

**Date: 06.07.2021**

To,  
The Listing Department  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street  
Mumbai-400001

**Reference Scrip Code: 957093, ISIN: INE368Y08018**

**Sub: Outcome of the Board Meeting regarding approval of Audited Financial Results for Financial Year ended on 31<sup>st</sup> March, 2021 along with Statement of Disclosure of line items**

**Ref: Regulation 52(1), 52(4) and 52(5) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015**

Dear Sir,

With reference to the Regulation 52 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), please find attached the following documents with respect to the Audited Financial Results for the year ended 31<sup>st</sup> March, 2021 which have been approved by the Board of Directors of the Company, at its meeting held on 06<sup>th</sup> July, 2021.

1. Audited Financial Results pursuant to Regulation 52 of the Listing Regulations for the year ended 31<sup>st</sup> March, 2021;
2. Auditor's Report from the Statutory Auditors of the Company for the Year ended 31<sup>st</sup> March, 2021.
3. Declaration pursuant to Regulation 52(3)(a) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.
4. Information pursuant to Regulation 52(4) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.
5. Certificate issued by Axis Trustees Services Limited, Debenture trustees under Regulation 52(5) of SEBI (LODR) regulation, 2015.

Kindly take the above in your record.

Yours faithfully  
For Entry India Projects Private Limited

  
(Madhav Dhir)  
Director  
DIN: 07227587

Encl: As above





# RAJIV JASWANT & CO.

## CHARTERED ACCOUNTANTS

Off : RTF-32, Royal Tower Market, Shipra Suncity, Indirapuram, Ghaziabad-201 014  
Ph No : 0120 - 6649075, 9717409122 E-Mail : rajivjaswantandco@gmail.com

### INDEPENDENT AUDITORS' REPORT

To The Board of Directors of  
**M/s Entry India Projects Pvt. Ltd.**

Report on the audit of the Annual Financial Results

#### Opinion

We have audited the accompanying annual financial results of **M/s Entry India Projects Pvt. Ltd.** (hereinafter referred to as the "Company") for the year ended 31st March 2021, 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 ('Listing Regulations'). In our opinion and to the best of our information and according to the explanations given to us, the aforesaid annual financial results:

- (i) are presented in accordance with the requirements of Regulation 52 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 and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31<sup>st</sup> March, 2021.

#### 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 Annual 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Management's and Board of Directors' Responsibilities for the Annual Financial Results**

These annual financial results have been prepared on the basis of the annual financial statements. The Company's Management and the Board of Directors are responsible for the preparation and presentation of these annual financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 52 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the annual financial results, the Management and 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 Annual Financial Results**

Our objectives are to obtain reasonable assurance about whether the annual financial results as a whole are 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 these annual 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 annual 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 control.
- 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 adequate internal financial controls system with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 annual 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 annual financial results, including the disclosures, and whether the annual 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.



**Other Matters**

The annual financial results include the results for the half year ended 31st March, 2021 and the corresponding half year ended in the previous year being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the half year of the relevant financial year which were subject to limited review by us.

**UDIN: 21510170AAAACY7212**

**For Rajiv Jaswant & Co.**

**Chartered Accountants**

**FRN No. 016018C**



**(Rajiv Rattan)**

**Proprietor**

**M.No. 510170**

**Place of Signature: Ghaziabad**

**Date: 06.07.2021**

**ENTRY INDIA PROJECTS PRIVATE LIMITED**  
**CIN - U45400DL2008PTC173053**  
**Regd. Office - D-55, Defence Colony, New Delhi - 110024**  
**e-mail: contact@eipl.com**

**AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED MARCH 31, 2021**

(All Amount are in Rs.)

Particulars	Six Months ended March 31, 2021	Corresponding Six Months ended in the previous year March 31, 2020	Year ended March 31, 2021	Previous Year ended March 31, 2020
<b>1. Income</b>				
Revenue from Operations	75,50,000	-	75,50,000	-
Other Income	68,62,261	68,17,500	1,36,98,439	1,36,35,000
<b>Total income</b>	<b>1,44,12,261</b>	<b>68,17,500</b>	<b>2,12,48,439</b>	<b>1,36,35,000</b>
<b>2. Expenses</b>				
Employee benefits expense	2,61,896	1,19,260	3,08,396	1,19,260
Other expenses	37,28,630	27,29,600	66,41,171	58,88,525
<b>Total Expenses</b>	<b>39,90,526</b>	<b>28,48,860</b>	<b>69,49,567</b>	<b>60,07,785</b>
<b>3. Profit / (Loss) before tax (1-2)</b>	<b>1,04,21,735</b>	<b>39,68,640</b>	<b>1,42,98,872</b>	<b>76,27,215</b>
<b>4. Tax Expenses:</b>				
Current Tax	28,40,169	10,84,479	39,65,166	21,69,417
Deferred Tax	-1,12,409	-78,828	-1,45,531	-1,58,490
<b>Total Tax Expenses</b>	<b>27,27,760</b>	<b>10,05,651</b>	<b>38,19,635</b>	<b>20,10,927</b>
<b>5. Net Profit / (Loss) from the Year/Period (3-4)</b>	<b>76,93,975</b>	<b>29,62,989</b>	<b>1,04,79,237</b>	<b>56,16,288</b>
<b>6. Other Comprehensive Income (OCI):</b>				
1. Items that will not be reclassified to Statement of Profit & Loss	-20,02,815	4,07,27,526	-20,02,815	4,07,27,526
<b>7. Total Comprehensive Income for the Year/Period (5+6)</b>	<b>56,91,161</b>	<b>4,36,90,515</b>	<b>84,76,423</b>	<b>4,63,43,814</b>
<b>8. Earnings per equity share (EPS):</b>				
i. Basic (In Rupees)	6.75	1.91	6.75	3.62
ii. Diluted (In Rupees)	4.08	1.23	4.08	2.32
<b>9. Paid-up equity share capital:</b>				
Equity Share of Rs.10 each	1,55,31,340	1,55,31,340	1,55,31,340	1,55,31,340
<b>10. Other Equity</b>	<b>82,28,13,145</b>	<b>81,43,36,723</b>	<b>82,28,13,145</b>	<b>81,43,36,723</b>
<b>11. Net Worth</b>	<b>83,83,44,485</b>	<b>72,83,06,812</b>	<b>83,83,44,485</b>	<b>72,83,06,812</b>
<b>12. Paid-up debt capital</b>	<b>10,00,00,000</b>	<b>10,00,00,000</b>	<b>10,00,00,000</b>	<b>10,00,00,000</b>
<b>13. Debenture Redemption Reserve</b>	-	-	-	-
<b>14. Debt-equity ratio</b>	0.13:1	0.13:1	0.13:1	0.13:1
<b>15. Debt service coverage ratio</b>	-	-	-	-
<b>16. Interest service coverage ratio</b>	-	-	-	-

- The above financial results were reviewed and recommended by the Board of Directors at their meetings held on 06.07.2021
- The company is primarily engaged in the business of carrying on the business of construction of residential houses, commercial buildings, flats and buildings etc. and other allied activities. All the activities of the Company revolve around the primary business, as such there are no separate reportable segment.
- The audit of the same has been carried out by the statutory auditor of the company.
- Figures for the previous periods / years have been regrouped / reclassified, wherever necessary to correspond with the current period /years classification / disclosure. The figures of last six months are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the first six months of the respective financial year.
- Formulae for computation of ratios are as follows:
  - Debt/Equity ratio: Debt/Equity. Debt represents borrowings. Equity includes Equity Share Capital and Other Equity excluding Revaluation Reserve.
  - Debt Service Coverage Ratio: Profit/(Loss) Before Interest and Tax/(Interest Expenses+Principal Repayment of borrowings made during the period/year).
  - Interest Service Coverage Ratio: Profit/(Loss) Before Interest and Tax/Interest Expenses.
  - Net Worth: Total Equity excluding Other Comprehensive Income, Revaluation Reserve and reserves created out of amalgamation.

*[Signature]*  
M.A. Sidiqi



For and on behalf of the Board of Directors

*[Signature]*  
(Madhav Dhir)  
Director  
DIN: 07227587



Place : New Delhi  
Date: 06.07.2021

**ENTRY INDIA PROJECTS PRIVATE LIMITED**  
**CIN - U45400DL2008PTC173053**  
**Regd. Office - D-55, Defence Colony, New Delhi - 110024**  
**e-mail: contact@eipl.com**

(All Amounts are in Rupees)

**AUDITED STANDALONE BALANCE SHEET AS AT MARCH 31, 2021**

PARTICULARS	As at 31st March, 2021 Audited	As at 31st March, 2020 Audited
<b>I. ASSETS</b>		
<b>(1) Non-current assets</b>		
Property, plant and equipment	42,14,37,570	42,19,49,781
Financial Assets		
(i) Investments	38,39,68,007	38,66,44,422
<b>Total Non-Current Assets</b>	<b>80,54,05,577</b>	<b>80,85,94,203</b>
<b>(2) Current Assets</b>		
Financial Assets		
(i) Cash and cash equivalents	3,18,35,994	1,31,170
(ii) Loans	13,78,23,465	15,76,35,750
(iii) Other (Amount Receivable)	10,89,636	2,10,886
Other current assets	52,90,432	46,95,924
<b>Total Current Assets</b>	<b>17,60,39,526</b>	<b>16,26,73,730</b>
<b>TOTAL ASSETS</b>	<b>98,14,45,103</b>	<b>97,12,67,933</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>(1) Equity</b>		
Equity share capital	1,55,31,340	1,55,31,340
Other equity	82,28,13,145	81,43,36,723
<b>Total Equity</b>	<b>83,83,44,485</b>	<b>82,98,68,063</b>
<b>(2) Liabilities</b>		
<b>Non Current Liabilities</b>		
Financial Liabilities		
(i) Borrowings	10,00,00,000	10,22,10,000
Deferred tax liabilities (net)	3,31,89,919	3,40,09,049
<b>Total Non-Current liabilities</b>	<b>13,31,89,919</b>	<b>13,62,19,049</b>
<b>Current Liabilities</b>		
Others Current Liabilities	59,45,533	1,72,201
Current tax liabilities	39,65,166	50,08,620
<b>Total Current liabilities</b>	<b>99,10,699</b>	<b>51,80,821</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>98,14,45,103</b>	<b>97,12,67,933</b>

*[Signature]*  
M.M. 5/10/20



Place: New Delhi  
Date: 06.07.2021

For and on behalf of the Board of Directors

*[Signature]*  
(Madhav Dhir)  
Director  
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<b>4. Tax Expenses:</b>				
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Deferred Tax	-1,12,409	-78,828	-1,45,531	-1,58,490
<b>Total Tax Expenses</b>	<b>27,27,760</b>	<b>10,05,651</b>	<b>38,19,635</b>	<b>20,10,927</b>
<b>5. Net Profit / (Loss) from the Year/Period (3-4)</b>	<b>76,93,975</b>	<b>29,62,989</b>	<b>1,04,79,237</b>	<b>56,16,288</b>
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Equity Share of Rs.10 each	1,55,31,340	1,55,31,340	1,55,31,340	1,55,31,340
<b>10. Other Equity</b>	<b>82,28,13,145</b>	<b>81,43,36,723</b>	<b>82,28,13,145</b>	<b>81,43,36,723</b>
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<b>13. Debenture Redemption Reserve</b>	-	-	-	-
<b>14. Debt-equity ratio</b>	0.13:1	0.13:1	0.13:1	0.13:1
<b>15. Debt service coverage ratio</b>	-	-	-	-
<b>16. Interest service coverage ratio</b>	-	-	-	-

- The above financial results were reviewed and recommended by the Board of Directors at their meetings held on 06.07.2021
- The company is primarily engaged in the business of carrying on the business of construction of residential houses, commercial buildings, flats and buildings etc. and other allied activities. All the activities of the Company revolve around the primary business, as such there are no separate reportable segment.
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  - Interest Service Coverage Ratio: Profit/(Loss) Before Interest and Tax/Interest Expenses.
  - Net Worth: Total Equity excluding Other Comprehensive Income, Revaluation Reserve and reserves created out of amalgamation.

For and on behalf of the Board of Directors



(Madhav Dhir)  
Director  
DIN: 07227587



Place : New Delhi  
Date: 06.07.2021

**ENTRY INDIA PROJECTS PRIVATE LIMITED**  
**CIN - U45400DL2008PTC173053**  
**Regd. Office - D-55, Defence Colony, New Delhi - 110024**  
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<b>Total Current liabilities</b>	<b>99,10,699</b>	<b>51,80,821</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>98,14,45,103</b>	<b>97,12,67,933</b>

**For and on behalf of the Board of Directors**

Piece: New Delhi  
Date: 06.07.2021

  
**(Madhav Dhir)**  
 Director  
 DIN: 07227587





**Date: 06.07.2021**

To,  
The Listing Department  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street  
Mumbai-400001

**Subject: Declaration pursuant to Regulation 52(3)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir

Pursuant to Regulation 52(3)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, I, Madhav Dhir, Director of **Entry India Projects Private Limited** do hereby declare that the Statutory Auditors of the Company M/s Rajiv Jaswant & Co. have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company for the year ended 31<sup>st</sup> March, 2021.

Kindly take this declaration on your record.

Thanking you.

Yours faithfully,

**For Entry India Projects Private Limited**

  
(Madhav Dhir)  
Director  
DIN: 07227587



Pursuant to Regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are furnishing the followings

S. No.	Particulars	Remarks
1.	Credit rating and change in credit rating (if any)	BWR B-
2.	Asset cover available, in case of non convertible debt securities;	N.A, Unsecured
3.	Debt-equity ratio;	0.13:1
4.	Previous due date for the payment of interest/ dividend for non-convertible redeemable preference shares/ repayment of principal of non-convertible preference shares /non convertible debt securities and whether the same has been paid or not; and	NA- Zero Coupon Rate
5.	Next due date for the payment of interest/ dividend of non-convertible preference shares /principal along with the amount of interest/ dividend of non-convertible preference shares payable and the redemption amount;	NA- Zero Coupon Rate
6.	Debt service coverage ratio	N.A
7.	Interest service coverage ratio;	N.A
8.	Outstanding redeemable preference shares (quantity and value);	N.A
9.	Capital redemption reserve/debenture redemption reserve	N.A
10	Net worth;	Rs. 83,83,44,485/-
11	net profit after tax;	Rs. 1,04,79,237/-
12.	Earnings Per Share Basic Diluted	6.75 4.08
13.	Audited Financial Result for the year ended 31.03.2021 as required under Regulation 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.	Attached

We request you to take the above information on your record.

Thanking you,  
Yours faithfully,

**For Entry India Projects Private Limited**

  
**(Madhav Dhir)**  
**Director**  
**DIN: 07227587**



**Encl: As above**  
**Date: 06.07.2021**

ATSL/ DEL/2021-22/595  
July 06, 2021

**ENTRY INDIA PROJECTS PRIVATE LIMITED**  
D-55, Defence Colony, New Delhi - 110024

**Sub: Letter of Debenture Trustee pursuant to Regulation 52 (5) of the SEBI (Listing Obligations and Disclosure Requirements) 2015) for the Half- Yearly ended March 31st, 2021**

Dear Sir/Madam,

This has reference to the Privately Placed unsecured Redeemable Non- Convertible Debentures issued by Entry India Projects Private Limited ("Company") and listed on the Bombay Stock Exchange (BSE Limited) ("**Listed Debt Securities**").

Pursuant to Regulation 52(4) read with Regulation 52 (5) of the SEBI (Listing Obligations and Disclosure Requirements) 2015, the Company is required to submit its half yearly/annual financial results to the Stock Exchange, with a letter of the Debenture Trustee (Axis Trustee Services Limited) that the Debenture Trustee has noted the contents furnished by the Company as per Regulation 52(4).

In pursuance thereof, we hereby confirm that we have received the said aforesaid information along with the relevant/necessary supporting and we have noted the contents in respect of the Listed Debt Securities issued by the Company.

Further, please note that we have not independently verified the contents submitted and the aforesaid noting is subject to the following:

1. The Debenture Trustee is relying on the information/ status as submitted by the Company for the purpose of submission to the Stock Exchange; without reconfirming; &
2. Any commitment pertaining to the Interest/ Principal payable on the future due dates are sole commitment on the Company's part and Trustee is not liable in any manner if Company fails to fulfil/does not fulfil its commitment.

Thanking You,  
Yours Faithfully  
For **Axis Trustee Services Limited**  
(Debenture Trustee)

**Subhash**  
**Kumar Jha**  
(Subhash Kumar Jha)  
Deputy General Manager

Digitally signed by  
Subhash Kumar Jha  
Date: 2021.07.06  
18:32:29 +05'30'

**Registered Office:**  
Axis House, Bombay Dyeing Mills Compound, Pandhurang Budhkar Marg, Worli Mumbai - 400 025

**Delhi Office:**  
2nd Floor, 25 - Pusa Road, Karol Bagh, New Delhi - 110005  
Tel No: 011 43556440 Email - debenturetrustee@axistrustee.com Website - www.axistrustee.com  
Corporate Identify Number: U74999MH2008PLC12264 | MSME Registered UAN: MH190046029



**AXIS TRUSTEE**