



**Independent Auditor's Review Report on half yearly/quarterly Unaudited Financial Results of Dudhoria Construction Co Ltd. pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulation, 2015**

To the Board of Directors

**DUDHORIA CONSTRUCTION CO LTD.**

1. We have reviewed the accompanying statement of unaudited financial results of **DUDHORIA CONSTRUCTION CO LTD** for the half year and quarter ended on 30<sup>th</sup> December' 2022. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 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.

For RANJIT JAIN & CO  
Chartered Accountants  
Firm Reg No. 322505E

*Rajiv Jain*

CA RAJIV JAIN  
(Partner)

Membership. No. 061650

UDIN- 23061650B6ULKC 7836



Place:- Kolkata

Dated: The 4th Day of February, 2023

**DUDHORIA CONSTRUCTION CO. LTD.**

CIN No. L45201WB1981PLC033825

53C, Mirza Ghalib Street, Kolkata - 700 016

Email: progressiveservicesindia@gmail.com

**Statement of Standalone Un-audited Financial Results for the Quarter/Nine ended 31st December, 2022**

**PART- I**

Sl. No.	PARTICULARS	(Rs. In Lakhs)					
		QUARTER ENDED			NINE MONTHS ENDED		ANNUAL
		31-12-2022 (Unaudited)	30-09-2022 (Unaudited)	31-12-2021 (Unaudited)	31-12-2022 (Unaudited)	31-12-2021 (Unaudited)	31-03-2022 (Audited)
I	Revenue From Operations						
	(a) Interest Income	14.13	11.99	7.77	38.10	22.31	34.45
	<b>Total Revenue From Operations</b>	<b>14.13</b>	<b>11.99</b>	<b>7.77</b>	<b>38.10</b>	<b>22.31</b>	<b>34.45</b>
II	Other Income	63.51	-	58.11	63.52	58.12	58.19
III	<b>Total Income</b>	<b>77.64</b>	<b>11.99</b>	<b>65.88</b>	<b>101.62</b>	<b>80.43</b>	<b>92.64</b>
IV	Expenses						
	(a) Finance Costs	0.33	0.68	0.35	1.18	0.48	0.80
	(b) Purchase of Stock In Trade	-	9.00	3.00	9.00	89.00	98.00
	(c) Changes in Inventories of Work In Progress	(0.16)	(9.00)	(3.05)	(9.16)	(89.10)	(98.16)
	(d) Employees Benefit Expenses	1.66	2.13	2.06	5.44	4.88	6.61
	(e) Depreciation and Amortisation Expenses	2.15	2.15	2.41	6.35	4.22	6.80
	(f) Other Expenses	5.50	3.76	3.65	13.12	10.61	14.47
	<b>Total Expenses</b>	<b>9.48</b>	<b>8.71</b>	<b>8.42</b>	<b>25.93</b>	<b>20.09</b>	<b>28.52</b>
V	<b>Profit / (Loss) before tax ( III - IV)</b>	<b>68.16</b>	<b>3.28</b>	<b>57.46</b>	<b>75.69</b>	<b>60.34</b>	<b>64.12</b>
VI	Tax Expenses						
	1) Current tax	-	-	-	-	-	2.11
	3) Deferred Tax	-	-	-	-	-	(0.78)
	<b>Total Tax Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.33</b>
VII	<b>Profit/(Loss) for the period (V-VI)</b>	<b>68.16</b>	<b>3.28</b>	<b>57.46</b>	<b>75.69</b>	<b>60.34</b>	<b>62.79</b>
VIII	Other Comprehensive Income	-	-	-	-	-	-
IX	<b>Total Comprehensive Income (VII - VIII)</b>	<b>68.16</b>	<b>3.28</b>	<b>57.46</b>	<b>75.69</b>	<b>60.34</b>	<b>62.79</b>
X	Paid Up Equity Share Capital (F. V. Rs. 10/- each)	142.68	142.68	142.68	142.68	142.68	142.68
XI	Earning Per Share (F.V. Rs.10/- each) (not annualised)						
	1) Basic	4.78	0.23	4.03	5.30	4.23	4.40
	2) Diluted	4.78	0.23	4.03	5.30	4.23	4.40





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**Notes:-**

- 1 The above financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 4th February. The Statutory Auditors have conducted a "Limited Review" of these results in terms of Regulation 33 of the Securities Exchange Board of India (Listing Obligation & Disclosures Requirements) Regulations 2015.
- 2 The Company operates mainly in one business segment i.e Investment & Finance and all other activities revolve around the main activity and as such there are no other reportable segment as identified by the Chief Operating Decision Maker of the company as required under Ind AS 108.
- 3 Provision for Income Tax will be accounted for at the end of the financial year.
- 4 No Investors Complaints were pending at the beginning of the quarter and none were received during the quarter.
- 5 Previous Year figures are regrouped / reclassified, to confirm to the current period classification.
- 6 As the company has no subsidiary Regulation 33(3)(b) of SEBI (LODR) (Amendment) Regulations, 2018 is not applicable on our Company.
- 7 Disclosures of Debt Service Coverage Ratio and Interest Service Coverage Ratio is not mandatory for NBFCs registered with RBI as exempted under Regulation 54(2) of SEBI (LODR), 2015. Hence, the same has not been disclosed by virtue of such exemption.

Place : Kolkata

Date : 4th February, 2023

For and on behalf of Board of Directors

*Rishabh Jain*

Rishabh Jain

Managing Director

DIN : 06663369

