

**Date: 13.02.2025**

**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 ended on 31<sup>st</sup> December, 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 Thursday, 13<sup>th</sup> February, 2025 commenced at 05:30 P.M. and concluded on 06:00 P.M.

1. Un-Audited Quarterly Financial Results for the quarter ended on 31<sup>st</sup> December, 2024.
2. Limited Review Report for the quarter ended on 31<sup>st</sup> December, 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**

**Kuldeep Bhardwaj  
Company Secretary**



**Encl: As above**

**ENTRY INDIA PROJECTS PRIVATE LIMITED**  
CIN - U45400DL2008PTC173053  
Regd. Office - E-14, Defence Colony, New Delhi - 110024  
e-mail: contact@eiopl.com

**Regulation 52(1) and (2) of The Listing Regulations**  
**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND PERIOD ENDED DECEMBER 31, 2024**  
(Amounts are in INR thousands except per share data and ratios)

Particulars	Quarter ended			Nine month ended		Year ended
	3 months ended December 31, 2024	3 months ended September 30, 2024	3 months ended December 31, 2023	Year to date for period ended December 31, 2024	Year to date for period ended December 31, 2023	Previous year ended March 31, 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1. Income</b>						
Revenue from Operations	9,034	9,034	8,800	27,101	26,068	35,029
Other Income	809	568	1,755	1,808	19,049	22,160
<b>Total income</b>	<b>9,843</b>	<b>9,601</b>	<b>10,556</b>	<b>28,909</b>	<b>45,117</b>	<b>57,189</b>
<b>2. Expenses</b>						
Employee benefits expense	908	789	864	2,582	2,792	3,705
Depreciation	1,122	1,121	760	3,359	2,272	3,212
Professional Expenses	625	536	508	1,819	3,948	5,350
Financial Expenses	8,050	3,277	3,044	14,527	14,552	18,263
Other expenses	880	580	474	3,173.36	2,395	2,880
<b>Total Expenses</b>	<b>11,584</b>	<b>6,303</b>	<b>5,651</b>	<b>25,461</b>	<b>25,960</b>	<b>33,410</b>
<b>3. Profit / (Loss) before tax (1-2)</b>	<b>(1,741)</b>	<b>3,298</b>	<b>4,904</b>	<b>3,448</b>	<b>19,158</b>	<b>23,779</b>
<b>4. Tax Expenses:</b>						
Current Tax	(77)	898	1,265	1,382	1,783	2,900
Deferred Tax	(76)	(76)	(26)	(227)	(77)	(25)
<b>Total Tax Expenses</b>	<b>(153)</b>	<b>822</b>	<b>1,238</b>	<b>1,155</b>	<b>1,706</b>	<b>2,875</b>
<b>5. Net Profit / (Loss) from the Year/Period (3-4)</b>	<b>(1,588)</b>	<b>2,476</b>	<b>3,666</b>	<b>2,293</b>	<b>17,452</b>	<b>20,904</b>
<b>6. Other Comprehensive Income (OCI):</b>						
i. Items that will not be reclassified to Statement of Profit & Loss (net of tax)	-	-	-	-	(10,020)	(4,351)
<b>7. Total Comprehensive Income for the Year/Period (5+6)</b>	<b>(1,588)</b>	<b>2,476</b>	<b>3,666</b>	<b>2,293</b>	<b>7,432</b>	<b>16,553</b>
<b>8. Earnings per equity share (EPS):</b>						
i. Basic (In Rupees)	(1.02)	2.50	2.36	1.48	11.24	13.46
ii. Diluted (In Rupees)	(0.66)	1.62	1.49	0.95	7.11	8.52
<b>9. Paid-up equity share capital:</b>						
Equity Share of Rs 10 each	15,531	15,531	15,531	15,531	15,531	15,531
<b>10. Other Equity</b>	<b>9,49,928</b>	<b>9,51,516</b>	<b>9,38,513</b>	<b>9,49,928</b>	<b>9,38,513</b>	<b>9,47,635</b>
<b>11. Net Worth</b>	<b>7,91,318</b>	<b>7,92,906</b>	<b>7,85,573</b>	<b>7,91,318</b>	<b>7,85,573</b>	<b>7,89,025</b>
<b>12. Paid-up debt capital/ Outstanding debt</b>	<b>5,24,436</b>	<b>4,13,577</b>	<b>2,31,289</b>	<b>5,24,436</b>	<b>2,31,289</b>	<b>2,43,556</b>
<b>13. Debenture Redemption Reserve</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>14. Debt-equity ratio</b>	<b>0.66:1</b>	<b>0.52:1</b>	<b>0.29:1</b>	<b>0.66:1</b>	<b>0.29:1</b>	<b>0.31:1</b>
<b>15. Debt service coverage ratio</b>	<b>0.73</b>	<b>1.47</b>	<b>2.24</b>	<b>0.80</b>	<b>0.16</b>	<b>0.21</b>
<b>16. Interest service coverage ratio</b>	<b>0.92</b>	<b>1.47</b>	<b>2.86</b>	<b>1.47</b>	<b>2.47</b>	<b>2.48</b>

- The above financial results were reviewed and approved by the Board of Directors at their meetings held on 13.02.2025
- 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.
- Figures for the previous periods / years have been regrouped / reclassified, wherever necessary to correspond with the current period / years classification / disclosure.
- 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, Depreciation and Tax/(Interest Expenses+Principal Repayment of borrowings made during the period/year).
  - Interest Service Coverage Ratio: Profit/(Loss) Before Interest, Depreciation 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  
Entry India Projects Private Limited



Madhav Dhir  
Director  
(DIN: 07227587)

Place : New Delhi  
Date: 13-02-2025



# RAJIV JASWANT & CO.

## CHARTERED ACCOUNTANTS

Off : RTF-32, Royal Tower Market, Shipra Suncity, Indirapuram, Ghaziabad-201014

Ph No: 0120-4317371, 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 31<sup>st</sup> December, 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: 25510170BMLZU13102

For Rajiv Jaswant & Co.

(Chartered Accountants)

F.R. No. 016018C

  


(Rajiv Rattan)

Proprietor

M. No: 510170

Place: Ghaziabad

Date: 13.02.2025

# 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 December 31, 2024:

(Rs. '000)

S. No.	Particulars	Remarks
1.	Debt-equity ratio;	0.66
2.	Debt service coverage ratio	0.73
3.	Interest service coverage ratio;	0.92
4.	Outstanding redeemable preference shares (quantity and value);	-
5.	Capital redemption reserve/debenture redemption reserve	-
6.	Net worth;	7,91,318
7.	Net profit after tax;	-1588
8.	Earnings Per Share Basic Diluted	-1.02 -0.66
9.	Current Ratio	4.38
10.	Long term debt to working capital	83%
11.	Bad debts to account receivable ratio	-
12.	Current liability ratio	26%
13.	Total debt to total assets	33.48%
14.	Debtors turnover	19.73%
15.	Inventory turnover	-
16.	Operating margin (%)	91.78%
17.	Net profit margin (%)	-16.13%
18.	Sector specific equivalent ratio, as applicable	-
19.	Un-Audited Quarterly Financial Result for the quarter ended on 31.12.2024 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 Pvt. Ltd.

Madhav Dhir  
Director  
DIN: 07227587



CIN: U45400DL2008PTC173053





# RAJIV JASWANT & CO.

## CHARTERED ACCOUNTANTS

Off : RTF-32, Royal Tower Market, Shipra Suncity, Indirapuram, Ghaziabad-201014

Ph No: 0120-4317371, 9717409122 E-Mail : rajivjaswantandco@gmail.com

To,  
The Board of Directors,  
**Entry India Projects Private Limited**  
E-14, 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 31st December 2024 and Compliance its Covenants of Outstanding Listed Unsecured Redeemable Non-convertible Debentures as on 31st December 2024.**

1. This certificate is issued at the request of the Company, having its registered office at E-14, 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 31st December 2024 and Compliance with Covenants of Outstanding Listed Unsecured Redeemable Non-convertible Debentures as on 31st December 2024 duly signed by 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 unaudited standalone financial statements and other relevant records and documents maintained by the company as at 31<sup>st</sup> December 2024.
6. We have carried out the following procedures for providing reasonable assurance;
  - a. Checked the security documents in case of Listed Unsecured Redeemable Non-convertible Debentures.

- b. Read the unaudited standalone financial result for the period ended 31st December 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 ratio 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.
8. 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 unaudited standalone financial statements and other relevant records, 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: 25510170BMLZUH9774**

**For Rajiv Jaswant & Co.**

Chartered Accountants

FRN No. 016018C

**Rajiv**  
**Rattan**

Digitally signed  
by Rajiv Rattan  
Date: 2025.02.13  
17:40:36 +05'30'

**(Rajiv Rattan)**

Proprietor

M.No. 510170

Place: Ghaziabad

Date: 13.02.2025



## Annexure I

Rs'000

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O
Particulars	Description of asset for which this certificate relate	Exclusi ve Charge	Exclus ive Charge	Pari- Passu Charge	Pari- Passu Charge	Pari- Passu Charge	Assets not offered as Security	Eliminati on (amount in negative)	(Total C to H)	Market Value for Assets charged on Exclusive basis	Carrying /book value for exclusive charge assets where market value is not ascertainable or applicable (For Eg- Bank Balance, DSR market value is not applicable)	Market Value for Pari passu Assets <sup>iv</sup>	Carrying value/book value for pari passu charge assets where market value is not ascertainable or applicable (For Eg- Bank Balance, DSR market value is not applicable)	Total Value=(K+L+ M+N)
		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- passu charge)	Other assets on which there is pari- passu charge (excludin g items covered in column F)	Assets not offered as Security	debt amount considered more than once (due to exclusive plus pari passu charge)						
		Book Value	Book Value	Yes/ No	Book Value	Book Value								
ASSETS														
Property, Plant and Equipment	All movable fixed assets and property mortgages located at defence colony, Delhi.		4,14,017				6,728		4,20,745					
Capital Work-in- Progress							17,821		17,821					
Right of Use Assets														
Goodwill														
Intangible Assets														
Intangible Assets under Developme nt														
Investments	All investments in securities, Gold etc.						9,15,602		9,15,602					
Loans														
Inventories														
Trade Receivables							458		458					
Cash and Cash Equivalents	All cash and cash equivalents						233		233					
Bank Balances other than Cash and Cash Equivalents														



