

February 14, 2025

To,
BSE Limited,
Listing Department, 1st Floor,
P.J. Towers, Dalal Street,
Mumbai- 400 001

Dear Sir,

Sub: Disclosure of Approved Unaudited Financial Statements along with limited review report and other documents pursuant to Regulations 51(1), 52 and 54 read with Part B of Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended June 30, 2024.

Ref: Secured, Listed, Rated, Non-Convertible Debentures (ISIN: INE050R07091)

We refer to the provisions of Regulations 51(1), 52 and 54 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and we confirm that the Board of Directors of the Company in their meeting held on February 14, 2025 considered and approved the Standalone Unaudited Financial Statements along with limited review report of the Company for the quarter ended and year to date up to December 2024.

In this regard, we hereby enclose the following:

- i. Unaudited Financial Statements along with limited review report of the Company for the quarter ended and year to date up to December 30, 2024.
- ii. Disclosure of information as per Regulation 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting commenced at 9.15 PM and concluded at 10.54 PM.

We request you to take the same on record.

Thanking You,

Yours Faithfully,
For Century Joint Developments Private Limited

(Company Secretary)

Ajay S Makam

ACS 66390

No. 10/1, Ground Floor, Lakshminarayana Complex, Palace Road, Bangalore - 560052

February 14, 2025

To,
BSE Limited,
Listing Department, 1st Floor,
P.J. Towers, Dalal Street,
Mumbai- 400 001

Dear Sir,

Sub: Disclosure of Approved Unaudited Financial Statements along with limited review report and other documents pursuant to Regulations 51(1), 52 and 54 read with Part B of Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended June 30, 2024.

Ref: Secured, Listed, Rated, Non-Convertible Debentures (ISIN: INE050R07091)

We refer to the provisions of Regulations 51(1), 52 and 54 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and we confirm that the Board of Directors of the Company in their meeting held on February 14, 2025 considered and approved the Standalone Unaudited Financial Statements along with limited review report of the Company for the quarter ended and year to date up to December 2024.

In this regard, we hereby enclose the following:

- i. Unaudited Financial Statements along with limited review report of the Company for the quarter ended and year to date up to December 30, 2024.
- ii. Disclosure of information as per Regulation 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- iii. Disclosure of Security Cover as per Regulation 54 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting commenced at 9.15 PM and concluded at 10.43 PM.

We request you to take the same on record.

Thanking You,

Yours Faithfully,
For Century Joint Developments Private Limited

(Company Secretary)

Ajay S Makam
ACS 66390

No. 10/1, Ground Floor, Lakshminarayana Complex, Palace Road, Bangalore - 560052



Independent Auditor's Review Report on the Standalone Unaudited quarter ended Financial Results of the Company Pursuant to Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Century Joint Developments Private Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results (Statements) of **Century Joint Developments Private Limited** ('the Company') for the quarter ended December 31, 2024 and year to date results for the period April 01, 2024 to December 31, 2024 and its net loss being submitted by the Company pursuant to the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the accounting principles laid down in Indian Accounting Standard 34 ("IND AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 ('the Act') and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statements based on our review.
3. 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. 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 the Standards on Auditing specified under Section 143(10) of the Act 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statements prepared in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed 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.

Place : Bengaluru
Date : 14.02.2025

For Hiremath & Co.
Chartered Accountants
ICAI Firm registration No.: 0070855


Hiremath Somashekharayya
Proprietor
Membership No: 203338

UDIN: 25203338BMKUTB8334



CENTURY JOINT DEVELOPMENTS PRIVATE LIMITED
CIN: U45201KA2003PTC064723
Select Information for the Quarter Ended 31st December 2024

Particulars	Quarter ended			Nine months ended		Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
A. PARTICULARS OF SHAREHOLDING						
(1) Public Shareholding						
- Number of Shares	-	-	-	-	-	-
- Percentage of Shareholding	-	-	-	-	-	-
(2) Promoters and Promoter Group Shareholding						
(a) Pledged/ Encumbered						
- Number of Shares	2,46,75,150	2,46,75,150	2,46,75,150	2,46,75,150	2,46,75,150	2,46,75,150
- Percentage of Shares (as a % of total shareholding of Promoter and Promoter group)	100%	100%	100%	100%	100%	100%
- Percentage of Shares (as a % of total share capital of the company)	99.45%	99.45%	99.45%	99.45%	99.45%	99.45%
(b) Non -Encumbered						
- Number of Shares	-	-	-	-	-	-
- Percentage of Shares (as a % of total shareholding of Promoter and Promoter group)	-	-	-	-	-	-
- Percentage of Shares (as a % of total share capital of the company)	-	-	-	-	-	-

Particulars						
B. INVESTOR COMPLAINTS						
- Pending at the beginning of the Quarter	-	-	-	-	-	-
- Received during the Quarter	-	-	-	-	-	-
- Disposed of during the Quarter	-	-	-	-	-	-
(c) Current Tax Liabilities (net)	-	-	-	-	-	-
- Remaining unresolved at the end of the Quarter	-	-	-	-	-	-

Amount in Rs. Lakhs

Disclosure of details as per SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023 :

Particulars	31.12.2024
Outstanding Qualified Borrowings at the beginning of the quarter	1,16,479
Outstanding Qualified Borrowings at the end of the quarter	1,79,964
Highest credit rating of the company	Acuite C
Incremental borrowing done during the quarter (qualified borrowing)	63,485
Borrowings by way of issuance of debt securities during the quarter	85,000

As per our report of even date attached

For Hiremath & Co.

Chartered Accountants

ICAI Firm registration No.: 0070855



Hiremath Somashekharayya

Proprietor

Membership No: 203338

UDIN : 25203338BMKUTB8334



For Century Joint Developments Private Limited



Vivekananda Nayak

Director

[DIN:03065394]



Place: Bangalore

Date: 14-Feb-2025

CENTURY JOINT DEVELOPMENTS PRIVATE LIMITED

CIN : U70200KA2010PTC052710

#10/1, Ground Floor, Lakshminarayana Complex, Palace Road, Bangalore - 560052
STATEMENT OF PROFIT AND LOSS FOR THE QUARTER ENDED 31 DECEMBER 2024

(Amount in Rs. Lakhs)

Particulars	Note	Quarter ended			Nine months ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I INCOME							
Revenue From Operations	18	230.37	760.89	1,251.26	1,275.48	4,882.82	8,453.68
Other Income	19	672.88	706.88	853.06	1,863.43	1,081.89	1,658.63
TOTAL INCOME		903.25	1,467.77	2,104.32	3,138.91	5,964.71	10,112.31
II EXPENSES							
Cost of Sales	20	113.49	494.31	1,292.96	660.60	2,308.56	3,765.44
Finance Cost	21	2,800.83	7,746.93	6,491.12	17,097.93	16,908.94	25,493.41
Depreciation And Amortisation Expenses	22	0.27	0.27	0.32	0.79	0.96	1.28
Other Expenses	23	404.73	38.20	31.47	460.52	822.25	932.83
TOTAL EXPENSES		3,319.32	8,279.71	7,815.87	18,219.84	20,040.71	30,192.96
III PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX							
Exceptional items							
		(2,416.07)	(6,811.94)	(5,711.55)	(15,080.93)	(14,076.00)	(20,080.65)
IV PROFIT BEFORE TAX							
Income tax expense							
Current tax		-	-	-	-	-	-
Deferred tax		-	-	-	-	-	-
MAT Credit written off		-	-	-	-	-	-
V PROFIT AFTER TAX	(A)	(2,416.07)	(6,811.94)	(5,711.55)	(15,080.93)	(14,076.00)	(20,080.65)
VI OTHER COMPREHENSIVE INCOME							
Items that will not be reclassified to profit or loss (net of tax expense)		-	-	-	-	-	-
Items that will be reclassified to profit or loss (net of tax expense)	(B)	-	-	-	-	-	-
TOTAL OTHER COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAX	(B)	-	-	-	-	-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	(A+B)	(2,416.07)	(6,811.94)	(5,711.55)	(15,080.93)	(14,076.00)	(20,080.65)
EARNINGS PER EQUITY SHARE							
Basic earnings per share		(9.74)	(27.46)	(23.02)	(60.78)	(56.73)	(80.94)
Diluted earnings per share		(9.74)	(27.46)	(23.02)	(60.78)	(56.73)	(80.94)
Ratios and Other Disclosures							
- Debt Equity Ratio		(2.68)	(2.28)	(2.49)	(2.68)	(2.49)	(2.40)
- Debt Service Coverage Ratio		0.00	0.01	0.01	0.01	0.02	0.03
- Interest Service Coverage Ratio		(20.29)	(12.78)	(3.42)	(21.83)	(5.10)	(4.33)
- Outstanding Redeemable Preference Share		-	-	-	-	-	-
- Capital Redemption Reserve/debenture Redemption Reserve		-	-	-	-	-	-
- Net worth		(92,423.44)	(90,007.35)	(71,337.96)	(92,423.44)	(71,337.96)	(77,342.60)
- Net profit after tax		(2,416.07)	(6,811.94)	(5,711.55)	(15,080.93)	(14,076.00)	(20,080.65)
- Earnings per share		(9.74)	(27.46)	(23.02)	(60.78)	(56.73)	(80.94)
- Current Ratio		0.74	0.55	0.68	0.74	0.68	0.64
- Long term debt to working capital		(2.01)	(0.92)	(2.15)	(2.01)	(2.15)	(1.67)
- Bad debts to Account Receivable ratio		-	-	-	-	-	-
- Current Liability ratio		1.05	1.26	0.99	1.05	0.99	1.07
- Total debts to total assets		1.24	1.13	1.10	1.24	1.10	1.20
- Debtors turnover		0.08	0.26	0.41	0.43	1.62	2.91
- Inventory turnover		0.00	0.01	0.04	0.02	0.08	0.13
- Operating Margin Percent		1.67	1.23	0.62	1.58	0.58	0.64
- Net Profit Margin Percent		(10.49)	(8.95)	(4.56)	(11.82)	(2.88)	(2.38)

As per our report of even date attached

For Hiremath & Co.

Chartered Accountants

ICAI Firm registration No.: 0070855

Hiremath Somashekharayya

Proprietor

Membership No: 203338

UDIN : 25203338BMKUTB8334



For Century Joint Developments Private Limited

Vivekananda Nayak

Director

[DIN:03065394]



Place: Bangalore

Date: 14-Feb-2025