## **Entry India Projects Private Limited**

Registered Office: E-14, Defence Colony, New Delhi - 110024 E-mail: contact@elppl.com • Mob.: 9289279538

Date: 14.11.2024

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 Un-Audited Quarterly Financial Results for the quarter and half year ended on 30th September, 2024.

Ref: Regulation 52(2), 52(4) and 54(3) and of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Dear Sir,

Pursuant to Regulation 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the following documents as approved by the Board of Directors of the Company at its meeting held on 14th November, 2024 commenced at 06:00 P.M. and concluded on 06:30? M.

- Un-Audited Quarterly Financial Results for the quarter and half year ended on 30<sup>th</sup> September, 2024.
- 2. Limited Review Report for the quarter ended on 30<sup>th</sup> September, 2024 issued by Statutory Auditor of the Company.
- 3. Details required under Regulation 52(4) of SEBI (LODR) regulation, 2015.
- 4. Asset Cover Certificate under Regulation 54(3) of SEBI (LODR) regulation, 2015.

Kindly take the same on records for your information.

Thanking You,

Yours faithfully,

For Entry India Projects Private Limited

Madhav Dhir Director

DIN: 07227587

Encl: As above

### ENTRY INDIA PROJECTS PRIVATE LIMITED

CIN - U45400DL2008PTC173053

Regd. Office - E-14, Defence Colony, New Delhi - 110024

e-mail: contact@eippLcom

Regulation 52(2) of SEBI (Listing Obligations and Discloure Requirements) Regulation 2015

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

			(Amounts are in INR	thousands excep	t per share data a	nd ratios)
		Quarter ended		Half Ye	ar ended	Year ended
Particulars	September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Income						
Revenue from Operations	9,034	9,034	8,634	18,067	17,268	35,029
Other Income	568	431	15,432	999	17,294	22,160
Total income	9,601	9,465	24,066	19,066	34,562	57,189
2. Expenses						
Employee benefits expense	789	885	696	1,674	1,928	3,705
Depreciation	1,121	1,116	757	2,237	1,512	3,212
Professional Expenses	536	659	371	1,194	3,440	5,350
Financial Expenses	3,277	3,200	4,789	6,478	11,508	18,263
Other expenses	580	1,713	368	2,293	1,920	2,880
Total Expenses	6,303	7,573	6,981	13,876	20,308	33,410
3. Profit / (Loss) before tax (1-2)	3,298	1,891	17,086	5,190	14,253	23,779
4. Tax Expenses:						
Current Tax	898	561	518	1,459	518	2,900
Deferred Tax	(76)	(75)	(25)	(151)	(50)	(25)
Total Tax Expenses	822	486	493	1,308	467	2,875
5. Net Profit / (Loss) from the Year/Period (3-4)	2,476	1,405	16,593	3,881	13,786	20,904
6. Other Comprehensive Income (QCI):					20,700	20,704
i. Items that will not be reclassified to Statement of Profit & Loss (net of tax)			(10,020)		(10,020)	(4,351)
7. Total Comprehensive Income for the Year/Period (5+6)	2,476	1,405	6,572	3,881	3,766	16,553
8. Earnings per equity share (EPS):			0,07.0	Dyouz	3,700	10,333
i. Basic (In Rupees)	2.50	0.90	10.68	2.50	8.88	13,46
ii. Diluted (In Rupees)	1.62	0.58	6.76	1.62	5.62	8.52
9. Paid-up equity share capital:			3.10	1.02	5.02	0.0%
Equity Share of Rs.10 each	15,531	15,531	15,531	15,531	15,531	15,531
10. Other Equity	9,51,516	9,49,040	9,34,847	9,51,516	9,34,847	9,47,635
11, Net Worth	7,92,906	7,90,430	7,81,907	7,92,906	7,81,907	7,89,025
12. Paid-up debt capital	4,13,577	2,42,331	2,32,129	4,13,577	2,32,129	2,43,556
13. Debenture Redemption Reserve		,   00 %	-11/27	1,20,077	2,02,127	20,70,000
14. Debt-equity ratio	0.52:1	0.31:1	0.30:1	0.52:1	0.30:1	0.31:1
15. Debt service coverage ratio	1,47	1,40	0.14	1.80	0.12	0.21
16. Interest service coverage ratio	1,47	1.94	4.73	2.15	2.37	2.48

- The above financial results were reviewed and approved by the Board of Directors at their meetings held on 14.11.2024
- 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 limited review of the same has been carried out by the statutory auditor of the Company.

OJECTS

- 4. The Company has availed a secured loan from ICICI bank of Rs.35 Crores (approx.) during the year ending 31.03.2022 and 18 Crores during the period ended 30.09.2024 against its property. Outstanding amount is Rs 30.83 crore as on 30.09.2024
- 5. Figures for the previous periods / years have been regrouped / reclassified, wherever necessary to correspond with the current period /years classification / disclosure.
- 6. Formulae for computation of ratios are as follows:
- (a) Debt/Equity ratio; Debt/Equity. Debt represents borrowings. Equity includes Equity Share Capital and Other Equity excluding Revaluation Reserve.
- (b) Debt Service Coverage Ratio: Profit/(Loss) Before Interest, Depreciation and Tax/(Interest Expenses+Principal Repayment of borrowings made during the period/year). (c) Interest Service Coverage Ratio: Profit/(Loss) Before Interest, Depreciation and Tax/Interest Expenses.
- (d) 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

Madhay Dhir Director (DIN: 07227587)

Place : New Delhi Date: 14,11,2024

### ENTRY INDIA PROJECTS PRIVATE LIMITED

CIN - U45400DL2008PTC173053

Regd. Office - E-14, Defence Colony, New Delhi - 110024

e-mail: contact@eippl.com

Regulation 52(2) of SEBI (Listing Obligations and Discloure Requirements) Regulation 2015 Statement of Assets and Liabilities of the Company as at September 30, 2024

(Rs. in '000)

PARTICULARS	As at 30th	As at 31st March
	September, 2024	2024
T + 000000	Audited	Audited
I. ASSETS		
(1) Non-current assets		
Property, plant and equipment	4,21,846	4,24,03
Capital Work in Progress		
Financial Assets		
(i) Investments	5,00,522	4,98,010
Tatal New Comment Assets		
Total Non-Current Assets	9,22,368	9,22,04
(2) Current Assets		
Financial Assets		
(i) Investments	3,31,394	2 21 20
(ii) Trade Receivables		3,31,394
(iii) Cash and cash equivalents	1,477 67,167	686
(iv) Loans	1,29,811	1,832 21,115
(v) Other (Amount Receivable)		
Other current assets	1,344 6,800	1,422
	0,800	9,333
Total Current Assets	5,37,993	3,65,782
TOTAL ASSETS		
TOTAL AGGETS	14,60,361	12,87,826
II. EQUITY AND LIABILITIES		
(1) Equity		
Equity share capital	15,531	15,531
Other equity	9,51,516	9,47,635
Total Equity	9,67,047	9,63,166
(2) Liabilities		
Non Current Liabilities		
Financial Liabilities		
(i) Borrowings	4,03,072	2,38,485
Deferred tax liabilities (net)	57,912	58,063
	J 133 12	36,003
Total Non-Current liabilities	4,60,984	2,96,548
Current Liabilities		
Financial Liabilities		
(i) Borrowings		
(ii) Other Financial Liabilities	10,505	5,071
Others Current Liabilities	16,332	19,534
Current tax liabilities	1,136	609
	4,357	2,898
otal Current liabilities	32,330	28,112
OTAL EQUITY AND LIABILITIES	14.60.361	12 87 824
TOTAL EQUITY AND LIABILITIES	14,60,361	12,87,82

For and on behalf of the Board of Directors

Piece: New Delhi Date: 14.11.2024

Madhav Dhir Director

(DIN: 07227587)

### ENTRY INDIA PROJECTS PRIVATE LIMITED

CIN - U45400DL2008PTC173053

Regd. Office - E-14, Defence Colony, New Delhi - 110024

e-mail: contact@eippl.com

Regulation 52(2) of SEBI (Listing Obligations and Discloure Requirements) Regulation 2015 STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30 SEPTEMBER 2024

(Rs. in '000)

Particulars		(Rs. in '000)
as circitates	For the Year Ended	For the Year Ended
	30 September 2024	31 March 2023
A. Cash flow from operating activities		
Profit/(loss) before tax		
Adjustments to reoncile profit before tax to net cash flows:	5,190	23,779
Depreciation		
Interest Income	2,237	3,212
Profit on Sale of securities	(792)	(7,249)
From on bale of seemines		(13,550)
Operating Profit /(loss) before working capital adjustments	6,635	6,192
Working Capital Adjustments:		,
Changes in trade receivables	(791)	1,193
Changes in other current & Other liabilities	(2,676)	1,792
Changes in other current assets	2,611	66,704
	5,779	75,880
Less: Income tax paid (net of refunds)	-,	(957)
Cash flow from Oprating Activities (A)	5,779	74,923
B. Cash Flow from Investing activities		
Receipts from FDR		
Payment for Property, Plant & Equipment	(49)	// /00
Payment for CWIP	(48)	(6,690)
Purchase of Gold	-	(20.4)
Purchase of Investments in Securities	(2.512)	(394)
Proceeds from the sale of Investments	(2,512)	(3,87,300)
nter Corporate Loans given	(1,08,696)	1,61,505
interest Received		1,33,709
Net cash flow from (used in) Investing activities (B)		7,249
C. Cash Flow from Financing activities	(1,10,404)	(91,921)
Proceeds/(Repaid) of Loans from Bank	1,70,021	(1,95,464)
Net cash flow (used in) from financing activities (C)	1,70,021	(1,95,464)
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	65,335	(2,12,462)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE QUARTER/YEAR	1,832	2,14,294
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR*	67,167	1,832
COMPONENTS OF CASH AND CASH EQUIVALENTS		
Cash on hand	162	162
alances with scheduled banks:	102	102
on current accounts	67,006	1,670
otal	67,167	1,832
		4,002

1. The cash flow has been prepared under the "indirect method" as set out in Indian Accounting Standard (IND AS) 7 - Statement of Cash Flows

For and on behalf of the Board of Directors

Place : New Delhi Date: 14.11.2024

Madhay Dhir Director (DIN: 07227587)



### RAJIU JASWANT & CO.

### CHARTERED ACCOUNTANTS

Off: RTF-32, Royal Tower Market, Shipra Suncity, Indirapuram, Ghaziabad-201 014 Ph No: 0120-431 7371, 9717409122 E-Mail: rajivjaswantandco@gmail.com

Review Report to the Board of Directors of Entry India Projects Private Limited

We have reviewed the accompanying statement of unaudited financial results of Entry India Projects Private Limited ("the Company") for the three months ended 30<sup>st</sup> September, 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement

UDIN: 24510170BKDPWK8596

For Rajiv Jaswant & Co. (Chartered Accountants)

F.R. No. 0160180

(Rajiv Rattan)

Proprietor M. No: 510170

Place: Ghaziabad Date: 14.11.2024

# Entry India Projects Private Limited

Registered Office: E-14, Defence Colony, New Delhi - 110024 E-mail : contact@eippl.com • Mob.: 9289279538

Pursuant to Regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are furnishing the followings for the quarter ended on 30th September, 2024:

(Rs. '000)

S.	Particulars	(Rs. '000)
No.		Remarks
1.	Debt-equity ratio;	0.52
2.	Debt service coverage ratio	1.47
3.	Interest service coverage ratio:	1.47
4.	Outstanding redeemable preference shares (quantity and value):	-
5.	Capital redemption reserve/debenture redemption reserve	1
6.	Net worth;	7,92,906
7.	Net profit after tax;	2,476
8.	Earnings Per Share Basic Diluted	1.59
9.	Current Ratio	1.03 16.64
10.	Long term debt to working capital	80%
11.	Bad debts to account receivable ratio	-
12.	Current liability ratio	7%
13.	Total debt to total assets	28.32%
14.	Debtors turnover	6.12
15.	Inventory turnover	-
16.	Operating margin (%)	94.09%
17.	Net profit margin (%)	25.79%
18.	Sector specific equivalent ratio, as applicable	-
19.	Un-Audited Quarterly Financial Result for the quarter and half year ended on 30 <sup>th</sup> September, 2024 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

CIN: U45400DL2008PTC173053



### RAJIU JASWANT & CO.

### CHARTERED ACCOUNTANTS

Off: RTF-32, Royal Tower Market, Shipra Suncity, Indirapuram, Ghaziabad-201 014 Ph No: 0120-431 7371, 9717409122 E-Mail: rajivjaswantandco@gmail.com

To,
The Board of Directors,
Entry India Projects Private Limited
D-55, Defence Colony,
New Delhi-110024

Independent Auditor's Certificate on Maintaining Security Coverage Ratio in Respect of the Listed Unsecured Redeemable Non-convertible Debentures as on 30th September 2024 and Compliance its Covenants of Outstanding Listed Unsecured Redeemable Non-convertible Debentures as on 30th September 2024.

- This certificate is issued at the request of the Company, having its registered office at D-55, Defence Colony, New Delhi-110024.
- 2. The accompanying "Annexure 1" ('the Statement') certifying the Security Cover on Listed Unsecured Redeemable Non-Convertible Debentures as on 30th September 2024 and Compliance with Covenants of Outstanding Listed Unsecured Redeemable Non-convertible Debentures as on 30th September 2024 duly signed be the authorized signatory of the Company, which we have initialed for identification purposes only. In accordance with para 3.1 (a) of Circular no. SEBI/HO/MIRSD/MIRSD\_ CARADT/CIR/P/2022/67 dated 19th May 2022; we have verified only book value of the assets provided in the certificate.

### Management's Responsibility

- 3. The preparation of the Statement is the responsibility of the Management of the Company including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
- 4. The Management is also responsible for ensuring adherence that the details in the Statement are correct.

#### Auditor's Responsibility

- 5. It is our responsibility to provide reasonable assurance that the details as referred to in "Annexure 1" have been correctly extracted from the audited standalone financial statements, other supporting and other records produced before us.
- 6. We have carried out the following procedures for providing reasonable assurance;
  - a. Checked the security documents in case of Listed Unsecured Redeemable Nonconvertible Debentures.

- Read the audited standalone financial result for the period ended 30th September 2024.
- c. Read the SEBI Circular SEBI/HO/MIRSD/MIRSD\_CRADT/CIR/P/2022/67 dated 19th May 2022.
- d. Verified the arithmetic accuracy of calculation of ration mentioned in "Annexure 1".
- 7. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) (The "Guidance Note") issued by the Institute of Chartered Accountants of India (ICAI) and Standards on Auditing specified under Section 143(10) of the Companies Act 2013. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.
- We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

### Opinion:

9. Based on our examination and procedure performed, as mentioned above, and according to information, explanations and other records produced before us including audited standalone financial statements and other relevant debts given in Column "A" to "J" as referred to in "Annexure 1" are true and correct.

#### Restriction on Use

10. This certificate is provided on specific request of the Company solely for onward submission to the Debenture Trustee i.e. Axis Trustee Services Limited/ Stock Exchanges and should not be used for any other purpose without our prior written consent. Rajiv Jaswant & Co. neither accepts nor assumes any duty or liability for any other purpose or to any other party to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

UDIN: 24510170 BKDPWL3505

For Rajiv Jaswant & Co.

Chartered Accountants

FRN No. 016018C

(Rajiv Rattan)

Proprietor

M.No. 510170

Place:Ghaziabad

Date: 14.11.2024

		n C	Colum	Colum	Column	Column	Column	Column	Colum n J	Column K	Column L	Column	Column N	Column O
Particulars		Exclusi ve Charge	Exclus ive Charg e	Pari- Passu Charge	Pari- Passu Charge	Pari- Passu Charge	Assets not offered as Security	Eliminati on (amountin negative	(Total C to H)	Relate	Related to only those items covered by this certificate	covered by	this certificate	
	Description of asset for which this certificate relate	Debt for which this certifica te being issued	Other Secure d Debt	Debt for which this certifica te being issued	Assets shared by pari passu debt holder (incl. debt for which this certificate is issued & other debt with pari-	Other assets on which there is paripariparipassu charge (excludin gitems covered in column		debt amount considered more than once(due to exclusive plus pari passu charge)		Market Value for Assets charged on Exclusive basis	Carrying flook value for exclusive charge assets where market value is not ascertainable or applicable (For Eg. Bank Balance, DSRA market value is not applicable)	Market Value for Pari passu charge Assets'	Carrying value/book value for pari passu charge assets where market value is not ascertainable or applicable Bank Balance, DSRA market value is not applicable)	Total Value(=K+L+ M+ N)
					passu charge)	F)						Relat	Relating to Column F	
		Book Value	Book Value	Yes/ No	Book Value	Book								
ASSETS														
Property, Plant and Equipment	All movable fixed assets and property mortgage located at defence colony,		4,14,768				7,078		4,21,846					
Capital Work-in- Progress														
Right of Use Assets														
Goodwill														
Intangible Assets														
Intangible Assets under Developme nt														
Investments	All investments in securities, Gold etc.						8,31,916		8,31,916					
Loans														
Inventories														
Trade Receivables							1,477		1,477		PO IFO			
Cash and Cash Equivalents	All cash and cash equivalents						67,167		67,167		PATT.			
Bank Balances other than Cash and Cash											NEW DELTH	1		

1,05,625	14,28,031		1,00,000												1,00,000		
25	191		00												0		
1,05,625	10,13,767		000,00,1												1,00,000	10.14	
(																	1
			ON														
	4,14,768																
						not to	be filled										
All other movable asets like loan, advances etc. after reducing current liabilities.																	Value of the last
Others	Total	LIABILITIE	Debt securitiesto which this certificate Perfains	Other debt sharing pari- passu charge with above debt	Other Debt	Subordinat ed debt	Borrowings	Bank	Debt Securities	Others	Trade Payables	Lease Liabilities	Provisions	Others	Total	Cover on Book	Value Value Value

For Entry India Projects Pvt. Ltd.

Madhav Dhir Director DIN: 07227587