

ARUN NARESH & CO.

Chartered Accountants

KP-1, PITAMPURA

New Delhi-110034

Tel/Fax: 011-49879800, 45138005

Email: ca.arunnaresh@gmail.com

To,
The Board of Directors of
Pushpanjali Realms and Infratech Limited
Nath House, Devpura, Haridwar

1. We have audited the accompanying statement of standalone Financial results of Pushpanjali Realms and Infratech limited ("the company") for the half year and the year ended March 31, 2019 ("the statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Lising Obligations and Disclosure Requirements) Regulations, 2015, as modification by circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. This Statement, which is the responsibility of the company's Management and approved by the Board of Directors, has been compiled from the Standalone Financial Statements which have been prepared in accordance with Accounting Standards prescribed under section 133 of the companies Act 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such Standalone Financial Statements.
3. We conducted our audit in accordance with the standards on Auditing Issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirement and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the Risk of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the company's preparation and fair presentation of the statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control. An audit also includes evaluating the appropriateness of the accounting

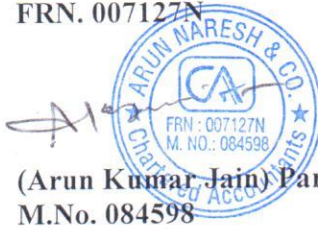


policies used and the reasonableness of the accounting estimate made by management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

4. In our opinion and to the best of our information and according to explanations given to us the Statement:
- a) are presented in accordance with the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016; and
 - b) give a true and fair view in conformity with the aforesaid Accounting Standards and other accounting principles generally accepted in India of the profit and other Financial information of the company for the half year and year ended 31st March 2019.

**For Arun Naresh & Co.
Chartered Accountants
FRN. 007127N**



**(Arun Kumar Jain) Partner
M.No. 084598**

**Place : Dehradun
Date: 29/05/2019**

PUSHPANJALI REALMS AND INFRA TECH LIMITED

Statement of Audited Financial Results for Half yearly and Yearly ended on 31st March 2019

CIN:- L70102UR2013PLC000787

"Figures in Lakh"

Particulars	6 Month Ended				Year Ended	Year Ended
	01.10.2018 to 31.03.2019	01.04.2018 to 30.09.2018	01.10.2017 to 31.03.2018	01.04.2017 to 30.09.2017	01.04.2018 to 31.03.2019	01.04.2017 to 31.03.2018
	Audited	Unaudited	Audited	Unaudited	Audited	Audited
INCOME						
-Revenue from operations	337.14	1,030.68	1,898.69	1,069.26	1,367.82	2,967.95
-Other income	0.79	0.59	2.16	-	1.38	2.16
Total Revenue	337.93	1,031.27	1,900.85	1,069.26	1,369.20	2,970.11
EXPENSES						
-Cost of Construction	901.16	1,255.70	2,026.57	1,458.86	2,156.86	3,485.43
-Changes in inventories of Finished goods, work-in-progress and others	(371.03)	(227.85)	-911.83	(764.81)	-598.88	(1,676.64)
-Employee benefits expense	62.53	74.59	70.15	92.09	137.12	162.24
-Finance costs	10.99	11.02	9.35	9.80	22.01	19.15
-Depreciation and amortization expense	25.04	24.83	19.97	20.26	49.87	40.23
-Other expenses	28.51	59.91	165.33	67.22	88.42	232.55
Total Expenses	657.20	1,198.20	1,379.54	883.42	1,855.40	2,262.96
-Profit Before Exceptional and Extraordinary Items and Tax	(319.27)	-166.93	521.31	185.84	-486.20	707.15
-Exceptional Items	-	-	-	-	-	-
-Profit before extraordinary items and tax	(319.27)	-166.93	521.31	185.84	-486.20	707.15
-Extraordinary Items	-	-	-	-	-	-
-Profit before tax	(319.27)	-166.93	521.31	185.84	-486.20	707.15
Tax Expense:	-	-	-	-	-	-
- Current tax	-	-	151.80	51.20	-	203.00
- Previous Tax	85.88	-	21.50	-	85.88	21.50
- Deferred tax	(140.95)	-50.30	-4.75	-	-191.25	-4.75
Profit (Loss) for the period	-264.20	-116.63	352.76	134.64	-380.83	487.40
Earnings per equity share:						
(1) Basic	(2.63)	(1.17)	3.53	1.58	-3.80	5.26
(2) Diluted	(2.63)	(1.17)	3.53	1.58	-3.80	5.26

By Order of the Board

For Pushpanjali Realms And Infratech Limited

Deepak Kumar
Managing Director and CEO
DIN: 01616201



Place:- Dehradun
Date:- 29-05-2019

PUSHPANJALI REALMS AND INFRATECH LIMITED
Statement of Assets and Liabilities

Disclosure as required under Regulation 33 of the SEBI (Listing Obligations and disclosure requirement Regulation, 2015
CIN:- L70102UR2013PLC000787

Particulars	AS AT 31.03.2019 Audited	AS AT 31.03.2018 Audited
I. EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	1001.10	1,001.10
(b) Reserves and surplus	1880.84	2,261.68
2 Share application money pending allotment	-	-
3 Non-current liabilities		
(a) Long-term borrowings	2087.09	894.82
(b) Deferred tax liabilities (Net)	-	3.82
(c) Other Long term liabilities	-	-
(d) Long-term provisions	-	-
4 Current liabilities		
(a) Short-term borrowings	283.51	591.65
(b) Trade payables	2191.54	2,206.21
(c) Other current liabilities	1432.5	1,145.98
(d) Short-term provisions	370.72	328.02
TOTAL	9,247.30	8,433.28
II. ASSETS		
Non-current assets		
1 (a) Fixed assets	283.44	312.41
(b) Non-current investments	125.09	125.09
(c) Deferred tax assets (net)	187.43	-
(d) Long-term loans and advances	243.61	251.16
2 Current assets		
(a) Current Investments	-	-
(b) Inventories	6,446.71	5,847.83
(c) Trade receivables	186.26	346.74
(d) Cash and cash equivalents	251.98	235.43
(e) Short-term loans and advances	1,521.44	1,312.61
(f) Other current assets	1.34	2.01
TOTAL	9,247.30	8,433.28

Notes:-

- The above results were reviewed by the audit committee of the Board and thereafter were approved by the Board of Directors in their meeting held on 29-05-2019
- The figures of the previous year are re- grouped / rearranged and / or recast wherever found necessary, To make them comparable
- The above financial results have been prepared in accordance with the applicable accounting standards prescribes under section 133 of the Companies Act, 2013 and accounting practices and polices to the extent applicable.
- The company is only dealing in one segment and hence, no segment reporting is required.
- The Earnings per Share {EPS} has been computed in accordance with the Accounting Standards on Earnings per Share
- As required under regulation 33 of the SEBI (LODR) Regulations, 2015, the statutory Auditors of the company have issued Report on the aforesaid Audited Financial results for the half year and year ended on 31 st March, 2019, which was also taken on record by the audit committee and Board at their meeting held on 29.05.2019 The report doesn't have any impact on the aforesaid financial results witch needs any explanations by the board.
- IND AS is not currently applicably to the company.

**By Order of the Board
for Pushpanjali Realms And Infratech Limited**

Deepak Kumar
Managing Director and CEO
DIN: 01616201



Place:- Dehradun
Date:- 29-05-2019



PUSHPANJALI

May 29, 2019

To,

The Manager,
The National Stock Exchange of India Limited,
Exchange Plaza, C-1, Block G,
BandraKurla Complex,-Bandra (E)
Mumbai-400051

SCRIP CODE: PUSHPREALM

SUBJECT: Declaration for Non-applicability of Statement of impact of Audit Qualification

Respected Sir/Madam,

With reference to the above captioned subject and in accordance with Regulation 33 (3)(d) of SEBI(LODR) , 2015, we hereby declare that the Statutory Auditor of the Company have issued Auditor's Report with un-modified opinion on Standalone Audited Financial results for the year ended as on March 31, 2019 and the same was approved by the Board of Directors in the Meeting of Board of Directors held on Wednesday, May 29, 2019.

Kindly take the above information on your records

Thanking You,

For Pushpanjali Realms and Infratech Limited

Deepak Kumar

Director

DIN:01616201

R/o: NathHouse,Devpura

Haridwar-249201

Uttarakhand, India



Date:29.05.2019

Place: Dehradun

C.I.No.: L70102UR2013PLC000787

PUSHPANJALI REALMS AND INFRATECH LIMITED

(Formerly known as Pushpanjali Realms and Infratech Pvt.Ltd.)

Registered Office: Nath House, Devpura, Haridwar 249401 (UK) INDIA

Corporate Office: Orchid Park, Khasra No.11 Tarla Nagal, Near Helipad, Sahastradhara-Rajpur Link Road, Dehradun-248001 (UK) INDIA

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