



# Shraddha Prime Projects Ltd.

(Formerly Known As Towa Sokki Limited)

**SHRADDHA**  
**PRIME**  
PROJECTS LTD.  
CONSTRUCTING VALUE

**Ref: D:/W/ Shraddha/Bse/2024-25**  
**14<sup>th</sup> February, 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 February, 2025 the following decisions have taken;

- Approved the Integrated Financials -Unaudited Standalone and Consolidated Financial Results of the Company for the Third quarter and Nine months ended on December 31, 2024 along with the Limited review report of the Statutory.
- Other Information - Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

The meeting commenced at 4.00 p.m. and concluded at 5.32 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: a/a**

# 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

## Statement of Standalone Unaudited Financial Results for the Quarter and Nine Month ended 31st December 2024

(Rs In Lacs)							
	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31st December 2024	30th September 2024	31st December 2023	31st December 2024	31st December 2023	31st March 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue From Operations	2,691.18	2,231.77	2,611.04	7,127.93	2,611.04	4,327.86
II	Other Income	489.99	401.64	-	735.91	9.86	489.85
III	<b>Total Income (I+II)</b>	<b>3,181.17</b>	<b>2,633.41</b>	<b>2,611.04</b>	<b>7,863.85</b>	<b>2,620.91</b>	<b>4,817.71</b>
IV	<b>Expenses</b>						
a)	Cost of Project	4,652.59	2,564.92	2,531.56	10,396.49	5,242.98	9,333.86
b)	Purchases of Stock-in-Trade	-	-	-	-	-	-
c)	Changes in inventories of finished goods, Stock-in-Trade and work-in progress	(2,620.81)	(854.77)	(907.27)	(4,975.53)	(3,618.69)	(5,459.77)
d)	Employee benefits expense	53.11	36.26	10.56	108.32	21.22	35.77
e)	Finance Costs	1.07	-	0.03	1.07	0.43	0.58
f)	Depreciation and amortisation expenses	1.76	1.13	1.00	3.89	3.01	4.01
g)	Other Expenses	58.98	33.01	2.03	150.88	40.46	133.62
	<b>Total Expenses (IV)</b>	<b>2,146.70</b>	<b>1,780.55</b>	<b>1,637.91</b>	<b>5,685.12</b>	<b>1,689.41</b>	<b>4,048.07</b>
V	<b>Profit/(loss) before exceptional items and tax (I-IV)</b>	<b>1,034.46</b>	<b>852.86</b>	<b>973.13</b>	<b>2,178.73</b>	<b>931.50</b>	<b>769.64</b>
VI	Prior Period Expense	-	-	-	-	-	-
VII	<b>Profit/ (loss) before extraordinary items and tax (V-VI)</b>	<b>1,034.46</b>	<b>852.86</b>	<b>973.13</b>	<b>2,178.73</b>	<b>931.50</b>	<b>769.64</b>
VIII	<b>Tax Expense:</b>						
(1)	Current Tax	154.00	123.37	177.78	410.59	177.78	93.27
(2)	Deferred Tax	(1.52)	0.02	-	(1.46)	-	23.01
(3)	Adjustment of tax pertaining to earlier period	(25.96)	-	-	(25.96)	-	-
IX	<b>Profit/(Loss) for the period (VII-VIII)</b>	<b>907.94</b>	<b>729.47</b>	<b>795.35</b>	<b>1,795.55</b>	<b>753.72</b>	<b>653.36</b>
X	<b>Other Comprehensive Income</b>						
A. (i)	Items that will not be reclassified to profit or loss	(5.78)	(2.61)	-	(7.39)	-	(14.12)
(ii)	Income tax relating to items that will not be reclassified to profit or loss	(1.45)	-	-	(1.86)	-	-
B. (i)	Items that will be reclassified to profit or loss	-	(0.13)	-	-	-	3.93
(ii)	Income tax relating to items that will be re classifies to profit or loss	-	-	-	-	-	-
XI	<b>Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>900.70</b>	<b>726.73</b>	<b>795.35</b>	<b>1,786.30</b>	<b>753.72</b>	<b>643.17</b>
XII	<b>Paid-up Equity Share Capital</b> (Face Value of the share Rs 10/- each)	2,020.05	2,020.05	2,020.05	2,020.05	2,020.05	2,020.05
XIII	<b>Reserve excluding revaluation reserves as per balance sheet of previous accounting year</b>	-	-	-	-	-	3,262.46
XIV	<b>Earnings per Share (not annualised) :</b>						
(1)	Basic	4.46	3.60	3.94	8.84	3.73	4.33
(2)	Diluted	4.46	3.60	4.26	8.84	3.73	4.33
XV	Current Ratio (Refer Note 11)	2.80	1.41	1.36	1.58	1.36	1.66
XVI	Long Term Debt to Working Capital (Refer Note 11)	0.71	0.41	0.23	0.53	0.23	0.27
XVII	Current Liability Ratio (Refer Note 11)	0.44	0.86	0.93	0.76	0.93	0.85
XVIII	Debt Equity Ratio (Refer Note 11)	1.60	0.48	1.34	0.95	1.34	1.12
XIX	Total Debts to Total Assets Ratio (Refer Note 11)	0.88	0.11	0.40	0.79	0.40	0.32
XX	Inventory Turnover	-	-	-	-	-	-
XXI	Debtors Turnover	-	-	-	-	-	-
XXII	Bad Debts to Account Receivable Ratio	-	-	-	-	-	-
XXIII	Operating Margin % (Refer Note 11)	0.39	0.38	0.37	0.31	0.36	-
XXIII	Net Profit Margin % (Refer Note 11)	0.29	0.28	0.30	0.23	0.29	0.14

\* Excluding Share Forfeited amount of Rs 189.27 Lacs

SHRADDHA PRIME PROJECTS LIMITED

MANAGING DIRECTOR

Mumbai

Date: 14-02-2025



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 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 February 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 Financial Results for the quarter ended December 31, 2023, nine months ended December 31, 2023 and year ended March 31, 2024 were reviewed/audited by the predecessor Statutory Auditors of the Company who have expressed an unmodified conclusion/opinion vide their respective reports
- 4 The Company's other income for the period comprises non-operating income, primarily consisting of profit received from its subsidiary Limited Liability Partnerships (LLPs) and Firm amounting to Rs.3,91,05,589 for Quarter ended December 2024.
- 5 Company has paid Interim Dividend of Rs.0.20 per share during the quarter under review.
- 6 The Company has increased authorised share capital of the company from Rs 30,00,00,000 divided into 3,00,00,000 equity shares of Rs 10/- each to Rs 45,00,00,000 by creation of additional 1,50,00,000 equity shares of Rs 10/- each
- 7 The company has made and entered into development management agreement with Alag Property Constructions Private Limited dated 11th october 2024 to act as a Development Manager for Development of the project.
- 8 **Event after Balance sheet date**  
a) The company has issued Bonus shares of Rs 20,20,05,000 of Rs 10/- each to whose names appear in the Register of Members/ Registers of Beneficial Owners in the proportion of 1:1 i.e., 1 (One) new fully paid-up equity share of ₹ 10/- (Rupees Ten only) each for every 1 (One) existing fully paid-up equity share of ₹ 10/- (Rupees Ten only) each held by them.
- 9 Cost of Projects reflecting in financials includes funding cost of project i.e ( Finance cost).
- 10 This statement has been prepared in accordance with the companies (Indian Accounting Standards) Rules,2015 (Ind AS) prescribed under section 133 of the companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 11 "Definitions for Ratios:-  
a) Debt Equity Ratio :- Paid-up Debt / Total Equity (Share Capital + Applicable Reserves)  
b) Current Ratio :- Current Assets / Current Liabilities  
c) Long term Debt to Working Capital Ratio :- Long Term Debt / Working Capital  
d) Current Liability Ratio :- Current Liabilities / Total Liabilities  
e) Total Debts to Total Assets Ratio :- Total Debts / Total Assets  
f) Operating Margin % :- Earnings before Interest Expenses#, Depreciation. Tax, & Exceptional item less Other Income / Revenue from Operation  
g) Net Profit Margin % :- Profit After tax / Total income
- 12 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



Place: Mumbai  
Date: 14/02/2025

  
Sudhir Mehta  
Managing Director  
DIN: 02215452



**Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results of Shraddha Prime Projects Limited for the quarter ended 31 December 2024 and year-to-date results for the period from 01 April 2024 to 31 December 2024 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

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 31 December 2024 and year to date from 01 April 2024 to 31 December 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, (IND AS 34) "Interim Financial Reporting" prescribed under Section 133 of The Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for 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 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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information



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

5. The Financial results for the quarter ended December 31, 2023, nine month ended December 31, 2023 and year ended March 31, 2024 were reviewed/audited by the predecessor Statutory Auditors of the company who have expressed an unmodified conclusion/opinion vide their respective reports.

**For Monika Jain & Co**  
*Chartered Accountants*  
**FRN: 130708W**



**CA Ronak Gandhi**  
*Partner*

**Membership No.: 169755**

**Date.: 14<sup>th</sup> February, 2025**

**UDIN.: 25169755BMHVGS3260**



# SHRADDHA PRIME PROJECTS LIMITED

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## Statement of Consolidated Unaudited Financial Results for the Quarter and Nine Month ended 31st December 2024

		Quarter Ended			Nine Months Ended		Year Ended
Particulars		31st December 2024	30th September 2024	31st December 2023	31st December 2024	31st December 2023	31st March 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue From Operations	4,376.79	3,759.83	3,908.69	10,743.88	5,312.90	8,381.32
II	Other Income	141.45	76.36	-	312.22	9.86	99.06
III	<b>Total Income (I+II)</b>	<b>4,518.24</b>	<b>3,836.19</b>	<b>3,908.69</b>	<b>11,056.09</b>	<b>5,322.76</b>	<b>8,480.38</b>
IV	<b>Expenses</b>						
a)	Cost of Project	6,073.76	3,323.39	3,446.74	14,079.03	7,094.08	14,459.31
b)	Purchases of Stock-in-Trade	-	-	-	-	-	-
c)	Changes in inventories of finished goods, Stock-in-Trade and work-in progress	(3,817.79)	(1,634.52)	(907.27)	(7,729.05)	(3,618.69)	(7,273.19)
d)	Employee benefits expense	46.29	45.76	20.32	123.96	30.98	72.27
e)	Finance Costs	1.07	-	0.34	1.07	0.76	0.58
f)	Depreciation and amortisation expenses	1.84	1.22	1.21	4.15	3.32	4.43
g)	Other Expenses	926.37	1,047.53	10.55	2,035.25	52.03	152.71
	<b>Total Expenses (IV)</b>	<b>3,231.55</b>	<b>2,783.37</b>	<b>2,571.90</b>	<b>8,514.41</b>	<b>3,562.48</b>	<b>7,416.11</b>
V	<b>Profit/(loss) before exceptional items and tax (I-IV)</b>	<b>1,286.68</b>	<b>1,052.81</b>	<b>1,336.80</b>	<b>2,541.68</b>	<b>1,760.28</b>	<b>1,064.27</b>
VI	Prior Period Expense	-	-	-	-	-	-
VII	<b>Profit/ (loss) before extraordinary items and tax (V-VI)</b>	<b>1,286.68</b>	<b>1,052.81</b>	<b>1,336.80</b>	<b>2,541.68</b>	<b>1,760.28</b>	<b>1,064.27</b>
VIII	<b>Tax Expense:</b>						
(1)	Current Tax	383.13	316.63	291.24	746.66	436.36	384.78
(2)	Deferred Tax	(1.52)	0.02	-	(1.46)	-	23.01
(3)	Adjustment of tax pertaining to earlier period	(20.62)	-	-	(20.62)	-	-
IX	<b>Profit/(Loss) for the period (VII-VIII)</b>	<b>925.69</b>	<b>736.17</b>	<b>1,045.55</b>	<b>1,817.11</b>	<b>1,323.92</b>	<b>656.48</b>
	<b>Profit/(Loss) for the period attributable to:</b>						
(i)	Owners of the Company	907.94	729.47	1,037.30	1,795.55	1,310.02	653.36
(ii)	Non-controlling Interest	17.75	6.70	8.26	21.55	13.90	3.12
X	<b>Other Comprehensive Income</b>						
A. (i)	Items that will not be reclassified to profit or loss	(5.78)	(2.61)	-	(7.39)	-	(14.12)
(ii)	Income tax relating to items that will not be reclassified to profit or loss	(1.45)	(0.13)	-	(1.86)	-	3.93
B. (i)	Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii)	Income tax relating to items that will be re classifies to profit or loss	-	-	-	-	-	-
XI	<b>Total Comprehensive Income for the period (IX+X) Comprising Profit/(Loss) and Other Comprehensive Income for the period</b>	<b>918.46</b>	<b>733.42</b>	<b>1,045.55</b>	<b>1,807.86</b>	<b>1,323.92</b>	<b>646.29</b>
	<b>Profit/(Loss) and Other Comprehensive Income for the period for the period attributable to:</b>						
(i)	Owners of the Company	900.71	726.73	1,037.30	1,786.30	1,310.02	643.17
(ii)	Non-controlling Interest	17.75	6.70	8.26	21.55	13.90	3.12
XII	<b>Paid-up Equity Share Capital</b> (Face Value of the share Rs 10/- each)	<b>2,020.05</b>	<b>2,020.05</b>	<b>2,020.05</b>	<b>2,020.05</b>	<b>2,020.05</b>	<b>2,020.05</b>
XIII	<b>Reserve excluding revaluation reserves as per balance sheet of previous accounting year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,262.46</b>
XIV	<b>Earnings per Share (not annualised) :</b>						
(1)	Basic	4.55	3.63	5.18	8.95	6.55	4.35
(2)	Diluted	4.55	3.63	5.18	8.95	6.55	4.35
XV	<b>Current Ratio (Refer Note 11)</b>	<b>2.34</b>	<b>1.38</b>	<b>1.38</b>	<b>1.49</b>	<b>1.38</b>	<b>2.04</b>
XVI	<b>Long Term Debt to Working Capital (Refer Note 11)</b>	<b>0.81</b>	<b>0.46</b>	<b>0.23</b>	<b>0.56</b>	<b>0.23</b>	<b>0.49</b>
XVII	<b>Current Liability Ratio (Refer Note 11)</b>	<b>0.48</b>	<b>0.85</b>	<b>0.92</b>	<b>0.78</b>	<b>0.92</b>	<b>0.66</b>
XVIII	<b>Debt Equity Ratio (Refer Note 11)</b>	<b>2.06</b>	<b>0.81</b>	<b>1.37</b>	<b>1.73</b>	<b>1.37</b>	<b>1.82</b>
XIX	<b>Total Debts to Total Assets Ratio (Refer Note 11)</b>	<b>0.90</b>	<b>0.13</b>	<b>0.31</b>	<b>0.85</b>	<b>0.31</b>	<b>0.24</b>
XX	<b>Inventory Turnover</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XXI	<b>Debtors Turnover</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XXIII	<b>Bad Debts to Account Receivable Ratio</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XXII	<b>Operating Margin % (Refer Note 11)</b>	<b>0.29</b>	<b>0.26</b>	<b>0.34</b>	<b>0.24</b>	<b>0.33</b>	<b>0.12</b>
XXIII	<b>Net Profit Margin % (Refer Note 11)</b>	<b>0.20</b>	<b>0.19</b>	<b>0.28</b>	<b>0.16</b>	<b>0.26</b>	<b>0.08</b>

\* Excluding Share Forfeited amount of Rs 189.27 Lacs

SHRADDHA PRIME PROJECTS LIMITED

MANAGING DIRECTOR

Mumbai

Date: 14-02-2025





**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 February 2025.
- 2 These consolidated financial results have been prepared in accordance with the recognition and measurement of Indian Accounting Standards (Ind AS) as notified under section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3 As the Board of Directors monitors the business activity as single segment viz. real estate development and related construction activities, the consolidated 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.
- 4 The Financial Results for the quarter ended December 31, 2023, nine months ended December 31, 2023 and year ended March 31, 2024 were reviewed/audited by the predecessor Statutory Auditors of the Company who have expressed an unmodified conclusion/opinion vide their respective reports
- 5 Company has paid Interim Dividend of Rs.0.20 per share during the quarter under review.
- 6 The Company has increased authorised share capital of the company from Rs 30,00,00,000 divided into 3,00,00,000 equity shares of Rs 10/- each to Rs 45,00,00,000 by creation of additional 1,50,00,000 equity shares of Rs 10/- each .
- 7 The company has made and entered into development management agreement with Alag Property Constructions Private Limited dated 11th october 2024 to act as a Development Manager for Development of the project.
- 8 **Event after Balance sheet date**  
 a) The company has issued Bonus shares of Rs 20,20,05,000 of Rs 10/- each to whose names appear in the Register of Members/ Registers of Beneficial Owners in the proportion of 1:1 i.e., 1 (One) new fully paid-up equity share of ₹ 10/- (Rupees Ten only) each for every 1 (One) existing fully paid-up equity share of ₹ 10/- (Rupees Ten only) each held by them.
- 9 Cost of Projects reflecting in financials includes funding cost of project i.e ( Finance cost).
- 10 This statement has been prepared in accordance with the companies (Indian Accounting Standards) Rules,2015 (Ind AS) prescribed under section 133 of the companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 11 "Definitions for Ratios:-  
 a) Debt Equity Ratio :- Paid-up Debt / Total Equity (Share Capital + Applicable Reserves)  
 b) Current Ratio :- Current Assets / Current Liabilities  
 c) Long term Debt to Working Capital Ratio :- Long Term Debt / Working Capital  
 d) Current Liability Ratio :- Current Liabilities / Total Liabilities  
 e) Total Debts to Total Assets Ratio :- Total Debts / Total Assets  
 f) Operating Margin % :- Earnings before Interest Expenses#, Depreciation, Tax, & Exceptional item less Other Income / Revenue from Operation  
 g) Net Profit Margin % :- Profit After tax / Total income
- 12 The previous period figures have been regrouped/reclassified, wherever necessary to conform to current period's presentation.

Place: Mumbai  
 Date: 14/02/2025



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

Sudhir Mehta  
 Managing Director  
 DIN: 02215452



**Independent Auditor's Limited Review Report on Unaudited Consolidated Financial Results of Shraddha Prime Projects Limited for the quarter ended 31 December 2024 and year-to-date results for the period from 01 April 2024 to 31 December 2024 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**To**  
**The Board of Directors of**  
**Shraddha Prime Projects Limited**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Shraddha Prime Projects Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended 31 December 2024 and year to date from 01 April 2024 to 31 December 2024 (the "Statement") attached herewith, being\_ submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Holding Company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, (IND AS 34) "Interim Financial Reporting" prescribed under Section 133 of The Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for 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 No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.





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

Sr No	Name of the Entity	Relationship
i.	Shraddha Prime Projects Limited	Holding Company
ii.	Shree Krishna Rahul Developers (Partnership Firm)	Subsidiary
iii.	Padmagriha Heights (Partnership Firm)	Subsidiary
iv.	Shree Mangesh Constructions (Partnership Firm)	Subsidiary
v.	Shraddha Mangalsmruti LLP (Limited Liability Partnership Firm)	Subsidiary
vi.	Roopventures LLP (Limited Liability Partnership Firm)	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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The Financial results for the quarter ended December 31, 2023, nine month ended December 31, 2023 and year ended March 31, 2024 were reviewed/audited by the predecessor Statutory Auditors of the company who have expressed an unmodified conclusion/opinion vide their respective reports.

**For Monika Jain & Co.**

*Chartered Accountants*

**FRN: 130708W**



**CA Ronak Gandhi**

*Partner*

**Membership No.: 169755**

**Date.: 14<sup>th</sup> February, 2025**

**UDIN.: 25169755BMHVG4322**





# Shraddha Prime Projects Ltd.

(Formerly Known As Towa Sokki Limited)

**SHRADDHA**  
**PRIME**  
PROJECTS LTD.  
CONSTRUCTING VALUE

## **Other Information - Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.**

(In accordance with the SEBI circular no. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024)

Sl. No.	Particulars	Remarks
1.	Statement on deviation or variation for proceeds of public issue, right issue, preferential issue, qualified institutions placement etc.	Not Applicable
2.	Disclosure of outstanding default on loan and debt securities	Not Applicable
3.	Format for disclosure of related party transaction (applicable only for half yearly filings i.e. 2 <sup>nd</sup> and 4 <sup>th</sup> quarter)	Not Applicable
4.	Statement on impact of audit qualifications (for audit report with modified opinion) submitted along with annual audited financial results - (Standalone and Consolidated separately) (applicable only for annual filing i.e. 4 <sup>th</sup> quarter)	Not Applicable