



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

Date: - 30/05/2024

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, 2024 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, 2024 together with the Auditors Report.
2. Appointment of M/s Mahendra Khandelwal & Co. Company Secretaries, as Secretarial Auditor of the Company for the Financial Year 2024-2025 (Brief Profile attached).
3. Appointment of S. Bafna & Associates, as Internal Auditor of the Company for the Financial Year 2024-2025 (Brief Profile attached).

The above referred Board Meeting was commenced at 11:00 am and concluded at 08.30pm.

You are requested to take the above on record.

Thanking you,

For Dhanuka Realty Limited

For Dhanuka Realty Limited

Ankit Sain (Company Secretary)

Company Secretary and Compliance Officer

M. No. 44868

DHANUKA REALTY LIMITED

5th Floor, Plot No. C212-213, The Solitaire, Gautam Marg, Hanuman Nagar, Vaishali Nagar, Jaipur-302021
Ph: 0141-4014792 Email: info@dhanukarealty.in, * www.dhanukarealty.in *CIN-L45201RJ2008PLC025705



**AJAY KUMAR VIJAYVERGIA AND ASSOCIATES
CHARTERED ACCOUNTANTS**

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D-25, JAGAN PATH,
C-SCHEME, JAIPUR
TEL. NO. 0141-4045152, 4045051
Mail ID: 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 year ended 31st March, 2024; 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, the aforesaid 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/loss and other comprehensive income and other financial information for the year ended 31st March, 2024.

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. Our responsibilities under those SAs 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 there under, 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 on the standalone financial results.





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Management's Responsibilities for the Standalone Financial Results

These standalone financial results have been prepared on the basis of the interim financial statements. The Company's Management and Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' 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 Management and Board of Directors of the Company are responsible for 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 respective Management and 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 financial reporting process of the Company.





**AJAY KUMAR VIJAYVERGIA AND ASSOCIATES
CHARTERED ACCOUNTANTS**

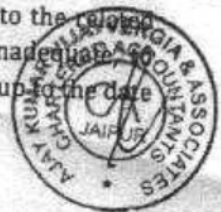
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Auditor's Responsibilities for the Audit of the Standalone Financial Results

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 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:

- 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.
- 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 through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial results in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in standalone financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Director's 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 standalone 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





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of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company 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.

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



(MAHERSHI VIJAYVERGIA)

PARTNER

Membership No.: 423718

UDIN: 24423718BKEDKC3713

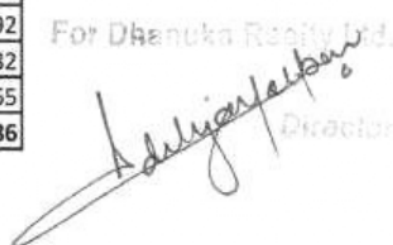
Place: Jaipur

Dated: 30.05.2024

Standalone Statement of Assets and Liabilities as on half year and year ended 31/03/2024		
(Rupees in '00)		
Particulars	Figures as at the year ended 31st March, 2024	Figures as at the year ended 31st March, 2023
I. EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share capital	774004	774004
(b) Reserves and surplus	128403	140695
(c) Money received against share warrants	0	0
(2) Share application money pending allotment	0	0
(3) Non-current liabilities		
(a) Long-term borrowings	81123	205710
(b) Deferred tax liabilities (Net)	0	0
(c) Other Long term liabilities	19270	50079
(d) Long-term provisions	0	0
(4) Current liabilities		
(a) Short-term borrowings	856669	914913
(b) Trade Payables	16496	30594
(c) Other current liabilities	11033	22041
(d) Short-term provisions	350	350
TOTAL	1887348	2138386
II. ASSETS		
(1) Non-current assets		
(a) Fixed assets		
(i) Tangible assets	54	110
(ii) Intangible assets	1740	2348
(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)	55648	51942
(d) Long-term loans and advances	0	0
(e) Other non-current assets	12100	13526
(2) Current assets		
(a) Current investments	0	0
(b) Inventories	1235589	1338530
(c) Trade receivables	52260	0
(d) Cash and cash equivalents	11143	192
(e) Short-term loans and advances	121249	333382
(f) Other current assets	17174	17965
TOTAL	1887348	2138386

For Dhanuka Realty Ltd.

 Director

For Dhanuka Realty Ltd.

 Director

Standalone Statement of Profit And Loss for the half year and year ended 31/03/2024


(Rupees in '00)

Particulars	Half year ended	Preceding Half year ended	Corresponding Half year ended	Year ended	Year ended
	(31/03/2024)	(30/09/2023)	(31/03/2023)	(31/03/2024)	(31/03/2023)
	Audited	Unaudited	Audited	Audited	Audited
I. Revenue from operations	62000	84010	41000	146010	221180
II. Other income	100657	20000	3361	120657	3361
III. Total Revenue (I + II)	162657	104010	44361	266667	224541
IV. Expenses:					
Cost of materials consumed	21454	592	81424	22046	241513
Purchases of Stock-in-Trade	0	0	0	0	0
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	14341	88600	40690	102941	-18730
Employee benefits expense	18898	6000	14478	24898	47937
Finance Cost	52492	53507	50268	105999	105016
Depreciation and amortisation expense	332	332	421	664	832
Other expenses	16895	9222	-58747	26117	49213
Total expenses	124412	158253	128534	282665	425781
V. Profit before exceptional and extraordinary items and tax (III - IV)	38245	-54243	-84173	-15998	-201240
VI. Exceptional items	0	0	0	0	0
VII. Profit before extraordinary items and tax (V - VI)	38245	-54243	-84173	-15998	-201240
VIII. Extraordinary items	0	0	0		0
IX. Profit before tax (VII- VIII)	38245	-54243	-84173	-15998	-201240
X. Tax expense:	-3706	0	-20395	-3706	-49844
(1) Current tax	0	0	0	0	0
(2) Deferred tax	-3706	0	-20395	-3706	-49844
XI. Profit (Loss) for the period from continuing operations (IX-X)	41951	-54243	-63778	-12292	-151396
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)	41951	-54243	-63778	-12292	-151396
XVI. Earnings per equity share:					
(1) Basic	0.54	-0.70	-0.82	-0.16	-1.95
(2) Diluted	0.54	-0.70	-0.82	-0.16	-1.95

For Dhanuka Realty Ltd.


 Director

For Dhanuka Realty Ltd.


 Director


Sunshine
DHANUKA REALTY LIMITED

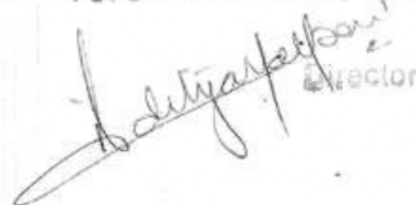
STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31/03/2024

Particular	(Rs. In '00)	
	31.03.2024	31.03.2023
Cash Flows from Operating Activities		
Net Profit Before Tax and Extra Ordinary Items	-12292	-151396
Adjustment For		
Depreciation	664	832
Foreign Exchange		
Gain or loss of Sale of Fixed assets		
Gain or loss of Investment		
Finance Cost		
Provision for Tax	-3707	-49844
Other adjustment of non cash item		
Other adjustment to reconcile Profit		
Total Adjustment to Profit/Loss (A)	(3043)	(49012)
Adjustment For working Capital Change		
Adjustment for Increase/Decrease in Inventories	102941	-18730
Adjustment for Increase/Decrease in Trade Receivables	-52260	62304
Adjustment for Increase/Decrease in Other Current Assets	791	-4,419
Adjustment for Increase/Decrease in Trade Payable	-14097	-14556
Adjustment for Increase/Decrease in other current Liabilities	-11008	13148
Adjustment for Provisions	0	0
Total Adjustment For Working Capital (B)	26367	37747
Total Adjustment to reconcile profit (A+B)	23324	(11265)
Net Cash flow from (Used in) operation	11032	-162661
Dividend Received		
Interest received		
Interest Paid		
Income Tax Paid/ Refund		
Net Cash flow from (Used in) operation before Extra Ordinary	11032	(162661)
Proceeds from Extra Ordinary Items		
Payment for Extra Ordinary Item		
Net Cash flow From operating Activities	11032	(162661)
Cash Flows from Investing Activities		
Proceeds From fixed Assets		0
Proceeds from Investment or Equity Instruments		
Purchase of Fixed Assets		-102
Purchase Of Investments or Equity Instruments		
Proceeds from non- current assets	1426	
Dividend Received		
Cash Receipt from Sale of Interest in Joint Venture		
Cash Payment to acquire Interest in Joint Venture		
Cash flow from loosing 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	1426	-102
Proceeds from Extra Ordinary Items		
Payment for Extra Ordinary Item		
Net Cash flow from (Used in) in Investing Activities	1426	-102
Cash Flows from Financial Activities		
Proceeds From Issuing Shares	0	70000
Proceeds from Issuing Debenture /Bonds/Notes		
Redemption of Preference Share		
Redemption of Debenture		
Proceeds from long term liabilities	-30809	907
Proceeds From Borrowing		
Repayment Of Borrowing	-124587	-31758
Repayment of Short Term Borrowing	-58244	-101540
Proceeds from Short Term Borrowings	0	0
Repayment of short term borrowing		
Short Term Loan and Advances	212133	101904
Securities Premium		105000
Net Cash flow from (Used in) in Financial Activities before Extra	(1507)	144513
Proceeds from Extra Ordinary items		0
Payment for Extra Ordinary Item		0
Net Cash flow from (Used in) in Financial Activities	(1507)	144513
Net increase (decrease) in cash and cash equivalents before effect of	10951	(18250)
Effect of exchange rate change on cash and cash equivalents		
Net increase (decrease) in cash and cash equivalents	10951	(18250)
Cash and cash equivalents at beginning of period	192	18442
Cash and cash equivalents at end of period	11143	192

For Dhanuka Realty Ltd.


 Director

For Dhanuka Realty Ltd.


 Director



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CHARTERED ACCOUNTANTS**

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INDEPENDENT AUDITOR'S REPORT

TO

THE BOARD OF DIRECTORS OF DHANUKA REALTY LIMITED

Report on the Audit of the Consolidated Financial Results

Opinion

We have audited the accompanying consolidated financial results of **DHANUKA REALTY LIMITED** ("the holding company") and its subsidiaries **DHANUKA AFFORDABLE HOUSING PRIVATE LIMITED & TRIVENI KRIPA BUILDHOME PRIVATE LIMITED** (collectively referred to as 'the company' or 'the Group'), for the year ended 31st March, 2024, 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, the aforesaid Consolidated Financial Results:

- i. include the annual financial results of **DHANUKA AFFORDABLE HOUSING PRIVATE LIMITED** and **TRIVENI KRIPA BUILDHOME PRIVATE LIMITED**.
- 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 recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of net profit/loss and other comprehensive income and other financial information of the Group for the year ended 31st March, 2024.

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. 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 in accordance with the Code of Ethics issued





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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 there under, 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 on the consolidated financial results.

Management's and Board of Director's 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 Management and 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 in accordance with the recognition and measurement principles laid down in Indian 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 Management and Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each 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 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 Management and the Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Management and Board of Directors of the Companies included in the Group are responsible for assessing the ability of each company 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 Company 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 is responsible for overseeing the financial reporting process of each company.





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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:

- 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.
- 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 Companies Act, 2013, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial results in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 group 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 to cease to continue as a going





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concern.

- 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.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the Group Entities to express an opinion on 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.

We communicate with those charged with governance of holding company and such other entities included in 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.

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 perform procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matter(s)

a. The consolidated annual financial results include the audited financial information of two subsidiaries, whose financial information reflect total assets (before consolidation adjustments) of Rs. 450.23 lacs as at 31 March 2024, total revenues (before consolidation adjustments) of Rs. 0.00 and total net profit after tax (before consolidation adjustments) of Rs. 0.00 for the year ended on that date, as outflows (before consolidation adjustments) of Rs. 0.00 for the year ended on that date, as considered in the consolidated annual financial results, which have been audited by us.

b. The consolidated annual financial results include the results for the second half year ended 31 March 2024 being the balancing figure between the audited figures in respect of the full financial





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year and the published unaudited first half year of the current financial year which were subject to limited review by us.

Place: Jaipur
Dated: 30.05.2024

For AJAY KUMAR VIJAYVERGIA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 003833C



(MAHERSHI VIJAYVERGIA)
PARTNER

Membership No.: 423718
UDIN: 24423718BKEDKB9137

Consolidated Statement of Assets and Liabilities as on half year and year ended 31/03/2024		
(Rs. In '00)		
Particulars	Figures as at the year ended 31st March, 2024	Figures as at the year ended 31st March 2023
I. EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share capital	774004	774004
(b) Reserves and surplus	125250	23326
(c) Money received against share warrants	0	0
(2) Share application money pending allotment		
(3) Non-current liabilities		
(a) Long-term borrowings	85469	209676
(b) Deferred tax liabilities (Net)	0	0
(c) Other Long term liabilities	19270	50079
(d) Long-term provisions	0	0
(4) Current liabilities		
(a) Short-term borrowings	847368	904682
(b) Trade Payables	30577	51822
(c) Other current liabilities	174735	201606
(d) Short-term provisions	937	872
TOTAL	2057610	2216067
II. ASSETS		
(1) Non-current assets		
(a) Fixed assets		
(i) Tangible assets	22814	31588
(ii) Intangible assets	1740	2348
(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)	129924	165459
(d) Goodwill on Consolidation	197215	197215
(e) Other non-current assets	30080	31506
(2) Current assets		
(a) Current investments	0	0
(b) Inventories	1455847	1558787
(c) Trade receivables	60049	24844
(d) Cash and cash equivalents	26920	5580
(e) Short-term loans and advances	97104	123727
(f) Other current assets	35917	75013
TOTAL	2057610	2216067

For Dhanuka Realty Ltd.

[Signature]
Director

For Dhanuka Realty Ltd.

[Signature]
Director


Sunshine

DHANUKA REALTY LIMITED

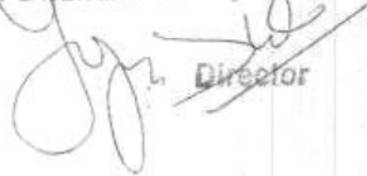
5th Floor, Plot No. C212-213, The Solitaire, Gautam Marg, Hanuman Nagar, Vaishali Nagar, Jaipur-302021
Ph: 0141-4014792 Email: info@dhanukarealty.in, * www.dhanukarealty.in *CIN-L45201RJ2008PLC025705

Consolidated Statement of Profit And Loss for the half year and year ended 31/03/2024

(Rs. In'00)

Particulars	Half year ended (31/03/2024)	Preceding Half year ended (30/09/2023)	Corresponding Half year ended (31/03/2023)	Year ended (31/03/2024)	Year ended (31/03/2023)
	Audited	Un-audited	Audited	Audited	Audited
I. Revenue from operations	62000.00	84010	11208	146010	221180
II. Other income	248828.00	75312	148118	324140	150421
III. Total Revenue (I + II)	310828.00	159322	159326	470150	371601
IV. Expenses:					
Cost of materials consumed	21232.00	4592	94315	25824	245129
Purchases of Stock-in-Trade	0.00	0	0	0	0
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	14340.00	88601	40690	102941	-18730
Employee benefits expense	20998.00	8100	16579	29098	55888
Finance Cost	52493.00	53511	50373	106004	105358
Depreciation and amortisation expense	5178.00	5177	5205	10355	10401
Other expenses	31084.00	27337	-45743	58421	84120
Total expenses	145325.00	187318	161419	332643	482166
V. Profit before exceptional and extraordinary items and tax (III - IV)	165503.00	-27996	-2093	137507	-110565
VI. Exceptional items	0.00	0	0	0	0
VII. Profit before extraordinary items and tax (V - VI)	165503.00	-27996	-2093	137507	-110565
VIII. Extraordinary items	0.00	0	0	0	0
IX. Profit before tax (VII- VIII)	165503.00	-27996	-2093	137507	-110565
X. Tax expense:	35583.00	0	259	35583	-27023
(1) Current tax	48.00	0	0	48	0
(2) Deferred tax	35535.00	0	259	35535	-27023
(2) Prior Period taxes	0.00	0	0	0	0
XI. Profit (Loss) for the period from continuing operations (IX-X)	129920.00	-27996	-2352	101924	-83542
XII. Profit/(loss) from discontinuing operations	0.00	0	0	0	0
XIII. Tax expense of discontinuing operations	0.00	0	0	0	0
XIV. Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	0.00	0	0	0	0
XV. Profit (Loss) for the period (XI + XIV)	129920.00	-27996	-2352	101924	-83542
XVI. Earnings per equity share:					
(1) Basic	1.67	-0.36	-0.03	1.37	-1.13
(2) Diluted	1.67	-0.36	-0.03	1.37	-1.13

For Dhanuka Realty Ltd.


 Director

For Dhanuka Realty Ltd.


 Director


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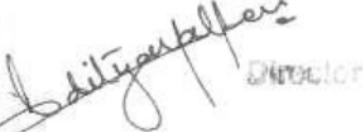
CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31/03/2024

Particular	(Rs. In '00)	
	31.03.2024	31.03.2023
Cash Flows from Operating Activities		
Net Profit Before Tax and Extra Ordinary Items	101924	-83542
Adjustment For		
Depreciation	10355	10401
Foreign Exchange		0
Gain or loss of Sale of Fixed assets		
Gain or loss of Investment		0
Finance Cost		0
Provision for tax	35583	-27023
Other adjustment of non cash item		0
Other adjustment to reconcile Profit		0
Total Adjustment to Profit/Loss (A)	147862	(100164)
Adjustment For working Capital Change		
Adjustment for Increase/Decrease in Inventories	102940	-18730
Adjustment for Increase/Decrease in Trade	-35204	65147
Adjustment for Increase/Decrease in Other	39096	30,588
Adjustment for Increase/Decrease in Trade	-21245	-30762
Adjustment for Increase/Decrease in other	-26871	34619
Adjustment for Provisions	65	-796
Total Adjustment For Working Capital (B)	58781	80066
Total Adjustment to reconcile profit (A+B)	206643	(20098)
Net Cash flow from (Used in) operation	206643	(20098)
Dividend Received	0	0
Interest received	0	0
Interest Paid	0	0
Income Tax Paid/ Refund	0	0
Net Cash flow from (Used in) operation before Extra	206643	(20098)
Proceeds from Extra Ordinary Items	0	0
Payment for Extra Ordinary Item	0	0
Net Cash flow From operating Activities	206643	(20098)
Cash Flows from Investing Activities		
Proceeds From fixed Assets	0	0
Proceeds from Investment or Equity Instruments	0	0
Purchase of Fixed Assets	-974	-106
Proceeds from non- current assets	1426	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	0	0
Net Cash flow from (Used in) in Investing Activities	452	-106
Proceeds from Extra Ordinary Items	0	0
Payment for Extra Ordinary Item	0	0
Net Cash flow from (Used in) in Investing Activities	452	-106
Cash Flows from Financial Activities		
Proceeds From issuing Shares		70000
Proceeds from Securities Premium		105000
Proceeds from issuing debentures/bonds/notes		-118363
Redemption of Preference Share		0
Redemption of Debenture		0
Proceeds from other Equity Instruments		0
Proceeds From Borrowing		0
Repayment Of Long term Borrowing	-124207	-31697
Repayment of short term borrowings	-57314	0
Proceeds from Short Term Borrowings		0
Other long term liabilities	30809	907
Short term loans and advance	26623	-30632
Net Cash flow from (Used in) in Financial Activities	-185707	(4785)
Proceeds from Extra Ordinary Items	0	0
Payment for Extra Ordinary Item	0	0
Net Cash flow from (Used in) in Financial Activities	-185707	(4785)
Net increase (decrease) in cash and cash equivalents	21340	(24989)
Effect of exchange rate change on cash and cash		0
Net increase (decrease) in cash and cash equivalents	21340	(24989)
Cash and cash equivalents at beginning of period	5580	30569
Cash and cash equivalents at end of period	26920	5580

For Dhanuka Realty Ltd.


 Director

For Dhanuka Realty Ltd.

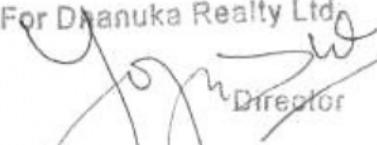

 Director



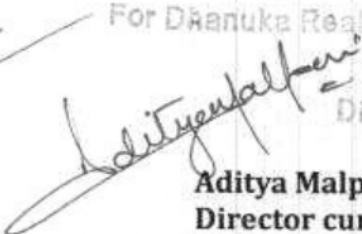
Notes to the Statement of Standalone and Consolidated Financial Results for the half year and year ended as on 31st March, 2024.

1. The Financial 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 30, 2024. The above results for the year ended March 31, 2024 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 2nd half year 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, 2024.
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 Ltd.

Director

Yogesh Dhanuka
Managing Director
DIN: - 01437705

For Dhanuka Realty Ltd.

Director

Aditya Malpani
Director cum CFO
DIN: - 06428810


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

Date: - 30/05/2024

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, 2024.

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, 2024.

Kindly take the same on your records.

Thanking you,

For Dhanuka Realty Limited

For Dhanuka Realty Ltd.

Director

Yogesh Dhanuka
Managing Director
DIN: - 01437705

For Dhanuka Realty Ltd.

Director

Aditya Malpani
Director cum CFO
DIN: - 06428810

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Terms of Appointment and 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 2024-2025
Appointment on: 30th May, 2024

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 21 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.

Terms of Appointment and Brief Profile of M/s S. Bafna & Associates as follows:

Name: S. Bafna & Associates
Registered Office: 202, Anukampa Mansion-II, M.I. Road, Jaipur, Rajasthan-302001
Appointment as: Internal Auditor
Term of appointment: For the Financial Year 2024-2025.
Appointment on: 30th May, 2024

Brief Profile: S. Bafna & Associates, a partnership firm, comprising of two partners namely:

- CS Shubham Bafna having an experience of more than 6 years in Internal Auditing, Controls, Accounting, Income Tax Audit, GST Audit, Tax Planning, CSR Audit, Process Audit.
- CA. Ankit Murarka is an associate member of ICAI and having experience of more than 8 years in GST, Income Tax and Litigation Matters.

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 and specialize in Internal Auditing, Controls, Accounting, Income Tax Audit, GST Audit, Tax Planning, GST Reconciliations.

FOR DHANUKA REALTY LIMITED

For Dhanuka Realty Limited

Ankit Sain (Company Secretary)

**Company Secretary and
Compliance Officer
M. No. 44868**

DHANUKA REALTY LIMITED

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