



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

C/N : L70100DL2010PLC200749

To,

Date: 27.04.2026

The Listing Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (East)
Mumbai – 400051
Dear Sir/Madam,

Subject: Outcome of Board Meeting held on April 27, 2026

Pursuant to Regulation 30 and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the meeting of the Board of Directors of held today i.e. Monday, April 27, 2026, has inter alia considered and approved the following:

Time of Commencement of Meeting: 11:00 A.M.

Time of Conclusion of Meeting: 02:00 P.M.

1. Audited Standalone Financial Results of the Company for the quarter and financial year ended March 31, 2026.
2. Auditor's Report on the Audited Standalone Financial Results for the quarter and financial year ended March 31, 2026.
3. Declaration by Mr. Rajesh Gupta, Managing Director of the Company, pursuant to SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016 regarding the Audit Report with unmodified opinion.

Kindly take the above information on record.

Thanking You,

For **BDR BUILDCON LIMITED**




Rajesh Gupta
Managing Director
DIN: 00163932
Place: New Delhi



BDR BUILDCON LIMITED
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Third Floor, Lajpat Nagar - IV
New Delhi - 110024
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Website : www.bdrbuildcon.com
E-mail : info@bdrbuildcon.com
C/N : L70100DL2010PLC200749

Date: April 27, 2026

To,
The Listing Department
National Stock Exchange of India Ltd
Exchange plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (E)
Mumbai - 400 051

SUBJECT: DECLARATION IN REGARD TO AUDIT REPORT WITH UNMODIFIED OPINION

Dear Sir/ Madam

This is to inform you that pursuant to Regulation 33(1)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, issued by SEBI, we hereby give declaration that the Statutory auditors, M/s Vishal Subhash Chandra & Co., Chartered Accountants have submitted their Audit Report for the year ended March 31, 2026 with an unmodified opinion.

Kindly take the above information on records.

Thanking You,

For **BDR BUILDCON LIMITED**

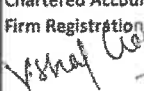
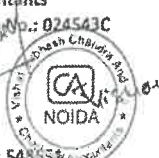
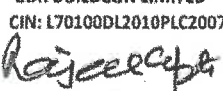
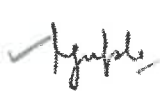
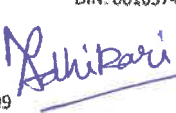
Rajesh Gupta

RAJESH GUPTA
Managing Director
DIN: 00163932
Place: New Delhi

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		
Prop., FCA		
Membership No.: 548853		
Place: New Delhi		
Date: 27.04.2026		
UDIN# 26548551ATDZBM5339		
For and on behalf of Board of Directors of		
BDR BUILDCON LIMITED		
CIN: L70100DL2010PLC200749		
 		
Managing Director		
Director		
Rajesh Gupta		
Renu Gupta		
DIN: 00163932		
DIN: 00163749		
Company Secretary		
Nidhi Adhikari		
		
Membership No. A28099		

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	-
		<u>25,560</u>	<u>-</u>
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
		<u>223,918,874</u>	<u>217,358,297</u>
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		<u>94,156,404</u>	<u>91,164,297</u>
Non-current liabilities:			
Long term Borrowings		128,565,000	126,015,000
		<u>128,565,000</u>	<u>126,015,000</u>
Current liabilities:			
Financial liabilities			
a) Trade payables	8	-	-
- 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		<u>1,223,030</u>	<u>179,000</u>
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



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

Place: New Delhi
 Date: 27.04.2026
 UDIN# 26548551ATDZBMS339

Company Secretary
 Nidhi Adhikari
 Membership No. A28099


Nidhi 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			
Basic (₹)	13	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			
Contingent liabilities and commitments	1 & 2	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

Rajesh Gupta

Managing Director

Rajesh Gupta

DIN: 00163932

Renu Gupta

Director

Renu Gupta

DIN: 00163749

Nidhi Adhikari

Company Sec.

Nidhi Adhikari

Membership No.

A28099

Place: New Delhi

Date: 27.04.2026

UDIN# 26548551ATDZBMS339

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

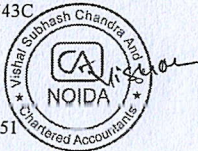
Particulars	Quarter Ended			Half Year Ended		Year Ended	
	Quarter ended (31.03.2026)	Preceding 3 months ended (31.12.2025)	Corresponding 3 months ended in the previous year (31.03.2025)	Half Year Ended for the period (01.10.2025 to 31.03.2026)	Half Year Ended for the period (01.10.2024 to 31.03.2025)	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	-	-	-
Deferred 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
VISHAL GARG
Prop., FCA
Membership No.: 548551
Place: New Delhi
Date: 27.04.2026
UDIN# 26548551ATDZBMS339



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

Rajesh Gupta

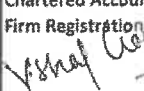
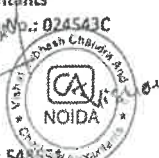
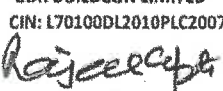
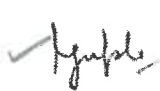
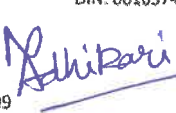
Managing Director
Rajesh Gupta
DIN. 00163932

Address: House No.41, Street No.3, Shanti Niketan, New Delhi-21

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		
Prop., FCA		
Membership No.: 548653		
Place: New Delhi		
Date: 27.04.2026		
UDIN# 26548551ATDZBM5339		
For and on behalf of Board of Directors of		
BDR BUILDCON LIMITED		
CIN: L70100DL2010PLC200749		
 		
Managing Director		
Director		
Rajesh Gupta		
Renu Gupta		
DIN: 00163932		
DIN: 00163749		
Company Secretary		
Nidhi Adhikari		
		
Membership No. A28099		

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	-
		<u>25,560</u>	<u>-</u>
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
		<u>223,918,874</u>	<u>217,358,297</u>
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		<u>94,156,404</u>	<u>91,164,297</u>
Non-current liabilities:			
Long term Borrowings		128,565,000	126,015,000
		<u>128,565,000</u>	<u>126,015,000</u>
Current liabilities:			
Financial liabilities			
a) Trade payables	8	-	-
- 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		<u>1,223,030</u>	<u>179,000</u>
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



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

Place: New Delhi
Date: 27.04.2026
UDIN# 26548551ATDZBMS339

Company Secretary
Nidhi Adhikari
Membership No. A28099


Nidhi 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			
Basic (₹)	13	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			
Contingent liabilities and commitments	1 & 2		
Other notes to accounts	14		
	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

Rajesh Gupta

Managing Director

Rajesh Gupta

DIN: 00163932

Renu Gupta

Director

Renu Gupta

DIN: 00163749

Nidhi Adhikari

Company Sec.

Nidhi Adhikari

Membership No.

A28099

Place: New Delhi

Date: 27.04.2026

UDIN# 26548551ATDZBMS339

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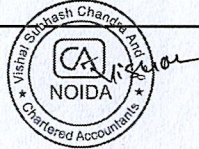
BDR BUILDCON LIMITED**STANDALONE STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST MARCH 2026****a. Equity Share Capital:**

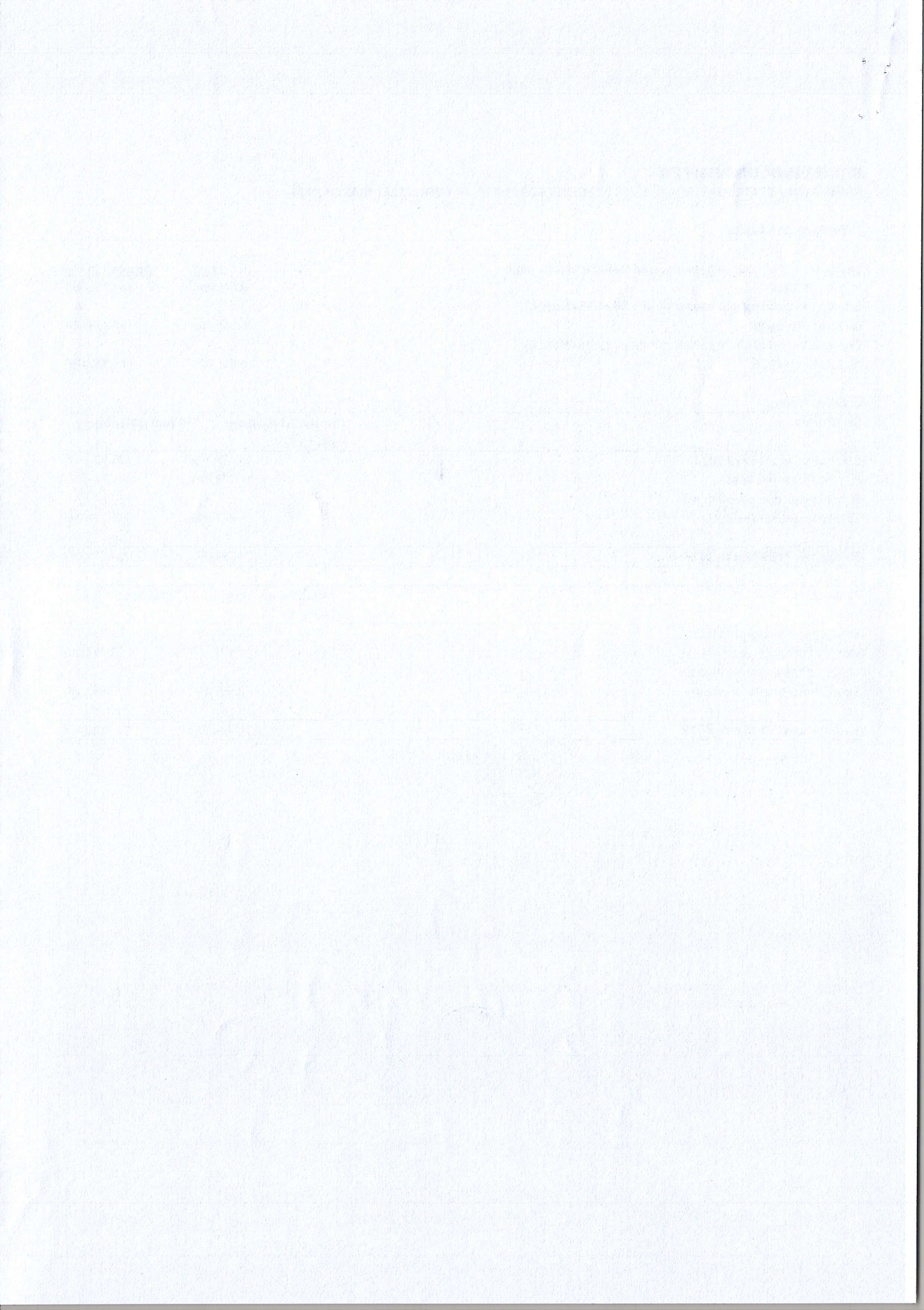
Equity shares of ` 10 each issued, subscribed and fully paid	<u>Nos.</u>	<u>Amount in INR</u>
At 1 April 2024	6,645,000	66,450,000
Changes in equity share capital during 2024-25 (Note 6)	-	-
At 31 March 2025	6,645,000	66,450,000
Changes in equity share capital during 2025-26 (Note 6)	-	-
At 31 March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

b. Other Equity:

<u>Particulars</u>	<u>Retained earnings (Note 7)</u>	<u>Total other equity</u>
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

<u>Particulars</u>	<u>Retained earnings (Note 7)</u>	<u>Total other equity</u>
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





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

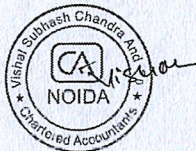
a. Current versus non-current classification

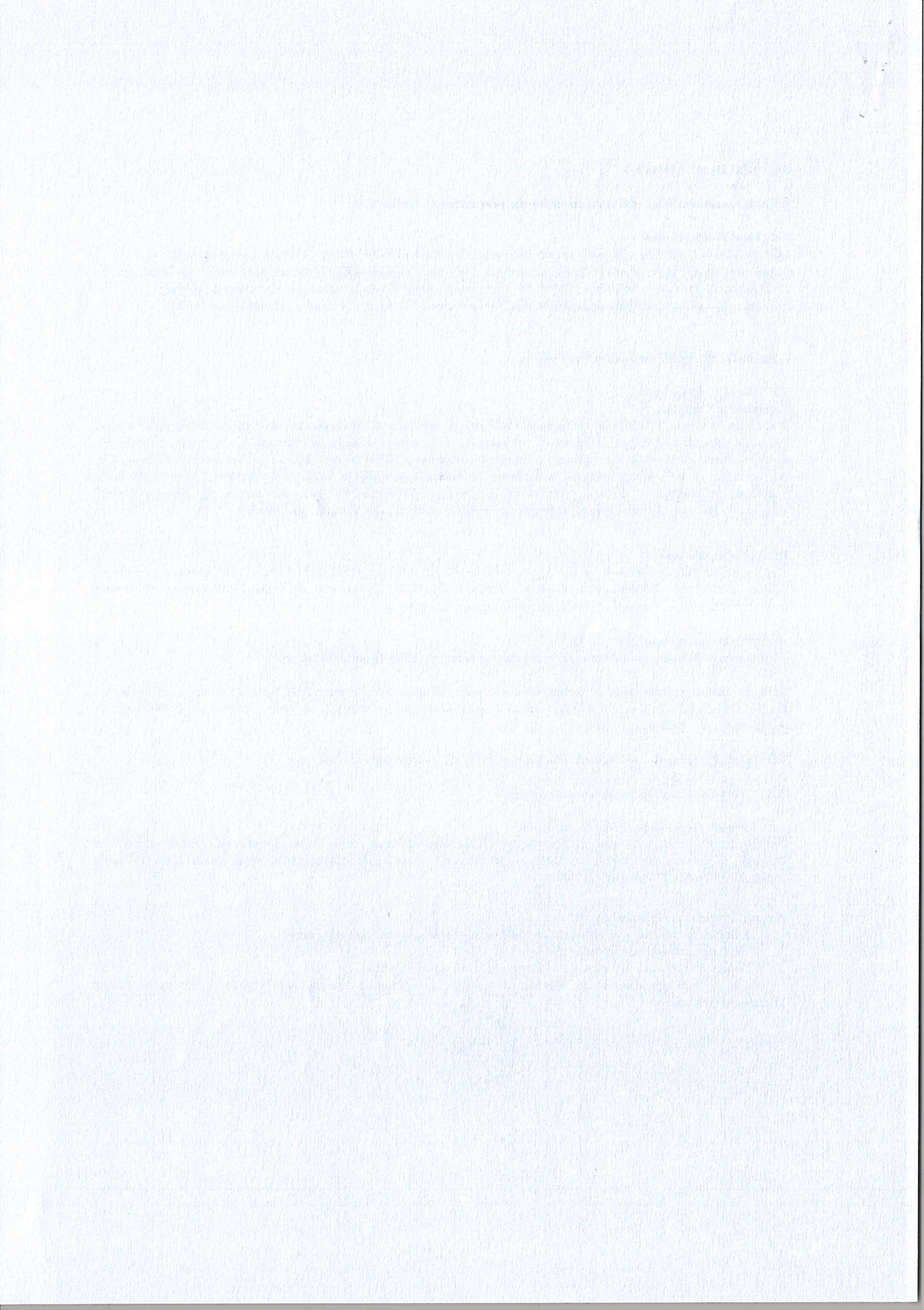
The Company presents assets and liabilities in the balance sheet based on current / non-current classification. . It has been classified as current or non-current as per the Company's normal operating cycle and other criteria as set out in the Division II of Schedule III to the Companies Act, 2013.

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.





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

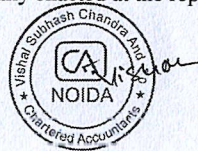
Other income is comprised primarily of interest income, dividend and gain/loss on translation of other assets and liabilities. Interest income for all financial assets measured either at amortized cost or FVTPL is recognized using the effective interest method.

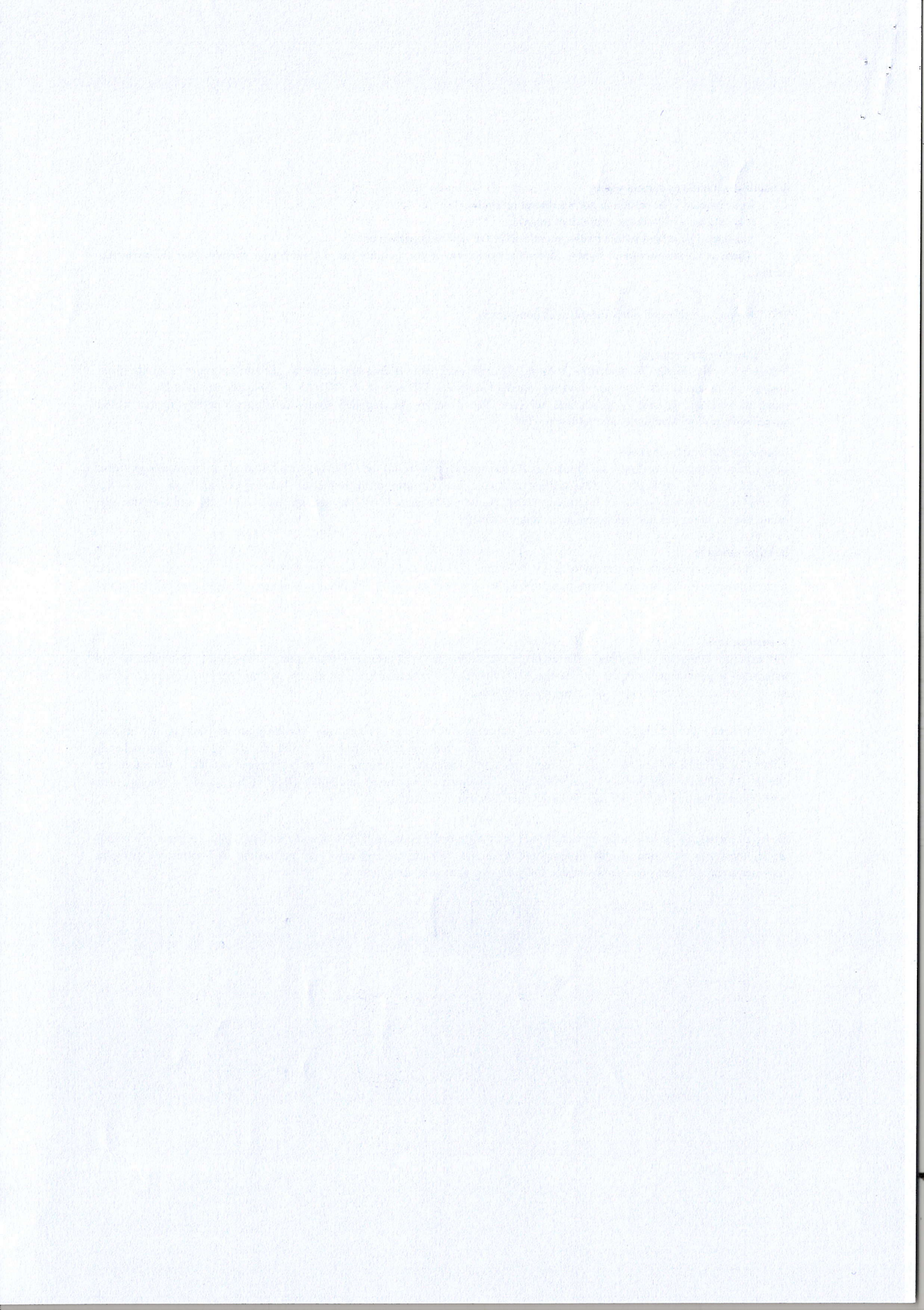
c. Income taxes

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.





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 unrecognized 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.

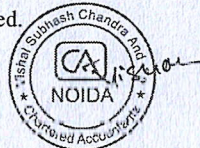
e. Cash and cash equivalents

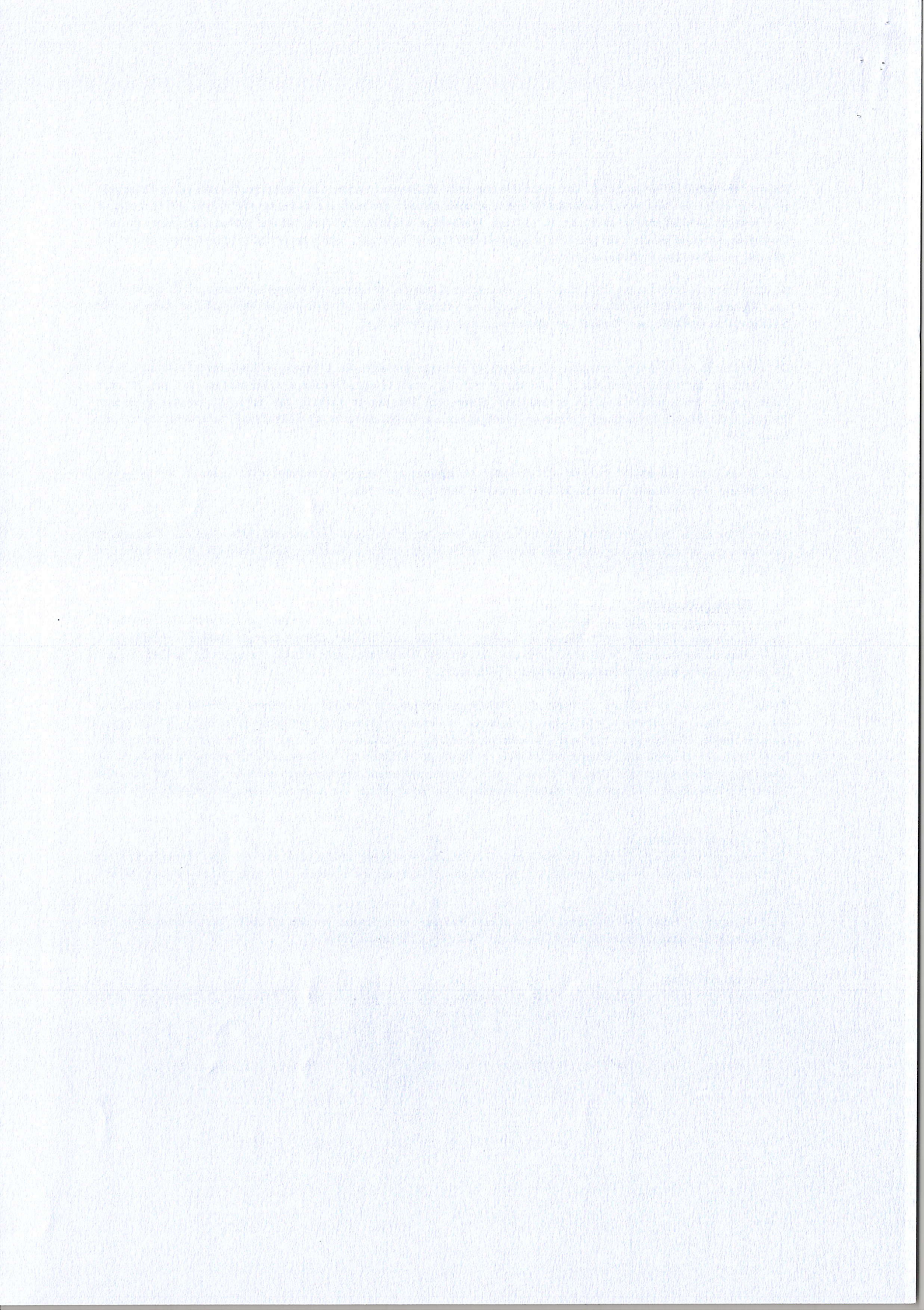
Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and in hand, cheques in hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

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.





g. Financial Instruments

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

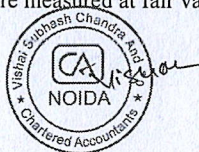
b. Financials assets at fair value through other comprehensive income

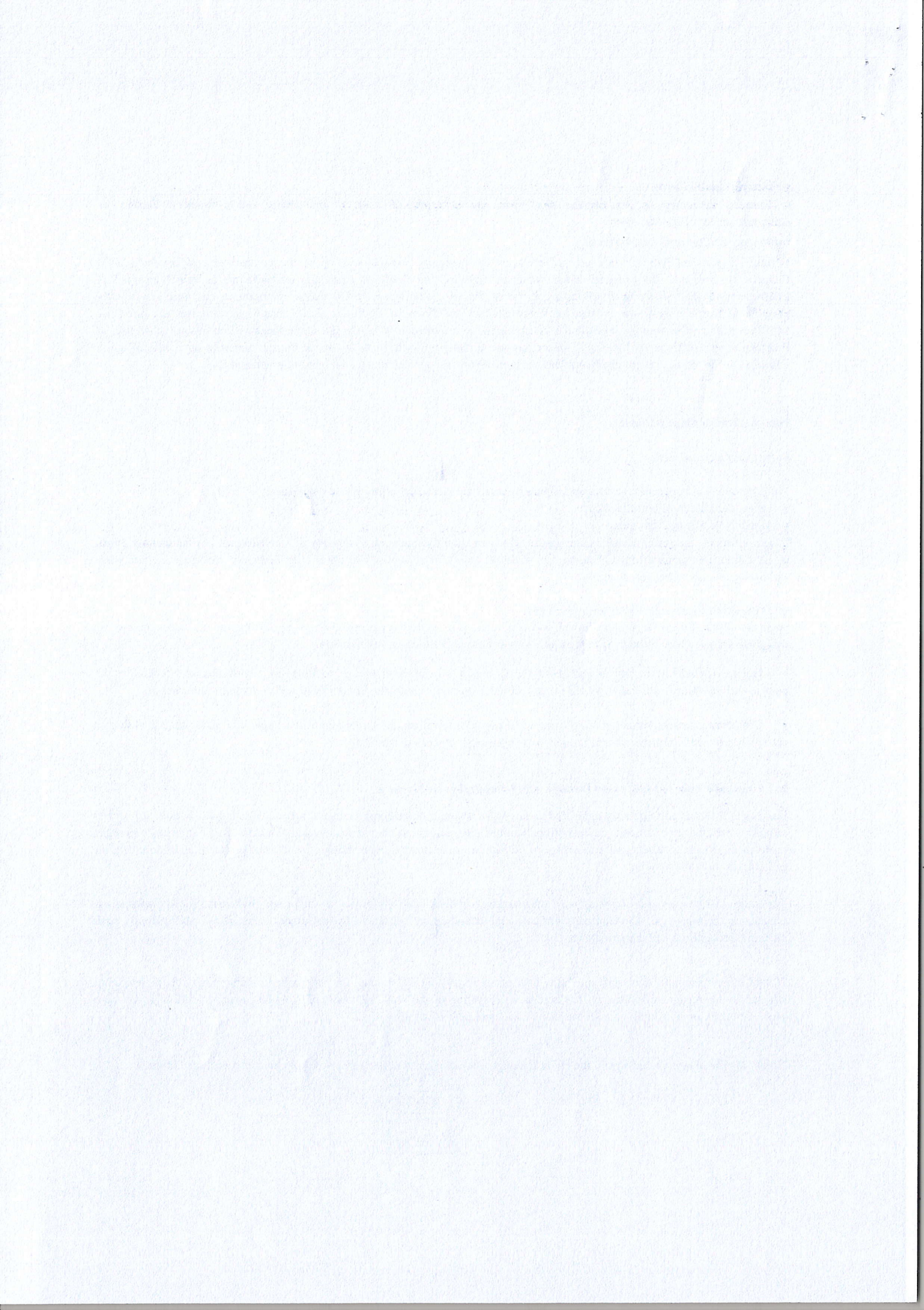
Financials assets is subsequently measured at fair value through other comprehensive income if it is held with in a business model whose objective is achieved by both collections contractual cash flows and selling financial assets and the contractual terms of the financial assets give rise on specified 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





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 the contractual rights to receive cash flows from the asset have expired or the Company has transferred its rights to receive cash 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 under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the statement of profit or loss.

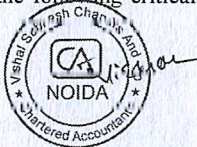
Offsetting of financial instruments

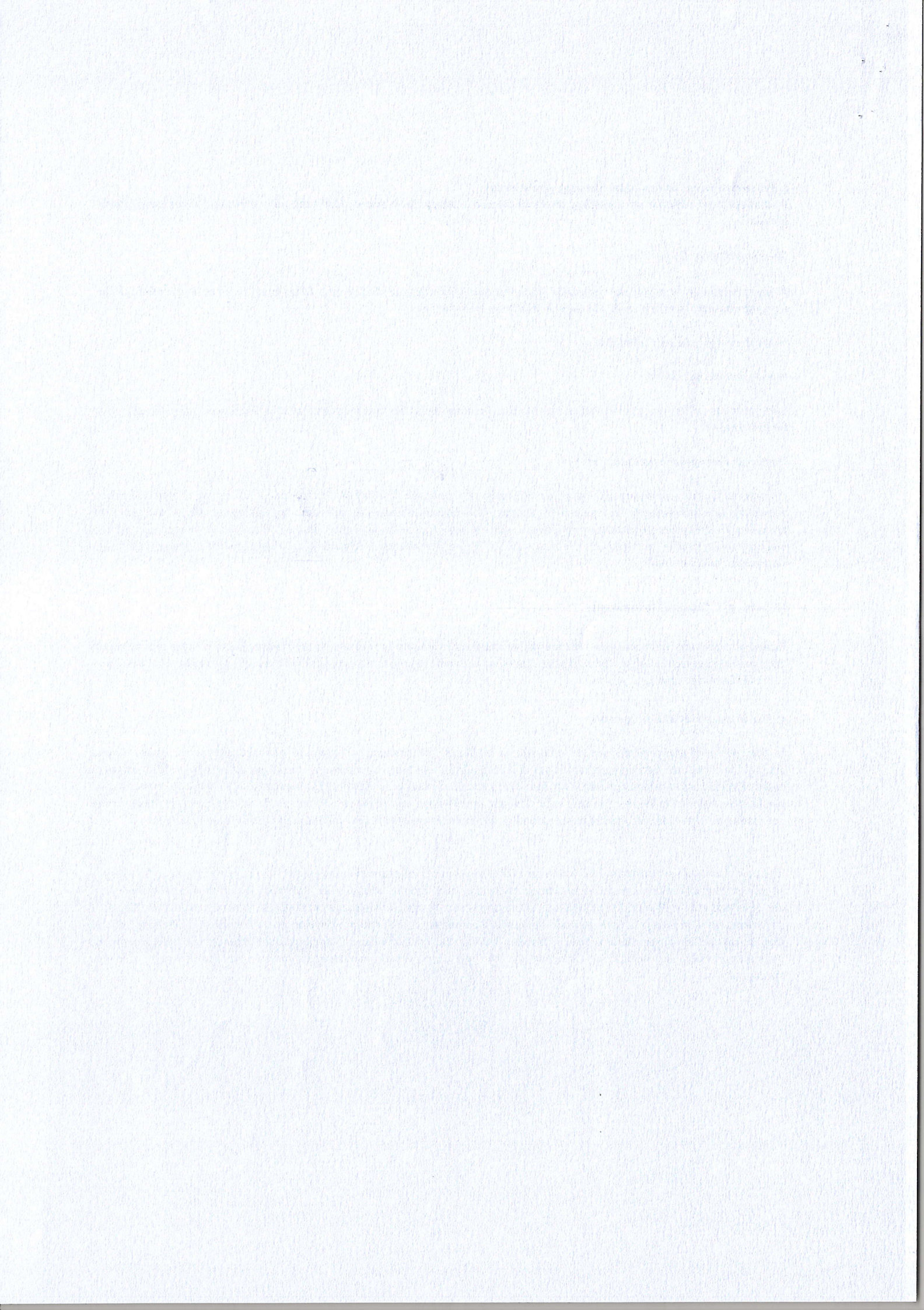
Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.

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.





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 its recoverable amount, the asset is considered as impaired and it's written down to its recoverable amount.

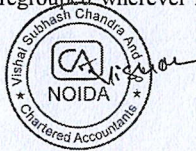
v. Employees Benefits

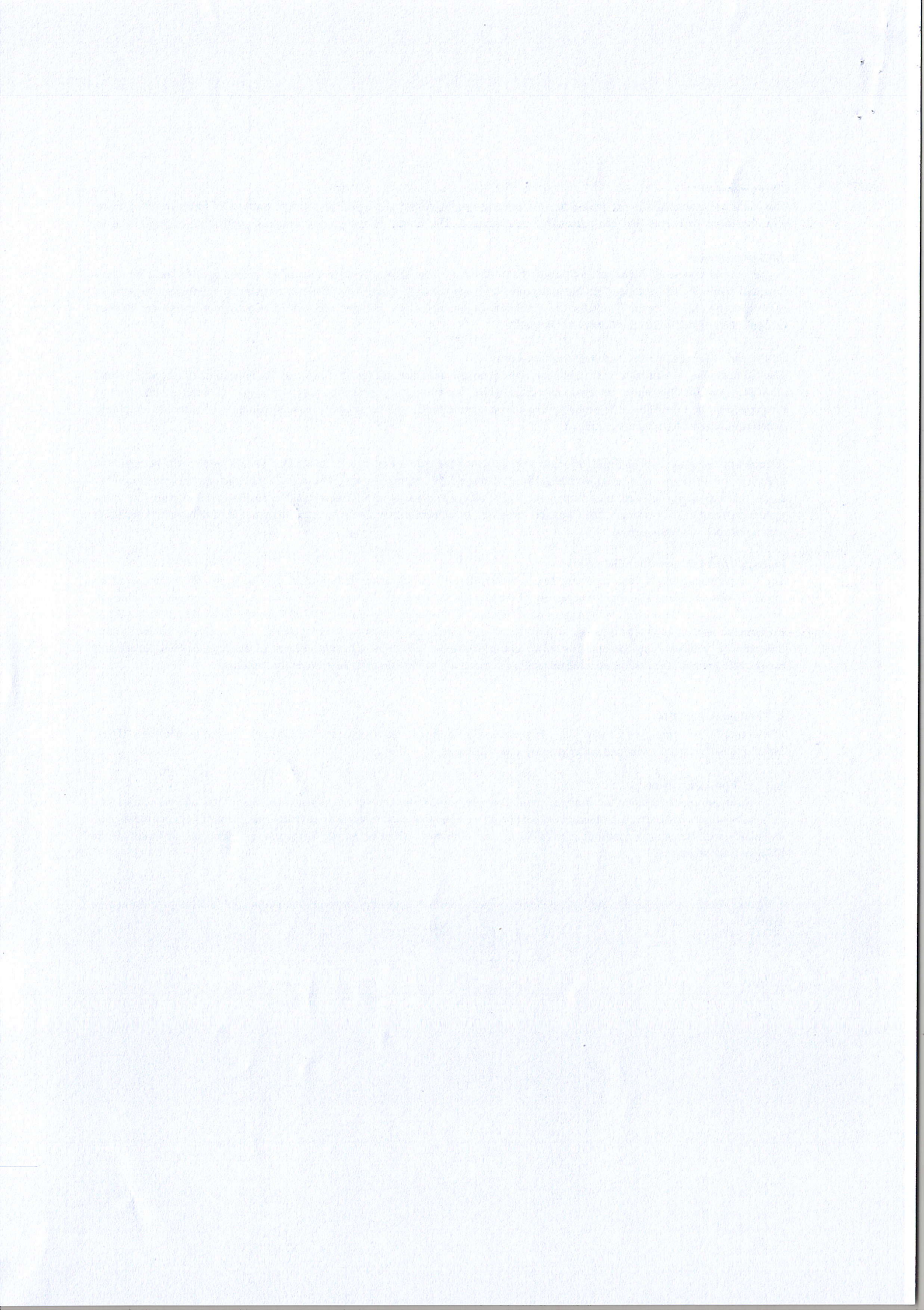
The accounting of employee benefit plans in the nature of defined benefit requires the Company to use assumptions. These assumptions have been explained under employee benefits note.

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.





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

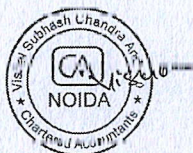
	31-Mar-26 Amount in INR	31-Mar-25 Amount in INR
Investment in Properties	222,941,981	-
Total Other Investment	222,941,981	-

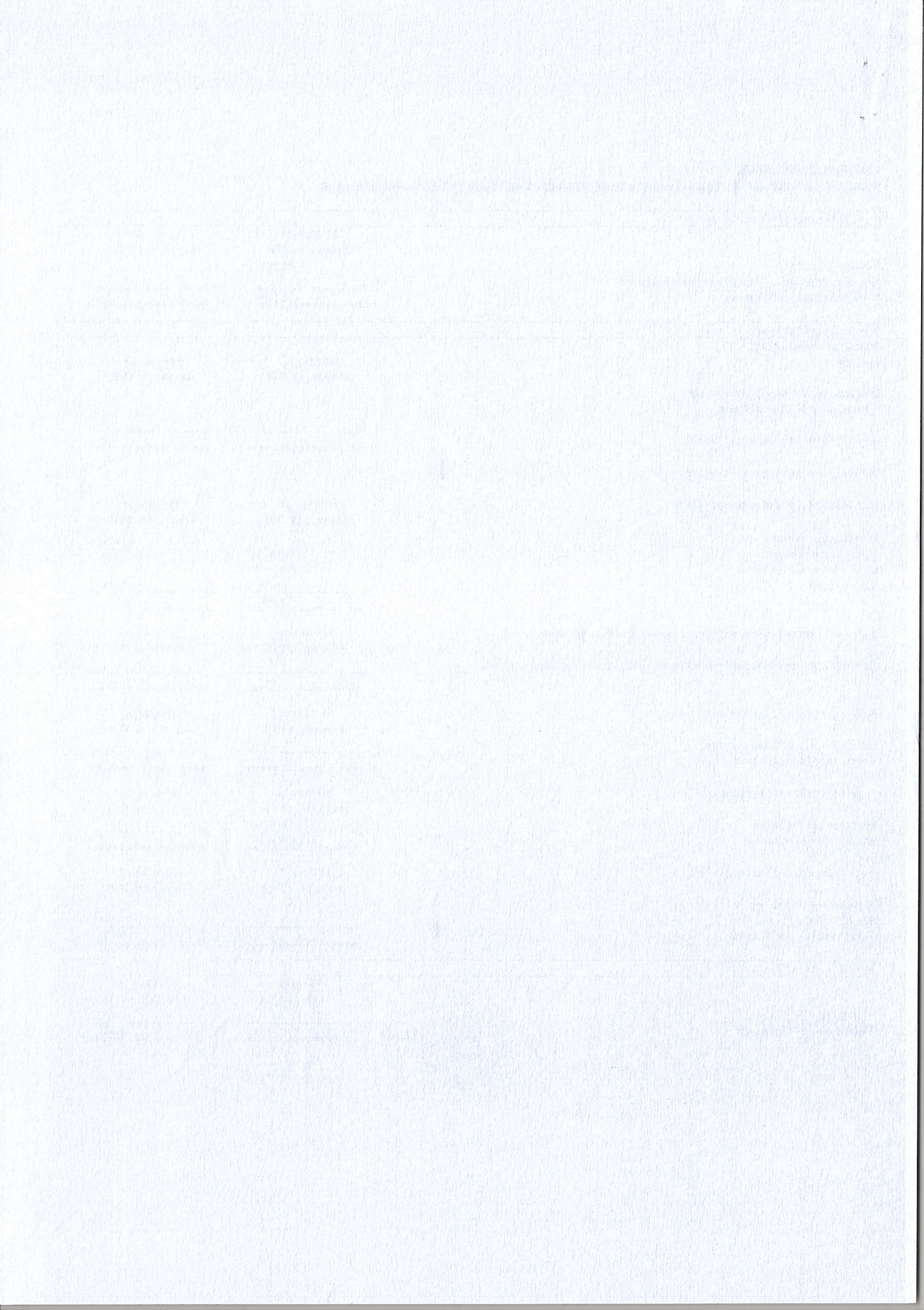
Note 4 (f) : Other Current assets

	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

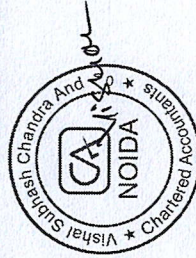


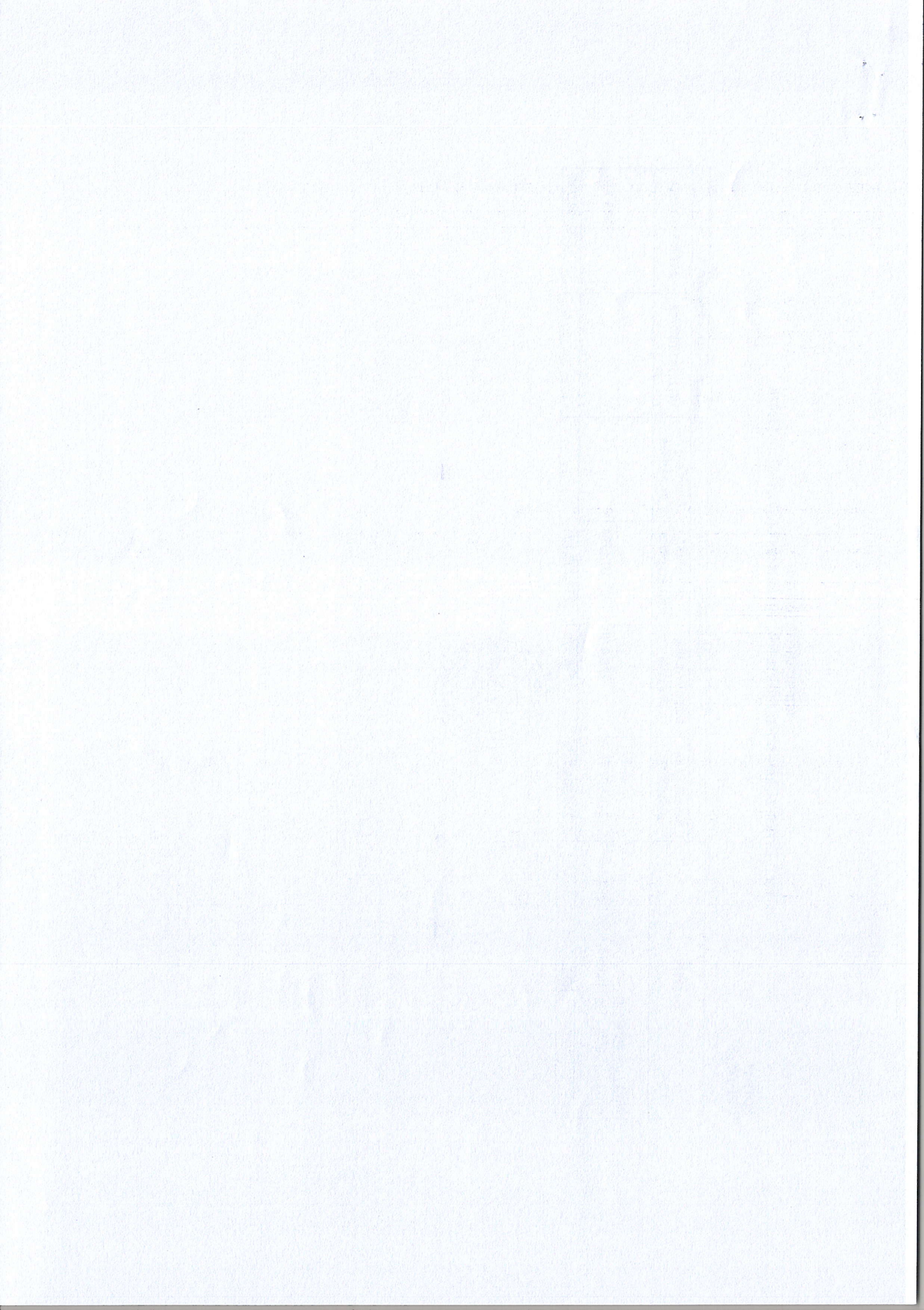


BDR BUILDCON LIMITED
REGD. OFFICE: 21, RING ROAD THIRD FLOOR, LAJPAT NAGAR-IV, NEW DELHI-110024

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
<u>Work - in - Progress:</u> A-1/-49, 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





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.

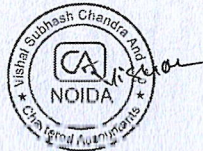
As per records of the Company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

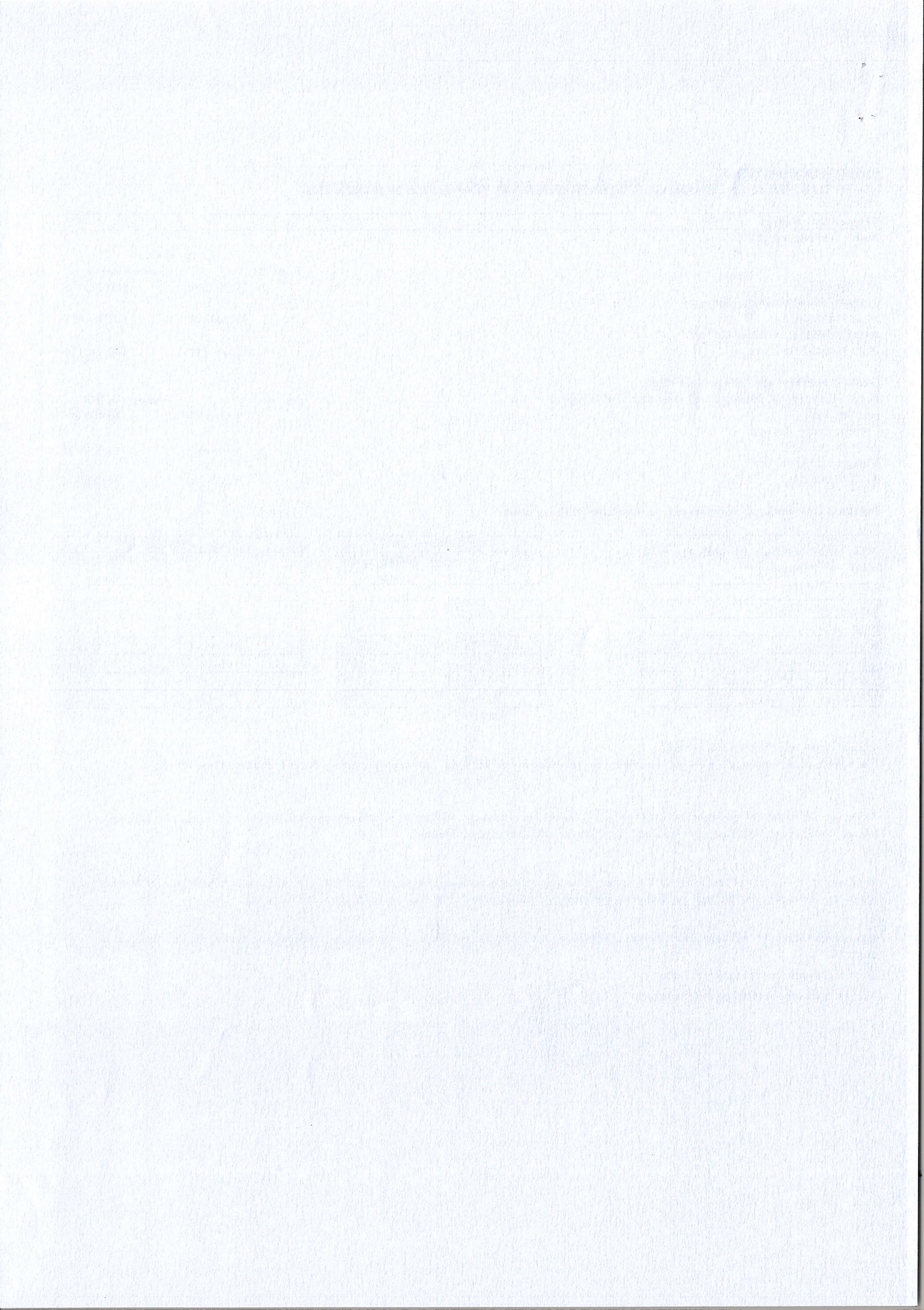
The Company has issued Nil shares of Rs 10/- as fully paid up pursuant to contract(s) without payment being received in cash, or by way of bonus shares out of free reserves during the period of five years immediately preceding the date as at which Balance Sheet is prepared.

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.



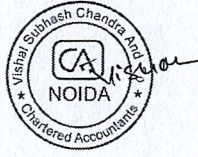


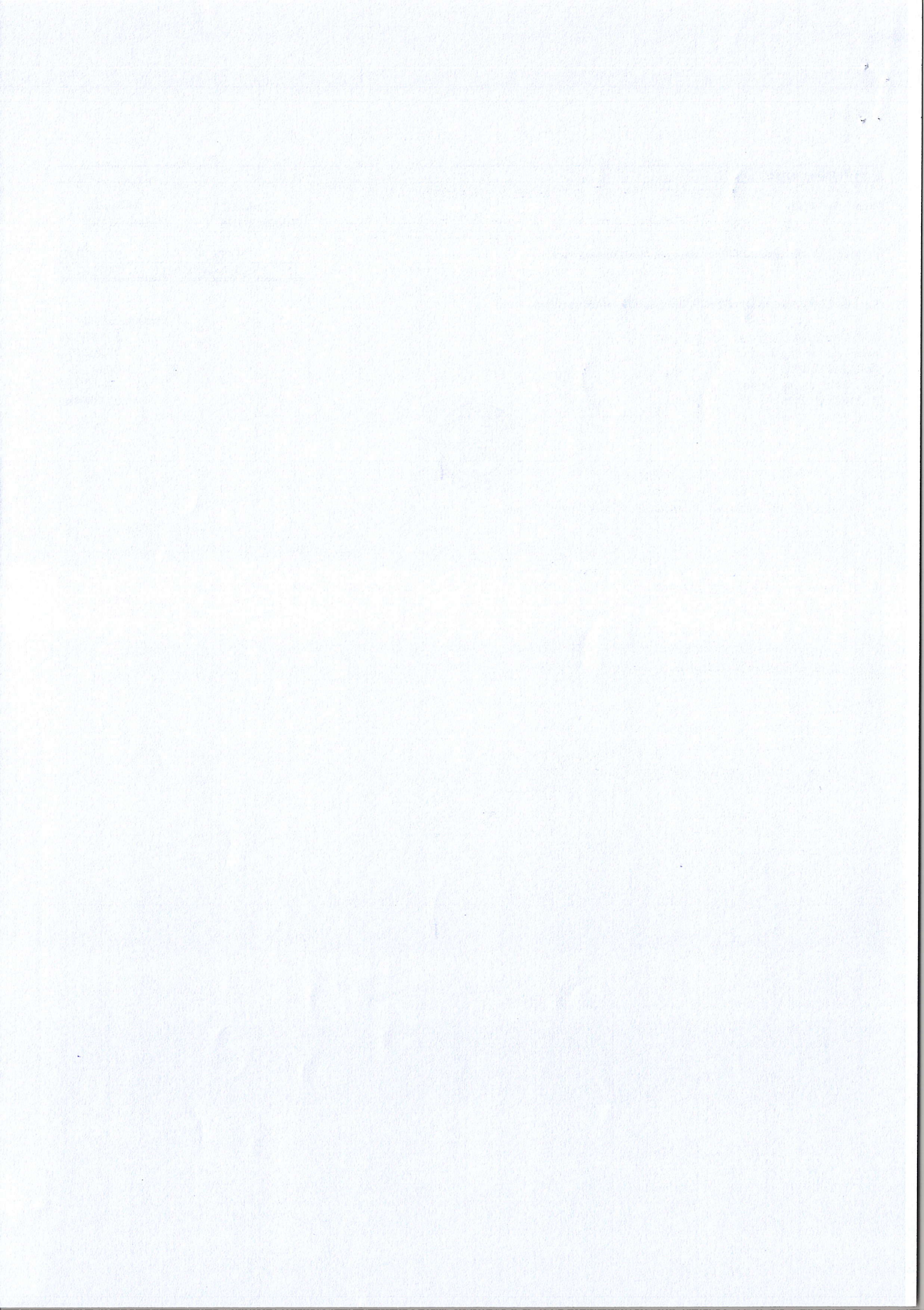
Note 7: Other equity

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	<u>27,706,404</u>	<u>24,714,297</u>
	<u>27,706,404</u>	<u>24,714,297</u>

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





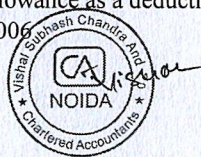
BDR BUILDCON LIMITED**NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026****Financial Liabilities****Note 8: Trade Payable**

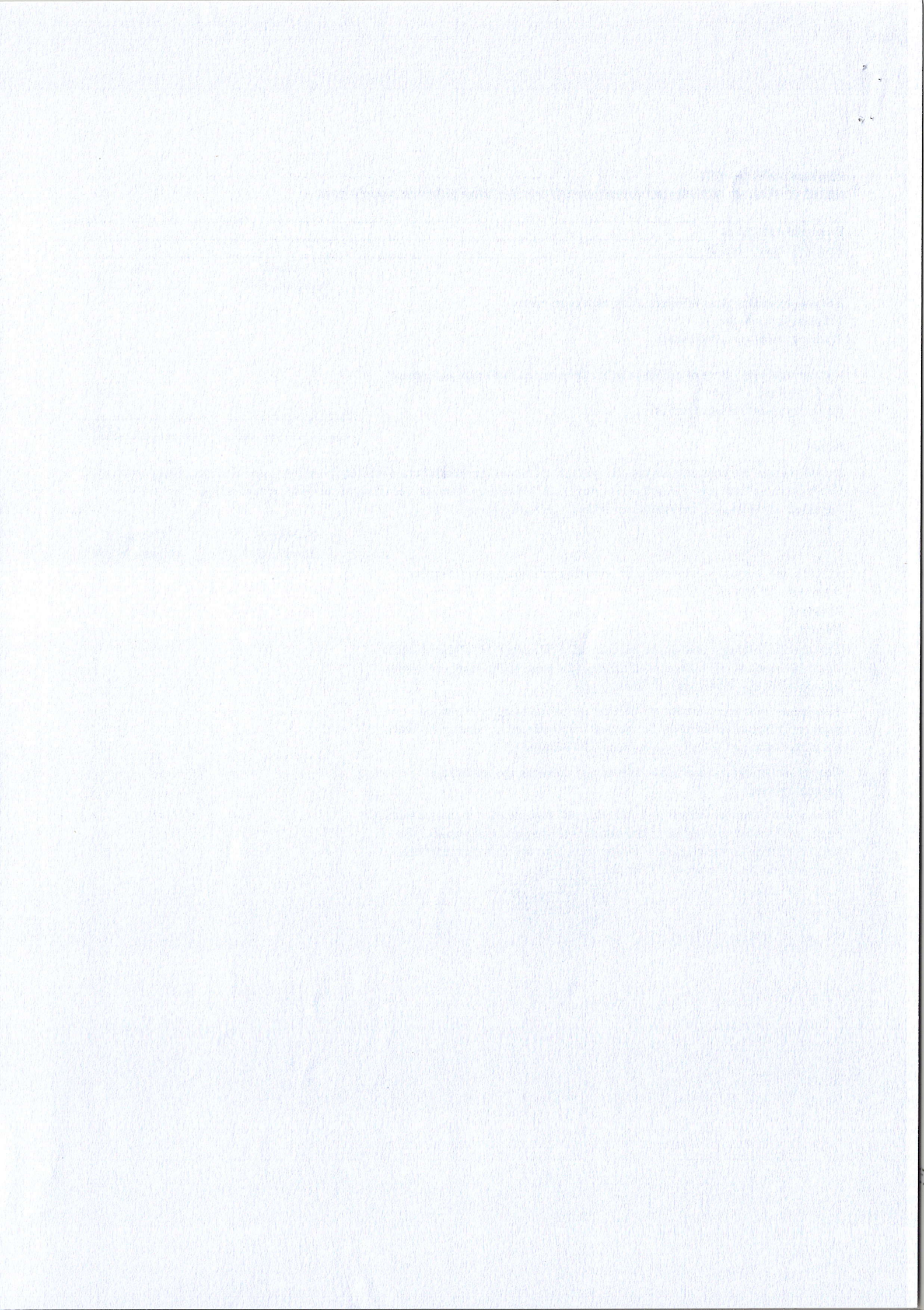
	31-Mar-26 Amount in INR	31-Mar-25 Amount in INR
Total outstanding dues of micro and small enterprises		
Trade payables - Others	-	-
Trade payables to related parties	-	-
Total outstanding dues of creditors other than micro and small enterprises		
Trade payables - Others	-	8,000
Trade payables to related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

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	-	-





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	-
	<u>5,297,806</u>	<u>-</u>

Note 10: Other income

	31-Mar-26 Amount in INR	31-Mar-25 Amount in INR
Interest on IT refund	18	-
Total Other income	<u>18</u>	<u>-</u>

Note 11: Employee benefits expenses

	31-Mar-26 Amount in INR	31-Mar-25 Amount in INR
Salaries and bonus	469,000	444,000
	<u>469,000</u>	<u>444,000</u>

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	<u>830,387</u>	<u>779,093</u>

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.

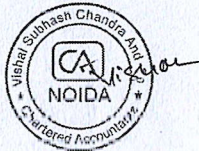
Note 14: Contingent liabilities and commitments

(A) Contingent liabilities (to the extent not provided for)

Nil

(B) Commitments

Nil



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

Note 15: Related Party Disclosures

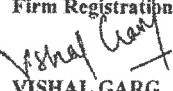
a) **Key management personnel**

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
	<u>48,300,000</u>	<u>5,850,000</u>
(ii) Repayment of Loan		
Renu Gupta	45,750,000	-
Rajesh Gupta HUF	-	500,000
	<u>45,750,000</u>	<u>500,000</u>


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




Managing Director
Rajesh Gupta
DIN: 00163932

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


Director
Renu Gupta
DIN: 00163749


Company Secretary
Nidhi Adhikari
M. No. A28099

Place: New Delhi
Date: 27.04.2026
UDIN# 26548551ATDZBM5339

IN THE COURT OF LD. JUDGE, ADDITIONAL SESSIN ADDITIONAL SESSION JUDGE-03
DWARKA COURT SOUTH WEST NEW DELHI

CC No.1728/2024

IN THE MATTER OF

SERIOUS FRAUD INVESTIGATION OFFICE

..... PETITIONER

VERSUS

Avdhesh Kumar Goel & ORS

.....RESPONDENT

KNOW ALL to whom these presents shall come that I, Rajesh Gupta S/o Late Shri R K Gupta herein, do hereby appoint

Tushar Agarwal, Manu Kapila, Priyamvada Kapila, Arun Kumar

D/3169/2016, P/5862/2019, P/4300/2021, D/3230/2021

Plot No. 17-18, Punj Essen House, 6th Floor, New Delhi-110019

Email: offices@adjurislaw.com, Mobile: 884754347

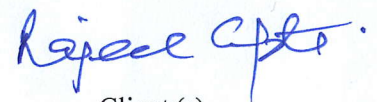
(herein after called the advocate/s) to be my/our Advocate in the above noted case authorize him:-

1. To act, appear and plead in the above-noted case in this Court or in any other Court in which the same may be tried or heard and also in the appellate Court including High Court subject to payment of fees separately for each Court by me/us.
2. To sign, file, verify and present pleadings, appeals, cross-objections or petitions for executions review revision, withdrawal, compromise or other petitions or affidavits or other documents as may be deemed necessary or proper for the prosecution of the said case in all its stages subject to payment of fees for each stage.
3. To file and take back documents, to admit and/or deny the documents of opposite party.
4. To withdraw or compromise the said case or submit to arbitration any differences or disputes that may arise touching or in any manner relating to the said case.
5. To take execution proceedings.
6. To deposit, draw and receive monthly cheques, cash and grant receipts thereof and to do all other acts and things which may be necessary to be done for the progress and in the course of the prosecution of the said case.
7. To appoint and instruct any other Legal Practitioner authorizing him to exercise the power and authority hereby conferred upon the Advocate whenever he may think fit to do so and to sign the power of attorney on our behalf.
8. And I/We the undersigned do hereby agree to rectify and confirm all acts done by the Advocate or his substitute in the matter as my/our own acts, as if done by me/us to all intents and proposes.
9. And I/We undertake that I/We or my/our duly authorized agent would appear in Court on all hearings and will inform the Advocate for appearance when the case is called.
10. And I/We the undersigned do hereby agree not to hold the advocate or his substitute responsible for the result of the said case. 11. The adjournment costs whenever ordered by the Court shall be of the Advocate which he shall receive and retain for himself.
12. And I/We the undersigned to hereby agree that in the event of the whole or part of the fee agreed by me/us to be paid to the advocate remaining unpaid he shall be entitled to withdraw from the prosecution of the said case until the same is paid up. The fee settled is only for the above case and above Court. I//we hereby agree that once fee is paid, I/We will not be entitled for the refund of the same in any case whatsoever and if the case prolongs for more than 3 years the original fee shall be paid again by me/us.

IN WITNESS WHEREOF I/We do hereunto set my/our hand to these presents the contents of which have been understood by me/us on this day of 2026

Accepted subject to the terms of the fees.

Advocate



Client (s)