

DUDHORIA CONSTRUCTION CO. LTD.

CIN No. L45201WB1981PLC033825

53C, Mirza Ghalib Street, Kolkata - 700 016

Email: progressiveservicesindia@gmail.com

Statement of Audited Financial Results for the Quarter/Year ended 31st March, 2024**PART- I****(Rs. In Lakhs)**

Sl. No.	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		31-03-2024 (Audited)	31-12-2023 (Unaudited)	31-03-2023 (Audited)	31-03-2024 (Audited)	31-03-2023 (Audited)
I	Revenue From Operations					
	(a) Interest Income	24.34	24.12	23.35	96.45	61.45
	Total Revenue From Operations	24.34	24.12	23.35	96.45	61.45
II	Other Income	0.12	0.13	0.54	3.39	64.06
III	Total Income	24.46	24.25	23.89	99.84	125.51
IV	Expenses					
	(a) Finance Costs	0.25	0.25	0.18	1.05	1.36
	(b) Purchase of Stock In Trade	-	-	-	9.00	9.00
	(c) Changes in Inventories of Work In Progress	(0.38)	(0.10)	(2.68)	(9.76)	(11.84)
	(d) Employees Benefit Expenses	1.69	1.90	1.67	6.97	7.11
	(e) Depreciation and Amortisation Expenses	3.06	2.93	2.10	11.00	8.45
	(f) Other Expenses	6.17	5.68	7.81	22.71	20.93
	Total Expenses	10.79	10.66	9.08	40.97	35.01
V	Profit / (Loss) before tax (III - IV)	13.67	13.59	14.81	58.87	90.50
VI	Tax Expenses					
	1) Current tax	7.45	-	7.45	14.83	7.45
	2) Deferred Tax	(3.07)	-	(3.07)	(0.14)	(3.07)
	Total Tax Expenses	4.38	-	4.38	14.69	4.38
VII	Profit/(Loss) for the period(V-VI)	9.29	13.59	10.43	44.18	86.12
VIII	Other Comprehensive Income			-		-
IX	Total Comprehensive Income (VII - VIII)	9.29	13.59	10.43	44.18	86.12
X	Paid Up Equity Share Capital (F.V. Rs. 10/- each)	142.68	142.68	142.68	142.68	142.68
XI	Earning Per Share (F.V. Rs.10/- each) (not annualised)					
	1) Basic	0.65	0.95	0.73	3.10	6.04
	2) Diluted	0.65	0.95	0.73	3.10	6.04

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STANDALONE BALANCE SHEET AS AT 31.03.2024

		(Rs. In Lakhs)	
		31.03.2024	31.03.2023
STATEMENT OF ASSETS AND LIABILITIES		(Audited)	(Audited)
	ASSETS		
1	<u>FINANCIAL ASSETS</u>		
a	Cash and Cash Equivalents	1.33	3.01
b	Bank balances other than Cash and Cash Equivalents	1,302.50	1,330.00
c	Loans	87.01	68.25
d	Other Financial Assets	1.76	1.75
2	<u>NON FINANCIAL ASSETS</u>		
a	Inventories	463.60	453.84
b	Current Tax Assets (Net)	-	2.98
c	Deferred Tax Assets (Net)	13.32	13.18
d	Investment Property	428.83	402.65
e	Property, Plant & Equipment	29.37	18.48
f	Other Non- Financial Assets	35.97	21.42
	Total Assets	2,363.69	2,315.56
	LIABILITIES AND EQUITY		
I	LIABILITIES		
1	FINANCIAL LIABILITIES		
a	Borrowings (Other than Debt Securities)	8.10	6.78
b	Other Financial Liabilities	0.03	0.03
2	NON FINANCIAL LIABILITIES		
a	Current Tax Liabilities (Net)	0.81	-
b	Other Non-Financial Liabilities	4.63	2.80
II	EQUITY		
a	Equity Share Capital	142.68	142.68
b	Other Equity	2,207.44	2,163.27
	Total Liabilities and Equity	2,363.69	2,315.56

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(Rs. In Lakhs)**Cash Flow Statement for the year ended 31.03.2024**

Particulars	<u>Annual</u>	<u>Annual</u>
	<u>31-03-2024</u>	<u>31-03-2023</u>
	(Audited)	(Audited)
<u>A. CASH FLOW FROM OPERATING ACTIVITIES</u>		
Net Profit Before Tax & Extraordinary Items	58.87	90.50
Adjustment for :		
Provision for Standard Assets / (W/Off)	0.05	0.17
Depreciation Expenses	11.00	8.45
(Profit)/Loss from sale of Property, Plant and Equipment	(3.99)	-
(Profit)/Loss from sale of Investment	-	(63.52)
Interest Expenses on Loan from Bank	0.99	1.36
Operating Profit before Working Capital Adjustment	66.92	36.96
<u>Changes in Working Capital</u>		
(Increase)/Decrease in Loans	(18.76)	(68.04)
(Increase)/Decrease in Other Financial Assets	(0.01)	(0.13)
(Increase)/Decrease in Inventories	(9.76)	(11.84)
(Increase)/Decrease in Current Tax Asset	2.98	6.76
(Increase)/Decrease in Other Non-Financial Assets	(14.55)	(1.09)
Increase/(Decrease) in Other Financial Liabilities	-	0.03
Increase/(Decrease) in Current Tax Liabilities	0.81	
Increase/(Decrease) in Other Non-Financial Liabilities	1.82	0.14
Cash Generated from Operation	29.45	(37.21)
Less: Payment of Taxes	(14.83)	(7.45)
Net cash flow from operating activities (A)	14.62	(44.66)
<u>B. CASH FLOW FROM INVESTING ACTIVITIES</u>		
Purchase of Investments	(26.17)	(3.95)
Purchase of Property, Plant & Equipment	(23.72)	(0.78)
(Increase)/Decrease in Fixed Deposits	27.50	(348.75)
Sale of Property, Plant & Equipment	5.81	-
Proceeds from sales of Investment	-	410.00
Provision for Standard Assets / (W/Off)	(0.05)	(0.17)
Net cash realised from Investing Activities (B)	(16.63)	56.35
<u>C. CASH FLOW FROM FINANCING ACTIVITIES</u>		
Increase/(Decrease) in Borrowings	1.32	(11.51)
Interest Expenses on Loan from Bank	(0.99)	(1.36)
Net cash realised from financing activities (C)	0.33	(12.87)
Net increase/(Decrease) in cash and cash equivalent	(1.68)	(1.18)
Opening Cash & Cash Equivalent	3.01	4.19
Closing Cash & Cash Equivalent	1.33	3.01
<u>CLOSING CASH & CASH EQUIVALENT</u>		
Cash at Bank	-	1.90
Cash in Hand	1.33	1.10
	1.33	3.01

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Notes:-

- 1 The above Standalone Financial Results which are published in accordance with the regulation 33 of the Securities and Exchange Board of India (Listing Obligation & Disclosure Requirement) Regulations, 2015 have been reviewed and recommended by Audit Committee and has been approved by the Board of Directors at its Meeting held on Thursday, May 30, 2024. The Financial Results are accordance with Indian Accounting Standard (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Rules, 2016, The Result have been audited by the Statutory Auditors of the Company.
- 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 No Investors Complaints were pending at the beginning of the quarter and none were received during the quarter.
- 4 Previous Year figures are regrouped / reclassified, to confirm to the current period classification.
- 5 The figures for the 3 Months ended on March 31, 2024 are the balancing figures between the audited figures in respect of full financial year and published unaudited year to date figures upto the 9 Months of the respective financial year. which were subjected to Limited Review Report by the Auditors.
- 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.

For and on behalf of Board of Directors

Place : Kolkata

Date : 30/05/2024

Ashok Kumar Jain
Director
DIN : 00663565