



Independent Auditor's Review Report on 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 quarter ended on 30th September' 2023. 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

RAJIV JAIN
(Partner)
Membership. No. 061650
UDIN- 23061650BGULOK3634



Place:- Kolkata
Dated: The 06th Day of November, 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/Half Year ended 30th September, 2023

PART-I				(Rs. In Lakhs)			
Sl. No.	PARTICULARS	QUARTER ENDED			HALF YEARLY ENDED		ANNUAL
		30-09-2023 (Unaudited)	30-06-2023 (Unaudited)	30-09-2022 (Unaudited)	30-09-2023 (Unaudited)	30-09-2022 (Unaudited)	31-03-2023 (Audited)
I	Revenue From Operations						
	(a) Interest Income	24.06	23.93	11.99	47.99	23.97	61.45
	Total Revenue From Operations	24.06	23.93	11.99	47.99	23.97	61.45
II	Other Income	0.01	3.13	-	3.14	0.01	64.06
III	Total Income	24.07	27.06	11.99	51.13	23.98	125.51
IV	Expenses						
	(a) Finance Costs	0.31	0.24	0.67	0.55	0.85	1.36
	(b) Purchase of Stock In Trade	3.00	6.00	9.00	9.00	9.00	9.00
	(c) Changes in Inventories of Work In Progress	(3.11)	(6.17)	(9.00)	(9.28)	(9.00)	(11.84)
	(d) Employees Benefit Expenses	1.69	1.69	2.13	3.38	3.78	7.11
	(e) Depreciation and Amortisation Expenses	2.93	2.08	2.15	5.01	4.20	8.45
	(f) Other Expenses	5.80	5.06	3.76	10.86	7.62	20.93
	Total Expenses	10.62	8.90	8.71	19.52	16.45	35.01
V	Profit / (Loss) before tax (III - IV)	13.45	18.16	3.28	31.61	7.53	90.50
VI	Tax Expenses						
	1) Current tax	-	-	-	-	-	7.45
	2) Deferred Tax	-	-	-	-	-	(3.07)
	Total Tax Expenses	-	-	-	-	-	4.38
VII	Profit/(Loss) for the period (V-VI)	13.45	18.16	3.28	31.61	7.53	86.12
VIII	Other Comprehensive Income		-				-
IX	Total Comprehensive Income (VII - VIII)	13.45	18.16	3.28	31.61	7.53	86.12
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	0.94	1.27	0.23	2.22	0.53	6.04
	2) Diluted	0.94	1.27	0.23	2.22	0.53	6.04



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STANDALONE BALANCE SHEET AS AT 30.09.2023

		(Rs. In Lakhs)	
		30.09.2023	31.03.2023
STATEMENT OF ASSETS AND LIABILITIES		(Unaudited)	(Audited)
	ASSETS		
1	FINANCIAL ASSETS		
a	Cash and Cash Equivalents	7.76	3.01
b	Bank balances other than Cash and Cash Equivalents	1,324.25	1,330.00
c	Loans	77.71	68.25
d	Other Financial Assets	1.70	1.75
2	NON FINANCIAL ASSETS		
a	Inventories	463.12	453.84
b	Current Tax Assets (Net)	7.73	2.98
c	Deferred Tax Assets (Net)	13.18	13.18
d	Investment Property	404.50	402.65
e	Property, Plant & Equipment	32.34	18.48
f	Other Non- Financial Assets	21.26	21.42
	Total Assets	2,353.55	2,315.56
	LIABILITIES AND EQUITY		
I	LIABILITIES		
1	FINANCIAL LIABILITIES		
a	Borrowings (Other than Debt Securities)	12.92	6.78
b	Other Financial Liabilities	0.05	0.03
2	NON FINANCIAL LIABILITIES		
a	Other Non-Financial Liabilities	3.02	2.80
II	EQUITY		
a	Equity Share Capital	142.68	142.68
b	Other Equity	2,194.88	2,163.27
	Total Liabilities and Equity	2,353.55	2,315.56



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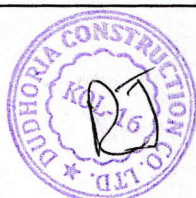
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(Rs. In Lakhs)

Cash Flow Statement for the year ended 30th Sept 2023

Particulars	<u>Half Year</u>	<u>Annual</u>
	<u>30-Sep-23</u>	<u>31-Mar-23</u>
	(Unaudited)	(Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax & Extraordinary Items	31.61	90.50
Adjustment for :		
Provision for Standard Assets / (W/Off)	0.02	0.17
Depreciation Expenses	5.01	8.45
Profit on sale of Investment	-	(63.51)
Profit on sale of Property, Plant and Equipment	(3.84)	-
Interest Expenses on Loan from Bank	0.54	1.36
Operating Profit before Working Capital Adjustment	33.34	36.97
Changes in Working Capital		
(Increase)/Decrease in Loans	(9.46)	(68.04)
(Increase)/Decrease in Other Financial Assets	0.05	(0.13)
(Increase)/Decrease in Inventories	(9.28)	(11.84)
(Increase)/Decrease in Current Tax Asset	(4.75)	6.75
(Increase)/Decrease in Other Non-Financial Assets	0.16	(1.09)
Increase/(Decrease) in Other Financial Liabilities	0.02	0.03
Increase/(Decrease) in Other Non-Financial Liabilities	0.22	0.14
Cash Generated from Operation	10.30	(37.21)
Less: Payment of Taxes	-	(7.45)
Net cash flow from operating activities (A)	10.30	(44.66)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Investments	(1.85)	(3.95)
(Increase)/Decrease in Fixed Deposits (incl. Accrued Interest)	5.75	(348.75)
Purchase of Property, Plant & Equipment	(20.52)	(0.78)
Proceeds from sales of Property, Plant & Equipment	5.50	
Proceeds from sales of Investment	-	410.00
Provision for Standard Assets / (W/Off)	(0.02)	(0.17)
Net cash realised from Investing Activities (B)	(11.14)	56.35
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase/(Decrease) in Borrowings	6.14	(11.52)
Interest Expenses on Loan from Bank	(0.54)	(1.36)
Net cash realised from financing activities (C)	5.60	(12.88)
Net increase/(Decrease) in cash and cash equivalent	4.76	(1.19)
Opening Cash & Cash Equivalent	3.00	4.19
Closing Cash & Cash Equivalent	7.76	3.00
CLOSING CASH & CASH EQUIVALENT		
Cash at Bank	2.37	1.90
Cash in Hand	5.39	1.10
	7.76	3.00



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Statement of Standalone Un-audited Financial Results for the Quarter/Half Year ended 30th September, 2023

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 6th November 2023. 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 & deferred 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 : 06/11/2023

For and on behalf of Board of Directors
For DUDHORIA CONSTRUCTION CO. LTD.

Rishabh Jain
Rishabh Jain
Managing Director
DIN : 06663369

