DEVOTED CONSTRUCTION LIMITED
CIN: L45500DL2016PLC299428

November 13th, 2026

To
The Secretary
BSE Limited
27th Floor
Phiroze Jeejeebhoy Towers,
Dalal Street
Mumbai-400001

Dear Sir,

RE: Disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015

Sub: Outcome of Board Meeting

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 we are enclosing herewith the following documents for the Half Year and Financial Year ended 30th September 2026 as reviewed by the Audit Committee which have been approve by the Board of Director of the Company at its meeting held on November,13th,2026 and the said meeting commenced at **15:00 P.M.** and concluded at **16:30 P.M.** In that meeting the Board has decided the following matters:

1. Considered and Approved the Standalone Quarterly and Half Yearly Results ended September 30th,2026 Unaudited Financial Results for the Financial Year 2025-26 along with Auditor Report thereon.

2. A Declaration on Auditors Report with unmodified opinion for Unaudited Financial Results for the Financial Year 2026-2027.

This is for your information & Record.

Thanking You

Yours Faithfully
For Devoted Construction Limited

DEVOTED CONSTRUCTION LIMITED New Delhi

Priya Aggarwal
(Company Secretary)

DEVOTED CONSTRUCTION LIMITED
CIN: L45500DL2016PLC299428

November 13th, 2026

To
The Secretary
BSE Limited
27th Floor
Phiroze Jeejeebhoy Towers,
Dalal Street
Mumbai-400001

Dear Sir,

Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015

Under compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, we hereby declare that M/s KRA & Associates, Chartered Accountants (Firm Registration No. 002352N), Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on the Standalone Un-Audited Financial Results of the Company for the Half Yearly ended 30th September 2026.

Kindly take the above on your records please.

Thanking You

Yours Faithfully
For Devoted Construction Limited

DEVOTED CONSTRUCTION LIMITED New Delhi

Priya Aggarwal
(Company Secretary)

KRA & ASSOCIATES

Chartered Accountants

Independent Auditor's Review Report on the Half Yearly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

Review Report to
The Board of Directors
Devoted Construction Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Devoted construction Limited (the" Company) for the period ended September 30, 2026 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the regulations"). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to express a conclusion on the statement based on our review.

2. We conducted our review of the Statement 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 statement is free of material misstatement. We have not performed an audit and accordingly, we do not express an audit opinion.

3. **Emphasis of Matter**

   i) Company has acquired saleable FSI Inventories (Floor Space Index) of Rs 14,765.90 lacs at historical cost in earlier year. Management has considered the FSI Inventories (Floor Space Index) based on agreement / confirmation received from developer. The Management expects to recover the carrying amounts of its inventories.

   ii) The FSI Inventory has been recognized at historical cost on the basis of original area allocated pursuant to the order of Honorable High Court in the matter of Demerger Scheme of Arrangement between Blueblood Ventures Limited and Devoted Construction Limited dated 27.11.2017. The company is further in the process of execution of Joint Venture / Collaboration Agreement with G.C Construction & Development Industries Pvt Ltd along with the confirming party being Blueblood Ventures Ltd. The Management expects to recover the carrying amounts of its inventories.

   iii) ICICI Bank account number 000705042840 has been marked freeze or lien for amount of Rs. 9,96,58,051 by Income Tax Department vide letter no. ITBA/COM/F/17/2023-24/1052419827 dated April, 28, 2023.The Income Tax has passed the order vide DIN & Order No. ITBA/NFAC/S/250/2025-26/1087531816(1) dated 18/03/2026 where in the Income Tax Liability is Nil. However the department has not lifted the lien till date.

   iv) As per the notification provided by MCA [vide its press release No. 11/11/2009 dated 2nd, January, 2015] companies whose securities are listed or in the process of listing on SME exchanges shall not be required to apply Ind AS.

   v) Company has incurred reinstatement charges of Rs 15 Lakhs which has been shown under exceptional Items.

   vi) Balances of Debtors, Creditors & Advances are subject to confirmations.

Regd. Office: D-59 & 60 Uttam Nagar East, New Delhi-110059, Ph.:91 11 42470091 Email: raman.arora@kra.net.in

vii) The above unaudited results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on **Friday, the 13th day of November, 2026.**

viii) Previous Period / Year ended figures have been regrouped/reclassified wherever necessary to confirm the current Period / Year end presentation.

ix) The figures for half year ended March 31, 2026 represents the balance between audited financials in respect of full financials year and those published till the half year ended 30 September 2025 of the respective financial year.

Our conclusion is not modified in respect of these matters.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Accounting Standards (AS) and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of the listing regulation, read with the Circular, including the manner in which it is to be disclosed ,or that it contains any material misstatement.

For **KRA & Associates**
Chartered Accountants
Firm Registration No.:002352N



Raman Arora, Partner
M. No. – 531104

Place: Delhi
Date: 13.11.2026
UDIN: 26531104WTGTME1403

DEVOTED CONSTRUCTION LIMITED
CIN: L45500DL2016PLC299428

Devoted Construction Limited
Regd Add: M-55,3RD Floor, M-Block Market, G.K.-II New Delhi-110048
Tel: 011-41611740, CIN NO: L45500DL2016PLC299428
Statement of Unaudited Standalone Financial Results for the half year ended 30th September 2026

Amount in Rs.(Lakhs) unless otherwise specifically stated

Particulars	Standalone			
	For the Half year ended 30.09.2026	For the Half year ended 31.03.2026	For the Half year ended 30.09.2025	Financial Year Ended 31.03.2026
	UnAudited	Audited	UnAudited	Audited
Income				
Revenue from operations	20.00	-	10.00	10.00
Other income		-	-	-
Total revenue	20.00	-	10.00	10.00
		-		
Expense		-		
Purchases of stock-in-trade		-	-	-
Changes in inventories of finished goods, work in progress and stock in trade		-	15.74	15.74
Employee benefits expense	3.05	1.75	1.85	3.60
Other expenses	4.71	1.17	0.01	1.18
		-		
Total expenses	7.76	2.91	17.61	20.52
Profit / (Loss) before Exceptional Items and Tax	12.24	(2.91)	(7.61)	(10.52)
6. Less : Exceptional Item	(16.60)			
7. Profit / (Loss) before tax	**(4.36)**	**(2.91)**	**(7.61)**	**(10.52)**
Less : Tax Expense				
(a) Current tax expense for current year		-	-	-
(b) Deferred tax		-	-	-
Profit / (Loss) for the year after Tax	**(4.36)**	**(2.91)**	**(7.61)**	**(10.52)**
Paid Up Equity Share Capital (FV of Rs. 10 each)	**300.11**	**300.11**	**300.11**	**300.11**
Earnings per share (of Rs. 10/- each):				
Basic & Diluted EPS (in Rs.)	(0.15)	(0.10)	(0.25)	(0.35)

Notes:

1. The FSI Inventory has been recognized at historical cost on the basis of original area allocated pursuant to the order of Honourable High Court in the matter of Demerger Scheme of Arrangement between Blueblood Ventures Limited and Devoted Construction Limited dated 27.11.2017. The company is further in the process of execution of Joint Venture / Collaboration Agreement with G.C Construction & Development Industries Pvt Ltd along with the confirming party being Blueblood Ventures Ltd. The Management expects to recover the carrying amounts of its inventories.
2. ICICI Bank account number 000705042840 has been marked freeze or lien for amount of Rs. 9,96,58,051 by Income Tax Department vide letter no. ITBA/COM/F/17/2023-24/1052419827 dated April, 28, 2023.The Income Tax has passed the order vide DIN & Order No. ITBA/NFAC/S/250/2025-26/1087531816(1) dated 18/03/2026 where in the Income Tax Liability is NIL. However the department has not lifted the lien till date.
3. As per the notification provided by MCA [vide its press release No. 11/11/2009 dated 2nd, January, 2015] companies whose securities are listed or in the process of listing on SME exchanges shall not be required to apply Ind AS.
4. Company has Incured reinstatement charges of Rs 15 Lakhs which has been shown under Expection Items
5. Balances of Debtors, Creditors & Advances are subject to confirmations.
6. The above un-audited results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on **Friday the 13th day of November, 2026.**
7. Previous Period / Year ended figures have been regrouped/reclassified wherever necessary to confirm the current Period / Year end presentation.
8. The figures for half year ended March 31, 2026 represents the balance between audited financials in respect of full financials year and those published till the half year ended September **2025** of the respective financial year.

For on behalf of the Board of Directors
Devoted Construction Limited

Chandrashekhar Singh
Director
DIN: 05131693

Suresh Bohra
Director
DIN:00093343

Date : 13.11.2026
Place : New Delhi

Devoted Construction Limited
CIN: L45500DL2016PLC299428
Standalone Balance Sheet as at 30 September ,2026

Amount in INR(Lakhs)

Particulars	Note No.	As at 30th September, 2026	As at 31st March, 2026
EQUITY AND LIABILITIES			
Shareholders' funds			
(a) Share capital	2	300.11	300.11
(b) Reserves and surplus	3	551.59	555.15
Non Current Liabilities			
(a) Long-term borrowings	4	13,044.64	12,980.10
(b) Other Non- Current Liabilities	5	1,052.42	1,047.97
Current liabilities			
(a) Trade payables	6		
(i) Total outstanding dues of micro enterprises and small enterprises		-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		6.70	4.95
(b) Other current liabilities	7	5.18	6.03
		14,960.65	**14,894.31**
ASSETS			
Non Current Assets			
(a) Long term loans and advances	8	185.00	85.00
Current Assets			
(a) Inventories	9	14,765.90	14,765.90
(b) Trade receivable	10	5.68	5.68
(c) Cash and cash equivalents	11	1.07	30.59
(d) Short-term loans and advances	12	3.01	7.14
		14,960.65	**14,894.31**

For on behalf of the Board of Directors
Devoted Construction Limited

DEVOTED CONSTRUCTION LIMITED New Delhi

Chandrashekhar Singh
Director
DIN: 05131693

DEVOTED CONSTRUCTION LIMITED New Delhi

Suresh Bohra
Director
DIN:00093343

Date : 13.11.2026
Place : New Delhi

Devoted Construction Limited
CIN: L45500DL2016PLC299428
Statement of Profit and loss for the half year ended 30th September,2026

Particulars	Note No.	For the Period Ended 30th September, 2026	For the Year Ended 31st March, 2026
Income			
Revenue from operations	13	20.00	10.00
Total Income		**20.00**	**10.00**
Expenses			
Purchases of stock-in-trade	14	-	-
Changes in inventories of stock-in-trade	15	-	15.74
Employee benefit expenses	16	3.05	3.60
Other expenses	17	4.71	1.18
Total expenses		**7.76**	**20.52**
Profit before exceptional and extraordinary items and tax		**12.24**	-
Exceptional items		(16.60)	-
Profit before extraordinary items and tax		**(4.36)**	-
Extraordinary Items		-	-
Profit/(Loss) before tax		(4.36)	(10.52)
Tax expense:			
(a) Current tax expense for current year			-
(b) Deferred tax		-	-
(c) Taxes for Earlier Years		-	-
		-	-
Profit/(Loss) for the year		**(4.36)**	**(10.52)**
Loss per share (of Rs. 10/- each):			
Basic & Diluted EPS	18	(0.15)	(0.35)
Significant Accounting Policies	1		
The accompanying notes form an integral part of the financial statement			

For on behalf of the Board of Directors
Devoted Construction Limited

Suresh Bohra
Director
DIN.: 00093343

Chandrashekhar Singh
Director
DIN.: 05131693

Date:13.11.2026
Place : New Delhi

Devoted Construction Limited
CIN: L45500DL2016PLC299428
Cash Flow Statement for the half year ended 30th Sep 2026

Amount in INR(Lakhs)

	Description	Half Year ended 30th September, 2026	For the Year ended 31st March, 2026
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
I.	Net Profit from P & L A/c	(4.36)	(10.52)
	Adjustment for:		
	Non - cash adjustment to reconcile profit before tax to net cash flows		
	a) Depreciation / Amortisation	-	-
	b) Finance cost	-	-
	c) Prior Period Adjustment	0.80	
	Operating Profit before working capital changes	(3.56)	(10.52)
II.	**Changes in working capital**		
	a) Decrease / (Increase) in current assets and Loans and advances		
	Long term loans and advances		
	Inventories	-	15.74
	Trade receivable	-	-
	Short-term loans and advances	4.13	(1.51)
	Trade payables	1.76	(0.35)
	Other current liabilities	(0.85)	(0.05)
	Cash Generated from operations	1.48	3.31
	Income tax paid		
	NET CASH FROM OPERATING ACTIVITIES	1.48	3.31
B.	**CASH FLOW FROM INVESTING ACTIVITIES**		
	a) Advances given	(100.00)	5.00
	NET CASH FROM INVESTING ACTIVITIES	(100.00)	5.00
C.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	a) Proceeds / (Repayment) from long term borrowings	64.54	300.95
	b) Issue of share capital	-	-
	c) Advances for FSI	4.45	(280.76)
	NET CASH FROM FINANCING ACTIVITIES	68.99	20.19
	Total (A+B+C)	(29.53)	28.50
	a) Cash and Cash Equivalents at the beginning of the year	30.59	2.09
	b) Cash and Cash Equivalents at the end of the year	1.07	30.59
	Net increase / (decrease) in cash and cash equivalents (b-a)	(29.53)	28.50
	Cash and cash equivalents consists of:		
	Cash on hand	0.90	5.43
	Balances with Scheduled banks	0.17	25.16
	Total	1.07	30.59

For on behalf of the Board of Directors
Devoted Construction Limited

DEVOTED CONSTRUCTION LIMITED New Delhi

Suresh Bohra
Director
DIN.: 00093343

Chandrashekhar Singh
Director
DIN: 05131693

DEVOTED CONSTRUCTION LIMITED New Delhi

Date:13.11.2026
Place : New Delhi