b) no significant uncertainty exists regarding the amount of consideration that will be derived from the real estate sales; and (c) it is not unreasonable to expect ultimate.

ii. Other Income

Other income is comprised primarily of interest income, dividend and gain/loss on translation of other assets and liabilities. Interest income for all financial assets measured either at amortized cost or FVTPL is recognized using the effective interest method.

c. Income taxes

Tax expenses comprise current and deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Current income tax relating to items recognised outside profit and loss is recognised outside profit and loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in Other Comprehensive Income (OCI) or directly in equity. Deferred tax relating to items recognised outside profit and loss is recognised outside profit and loss (either in other comprehensive income or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Deferred income taxes reflect the impact of temporary differences between taxable income and accounting income originating during the current year and reversal of temporary differences for the earlier years. Deferred income tax is measured using the tax rates and the tax laws enacted or substantially enacted at the reporting date.

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Deferred tax liabilities are recognised for all taxable temporary differences. Deferred tax assets are recognised for deductible temporary differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised. In situations where the Company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognised only if there is virtual certainty supported by convincing evidence that they can be realised against future taxable profits.

At each reporting date, the company re-assesses unrecognised deferred tax assets. It recognises unrecognized deferred tax asset to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realized.

The carrying amount of deferred tax assets are reviewed at each reporting date. The Company writes-down the carrying amount of deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available.

Current tax assets and current tax liabilities are offset when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle the asset and the liability on a net basis.

Deferred tax assets and deferred tax liabilities are offset when there is a legally enforceable right to set off assets against liabilities representing current tax and where the deferred tax assets and the deferred tax liabilities relate to taxes on income levied by the same governing taxation laws.

d. Earnings Per share

Basic earnings per equity share are computed by dividing the net profit attributable to the equity holders of the Company by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period is adjusted for events such as fresh issue, bonus issue that have changed the number of equity shares outstanding, without a corresponding change in resources.

Diluted earnings per equity share is computed by dividing the net profit attributable to the equity holders of the Company by the weighted average number of equity shares considered for deriving basic earnings per equity share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. Dilutive potential equity shares are determined independently for each period presented.

e. Cash and cash equivalents

Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and in hand, cheques in hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

For the purposes of cash flow statement consist of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

f. Segment reporting

The company is mainly engaged in Real Estate developments and as such this is the only Reportable Segment as per Indian Accounting Standard on Segment Reporting (IND AS 108) issued.

Vishal Subhash Chandra And Chartered Accountants NOIDA

g.Financial Instruments

A financial instrument is any contract that gives rise to afinancial asset of one entity and a financial liability or equityinstrument of another entity.

Initial recognition and measurement

Financial assets and liabilities are recognized when the company becomes a party to the contract embodying the related financial instruments. All financial assets, financial liability and financial guarantee contracts are initially measured at transaction cost and where such values are different from the fair value, at fair value. Transaction cost that are directly attributable to the acquisition or issue of financial asset and financial liabilities (other than financial asset and financial liabilities at fair value through profit and loss) are added to or deducted from the fair value measured on initial recognition of financial asset and financial liability. Transaction cost directly attributable to the acquisition of financial asset and financial liabilities at fair value through profit and loss are immediately recognised in the statement of profit and loss.

Non- derivative financial assets

Subsequent measurement

For purposes of subsequent measurement, financial assets are classified in two broad categories:

- Financials assets at amortised cost
- Financials assets at fair value

Where assets are measured at fair value, gains and losses are either recognised entirely in the statement of Statement of Profit & Loss (i.e., fair value through Statement of Profit & Loss), or recognised in other comprehensive income (i.e., fair value through other comprehensive income).

a. Financials assets carried at amortised cost

A financials asset that meets the following two conditions is measured at amortised cost (net of Impairment) unless the asset is designated at fair value through Statement of Profit & Loss under the fair value option.

- Business Model test: The objective of the Company’s business model is to hold the financial assets to collect the contractual cash flow (rather than to sell the instrument prior to its contractual maturity to realize its fair value changes).

- Cash flow characteristics test: The contractual terms of the financial assets give rise on specified dates to cash flow that are solely payments of principal and interest on the principal amount outstanding.

b. Financials assets at fair value through other comprehensive income

Financials assets is subsequently measured at fair value through other comprehensive income if it is held with in a business model whose objective is achieved by both collections contractual cash flows and selling financial assets and the contractual terms of the financial assets give rise on specified dated to cash flows that are solely payments of principal and interest on the principal amount outstanding.

For equity instruments, the Company may make an irrevocable election to present in other comprehensive income subsequent changes in the fair value. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the Company decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to P&L, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the

Vishal Subhash Chandra And Chartered Accountants NOIDA

c. Financials assets at fair value through profit or loss
A financial asset which is not classified in any of the above categories is subsequently fair valued through Statement of Profit & Loss.

De-recognition of financial assets

A financial asset is primarily de-recognized when thecontractual rights to receive cash flows from the asset have expired or the Company has transferred its rights to receivecash flows from the asset.

Non - derivative financial liabilities

Subsequent measurement

Subsequent to initial recognition, all non-derivative financial liabilities are measured at amortized cost using the effective interest method.

De-recognition of financial liabilities

A financial liability is de-recognized when the obligation underthe liability is discharged or cancelled or expires. When anexisting financial liability is replaced by another from thesame lender on substantially different terms or the terms of anexisting liability are substantially modified, such an exchangeor modification is treated as the de-recognition of the originalliability and the recognition of a new liability. The difference inthe respective carrying amounts is recognized in the statementof profit or loss.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, to realize theassets and settle the liabilities simultaneously.

g. Use of estimates and judgments

In the course of applying the policies outlined in all notes, the Company is required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and future periods are affected.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the standalone financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the assumptions when they occur. The Company uses the following critical accounting estimates in preparation of its financial statements:

Vishal Subhash Chandra And Chartered Accountants
CA
NOIDA

i. **Provisions**
Provisions are recognized in the period when it becomes probable that there will be a future outflow of funds resulting from past operations or events that can reasonably be estimated. The timing of recognition requires application of judgement to

ii. **Contingencies**
In the normal course of business, contingent liabilities may arise from litigation and other claims against the Company. Potential liabilities that are possible but not probable of crystallising or are very difficult to quantify reliably are treated as contingent liabilities. Such liabilities are disclosed in the notes but are not recognized. Contingent assets are neither recognised nor disclosed in the financial statements.

iii. Provision for income tax and deferred tax assets
The Company uses estimates and judgments based on the relevant rulings in the areas of allocation of revenue, costs, allowances and disallowances which is exercised while determining the provision for income tax. A deferred tax asset is recognized to the extent that it is probable that future taxable profit will be available against which the deductible temporary differences and tax losses can be utilized.

Deferred tax assets are recognized for unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilized. Significant management judgment is required to determine the amount of deferred tax assets that can be recognized, based upon the likely timing and the level of future taxable profits together with future tax planning strategies. Accordingly, the Company exercises its judgment to reassess the carrying amount of deferred tax assets at the end of each reporting period.

iv. Impairment of non-financial assets
The Company assesses at each reporting date whether there is an indication that an asset may be impaired. If an indication exists, or when the annual impairment testing of the asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an assets or Cash-generating-unit's (CGU's) fair value less costs of disposal and its value in use. It is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from the other assets or group of assets. When the carrying amount of an asset or CGU exceeds it recoverable amount, the asset is considered as impaired and it's written down to its recoverable amount.

v. Employees Benefits
The accounting of employee benefit plans in the nature of defined benefit requires the Company to use assumptions. These assumptions have been explained under employee benefits note.

h. Cash Flow Statement
Cash flows are reported using the indirect method, whereby profit for the year is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

i. Figures relating to previous year have been regrouped wherever necessary to make them comparable with the current year figures.

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NOIDA

BDR BUILDCON LIMITED
NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

Note 3: Non-current Tax Assets (Net)

	31-Mar-26 Amount in INR	31-Mar-25 Amount in INR
Input GST Credit	25,560	-
Non-current tax assets (net of provision for taxation)	-	-
Net current income tax asset	**25,560**	**-**

Note 4: Financial assets

Note 4 (a) : Investments

Quoted	31-Mar-26 Amount in INR	31-Mar-25 Amount in INR
Investments at fair value through P&L		
Investment in Mutual Fund	-	-
Total FVTPL Investments (Quoted)	**-**	**-**
Aggregate amount of quoted investments	-	-

Note 4 (b) : Cash and cash equivalents	31-Mar-26 Amount in INR	31-Mar-25 Amount in INR
Balances with banks		
- In current account	480,678	101,306
Cash Imprest with Directors	400,000	-
Cash on hand	96,214	345,648
	976,893	**446,954**

Note 4 (c) : Bank balance other than cash and cash equivalents	31-Mar-26 Amount in INR	31-Mar-25 Amount in INR
Deposits with original maturity for more than 3 months but less than 12 months	-	-
	-	**-**

Note 4 (d) : Other Financial assets	31-Mar-26 Amount in INR	31-Mar-25 Amount in INR
Interest accrued on fixed deposits	-	-
Total other financial assets	**-**	**-**

Note 4 (e) : Other Investments	31-Mar-26 Amount in INR	31-Mar-25 Amount in INR
Investment in Properties	222,941,981	-
Total Other Investment	**222,941,981**	**-**

Note 4 (f) : Other Current assets	31-Mar-26 Amount in INR	31-Mar-25 Amount in INR
Advances to Suppliers:		
Schindler India Pvt Ltd	-	6,491
Total other financial assets	**-**	**6,491**

Note 5: Current Tax Assets

	31-Mar-26 Amount in INR	31-Mar-25 Amount in INR
TDS & TCS Receivables	-	1,137
Total Current Tax Assets	**-**	**1,137**

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BDR BUILDCON LIMITED

REGD. OFFICE: 21, RING ROAD THIRD FLOOR, LAJPAT NAGAR-IV, NEW DELHI-110024

NOTE-4E

Inventories:

ASSETS	GROSS BLOCK				NET BLOCK	
	Balance as on 01.04.2025	Addition during the year	DISPOSALS/ ADJUSTMENTS	Balance as on 31.03.2026	AS ON 31.03.2026	AS ON 31.03.2025
Work - in - Progress: A-1/149, Safdarjung Enclave, New Delhi	216,903,715	298,479	217,202,194	-	-	216,903,715
Total	**216,903,715**	**298,479**	**217,202,194**	**-**	**-**	**216,903,715**

Vishal Subhash Chandra And Chartered Accountants NOIDA

BDR BUILDCON LIMITED
NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

Note 6: Share Capital

Authorised Share Capital

	Equity shares	
	Numbers	Amount in INR
At 1 April 2024	10,000,000	100,000,000
Increase / (decrease) during the year	-	-
At 31 March 2025	10,000,000	100,000,000
Increase / (decrease) during the year	-	-
At 31 March 2026	10,000,000	100,000,000

Issued, subscribed and fully paid-up shares

Equity shares of INR 10 each issued, subscribed and fully paid	Numbers	Amount in INR
At 1 April 2024	6,645,000	66,450,000
Changes during the year	-	-
At 31 March 2025	6,645,000	66,450,000
Changes during the year	-	-
At 31 March 2026	6,645,000	66,450,000

Details of shareholders holding more than 5% shares in the company

Name of the shareholder (Equity shares of Rs.10/- each fully paid)	As at 31 March 2026		As at 31 March 2025	
	Numbers	% holding in the class	Numbers	% holding in the class
Rajesh Gupta (HUF)	616,659	9.28%	616,659	9.28%
Renu Gupta	1,530,000	23.02%	1,530,000	23.02%
Shashank Gupta	2,475,080	37.25%	2,475,080	37.25%
Next Orbit Ventures Fund	500,000	7.52%	500,000	7.52%
Verma Finvest Private Limited	566,678	8.53%	566,678	8.53%
MRJ Consultants Pvt Ltd	733,348	11.04%	733,348	11.04%
	6,421,765		**6,421,765**	

Terms/ rights attached to equity shares:
The company has only one class of equity shares having par value of ` 10 per share. Each holder of equity shares is entitled to one vote per share.

As per records of the Company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

The Company has issued Nil shares of Rs 10/- as fully paid up pursuant to contract(s) without payment being received in cash, or by way of bonus shares out of free reserves during the period of five years immediately preceding the date as at which Balance Sheet is prepared.

The company has not bought any shares by way of buy back during the period of five years immediately preceding date as at which Balance Sheet is prepared.

There are no calls unpaid on issued shares.

No Shares have been forfeited by the company.

Vishal Subhash Chandra And Co. CA NOIDA Chartered Accountants

Note 7: Other equity

Total other equity	31-Mar-26 Amount in INR	31-Mar-25 Amount in INR
Surplus in the Statement of Profit and Loss / Retained earnings	27,706,404	24,714,297
	27,706,404	24,714,297

Surplus in the Statement of Profit and Loss/ Retained earnings

	Amount in INR
At 1 April 2024	25,937,389
Add: Profit during the year	(1,223,093)
At 31 March 2025	24,714,297
Add: Profit during the year	2,992,107
At 31 March 2026	27,706,404

Vishal Subhash Chandra And Chartered Accountants NOIDA

Financial Liabilities

Note 8: Trade Payable

	31-Mar-26 Amount in INR	31-Mar-25 Amount in INR
Total outstanding dues of micro and small enterprises		
Trade payables - Others	-	-
Trade payables to related parties	-	-
Total outstanding dues of creditors other than micro and small enterprises		
Trade payables - Others	-	8,000
Trade payables to related parties	-	-
	-	**8,000**

Note

(a) During the year the company has not received any memorandum from Micro, Small and Medium Enterprises, as defined in Micro, Small, Medium Enterprises Development Act, 2006. This information has been determined to the extent such parties have been identified on the basis of information available with the Company.

		31-Mar-26 Amount in INR	31-Mar-25 Amount in INR
(i)	Principal amount and interest due thereon remaining unpaid to any supplier covered under MSMED Act :		
	Principal	-	-
	Interest	-	-
(ii)	The amount of interest paid by the buyer in terms of section 16, of the MSMED Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
(iii)	The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under MSMED Act.	-	-
(iv)	The amount of interest accrued and remaining unpaid at the end of each accounting year	-	-
(v)	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act, 2006	-	-

Vishal Subhash Chandra And Chartered Accountants NOIDA

BDR BUILDCON LIMITED
NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

Note 9: Revenue from operations

	31-Mar-26 Amount in INR	31-Mar-25 Amount in INR
Operating Revenue	5,297,806	-
	5,297,806	**-**

Note 10: Other income

	31-Mar-26 Amount in INR	31-Mar-25 Amount in INR
Interest on IT refund	18	-
Total Other income	**18**	**-**

Note 11: Employee benefits expenses

	31-Mar-26 Amount in INR	31-Mar-25 Amount in INR
Salaries and bonus	469,000	444,000
	469,000	**444,000**

Note 12: Other expenses

	31-Mar-26 Amount in INR	31-Mar-25 Amount in INR
Audit Fees	88,080	75,000
D-Mat Charges	37,760	37,760
Filing Fee	234,296	220,755
Legal and professional fees	97,000	102,660
Miscellaneous expenses	31,101	31,736
Office Expense	171,500	195,621
Power and fuel	123,400	61,380
Publication Expenses	47,250	54,180
Total Other Expenses	**830,387**	**779,093**

Note 13: Earnings Per Share

Particulars	2025-26	2024-25
Profit after taxation	2,992,107	(1,223,093)
Weighted average number of equity shares for basic and diluted earning per share	6,645,000	6,645,000
Earning per share- Basic and Diluted (one equity share of Rs. 10 each)	0.45	(0.18)

Note:
Basic earnings per share is computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period.
Diluted earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.

Note 14: Contingent liabilities and commitments
(A) Contingent liabilities (to the extent not provided for)
Nil
(B) Commitments
Nil

Vishal Subhash Chandra And Chartered Accountants NOIDA

BDR BUILDCON LIMITED
NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

Note 15: Related Party Disclousers

a) **Key management personnel**

Rajesh Gupta	Managing Director
Renu Gupta	Director
Rajesh Gupta HUF	Karta is Managing Director of the Company
Rajinder Prasad Sharma	Independent Director
Malay Kumar Majumder	Director
Nidhi Adhikari	Company Secretary
Shashank Gupta	Son of Managing Director

b) **Transactions with KMP :-**

	For the period ended 31 March 2026	For the period ended 31 March 2025
(i) Acceptance of Loan		
Rajesh Gupta	44,200,000	2,150,000
Shashank Gupta	4,100,000	3,200,000
Rajesh Gupta HUF	-	500,000
	48,300,000	5,850,000
(ii) Repayment of Loan		
Renu Gupta	45,750,000	-
Rajesh Gupta HUF	-	500,000
	45,750,000	500,000

As per our audit report of even date
For Vishal Subhash Chandra & Co.
Chartered Accountants
Firm Registration No.: 024543C

Vishal Subhash Chandra And Chartered Accountants NOIDA

VISHAL GARG
Prop., FCA
Membership No.: 548551

For and on behalf of Board of Directors of
BDR BUILDCON LIMITED
CIN: L70100DL2010PLC200749

Managing Director
Rajesh Gupta
DIN: 00163932

Director
Renu Gupta
DIN: 00163749

Company Secretary
Nidhi Adhikari
M. No. A28099

Place: New Delhi
Date: 27.04.2026
UDIN# 26548551ATDZBM5339

Form No. MR-3

SECRETARIAL AUDIT REPORT

[Pursuant to Section 204 (1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

FOR THE FINANCIAL YEAR ENDED 31st MARCH, 2026

To,

The Members,
BDR Buildcon Limited
(CIN: L70100DL2010PLC200749)
Regd. Address: 21, Ring Road, Third Floor,
Lajpat Nagar-IV, New Delhi-110024.

Dear Sir(s),

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **BDR Buildcon Limited** (hereinafter called the company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, Minute Books, Papers, Forms and Returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on 31st March, 2026, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

1. We have examined the books, papers, minute books, forms and returns filed and other records maintained by BDR Buildcon Limited ("the Company"), for the financial year ended on 31st March, 2026 according to the provisions of:

KANISHK ARORA & CO. New Delhi Company Secretaries

(i) The Companies Act, 2013 (the Act) and the rules made there under;

(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under;

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;

(iv) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'): -

i. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; **[Not applicable to the company during the audit period]**

ii. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations 2015;

iii. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 [**Not applicable as the company has not issued any further share capital during the period under review]**

iv. The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014; [**Not Applicable as the company has not offered any shares or granted any options pursuant to any employee benefit scheme during the period under review]**

v. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 **[Not applicable as the company has not issued and listed any debt securities during the financial year under review]**

vi. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;

vii. The Securities and Exchange Board of India (Delisting of Equity Shares)

KANISHK ARORA & CO. New Delhi Company Secretaries

Regulations, 2009 [**Not applicable as the Company has not delisted/proposed to delist its equity shares from any Stock Exchange during the financial year under review];**

viii. The Securities and Exchange Board of India (Buy Back of Securities) Regulations, 1998 [**Not applicable as the company has not bought back/proposed to buy-back any of its securities during the financial year under review];**

2. Provisions of the Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings **were not attracted to the Company under the financial year under report.**

3. We have relied on the representation made by the Company and its Officers for systems and mechanism formed by the Company for compliances under other applicable Acts, Laws and Regulations to the Company.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

We have also examined compliances with the applicable clauses of Secretarial Standards (SS-1 and SS-2) issued by the Institute of Company Secretaries of India and it was noted that the Company has complied with the same to the extent possible.

It was also observed that the Company has complied with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We further report that the compliances by the company of applicable financial laws, like direct and indirect tax laws have not been reviewed in this audit since the same have been subject to review by the Statutory Financial Auditors and other designated professionals.

We further report that

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors.

KANISHK ARORA & CO. New Delhi Company Secretaries

Adequate notice(s) were given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through, while the dissenting members' views, if any, are captured and recorded as part of the minutes. All the decisions of the Board were unanimously passed and no dissenting views have been recorded in the Minutes of the Board.

As per the records, the Company generally filed all the forms, returns, documents and resolutions as were required to be filed with the Registrar of Companies and other authorities and all the formalities relating to the same is in compliance with the Act.

We further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

For KANISHK ARORA & CO.
Company Secretaries

KANISHK ARORA
Company Secretary
M.No.: 9575 COP No.: 13253

KANISHK ARORA & CO. New Delhi Company Secretaries

Kanishk Arora
Practicing Company Secretary
FCS No. 9575
C.P. No. 13253
Firm Registration No. S2014DE25 6300
Peer Review No. 7826/2026
UDIN: F009575H001048030

Date: 07/08/2026
Place: New Delhi

Note: This report is to be read with Annexure-I, attached herewith and forms an integral part of this report.

ANNEXURE – I

1. Maintenance of Secretarial Records is the responsibility of the Management of the Company. Our responsibility is to express an opinion on these Secretarial Records based on our audit.

2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on the random test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices we followed provide a reasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

4. Where ever required, we have obtained the management representation about the compliance of laws, rules and regulations and happening of events etc.

5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on random test basis.

6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For KANISHK ARORA & CO.
Company Secretaries

KANISHK ARORA
Company Secretary
M.No.: 9575 COP No.: 13253

KANISHK ARORA & CO. Company Secretaries New Delhi

Kanishk Arora
Practicing Company Secretary
FCS No. 9575
C.P. No. 13253
Firm Registration No. S2014DE256300
Peer Review No. 7826/2026
UDIN: F009575H001048030

Date: 07/08/2026
Place: New Delhi

……………………………………**END OF REPORT**……………………………………