

Dated: 06/01/2025

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

Ref: Scrip Code

BSE: 975574

Sub.: Outcome of Board Meeting

Dear Sir/ Madam,

The Board of Directors of the Company at its meeting held Wednesday, 29th May 2024 has considered and approved the Standalone and Consolidated Financial Results for quarter and financial year on ended on 31st March 2024.

The meeting of the Board of Directors commenced at 02:30 P.M. and concluded at 03:30 P.M.

A copy of the said Results along with Independent Auditor's Report is enclosed, in compliance with Regulation 52 and 54 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Report of the Auditor is with unmodified opinion with respect to Audited Standalone and Consolidated Financial Results for the quarter and financial year ended on 31st March 2024.

This is submitted for your information & records.

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 and Year to Date Audited Standalone Financial Results of the Company Pursuant to Regulation 52 of the SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015, as amended

**To The Board of Directors
M/s Prateek Realtors India Private Limited**

We have audited the accompanying standalone quarterly financial results of Prateek Realtors India Private Limited (the company) for the quarter ended 31.03.2024 and the year to date results for the period from 01.04.2023 to 31.03.2024, attached herewith, being submitted by the company pursuant to the requirement of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these standalone financial results:

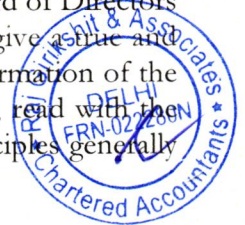
- i. are presented in accordance with the requirements of Regulation 52 of the LODR Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable India Accounting Standards ('Ind AS') and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information for the quarter ended 31.03.2024 as well as for the year to date results of the year from 01.04.2023 to 31.03.2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Companies Act, 2013 ('the Act'). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared & approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of these financial results that give a true and fair view of the net loss and other comprehensive income and other financial information of the company in accordance with the Ind AS specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally



accepted in India, and in compliance with Regulation 52 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statements, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue the auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal controls relevant to the audit 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 controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the



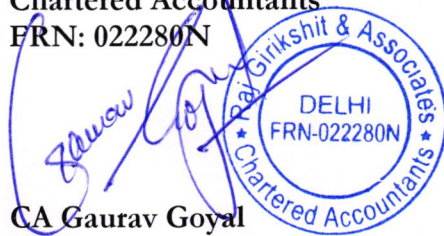
audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For Raj Girikshit & Associates
Chartered Accountants
FRN: 022280N



CA Gaurav Goyal
Partner

Place: Delhi

Date:- 16/12/2024

M. No. 518698

UDIN: 25518698BMIOVF2724



101-102, Himalaya Palace, 65 Vijay Block, Laxmi Nagar, G Block Shakarpur Delhi-110092

STANDALONE STATEMENT OF ASSETS AND LIABILITIES

(₹ in Lakhs)

Particulars		As at 31st March, 2024	As at 31st March, 2023
I.	ASSETS		
(1)	Non - current assets		
	(a) Property, Plant and Equipment	126.39	512.56
	(b) Investment Property	390.75	390.75
	(c) Financial assets		
	(i) Investments	22.50	22.50
	(ii) Security Deposits	56.93	130.61
	(d) Deferred tax assets (net)	15,614.35	11,931.35
	(e) Other non - current assets	-	-
(2)	Current assets		
	(a) Inventories	90,091.60	94,531.54
	(b) Financial assets		
	(i) Trade receivables	3,355.93	9,888.24
	(ii) Cash and cash equivalents	8,215.12	327.70
	(iii) Loans	24,994.86	22,352.41
	(iv) Others	2,893.99	2,894.53
	(c) Other current assets	1,732.20	1,571.55
	Total Assets	147,494.61	144,553.75
II.	EQUITY AND LIABILITIES		
(1)	Equity		
	(a) Equity Share capital	321.55	321.55
	(b) Other equity	(31,524.20)	(20,277.77)
	Liabilities		
(2)	Non - current liabilities		
	(a) Financial liabilities		
	(i) Long Term Borrowings	126,629.23	103,237.91
	(ii) Other Financial Liabilities	-	-
(3)	Current liabilities		
	(a) Financial liabilities		
	(i) Short Term Borrowings	13,498.53	20,736.75
	(ii) Trade payables		
	a) Total outstanding dues of micro enterprises and small enterprises	27.77	55.10
	b) Total outstanding dues of creditors others than micro enterprises and small enterprises	2,349.93	3,378.98
	(iii) Other financial liabilities	16,112.04	15,311.45
	(b) Provisions	3.05	-
	(c) Other current liabilities	20,076.71	21,791.76
	Total Equity and Liabilities	147,494.61	144,553.75



for Identification Only



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Standalone Cash Flow Statement

(₹ in Lakhs)

Particulars	Year ended 31st March, 2024 (Audited)	Year ended 31st March, 2023 (Audited)
(A) Cash Flow from Operating Activities		
Net profit as per the Statement of Profit & Loss before Tax	(14,707.56)	(16,154.39)
<u>Adjustment for:-</u>		
Interest Income	(2.64)	(6.16)
Rent Income	(52.74)	(68.74)
Amount Written off	833.30	-
Provisions (other)	3.05	(3.31)
Depreciation	55.39	344.53
Profit/Loss on Sale of asset	80.82	(450.27)
Expenses related with financing activities	19,223.33	10,974.96
Other Non cash items	(221.87)	-
Operating Profit Before Working Capital Changes	5,211.08	(5,363.38)
<u>Adjustment for Current Assets & Liabilities</u>		
(Increase)/Decrease in trade receivable	5,782.31	1,050.85
(Increase)/Decrease in stock in trade	4,439.94	1,583.74
(Increase)/Decrease in other Current assets & non current assets	(160.65)	185.43
(Increase)/Decrease in other Current & non current Financial assets	(9.08)	(4.05)
Increase/(Decrease) in Other current liabilities & Non Current liabilities	(1,715.05)	11,889.90
Increase/(Decrease) in Other current & Non Current Financial liabilities	800.59	(40,949.23)
Increase/(Decrease) in trade payable	(1,054.38)	(1,039.71)
	8,083.69	(27,283.07)
Cash Generated from (utilized in) Operating activities	13,294.77	(32,646.46)
(B) Cash flow from Investment Activities		
Rental Income	52.74	68.74
Interest Income	2.64	6.16
Short term loans & advances (Given)/Received	(2,642.45)	93.39
Long term loans & advances (Given)/ Received	-	-
Sale of fixed assets	252.25	1,417.68
Purchase of fixed assets	(2.28)	(4.07)
Cash generated from (utilised in) Investing activities	(2,337.10)	1,581.90
(C) Cash flow from Financing Activities		
Proceeds/(Repayment) of Short term borrowings	(7,238.22)	12,598.67
(Repayment)/Proceeds from Long term borrowings	23,391.32	28,975.85
Interest & other finance expenses paid	(19,223.33)	(10,974.96)
Cash generated from (utilised in) Financing activities	(3,070.23)	30,599.56
Effect Foreign Exchange fluctuation	-	-
Net Increase (Decrease) in Cash and cash equivalents (A+B+C)	7,887.41	(464.99)
Opening Cash & Cash Equivalents	327.71	792.70
Closing Cash & Cash Equivalents	8,215.12	327.71



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PRATEEK REALTORS INDIA PRIVATE LIMITED
Statement of Audited Standalone Financial Results for the Quarter & Year ended 31st March, 2024

(₹ in Lakhs)

Sl. No.	Particulars	Quarter ended			Year ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Audited (Refer Note 6 below)	Unaudited	Audited (Refer Note 5 below)	Audited	Audited
1	Income					
a)	Revenue from Operations	8,297.79	3,754.64	880.22	16,843.04	2,985.18
b)	Other Income	38.21	15.30	475.06	83.77	525.70
	Total Income	8,336.00	3,769.94	1,355.28	16,926.81	3,510.87
2	Expenses					
a)	Cost of Operations	6,943.54	3,213.96	(8,322.63)	10,051.31	7,375.72
b)	Employee Benefits Expenses	128.10	140.73	154.98	601.89	678.76
c)	Finance Cost	5,020.38	4,842.30	6,884.44	19,223.33	10,974.96
d)	Depreciation and Amortisation Expenses	13.92	13.92	86.48	55.39	344.53
e)	Other Expenses	1,469.69	74.86	135.17	1,702.45	291.29
	Total Expenses	13,575.63	8,285.77	(1,061.56)	31,634.37	19,665.26
3	Profit / (Loss) before Tax (1-2)	(5,239.63)	(4,515.83)	2,416.84	(14,707.56)	(16,154.39)
4	Tax Expenses (Net)					
a)	Current Tax (including earlier years)	10.39	-	-	10.39	-
b)	Deferred Tax (including earlier years)	(920.75)	(920.75)	(1,021.25)	(3,683.00)	(4,094.98)
5	Net Profit / (Loss) for the Period (3-4)	(4,329.27)	(3,595.08)	3,438.08	(11,034.95)	(12,069.41)
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	(4,329.27)	(3,595.08)	3,438.08	(11,034.95)	(12,069.41)
8	Earnings per Equity Share (not annualised)					
a)	Basic (in absolute Rupees amount)	(134.64)	(111.80)	106.92	(343.18)	(375.35)
b)	Diluted (in absolute Rupees amount)	(134.64)	(111.80)	106.92	(343.18)	(375.35)
9	Paid-up Equity Share Capital (Face Value of ₹ 10/Share)	321.55	321.55	321.55	321.55	321.55
10	Other Equity	-	-	-	(31,524.20)	(8,208.73)

- Notes:**
- The above Audited 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 Audited Standalone financial results of the company have been reviewed and approved by the Board of Directors at its meeting held on May 29, 2024. The statutory auditor has expressed and unmodified audit opinion on these results.
 - During the quarter ended March 31, 2024, the company has issued 32500 listed, redeemable, Non-Convertible Debentures 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.
 - 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 31st March, 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.


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

(All amounts ₹ in Lakhs, unless otherwise stated)

Particulars	Quarter ended			Year ended	
	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
	Audited	Unaudited	Audited	Audited	Audited
Interest Service Coverage Ratio	(0.04)	0.07	1.35	0.23	(0.47)
Operating Margin (%)**	(0.03)	0.09	10.57	0.27	(1.74)
Net Profit Margin (%)**	(0.52)	(0.96)	3.91	(0.66)	(4.04)
Debt Service Coverage Ratio	0.14	0.26	1.51	0.43	(0.07)
Debt Equity Ratio	(4.49)	(4.87)	(6.21)	(4.49)	(6.21)
Capital Redemption Reserve*	NA	NA	NA	NA	NA
Debenture Redemption Reserve*	NA	NA	NA	NA	NA
Net Worth	(31,202.66)	(26,661.91)	(19,956.22)	(31,202.66)	(19,956.22)
Current Ratio	2.52	2.28	2.15	2.52	2.15
Long Term Debt to Working Capital	1.60	1.57	1.47	1.60	1.47
Bad Debts to Accounts Receivable Ratio (%)**	-	-	-	-	-
Current Liability Ratio	0.35	0.39	0.42	0.35	0.42
Total Debt to Total Assets	0.95	0.87	0.86	0.95	0.86
Debtors Turnover**	NA	NA	NA	NA	NA
Paid up Debt / Outstanding Debt	-	-	-	-	-
Outstanding Redeemable Preference Shares	-	-	-	-	-
Inventory Turnover	0.07	0.03	(0.09)	0.11	0.08

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.

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.
- Networth: 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.

 Place: Delhi
 Dated: 16/11/2024

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

 Prashant Kumar Tiwari
 (Director)
 (DIN:00024438)

 Date :- 29.05.24
 Place :- Delhi

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CIN : U70101DL2009PTC197028

Independent Auditor's Review Report on the Quarterly and Year to Date Audited Consolidated Financial Results of the Company Pursuant to Regulation 52 of the SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015, as amended

**To The Board of Directors
M/s Prateek Realtors India Private Limited**

We have audited the accompanying Consolidated quarterly financial results of Prateek Realtors India Private Limited (the company) for the quarter ended 31.03.2024 and the year to date results for the period from 01.04.2023 to 31.03.2024, attached herewith, being submitted by the company pursuant to the requirement of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these Consolidated financial results:

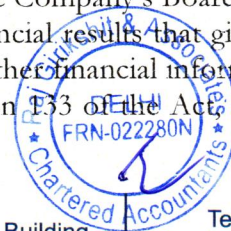
- i. are presented in accordance with the requirements of Regulation 52 of the LODR Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable India Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 read with the companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India of the consolidated net loss and other comprehensive income and other financial information for the quarter ended 31.03.2024 as well as for the year to date results of the year from 01.04.2023 to 31.03.2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

These quarterly financial results as well as the year-to-date Consolidated financial results have been prepared & approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of these financial results that give a true and fair view of the net loss and other comprehensive income and other financial information of the company in accordance with the Ind AS specified under Section 133 of the Act, read with the



Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, and in compliance with Regulation 52 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statements, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

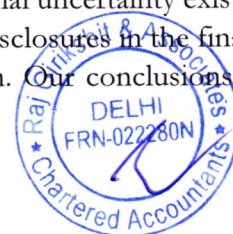
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue the auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal controls relevant to the audit 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 controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the



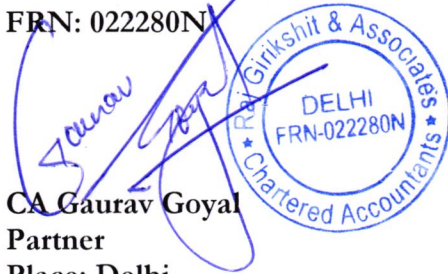
audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Consolidated financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with management, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide management with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For Raj Girikshit & Associates
Chartered Accountants
FRN: 022280N



CA Gaurav Goyal
Partner

Place: Delhi

Date: 16/12/2024

M. No. 518698

UDIN: 25518698BMIOVG4728

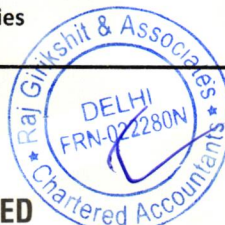
PRATEEK REALTORS INDIA PRIVATE LIMITED

CIN:U70101DL2009PTC197028

101-102, Himalaya Palace, 65 Vijay Block, Laxmi Nagar, G Block Shakarpur Delhi-110092

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

	Particulars	As at 31st March, 2024	As at 31st March, 2023
I.	ASSETS		
(1)	Non - current assets		
	(a) Property, Plant and Equipment	126.39	512.56
	(b) Goodwill	21.33	21.33
	(c) Investment Property	390.75	390.75
	(d) Financial assets		
	(i) Investments	-	-
	(ii) Security Deposits	56.93	130.61
	(e) Deferred tax assets (net)	15,614.48	11,931.35
	(f) Other non - current assets	-	-
(2)	Current assets		
	(a) Inventories	102,587.02	107,026.96
	(b) Financial assets		
	(i) Trade receivables	3,355.93	9,888.24
	(ii) Cash and cash equivalents	8,216.21	328.97
	(iii) Loans	12,466.79	9,824.53
	(iv) Others	2,893.99	2,894.53
	(c) Other current assets	1,732.20	1,571.55
	Total Assets	147,462.01	144,521.39
II.	EQUITY AND LIABILITIES		
(1)	Equity		
	(a) Equity Share capital	321.55	321.55
	(b) Other equity	(31,559.17)	(20,312.23)
	Liabilities		
(2)	Non - current liabilities		
	(a) Financial liabilities		
	(i) Long Term Borrowings	126,629.23	103,237.91
	(ii) Other Financial Liabilities	-	-
(3)	Current liabilities		
	(a) Financial liabilities		
	(i) Short Term Borrowings	13,498.76	20,736.98
	(ii) Trade payables		
	a) Total outstanding dues of micro enterprises and small enterprises	27.77	53.10
	b) Total outstanding dues of creditors others than micro enterprises and small enterprises	2,351.82	3,379.54
	(iii) Other financial liabilities	16,112.04	15,311.45
	(b) Provisions	3.05	-
	(c) Other current liabilities	20,076.96	21,793.08
	Total Equity and Liabilities	147,462.01	144,521.39



for Identification


PRATEEK REALTORS INDIA PRIVATE LIMITED

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

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PRATEEK REALTORS INDIA PRIVATE LIMITED CIN:U70101DL2009PTC197028 101-102, Himalaya Palace, 65 Vijay Block, Laxmi Nagar, G Block Shakarpur Delhi-110092 Consolidated Cash Flow Statement		
(₹ in Lakhs)		
Particulars	As at 31st March, 2024	As at 31st March, 2023
(A) Cash Flow from Operating Activities		
Net profit as per the Statement of Profit & Loss before Tax	(14,708.20)	(16,154.62)
Adjustment for:-		
Interest Income	(2.64)	(6.16)
Rent Income	(52.74)	(68.74)
Amount Written off	833.30	-
Provisions (other)	3.05	(3.31)
Depreciation	55.39	344.53
Profit/Loss on Sale of asset	80.82	(450.27)
Expenses related with financing activities	19,223.53	10,974.96
Other Non cash items	(221.87)	-
Operating Profit Before Working Capital Changes	5,210.64	(5,363.60)
Adjustment for Current Assets & Liabilities		
(Increase)/Decrease in trade receivable	5,782.31	1,050.85
(Increase)/Decrease in stock in trade	4,439.95	1,583.74
(Increase)/Decrease in other Current assets & non current assets	(160.65)	185.43
(Increase)/Decrease in other Current & non current Financial assets	(9.08)	(4.05)
Increase/(Decrease) in Other current liabilities & Non Current liabilities	(1,716.12)	11,890.10
Increase/(Decrease) in Other current & Non Current Financial liabilities	800.59	(40,949.23)
Increase/(Decrease) in trade payable	(1,053.05)	(1,039.71)
	8,083.94	(27,282.87)
Cash Generated from (utilized in) Operating activities	13,294.59	(32,646.48)
(B) Cash flow from Investment Activities		
Rental Income	52.74	68.74
Interest Income	2.64	6.16
Short term loans & advances (Given)/Received	(2,642.26)	93.39
Long term loans & advances (Given)/ Received	-	-
Sale of fixed assets	252.25	1,417.68
Purchase of fixed assets	(2.28)	(4.07)
Cash generated from (utilised in) Investing activities	(2,336.92)	1,581.90
(C) Cash flow from Financing Activities		
Proceeds/(Repayment) of Short term borrowings	(7,238.22)	12,599.97
(Repayment)/Proceeds from Long term borrowings	23,391.32	28,975.85
Interest & other finance expenses paid	(19,223.53)	(10,974.96)
Cash generated from (utilised in) Financing activities	(3,070.43)	30,600.86
Effect Foreign Exchange fluctuation	-	-
Net Increase (Decrease) in Cash and cash equivalents (A+B+C)	7,887.23	(463.72)
Opening Cash & Cash Equivalents	328.97	792.70
Closing Cash & Cash Equivalents	8,216.21	328.97


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CIN : U70101DL2009PTC197028

PRATEEK REALTORS INDIA PRIVATE LIMITED
Statement of Audited Consolidated Financial Results for the Quarter & Year ended 31st March, 2024

(₹ in Lakhs)

Sl. No.	Particulars	Quarter ended			Year ended	
		31.03.2024 Audited	31.12.2023 Unaudited	31.03.2023 Audited	31.03.2024 Audited	31.03.2023 Audited
1	Income					
a)	Revenue from Operations	8,297.79	3,754.64	880.22	16,843.04	2,985.18
b)	Other Income	38.21	15.30	475.06	83.77	525.70
	Total Income	8,336.00	3,769.94	1,355.28	16,926.81	3,510.87
2	Expenses					
a)	Cost of Operations	6,943.54	3,213.96	(8,322.63)	10,051.32	7,375.72
b)	Employee Benefits Expenses	128.10	140.73	154.98	601.89	678.76
c)	Finance Cost	5,020.38	4,842.30	6,884.44	19,223.53	10,974.96
d)	Depreciation and Amortisation Expenses	13.92	13.92	86.48	55.39	344.53
e)	Other Expenses	1,470.38	74.87	135.38	1,702.89	291.29
	Total Expenses	13,576.32	8,285.78	(1,061.34)	31,635.01	19,665.26
3	Profit / (Loss) before Tax (1-2)	(5,240.32)	(4,515.84)	2,416.62	(14,708.20)	(16,154.39)
4	Tax Expenses (Net)					
a)	Current Tax (including earlier years)	10.39	-	-	10.39	-
b)	Deferred Tax (including earlier years)	(920.75)	(920.75)	(1,021.25)	(3,683.13)	(4,084.98)
5	Net Profit / (Loss) for the Period (3-4)	(4,329.96)	(3,595.09)	3,437.86	(11,035.46)	(12,069.41)
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	(4,329.96)	(3,595.09)	3,437.86	(11,035.46)	(12,069.41)
8	Earnings per Equity Share (not annualised)					
a)	Basic (in absolute Rupees amount)	(134.66)	(111.80)	106.92	(343.20)	(375.35)
b)	Diluted (in absolute Rupees amount)	(134.66)	(111.80)	106.92	(343.20)	(375.35)
9	Paid-up Equity Share Capital (Face Value of ₹ 10/Share)	321.55	321.55	321.55	321.55	321.55
10	Other Equity	-	-	-	(31,524.20)	(8,208.73)

Notes:

- The above Audited 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 Audited Consolidated Financial Results of the company have been reviewed and approved by the Board of Directors at its meeting held on May 29, 2024. The statutory auditor has expressed an unmodified audit opinion on these results.
- During the quarter ended March 31, 2024, the company has issued 32500 listed, redeemable, Non-Convertible Debentures 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.
- 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 31st March, 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
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CIN : U70101DL2009PTC197028

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

(All amounts ₹ in Lakhs, unless otherwise stated)

Particulars	Quarter ended			Year ended	
	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
	Audited	Unaudited	Audited	Audited	Audited
Interest Service Coverage Ratio	(0.04)	0.07	1.35	0.23	(0.47)
Operating Margin (%)**	(0.03)	0.09	10.57	0.27	(1.74)
Net Profit Margin (%)**	(0.52)	(0.96)	3.91	(0.66)	(4.04)
Debt Service Coverage Ratio	0.14	0.26	1.51	0.43	(0.07)
Debt Equity Ratio	(4.49)	(4.86)	(6.20)	(4.49)	(6.20)
Capital Redemption Reserve*	NA	NA	NA	NA	NA
Debenture Redemption Reserve*	NA	NA	NA	NA	NA
Net Worth	(31,237.63)	(26,696.19)	(19,990.69)	(31,237.63)	(19,990.69)
Current Ratio	2.52	2.28	2.15	2.52	2.15
Long Term Debt to Working Capital	1.60	1.57	1.47	1.60	1.47
Bad Debts to Accounts Receivable Ratio (%)**	-	-	-	-	-
Current Liability Ratio	0.35	0.39	0.42	0.35	0.42
Total Debt to Total Assets	0.95	0.87	0.86	0.95	0.86
Debtors Turnover**	NA	NA	NA	NA	NA
Paid up Debt / Outstanding Debt	-	-	-	-	-
Outstanding Redeemable Preference Shares	-	-	-	-	-
Inventory Turnover	0.07	0.03	(0.08)	0.09	0.07

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.

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.
- Networth: 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.

Place: Delhi

Dated: 16/12/2024


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

 Prashant Kumar Tiwari
 (Director)
 (DIN:00024438)

 Date:- 29.05.24
 Place:- Delhi

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CIN : U70101DL2009PTC197028

Dated: 06/01/2025

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

Ref: Scrip Code

BSE: 975574

Sub.: Security Cover Certificate for quarter ended on 31st March 2024

Dear Sir/ Madam,

Pursuant to Regulation 54 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015 ('SEBI LODR') read with SEBI Circular dated 19th May 2022, please find enclosed Security Cover Certificate for quarter ended on 31st March 2024 issued by the Statutory Auditor of the Company.

This is submitted for your information & records.

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

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CIN : U70101DL2009PTC197028



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

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 year ended March 31, 2024.

1. The certificate is issued in accordance with the terms of our engagement letter dated 10.02.2024.
2. We, M/s. Raj Girikshit & Associates, Chartered Accountants (FRN:022280N), 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 as at March 31, 2024 (hereinafter referred together as **"the Statement"**).

The Statement is prepared by the Company from the audited books of accounts and other relevant records and documents maintained by the Company for the year ended as at March 31, 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 initialed by us for identification purposes only.

Management's Responsibility

3. The preparation of the Statement from the audited books of account, audited financial results of the Company for the year ended March 31, 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:
- The Company has maintained minimum required security cover in line with respective debenture trust deed and related documents; and
 - The Company is in compliance with the financial covenants as at March 31, 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 March 31, 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 March 31, 2024.	Complied

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:

- Obtained the Statement from the management.
 - 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 audited books of account of the Company for the year ended and as at March 31, 2024 and other relevant records and documents maintained by the Company, in the normal course of its business.
 - Verified the arithmetical accuracy of the information included in the statement.
 - 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.
 - Made necessary inquiries with the management and obtained relevant representations in respect of matters relating to the Statement
7. The audited financial statements, have been audited by us, on which we issued an unmodified opinion. Our audit of these financial statements was conducted in accordance with the Standards on Auditing and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform

the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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 not been accurately extracted and ascertained from audited books of account of the Company for the year ended and as at March 31, 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. Raj Girikshit & Associates

Chartered Accountants

FRN: 0222780N

GAURAV Digitally signed by
GAURAV GOYAL
GOYAL Date: 2025.01.04
18:47:26 +05'30'

Gaurav Goyal

Partner

M. No.: 518698

Place: Delhi

Date: 04-01-2025

UDIN NO.: 25518698BMIOVI5708

Encl.: Annexure-1

Statement of Security Cover and Statement of Compliance Status of Covenants in respect of Listed Non-Convertible Debentures of the Prateek Realtors (India) Limited ("the Company") for the year ended and as at March 31, 2024

Column A Particulars	Column B Description of asset for which this certificate relate	Column C ⁱ	Column D ⁱⁱ	Column E ⁱⁱⁱ	Column F ^{iv}	Column G ^v	Column H ^{vi}	Column I ^{vii}	Column J	Column K	Column L	Column M	Column N	Column O
		Exclusive Charge	Exclusive Charge	Pari- Passu Charge	Pari- Passu Charge	Pari- Passu Charge	Assets not offered as Security	Elimination (amount in negative)	Total (C to H)	Related to only those items covered by this certificate				
		Debt for which this certificate being issued	Other Secured Debt	Debt for which this certificate being issued	Assets shared by pari passu debt holder (includes debt for which this certificate is issued & other debt with pari-passu charge)	Other assets on which there is pari- Passu charge (excluding items covered in column F)		debt amount considered more than once (due to exclusive plus pari passu charge)		Market Value for Assets charged on Exclusive basis	Carrying /book value for exclusive charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA market value is not applicable)	Market Value for Pari passu charge Assets ^{viii}	Carrying value/book value for pari passu charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA market value is not applicable)	Total Value(=K+L+M+ N)
	Book Value	Book Value	Yes/No	Book Value	Book Value									
ASSETS				No	Not Required									
PPE'S														
Capital Work-in- Progress							1,26,38,924.00		1,26,38,924.00					
Right of Use Assets								-	-					
Goodwill								-	-					
Intangible Assets								-	-					
Intangible Assets under Development								-	-					
Investments														
Loans							4,13,24,550.38		4,13,24,550.38					
Inventories		5,47,91,03,312.00	3,39,86,78,333.27											
Trade Receivables		32,45,25,879.00					13,13,78,000.00		9,00,91,59,645.27	7,01,00,00,000.00				7,01,00,00,000.00
Cash and Cash Equivalents							1,10,67,121.00		33,55,93,000.00					
Bank Balances other than Cash and Cash Equivalents							82,15,12,208.17		82,15,12,208.17					
Others														
Total		5,80,36,29,191.00	3,39,86,78,333.27				4,52,92,33,042.00		4,52,92,33,042.00					
LIABILITIES							5,54,71,53,845.55		14,74,94,61,369.82	7,01,00,00,000.00				7,01,00,00,000.00
Debt securities to which this certificate pertains	Non Convertible Debentures	3,24,34,92,822.00							3,24,34,92,822.00					
Other debt sharing pari-passu charge with above debt														
Other Debt														
Subordinated debt														
Borrowings														
Bank-borrowings			20,20,76,089.00						20,20,76,089.00					
Debt Securities														
Others-borrowings			6,87,86,61,348.00						6,87,86,61,348.00					
Trade payables							53,10,71,974.00		53,10,71,974.00					
Lease Liabilities							23,77,70,000.00		23,77,70,000.00					
Provisions														
Others							3,05,000.00		3,05,000.00					
Total		3,24,34,92,822.00	10,24,14,63,050.00				4,38,47,69,617.88		17,86,97,25,489.88					
Cover on Book Value		1.79												
Cover on Market Value ^{ix}		2.16			No Pari-passu- NCD									
		Exclusive Security Cover Ratio			Pari passu security cover ratio									

i This column shall include book value of assets having exclusive charge and outstanding book value of debt for which this certificate is issued.

ii This column shall include book value of assets having exclusive charge and outstanding book value of all corresponding debt other than column C.

iii This column shall include debt for which this certificate is issued having any pari passu charge - Mention Yes, else No.

iv This column shall include a) book value of assets having pari-passu charge b) outstanding book value of debt for which this certificate is issued and c). other debt sharing pari- passu charge along with debt for which certificate is issued.

v This column shall include book value of all other assets having pari passu charge and outstanding book value of corresponding debt.

vi This column shall include all those assets which are not charged and shall include all unsecured borrowings including subordinated debt and shall include only those assets which are paid-for

vii 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 pari passu). On the assets side, there shall not be elimination as there is no overlap.

viii Assets which are considered at Market Value like Land, Building, Residential/ Commercial Real Estate to be stated at Market Value. Other assets having charge to be stated at book value/Carrying Value.

ix The market value shall be calculated as per the total value of assets mentioned in Column O

Dated: 06/01/2025

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

Ref: Scrip Code

BSE: 975574

Sub.: Submission of Statement indicating Utilization and deviation, if any, of issue proceeds on Non- Convertible Securities for the quarter ended on 31st March 2024

Dear Sir/ Madam,

Pursuant to Regulation 52(7) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015 ('SEBI LODR Regulations') read with SEBI Operational Circular dated 29th July 2022, a statement indicating utilization of issue proceeds of Listed Non- Convertible Debentures ('NCDs') issued by the Company is enclosed as Part A of Annexure, in the prescribed format.

Further, in terms of Regulation 52(7A) of SEBI LODR Regulations, a statement confirming NIL deviation or variation, in the use of issue proceeds of NCDs, from the objects stated in the offer document, is enclosed as Part B of Annexure, in the prescribed format.

This is submitted for your information & records.

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

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
	2	3	4	5	6	7	8	9	10
Prateek Realtors (India) Private Limited	INEOK4K07022	Private placement	Non-Convertible Debentures	28.03.24	INR 325.00 Cr.	INR 308.72 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	31 st March, 24
7.	Is there a Deviation / Variation in use of funds raised	Not Applicable

PRATEEK REALTORS INDIA PRIVATE LIMITED

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 CIN : U70101DL2009PTC197028

8.	Whether any approval is required to vary the objects of the issue stated in the prospectus/ offer document?	No				
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 : 29.05.2024
 Place : Noida

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 CIN : U70101DL2009PTC197028

To
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai – 400001

Ref: Scrip Code

BSE: 975574

Subject: Declaration for Audit Report(s) with unmodified opinion.

Dear Sir,

The Board of Directors of the Company at its meeting held on **29th May, 2024** has approved the Audited Standalone and Consolidated Financial Results for the quarter and year ended on **31st March 2024**, and we hereby declare that our Statutory Auditors have issued the Audit Report with unmodified opinion thereon.

This declaration is issued in compliance with the provision of **Regulation 52(3)** of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

You are requested to kindly take the same on record.

Thanking You,
For **Prateek Realtors India Private Limited**


Kanchan Pal
Company Secretary



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CIN : U70101DL2009PTC197028