

# ABHA PROPERTY PROJECT LIMITED

29, GANESH CHANDRA AVENUE, 4<sup>TH</sup> FLOOR, ROOM NO 407,  
KOLKATA- 700013

**November 10, 2023**

To,  
The Secretary  
The Calcutta Stock Exchange Ltd.  
7, Lyons Range  
Kolkata - 700 001  
**Script Code: 11594**

Dear Sir/Madam,

**Sub.: Outcome of the Board Meeting held on 10/11/2023 - Financial Results**

We hereby inform you that the Board of Directors of the Company at its meeting held today, i.e. 10<sup>th</sup> November, 2023, have inter-alia considered and approved the Unaudited Standalone Financial Results for the quarter and financial year ended on 31<sup>st</sup> March, 2023 and Unaudited Consolidated Financial Results for the quarter and six months ended on 30<sup>th</sup> September, 2023.

We are enclosing a copy of the abovementioned Unaudited Standalone and Consolidated Financial results along with the Independent Auditors' Limited Review Reports thereon pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 for your records.

The Board Meeting commenced at 2.30 P.M. and concluded at 3:35 P.M.

Please acknowledge the Receipt

Thanking You,

Yours faithfully,

For **ABHA PROPERTY PROJECT LIMITED**



Santanu Kumar Hazra  
Company Secretary

Encl: As above



07/11

**Rajgaria & Associates**  
**Chartered Accountants**

**INDEPENDENT AUDITORS' LIMITED REVIEW REPORT ON STANDALONE FINANCIAL RESULTS  
FOR QUARTER & HALF YEAR ENDED 30<sup>th</sup> SEPTEMBER 2023**

**TO THE BOARD OF DIRECTORS OF  
ABHA PROPERTY PROJECT LIMITED**

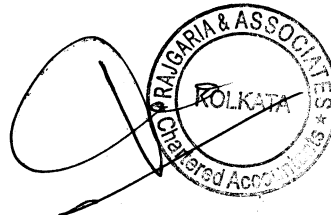
We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Abha Property Project Limited** ("the Company") for the half year ended **30th September, 2023** ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations") read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated 19 July 2019 ("the Circular").

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of Listing Regulations. Our responsibility is to issue a report on the Statement 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 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 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 33 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.

**Kolkata, 10<sup>th</sup> November, 2023**  
**UDIN: 23051957BGXDG V3307**



**For Rajgaria & Associates**  
**Chartered Accountants**  
**Registration No. 314241E**

**(CA R K Rajgaria)**

**Partner**

**Membership No. 051957**

# ABHA PROPERTY PROJECT LIMITED

Regd. Office : 29, Ganesh Chandra Avenue, 4th Floor, Room No. 407, Kolkata- 700 013

Phone :6644 7200, Fax : 6644 7201, Email : abhaproperty@gmail.com,

CIN : L51909WB2001PLC093941

## ANNEXURE TO THE STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER,2023

(Rs. In Lakh)

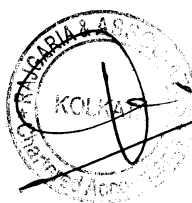
Statement of Assets and Liabilities	As at half year ended	As at year ended
Particulars	30.09.2023	31.03.2023
<b>ASSETS</b>		
<b>1. Financial Assets</b>		
(a) Cash and Cash Equivalents	57.41	61.50
(b) Investments	6,900.68	7,484.11
<b>2. Non Financial Assets</b>		
(a) Current Tax Assets (Net)	0.79	0.22
<b>TOTAL - Assets</b>	<b>6,958.88</b>	<b>7,545.83</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>LIABILITIES</b>		
<b>1. Financial Liabilities</b>		
(a) Other Financial Liabilities	0.68	0.42
<b>2. Non-Financial Liabilities</b>		
(a) Deferred Tax Liabilities (Net)	-	146.84
<b>3. Equity</b>		
(a) Equity Share Capital	190.00	190.00
(b) Other Equity	6,768.20	7,208.57
<b>TOTAL - Liabilities &amp; Equity</b>	<b>6,958.88</b>	<b>7,545.83</b>

For ABHA PROPERTY PROJECT LIMITED

Place : Kolkata

Date : 10th November, 2023

  
Aditya Agarwala  
CFO & Director



10 NOV 2023

# ABHA PROPERTY PROJECT LIMITED

Regd. Office : 29, Ganesh Chandra Avenue, 4th Floor, Room No. 407, Kolkata- 700 013

Phone : 6644 7200, Fax : 6644 7201, Email : abhaproperty@gmail.com

CIN : L51909WB2001PLC093941

(Rs. In Lakh)

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER, 2023

PARTICULARS	STANDALONE					
	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	(Unaudited)	Unaudited	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>INCOME</b>						
1. Revenue from Operation						
Interest Income	0.57	0.61	29.65	1.18	59.31	118.76
Dividend Income	4.50	-	-	4.50	-	-
2. Other Income	-	-	-	-	-	-
3. Total Income	5.07	0.61	29.65	5.68	59.31	118.76
<b>EXPENSES</b>						
a) Employee Benefits Expense	0.38	0.38	0.40	0.76	0.60	1.30
b) Other Expenses	7.66	584.48	0.04	592.14	0.82	2.82
4. Total Expenses	8.04	584.86	0.44	592.90	1.42	4.12
5. Profit/ (Loss) before Exceptional Items & Tax (3-4)	(2.97)	(584.25)	29.21	(587.22)	57.89	114.64
6. Exceptional Items	-	-	-	-	-	-
7. Profit/(Loss) before Tax (5+6)	(2.97)	(584.25)	29.21	(587.22)	57.89	114.64
8. Tax Expense	-	(29.34)	-	(29.34)	-	29.34
9. Profit/(Loss) after Tax (7-8)	(2.97)	(554.91)	29.21	(557.88)	57.89	85.30
10. Other Comprehensive Income						
A. (i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
B. (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
(ii) Income Tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
Total Other Comprehensive Income	-	-	-	-	-	-
11. Total Comprehensive Income (9+10)	(2.97)	(554.91)	29.21	(557.88)	57.89	85.30
12. Paid-up Equity Share Capital (Face Value - Rs.10/- each)	190.00	190.00	190.00	190.00	190.00	190.00
13. Other Equity	-	-	-	-	-	7,208.57
14. Earning Per Share of Rs. 10/- each (EPS) (not annualised)						
a) Basic and Diluted	(0.16)	(29.21)	1.54	(29.36)	3.05	4.49

### NOTES:

- The above results have been reviewed by the Audit Committee & subsequently approved & taken on record by the Board of Directors of the company at their meeting held on 10th November 2023. The limited review of these results has been done by the Statutory Auditors of the company - **M/s Rajgaria & Associates**
- The Company is an Investment Company only & as such Segment Reporting as defined in Ind AS 108 - "Segment Reporting", is not applicable.
- The Statement of Ratios disclosed pursuant to regulation 52(4) of SEBI (Listing Obligation and disclosure Requirements) Regulation 2015 are enclosed as Annexure.
- Figures for the previous year have been rearranged / regrouped wherever necessary, to make them comparable.

For ABHA PROPERTY PROJECT LIMITED

Place : Kolkata

Date : 10th November, 2023

*Aditya Agarwalla*  
Aditya Agarwalla  
CFO & Director

10 NOV 2023

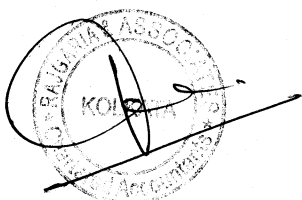
**ABHA PROPERTY PROJECT LIMITED**

Regd. Office : 29, Ganesh Chandra Avenue, 4th Floor, Room No. 407, Kolkata- 700 013  
Phone :6644 7200, Fax : 6644 7201, Email : abhaproperty@gmail.com,  
CIN : L51909WB2001PLC093941

**Ratios disclosed pursuant to regulation 52(4) of SEBI (Listing Obligation and Disclosures Requirements) Regulations 2015, as amended**

SL No	PARTICULARS	STANDALONE					
		QUARTER ENDED			HALF YEAR ENDED		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Debt Equity Ratio	-	-	-	-	-	-
2	Debt Service Coverage Ratios *	NA	NA	NA	NA	NA	NA
3	Interest Service Coverage Ratios *	NA	NA	NA	NA	NA	NA
4	Outstanding Redeemable Preference shares (Nos in Lakhs)	-	-	-	-	-	-
5	Outstanding Redeemable Preference shares (Value)	-	-	-	-	-	-
6	Capital Redemption Reserve	-	-	-	-	-	-
7	Debt Redemption Reserve	-	-	-	-	-	-
8	Networth	NA	NA	NA	6,958.20	7,488.65	6832.29
9	Net Profit/(loss) after tax	(2.97)	(554.91)	29.21	(587.22)	57.89	85.30
10	Earning per share	(0.16)	(29.21)	1.54	(29.36)	3.05	4.49
11	Current Ratio *	NA	NA	NA	NA	NA	NA
12	Long Term debt to working capital	NA	NA	NA	NA	NA	NA
13	Bad debt to account receivable ratio	NA	NA	NA	NA	NA	NA
14	Current Liability ratio *	NA	NA	NA	NA	NA	NA
15	Total debt to total assets(%)	-	-	-	-	-	-
16	Debtor Turnover ratio *	NA	NA	NA	NA	NA	NA
17	Inventory Turnover *	NA	NA	NA	NA	NA	NA
18	Operating Margin (%) *	NA	NA	NA	NA	NA	NA
19	Net Profit/Loss Margin (%) *	NA	NA	NA	NA	NA	NA
	<b>Sector Specific Ratios</b>						
20	Gross Non Performing Assets (%)	-	-	-	-	-	-
21	Net Non Performing Assets (%) (Excl. Impairment)	-	-	-	-	-	-
22	Net Non Performing Assets (%) (Incl. Impairment)	-	-	-	-	-	-
23	Provision Coverage ratio (%) (Incl. Impairment)	-	-	-	-	-	-
24	Provision Coverage ratio (%) (Excl. Impairment)	-	-	-	-	-	-

Note: 1)\* The Company is a Non Banking Financial Company registered under the Reserve Bank of India Act, 1934. Hence these Ratios are generally not applicable  
2) There is no Debt in the company & hence Debt Equity Ratio & Debt Service ratio are stated as Nil.  
3) Net worth has been calculated as defined in Section 2(57) of the Companies Act, 2013.



10 NOV 2023

Abha Property Project Limited

*[Signature]* Director.

**ABHA PROPERTY PROJECT LIMITED**

Regd. Office : 29, Ganesh Chandra Avenue, 4th Floor, Room No. 407, Kolkata- 700 013

Phone : 6644 7200, Fax : 6644 7201, Email : abhaproperty@gmail.com

CIN : L51909WB2001PLC093941

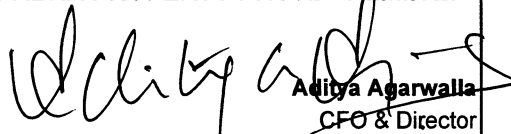
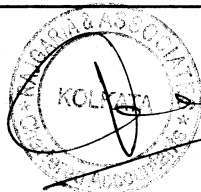
**UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2023****(Rs. In Lakh)**

PARTICULARS	HALF YEAR ENDED	
	30.09.2023	30.09.2022
<b>A) Cash Flow From Operating Activities :-</b>		
Net Profit/(Loss) Before Tax	(587.22)	57.89
Adjustments For :-		
Dividend Received	(4.50)	-
Impairment in Value of Investment	583.43	-
Interest Received	(1.18)	(59.31)
<b>Operating Profit/(Loss) Before Working Capital Changes</b>	<b>(9.47)</b>	<b>(1.42)</b>
Adjustments For :-		
Trade and other Payables	0.26	(0.19)
	0.26	(0.19)
<b>Cash Generated From Operations :-</b>	<b>(9.21)</b>	<b>(1.61)</b>
Direct Taxes (Paid) / Refund Received ( Net )	(0.57)	(0.10)
<b>Net Cash Flow From Operating Activities</b>	<b>(9.78)</b>	<b>(1.71)</b>
<b>B) Cash Flow From Investing Activities :-</b>		
Sale/ (Purchase) of Investments (Net)	-	-
Dividend Received	4.50	-
Interest Received	1.19	1.02
<b>Net Cash Flow From Investing Activities</b>	<b>5.69</b>	<b>1.02</b>
<b>C) Cash Flow From Financing Activities :-</b>		
<b>Net Cash Flow From Financing Activities</b>	<b>-</b>	<b>-</b>
Net Increase/(Decrease) in Cash & Cash Equivalents :-	(4.09)	(0.69)
Opening Balance of Cash & Cash Equivalents	61.50	63.52
Closing Balance of Cash & Cash Equivalents	57.41	62.83

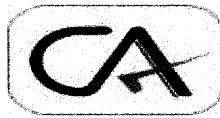
**For ABHA PROPERTY PROJECT LIMITED**

Place : Kolkata

Date : 10th November, 2023


  
Aditya Agarwalla
   
CFO & Director


10 NOV 2023



**Rajgaria & Associates**  
Chartered Accountants

**INDEPENDENT AUDITORS' LIMITED REVIEW REPORT ON CONSOLIDATED FINANCIAL RESULTS FOR QUARTER ENDED 30<sup>th</sup> SEPTEMBER 2023**

**TO THE BOARD OF DIRECTORS OF  
ABHA PROPERTY PROJECT LIMITED**

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Abha Property Project Limited** ("the Holding Company") and its subsidiaries (the Holding company, its subsidiaries referred to as "the Group") for the quarter & half year ended **30th September, 2023** ("the Statement") being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations") read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated 19 July 2019 ("the Circular").

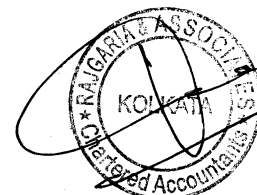
This Statement, which is the responsibility of the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard prescribed under Section 133 of the Companies Act, 2013, ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of Listing Regulations. Our responsibility is to issue a report on the Statement 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. 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 issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

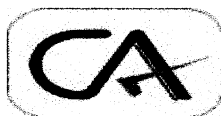
The Statement includes the results of the following entities:

<b>Name of Entities</b>	<b>Relationship</b>
1. Abha Ferro Alloys Ltd.	Wholly Owned Subsidiary
2. Abha Refractories Ltd	Wholly Owned Subsidiary



10 NOV 2023

Contd...



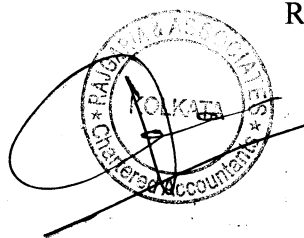
**Rajgaria & Associates**  
**Chartered Accountants**

**Abha Property Project Limited –Independent Limited Review Report on Consolidated Financial Results -30.09.2023– Contd...**

These consolidated financial statements include Group's shares of net profit of **Rs. 33.01 (in lakhs)** for the quarter ended 30<sup>th</sup> September, 2023 in respect of the subsidiary whose financial statements have not been reviewed by their auditors and are based solely on management certified accounts.

Based on our review conducted and procedures performed as stated in paragraph hereinabove nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Kolkata; 10<sup>th</sup> November, 2023**  
**UDIN: 23051957BGXDGW2968**



**For Rajgaria & Associates**  
**Chartered Accountants**  
**Registration No. 314241E**

**(CA R K Rajgaria)**

**Partner**

**Membership No.051957**



# ABHA PROPERTY PROJECT LIMITED

Regd. Office : 29, Ganesh Chandra Avenue, 4th Floor, Room No. 407, Kolkata- 700 013

Phone :6644 7200, Fax : 6644 7201, Email : abhaproperty@gmail.com,

CIN : L51909WB2001PLC093941

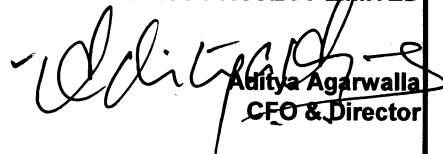
## ANNEXURE TO THE STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2023

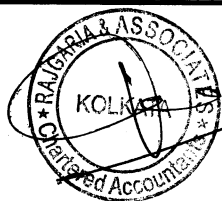
(Rs. In Lakh)

Statement of Assets and Liabilities	As at half year ended	As at year ended
Particulars	30.09.2023	31.03.2023
<b>ASSETS</b>		
<b>1. Financial Assets</b>		
(a) Cash and Cash Equivalents	131.87	284.14
(b) Investments	14,246.79	14,192.04
(c) Other Financial Assets	978.76	819.30
<b>2. Non Financial Assets</b>		
(a) Current Tax Assets (Net)	6.95	5.65
<b>TOTAL - Assets</b>	<b>15,364.37</b>	<b>15,301.13</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>LIABILITIES</b>		
<b>1. Financial Liabilities</b>		
(a) Other Financial Liabilities	1.23	1.20
<b>2. Non-Financial Liabilities</b>		
(a) Deferred Tax Liabilities (Net)	1,873.61	1,876.25
<b>3. Equity</b>		
(a) Equity Share Capital	190.00	190.00
(b) Other Equity	13,299.53	13,233.68
<b>TOTAL - Liabilities &amp; Equity</b>	<b>15,364.37</b>	<b>15,301.13</b>

For ABHA PROPERTY PROJECT LIMITED

Place : Kolkata  
Date : 10th November,2023

  
Aditya Agarwalla  
CFO & Director



10 NOV 2023

# ABHA PROPERTY PROJECT LIMITED

Regd. Office : 29, Ganesh Chandra Avenue, 4th Floor, Room No. 407, Kolkata- 700 013

Phone : 6644 7200, Fax : 6644 7201, Email : abhaproperty@gmail.com

CIN : L51909WB2001PLC093941

(Rs. In Lakh)

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

PARTICULARS	CONSOLIDATED					
	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>INCOME</b>						
<b>1. Revenue from Operation</b>						
Interest Income	6.50	16.97	8.35	23.47	18.53	31.66
Gain on Fair Vale of Investment	32.86	27.67	26.36	60.53	29.07	85.86
Others	0.25	-	-	0.25	-	59.07
<b>2. Other Income</b>	-	-	-	-	-	-
<b>3. Total Income</b>	<b>39.61</b>	<b>44.64</b>	<b>34.71</b>	<b>84.25</b>	<b>47.60</b>	<b>176.59</b>
<b>EXPENSES</b>						
a) Employee Benefits Expense	0.38	0.38	0.40	0.76	0.60	1.56
b) Other Expenses	7.67	5.28	0.06	12.95	0.91	4.23
<b>4. Total Expenses</b>	<b>8.05</b>	<b>5.66</b>	<b>0.46</b>	<b>13.71</b>	<b>1.51</b>	<b>5.79</b>
<b>5. Profit/(Loss) Share of Associates before Exceptional Items</b>	<b>31.56</b>	<b>38.98</b>	<b>34.25</b>	<b>70.54</b>	<b>46.09</b>	<b>170.80</b>
6. Share of Profit/(Loss) of Associates	-	(9.06)	0.60	(9.06)	0.45	(2.04)
<b>7. Profit/(Loss) before Exceptional Items &amp; Tax (5-6)</b>	<b>31.56</b>	<b>29.92</b>	<b>34.85</b>	<b>61.48</b>	<b>46.54</b>	<b>168.76</b>
8. Exceptional Items	-	-	-	-	-	-
<b>9. Profit/(Loss) before Tax (7+8)</b>	<b>31.56</b>	<b>29.92</b>	<b>34.85</b>	<b>61.48</b>	<b>46.54</b>	<b>168.76</b>
10. Tax Expense	1.52	3.15	-	4.67	-	28.87
<b>11. Profit/(Loss) after Tax (Including Non Controlling Interest)</b>	<b>30.04</b>	<b>26.77</b>	<b>34.85</b>	<b>56.81</b>	<b>46.54</b>	<b>139.89</b>
12. Profit/(Loss) attributable to Non Controlling Interest	-	-	-	-	-	-
<b>13. Profit/(Loss) for the period (11-12)</b>	<b>30.04</b>	<b>26.77</b>	<b>34.85</b>	<b>56.81</b>	<b>46.54</b>	<b>139.89</b>
14. Other Comprehensive Income						
A. (i) Items that will not be reclassified to Profit or Loss	-	-	-	-	504.40	3,965.95
(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-	(890.52)
B. (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
(ii) Income Tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
Total Other Comprehensive Income	-	-	-	-	504.40	3,075.43
<b>15. Total Comprehensive Income (13+14)</b>	<b>30.04</b>	<b>26.77</b>	<b>34.85</b>	<b>56.81</b>	<b>550.94</b>	<b>3,215.32</b>
<b>16. Profit attributable to:</b>						
Owners of the company	30.04	26.77	34.85	56.81	46.54	139.89
Non Controlling Interest	-	-	-	-	-	-
<b>17. Total Comprehensive Income to:</b>						
Owners of the company	-	-	-	-	504.40	3,075.43
Non Controlling Interest	-	-	-	-	-	-
18. Paid-up Equity Share Capital (Face Value - Rs.10/- each)	190.00	190.00	190.00	190.00	190.00	190.00
19. Other Equity	-	-	-	-	-	13,233.68
20. Earning Per Share of Rs. 10/- each (EPS) (not annualised) (in a) Basic and Diluted	1.58	1.41	1.83	2.99	2.90	7.47

### NOTES:

1) The above results have been reviewed by the Audit Committee & subsequently approved & taken on record by the Board of Directors of the company at their meeting held on 10th November 2023. The limited review of these results has been done by the Statutory Auditors of the company - **M/s Rajgaria & Associates**

2) The Company is an Investment Company only & as such Segment Reporting as defined in Ind AS 108 - "Segment Reporting", is not applicable.

3) The Statement of Ratios disclosed pursuant to regulation 52(4) of SEBI (Listing Obligation and disclosure Requirements) Regulation 2015 are enclosed as Annexure.

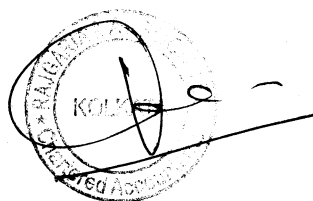
4) Figures for the previous year have been rearranged / regrouped wherever necessary, to make them comparable.

For ABHA PROPERTY PROJECT LIMITED

Place : Kolkata

Date : 10th November, 2023

*Aditya Agarwalla*  
Aditya Agarwalla  
CEO & Director



10 NOV 2023

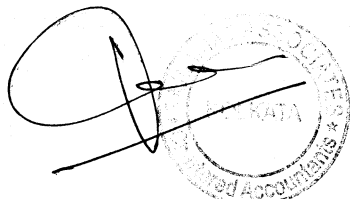
**ABHA PROPERTY PROJECT LIMITED**

Regd. Office : 29, Ganesh Chandra Avenue, 4th Floor, Room No. 407, Kolkata- 700 013  
Phone :6644 7200, Fax : 6644 7201, Email : abhaproperty@gmail.com,  
CIN : L51909WB2001PLC093941

**Ratios disclosed pursuant to regulation 52(4) of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, as amended**

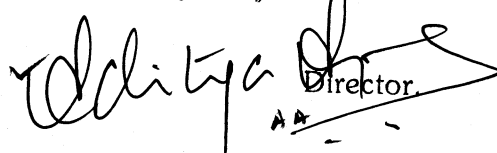
SL No	PARTICULARS	CONSOLIDATED					
		HALF YEAR ENDED			HALF YEAR ENDED		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Debt Equity Ratio	-	-	-	-	-	-
2	Debt Service Coverage Ratios *	NA	NA	NA	NA	NA	NA
3	Interest Service Coverage Ratios *	NA	NA	NA	NA	NA	NA
4	Outstanding Redeemable Preference shares (Nos in Lakhs)	-	-	-	-	-	-
5	Outstanding Redeemable Preference shares (Value)	-	-	-	-	-	-
6	Capital Redemption Reserve	-	-	-	-	-	-
7	Debenture Redemption Reserve	-	-	-	-	-	-
8	Networth	NA	NA	NA	13,489.53	11,723.47	13423.68
9	Net Profit/(loss) after tax	30.04	26.77	34.85	56.81	46.54	139.89
10	Earning per share	1.58	1.41	1.83	2.99	2.90	7.47
11	Current Ratio *	NA	NA	NA	NA	NA	NA
12	Long Term debt to working capital	NA	NA	NA	NA	NA	NA
13	Bad debt to account receivable ratio	NA	NA	NA	NA	NA	NA
14	Current Liability ratio *	NA	NA	NA	NA	NA	NA
15	Total debt to total assets(%)	-	-	-	-	-	-
16	Debtor Turnover ratio *	NA	NA	NA	NA	NA	NA
17	Inventory Turnover *	NA	NA	NA	NA	NA	NA
18	Operating Margin (%) *	NA	NA	NA	NA	NA	NA
19	Net Profit/Loss Margin (%) *	NA	NA	NA	NA	NA	NA
	<b>Sector Specific Ratios</b>						
20	Gross Non Performing Assets (%)	-	-	-	-	-	-
21	Net Non Performing Assets (%) (Excl. Impaired)	-	-	-	-	-	-
22	Net Non Performing Assets (%) (Incl. Impaired)	-	-	-	-	-	-
23	Provision Coverage ratio (%) (Incl. Impairment)	-	-	-	-	-	-
24	Provision Coverage ratio (%) (Excl. Impairment)	-	-	-	-	-	-

Note: 1)\* The Company is a Non Banking Financial Company registered under the Reserve Bank of India Act, 1934. Hence these Ratios are generally not applicable  
2) There is no Debt in the company & hence Debt Equity Ratio & Debt Service ratio are stated as Nil.  
3) Net worth has been calculated as defined in Section 2(57) of the Companies Act, 2013.



10 NOV 2023

Abha Property Project Limited



Director.

**ABHA PROPERTY PROJECT LIMITED**

Regd. Office : 29, Ganesh Chandra Avenue, 4th Floor, Room No. 407, Kolkata- 700 013

Phone : 6644 7200, Fax : 6644 7201, Email : abhaproperty@gmail.com

CIN : L51909WB2001PLC093941

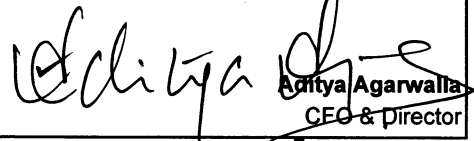
**UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2023****(Rs. In Lakh)**

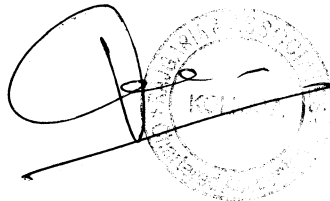
PARTICULARS	HALF YEAR ENDED	
	30.09.2023	30.09.2022
<b>A) Cash Flow From Operating Activities :-</b>		
Net Profit/(Loss) Before Tax	61.48	46.54
Adjustments For :-		
Share OF Profit/Loss of Associates	9.06	(0.45)
Share of Profit From Partnership Firm	-	-
Dividend Income	(0.25)	
Net Gain on Fair Value of Changes on Investment	(60.53)	(29.07)
Impairment in value of Investment	4.21	
Interest Received	(23.47)	(18.53)
<b>Operating Profit/(Loss) Before Working Capital Changes</b>	<b>(9.50)</b>	<b>(1.51)</b>
Adjustments For :-		
Trade and other Receivables	-	-
Trade and other Payables	0.03	(0.20)
	0.03	(0.20)
<b>Cash Generated From Operations :-</b>	<b>(9.47)</b>	<b>(1.71)</b>
Direct Taxes (Paid) / Refund Received ( Net )	(7.06)	(4.44)
<b>Net Cash Flow From Operating Activities</b>	<b>(16.53)</b>	<b>(6.15)</b>
<b>B) Cash Flow From Investing Activities :-</b>		
Sale/ (Purchase) of Investments (Net)	-	-
Movement in Long Term Loans & Advances	(159.46)	-
(Investment in) /Withdrawal from Partnership firm	-	-
Dividend received	0.25	0.25
Interest Received'	23.47	16.26
<b>Net Cash Flow From Investing Activities</b>	<b>(135.74)</b>	<b>16.51</b>
<b>C) Cash Flow From Financing Activities :-</b>		
<b>Net Cash Flow From Financing Activities</b>	<b>-</b>	<b>-</b>
Net Increase/(Decrease) in Cash & Cash Equivalents :-	(152.27)	10.36
Opening Balance of Cash & Cash Equivalents	284.14	880.29
Closing Balance of Cash & Cash Equivalents	131.87	890.65

**For ABHA PROPERTY PROJECT LIMITED**

Place : Kolkata

Date : 10th November,2023


  
Aditya Agarwalla
   
CEO & Director


**10 NOV 2023**