

Date: 14th February 2025

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

Dear Sir/ Madam,

Scrip Code: 123456
Symbol: PANSARI
ISIN: INE697V01011

Sub: Outcome of Board Meeting and Submission of Un-Audited Financial Results for the third quarter ended 31st December 2024

Ref: Regulation 30 & 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulation, 2015

Pursuant to Regulation 30 & 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") as amended from time to time this is to inform you that the Board of Directors at its meeting held today i.e. **Friday, the 14th day of February 2025** has approved the Unaudited Financial Results of the Company for the Third Quarter ended 31st December' 2024. The said results were reviewed by the Audit Committee at its meeting held prior to the Board Meeting. Further please find enclosed herewith:

1. Statement of Unaudited Standalone & Consolidated Financial Results of the Company for the Third Quarter ended 31st December' 2024.
2. Limited Review Report of the statutory Auditor of the Company in respect of said results

The meeting of the Board of Directors of the company commenced at 02.00 P.M. and concluded at 04:30 P.M.

This is for your information and records.

Thanking You,
Yours Sincerely,
For Pansari Developers Limited

RAJSHREE
SOMANI

Digitally signed by RAJSHREE
SOMANI
Date: 2025.02.14 16:32:40
+05'30'

Rajshree Somani
Company Secretary & Compliance Officer
Membership No: A61410

Encl: As above

Pansari Developers Limited

Independent Auditor's Review Report on unaudited Ind AS Standalone Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to

The Board of Directors of Pansari Developers Limited

1. We have reviewed the accompanying Statement of Unaudited Ind AS Standalone Financial Results of Pansari Developers Limited for the quarter ended **December 31, 2024**, and year to date from April 1, 2024 to December 31, 2024 ("the Statement"). The statement has been prepared by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is Responsibility of the company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the 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. Our responsibility is to express a conclusion on the statement based on our review.
3. 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 as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement Principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies

Network : GARV & Affiliates

Branch : 19, R. N. Mukherjee Road, Eastern Building, 1st Floor, Kolkata 700 001
Kolkata | Bengaluru | Chennai | Guwahati | Hyderabad | Mumbai

Act, 2013 as amended, 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 the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For G A R V & ASSOCIATES

Chartered Accountants

Firm Registration No. 301094E

Place : Kolkata

Date : 14th February, 2025

UDIN : 25062982-BMGGWQ2578



Ashish Rustagi

(ASHISH RUSTAGI)

Partner

Membership No. : 062982

PANSARI DEVELOPERS LIMITED
Corporate Identity Number : L72200WB1996PLC079438
Statement of Unaudited Financial Results for the Quarter/Nine Months ended 31st December, 2024

(Rs in Lakh)

Sl. No.	Particulars	Standalone						
		Quarter Ended			Nine Months Ended		Year Ended	
		31st December 2024	30th September 2024	30th June 2024	31st December 2023	31st December 2024	31st December 2023	31st March 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations							
	(a) Revenue from Operations	419.85	606.75	756.94	3,029.59	1,783.53	4,384.20	5,340.03
	(b) Other Income	76.67	115.57	85.48	101.58	277.71	294.97	518.74
	Total Income	496.51	722.31	842.41	3,131.17	2,061.24	4,679.17	5,858.78
2	Expenditure							
	(a) Operating Cost	452.43	786.82	856.36	1,434.60	2,095.62	2,394.36	3,385.43
	(b) Changes in Inventories	(260.66)	(452.96)	(363.65)	1,177.30	(1,077.27)	1,137.58	905.22
	(c) Employee Benefits Expenses	17.98	22.10	17.93	20.69	58.01	71.44	95.51
	(d) Finance Costs	80.95	106.81	89.08	109.85	276.85	312.82	413.38
	(e) Depreciation and Amortisation Expenses	98.23	98.98	99.21	44.50	296.42	133.42	191.79
	(f) Other Expenses	34.83	43.60	27.03	78.04	105.45	165.37	256.49
3	Total Expenses	423.76	605.36	725.96	2,864.98	1,755.09	4,214.99	5,247.82
4	Profit before Exceptional Items	72.75	116.96	116.45	266.19	306.16	464.18	610.96
5	Add : Exceptional Item	-	-	-	-	-	-	-
6	Profit before Tax	72.75	116.96	116.45	266.19	306.16	464.18	610.96
	Less : Tax Expense							
	(a) Current Tax	12.01	18.27	17.34	39.11	47.62	67.15	74.47
	(b) Mat Credit Entitlement	10.70	14.64	14.27	21.26	39.61	27.15	21.81
	(c) Deferred Tax	(7.69)	(7.13)	(9.36)	(1.28)	(24.18)	(0.91)	3.15
	(d) Mat Credit for Earlier Year	-	-	-	-	-	-	(0.49)
	(e) Income tax for Earlier year	-	-	-	-	-	(0.84)	(8.75)
7	Total Tax	15.01	25.78	22.26	59.10	63.05	92.54	90.20
8	Net Profit	57.74	91.18	94.19	207.10	243.11	371.63	520.76
	Other Comprehensive Income (After Tax)							
	(a) Items that cannot be Reclassified to P&L A/c	-	-	-	-	-	-	2.13
	Re-measurement income/ (loss) on defined benefit plans	-	-	-	-	-	-	(0.59)
	Income tax relating to above items	-	-	-	-	-	-	0.43
	Fair Value through OCI of Equity Investment	-	-	-	0.00	-	0.43	(0.05)
	(b) Income tax relating to above items	-	-	-	(0.00)	-	(0.05)	(0.05)
9	Total Other Comprehensive Income (a+b)	-	-	-	0.00	-	0.38	1.92
10	Total Comprehensive Income for the period (8+9)	57.74	91.18	94.19	207.10	243.11	372.02	522.68
	Paid Up Share Capital (Face Value Rs 10 each)	1,744.68	1,744.68	1,744.68	1,744.68	1,744.68	1,744.68	1,744.68
	Earning per share (Face Value Rs 10 each)							
	(a) Basic	0.33	0.52	0.54	1.19	1.39	2.13	2.98
	(b) Diluted	0.33	0.52	0.54	1.19	1.39	2.13	2.98

Notes:

- (a) The Financial Results of the Company for the Quarter ended 31st December, 2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 14th February, 2025. The Statutory Auditors of the Company have carried out Audit of these results and the results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- (b) The financial results of the company have been prepared in accordance with Indian Accounting Standard (IND AS) notified under the companies (Indian Accounting Standard) Rules 2015 as amended by the companies (Indian Accounting Standard) (Amendment) Rules 2016. The company adopted IND AS from 01.04.2021 and accordingly these Financial Results (Including for all the periods presented in accordance with IND AS 101 first time adoption of Accounting Standards) have been prepared.
- (c) The company does not have any extraordinary or exceptional items to report for the above period.
- (d) The Company does not have more than one reportable segment.
- (e) Comparative figures have been rearranged / regrouped wherever necessary.
- (f) The IND AS compliant corresponding figures in the previous years have not been subjected to review/audit however the company's management has exercised necessary due diligence to insure that such financial results provide true and fair view of its affairs.
- (g) The figures for the quarter ended 31st December, 2024 are the balancing figure between the unaudited figures in respect of Nine Months ended 31st December, 2024 and Published Figure upto the end of the second quarter ended 30th September, 2024.
- (h) Figures of the Previous Periods have been re-arranged/regrouped wherever necessary to conform to current period's classification.

For and on behalf of the board

For Pansari Developers Limited


Mahesh Agarwal
Chairman & Managing Director
DIN: 004807311

Place : Kolkata
Date: 14th February, 2025

Mahesh Kumar Agarwal
(Managing Director & Chairman)
(DIN No. 004807311)

10/10/2010

Mr. A. J. ...
Director of ...
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