



Shraddha Prime Projects Ltd.

(Formerly Known As Towa Sokki Limited)

SHRADDHA
PRIME
PROJECTS LTD.
CONSTRUCTING VALUE

Ref: D:/W/ Shraddha/Bse/2025-26
14th November 2025

The Manager-Listing,
Corporate Relationship Department,
Bombay Stock Exchange Limited
Phiroz Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001

Symbol: SHRADDHA

Script Code: 531771

Sub : Outcome of Board Meeting of Shraddha Prime Projects Ltd.

We wish to inform you that in the Board Meeting of the Company held today i. e. on 14th November, 2025 the following decisions have taken;

- Approved the Unaudited Standalone and Consolidated Financial Results of the Company for the Second quarter and Six months ended on September 30, 2025 along with the Limited review report of the Statutory. The results and the Limited review report is attached herewith.
- Approved Related Party transactions for the half year ended 30th September 2025.

The meeting commenced at 6.30 p.m. and concluded at 7.15 p. m.

This is for your information & record.

Thanking you,

For Shraddha Prime Projects Limited
(Formerly Towa Sokki Limited)

Sudhir Mehta
Managing Director
DIN 02215452

Encl: As above

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2025

(Rs in Lacs except EPS)

S.No.	Particulars	Quarter Ended			Half Year Ended September		Year Ended
		30-Sep-25 (Unaudited)	30-Jun-25 (Unaudited)	30-Sep-24 (Unaudited)	30-Sep-25 (Unaudited)	30-Sep-24 (Unaudited)	31-Mar-25 (Audited)
I	Income						
a	Revenue from Operations	10,610.42	3,340.27	2,231.77	13,950.69	4,436.75	10,321.94
b	Other income	(800.44)	544.81	401.64	(255.63)	245.93	1,050.05
	Total income	9,809.98	3,885.08	2,633.41	13,695.06	4,682.68	11,371.99
II	Expenses						
a	Cost of Projects	10,227.47	6,187.91	2,564.92	16,415.38	5,743.906	15,175.35
b	Purchases of stock-in-trade	-	-	-	-	-	-
c	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(2,113.84)	(3,499.10)	(854.77)	(5,612.94)	(2,354.73)	(7,224.85)
d	Employee benefits expense	47.44	47.51	36.26	94.95	55.21	159.94
e	Finance Cost	1.51	7.02	-	9.55	-	31.94
f	Depreciation and amortisation expense	2.53	2.30	1.13	4.83	2.13	5.75
g	Other expenses	82.20	49.70	33.01	131.90	91.90	209.83
	Total expenses	8,247.31	2,795.35	1,780.55	11,042.66	3,538.42	8,357.97
III	Profit from operations before exceptional items (1-2)	1,562.67	1,089.73	852.86	2,652.40	1,144.26	3,014.02
IV	Prior Period Expense	-	17.35	-	17.35	-	-
V	Profit / (Loss) before tax	1,562.67	1,072.40	852.86	2,635.05	1,144.26	3,014.02
VI	Tax expense						
a	Current tax	688.73	186.97	123.37	875.70	256.59	575.98
b	Deferred tax	0.28	0.56	0.02	0.84	0.06	(0.29)
c	Tax adjustment related to earlier years	-	-	-	-	-	(25.96)
	Total Tax Expense	689.01	187.53	123.39	876.54	256.65	549.74
VII	Profit / (Loss) for the period	873.66	884.86	729.47	1,758.51	887.61	2,464.28
VIII	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss :	-	-	(2.61)	-	(1.61)	-
	Tax Impact on above	-	-	(0.13)	-	(0.41)	-
a	Remeasurement gain/(loss) on defined benefit plans	-	-	-	-	-	(0.15)
b	fair value gain/(loss) from investment in equity instruments	1.80	(1.74)	-	0.06	-	1.39
c	Income tax relating to items that will not be reclassified to profit and loss	-	0.15	-	0.15	-	0.69
	Total Other Comprehensive Income	1.80	(1.59)	(2.74)	0.21	(2.02)	1.92
IX	Total comprehensive income (comprising profit/(Loss) after tax and other comprehensive income after tax for the period)	875.46	883.27	726.73	1,758.72	885.60	2,466.20
X	Paid-up equity share capital (Face Value of ₹ 10 each)	4,040.10	4,040.10	2,020.05	4,040.10	2,020.05	4,040.10
XI	Other Equity	5,339.26	4,544.61	-	9,883.87	-	3,652.83
XII	Earnings per share (Not annualised) :						
	Basic (₹)	2.17	2.19	3.60	4.35	4.38	10.38
	Diluted (₹)	2.17	2.19	3.60	4.35	4.38	10.38
XIII	Current Ratio (Refer Note 4)	1.53	1.59	1.41	2.12	1.41	2.50
XIV	Long Term Debt to Working Capital (Refer Note 4)	1.57	1.10	0.41	-	0.41	0.58
XV	Current Liability Ratio (Refer Note 4)	0.62	0.60	0.86	0.55	0.86	0.53
XVI	Debt Equity Ratio	1.53	1.20	0.48	-	0.48	0.04
XVII	Total Debts to Total Assets Ratio	0.76	0.75	0.11	-	0.11	0.71
XVIII	Debit Service Coverage Ratio (Refer Note 4)	0.30	2.13	0.28	0.45	0.48	2.76
XIX	Operating Margin % (Refer Note 4)	0.15	-	-	-	-	-
XX	Net Profit Margin % (Refer Note 4)	8.91%	22.78%	27.60%	12.84%	18.91%	24.00%

* Excluding Share Forfeited amount of Rs 189.27 Lacs



STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2025

Statement of Assets and Liabilities as at 30th September' 2025		(Rs. in Lacs)	
	Particulars	As at 30 Sept 2025	As at 31 March 2025
		(Unaudited)	(Audited)
	ASSETS		
1	Non-Current Assets		
(a)	Property plant and equipment	7.14	1.75
	Intangible assets	-	17.35
(b)	Right-of-use assets	12.92	16.43
(c)	Investment in partnership firms	4,156.85	901.96
(d)	Financial Assets		
	(i) Investments	613.14	562.88
(e)	Non-current Investments	-	-
	Deffered Tax Assests	2.63	3.47
	Total Non-Current Assets	4,792.67	1,503.85
2	Current Assets		
(a)	Inventories	23,079.64	19,727.55
(b)	Financial assets		
	(i) Investments	-	-
	(i) Trade Receivable	2.16	1.62
	(ii) Cash and cash equivalents	771.38	608.03
	(iii) Loans & Advances	-	-
	(iii) Bank balance other than (ii) above	-	-
	(iv) Other Financial Assets	-	-
	(v) Loans & Advances	10,053.25	4,045.44
(c)	Other current assets	521.98	1,236.88
	Total Current Assets	34,428.41	25,619.52
	TOTAL ASSETS	39,221.09	27,123.37
	EQUITY AND LIABILITIES		
	EQUITY		
(a)	Equity share capital	4,229.37	4,229.37
(b)	Other equity	5,339.26	3,652.83
	Total Equity	9,568.63	7,882.21
	LIABILITIES		
1	Non-Current Liabilities		
(a)	Financial liabilities		
	Borrowings	13421.23	8,988.16
	lease and liability	14.09	16.03
(b)	Deferred Tax Liabilities	-	-
(c)	Provisions	-	4.47
	Total Non-Current Liabilities	13435.32	9008.67
2	Current Liabilities		
(a)	Financial liabilities		
	(i) Borrowings	26.25	229.54
	(ii) Lease Liabilities	1.79	1.72
	(iii) Trade payables	-	-
	a) total outstanding dues of micro enterprises and small enterprises	-	-
	b) total outstanding dues of creditors other than micro enterprises and small enterprises	1971.81	1,528.86
	(iv) Other Current Financial Liabilities	1.50	1.50
(b)	Provisions	1552.40	695.80
(c)	Other current liabilities	12663.39	7,775.09
	Total Current Liabilities	16217.14	10,232.51
	Total Liabilities	29,652.46	19,241.18
	TOTAL EQUITY AND LIABILITIES	39,221.09	27,123.37



STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2025

Cash Flow Statement for the period ended 30th September 2025		(Rs. in Lacs)	
Particulars	Half Year Ended	Half Year Ended	
	30.09.2025	30.09.2024	
	(Unaudited)	(Unaudited)	
Cash flow from operating activities			
Profit/ (Loss) before tax	2,652.40	1,144.26	
Depreciation	4.83	2.13	
Rent Income	180.00	(3.00)	
Interest income	(349.30)	-	
Interest on Lease Liability	(0.42)	-	
Exceptional Items	(17.34)	-	
Operating profit/(loss) before working capital changes	2,470.17	1,143.40	
Adjustments for changes in working capital			
(Increase)/decrease in Trade Receivable	1.62	-	
(Increase)/decrease in inventories	3,352.09	(2,354.73)	
(Increase)/decrease in Other Assets	-	(10,180.14)	
Increase/(decrease) in Trade Payables	(442.95)	(391.33)	
Increase/(decrease) in Other liabilities	-	13,464.48	
Increase/(decrease) in Other Financial liabilities	-	(0.83)	
Increase/(decrease) in Current Investment	(0.54)	-	
(Increase) / decrease in other financial assets and other current assets	714.90	-	
Increase/(decrease) in Provision	(531.78)	7.35	
Net cash generated from operating activities before tax	5,563.52	1,688.21	
Direct taxes paid (Net of refund)	-	256.65	
Net cash used in operating activities	5,563.52	1,431.56	
Cash flows from investing activities			
Investment in Firms	3,254.89	(90.75)	
Investment in FD & other	(3,858.07)	(5.22)	
Investment	50.26	(59.57)	
Loss on Diminishing value of shares	-	(1.61)	
Interest received	349.30	53.23	
Rent Income	-	3.00	
Purchase of Property , Plant & Equipment	-	(17.35)	
Net cash flow from investing activities	(203.62)	(118.27)	
Cash flows from financing activities			
Loan Taken	-	1,681.07	
Loan Repaid	-	(2,356.10)	
Proceeds from Current Borrowings Net	(5,195.55)	(2.55)	
Repayment of loans	-	-	
Payment of lease liability	(1.00)	-	
	(5,196.55)	(677.58)	
Increase/ (Decrease) in cash and cash equivalents	163.35	635.72	
Cash and cash equivalents at the beginning of the Year	608.03	74.76	
Cash and cash equivalents at the end of the Year	771.38	710.48	

Place : Mumbai
 Date : 14/11/2025



Sudhir Mehta
 Sudhir Mehta
 Managing Director

SHRADDHA PRIME PROJECTS LIMITED

Regd. Office: A-309, Kanara Business Centre Premises CS Ltd, Link Road, Laxmi Nagar, Ghatkopar (East), Mumbai - 400075
website: www.shraddhaprimeprojects.in | email : shraddhaprimeprojects@gmail.com | CIN: L70100MH1993PLC394793

Notes to standalone financial results:

- 1 The above unaudited standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14 November 2025.
- 2 As the Board of Directors monitors the business activity as single segment viz. real estate development and related construction activities, the standalone financial results are reflective of the disclosure requirements of Ind AS 108 - Operating Segments. Further, the operations of the company is domiciled in India and therefore there are no reportable geographical segment.
- 3 The Company has entered into a LLP agreement as on 04 August 2025 as a partner in a newly incorporated Limited Liability Partnership firm, Neuwell Builders and Planner LLP which was formed on 04 August 2025. The Company's share of capital in the LLP is 40%.
- 4 The Company has entered into a LLP agreement as on 01 August 2025 as a partner in a Limited Liability Partnership Firm, Shraddha Fortune LLP which was formed on 01 August 2025. The Company's share of capital in the LLP is 95% .
- 5 The Company has entered into a LLP agreement as on 05 February 2025 as a partner in a newly incorporated Limited Liability Partnership Firm, Vraj Shraddha Developers LLP which was formed on 05 February 2025. The Company's share of capital in the LLP is 38%.
- 6 The Company has entered into a LLP agreement as on 04 August 2025 as a partner in a newly incorporated Limited Liability Partnership Firm, Shraddha World One LLP which was formed on 04 August 2025. The Company's share of capital in the LLP is 88%.
- 7 The Shraddha Mangalsmruti LLP's profit-sharing ratio has been changed. Earlier, the Company's share of profit in the LLP was 90%, but now it has been reduced to 50%.
- 8 The Company's other income for the period comprises non-operating income, primarily consisting of loss from its subsidiary Limited Liability Partnerships (LLPs) and Firm amounting to Rs.11.70 crores for Quarter ended September 2025.
- 9 During the current quarter, the Company has paid final dividend of Re 0.20/- per equity share of the face value of Rs. 10 each pertaining to the financial year 2025-26 amounting to Rs. 80.80 Lakhs after approval by shareholders in Annual General Meeting held on August 14, 2025. The dividend amount has been adjusted from reserves accordingly.
- 10 Cost of Projects reflecting in financials includes funding cost of project i.e Finance Cost.
- 11 The previous period figures have been regrouped/reclassified, wherever necessary to conform to current period's presentation.

For and on behalf of the Board of Directors of
Shraddha Prime Projects Limited



Sudhir Mehta
Managing Director
DIN: 02215452



Place: Mumbai
Date: 14/11/2025

Independent Auditor's Review Report on Unaudited Quarterly and year to date Standalone Financial Results of the Company pursuant to the Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,

The Board of Directors of

Shraddha Prime Projects Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Shraddha Prime Projects Limited ('the Company') for the quarter ended September 30, 2025 and the year to date results for the period April 1, 2025 to September 30, 2025 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 read with Regulation 63(2) 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 Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 'interim Financial Reporting' ('Ind AS 34'). Prescribed under Section 133 of the Companies Act, 2013 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.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of interim Financial Information Performed by the independent Auditor of the Entity" issued by the institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review consists of making inquiries, primarily of persons responsible for 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.

4. Based on our review conducted as stated in paragraph 3 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 Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For MONIKA JAIN & Co.

Chartered Accountants

FRN: - 130708W

**RONAK
GANDHI**

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RONAK GANDHI
Date: 2025.11.14
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CA Ronak Gandhi

Partner

Membership No.: - 169755

Date: 14/11/2025

UDIN: 25169755BMHVOI1864

SHRADDHA PRIME PROJECTS LIMITED (Formerly Known as Towa Sokki Limited)

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2025

(Rs in Lakhs except EPS)

S.No.	Particulars	Quarter Ended			Half Year Ended September		Year Ended
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
a	Revenue from Operations	13,433.22	5,869.94	3,759.83	19,303.16	6,367.09	15,558.28
b	Other income	381.49	224.64	76.36	606.13	170.77	458.28
	Total income	13,814.71	6,094.58	3,836.19	19,909.29	6,537.86	16,016.56
2	Expenses						
a	Cost of Projects	12,263.97	8,672.50	3,323.39	20,936.47	8,005.27	19,926.68
b	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(802.35)	(4,693.05)	(1,634.52)	(5,495.40)	(3,911.26)	(10,662.68)
c	Employee benefits expense	66.96	67.07	45.76	134.03	77.67	204.63
d	Finance Cost	13.44	7.02	-	20.46	-	31.94
e	Depreciation and amortisation expense	2.63	2.40	1.22	5.03	2.31	6.10
f	Other expenses	717.03	753.85	1,047.53	1,470.88	1,108.88	3,035.11
	Total expenses	12,261.67	4,809.79	2,783.38	17,071.46	5,282.86	12,541.79
3	Profit from operations before exceptional items (1-2)	1,553.03	1,284.79	1,052.81	2,837.82	1,255.00	3,474.77
4	Prior Period Expense	-	17.35	-	17.35	-	-
5	Profit / (Loss) before tax	1,553.03	1,267.44	1,052.81	2,820.47	1,255.00	3,474.77
6	Tax expense						
a	Current tax	745.02	371.59	316.63	1,116.61	363.53	1,004.14
b	Deferred tax	0.28	0.56	0.02	0.84	0.06	(0.29)
c	Tax adjustment related to earlier years	-	-	-	-	-	(20.62)
	Total Tax Expense	745.30	372.14	316.65	1,117.45	363.58	983.23
7	Profit / (Loss) for the period	807.73	895.30	736.17	1,703.02	891.42	2,491.54
	Profit/(Loss) for the period attributable to :						
	(i) Owners of the company	873.64	884.86	729.47	1,702.18	887.61	2,464.28
	(ii) Non-Controlling interest	(65.91)	10.44	6.70	0.84	3.80	27.26
8	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss :						
	Tax Impact on above	-	-	(2.61)	-	(1.61)	-
	Remeasurement gain/(loss) on defined benefit plans	-	-	-	-	-	(0.15)
	fair value gain/(loss) from investment in equity instruments	(0.45)	(1.74)	-	(2.19)	-	1.39
	Income tax relating to items that will not be reclassified to profit and loss	0.14	0.15	-	0.29	-	0.69
	Total Other Comprehensive Income	(0.32)	(1.59)	(2.74)	(1.91)	(2.02)	1.92
9	Total comprehensive income (comprising profit/(Loss) after tax and other comprehensive income after tax for the period)	807.41	893.72	733.42	1,701.11	889.40	2,493.46
	Profit/(Loss) and other Comprehensive income for the period attributable to :						
	(i) Owners of the company	873.32	883.27	726.73	1,700.27	885.59	2,466.20
	(ii) Non-Controlling interest	(65.91)	10.44	6.70	0.84	3.80	27.26
10	Paid-up equity share capital (Face Value of ₹ 10 each)	4,040.10	4,040.10	2,020.05	4,040.10	2,020.05	4,040.10
	Other Equity	5,339.26	4,544.61	3,260.16	5,339.26	3,260.16	3,652.83
11	Earnings per share (Not annualised) :						
	Basic (₹)	2.00	2.21	3.63	4.21	4.40	9.87
	Diluted (₹)	2.00	2.21	3.63	4.21	4.40	9.87
12	Current Ratio (Refer Note 4)	2.42	2.11	1.38	2.42	1.38	3.21
13	Long Term Debt to Working Capital (Refer Note 4)	0.74	0.97	0.46	0.74	0.46	0.72
14	Current Liability Ratio (Refer Note 4)	0.49	0.48	0.85	0.49	0.85	0.39
15	Debt Equity Ratio	2.23	2.20	0.81	2.23	0.81	2.35
16	Total Debts to Total Assets Ratio	0.81	0.81	0.13	0.81	0.13	0.74
17	Debit Service Coverage Ratio (Refer Note 4)	0.16	1.03	0.19	0.37	0.23	0.47
18	Operating Margin % (Refer Note 4)	9%	18%	26%	11%	17%	19%
19	Net Profit Margin % (Refer Note 4)	6%	15%	19%	9%	14%	16%

* Excluding Share Forfeited amount of Rs 189.27 Lacs



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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2025

Statement of Assets and Liabilities as at 30th September' 2025		(Rs. in Lacs)	
Particulars		As at 30 Sept 2025	As at 31 March 2025
		(Unaudited)	(Audited)
ASSETS			
1	Non-Current Assets		
(a)	Property plant and equipment	10.79	3.73
	Intangible Assets	7.13	24.48
(b)	Right-of-use assets (ROU)	12.92	16.43
(c)	Investment in partnership firms	-	-
(d)	Financial Assets		
	(i) Investments	2,231.43	680.50
(e)	Non-current Investments	-	-
(f)	Deffered Tax Assets	2.63	3.47
	Total Non-Current Assets	2,264.91	728.62
2	Current Assets		
(a)	Inventories	32,016.41	27,826.67
(b)	Financial assets		
	(i) Investments	-	-
	(ii) Trade receivables	2,437.03	789.26
	(iii) Cash and cash equivalents	1,032.05	1,040.71
	(iv) Bank balance other than (ii) above	-	-
	(v) Other Financial Assets	-	0.31
	(vi) Loans & Advances	13,585.29	6,454.42
(c)	Other current assets	934.58	1,711.78
	Total Current Assets	50,005.36	37,823.15
	TOTAL ASSETS	52,270.27	38,551.77
EQUITY AND LIABILITIES			
EQUITY			
(a)	Equity share capital	4,229.37	4,229.37
(b)	Other equity	5,339.26	3,652.83
(c)	Non Controlling Interest	204.84	179.97
	Total Equity	9,773.46	8,062.16
LIABILITIES			
1	Non-Current Liabilities		
(a)	Financial liabilities		
	Borrowings	21,800.04	18,692.93
	Lease Liability	14.09	16.03
(b)	Deferred Tax Liabilities	-	-
(c)	Provisions	-	4.47
	Total Non-Current Liabilities	21,814.13	18,713.44
2	Current Liabilities		
(a)	Financial liabilities		
	(i) Borrowings	39.22	232.36
	(ii) Lease Liabilities	1.79	1.72
	(iii) Trade payables		
	a) total outstanding dues of micro enterprises and small enterprises	-	-
	b) total outstanding dues of creditors other than micro enterprises and small enterprises	5,794.36	2,634.86
	(iv) Other Current Financial Liabilities	1.50	5.28
	Provisions	1,964.47	728.67
(b)	Other current liabilities	12,881.33	8,173.28
	Total Current Liabilities	20,682.67	11,776.17
	Total Liabilities	42,496.80	30,489.62
	TOTAL EQUITY AND LIABILITIES	52,270.27	38,551.77



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Regd. Office: A-309, Kanara Business Centre Premises CS Limited, Link Rd, Laxmi Nagar, Ghatkopar (East), Mumbai - 400075

Website: www.shraddhaprimeprojects.in | CIN: L70100MH1993PLC394793

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2025

Particulars	(Rs. in Lacs)	
	Half Year Ended	Half Year Ended
	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)
Cash Flow Statement for the period ended 30th September'2025		
Cash flow from operating activities		
Profit/ (Loss) before tax	2,820.47	1,255.00
Depreciation	5.03	2.31
Provision for Expected Credit Loss	-	-
Profit on sale of Fixed Assets	-	-
Interest income	(788.25)	(170.77)
Profit/ loss from partnership firm	(836.00)	-
Interest on Lease Liability	0.42	-
Operating profit/(loss) before working capital changes	1,201.68	1,086.54
Adjustments for changes in working capital		
(Increase)/decrease in Trade Receivable		-
(Increase)/decrease in inventories	4,172.24	(3,911.25)
(Increase)/decrease in Other Assets	4,073.15	(15,844.94)
Increase/(decrease) in Trade Payables	1,187.68	264.75
Increase/(decrease) in Other liabilities	(6,833.41)	20,109.41
Increase/(decrease) in Provision	1,235.75	14.56
Increase/(decrease) in Other Financial liabilities	5.3	175.30
Net cash generated from operating activities before tax	5,042.37	1,894.37
Direct taxes paid (Net of refund)	-	363.58
Net cash used in operating activities	5,042.37	1,530.79
Cash flows from Investing activities		
Investment in Firms	-	-
Leased Assets	-	-
Interest received	(788.25)	56.25
Proceeds from Loans and advances	(11,408.06)	-
Purchase of Property, Plant & Equipment	-	(17.35)
Investment in bank deposit (having original maturity period of more than 3 months)& Shares	4,232.00	(71.24)
Net cash flow from investing activities	(7,964.31)	(32.33)
Cash flows from financing activities		
Loan Taken	2,888.56	750.92
Loan Repaid	-	(1,096.37)
Payment of Lease Liabilities	(0.15)	(2.55)
Change in Other Equity		
Non Controlling Interest	24.87	(213.88)
Proceeds from Right Issue of Equity Shares	-	-
	2,913.28	(561.88)
Increase/ (Decrease) in cash and cash equivalents	(8.66)	936.58
Cash and cash equivalents at the beginning of the Year	1,040.71	111.26
Cash and cash equivalents at the end of the Year	1,032.05	1,047.84



SHRADDHA PRIME PROJECTS LIMITED
(Formerly Known as Towa Sokki Limited)

Regd. Office: A-309, Kanara Business Centre Premises CS Ltd, Link Road, Laxmi Nagar, Ghatkopar (East), Mumbai - 400075
website: www.shraddhaprimeprojects.in | email : shraddhaprimeprojects@gmail.com | CIN: L70100MH1993PLC394793

Notes to Consolidated financial results:

- 1 The above unaudited Consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14 November 2025.
- 2 As the Board of Directors monitors the business activity as single segment viz. real estate development and related construction activities, the standalone financial results are reflective of the disclosure requirements of Ind AS 108 - Operating Segments. Further, the operations of the company is domiciled in India and therefore there are no reportable geographical segment.
- 3 The Shraddha Mangalsmruti LLP's profit-sharing ratio has been changed. Earlier, the Company's share of profit in the LLP was 90%, but now it has been reduced to 50%.
- 4 The Company has entered into a LLP agreement as on 04 August 2025 as a partner in a Limited Liability Partnership Firm, Neuwel Builders and Planner LLP which was formed on 04 August 2025. The Company's share of capital in the LLP is 40%
- 5 The Company has entered into a LLP agreement as on 01 August 2025 as a partner in a Limited Liability Partnership firm, Shraddha Fortune LLP which was formed on 01 August 2025. The Company's share of capital in the LLP is 95%
- 6 The Company has entered into a LLP agreement as on 05 February 2025 as a partner in a newly Limited Liability Partnership firm partnership firm, Vraj Shraddha Developers LLP which was formed on 05 February 2025. The Company's share of capital in the LLP is 38%
- 7 The Company has entered into a LLP agreement as on 04 August 2025 as a partner in a Limited Liability Partnership Firm, Shraddha World One LLP which was formed on 04 August 2025. The Company's share of capital in the LLP is 88%
- 8 Due to insufficient information from the Company's Subsidiaries, we are unable to classify creditors as MSMEs and Non MSMEs in the financial statements."
- 9 During the current quarter, the Company has paid final dividend of Re 0.20/- per equity share of the face value of Rs. 10 each pertaining to the financial year 2025-26 amounting to Rs. 80.80 Lakhs after approval by shareholders in Annual General Meeting held on August 14, 2025. The dividend amount has been adjusted from reserves accordingly.
- 10 Cost of Projects reflecting in financials includes funding cost of project i.e Finance Cost
- 10 The previous period figures have been regrouped/reclassified, wherever necessary to conform to current period's presentation.

For and on behalf of the Board of Directors of
Shraddha Prime Projects Limited

Sudhir Mehta
Managing Director
DIN: 02215452



Place: Mumbai
Date: 14/11/2025

Independent Auditor's Review Report on Consolidated Unaudited Quarterly and year to date financial results pursuant to the Regulations 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,

The Board of Directors

Shraddha Prime Projects Limited

1. We have reviewed the accompanying statement of consolidated unaudited financial results of Shraddha Prime Projects Limited ('the Holding Company'), its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') and its share of the net profit after tax and total comprehensive loss of its jointly controlled entities for the quarter ended September 30, 2025 and the year to date results for the period from April 1, 2025 to September 30, 2025 ('the Statement'), being submitted by the Holding Company pursuant to the requirements of Regulation 33 and Regulation 52 read with Regulation 63(2) 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 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India. Our Responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard of Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review consists of making inquiries, primarily of persons responsible for 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.

We also performed procedures in accordance with the circular issued by the SEBI Under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Sr. No.	Name of the Entity	Relationship
1.	Shraddha Prime Projects Limited	Holding Company
2.	Shree Krishna Rahul Developers (partnership firm)	Subsidiary
3.	Padmagriha Heights (partnership firm)	Subsidiary
4.	Shree Mangesh Constructions (partnership firm)	Subsidiary
5.	Roopventures LLP (limited liability partnership firm)	Subsidiary
6.	Shraddha MangalSmruti LLP	Subsidiary
7.	Neuwel Builders and Planner LLP	Associates
8.	Shraddha Fortune LLP	Subsidiary
9.	Vraj Construction Pvt.Ltd	Associates
10.	Shraddha World One LLP	Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 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 Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion on the Statement is not modified in respect of the above matters.

For MONIKA JAIN & Co.

Chartered Accountants

FRN: - 130708W

**RONAK
GANDHI** Digitally signed by
RONAK GANDHI
Date: 2025.11.14
18:14:49 +05'30'

CA Ronak Gandhi

Partner

Membership No.: - 169755

Date: 14/11/2025

UDIN: 25169755BMHVOK1854