

Dated: 10/02/2025

To,
Department of Corporate Services
Bombay Stock Exchange Limited
Phiroj Jeejeebhoy Tower,
Dalal Street, Fort Mumbai-400001

BSE: 975574

Ref: Scrip Code

Sub.: Outcome of Board Meeting- Submission of Unaudited Standalone and Consolidated Financial Results for the quarter ended 30th June, 2024.

Dear Sir/ Madam,

The Board of Directors of Prateek Realtors India Private Limited at their meeting held Wednesday, 14th August, 2024, approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended 30th June 2024, in terms of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

We enclose herewith the Unaudited Standalone and Consolidated Financial Results along with Limited Review Report of the Company for the quarter ended 30th June 2024, alongwith following information as well:

1. Additional disclosure as per Regulation 52(4) is given under Note no. 6 in Standalone Financial Results and Note No. 6 in Consolidated Financial Results;
2. There are outstanding secured listed non-convertible debentures in the Company, hence disclosure of asset cover pursuant to Regulation 54(3) is enclosed

Further, please also note that the proceeds from the issuance of Non-Convertible Debentures have not been fully utilized, a statement indicating utilization of proceeds as per Regulation 52(7) and statement of deviation as per Regulation 52(7A) is enclosed herewith (Annexure-A).

The financial results will be uploaded on the website of the Company and will also be published in the English National Daily newspaper and Hindi Daily newspaper, in the format prescribed under Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board meeting commenced at 02:30 PM and concluded at 03:30 PM.

This is submitted for your information & records.

PRATEEK REALTORS INDIA PRIVATE LIMITED

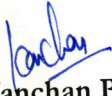
Corporate Office: Prateek PRO-MENAGE, A-42, Sector - 67, Noida | Ph.: +91 120-6788300 | Email: info@prateekgroup.com

Regd. Office: Plot No: 101-102, Himalaya Palace, 65 Vijay Block, Laxmi Nagar, G Block Shakarpur Delhi- 110092

CIN : U70101DL2009PTC197028

Thanking you,

For **Prateek Realtors India Private Limited**


Kanchan Pal
Company Secretary



CC:

1. National Securities Depository Limited
Trade World, A Wing, Kamala Mills Compound, Lower Parel, Mumbai-4000131
2. Central Depository Services (India) Limited
25th Floor, A Wing, Marathon Futurex, Mafatlal Mills Compound, NM Joshi Marg, Lower Parel
(E), Mumbai - 400 013
3. Catalyst Trusteeship Limited
901, 9th Floor, Tower B, Peninsula Business Park, Senapati Bapat Marg, Lower Parel (W),
Mumbai- 400013

PRATEEK REALTORS INDIA PRIVATE LIMITED

Corporate Office: Prateek PRO-MENAGE, A-42, Sector - 67, Noida | Ph.: +91 120-6788300 | Email: info@prateekgroup.com

Regd. Office: Plot No: 101-102, Himalaya Palace, 65 Vijay Block, Laxmi Nagar, G Block Shakarpur Delhi- 110092

CIN : U70101DL2009PTC197028

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Prateek Realtors India Private Limited

Introduction

1. We have reviewed the quarterly financial results of **Prateek Realtors India Private Limited** (the "Company") for the quarter ended June 30, 2024 (the "Statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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 and in compliance with Regulation 52 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

Scope of Review

3. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for

H.O:- S-674A, UGF, School Block Shakarpur, Delhi-110092
E-Mail: casonu.choudhary@rediffmail.com, info@gnpmarks.com,
casinghmukesh@gmail.com Mob:+91- 9818265587, +91-8010351632

New Delhi, Lucknow, Muzaffarpur, Jamui



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 would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

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 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 52 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

5. Attention is drawn to the fact that the unaudited financial results for the corresponding quarter ended 30 Jun 2023 as reported in the Statement, are management certified and have been approved by the Board of Directors, which was not subject to limited review or audit.

For M/S. GNP MARKS & Co.

Chartered Accountants

Firm Registration No. 029556N



CA. Sonu Kumar Choudhary
Partner

Membership No. 551466

Delhi, 8th February, 2025

UDIN: 25551466BMUIKV2972



H.O:- S-674A, UGF, School Block Shakarpur, Delhi-110092
E-Mail: casonu.choudhary@rediffmail.com, info@gnpmarks.com,
casinghmukesh@gmail.com Mob:+91- 9818265587, +91-8010351632

New Delhi, Lucknow, Muzaffarpur, Jamui

PRATEEK REALTORS INDIA PRIVATE LIMITED
Statement of Unaudited Standalone Financial Results for the Quarter ended 30th June, 2024

(₹ in Lakhs)

Sl. No.	Particulars	Quarter ended			Year ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited
1	Income				
a)	Revenue from Operations	7,661.43	8,297.79	2,771.02	16,843.04
b)	Other Income	70.96	38.21	23.22	83.77
	Total Income	7,732.39	8,336.00	2,794.24	16,926.81
2	Expenses				
a)	Cost of Operations	8,005.04	6,943.54	13,021.64	10,051.31
b)	Employee Benefits Expenses	138.96	128.10	188.05	601.89
c)	Finance Cost	6,039.95	5,020.38	1,098.25	19,223.33
d)	Depreciation and Amortisation Expenses	9.14	13.92	13.70	55.39
e)	Other Expenses	415.08	1,469.69	121.12	1,702.45
	Total Expenses	14,608.18	13,575.63	14,442.75	31,634.37
3	Profit / (Loss) before Tax (1-2)	(6,875.78)	(5,239.63)	(11,648.52)	(14,707.56)
4	Tax Expenses (Net)				
a)	Current Tax (including earlier years)		10.39	-	10.39
b)	Deferred Tax (including earlier years)	(1,633.25)	(920.75)	(920.75)	(3,683.00)
5	Net Profit / (Loss) for the Period (3-4)	(5,242.53)	(4,329.27)	(10,727.76)	(11,034.95)
6	Other Comprehensive Income				
a)	Items that will not be reclassified to Profit & Loss	-	-	-	-
b)	Remeasurement of Defined Benefit Plan	-	-	-	-
c)	Tax on above	-	-	-	-
d)	Other Comprehensive Income / (Expenses) (Net of Tax)	-	-	-	-
7	Total Comprehensive Income (Loss) for the period after Tax	(5,242.53)	(4,329.27)	(10,727.76)	(11,034.95)
8	Earnings per Equity Share (not annualised)				
a)	Basic (in absolute Rupees amount)	(163.04)	(134.64)	(333.63)	(343.18)
b)	Diluted (in absolute Rupees amount)	(163.04)	(134.64)	(333.63)	(343.18)
9	Paid-up Equity Share Capital (Face Value of ₹ 10/Share)	321.55	321.55	321.55	321.55
10	Other Equity	-	-	-	(31,524.20)

Notes:

- The above Unaudited Standalone Financial Results of Prateek Realtors India Private Limited have been prepared pursuant to the requirements of Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI(LODR)'), as amended and in accordance with Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.
- The above Unaudited Standalone financial results of the company have been reviewed and approved by the Board of Directors at its meeting held on August 14, 2024. These unaudited standalone financial results are subject to the limited review by the statutory auditor.
- During the quarter ended March 31, 2024, the company has issued 32500 listed, redeemable, Non-Convertible Debentures (NCDs) of face value of Rs. 100000/- each aggregating to Rs. 325 Crores on a private placement basis for the objects as stated in the Information Memorandum dated March 08, 2024. These NCDs were listed on BSE Limited on April 03, 2024. Out of the aforementioned NCDs, company has redeemed NCDs to the tune of Rs. 22 Crores during the quarter ended 30.06.2024.
- The company is primarily engaged in the business of real estate development which is considered as the only reportable business segment. Further, the revenue of the company is derived primarily from sale of residential units. Also, the company operates within India and does not have operations in economic environments with different risks and returns. Hence, it is considered operating in a single geographical segment. Accordingly, there are no other reportable segments in terms of IND AS 108 on 'Operating Segments'.
- The figures for the quarter ended 30th June, 2023 in these unaudited standalone financial results have not been subjected to review by the statutory auditors since the requirement of submission of quarterly standalone financial results is applicable on listing of debt securities of the company, which is from the quarter ended 31st March, 2024.

PRATEEK REALTORS INDIA PRIVATE LIMITED

Corporate Office: Prateek PRO-MENAGE, A-42, Sector - 67, Noida | Ph.: +91 120-6788300 | Email: info@prateekgroup.com
 Regd. Office: Plot No: 101, D2, Himalaya Palace, 65 Vijay Block, Laxmi Nagar, G Block Shakarpur Delhi- 110092
 CIN : U70101DL2009PTC197028



10/

6 Disclosure as per Regulation 52(4) of the SEBI (LODR) are as under:- nts ₹ in Lakhs, unless otherw

Particulars	Quarter ended			Year ended
	30.06.2024	31.03.2024	30.06.2023	31.03.2024
	Unaudited	Audited	Unaudited	Audited
Interest Service Coverage Ratio	(0.13)	(0.04)	(9.61)	0.23
Operating Margin (%)**	(0.11)	(0.03)	(3.81)	0.27
Net Profit Margin (%)**	(0.68)	(0.52)	(3.87)	(0.66)
Debt Service Coverage Ratio	0.04	0.14	(1.43)	0.43
Debt Equity Ratio	(4.04)	(4.49)	(3.95)	(4.49)
Capital Redemption Reserve*	NA	NA	NA	NA
Debenture Redemption Reserve*	NA	NA	NA	NA
Net Worth***	(36,445.19)	(31,202.66)	(30,683.98)	(31,202.66)
Current Ratio	1.84	2.52	1.80	2.52
Long Term Debt to Working Capital	1.96	1.60	1.84	1.60
Bad Debts to Accounts Receivable Ratio (%)**	-	-	-	-
Current Liability Ratio	0.48	0.35	0.50	0.35
Total Debt to Total Assets	0.99	0.95	0.90	0.95
Debtors Turnover**	NA	NA	NA	NA
Paid up Debt / Outstanding Debt	-	-	-	-
Outstanding Redeemable Preference Shares	-	-	-	-
Inventory Turnover	0.09	0.07	0.15	0.11

Notes:-

- *a) The company is not required to create any Capital Redemption Reserve and Debenture Redemption Reserve.
 **b) The company is following the "Project Completion Method" of Revenue Recognition as per Ind AS 115, hence all the revenue from real estate development has been recognised on project completion method.
 ***c) The financial results have been prepared and presented on a going concern basis, even though the company currently shows a negative net worth. According to management, the company's ongoing project is overall profitable, and the negative net worth arises from the company's revenue recognition policy.

Formulae used for calculation are as under:

- Interest Service Coverage Ratio: (Profit before Tax + Finance Costs)/ Finance Costs.
- Operating Margin: (Profit before Tax-Dividend Income+Finance Costs)/Revenue from Operations.
- Net Profit Margin: Net Profit for the period/year/Revenue from Operations.
- Debt Service Coverage Ratio: (Profit after Tax+Finance Cost+Depreciation and Amortisation Expenses)/(Finance Cost+Principal Repayments (excluding Pre-payments and Short Term Borrowings)).
- Debt: Long Term Borrowings+Short Term Borrowings+Interest accrued thereon.
- Debt Equity Ratio: Debt/ Total Equity.
- Network: Paid up equity share capital + Paid up preference share capital + Other equity (excluding capital reserves).
- Current Ratio: Current Assets/ Current Liabilities.
- Long Term Debt to Working Capital: Long Term Borrowings/(Current Assets-Current Liability).
- Current Liability Ratio: Current Liability/(Total Equity+Total Liabilities).
- Total Debts to Total Assets: Total Debts / Total Assets.
- Inventory Turnover: cost of goods sold to average inventory.

7 Previous year / period figures have been re-grouped / re-classified whenever necessary to conform to current year / period figures.



By Order of the Board of Directors
 For Prateek Realtors India Private Limited


 Prashant Kumar Tiwari
 (Director)
 (DIN:00024438)



PRATEEK REALTORS INDIA PRIVATE LIMITED

Corporate Office: Prateek PRO-MENAGE, A-42, Sector - 67, Noida | Ph.: +91 120-6788300 | Email: info@prateekgroup.com
Regd. Office: Plot No: 101-102, Himalaya Palace, 65 Vijay Block, Laxmi Nagar, G Block Shakarpur Delhi- 110092
 CIN : U70101DL2009PTC197028

50

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report
To The Board of Directors
Prateek Realtors India Private Limited

Introduction

1. We have reviewed the accompanying statement of unaudited Consolidated Financial Results of **Prateek Realtors India Private Limited** (the "Company") for the quarter ended 30th June, 2024 (the "Statement"), being submitted by the Holding Company pursuant to the requirements of Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company'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 ("the Act") read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India and in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

Scope of Review

3. 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. 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 consists of making inquiries of company personnel and applying analytical and other

H.O:- S-674A, UGF, School Block Shakarpur, Delhi-110092
E-Mail: casonu.choudhary@rediffmail.com , info@gnpmarks.com,
casinghmukesh@gmail.com Mob:+91- 9818265587, +91-8010351632

New Delhi, Lucknow, Muzaffarpur, Jamui



procedures 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the Holding Company and the following entity:

1. Parent Company

Prateek Realtors India Private Limited

2. Wholly owned subsidiary company

JDR Builders and Developers Private Limited

Conclusion

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 6 below, 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 Standard and other accounting principles generally accepted in India, 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial results of one wholly owned subsidiaries included in the consolidated unaudited financial results, whose financial results reflect total net profit/(loss) after tax of Rs. NIL and total comprehensive income / (loss) of Rs. NIL for the quarter ended on 30th June 2024, as considered in the statement. These interim financial statements have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of wholly owned

H.O:- S-674A, UGF, School Block Shakarpur, Delhi-110092
E-Mail: casonu.choudhary@rediffmail.com, info@gnpmarks.com,
casinghmukesh@gmail.com Mob: +91- 9818265587, +91-8010351632

New Delhi, Lucknow, Muzaffarpur, Jamui



subsidiaries is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Other Matters

Attention is drawn to the fact that the unaudited financial results for the corresponding quarter ended 30 Jun 2023 as reported in the Statement, are management certified and have been approved by the Board of Directors, which was not subject to limited review or audit.

For M/S. G N P M A R K S & Co.
Chartered Accountants
Firm Registration No. 029556N



CA. Sonu Kumar Choudhary
Partner

Membership No. 551466

Delhi, 08th February, 2025

UDIN: 25551466BMUIKW4490

PRATEEK REALTORS INDIA PRIVATE LIMITED
Statement of Unaudited Consolidated Financial Results for the Quarter ended 30th June, 2024

(₹ in Lakhs)

Sl. No.	Particulars	Quarter ended			Year ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited
1	Income				
a)	Revenue from Operations	7,661.43	8,297.79	2,771.02	16,843.04
b)	Other Income	70.96	38.21	23.22	83.77
	Total Income	7,732.39	8,336.00	2,794.24	16,926.81
2	Expenses				
a)	Cost of Operations	8,005.04	6,943.54	13,021.63	10,051.32
b)	Employee Benefits Expenses	138.96	128.10	188.05	601.89
c)	Finance Cost	6,039.95	5,020.38	1,098.25	19,223.53
d)	Depreciation and Amortisation Expenses	9.14	13.92	13.70	55.39
e)	Other Expenses	415.08	1,470.38	121.12	1,702.89
	Total Expenses	14,608.17	13,576.32	14,442.75	31,635.01
3	Profit / (Loss) before Tax (1-2)	(6,875.78)	(5,240.32)	(11,648.52)	(14,708.20)
4	Tax Expenses (Net)				
a)	Current Tax (including earlier years)		10.39	-	10.39
b)	Deferred Tax (including earlier years)	(1,633.25)	(920.75)	(920.75)	(3,683.13)
5	Net Profit / (Loss) for the Period (3-4)	(5,242.53)	(4,329.96)	(10,727.76)	(11,035.46)
6	Other Comprehensive Income				
a)	Items that will not be reclassified to Profit & Loss	-	-	-	-
b)	Remeasurement of Defined Benefit Plan	-	-	-	-
c)	Tax on above	-	-	-	-
d)	Other Comprehensive Income / (Expenses) (Net of Tax)	-	-	-	-
7	Total Comprehensive Income (Loss) for the period after Tax	(5,242.53)	(4,329.96)	(10,727.76)	(11,035.46)
8	Earnings per Equity Share (not annualised)				
a)	Basic (in absolute Rupees amount)	(163.04)	(134.66)	(333.63)	(343.20)
b)	Diluted (in absolute Rupees amount)	(163.04)	(134.66)	(333.63)	(343.20)
9	Paid-up Equity Share Capital (Face Value of ₹ 10/Share)	321.55	321.55	321.55	321.55
10	Other Equity	-	-	-	(31,524.20)

Notes:

- The above Unaudited Consolidated Financial Results of Prateek Realtors India Private Limited have been prepared pursuant to the requirements of Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI(LODR)'), as amended and in accordance with Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.
- The above Unaudited Consolidated Financial Results of the company have been reviewed and approved by the Board of Directors at its meeting held on August 14, 2024. These unaudited standalone financial results are subject to the limited review by the statutory auditor.
- During the quarter ended March 31, 2024, the company has issued 32500 listed, redeemable, Non-Convertible Debentures (NCDs) of face value of Rs. 100000/- each aggregating to Rs. 325 Crores on a private placement basis for the objects as stated in the Information Memorandum dated March 08, 2024. These NCDs were listed on BSE Limited on April 03, 2024. Out of the aforementioned NCDs, company has redeemed NCDs to the tune of Rs. 22 Crores during the quarter ended 30.06.2024.
- The company is primarily engaged in the business of real estate development which is considered as the only reportable business segment. Further, the revenue of the company is derived primarily from sale of residential units. Also, the company operates within India and does not have operations in economic environments with different risks and returns. Hence, it is considered operating in as single geographical segment. Accordingly, there are no other reportable segments in terms of IND AS 108 on 'Operating Segments'.
- The figures for the quarter ended 30th June, 2023 in these audited standalone financial results of the company have been approved by the Board of Directors, but have not been subjected to review by the statutory auditors since the requirement of submission of quarterly standalone financial results is applicable on listing of debt securities of the company, which is from the quarter ended 31st March, 2024.


PRATEEK REALTORS INDIA PRIVATE LIMITED

Corporate Office: Prateek PRO-MENAGE, A-42, Sector - 67, Noida | Ph.: +91 120-6788300 | Email: info@prateekgroup.com
 Regd. Office: Plot No: 101-102, Himalaya Palace, 65 Vijay Block, Laxmi Nagar, G Block Shakarpur Delhi- 110092
 CIN : U70101DL2009PTC197028



6. Disclosure as per Regulation 52(4) of the SEBI (LODR) are as under:-

(All amounts ₹ in Lakhs)

Particulars	Quarter ended		Year ended	
	30.06.2024	31.03.2024	30.06.2023	31.03.2024
	Unaudited	Audited	Unaudited	Audited
Interest Service Coverage Ratio	(0.14)	(0.04)	(9.61)	0.23
Operating Margin (%)**	(0.11)	(0.03)	(3.81)	0.27
Net Profit Margin (%)**	(0.68)	(0.52)	(3.87)	(0.66)
Debt Service Coverage Ratio	0.04	0.14	(1.43)	0.43
Debt Equity Ratio	(4.04)	(4.49)	(3.95)	(4.49)
Capital Redemption Reserve*	NA	NA	NA	NA
Debenture Redemption Reserve*	NA	NA	NA	NA
Net Worth	(36,480.17)	(31,237.63)	(30,718.45)	(31,237.63)
Current Ratio	1.82	2.52	1.80	2.52
Long Term Debt to Working Capital	1.96	1.60	1.84	1.60
Bad Debts to Accounts Receivable Ratio (%)**	-	-	-	-
Current Liability Ratio	0.48	0.35	0.50	0.35
Total Debt to Total Assets	0.98	0.95	0.90	0.95
Debtors Turnover**	NA	NA	NA	NA
Paid up Debt / Outstanding Debt	-	-	-	-
Outstanding Redeemable Preference Shares	-	-	-	-
Inventory Turnover	0.08	0.07	0.13	0.09

Notes:-

- *a) The company is not required to create any Capital Redemption Reserve and Debenture Redemption Reserve.
 **b) The company is following the "Project Completion Method" of Revenue Recognition as per Ind AS 115, hence all the revenue from real estate development has been recognised on project completion method.
 ***c) The financial results have been prepared and presented on a going concern basis, even though the company currently shows a negative net worth. According to management, the company's ongoing project is overall profitable, and the negative net worth arises from the company's revenue recognition policy.

Formulae used for calculation are as under:

- Interest Service Coverage Ratio: (Profit before Tax + Finance Costs)/ Finance Costs.
- Operating Margin: (Profit before Tax-Dividend Income+Finance Costs)/Revenue from Operations.
- Net Profit Margin: Net Profit for the period/year/Revenue from Operations.
- Debt Service Coverage Ratio: (Profit after Tax+Finance Cost+Depreciation and Amortisation Expenses)/(Finance Cost+Principal Repayments (excluding Pre-payments and Short Term Borrowings)).
- Debt: Long Term Borrowings+Short Term Borrowings+Interest accrued thereon.
- Debt Equity Ratio: Debt/ Total Equity.
- Network: Paid up equity share capital + Paid up preference share capital + Other equity (excluding capital reserves).
- Current Ratio: Current Assets/ Current Liabilities.
- Long Term Debt to Working Capital: Long Term Borrowings/(Current Assets-Current Liability).
- Current Liability Ratio: Current Liability/(Total Equity+Total Liabilities).
- Total Debts to Total Assets: Total Debts / Total Assets.
- Inventory Turnover: cost of goods sold to average inventory.

Previous year / period figures have been re-grouped / re-classified whenever necessary to conform to current 7 year / period figures.



Place: Delhi
 Dated: 14/08/2024

By Order of the Board of Directors
 For Prateek Realtors India Private Limited


 Prashant Kumar Tiwari
 (Director)
 (DIN:00024438)


PRATEEK REALTORS INDIA PRIVATE LIMITED

Corporate Office: Prateek PRO-MENAGE, A-42, Sector - 67, Noida | Ph.: +91 120-6788300 | Email: info@prateekgroup.com
Regd. Office: Plot No: 101-102, Himalaya Palace, 65 Vijay Block, Laxmi Nagar, G Block Shakarpur Delhi- 110092
 CIN : U70101DL2009PTC197028

Independent Auditor's Report on maintenance of asset cover including compliance with financial covenants in respect of listed non-convertible debt securities issued by Prateek Realtors India Limited for the quarter ended June 30, 2024

To,
The Board of Directors
Prateek Realtors India Private Limited
Regd Off: Plot No. 101-102, Himalaya Palace,
65 Vijay Block, Laxmi Nagar, G Block, Shakarpur, Delhi-110092

1. The certificate is issued in accordance with the terms of our engagement letter dated 15.01.2025.
2. We, M/s GNP Marks and Co., Chartered Accountants (FRN: 029556N), Statutory Auditors of Prateek Realtors India Private Limited (**the "Company"**), have been requested by the Management of the Company to examine the accompanying Statement presenting asset cover and compliance with the financial covenants for the listed non-convertible debt securities for the quarter ended as at June 30, 2024 (hereinafter referred together as **"the Statement"**).

The Statement is prepared by the Company from the unaudited books of accounts and other relevant records and documents maintained by the Company for the quarter ended as at June 30, 2024 pursuant to requirements of Circular no. SEBI/HO/MIRSD/MIRSD_CRADT/CIR/P/2022/67 dated May 19, 2022 issued by Securities and Exchange Board of India in terms of regulation 54 read with regulation 56(1)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Regulation 15(1)(t) of Securities and Exchange Board of India (Debenture Trustees) Regulations, 1993 (hereinafter referred together as the "SEBI Regulations"), as amended, for the purpose of submission to M/s Catalyst Trusteeship Limited, Debenture Trustee of the above mentioned Listed Debt Securities (hereinafter referred to as the "Debenture Trustee"). The responsibility for compiling the information contained in the Statement is of the Management of the Company and the same is initialled by us for identification purposes only

H.O:- S-674A, UGF, School Block Shakarpur, Delhi-110092
E-Mail: casonu.choudhary@rediffmail.com, info@gnpmarks.com,
casinghmukesh@gmail.com Mob:+91- 9818265587, +91-8010351632

New Delhi, Lucknow, Muzaffarpur, Jamui



Management's Responsibility

3. The preparation of the Statement from the unaudited books of account, unaudited financial results of the Company for the quarter ended June 30, 2024, and other relevant records and documents is the responsibility of the Management of the Company, including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and presentation of the Statement, and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. The management of the Company is also responsible for ensuring that the Company complies with all the relevant requirements of the SEBI Regulations and for providing all relevant information to the Debenture Trustees and for complying with all the covenants as prescribed in the Debenture Trust Deed.

Auditor's Responsibility

5. Pursuant to the requirements of SEBI Regulations, our responsibility for the purpose of this certificate is to provide a limited assurance as to whether:
 - a) The Company has maintained minimum required security cover in line with respective debenture trust deed and related documents; and
 - b) The Company is in compliance with the financial covenants as at June 30 2024.

We confirm that the Company has complied with the following covenants / terms of the issue of the listed debt securities:

NCD Series Financial Covenants Status	Financial Covenants	Status
All listed NCDs outstanding as at June 30, 2024	Maintain 100% asset cover or asset cover as per the terms of Offer document / Information memorandum and / or Debenture Trust Deed at all the time on total amount outstanding (including interest accrued) for the NCDs as at June 30, 2024.	Complied

H.O:- S-674A, UGF, School Block Shakarpur, Delhi-110092
E-Mail: casonu.choudhary@rediffmail.com , info@gnpmarks.com,
casinghmukesh@gmail.com Mob:+91- 9818265587, +91-8010351632
New Delhi, Lucknow, Muzaffarpur, Jamui



6. The engagement involves performing procedures to obtain sufficient appropriate evidence to provide limited assurance on the Statement as mentioned in paragraph 5 above. The procedures performed vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Accordingly, we have performed the following procedures in relation to the statement:

- a) Obtained the Statement from the management.
 - b) Verified that the information contained in the statement, except in the case of non-financial covenants for which we have relied on management representations, have been accurately extracted and ascertained from the unaudited books of account of the Company for the quarter ended as at June 30, 2024 and other relevant records and documents maintained by the Company, in the normal course of its business.
 - c) Verified the arithmetical accuracy of the information included in the statement.
 - d) Obtained Register of Charges maintained by the Company as per the requirements of the Companies Act, 2013 to understand the composition of charges created on assets of the Company.
 - e) Made necessary inquiries with the management and obtained relevant representations in respect of matters relating to the Statement
7. We have not performed an audit, the objective of which would be the expression of an opinion on the financial statements, specified elements, accounts or items thereof, for the purpose of this certificate. Accordingly, we do not express such an opinion.
8. We conducted our examination and obtained the explanations in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India (ICAI). This Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

9. We have complied with the relevant applicable requirements of the Standard on Quality Control (“SQC”) 1, Quality Control for Firms that perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements

Conclusion

10. Based on the procedures performed as referred to in paragraph 6, read with paragraph 7 above and according to the information and explanations provided to us by the Management of the Company, nothing has come to our attention that causes us to believe that the Book Value of Assets of the Company of Statement of Security Cover and information contained in the Statement of Compliance Status of Covenants have been accurately extracted and ascertained from unaudited books of account of the Company for the year ended and as at June 30, 2024 and other relevant records and documents maintained by the Company.

Restriction on Use

11. This certificate is addressed to and provided to the Board of Directors of the Company solely for the purpose of submission to Debenture Trustees and SEBI in accordance with the Regulations and should not be used for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

For M/S GNP MARKS and CO.

Chartered Accountants

FRN: 029556N,



CA. Sonu Kumar Choudhary

Partner

M No.: 551466

UDIN: 25551466BMUIKX7422

Table-1
Statement of Security Cover and Statement of Compliance Status of Guarantors in respect of Listed Non-Convertible Debentures of the Prateek Realtors India Limited ("the Company") for the year ended and as at June 30, 2024

Column A	Column B	Column C ¹	Column D ²	Column E ³	Column F ⁴	Column G ⁵	Column H ⁶	Column I ⁷	Column J ⁸	Column K	Column L	Column M	Column N	Column O	
	Description of asset for which this certificate relate	Exclusive Charge	Exclusive Charge ²	Debt for which this certificate being issued	Part- Passu Charge	Part- Passu Charge	Part- Passu Charge	Assets not offered as Security	Estimated on amount in debit amount considered more than once (due to plus part passu charge)	Total (C to H)	Market Value for Assets charged on Exclusive basis	Carrying book value for exclusive charge assets (For E.g. Bank Balance, DSRA market value is not applicable)	Market Value for Part passu charge Assets/Nil	Carrying value for part passu charge assets (For E.g. Bank Balance, DSRA market value is not applicable)	Total Value (C to M)
		Book Value	Book Value	Year/No.	Book Value	Book Value	Book Value								
	ASSETS														
	PPE'S							11,970,000.00		11,970,000.00					
	Capital Work-in-Progress														
	Right of Use Assets														
	Goodwill														
	Intangible Assets														
	Intangible Assets Under Development														
	Investments							41,325,000.00		41,325,000.00					
	Loans	4,753,498.915		3,986,783.327				160,681,751.73		8,312,858,969.99	4,880,000,000.00			4,880,000,000.00	
	Trade Receivables	193,104,537.88						1,938,078.09		195,042,615.97					
	Cash and Cash Equivalents							413,104,000.00		413,104,000.00					
	Bank Balances other than Cash and Cash														
	Others							5,234,096,000.00		5,234,096,000.00					
	Total	4,946,603,452.87		3,986,783.327				5,847,115,845.55		14,228,386,565.97	4,880,000,000.00			4,880,000,000.00	
	LIABILITIES														
	Debt securities to which this certificate relates														
	Non Convertible Debentures		30,346,409.00							30,346,409.00					
	Bank borrowings														
	Debt Securities		181,266,000.00							181,266,000.00					
	Others, borrowings														
	Trade payables														
	Lease Liabilities														
	Provisions														
	Others														
	Total	3,024,064,000.00		10,589,278,000.00				4,259,773,000.00		17,873,115,000.00					
	Cover on Book Value	1.64													
	Cover on Market Value	1.81													
	Exclusive Security Cover Ratio														

This column shall include book value of assets being exclusive charge and outstanding book value of debt for which this certificate is issued
 This column shall include book value of assets being exclusive charge and outstanding book value of all corresponding debt other than column C
 This column shall include debt for which this certificate is issued having any part passu charge
 This column shall include book value of assets having part passu charge to outstanding book value of debt for which this certificate is issued and (4) other debt sharing part passu charge along with debt for which certificate is issued
 This column shall include book value of all other assets having part passu charge and outstanding book value of corresponding debt
 This column shall include all those assets which are not charged and shall include all unsecured borrowings, including subordinated debt and shall include those assets which are paid for in order to match the liability amount with financials, it is necessary to eliminate the debt which has been counted more than once (included under exclusive charge column as also under part passu). On the assets side, there shall not be elimination as there is no overlap.
 Assets which are considered at Market Value like Land, Building, Residential/ Commercial Real Estate to be stated at Market Value. Other assets being charge to be stated at book value/Carrying Value
 The market value shall be calculated as per the total value of assets mentioned in Column C



Date: 14.08.2024

To,
Department of Corporate Services
Bombay Stock Exchange Limited
Phiroj Jeejeebhoy Tower,
Dalal Street, Fort Mumbai-400001

Ref: Scrip Code

BSE: 975574

Sub.: Disclosure in terms of Regulation 52(7) & 52(7A) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Statement of Utilization & deviation/variation


Dear Sir/ Madam,

Pursuant to Regulation 52(7) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. SEBI/HO/DDHS/DDHS_Div1/P/CIR/2022/0000000103 dated July 29, 2022, the listed entity shall submit to the stock exchange(s), along with the quarterly financial results, a statement indicating the utilisation of the issue proceeds of non-convertible securities, in such format as may be specified by the Board, till such proceeds of issue have been fully utilised or the purpose for which the proceeds were raised has been achieved.

Pursuant to Regulation 52(7A) of SEBI (LODR) Regulations, 2015, the listed entity shall submit to the stock exchange(s), along with the quarterly financial results, a statement disclosing material deviation(s) (if any) in the use of issue proceeds of non-convertible securities from the objects of the issue, in such format as may be specified by the Board, till such proceeds have been fully utilised or the purpose for which the proceeds were raised has been achieved.

In this regard, please find an Annexure –I below

For Prateek Realtors India Private Limited


Kanchan Pal
Company Secretary
M No: A67506



PRATEEK REALTORS INDIA PRIVATE LIMITED

Corporate Office: Prateek PRO-MENAGE, A-42, Sector - 67, Noida | Ph.: +91 120-6788300 | Email: info@prateekgroup.com

Regd. Office: Plot No: 101-102, Himalaya Palace, 65 Vijay Block, Laxmi Nagar, G Block Shakarpur Delhi- 110092

CIN : U70101DL2009PTC197028

Annexure-I
A. Statement of utilization of issue proceeds (As per Reg 52(7) of SEBI LODR Regulations 2015)

Name of the Issuer	ISIN	Mode of Fund Raising	Type of instrument	Date of raising funds	Amount Raised	Funds utilized	Any deviation (Yes/ No)	If 8 is Yes, then specify the purpose of for which the funds were utilized	Remarks, if any
1	2	3	4	5	6	7	8	9	10
Prateek Realtors (India) Private Limited	INE0K4K07022	Private placement	Non-Convertible Debentures	28.03.24	INR 325.00 Cr.	INR 321.72 Cr.	No	NA	NA

B. Statement of deviation/ variation in use of Issue proceeds (As per Reg 52(7A) of SEBI LODR Regulations 2015)

Sr. No.	Particulars	Remarks
1	Name of the Listed Entity	Prateek Realtors India Private Limited
2.	Mode of Fund Raising	Private placement
3.	Type of Instrument	Non- convertible Debentures
4.	Date of raising funds	28.03.24
5.	Amount Raised	INR 325 Cr.
6.	Report filed for Quarter ended	30 June, 24
7.	Is there a Deviation / Variation in use of funds raised	Not Applicable
8.	Whether any approval is required to vary the objects of the issue stated in the prospectus/ offer document?	No

PRATEEK REALTORS INDIA PRIVATE LIMITED
Corporate Office: Prateek PRO-MENAGE, A-42, Sector - 67, Noida | Ph.: +91 120-6788300 | Email: info@prateekgroup.com

Regd. Office: Plot No: 101-102, Himalaya Palace, 65 Vijay Block, Laxmi Nagar, G Block Shakarpur Delhi- 110092


CIN : U70101DL2009PTC197028

9.	If yes, details of the approval so required?	Not Applicable				
10.	Explanation for the Deviation / Variation	Not Applicable				
11.	Comments of the Audit Committee after review	Not Applicable				
12.	Comments of the auditors, if any	Not Applicable				
Objects for which funds have been raised and where there has been a deviation/ variation, in the following table:						
Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
Nil						

Deviation or variation could mean:

- Deviation in the objects or purposes for which the funds have been raised or
- Deviation in the amount of funds actually utilized as against what was originally disclosed

For Prateek Realtors India Private Limited


Kanchan Pal
 Company Secretary
 M No: A67506



Date : 14.08.2024
 Place : Noida

PRATEEK REALTORS INDIA PRIVATE LIMITED

Corporate Office: Prateek PRO-MENAGE, A-42, Sector - 67, Noida | Ph.: +91 120-6788300 | Email: info@prateekgroup.com
Regd. Office: Plot No: 101-102, Himalaya Palace, 65 Vijay Block, Laxmi Nagar, G Block Shakarpur Delhi- 110092
 CIN : U70101DL2009PTC197028