

ABHA PROPERTY PROJECT LIMITED

29, GANESH CHANDRA AVENUE, 4th FLOOR, ROOM NO 407, KOLKATA - 700013

12th August, 2025

To
The Secretary
The Calcutta Stock Exchange Ltd.
7, Lyons Range,
Kolkata - 700001
Script Code: 11594

Sub: Outcome of the Meeting of the Board of Directors of the Company held on 12th August, 2025

Dear Sir/Madam,

We hereby inform you that the Board of Directors of the Company at its meeting held today, i.e. 12th August, 2025, have *inter-alia* considered and approved the Unaudited Standalone Financial Results and Unaudited Consolidated Financial Results for the quarter and three months ended on 30th June, 2025.

The Statutory Auditors, M/s. Rajgaria & Associates, Chartered Accounts, have carried out the Limited Review of the aforesaid Audited Standalone Financial Results and Audited Consolidated Financial Results.

We are enclosing a copy of the Unaudited Standalone Financial Results and Unaudited Consolidated Financial Results for the quarter and three ended on 30th June, 2025, so considered and approved by the Board of Directors along with the Limited Review Reports of the Statutory Auditors 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 2:00 P.M. and concluded at 4:45 P.M.

Please acknowledge the Receipt

Thanking you,

Your faithfully,
For ABHA PROPERTY PROJECT LIMITED

Santanu K. Hazra

Santanu Kumar Hazra
Company Secretary
Encl: As above.





RAJGARIA & ASSOCIATES
Chartered Accountants

**INDEPENDENT AUDITORS' LIMITED REVIEW REPORT ON STANDALONE FINANCIAL RESULTS
FOR QUARTER ENDED 30th JUNE 2025**

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

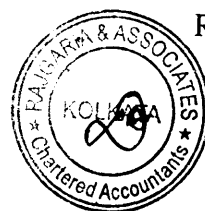
We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Abha Property Project Limited** ("the Company") for the quarter ended **30th June, 2025** ('the Statement') being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations 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, 12th August, 2025
UDIN: 25304601BMIVNR8750



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

(CA Dibya Agarwal)
Partner

Membership No. **304601**

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	STANDALONE			
		QUARTER ENDED			Year Ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Debt Equity Ratio	-	-	-	-
2	Debt Service Coverage Ratios *	NA	NA	NA	NA
3	Interest Service Coverage Ratios *	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	7889.7
9	Net Profit/(loss) after tax	(2.25)	(1.74)	(2.86)	(11.44)
10	Earning per share	(0.02)	(0.02)	(0.15)	(0.10)
11	Current Ratio *	NA	NA	NA	NA
12	Long Term debt to working capital	NA	NA	NA	NA
13	Bad debt to account receivable ratio	NA	NA	NA	NA
14	Current Liability ratio *	NA	NA	NA	NA
15	Total debt to total assets(%)	-	-	-	-
16	Debtor Turnover ratio *	NA	NA	NA	NA
17	Inventory Turnover *	NA	NA	NA	NA
18	Operating Margin (%) *	NA	NA	NA	NA
19	Net Profit/Loss Margin (%) *	NA	NA	NA	NA
	Sector Specific Ratios				
20	Gross Non Performing Assets (%)	-	-	-	-
21	Net Non Performing Assets (%) (Excl. Impairment Reserve)	-	-	-	-
22	Net Non Performing Assets (%) (Incl. Impairment Reserve)	-	-	-	-
23	Provision Coverage ratio (%) (Incl. Impairment Reserve)	-	-	-	-
24	Provision Coverage ratio (%) (Excl. Impairment Reserve)	-	-	-	-

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.



Place : Kolkata
Date : 12th August, 2025

For ABHA PROPERTY PROJECT LIMITED

Amit Agarwalla
Amit Agarwalla
Managing 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

(Rs. In Lakh)

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2025

PARTICULARS	STANDALONE			
	QUARTER ENDED		YEAR ENDED	
	30.06.2025 (Unaudited)	31.03.2025 (Audited)	30.06.2024 (Unaudited)	31.03.2025 (Audited)
INCOME				
1. Revenue from Operation				
Interest Income	2.14	2.24	0.56	6.16
Dividend Income	-	-	-	4.50
2. Other Income	-	-	-	-
3. Total Income	2.14	2.24	0.56	10.66
EXPENSES				
a) Employee Benefits Expense	0.45	0.45	0.45	1.80
b) Other Expenses	3.94	3.53	2.97	20.30
4. Total Expenses	4.39	3.98	3.42	22.10
5. Profit/ (Loss) before Exceptional Items & Tax (3-4)	(2.25)	(1.74)	(2.86)	(11.44)
6. Exceptional Items	-	-	-	-
7. Profit/(Loss) before Tax (5+6)	(2.25)	(1.74)	(2.86)	(11.44)
8. Tax Expense	-	-	-	-
9. Profit/(Loss) after Tax (7-8)	(2.25)	(1.74)	(2.86)	(11.44)
10. Other Comprehensive Income				
A. (i) Items that will not be reclassified to Profit or Loss	-	-	-	(1,006.39)
(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	-	-	-	(253.29)
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	-	-	-	(753.10)
11. Total Comprehensive Income (9+10)	(2.25)	(1.74)	(2.86)	(764.54)
12. Paid-up Equity Share Capital (Face Value - Rs.10/- each)	1,140.00	1,140.00	190.00	1,140.00
13. Other Equity	-	-	-	6,749.71
14. Earning Per Share of Rs. 10/- each (EPS) (not annualised)				
a) Basic and Diluted	(0.02)	(0.02)	(0.15)	(0.10)

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 12th August 2025. 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 figures for the quarter ended 31st March, 2025 are the balancing figure between audited figures in respect of the full financial year and the published year to date figures upto nine month ended 31st December of the relevant financial year.
- 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

Amit Agarwalla

Amit Agarwalla
Managing Director

Place : Kolkata

Date : 12th August, 2025



INDEPENDENT AUDITORS' LIMITED REVIEW REPORT ON CONSOLIDATED FINANCIAL RESULTS FOR QUARTER ENDED 30th JUNE 2025

**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 & its associates together referred to as "the Group") for the quarter ended **30th June, 2024** ("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:

Name of Entities	Relationship
1. Abha Ferro Alloys Ltd.	Wholly Owned Subsidiary
2. Abha Refractories Ltd	Wholly Owned Subsidiary
3. Purbanchal Cement Limited	Associate Company



Contd...

12 AUG 2025

Abha Property Project Limited –Independent Limited Review Report on Consolidated Financial Results -30.06.2025– Contd...

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.

Emphasis of Matter

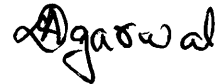
The audited accounts of M/s Purbanchal Cement Ltd (Associate Company). for the year ended 30th June ,2025 is not available, hence share of Profit/(Loss) of Associate is not considered.

Our Opinion is not modified in respect of this matter

Kolkata; 12th August,2025
UDIN: 25304601BMIVNS7530



For Rajgaria & Associates
Chartered Accountants
Registration No. 314241E



(CA Dibya Agarwal)
Partner

Membership No.304601

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

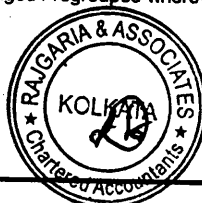
(Rs. In Lakh)

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2026

PARTICULARS	CONSOLIDATED			
	QUARTER ENDED		YEAR ENDED	
	30.06.2025	31.03.2025	30.06.2024	31.03.2025
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
INCOME				
1. Revenue from Operation				
Interest Income	11.18	34.92	6.68	81.57
Gain on Sale of Investment	-	-	-	309.13
Gain on Fair Vale of Investment	46.27	38.17	33.20	140.75
Others	-	197.42	-	197.75
2. Other Income	-	-	-	-
3. Total Income	57.45	270.51	39.88	729.20
EXPENSES				
a) Employee Benefits Expense	0.53	0.51	0.53	2.10
b) Other Expenses	4.12	4.45	3.00	21.77
4. Total Expenses	4.65	4.96	3.53	23.87
5. Profit/ (Loss) Share of Associates before Exceptional Items & Tax	52.80	265.55	36.35	705.33
6. Share of Profit/(Loss) of Associates	-	109.86	-	378.82
7. Profit/ (Loss) before Exceptional Items & Tax (5-6)	52.80	375.41	36.35	1,084.15
8. Exceptional Items	-	-	-	-
9. Profit/(Loss) before Tax (7+8)	52.80	375.41	36.35	1,084.15
10. Tax Expense	1.83	(41.18)	1.54	31.48
11. Profit/(Loss) after Tax (Including Non Controlling Interest) (9-10)	50.97	416.59	34.81	1,052.67
12. Profit/(Loss) attributable to Non Controlling Interest	-	-	-	-
13. Profit/(Loss) for the period (11-12)	50.97	416.59	34.81	1,052.67
14. Other Comprehensive Income				
A. (i) Items that will not be reclassified to Profit or Loss	-	-	-	1,514.86
(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	-	(895.17)	-	(548.57)
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	-	895.17	-	2,063.43
15. Total Comprehensive Income (13+14)	50.97	1,311.76	34.81	3,116.10
16. Profit attributable to:				
Owners of the company	50.97	416.59	34.81	1,052.67
Non Controlling Interest	-	-	-	-
17. Total Comprehensive Income to:				
Owners of the company	-	895.17	-	2,063.43
Non Controlling Interest	-	-	-	-
18. Paid-up Equity Share Capital (Face Value - Rs.10/- each)	1,140.00	1,140.00	190.00	1,140.00
19. Other Equity	-	-	-	18,234.51
20. Earning Per Share of Rs. 10/- each (EPS) (not annualised) (in Rs.)				
a) Basic and Diluted		5.93	1.83	

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 12th August 2025. 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 figures for the quarter ended 31st March,2025 are the balancing figure between audited figures in respect of the full financial year and the published year to date figures upto nine month ended 31st December of the relevant financial year.
- 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.



Place : Kolkata
Date : 12th August,2025

For ABHA PROPERTY PROJECT LIMITED

Amit Agarwalla

Amit Agarwalla
Managing 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

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

SL No	PARTICULARS	CONSOLIDATED			
		QUARTER ENDED			YEAR ENDED
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Debt Equity Ratio	-	-	-	-
2	Debt Service Coverage Ratios *	NA	NA	NA	NA
3	Interest Service Coverage Ratios *	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	19,374.50
9	Net Profit/(loss) after tax	50.97	416.59	34.81	1,052.67
10	Earning per share	0.00	5.93	1.83	0.00
11	Current Ratio *	NA	NA	NA	NA
12	Long Term debt to working capital	NA	NA	NA	NA
13	Bad debt to account receivable ratio	NA	NA	NA	NA
14	Current Liability ratio *	NA	NA	NA	NA
15	Total debt to total assets(%)	-	-	-	-
16	Debtor Turnover ratio *	NA	NA	NA	NA
17	Inventory Turnover *	NA	NA	NA	NA
18	Operating Margin (%) *	NA	NA	NA	NA
19	Net Profit/Loss Margin (%) *	NA	NA	NA	NA
	Sector Specific Ratios				
20	Gross Non Performing Assets (%)	-	-	-	-
21	Net Non Performing Assets (%) (Excl. Impairment Reserve)	-	-	-	-
22	Net Non Performing Assets (%) (Incl. Impairment Reserve)	-	-	-	-
23	Provision Coverage ratio (%) (Incl. Impairment Reserve)	-	-	-	-
24	Provision Coverage ratio (%) (Excl. Impairment Reserve)	-	-	-	-

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.

Place : Kolkata
 Date : 12th August, 2025



For ABHA PROPERTY PROJECT LIMITED

Amit Agarwalla

Amit Agarwalla
 Managing Director