



To,

Date: - 30/05/2022

National Stock Exchange of India Ltd.,
Exchange Plaza, Plot no. C/1, G Block,
Bandra Kurla Complex, Bandra (E),
Mumbai- 400051

Symbol: - DRL

Sub: - Outcome of the Board Meeting as per Regulation 30 & Audited Financial Results pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

We wish to inform you that the Board at its meeting held on 30th May, 2022 at the registered office of the company considered and approved the following:-


1. Standalone and consolidated Audited Financial Results for the half year and year ended as on 31st March, 2022 together with the Auditors Report.
2. Appointment of M/s Mahendra Khandeival & Co. Company Secretaries, as Secretarial Auditor of the Company for the Financial Year 2022-2023 (Brief Profile attached).
3. Appointment of M/s Chouhan Dadhich & Co., Chartered Accountants (FRN: - 021144C), as Internal Auditor of the Company for the Financial Year 2022-2023 (Brief Profile attached).

The above referred Board Meeting was commenced at 4.30 pm and concluded at 08.50 pm

You are requested to take the above on record.

Thanking you,

For Dhanuka Realty Limited

For Dhanuka Realty Limited

(Company Secretary)

Ankit Sain

Company Secretary and Compliance Officer

M. No. 44868



DHANUKA REALTY LIMITED

(Formerly Known as Sunshine Buildmart Pvt. Ltd.)

5th Floor, Plot No. C 212-213, The Solitaire, Gautam Marg, Hanuman Nagar, Vaishali Nagar, Jaipur - 302021.

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**AJAY KUMAR VIJAYVERGIA AND ASSOCIATES
CHARTERED ACCOUNTANTS**

B-1, FRIENDS ENCLAVE,
D-25, JAGAN PATH,
C-SCHEME, JAIPUR
TEL. NO. 0141-4045152, 4045051
E mail: admin@akvassociates.in

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF DHANUKA REALTY LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone financial results of **DHANUKA REALTY LIMITED** (the company) for the half year and the year to date results for the period from 1st April, 2021 to 31st March, 2022, 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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the Net Profit and other financial information for the half year ended 31st march, 2022 and the year to date results for the period from 1st April, 2021 to 31st March, 2022.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* 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 results under the provisions of the Companies Act, 2013 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.





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Management's Responsibilities for the Standalone Financial Results

These financial results as well as the year to date standalone financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors 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.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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





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influence the economic decisions of users taken on the basis of these standalone financial results.

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

- i. Identify and assess the risks of material misstatement of the standalone financial results, 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.
- ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- iv. Conclude on the appropriateness of the Board of Directors' 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 auditor's report to the related disclosures in the financial results 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 auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- v. Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results 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.





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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 AJAY KUMAR VIJAYVERGIA & ASSOCIATES
CHARTERED ACCOUNTANTS**

FRN: 003833C

Place: Jaipur

Dated: 27/05/2022



(MAHERSHI VIJAYVERDIA)
PARTNER

MEMBERSHIP NO. 423718

UDIN: 22423718AJXYDN3850

Standalone Statement of Assets and Liabilities as on half year and year ended 31/03/2022

(Rupees in '00)

Particulars	Figures as at the year ended 31st March, 2022	Figures as at the year ended 31st March, 2021
I. EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share capital	704004	704004
(b) Reserves and surplus	187092	176299
(c) Money received against share warrants	0	0
(2) Share application money pending allotment	0	0
(3) Non-current liabilities		
(a) Long-term borrowings	237468	581976
(b) Deferred tax liabilities (Net)	0	0
(c) Other Long term liabilities	49172	0
(d) Long-term provisions	0	0
(4) Current liabilities		
(a) Short-term borrowings	1016543	630574
(b) Trade Payables	45149	52008
(c) Other current liabilities	8893	293888
(d) Short-term provisions	350	0
TOTAL	2248671	2438749
II. ASSETS		
(1) Non-current assets		
(a) Fixed assets		
(i) Tangible assets	20	23
(ii) Intangible assets	3168	4277
(iii) Capital work-in-progress	0	0
(iv) Intangible assets under development	0	0
(b) Non-current investments	380391	380391
(c) Deferred tax assets (net)	2098	728
(d) Long-term loans and advances	0	0
(e) Other non-current assets	13526	0
(2) Current assets		
(a) Current investments	0	0
(b) Inventories	1319800	1159214
(c) Trade receivables	62304	255534
(d) Cash and cash equivalents	18442	1322
(e) Short-term loans and advances	435286	637260.25
(f) Other current assets	13546	0
TOTAL	2248581	2438749

For Dhanuka Realty Limited



(Yogesh Dhanuka)
 Managing Director
 DIN- 01437705

For Dhanuka Realty Ltd.



Director


DHANUKA REALTY LIMITED

(Formerly Known as Sunshine Buildmart Pvt. Ltd.)

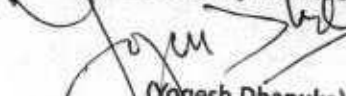
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Standalone Statement of Profit And Loss for the half year and year ended 31/03/2022					
(Rupees in '00)					
Particulars	Half year ended (31/03/2022)	Preceding Half year ended (30/09/2021)	Corresponding Half year ended (31/03/2021)	Year ended (31/03/2022)	Year ended (31/03/2021)
	Audited		Audited	Audited	Audited
I. Revenue from operations	168029	88403	828608	256432	905108
II. Other income	430	5	248	435	248
III. Total Revenue (I + II)	168459	88408	828856	256867	905356
IV. Expenses:					
Cost of materials consumed	0	0	0		
Purchases of Stock-in-Trade	99787	100073	315696	199860	439597
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-47365	-113221	595133	-160586	413769
Employee benefits expense	33854	12440	21000	46294	42000
Finance Cost	60273	67329	1482	127602	2514
Depreciation and amortisation expense	556	555	2058	1111	4892
Other expenses	13433	19880	773	33313	1681
Total expenses	160537	87057	936141	247594	904453
V. Profit before exceptional and extraordinary items and tax (III - IV)	7921	1352	-107286	9273	903
VI. Exceptional items	0	0	0	0	0
VII. Profit before extraordinary items and tax (V - VI)	7921	1352	-107286	9273	903
VIII. Extraordinary items	0	0	0	0	0
IX. Profit before tax (VII- VIII)	7921	1352	-107286	9273	903
X. Tax expense:	-1520	0	150	-1520	
(1) Current tax	-150	0	0	-150	150
(2) Deferred tax	-1370	0	150	-1370	
XI. Profit (Loss) for the period from continuing operations (IX-X)	9441	1352	-107436	10793	753
XII. Profit/(loss) from discontinuing operations	0	0	0	0	0
XIII. Tax expense of discontinuing operations	0	0	0	0	0
XIV. Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	0	0	0	0	0
XV. Profit (Loss) for the period (XI + XIV)	9441	1352	-107436	10793	753
XVI. Earnings per equity share:					
(1) Basic	0.00	0.00	-0.02	0.00	0.00
(2) Diluted	0.00	0.00	-0.02	0.00	0.00

For Dhanuka Realty Limited


(Yogesh Dhanuka)
Managing Director
DIN- 01437705

For Dhanuka Realty Ltd.


Director



DHANUKA REALTY LIMITED

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STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31/03/2022		
(Rs. in '00)		
Particular	31.03.2022	31.03.2021
Cash Flows from Operating Activities		
Net Profit Before Tax and Extra Ordinary Items	10793	903
Adjustment For		
Depreciation	1111	4892
Foreign Exchange		
Gain or loss of Sale of Fixed assets		-248
Gain or loss of Investment		
Finance Cost		
Provision for Tax	-1520	
Other adjustment of non cash item		
Other adjustment to reconcile Profit		3019
Total Adjustment to Profit/Loss (A)	(409)	7663
Adjustment For working Capital Change		
Adjustment for Increase/Decrease in Inventories	-160586	413769
Adjustment for Increase/Decrease in Trade Receivables	193230	34800
Adjustment for Increase/Decrease in Other Current Assets	-9,052	-456,653.00
Adjustment for Increase/Decrease in Trade Payable	-11353	-24459
Adjustment for Increase/Decrease in other current Liabilities	-298371	-33325
Adjustment for Provisions	350	400
Total Adjustment For Working Capital (B)	(285782)	(65468)
Total Adjustment to reconcile profit (A+B)	(286191)	(57805)
Net Cash flow from (Used in) operation	-275398	-56901.83
Dividend Received		
Interest received		
Interest Paid		
Income Tax Paid/ Refund		
Net Cash flow from (Used in) operation before Extra Ordinary	(275398)	(56902)
Proceeds from Extra Ordinary Items		
Payment for Extra Ordinary Item		
Net Cash flow From operating Activities	(275398)	(56902)
Cash Flows from Investing Activities		
Proceeds From fixed Assets	0	19810
Proceeds from Investment or Equity Instruments		
Purchase of Fixed Assets		
Purchase Of Investments or Equity Instruments		
Interest received		
Dividend Received		
Cash Receipt from Sale of Interest in Joint Venture		
Cash Payment to acquire Interest in Joint Venture		
Cash flow from losing Control of subsidiaries		
Cash Payment for acquiring Control of subsidiaries		
Proceeds from Govt. Grant		
Other Inflow/Outflow Of Cash		
Net Cash flow from (Used in) in Investing Activities before Extra	0	19810
Proceeds from Extra Ordinary Items		
Payment for Extra Ordinary Item		
Net Cash flow from (Used in) in Investing Activities	0	19810
Cash Flows from Financial Activities		
Proceeds From Issuing Shares		
Proceeds from Issuing Debenture /Bonds/Notes		
Redemption of Preference Share		
Redemption of Debenture		
Other Long term Liabilities	49172	
Proceeds From Borrowing		67654
Repayment Of Borrowing	-344508	-29438
Proceeds from Short Term Borrowings	201975	
Short Term Loan and Advances	385879	
Income Tax Paid/Refund		
Net Cash flow from (Used in) in Financial Activities before Extra	292518	38216
Proceeds from Extra Ordinary Items	0	0
Payment for Extra Ordinary Item	0	0
Net Cash flow from (Used in) in Financial Activities	292518	38216
Net increase (decrease) in cash and cash equivalents before effect of	17120	1124
Effect of exchange rate change on cash and cash equivalents		
Net increase (decrease) in cash and cash equivalents	17120	1124
Cash and cash equivalents at beginning of period	1322	198
Cash and cash equivalents at end of period	18442	1322

For Dhanuka Realty Limited


Yogesh Dhanuka
 Managing Director
 DIN- 01437705

For Dhanuka Realty Ltd.


 Director



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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of DHANUKA REALTY LIMITED

Report on the Audit of Consolidated Financial Results

Opinion

We have audited the accompanying consolidated annual financial results of **DHANUKA REALTY LIMITED** (hereinafter referred to as the 'Holding Company') and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), for the year ended 31st march 2022 , attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of auditors on separate audited financial statements /financial results/ financial information of the subsidiaries, the aforesaid consolidated financial results:

- (i) includes the results of the following entities: Dhanuka Realty Limited (Parent Company) and Triveni Kripa Buildhome Private Limited & Dhanuka Affordable Housing Private Limited (Subsidiaries Companies).
- (ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (iii) give a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of net Loss and other financial information of the Group for the year ended 31st march 2022.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group, its associates and jointly controlled entities in accordance with the Code of Ethics issued by the Institute of Chartered





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Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 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 obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

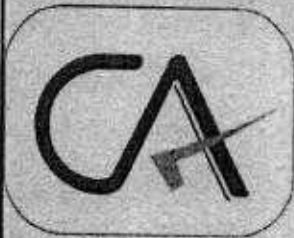
Emphasis of Matter Paragraph

We draw attention to note 29 of the consolidation financial statements which states that inadvertent figures were presented in previous consolidated financial statements. The same has been adequately disclosed in notes to accounts. Consolidated financial statements are not comparable to that extent.

Our Opinion is not modified in respect of this matter.

Board of Directors' Responsibilities for the Consolidated Financial Results

These Consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information of the Group including its associates and jointly controlled entities in accordance with the Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates and jointly controlled entities 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.



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In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for assessing the ability of the Group and its associates and jointly controlled entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for overseeing the financial reporting process of the Group and of its associates and jointly controlled entities.

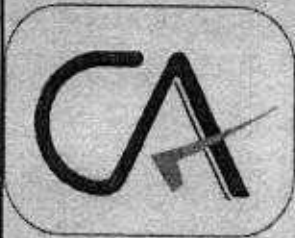
Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 consolidated financial results.

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

- i. Identify and assess the risks of material misstatement of the consolidated financial results, 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.
- ii. 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





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- adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - iv. Conclude on the appropriateness of the Board of Directors 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 ability of the Group and its associates and jointly controlled entities to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results 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 auditor's report. However, future events or conditions may cause the Group and its associates and jointly controlled entities to cease to continue as a going concern.
 - v. Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
 - vi. Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors 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.





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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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

**For AJAY KUMAR VIJAYVERGIA & ASSOCIATES
CHARTERED ACCOUNTANTS**

FRN: 003833C

Place: Jaipur

Dated: 27/05/2022



**(MAHERSHI VIJAYVERDIA)
PARTNER**

MEMBERSHIP NO. 423718


UDIN: 22423718AJXYHL4294

Consolidated Statement of Assets and Liabilities as on half year and year ended 31/03/2022

(Rs. In '00)

Particulars	Figures as at the year ended 31st March, 2022	Figures as at the year ended 31st March, 2021
I. EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share capital	704004	704004
(b) Reserves and surplus	1868	41392
(c) Money received against share warrants	0	0
(2) Share application money pending allotment		
(3) Non-current liabilities		
(a) Long-term borrowings	241373	1097957
(b) Deferred tax liabilities (Net)	0	0
(c) Other Long term liabilities	49172	0
(d) Long-term provisions	0	0
(4) Current liabilities		
(a) Short-term borrowings	1023045	636171
(b) Trade Payables	82584	115758
(c) Other current liabilities	166987	501209
(d) Short-term provisions	1668	118
TOTAL	2270701	3096609
II. ASSETS		
(1) Non-current assets		
(a) Fixed assets		
(i) Tangible assets	41063	53930
(ii) Intangible assets	3168	201492
(iii) Capital work-in-progress	0	0
(iv) Intangible assets under development	0	0
(b) Non-current investments	0	0
(c) Deferred tax assets (net)	138436	119374
(d) Goodwill on Consolidation	197215	0
(e) Other non-current assets	31506	0
(2) Current assets		
(a) Current investments	0	0
(b) Inventories	1540057	1607315
(c) Trade receivables	89991	286487
(d) Cash and cash equivalents	30569	8645
(e) Short-term loans and advances	93095	714610
(f) Other current assets	105601	104755
TOTAL	2270701	3096609

For Dhanuka Realty Limited


 (Yogesh Dhanuka)
 Managing Director
 DIN- 01437705

For Dhanuka Realty Ltd.


 Director

DHANUKA REALTY LIMITED

(Formerly Known as Sunshine Buildmart Pvt. Ltd.)

5th Floor, Plot No. C 212-213, The Solitaire, Gautam Marg, Hanuman Nagar, Vaishali Nagar, Jaipur - 302021.

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Consolidated Statement of Profit And Loss for the half year and year ended 31/03/2022

(Rs. In'00)

Particulars	Half year ended (31/03/2022)	Preceding Half year ended (30/09/2021)	Corresponding Half year ended (31/03/2021)	Year ended (31/03/2022)	Year ended (31/03/2021)
	Audited		Audited	Audited	Audited
I. Revenue from operations	175348	178914	1080297	354262	1260418
II. Other income	141081	5	12729	141086	20940
III. Total Revenue (I + II)	316428	178920	1093027	495348	1281359
IV. Expenses:					
Cost of materials consumed	220483	0	0	220483	
Purchases of Stock-in-Trade	-129326	129326	236270	0	512748
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	64488	2769	879111	67257	845521
Employee benefits expense	33854	12440	39633	46294	52946
Finance Cost	60636	67803	2543	128439	4282
Depreciation and amortisation expense	5340	5339	6877	10679	14508
Other expenses	44581	36351	11393	80932	62066
Total expenses	300056	254028	1175826	554084	1492071
V. Profit before exceptional and extraordinary items and tax (III - IV)	16372	-75108	-82800	-58736	-210712
VI. Exceptional items	0	0	0	0	0
VII. Profit before extraordinary items and tax (V - VI)	16372	-75108	-82800	-58736	-210712
VIII. Extraordinary items	0	0	0	0	0
IX. Profit before tax (VII- VIII)	16372	-75108	-82800	-58736	-210712
X. Tax expense:	-19212	0	-51078	-19212	-51078
(1) Current tax	-150	0	150	-150	150
(2) Deferred tax	-19062	0	-51228	-19062	-51095
(2) Prior Period taxes	0	0	0	0	-133
XI. Profit (Loss) for the period from continuing operations (IX-X)	35584	-75108	-31722	-39524	-159633
XII. Profit/(loss) from discontinuing operations	0	0	0	0	0
XIII. Tax expense of discontinuing operations	0	0	0	0	0
XIV. Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	0	0	0	0	0
XV. Profit (Loss) for the period (XI + XIV)	35584	-75108	-31722	-39524	-159633
XVI. Earnings per equity share:					
(1) Basic	0.01	-0.01	0.00	-0.01	-0.02
(2) Diluted	0.01	-0.01	0.00	-0.01	-0.02

For Dhanuka Realty Limited



(Yogesh Dhanuka)
 Managing Director
 DIN- 01437705

For Dhanuka Realty Ltd.



Director



CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31/03/2022

(Rs. in '000)

Particular	31.03.2022	31.03.2021
Cash Flows from Operating Activities		
Net Profit Before Tax and Extra Ordinary Items	-39542	-210711
Adjustment For		
Depreciation	10679	14508
Foreign Exchange	0	0
Gain or loss of Sale of Fixed assets		-248
Gain or loss of Investment	0	0
Finance Cost	0	0
Provision for tax	-19212	0
Other adjustment of non cash Item	0	0
Other adjustment to reconcile Profit	0	3019.47
Total Adjustment to Profit/Loss (A)	(8533)	17279
Adjustment For working Capital Change		
Adjustment for Increase/Decrease in Inventories	67258	845521
Adjustment for Increase/Decrease in Trade Receivables	169602	-29032
Adjustment for Increase/Decrease in Other Current Assets	3,648	-677,469.00
Adjustment for Increase/Decrease in Trade Payable	31538	23146
Adjustment for Increase/Decrease in other current Liabilities	-327213	-402303
Adjustment for Provisions	1550	400
Total Adjustment For Working Capital (B)	(53617)	(239737)
Total Adjustment to reconcile profit (A+B)	(62150)	(222458)
Net Cash flow from (Used in) operation	(101674)	(433169)
Dividend Received	0	0
Interest received	0	0
Interest Paid	0	0
Income Tax Paid/ Refund	0	-133
Net Cash flow from (Used in) operation before Extra Ordinary	(101674)	(433036)
Proceeds from Extra Ordinary Items	0	0
Payment for Extra Ordinary Item	0	0
Net Cash flow From operating Activities	(101674)	(433036)
Cash Flows from Investing Activities		
Proceeds From fixed Assets	3297	19810
Proceeds from Investment or Equity Instruments	0	30000
Purchase of Fixed Assets	0	-85
Purchase Of Investments or Equity Instruments	0	0
Interest received	0	0
Dividend Received	0	0
Cash Receipt from Sale of Interest in Joint Venture	0	0
Cash Payment to acquire Interest in Joint Venture	0	0
Cash flow from loosing Control of subsidiaries	0	0
Cash Payment for acquiring Control of subsidiaries	0	0
Proceeds from Govt. Grant	0	0
Other Inflow/Outflow Of Cash		17927
Net Cash flow from (Used in) in Investing Activities before Extra	3297	67652
Proceeds from Extra Ordinary Items	0	0
Payment for Extra Ordinary Item	0	0
Net Cash flow from (Used in) in Investing Activities	3297	67652
Cash Flows from Financial Activities		
Proceeds From Issuing Shares	0	0
Proceeds from Issuing Debenture /Bonds/Notes	0	0
Redemption of Preference Share	0	0
Redemption of Debenture	0	0
Proceeds from other Equity Instruments	0	0
Proceeds From Borrowing		389684
Repayment Of Borrowing	-350923	-21496
Proceeds from Short Term Borrowings	386876	0
Other long term liabilities	-31506	0
Short term loans and advance	115854	0
Net Cash flow from (Used in) in Financial Activities before Extra	120301	368188
Proceeds from Extra Ordinary Items	0	0
Payment for Extra Ordinary Item	0	0
Net Cash flow from (Used in) in Financial Activities	120301	368188
Net Increase (decrease) in cash and cash equivalents before effect of	21924	2804
Effect of exchange rate change on cash and cash equivalents	0	0
Net Increase (decrease) in cash and cash equivalents	21924	2804
Cash and cash equivalents at beginning of period	8645	5841
Cash and cash equivalents at end of period	30569	8645

For Dhanuka Realty Limited


(Yogesh Dhanuka)
 Managing Director
 DIN- 01437705

For Dhanuka Realty Ltd.!


Director

Sunshine

DHANUKA REALTY LIMITED

(Formerly Known as Sunshine Buildmart Pvt. Ltd.)

5th Floor, Plot No. C 212-213, The Solitaire, Gautam Marg, Hanuman Nagar, Vaishali Nagar, Jaipur - 302021.

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Notes to the Statement of Standalone and Consolidated Financial Results for the half year and year ended as on 31st March, 2022

1. The above results were reviewed and recommended by the audit committee and approved by the Board of Directors of holding company in their meetings held on May 28, 2022. The above results for the year ended March 31, 2022 have been audited by the statutory auditors of the company in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement has been prepared in accordance with Accounting Standards, the provisions of the Companies Act 2013 with applicable rules, as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI").
2. The figures for the last quarter of the current year and previous year as reported in these financial results are balancing figures between the audited figures in respect of the financial year and the figures upto the end of first half year, which were subjected to limited review.
3. In terms of SEBI Circular CIR/CFD/CMD56/2016 dated May 27, 2016 the Company hereby declares that the Auditors have issued Audit Report with an unmodified opinion on annual financial results for the year ended March 31, 2022.
4. Previous period figures have been reclassified/ regrouped wherever considered necessary to confirm to the current period figures.
5. No. segment wise reporting is applicable on the company.

For and on behalf of Board of Directors

Dhanuka Realty Limited
For Dhanuka Realty Limited


(Yogesh Dhanuka)
Managing Director

Yogesh Dhanuka 07705
Managing Director
DIN: - 01437705

For Dhanuka Realty Ltd.


Director

Priti Dhanuka
Director cum CFO
DIN: - 08653122



DHANUKA REALTY LIMITED

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To,

Date: - 30/05/2022

National Stock Exchange of India Ltd.,
Exchange Plaza, Plot no. C/1, G Block,
Bandra Kurla Complex, Bandra (E),
Mumbai- 400051

Symbol: - DRL

Sub: - Declaration for un-modified opinion with Audit Report on Audited Consolidated and Standalone Financial Result for the half year and year ended on 31st March, 2022.

Dear Sir/ Madam,

We hereby confirm and declare that the Statutory Auditors of the Company M/s Ajay Kumar Vijayvergia and Associates, Chartered Accountant (FRN 003833C) has issued Audit Report with un-modified opinion(s) in respect of Annual Audited Standalone and Consolidated Financial Results for the half year and year ended on 31st March, 2022.

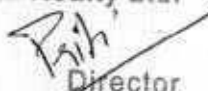
Kindly take the same on your records.

Thanking you,

For Dhanuka Realty Limited
For Dhanuka Realty Limited


(Yogesh Dhanuka)
Managing Director
Yogesh Dhanuka
Managing Director
DIN: - 01437705

For Dhanuka Realty Ltd.


Priti Dhanuka
Director cum CFO
DIN: - 08653122



DHANUKA REALTY LIMITED

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Brief Profile of M/s Mahendra Khandelwal & Co. as follows:

Name: Mahendra Khandelwal & Co.

Address: 202, Prism Tower, Opp Lal Kothi, Tonk Road, Jaipur, Rajasthan

Appointment as: Secretarial Auditor

Term of Appointment: For the Financial Year 2022-2023

Appointment on: 30th May, 2022

Brief Profile: Mr. Mahendra Khandelwal, Proprietor of Mahendra Khandelwal & Co. Is a fellow member of Institute of Company Secretary of India and having a rich experience of more than 19 years in dealing with matters related to Companies Act, 2013 including compliance of companies i.e. Public and Private (Listed/ unlisted) under various acts and rules with authorities like, Registrar of Companies, SEBI, RBI and other local authorities.

Brief Profile of M/s CHOUHAN DADHICH & CO as follows:

Name: CHOUHAN DADHICH & CO.

Registered Office: C/o R. P. Vyas, Azad Chowk, Malpura-304502, Tonk, Rajasthan.

Branch Office: 29-B, Madrampura, Civil Lines, Ajmer Road, Jaipur-302006, Rajasthan

Appointment as: Internal Auditor

Term of appointment: For the Financial Year 2022-2023.

Appointment on: 30th May, 2022

Brief Profile: CHOUHAN DADHICH & CO., a partnership firm, comprising of two partners namely:

- CA. Surendra Singh Chouhan is a fellow member of ICAI and having vast experience of more than 12 years.
- CA. Anirudh Krishan Dadhich is an associate member of ICAI and having experience of more than 6 years.

The firm is engaged in the activities in the line of Audit and Accountancy, Tax matter, covering a wide range of sub activities related to the profession.

FOR DHANUKA REALTY LIMITED

For Dhanuka Realty Limited

(Company Secretary)

Ankit Sain

Company Secretary and

Compliance Officer

M. No. 44868



DHANUKA REALTY LIMITED

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