



PATIDAR BUILDCON LTD.

Regd. Off.: Lati Bazar, Joravarnagar - 363 020
Dist. Surendranagar (Gujarat)

E-mail : patidarbuildconltd@rocketmail.com
CIN No.: L99999GJ1989PTC058691

Ref. No.:

Date :

Date: 27-05-2025

To,
Gen. Manager (DCS)
BSE Limited.
P J Towers, Dalal Street,
Fort, Mumbai-400001

Dear Sir,

SUB: COMPLIANCE OF REGULATION 33 OF SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURES REQUIREMENTS) REGULATIONS, 2015 FOR M/S. PATIDAR BUILDCON LIMITED.

REF: COMPANY CODE BSE: 524031

With regard to captioned subject, the Board of Directors of the Company at its meeting held on **27th May, 2025** has considered and approved the audited financial results for the Quarter and year ended on 31st March, 2025. The said financial results were accompanied by Statement of Assets & Liabilities, Cash Flow Statement and Audit Report given by the statutory auditor of the company.

Kindly find enclosed herewith audited Financial Statements for the quarter and year ended on **31st March, 2025** along with Statement of Assets & Liabilities, Cash Flow Statement and Audit Report in compliance of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015.

You are requested to take the same on record.

Thanking you.

Yours sincerely,

FOR, PATIDAR BUILDCON LIMITED

**MR. RAJNIKANT PATEL
MANAGING DIRECTOR
(DIN: 01218436)**



Ref. No.:

Date :

Audited financial results for the Quarter and Year Ended on 31st March, 2025

PART-I					
Statement of Standalone Audited Results for the Quarter and Year Ended on 31st March, 2025					
Particulars	(Rs in lakhs)				
	Quarter ended on			Year ended on	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	Audited	Unaudited	Audited	Audited	Audited
Income from Operations					
I Revenue from operation	31.36	51.77	0.40	115.84	23.08
II Other Income	6.45	2.43	13.72	22.39	48.21
III Total Income (I + II)	37.81	54.19	14.12	138.22	71.29
IV Expenses					
a) Cost of Material Consumed	-	-	-	-	-
b) Purchase of Stock in Trade	42.44	45.38	3.19	114.07	6.95
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-11.68	0.00	-2.80	-10.45	16.39
d) Employee Benefit Expense	6.49	6.55	3.77	23.30	16.31
e) Finance cost	4.68			18.43	
f) Depreciation & amortization	0.77	0.79	0.18	2.85	1.27
g) Other Expenditure	12.15	11.56	7.98	27.03	38.69
Total Expenses (IV)	54.85	64.28	12.32	175.23	79.62
V Profit/(Loss) before extra ordinary and exceptional Items and tax (III - IV)	(17.04)	(10.09)	1.81	(37.00)	(8.33)
VI Exceptional Items					
VII Profit/(Loss) before extra ordinary Items and tax (V - VI)	(17.04)	(10.09)	1.81	(37.00)	(8.33)
VIII Extra Ordinary Items					
IX Profit / (Loss) before Tax (VII- VIII)	(17.04)	(10.09)	1.81	(37.00)	(8.33)
X Tax expense					
(i) Current Tax	-	-	1.02	-	1.02
(ii) Deferred Tax	0.05	0.06	0.09	0.29	0.21
Profit (Loss) for the period from continuing operations (IX - X)	(17.09)	(10.15)	0.69	(37.29)	(9.56)
XII Profit/(loss) from discontinuing operations					
XIII Tax expense of discontinuing operations					
Profit/(loss) from Discontinuing operations (after tax) (XII - XIII)					
XIV Profit (Loss) for the period (XI + XIV)	(17.09)	(10.15)	0.69	(37.29)	(9.56)
XVI Other Comprehensive Income:					
A. (i) Items that will not be reclassified to profit or loss					
(ii) Income tax relating to items that will not be reclassified to profit or loss					
B. (i) Items that will be reclassified to profit or loss					
(ii) Income tax relating to items that will be reclassified to profit or loss					
XVII Comprising Profit (Loss) and Other comprehensive Income	(17.09)	(10.15)	0.69	(37.29)	(9.56)
Share of Profit / (loss) of associates *					
Minority Interest*					
16 Net Profit / (Loss) for the year	(17.09)	(10.15)	0.69	(37.29)	(9.56)
XVIII Paid up equity share capital	550.05	550.05	550.05	550.05	550.05
Face value of equity share capital	10.00	10.00	10.00	10.00	10.00
18 Reserve excluding Revaluation Reserves	99.69	116.78	136.98	99.69	136.98
XIX Earnings Per Share (for continuing operation):					
a) Basic	(0.31)	(0.18)	0.01	(0.68)	(0.17)
b) Diluted	(0.31)	(0.18)	0.01	(0.68)	(0.17)
XX Earnings Per Share (for discontinued operation)					
a) Basic					
b) Diluted					
XXI Earnings Per Share (for discontinued & continuing operation)					
a) Basic	(0.31)	(0.18)	0.01	(0.68)	(0.17)
b) Diluted	(0.31)	(0.18)	0.01	(0.68)	(0.17)



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CIN No.: L99999GJ1989PTC058691

Ref. No.:

Date :

NOTES:

- 1 Profit / loss from discontinuing operations, if any, included in the above shall be disclosed separately with details thereof.
- 2 The above audited Financial Results have been reviewed by Audit committee of the Board and approved and adopted by Board of Directors at its meeting held on 27th May, 2025.
- 3 This statements has been prepared in accordance with the Companies (Indian Accounting Standard) Rules,2015 - IND AS prescribed under sec- 133 of the companies Act, 2013 read with the Companies(Indian Accounting Standards) Rules, 2015 as amended by the Companies(Indian Accounting Standards) (Amendment) Rules, 2016 and other recognised accounting practices and policies to the extent applicable and in terms of Regulation 33 of SEBI(Listing Obligation and Disclosure Requirement) Regulations, 2015.
- 4 The Company has only one reportable segment as per Ind AS 108 of Segment Reporting. Hence, seprate disclosure for segment reporting is not applicable to the company.
- 5 To facilitate Comparision , figures of previous periods has been regrouped and rearranged, wherever necessary.

Place: Ahmedabad
Date: 27/05/2025

BY ORDER OF THE BOARD OF DIRECTORS
FOR, PATIDAR BUILDCON LIMITED

Mr. RAJNIKANT PATEL
(Managing Director)
(DIN : 01218436)





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Dist. Surendranagar (Gujarat)

E-mail : patidarbuildconltd@rocketmail.com
CIN No.: L99999GJ1989PTC058691

Ref. No.:
Statement of Assets and Liabilities

Date :

(Rs. In Lakhs)

Standalone Statement of Assets and Liabilities		As at (current year ended on) 31.03.2025	As at (the previous year ended on) 31.03.2024
Assets			
1	Non-current assets		
	(a) Property, plant and equipment	25.45	18.31
	(b) Capital work-in-progress	10.19	18.79
	(c) Investment property	97.88	58.66
	(d) Goodwill		
	(e) Other intangible assets		
	(f) Intangible assets under development		
	(g) Biological assets other than bearer plants		
	Total financial Assets	133.53	95.77
	Non-current financial assets		
	(i) Non-current investments	16.53	18.13
	(ii) Trade receivables, non-current		
	(iii) Loans, non-current	8.75	35.00
	(iv) other non current financial assets	541.00	541.00
	Total non-current financial assets	566.28	594.13
	(i) Deferred tax assets (net)		
	(j) Other non-current assets		0.03
	Total non-current assets	699.81	689.93
2	Current assets		
	(a) Inventories	136.51	126.05
	(b) Current financial asset		
	(I) Current investments		
	(II) Trade receivables, current	13.91	70.72
	(III) Cash and cash equivalents	10.07	26.30
	(V) Loans, current		
	(VI) Other current financial assets (to be specified)	35.56	28.85
	Total current financial assets	59.54	125.87
	(c) Current tax assets (net)		
	(d) Other current assets		0.90
	Total current assets	0.00	0.90
#####	Non-current assets classified as held for sale		
#####	Regulatory deferral account debit balances and related deferred tax Assets		
	Total assets	895.86	942.76



Ref. No.:

Date :

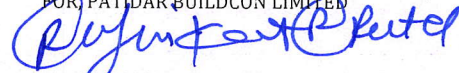
	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	(a) Equity share capital	550.06	550.06
	(b) Other equity	99.69	136.98
	Total equity attributable to owners of parent	649.74	687.04
	Non controlling interest		
	Total equity	649.74	687.04
2	Liabilities		
	Non-current liabilities		
	(a) Non Current financial liabilities		
	(I) Borrowings, non-current	219.79	253.23
	(II) Trade payables, non-current		
	(III) Other non-current financial liabilities		
	Total non-current financial liabilities	219.79	253.23
	(b) Provisions, non-current		
	(c) Deferred tax liabilities (net)	0.95	0.66
	Deferred government grants, Non-current		
	(d) Other non-current liabilities		
	Total non-current liabilities	0.95	0.66
	Current liabilities		
	(a) financial liabilities		
	(I) Borrowings, current		
	(II) Trade payables, current	22.13	0.86
	(III) Other current financial liabilities		
	Total current financial liabilities	22.13	0.86
	(b) Other current liabilities	1.08	
	(c) Provisions, current	2.17	0.96
	(d) Current tax liabilities (Net)		
	Deferred government grants, Current		
	Total current liabilities	25.37	1.82
	Deferred government grants, Current		
	Total current Liabilities	25.37	1.82
3	Liabilities directly associated with assets in disposal group classified as held for sale		
4	Regulatory deferral account credit balances and related deferred tax liability		
	Total liabilities	246.11	255.72
	Total equity and liabilities	895.86	942.76

To facilitate Comparison , figures of previous periods has been rearranged, where ever necessary.

Place: Ahmedabad
Date: 27/05/2025



BY ORDER OF THE BOARD OF DIRECTORS,
FOR PATIDAR BUILDCON LIMITED



Mr. RAJNIKANT PATEL
(Managing Director)
(DIN : 01218436)

Ref. No.:

Date :

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2025

PARTICULARS	YEAR ENDED	
	31st March, 2025	31st March, 2024
A. CASH FLOW FROM OPERATING ACTIVITY		
Profit before Income Tax	-37.00	-8.33
Adjustment for :		
Depreciation and amortisation expense	2.85	1.27
Interest and dividend income	-3.10	-7.06
(Gain)/loss on disposal of property, plant and equipment	-3.77	-6.80
Rent	-13.63	-14.61
Finance costs	18.43	
Operating Profit before working capital change	-36.22	-35.53
Change in operating assets and liabilities		
(Increase)/Decrease in trade receivables	19.99	1.58
(Increase)/Decrease in inventories	-10.45	16.39
Increase/(Decrease) in trade payables	21.27	-16.42
(Increase)/Decrease in other financial assets		-
(Increase)/Decrease in other Non current assets		
(Increase)/Decrease in other current assets	56.94	167.73
Increase/(Decrease) in provisions		-
Increase/(Decrease) in other current liabilities	2.65	0.08
Cash used in/ generated from operations	54.16	133.83
Income taxes paid		-1.96
Cash used in/generated from operations (A)	54.16	131.87
B. CASH FLOW FROM INVESTING ACTIVITIES		
Payments for property, plant and equipment	-1.39	-9.02
Purchase of investments	-37.62	-30.17
Proceeds from sale of property, plant and equipment	0.77	
Profit from sale of assets	3.00	
Dividends received	0.02	7.06
Rent received	13.63	14.61
Interest received	3.08	
(Increase)/Decrease in other Bank balances not treated as Cash and Cash Equivalents		
Net cash outflow from investing activities (B)	-18.50	-17.52
C. CASH FLOW FROM FINANCING ACTIVITIES		
Finance costs	-18.43	
Dividends paid		
Loans given		
Dividend Tax paid		
Availment/(Repayment) of Short Term Borrowings	-33.45	-93.26
Availment/(Repayment) of Working Capital Borrowings		
Net cash inflow/ (outflow) from financing activities ©	-51.88	-93.26
Net Increase/ (Decrease) in cash and cash equivalents (A+B+C)	-16.23	21.10
Cash and Cash Equivalents at the beginning of the financial year	26.30	5.20
Cash and Cash Equivalents at the end	10.08	26.30

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standards [Ind AS 7] - "Statement of Cash Flow".

Place: AHMEDABAD
Date: 27/05/2025



BY ORDER OF THE BOARD OF DIRECTORS,
FOR, PATIDAR BUILDCON LIMITED

Rajnikant Patel

Mr. RAJNIKANT PATEL
(Managing Director)
(DIN : 01218436)



SHAH THACKER & CO.

Chartered Accountants

Phone: +91-9925333388
E-mail:- shahthackerahd@gmail.com

B-704, Narnarayan Complex,
Near Swastik Cross Road,
Navarangpura,
Ahmedabad-380009

Independent Auditor's report on the quarterly and year to Date Audited standalone Financial Results of the company pursuant to the regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended

To
The Board of Directors
Patidar Buildcon Limited

Report on the Audit of the Standalone Financial Results

We have audited the accompanying statement of Audited financial results of Patidar Buildcon Limited for the quarter ended 31st March, 2025 and year to date from 1st April 2024 to 31st March 2025 ("the statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ('the Regulation') as amended (the "listing Regulations")

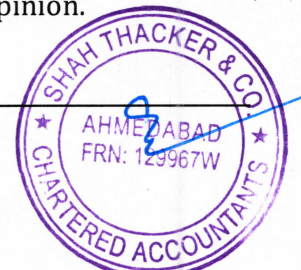
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone financial results except for possible effects of the matters described in the basis of qualified opinion section, emphasis of matters and other matters of our report.

- i. are presented in accordance with the requirements of Regulation 33 of the Listing 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 Indian accounting standards (Ind AS) and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter and year ended 31st March, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditors' Responsibilities for the Audit of the Standalone Financial Statements 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 (ICAI) together with the ethical requirements that are relevant to our audit of the Standalone Financial Statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Offices: Bhuj, Jamnagar





SHAH THACKER & CO.

Chartered Accountants

Phone: +91-9925333388
E-mail:- shahthackerahd@gmail.com

B-704, Narnarayan Complex,
Near Swastik Cross Road,
Navarangpura,
Ahmedabad-380009

Management's Responsibilities for the Standalone Financial Results

The Company's Management and Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing 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 the 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, 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.

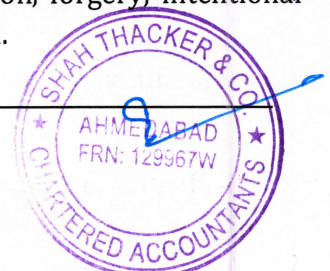
Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statement.

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 Statement, 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 control.

Other Offices: Bhuj, Jamnagar





SHAH THACKER & CO.

Chartered Accountants

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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Act, we are also responsible for expressing. Our opinion on whether the Company has in place adequate internal financial control with reference to financial statement and the operating effectiveness of such control.
- 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 Director's 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 Statement 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, SHAH THACKER & CO.
Chartered Accountant
FRN: 129967W

Date : 27/05/2025
Place: Ahmedabad

CA. SUDHIRKUMAR SHAH
Partner
M.No.119008
UDIN: 25119008BMJGU1506



PATIDAR BUILDCON LTD.

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CIN No.: L99999GJ1989PTC058691

Ref. No.:

Date :

Declaration Pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

This is with reference to the audit report given by the Statutory Auditor of the Company dated 23rd March, 2025 in respect of the Standalone Audited Financial Results for the Quarter as well as Year ended on 31st March, 2025, we hereby declare that the pursuant to Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, the auditors opinion, in respect of aforesaid financial statements is unmodified.

Yours faithfully,

FOR, PATIDAR BUILDCON LIMITED

MR. RAJNIKANT PATEL
MANAGING DIRECTOR
(DIN: 01218436)





PATIDAR BUILDCON LTD.

Regd. Off.: Lati Bazar, Joravarnagar - 363 020
Dist. Surendranagar (Gujarat)

E-mail : patidarbuildconltd@rocketmail.com
CIN No.: L99999GJ1989PTC058691

Ref. No.:

Date :

Date: 27.05.2025

To,
Gen. Manager (DCS)
BSE Limited.
P J Towers, Dalal Street,
Fort, Mumbai-400001

Subject: Non Applicability Disclosure of Related Party Transaction under Regulation 23(9) SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015

Ref.: Patidar Buildcon Limited (BSE Scrip Code: 524031)

Dear Sir,

Pursuant to Regulation 15(2) of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, compliance of Regulation - 17 to 27, Regulation - 46 (2) (b) to (i) and para C, D and E of Schedule V, shall not apply to the listed Companies having paid up equity share capital not exceeding rupees ten crore and net worth not exceeding rupees twenty five crore, as on the last day of the previous financial year.

Particular	Amount
Net worth of the Company	6,49,74,394/-
Paid up equity share capital of the Company	5,50,06,000/-

Further, this is to inform you that the paid up equity Share capital of the Company and net worth of the Company for the half year ended as 31st March, 2025 **does not exceed the stipulated criteria** of rupees ten crore and rupees twenty five crore respectively. Hence, Regulation - 17 to 27 and Regulation - 46 (2) (b) to (i) and para C, D and E of Schedule V **shall not apply to the Company and the Company is exempt** from filing **Regulation 23(9) Disclosure of Related Party Transaction on consolidated basis** to BSE under SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015.

You are requested to take the same on your record.

Thanking You,

Yours faithfully,

FOR, PATIDAR BUILDCON LIMITED

MR. RAJNIKANT PATEL
MANAGING DIRECTOR
(DIN: 01218436)



Disclosure of related party transactions every six months for the period of March, 2025

S.No	Details of the party (listed entity/subsidiary) entering into the transaction		Details of the counterparty		Type of related party transaction (see Note 5)	Value of the related party transaction as approved by the audit committee (see Note 6a)	Value of transaction during the reporting period (see Note 6b)	In case monies are due to either party as a result of the transaction (see Note 1)		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the loans, inter-corporate deposits, advances or investments			
	Name	PAN	Name	PAN				Relationship of the counterparty with the listed entity or its subsidiary	Opening balance	Closing balance	Nature of indebtedness (loan/issuance of debt/any other etc.)	Cost (see Note 7)	Tenure	Nature (loan/advance/inter-corporate deposit/investment)	Interest Rate (%)	Tenure	Secured/unsecured
1	PATIDAR BUILDCON LIMITED	AAACT1916D	DHIRAJAL RAMJIJBHAI PATEL	ABNPP7953K	Director		80.57	204.11	184.68	Loan	7	Loan	7	Unsecured Loan	Working Capital		
2	PATIDAR BUILDCON LIMITED	AAACT1916D	DHIRAJAL RAMJIJBHAI PATEL	ABNPP7953K	Director		100.00	204.11	184.68	Loan	7	Loan	7	Unsecured Loan	Working Capital		
3	PATIDAR BUILDCON LIMITED	AAACT1916D	DHIRAJAL RAMJIJBHAI PATEL	ABNPP7953K	Director		7.51	5.08	12.58	Other							
4	PATIDAR BUILDCON LIMITED	AAACT1916D	BHAVNABEN DHIRAJBHAI PATEL	AHRPP3454D	Wife of Mr. Dhirajal Patel		0.90	0.00	0.00	Other							
5	PATIDAR BUILDCON LIMITED	AAACT1916D	VAIDEHI DHARMENDRASINH CHUDASAWA	BPRPC1895J	Company Secretary		0.72	0.00	0.00	Other							
6	PATIDAR BUILDCON LIMITED	AAACT1916D	TERRA BUILDCON	AA1FT7877K	Relative of Director is part		9.69	6.58	-43.80	Other							
7	PATIDAR BUILDCON LIMITED	AAACT1916D	TERRA BUILDCON	AA1FT7877K	Relative of Director is part		43.80	6.58	-43.80	Other							
8	PATIDAR BUILDCON LIMITED	AAACT1916D	UMIYA TRADECON LLP	AA1FU3851L	Relative of Director is part		50.82	10.65	22.61	Other							

Notes:

- The details in this disclosure are required to be provided for all transactions undertaken during the reporting period. However, opening and closing balances, including commitments, to be disclosed for existing related party transactions even if there is no new related party transaction during the reporting period.
- Where a transaction is undertaken between members of the consolidated entity (between the listed entity and its subsidiary or between subsidiaries), it may be reported once.
- Listed banks shall not be required to provide the disclosures with respect to related party transactions involving loans, inter-corporate deposits, advances or investments made or given by the listed banks.
- For companies with financial year ending March 31, this information has to be provided for six months ended September 30 and six months ended March 31. Companies with financial years ending in other months, the six months period shall apply accordingly.
- Each type of related party transaction (for e.g. sale of goods/services, purchase of goods/services, advance or investment) with a single party shall be disclosed separately and there should be no clubbing or netting of transactions of same type. However, transactions with the same counterparty of the same type may be aggregated for the reporting period. For instance, sale transactions with the same party may be aggregated for the reporting period and purchase transactions may also be disclosed in a similar manner. There should be no netting off for sale and purchase transactions. Similarly, loans advanced to and received from the same counterparty should be disclosed separately, without any netting off.
- In case of a multi-year related party transaction:
 - The aggregate value of such related party transaction as approved by the audit committee shall be disclosed in the column "Value of the related party transaction as approved by the audit committee".
 - The value of the related party transaction undertaken in the reporting period shall be reported in the column "Value of related party transaction during the reporting period".
- "Cost" refers to the cost of borrowed funds for the listed entity.
- Transactions such as acceptance of fixed deposits by banks/NBFCs, undertaken with related parties, at the terms uniformly applicable / offered to all shareholders/ public shall also be reported.



BY ORDER OF THE BOARD OF DIRECTORS,
 FOR: PATIDAR BUILDCON LIMITED
 MR. RAJNIGANT PATEL
 (Managing Director)
 (DIN : 01218436)

DATE: 27/05/2025
 PLACE: Ahmedabad