

**SAXENA SINGHAL & VAID**

CHARTERED ACCOUNTANTS

1589, Madarsa Road,  
Kashmere Gate, Delhi-110006  
Contact : +91-11-23860374  
E-mail : rks\_suv@yahoo.com

To  
Board of Directors of  
Logix Buildtech Private Limited

We have reviewed the accompanying statement of unaudited financial results of Logix Buildtech Private Limited for the period 01<sup>st</sup> October 2020 to 31<sup>st</sup> March 2021. This statement is the responsibility of the company's management and has been approved by the Board of directors/ Committee of Board of directors. Our responsibility is to issue a report on the financial statements based on our review.

We conducted our review 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 financial statements are free of material misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide 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 Statements prepared in accordance with the 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.

For SaxenaSinghal&Vaid  
Chartered Accountants  
(Firm Registration Number:- 03284N)



(Kartik Sharma)  
(Partner)

(Membership Number:- 521631)  
UDIN/21521631AAAABJ1526

Place of Signature: - Delhi  
Date: -13<sup>th</sup> July 2021

# LOGIX BUILDTECH PRIVATE LIMITED

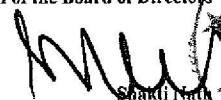
Reg. Office:-301-A, World Trade Tower, Barakhamba Lane, Connaught Place, New Delhi-110001  
Corporate Identification Number:-U70200DL2010PTC200042

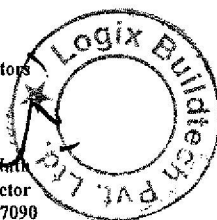
## Statement of Standalone Assets and Liabilities as at March 31,2021

(All amounts in INR lakhs unless otherwise stated)

Particulars	As at March 31, 2021 (Unaudited/Reviewed)	As at March 31, 2020 (Audited)
<b>Assets</b>		
<b>Non-current assets</b>		
Investment property	40,631.08	42,142.95
Capital work-in-progress	-	-
Other intangible assets	0.08	0.10
<b>Financial assets</b>		
Investments	901.00	901.00
Loans	85.50	85.50
Other financial assets	426.25	22.64
Deferred tax assets (net)	3,380.08	1,384.56
Non-current tax assets (Net)	1,216.08	1,100.30
Other non-current assets	48,869.73	43,185.23
<b>Total non-current assets</b>	<b>95,509.80</b>	<b>88,822.28</b>
<b>Current assets</b>		
Inventories	57,880.92	48,759.94
<b>Financial assets</b>		
Trade receivables	1,184.96	717.97
Cash and cash equivalents	2,687.70	173.40
Other financial assets	-	-
Other current assets	11,619.41	42,897.35
<b>Total current assets</b>	<b>73,372.99</b>	<b>92,548.66</b>
<b>Total Assets</b>	<b>168,882.79</b>	<b>181,370.95</b>
<b>Equity and Liabilities</b>		
<b>Equity</b>		
Equity share capital	2,054.75	2,054.75
Other equity	30,560.96	36,674.39
<b>Total equity</b>	<b>32,615.71</b>	<b>38,729.14</b>
<b>Non-current liabilities</b>		
<b>Financial liabilities</b>		
Borrowings	120,000.00	73,673.52
Other financial liabilities	8,944.84	2,442.68
Provisions	34.48	31.46
Other non-current liabilities	699.28	793.49
<b>Total non-current liabilities</b>	<b>129,678.60</b>	<b>76,941.16</b>
<b>Current liabilities</b>		
<b>Financial liabilities</b>		
Borrowings	-	6,500.00
Trade payables	1,148.68	3,183.47
Other financial liabilities	200.62	49,289.63
Provisions	1.40	1.09
Other current liabilities	5,237.78	6,726.45
<b>Total current liabilities</b>	<b>6,588.48</b>	<b>65,700.64</b>
<b>Total equity and liabilities</b>	<b>168,882.79</b>	<b>181,370.95</b>

For and on behalf of the Board of Directors

  
 Sandeep Singh  
 Director  
 DIN: 00017090



Place: Noida

Date: 13-07-2021

# LOGIX BUILDTECH PRIVATE LIMITED

Reg. Office:-301-A, World Trade Tower, Barakhamba Lane, Connaught Place, New Delhi-110001  
Corporate Identification Number:-U70200DL2010PTC200042

## Statement of Standalone Profit and Loss Account for the Half year ended and Year ended March 31,2021

(All amounts in INR lakhs unless otherwise stated)

Particulars	Half year Ended		Year Ended	
	31.03.2021 Unaudited/ Reviewed	31.03.2020 Unaudited/ Reviewed	31.03.2021 Unaudited/ Reviewed	31.03.2020 Audited
Revenue from operations	7,374.54	8,911.64	12,883.36	17,632.55
Other income	51.88	113.89	102.53	333.57
<b>Total Income (a)</b>	<b>7,426.41</b>	<b>9,025.54</b>	<b>12,985.89</b>	<b>17,966.12</b>
<b>Expenses</b>				
Cost of development expenses	9,409.48	9,521.54	12,394.03	19,043.08
Changes in inventories of project in progress	(6,136.43)	(6,896.28)	(9,120.98)	(13,792.55)
Employee benefits expense	95.55	97.92	138.15	174.88
Finance costs	10,165.38	4,639.80	14,198.03	7,699.38
Depreciation and amortisation expense	756.69	756.43	1,513.38	1,512.87
Other expenses	1,312.03	1,728.96	1,974.63	3,517.39
<b>Total Expenses (b)</b>	<b>15,602.70</b>	<b>9,848.38</b>	<b>21,097.24</b>	<b>18,155.04</b>
<b>Profit / (Loss) before tax &amp; exceptional items</b>	<b>(8,176.28)</b>	<b>(822.84)</b>	<b>(8,111.35)</b>	<b>(188.92)</b>
Exceptional items	-	-	-	-
<b>Profit / (Loss) before tax</b>	<b>(8,176.28)</b>	<b>(822.84)</b>	<b>(8,111.35)</b>	<b>(188.92)</b>
Tax expense				
Current tax	-	(5.63)	-	(11.26)
Deferred tax charge / (credit)	(998.07)	136.74	(1,996.14)	273.48
Tax expense	(998.07)	131.11	(1,996.14)	262.22
<b>Profit / (Loss) for the year</b>	<b>(7,178.21)</b>	<b>(953.95)</b>	<b>(6,115.21)</b>	<b>(451.14)</b>
<b>Other comprehensive income/(loss)</b>				
Items that will not be reclassified to profit or loss				
- Remeasurements of the defined benefit	(1.20)	11.17	(2.39)	22.34
- Income tax relating to this item	0.31	(2.90)	0.62	(5.81)
<b>Other comprehensive income/(loss) for the year (net of tax)</b>	<b>(0.89)</b>	<b>8.27</b>	<b>(1.77)</b>	<b>16.53</b>
<b>Total comprehensive income/(loss) for the year (net of tax)</b>	<b>(7,177.33)</b>	<b>(962.22)</b>	<b>(6,113.44)</b>	<b>(467.67)</b>
<b>Earnings per equity share</b>				
(i) Basic	(34.93)	(4.64)	(29.76)	(2.20)
(ii) Diluted	(34.93)	(4.64)	(29.76)	(2.20)

Place: Noida

Date: 13-07-2021

For and on behalf of the Board of Directors

  
 Shakti Nath  
 Director  
 DIN: 00017090

