

Integrated Filing (Finance) Ind AS

Deepak Builders & Engineers India Limited

General Information

Scrip code*	544276	
NSE Symbol*	DBEIL	
MSEI Symbol*	NOTLISTED	
ISIN*	INE00PA01019	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2024	
Date of end of financial year	31-03-2025	
Date of board meeting when results were approved	30-05-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	19-05-2025	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Fourth quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Audited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited	
Segment Reporting	Single segment	
Description of single segment	Construction	
Start date of board meeting	30-05-2025	
Start time of board meeting	16:30:00	
End date of board meeting	30-05-2025	
End time of board meeting	18:30:00	
Whether cash flow statement is applicable on company	true	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion	
Whether the company has any related party?	true	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	true	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	false	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	true	
Latest Date on which RPT policy is updated	09-02-2024	
Indicate Company website link for updated RPT policy of the Company	https://www.deepakbuilders.co.in/	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	true	
No. of times funds raised during the quarter	1	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	false	Textual Information (1)

Text Block

Textual Information(1)	Notes Mandatory
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Financial Results - Ind-AS

Amount in (Lakhs)

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	22,432.08	58,179.38
	Other income	159.74	485.83
	Total income	22,591.82	58,665.21
2	Expenses		
(a)	Cost of materials consumed	14,147.77	33,684.94
(b)	Purchases of stock-in-trade	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00
(d)	Employee benefit expense	1,440.33	3,122.47
(e)	Finance costs	593.94	2,772.12
(f)	Depreciation, depletion and amortisation expense	177.97	679.53
(g)	Other Expenses		
1	Other expenses	4,576.10	10,302.36
	Total other expenses	4,576.10	10,302.36
	Total expenses	20,936.11	50,561.42
3	Total profit before exceptional items and tax	1,655.71	8,103.79
4	Exceptional items	0.00	0.00
5	Total profit before tax	1,655.71	8,103.79
6	Tax expense		
7	Current tax	554.63	2,486.36
8	Deferred tax	(18.71)	(57.55)
9	Total tax expenses	535.92	2,428.81
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	Net Profit Loss for the period from continuing operations	1,119.79	5,674.98
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	Net profit (loss) from discontinued operation after tax	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	Total profit (loss) for period	1,119.79	5,674.98
17	Other comprehensive income net of taxes	(7.42)	(63.07)
18	Total Comprehensive Income for the period	1,112.37	5,611.91
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital		
	Paid-up equity share capital	4,658.09	4,658.09
	Face value of equity share capital	10.00	10.00
22	Reserves excluding revaluation reserve		36,026.80
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	2.40	14.04
	Diluted earnings (loss) per share from continuing operations	2.40	14.04
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	2.40	14.04
	Diluted earnings (loss) per share from discontinued operations	2.40	14.04
iii	Earnings per equity share (for continuing and discontinued operations)		

	Basic earnings (loss) per share from continuing and discontinued operations	4.80	28.08
	Diluted earnings (loss) per share from continuing and discontinued operations	4.80	28.08
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results		

Other Comprehensive Income

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2025	01-04-2024
Date of end of reporting period	31-03-2025	31-03-2025
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]		
1 Amount of items that will not be reclassified to profit and loss		
1 Items That will not be classified to profit or loss	(9.91)	(84.28)
Total Amount of items that will not be reclassified to profit and loss	(9.91)	(84.28)
2 Income tax relating to items that will not be reclassified to profit or loss	(2.49)	(21.21)
3 Amount of items that will be reclassified to profit and loss		
Total Amount of items that will be reclassified to profit and loss		
4 Income tax relating to items that will be reclassified to profit or loss		
5 Total Other comprehensive income		

Statement of Asset and Liabilities

Amount in (Lakhs)

Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
Assets		
1 Non-current assets		
Property, plant and equipment		5,878.72
Capital work-in-progress		
Investment property		
Goodwill		0.00
Other intangible assets		970.63
Intangible assets under development		
Biological assets other than bearer plants		
Investments accounted for using equity method		
Non-current financial assets		
Non-current investments		29.90
Trade receivables, non-current		1,785.87
Loans, non-current		0.00
Other non-current financial assets		12,499.89
Total non-current financial assets		14,315.66
Deferred tax assets (net)		
Other non-current assets		
Total non-current assets		21,165.01
2 Current assets		
Inventories		28,817.53
Current financial asset		
Current investments		0.00
Trade receivables, current		14,623.76
Cash and cash equivalents		947.72
Bank balance other than cash and cash equivalents		0.00
Loans, current		0.00
Other current financial assets		17,640.84
Total current financial assets		33,212.32
Current tax assets (net)		
Other current assets		
Total current assets		62,029.85
3 Non-current assets classified as held for sale		
4 Regulatory deferral account debit balances and related deferred tax Assets		
Total assets		83,194.86
Equity and liabilities		
1 Equity		
Equity attributable to owners of parent		
Equity share capital		4,658.09
Other equity		36,627.22
Total equity attributable to owners of parent		41,285.31
Non controlling interest		
Total equity		41,285.31
2 Liabilities		
Non-current liabilities		
Non-current financial liabilities		
Borrowings, non-current		5,105.24
Trade payables, non-current		
(A) Total outstanding dues of micro enterprises and small enterprises		
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		
Total Trade payable		
Other non-current financial liabilities		14,234.58
Total non-current financial liabilities		19,339.82
Provisions, non-current		0.00
Deferred tax liabilities (net)		
Deferred government grants, Non-current		
Other non-current liabilities		
Total non-current liabilities		19,339.82

	Current liabilities	
	Current financial liabilities	
	Borrowings, current	8,056.37
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
	Total Trade payable	0.00
	Other current financial liabilities	14,513.36
	Total current financial liabilities	22,569.73
	Other current liabilities	
	Provisions, current	0.00
	Current tax liabilities (Net)	
	Deferred government grants, Current	
	Total current liabilities	22,569.73
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	41,909.55
	Total equity and liabilities	83,194.86
	Disclosure of notes on assets and liabilities	

Cash flow statement indirect

Amount in (Lakhs)

Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	8,103.79
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	2,272.74
	Adjustments for decrease (increase) in inventories	(7,530.59)
	Adjustments for decrease (increase) in trade receivables, current	(9,183.52)
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	(8,604.90)
	Adjustments for decrease (increase) in other non-current assets	(620.32)
	Adjustments for other financial assets, non-current	0.00
	Adjustments for other financial assets, current	0.00
	Adjustments for other bank balances	0.00
	Adjustments for increase (decrease) in trade payables, current	(1,922.75)
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	6,300.59
	Adjustments for increase (decrease) in other non-current liabilities	(539.34)
	Adjustments for depreciation and amortisation expense	679.53
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
	Adjustments for provisions, current	44.18
	Adjustments for provisions, non-current	0.00
	Adjustments for other financial liabilities, current	0.00
	Adjustments for other financial liabilities, non-current	0.00
	Adjustments for unrealised foreign exchange losses gains	0.00
	Adjustments for dividend income	0.00
	Adjustments for interest income	0.00
	Adjustments for share-based payments	0.00
	Adjustments for fair value losses (gains)	(27.48)
	Adjustments for undistributed profits of associates	0.00
	Other adjustments for which cash effects are investing or financing cash flow	0.00
	Other adjustments to reconcile profit (loss)	0.00
	Other adjustments for non-cash items	0.00
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	Total adjustments for reconcile profit (loss)	(19,131.86)
	Net cash flows from (used in) operations	(11,028.07)
	Dividends received	0.00
	Interest paid	0.00
	Interest received	0.00
	Income taxes paid (refund)	2,096.84
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) operating activities	(13,124.91)
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	0.00
	Other cash receipts from sales of equity or debt instruments of other entities	0.00
	Other cash payments to acquire equity or debt instruments of other entities	0.00
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	0.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
	Proceeds from sales of property, plant and equipment	0.00
	Purchase of property, plant and equipment	1,170.43
	Proceeds from sales of investment property	0.00
	Purchase of investment property	0.00

	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	0.00
	Proceeds from sales of intangible assets under development	0.00
	Purchase of intangible assets under development	0.00
	Proceeds from sales of goodwill	0.00
	Purchase of goodwill	0.00
	Proceeds from biological assets other than bearer plants	0.00
	Purchase of biological assets other than bearer plants	0.00
	Proceeds from government grants	0.00
	Proceeds from sales of other long-term assets	0.00
	Purchase of other long-term assets	21.50
	Cash advances and loans made to other parties	0.00
	Cash receipts from repayment of advances and loans made to other parties	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	0.00
	Interest received	0.00
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) investing activities	(1,191.93)
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	19,663.11
	Proceeds from issuing other equity instruments	0.00
	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00
	Proceeds from exercise of stock options	0.00
	Proceeds from issuing debentures notes bonds etc	0.00
	Proceeds from borrowings	(2,142.55)
	Repayments of borrowings	0.00
	Payments of lease liabilities	50.40
	Dividends paid	0.00
	Interest paid	2,214.33
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) financing activities	15,255.83
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	938.99
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0.00
	Net increase (decrease) in cash and cash equivalents	938.99
	Cash and cash equivalents cash flow statement at beginning of period	8.73
	Cash and cash equivalents cash flow statement at end of period	947.72

Details of Impact of Audit Qualification

Whether results are audited or unaudited			Audited
Declaration of unmodified opinion or statement on impact of audit qualification			Declaration of unmodified opinion
Auditor's opinion			
Declaration pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulation, 2015:The company declares that its Statutory Auditor / s have issued an Audit Report with unmodified opinion for the period on Standalone results			true
Sr.No	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	Parmod G Gupta & Associates	true	29-02-2028

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Amount in (Lakhs)

													Additional disclosure on transaction related to the listed entity	
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any firm incurred to the corporate debtor in	
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	in
1	DEEPAK BUILDERS & ENGINEERS INDIA LIMITED	DEEPAK KUMAR SINGAL	MANAGING DIRECTOR	Remuneration		180.00	Approved			90.00	6.40	14.20		
2	DEEPAK BUILDERS & ENGINEERS INDIA LIMITED	SUNITA SINGAL	WHOLE TIME DIRECTOR	Remuneration		120.00	Approved			45.00	10.14	10.74		
3	DEEPAK BUILDERS & ENGINEERS INDIA LIMITED	RISHABH GUPTA	CHIEF FINANCIAL OFFICER	Remuneration		15.60	Approved			6.96	0.00	0.00		
4	DEEPAK BUILDERS & ENGINEERS INDIA LIMITED	ANIL KUMAR	COMPANY SECRETARY	Remuneration		10.22	Approved			4.91	0.00	0.00		
5	DEEPAK BUILDERS & ENGINEERS INDIA LIMITED	DEEPAK KUMAR SINGAL	MANAGING DIRECTOR	Any other transaction	RENT	12.60	Approved			6.30	4.35	10.00		
6	DEEPAK BUILDERS & ENGINEERS INDIA LIMITED	INDERDEV SINGH	INDEPENDENT DIRECTOR	Any other transaction	SITTING FEES	0.00	Approved			3.20	0.00	0.00		
7	DEEPAK BUILDERS & ENGINEERS INDIA LIMITED	VINOD KUMAR KATHURIA	INDEPENDENT DIRECTOR	Any other transaction	SITTING FEES	0.00	Approved			3.50	0.00	0.00		
8	DEEPAK BUILDERS & ENGINEERS INDIA LIMITED	KASHISH MITTAL	INDEPENDENT DIRECTOR	Any other transaction	SITTING FEES	0.00	Approved			1.40	0.00	0.00		
9	DEEPAK BUILDERS & ENGINEERS INDIA LIMITED	DEEPAK SINGAL ENGINEERS & BUILDERS PRIVATE LIMITED	GROUP COMPANY	Sale of goods or services		0.00	Approved			1,289.31	1,047.46	2,292.10		
10	DEEPAK BUILDERS & ENGINEERS INDIA LIMITED	DEEPAK SINGAL ENGINEERS & BUILDERS	GROUP COMPANY	Purchase of goods or services		0.00	Approved			43.00	1,047.46	2,292.10		

													Additional (transaction re the listed en	
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any fir incurred to ma corporate d in	
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	
		PRIVATE LIMITED												
11	DEEPAK BUILDERS & ENGINEERS INDIA LIMITED	AKS LUXURIES INFRA	GROUP COMPANY	Sale of goods or services		0.00	Approved			251.30	114.50	251.30		
12	DEEPAK BUILDERS & ENGINEERS INDIA LIMITED	H AND S INFRA	GROUP COMPANY	Purchase of goods or services		0.00	Approved			32.40	37.53	0.40		
Total value of transaction during the reporting period										1,777.28				

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)

	Amount in (Lakhs)
Mode of Fund Raising	Public Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	24-10-2024
Amount Raised	26,004.30
Report filed for Quarter ended	31-03-2025
Monitoring Agency	true
Monitoring Agency Name, if applicable	Crisil Ratings Limited
Is there a Deviation / Variation in use of funds raised	false
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	
Comments of the Audit Committee after review	
Comments of the auditors, if any	

Signatory Details

Name of signatory	Deepak Kumar Singal
Designation of person	Managing Director
Place	Ludhiana
Date	30-05-2025