DEVOTED CONSTRUCTION LIMITED
CIN: L45500DL2016PLC299428

27th May, 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 Audited Financial Results of the Company for the Half Year and Financial Year ended 31st March,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

Email Id: Devotedcl@gmail.com
Website: www.devotedconstruction.com

DEVOTED CONSTRUCTION LIMITED
CIN: L45500DL2016PLC299428

27th May, 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 31st March, 2026 as reviewed by the Audit Committee which have been approve by the Board of Director of the Company at its meeting held on 27th May, 2026 and the said meeting commenced at 02:30 P.M. and concluded at 03:45 P.M. In that meeting the Board has decided the following matters:

1. Standalone Annual Audited Financial Results for the Financial Year 2025-2026 along with Auditor Report thereon.

2. A Declaration on Auditors Report with unmodified opinion for Audited Financial Results for the Financial Year 2025-2026.

This is for your information & Record.

Thanking You

Yours Faithfully
For Devoted Construction Limited

DEVOTED CONSTRUCTION LIMITED New Delhi

Priya Aggarwal
Company Secretary

Email Id: Devotedcl@gmail.com
Website: www.devotedconstruction.com

KRA & ASSOCIATES

Chartered Accountants

Independent Auditors' Report on the Half Yearly and Year to Date Audited Standalone Financial Results for the Year Ended 31st March 2026 of Devoted Construction Limited Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) regulations, 2015 (as amended)

To the BOARD OF DIRECTORS of DEVOTED CONSTRUCTION LIMITED

Opinion

We have audited the accompanying standalone financial results ("the Statement") of DEVOTED CONSTRUCTION LIMITED ("the Company"), for the half year and year ended 31st March 2026 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ("the Listing Regulations").

In our opinion, and based on the information and explanations provided to us, the aforesaid the Statement, is presented in accordance with the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) and gives a true and fair view, in accordance with the accounting principles generally accepted in India, of the Standalone Net Loss for the half year and year ended 31st March 2026 and other Financial Information of the Company for the half year and year ended 31st March 2026.

Basis of Opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matters [EOM]

Company has acquired saleable FSI Inventories (Floor Space Index) of Rs 14,746.81 lacs at historical cost in earlier year. Management has considered the FSI Inventories (Floor Space Index) on the basis of agreement / confirmation received from developer. The Management expects to recover the carrying amounts of its inventories and the additional adjustment if any on inventories shall be accounted for at the time of disposal / realization. (Refer notes no 23 of the financial statements).

Debtors, Creditors, and advances balances are subject to confirmation.

Our opinion is not modified in respect of this matter.

KRA & Associates New Delhi Chartered Accountants

Management's Responsibility for the Financial Statements

The Statement has been prepared on the basis of the Audited Standalone Financial Statements and has been approved by the Company's Board of Directors. The Company's Board of Directors are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of the Statement that give a true and fair view of the net profit of the Company and other Financial Information in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the company's ability, to continue as going concern, disclosing, as applicable, matters related to going concern and using the going concern of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of Financial Statements

1. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

2. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

    - Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

KRA & Associates New Delhi Chartered Accountants

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

- We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For KRA & Associates
Chartered Accountants
FRN: 002352N

RAMAN ARORA
Digitally signed by RAMAN ARORA
Date: 2026.05.27 11:01:41 +05'30'

KRA & Associates · Chartered Accountants · New Delhi

Raman Arora
Membership Number: 531104
UDIN: 26531104YY01MV7873
Place: Delhi
Date: 27-05-2026

Devoted Construction Limited

Regd Add: M-55,3RD Floor, M-Block Market, Greater Kailash-II, New Delhi-110048

Tel: 011-41611740, CIN NO: L45500DL2016PLC299428

Statement of Audited Standalone Financial Results for the half year ended 31 March 2026 and the year ended 31 March 2026

Amount in Rs.(Lakhs) unless otherwise specifically stated

Particulars	Standalone				
	For the Half year ended 31.03.2026	For the Half year ended 30.09.2025	For the Half year ended 31.03.2025	Financial Year Ended 31.03.2026	Financial Year Ended 31.03.2025
	Audited	UnAudited	Audited	Audited	Audited
Income					
Revenue from operations	-	10.00	-	10.00	-
Other income	-	-	-	-	-
Total revenue	-	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	1.75	1.85	1.80	3.60	3.60
Other expenses	1.17	0.01	1.33	1.18	1.38
	-		-		
Total expenses	2.91	17.61	3.13	20.52	4.98
Profit / (Loss) before Exceptional Items and Tax	(2.91)	(7.61)	(3.13)	(10.52)	(4.98)
6. Less : Exceptional Item					
7. Profit / (Loss) before tax	**(2.91)**	**(7.61)**	**(3.13)**	**(10.52)**	**(4.98)**
Less : Tax Expense					
(a) Current tax expense for current year	-	-	-	-	-
(b) Deferred tax	-	-	-	-	-
Profit / (Loss) for the year after Tax	**(2.91)**	**(7.61)**	**(3.13)**	**(10.52)**	**(4.98)**
Paid Up Equity Share Capital (FV of Rs. 10 each)	**300.11**	**300.11**	**300.11**	**300.11**	**300.11**
Earnings per share (of Rs. 10/- each):					
Basic & Diluted EPS (in Rs.)	(0.10)	(0.25)	(0.10)	(0.35)	(0.17)

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.

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

5. The above audited results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on Wednesday, the 27th day of May, 2026.

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

7. 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.

DEVOTED CONSTRUCTION LIMITED New Delhi

Suresh Bohra
Chairman
DIN: 00093343

Date : 27.05.2026
Place : New Delhi

Devoted Construction Limited
CIN: L45500DL2016PLC299428
Audited Standalone Balance Sheet as at 31 March 2026

Amount in INR(Lakhs)

Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
EQUITY AND LIABILITIES			
Shareholders' funds			
(a) Share capital	2	300.11	300.11
(b) Reserves and surplus	3	555.15	565.67
Non Current Liabilities			
(a) Long-term borrowings	4	12,980.10	12,679.15
(b) Other Non- Current Liabilities	5	1,047.97	1,328.73
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		4.95	5.30
(b) Other current liabilities	7	6.03	6.08
		14,894.31	**14,885.04**
ASSETS			
Non Current Assets			
(a) Long term loans and advances	8	85.00	90.00
Current Assets			
(a) Inventories	9	14,765.90	14,781.64
(b) Trade receivable	10	5.68	5.68
(c) Cash and cash equivalents	11	30.59	2.09
(d) Short-term loans and advances	12	7.14	5.63
		14,894.31	**14,885.04**

For on behalf of the Board of Directors
Devoted Construction Limited

DEVOTED CONSTRUCTION LIMITED New Delhi

Suresh Bohra
Chairman
DIN.: 00093343

Date : 27.05.2026
Place : New Delhi

Devoted Construction Limited
CIN: L45500DL2016PLC299428
Statement of Profit and loss for the year ended 31st March, 2026

Amount in INR(Lakhs)

Particulars	Note No.	For the Year Ended 31st March, 2026	For the Year Ended 31st March, 2025
Income			
Revenue from operations	13	10.00	-
Total Income		10.00	-
Expenses			
Purchases of stock-in-trade	14	-	-
Changes in inventories of stock-in-trade	15	15.74	-
Employee benefit expenses	16	3.60	3.60
Other expenses	17	1.18	1.38
Total expenses		**20.52**	**4.98**
Profit/(Loss) before tax		(10.52)	(4.98)
Tax expense:			
(a) Current tax expense for current year		-	-
(b) Deferred tax		-	-
(c) Taxes for Earlier Years		-	-
		-	-
Profit/(Loss) for the year		**(10.52)**	**(4.98)**
Loss per share (of Rs. 10/- each):			
Basic & Diluted EPS	18	(0.35)	(0.17)
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
Chairman
DIN.: 00093343

DEVOTED CONSTRUCTION LIMITED New Delhi

Date:27.05.2026
Place : New Delhi

Devoted Construction Limited
CIN: L45500DL2016PLC299428
Statement of Audited Standalone Cash Flows for the Year ended 31 March 2026

Amount in INR(Lakhs)

	Description	For the Year ended 31st March, 2026	For the Year ended 31st March, 2025
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
I.	Net Profit from P & L A/c	(10.52)	(4.98)
	Adjustment for:		
	Non - cash adjustment to reconcile profit before tax to net cash flows		
	a) Depreciation / Amortisation	-	-
	b) Finance cost	-	-
	Operating Profit before working capital changes	(10.52)	(4.98)
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	(1.51)	(0.30)
	Trade payables	(0.35)	(0.16)
	Other current liabilities	(0.05)	(0.38)
	Cash Generated from operations	3.31	(5.82)
	Income tax paid		
	NET CASH FROM OPERATING ACTIVITIES	3.31	(5.82)
B.	**CASH FLOW FROM INVESTING ACTIVITIES**		
	a) Advances given	5.00	-
	NET CASH FROM INVESTING ACTIVITIES	5.00	-
C.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	a) Proceeds / (Repayment) from long term borrowings	300.95	44.92
	b) Issue of share capital	-	-
	c) Advances for FSI	(280.76)	(39.61)
	NET CASH FROM FINANCING ACTIVITIES	20.19	5.31
	Total (A+B+C)	28.50	(0.51)
	a) Cash and Cash Equivalents at the beginning of the year	2.09	2.60
	b) Cash and Cash Equivalents at the end of the year	30.59	2.09
	Net increase / (decrease) in cash and cash equivalents (b-a)	28.50	(0.51)
	Cash and cash equivalents consists of:		
	Cash on hand	5.43	1.93
	Balances with Scheduled banks	25.16	0.16
	Total	30.59	2.09

For on behalf of the Board of Directors
Devoted Construction Limited

DEVOTED CONSTRUCTION LIMITED New Delhi

Suresh Bohra
Chairman
DIN.: 00093343

Date : 27.05.2026
Place : New Delhi