



POPULAR ESTATE MANAGEMENT LIMITED

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CIN : L65910GJ1994PLC023287

Part-I: Statement of Financial Results for the Quarter and Nine-Months Ended on December 31, 2025

Sr. No.	Particulars	Quarter Ended			Nine Month Ended			Year Ended	
		31/12/2025 (Refer Note-4)	30/09/2025 (Un-Audited)	31/12/2024 (Refer Note-4)	31/12/2025 (Un-Audited)	31/12/2024 (Un-Audited)	31/03/2025 (Audited)	31/03/2025 (Audited)	
1	Revenue from Operations	-	-	-	-	-	-	-	46.58
2	Other Income	-	-	-	-	-	-	-	46.58
3	Total Income (1 + 2)	-	-	-	-	-	-	-	-
4	Expenses	-	-	-	-	-	-	-	-
(a)	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	3.58	3.58	3.04	10.52	9.12	9.12	11.76	11.76
(b)	Employee Benefits Expenses	0.09	0.09	4.31	0.21	12.93	12.93	16.77	16.77
(c)	Finance Costs	1.44	3.98	4.39	11.49	33.69	33.69	38.97	38.97
(d)	Depreciation and Amortisation Expenses	5.11	7.65	11.74	22.22	55.74	55.74	67.50	67.50
(e)	Other Expenses	-	-	-	-	-	-	-	-
	Total Expenses (4)	(5.11)	(7.65)	(11.74)	(22.22)	(55.74)	(55.74)	(20.92)	(20.92)
5	Profit/(Loss) from Operations Before Exceptional Items & Tax (3 - 4)	(5.11)	(7.65)	(11.74)	(22.22)	(55.74)	(55.74)	(20.92)	(20.92)
6	Exceptional Items	-	-	-	-	-	-	14.59	14.59
7	Profit / (Loss) from Ordinary Activities Before Tax (5 - 6)	(5.11)	(7.65)	(11.74)	(22.22)	(55.74)	(55.74)	(35.51)	(35.51)
8	Tax Expenses	-	-	-	-	-	-	-	-
(a)	Current Tax	-	-	-	-	-	-	-	-
(b)	Deferred Tax	-	-	-	-	-	-	-	-
	Total Tax Expenses (8)	-	-	-	-	-	-	-	-
9	Net Profit/(Loss) for the period (7 - 8)	(5.11)	(7.65)	(11.74)	(22.22)	(55.74)	(55.74)	(35.51)	(35.51)
10	Other Comprehensive Income	-	-	-	-	-	-	-	-
11	Total Comprehensive Income for the period (9+10)	(5.11)	(7.65)	(11.74)	(22.22)	(55.74)	(55.74)	(35.51)	(35.51)
12	Paid-Up Equity Share Capital	1,400.02	1,400.02	1,400.02	1,400.02	1,400.02	1,400.02	1,400.02	1,400.02
13	14000200 shares of Rs.10/- Each	-	-	-	-	-	-	-	-
14	Other Equity excluding revaluation reserve	-	-	-	-	-	-	-	-
	Earnings Per Equity Share (Not Annualised)	(0.04)	(0.05)	(0.08)	(0.16)	(0.40)	(0.40)	(0.25)	(0.25)
(a)	Basic	(0.04)	(0.05)	(0.08)	(0.16)	(0.40)	(0.40)	(0.25)	(0.25)
(b)	Diluted	(0.04)	(0.05)	(0.08)	(0.16)	(0.40)	(0.40)	(0.25)	(0.25)

(See accompanying notes to the financial results)

For, Popular Estate Management Ltd.

Director

For, Popular Estate Management Ltd.

Director

DIN: 00166707

DIN NO: 07074237

Part-II: Other Notes

1 The above results were reviewed by the Audit committee and subsequently approved and taken on record by the Board of Directors of the company at its meeting held on 11/02/2026. The statutory auditor of the company have carried out limited review of the above financial results

2 Contingent Liabilities (Rs. in lakhs)

Particulars	As at 31-12-25	As at 30-09-25
Claim against the Company not acknowledged as debts under the provisions of Income Tax Act, 1961 and related rules	2,216.69	2,216.69

The above claim is subject to legal proceeding at various appellate authorities. The Company is contesting the above demand and the management including its tax advisors believes that its position will likely be upheld in the appellate process. The management believes that the ultimate outcome of these proceedings will not have a material adverse effect on the Company's financial position and results of operations. There is no change in the above liabilities till date.

3 The company is having substantial interest in two associated partnership firms. The company doesn't prepare consolidated financial statements by applying equity method of accounting under Indian Accounting Standard (Ind-AS) -28 "Investments in Associates and Joint Ventures" as there are no operations in the said partnership firms during the period covered by this financial results, and no profit / loss is attributable to the company.

4 The company operates only in one segment i.e. Infrastructure and hence there is no other primary reportable segment as required by Indian Accounting Standard (Ind AS) - 107 "Segment reporting".

5 The figures for the quarter ended December 31, 2025 & December 31, 2024 are balancing figures between the unaudited figures in respect of the respective nine-months ended December 31, 2025 & December 31, 2024 and the unaudited published year to date figures upto second quarter ended September 30, 2025 & September 30, 2024 respectively, which were subject to limited review.

6 Previous Periods' / Years' figures have been re-grouped / re-classified where necessary to make it comparable with the current period.

7 In view of uncertainty about sufficient future taxable income against

which this Deferred Tax Asset/Liabilities can be realized, the same has not been recognised.

On Behalf of the Board



Vikram Patel **S. N. Patel**

Director Chairman

DIN : 00166707 DIN: 7074237

Place: Ahmedabad

Date: 11/02/2026