

Date: 12.02.2025

Department of Corporate Services
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001

BSE Scrip Code-523329

The Manager, Listing Department
The National Stock Exchange of India Ltd.
Exchange Plaza, 5th Floor, C - 1,
Block G, Bandra - Kurla Complex,
Bandra (E), Mumbai – 400051

NSE Symbol- ELDEHSG

Sub: Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024

Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 both dated January 2, 2025, please find attached herewith the Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024.

Please note that the aforesaid information shall also be available on the Company's website at www.eldecogroup.com

You are requested to take the above information on record.

Thanking you,
For Eldeco Housing and Industries Limited

Chandni Vij
Company Secretary
Mem. No. : A46897

Eldeco Housing & Industries Ltd.

STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024
(Amount in Lakhs)

S. No.	Particulars	Standalone						Consolidated					
		Quarter Ended			Nine months ended		Year Ended	Quarter Ended			Nine months ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income												
a	Revenue from Operations	3,018.40	2,918.01	2,079.63	8,466.59	5,411.56	9,547.43	3,466.00	3,337.65	2,160.74	9,722.05	6,350.22	11,270.23
b	Other Income	269.19	263.21	237.36	734.39	566.79	802.74	346.57	300.72	292.24	886.63	719.49	956.10
	Total income	3,285.59	3,181.21	2,316.99	9,200.98	5,978.35	10,350.17	3,812.57	3,638.37	2,452.98	10,608.68	7,069.71	12,226.33
2	Expenses												
a	Cost of Material Consumed, Construction & Other Related Project Cost	2,254.41	1,566.52	1,493.07	5,425.10	4,438.41	7096.45	4,194.08	3,591.88	6,812.20	10,965.09	18,306.12	22,435.33
b	Change in Inventories of Finished Goods, Project in Progress	(766.15)	36.76	(857.42)	(1,272.99)	(2,665.88)	(3,389.79)	(2,193.95)	(1,634.15)	(6,189.86)	(5,567.30)	(16,074.86)	(17,494.20)
c	Employee benefits expense	267.70	252.53	196.27	767.81	610.34	836.24	267.70	252.53	196.27	767.81	610.34	836.24
d	Finance cost	109.49	129.38	113.84	332.22	133.26	290.57	107.45	129.64	113.87	330.46	133.18	291.12
e	Depreciation and amortisation expense	19.43	19.93	16.76	59.04	50.27	78.72	20.15	20.06	16.98	60.21	50.94	79.98
f	Other expenses	495.25	451.63	404.09	1,217.84	1,011.11	1443.36	613.11	634.57	415.96	1,540.40	1,058.00	1,549.82
	Total expenses	2,380.14	2,456.76	1,366.60	6,529.03	3,577.50	6,355.55	3,008.55	2,994.53	1,365.41	8,096.68	4,083.71	7,698.29
3	Profit before share or profit/(loss) of associates, exceptional items and tax	905.45	724.45	950.39	2,671.95	2,400.85	3,994.62	804.02	643.84	1,087.56	2,512.00	2,985.99	4,528.04
4	Share of profit of Associate	-	-	-	-	-	-	-	-	-	-	-	-
5	Profit/(Loss) from operations before exceptional items (1-2)	905.45	724.45	950.39	2,671.95	2,400.85	3,994.62	804.02	643.84	1,087.56	2,512.00	2,985.99	4,528.04
6	Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-
7	Profit/(Loss) before tax	905.45	724.45	950.39	2,671.95	2,400.85	3,994.62	804.02	643.84	1,087.56	2,512.00	2,985.99	4,528.04
8	Tax expense												
a	Current tax	231.44	190.81	232.77	680.78	604.74	1,017.15	231.45	196.48	270.05	696.44	751.85	1,146.24
b	Deferred tax	(4.29)	(3.68)	7.62	(11.64)	19.78	(14.70)	(4.29)	(3.68)	5.83	(11.64)	17.99	(14.88)
c	Earlier Year Taxes	-	-	-	-	-	-	-	-	-	-	(0.04)	10.87
	Total Tax Expenses	227.16	187.13	240.39	669.15	624.52	1,002.45	227.16	192.80	275.88	684.80	769.81	1,142.23
9	Profit/(Loss) for the period	678.29	537.32	710.00	2,002.80	1,776.33	2,992.17	576.86	451.04	811.68	1,827.20	2,216.19	3,385.81
10	Other Comprehensive Income/(Loss)												
	Items that will be reclassified to profit or loss	1.87	1.60	0.13	5.07	4.70	6.40	1.94	1.60	1.57	5.07	4.70	6.40
	Tax impacts on above	(0.47)	(0.40)	0.03	(1.28)	(1.18)	(1.61)	-0.49	(0.41)	(0.39)	(1.28)	(1.18)	(1.61)
	Tax impacts on above	-	-	-	-	-	-	-	-	-	-	-	-
	Total Other Comprehensive Income/(Loss)	1.40	1.20	0.16	3.79	3.52	4.79	1.45	1.19	1.18	3.79	3.52	4.79
11	Total comprehensive income/(Loss) (comprising profit/(Loss) after tax and other comprehensive income after tax for the period)	679.69	538.52	710.16	2,006.59	1,779.85	2,996.96	578.32	452.24	812.86	1,831.00	2,219.71	3,390.61
12	Net Profit attributable to												
	Owners of the Company	678.29	537.32	710.00	2,002.80	1,776.33	2,992.17	576.86	451.04	811.68	1,827.20	2,216.19	3,385.81
	Non-Controlling interest	-	-	-	-	-	-	-	-	-	-	-	-
13	Other comprehensive income attributable to												
	Owners of the Company	1.40	1.20	0.16	3.79	3.52	4.79	1.45	1.19	1.18	3.79	3.52	4.79
	Non-Controlling interest	-	-	-	-	-	-	-	-	-	-	-	-
14	Total comprehensive income attributable to												
	Owners of the Company	679.69	538.52	710.16	2,006.59	1,779.85	2,996.96	578.32	452.24	812.86	1,831.00	2,219.71	3,390.61
	Non-Controlling interest	-	-	-	-	-	-	-	-	-	-	-	-
15	Paid-up equity share capital (Face Value of Rs. 2/- each)	196.66	196.66	196.66	196.66	196.66	196.66	196.66	196.66	196.66	196.66	196.66	196.66
16	Earnings per share (before extraordinary items) (Not annualised) :												
	Basic (Rs.)	6.90	5.46	7.22	20.37	18.06	30.43	5.87	4.59	8.25	18.58	22.54	34.43
	Diluted (Rs.)	6.90	5.46	7.22	20.37	18.06	30.43	5.87	4.59	8.25	18.58	22.54	34.43

Eldeco Housing & Industries Ltd.

For Eldeco Housing & Industries Ltd.

Regd. & Corp. Off. : Eldeco Corporate Chamber-1, 2nd Floor, Vibhuti Khand (Opp. Mandi Parishad), Gomti Nagar, Lucknow-226010
Tel.: 0522-4039999, Fax: 0522-4039900 E-mail: eldeco@eldecogroup.com Website: www.eldecogroup.com
CIN : L45202UP1985PLC099376

Pankaj Bajaj
Chairman cum Managing Director

Notes:

- 1 The above results were reviewed and recommended by the Audit Committee & approved by the Board of Directors at their meetings held on February 12, 2025. The Statutory Auditors of the Company have carried out Limited Review of the aforesaid results.
- 2 The standalone and consolidated financial results have been prepared in accordance with the principle and procedures of Indian Accounting Standards ("IND AS") as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013.
- 3 In line with the provisions of IND AS 108 – Operating Segments and on the basis of review of operations being done by the management of the Company, the operations of the group falls under activities of Real Estate, which is considered to be the only reportable segment by the management.
- 4 The financial results of the Company for the quarter and nine months ended December 31, 2024 are also available on the Company's website (www.eldecogroup.com) and on the website of BSE Limited (www.bseindia.com) and National Stock Exchange of India Limited (www.nseindia.com).
- 5 Figures for the previous period have been regrouped wherever necessary to confirm the current period classification.

Place: New Delhi
Date: 12.02.2025

For and on behalf of the Board
For Eldeco Housing and Industries Limited
For Eldeco Housing & Industries Ltd.
Pankaj Bajaj
Pankaj Bajaj
Chairman cum Managing Director

DOOGAR & ASSOCIATES

Chartered Accountants

B-86, New Agra Colony, Agra-282005 (U.P.)

Ph.: +91-562-4003365, Mob.: +91-9319100153, 9997153153

E-mail : uditbansalca@gmail.com

Limited Review Report on Unaudited Standalone Financial Results of the Company for the quarter and nine months ended 31st December 2024 pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

The Board of Directors,
Eldeco Housing and Industries Limited,
2nd Floor, Eldeco Corporate Chamber-1,
Vibhuti Khand (Opp. Mandi Parishad),
Gomti Nagar, Lucknow,
Uttar Pradesh- 226010.

Dear Sirs,

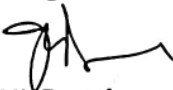
We have reviewed the accompanying statement of unaudited standalone financial results of **Eldeco Housing and Industries Limited ("the Company")** for the quarter and nine months ended **December 31, 2024 ("the Statement")** attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related interim financial statements, which has been prepared in accordance with Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), specified under Section 133 of the Companies Act, 2013 as applicable read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance about whether the financial statements are free from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) and SEBI Circular dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Doogar & Associates
Chartered Accountants
Firm's Registration Number: 000561N


CA. Udif Bansal
Partner
Membership No. 401642
UDIN: 25401642BMJNMQ5432



Place: Agra
Date: 12th February, 2025

DOOGAR & ASSOCIATES

Chartered Accountants

B-86, New Agra Colony, Agra-282005 (U.P.)

Ph.: +91-562-4003365, Mob.: +91-9319100153, 9997153153

E-mail : uditbansalca@gmail.com

Limited Review Report on Unaudited Consolidated Financial Results of the Company for the quarter and nine months ended 31st December 2024 pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

The Board of Directors,
Eldeco Housing and Industries Limited,
2nd Floor, Eldeco Corporate Chamber-1,
Vibhuti Khand (Opp. Mandi Parishad),
Gomti Nagar, Lucknow,
Uttar Pradesh- 226010.

Dear Sirs,

We have reviewed the accompanying statement of unaudited consolidated financial results of **Eldeco Housing and Industries Limited** (“the Parent”), and its subsidiaries, (collectively referred to as “the group”) for the quarter and nine months ended **December 31, 2024** (“the Statement”) attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (“the Regulation”), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 (“Circular”).

This Statement, which is the responsibility of the Parent’s Management and approved by the Parent’s Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 “Interim Financial Reporting” (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, “Review of Interim Financial Information performed by the Independent Auditor of the Entity” issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we could become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

The Statement includes the results of the entities mentioned in Annexure I to the statement.

We did not review the financial results of 33 subsidiary companies included in the consolidated unaudited financial results, whose financial results reflect total revenues (including other income) of Rs. 173.96 lacs & Rs. 478.80 lacs and total net profit/(loss) of Rs. (175.00) lacs & (272.66) lacs for the quarter and nine months ended December 31, 2024, respectively as considered in the consolidated unaudited financial results.

These financial results are certified by the management of respective companies and our conclusion on the Statement in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on the basis of financial statement as certified and procedures performed by us as stated in paragraph 3 above. Our conclusion on the statement is not modified in respect of above matter.

Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the financial statements as certified by the management referred to above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement principles laid in the aforesaid Indian Accounting Standard as specified under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation, read with circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Doogar & Associates
Chartered Accountants
Firm's Registration Number: 000561N



CA. Udit Bansal
Partner
Membership No. 401642
UDIN: 25401642BMJNMR1733



Place: Agra
Date: 12th February, 2025

Annexure –I

S. No.	Name of Company	Relationship
1.	Aaj Constructions Private Limited	Wholly owned Subsidiary
2.	Artistry Construction Private Limited	Wholly owned Subsidiary
3.	Ascendancy Constructions Private Limited	Wholly owned Subsidiary
4.	Carnation Realtors Private Limited	Wholly owned Subsidiary
5.	Cascade Constructions Private Limited	Wholly owned Subsidiary
6.	Conviction Constructions Private Limited	Wholly owned Subsidiary
7.	Conception Realtors Private Limited	Wholly owned Subsidiary
8.	Deepjyoti Constructions Private Limited	Wholly owned Subsidiary
9.	Dua Constructions Private Limited	Wholly owned Subsidiary
10.	Eco World Properties Private Limited	Wholly owned Subsidiary
11.	Erudite Constructions Private Limited	Wholly owned Subsidiary
12.	Facility Constructions Private Limited	Wholly owned Subsidiary
13.	Flourish Constructions Private Limited	Wholly owned Subsidiary
14.	Frozen Constructions Private Limited	Wholly owned Subsidiary
15.	Garv Constructions Private Limited	Wholly owned Subsidiary
16.	Heather Buildcon Private Limited	Wholly owned Subsidiary
17.	Iris Realtors Private Limited	Wholly owned Subsidiary
18.	Eldeco Inception Buildtech Private limited	Wholly owned Subsidiary
19.	Khwahish Constructions Private Limited	Wholly owned Subsidiary
20.	Miraculous Properties Private Limited	Wholly owned Subsidiary
21.	Neo Realtors Private Limited	Wholly owned Subsidiary
22.	Neptune Infracon Private Limited	Wholly owned Subsidiary
23.	Numerous Constructions Private Limited	Wholly owned Subsidiary
24.	Omni Farms Private Limited	Wholly owned Subsidiary
25.	Placate Constructions Private Limited	Wholly owned Subsidiary
26.	Primacy Constructions Private Limited	Wholly owned Subsidiary
27.	Eldeco Prosper Constructions Private Limited	Wholly owned Subsidiary
28.	Proficiency Real Estate Private Limited	Wholly owned Subsidiary
29.	Samarjit Constructions Private Limited	Wholly owned Subsidiary
30.	Shivaye Constructions Private Limited	Wholly owned Subsidiary
31.	Spring Greens Realty Private Limited	Wholly owned Subsidiary
32.	Suniyjit Constructions Private Limited	Wholly owned Subsidiary
33.	Supremacy Builders Private Limited	Wholly owned Subsidiary
34.	Sushobhit Constructions Private Limited	Wholly owned Subsidiary
35.	Swarajya Builders Private Limited	Wholly owned Subsidiary
36.	Swarg Constructions Private Limited	Wholly owned Subsidiary
37.	Swabhiman Buildtech Limited	Wholly owned Subsidiary
38.	Turbo Realtors Private Limited	Wholly owned Subsidiary
39.	Utsav Constructions Private Limited	Wholly owned Subsidiary
40.	Yojna Constructions Private Limited	Wholly owned Subsidiary



- B. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc.- Not Applicable.**
- C. Format for disclosing outstanding default on loans and debt securities- Not Applicable, there is no default.**
- D. Format for disclosure of related party transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – Not Applicable for this quarter.**
- E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along with annual audited financial results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable for this quarter.**