



Homes with a little more...



14-02-2025

To  
Department of Corporate Services  
Bombay Stock Exchange Limited  
25th Floor, PhirozeJeeBhoy Towers  
Dalal Street, Mumbai - 400 001

**Scrip Code: BSE: 511634 | ISIN: INE919M01026**

**Sub: Outcome of the Board Meeting held on 14th February 2025 and Submission of Unaudited Financial Results (Standalone) for the Quarter and Nine months ended December 31, 2024 as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

**Ref: Regulation 30 and 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015**

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 (read with Part A of Schedule III), 33 and other applicable provisions of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("SEBI Listing Regulation"), we wish to inform you that the Board of Directors of the Company at its meeting held Today i.e., on 14th February 2025 has considered and approved:

1. The Unaudited Financial Results (Standalone) of the Company for the quarter and nine months ended December 31, 2024.
2. The Resignation of Statutory Auditor M/S. M N & Associates, Chartered Accountants of the Company.

A copy of the Unaudited Financial Results along with the Limited Review Report issued by the Statutory Auditors, are enclosed herewith.

The Board Meeting commenced at 04:00 PM and Concluded at 05:30 PM

This is for your information and record.

Yours faithfully,

**For DUGAR HOUSING DEVELOPMENTS LIMITED**

**LAKSHMAIAH DEVARAJULU  
WHOLE TIME DIRECTOR  
DIN: 07704260**

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Dugar Towers, 7th Floor, 123, Marshalls Road, Egmore, Chennai - 600 008, INDIA.

**P : 044 2858 7878 E : housing@dugar.in W : www.dhousingl.in**

**CIN No. : L65922TN1992PLC023689**

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# M N & ASSOCIATES

## CHARTERED ACCOUNTANTS

97/C, Melpadi Muthu Naicken Street, Nungambakkam, Chennai – 600 034.

☎: + 91 98415 50109 / 📠: 044 – 28279093

Email : mnandassociates@outlook.com

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**LIMITED REVIEW REPORT TO THE BOARD OF DIRECTORS OF DUGAR HOUSING DEVELOPMENT LIMITED.**

**Review Report to the Board of Directors of DUGAR HOUSING DEVELOPMENT LIMITED**

We have reviewed the accompanying statement of unaudited financial results of DUGAR HOUSING DEVELOPMENT LIMITED (“The Company”) for the Quarter ended December 31, 2024, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No.CIR/CFD/FAC/62/2016 dated July 5, 2016.

This statement which is the responsibility of the Company’s Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 “Interim Financial Reporting” (“Ind AS 34”), prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

We conducted our review 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with aforesaid 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, as modified by Circular No.CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Chennai  
Date: 14.02.2025



UDIN: 25239773BMLYLT4751

**For M N & Associates**  
**FRN: 0181675**

*Neha*  
**Neha Bokdia**  
**Partner**

**Mem No: 239773**

**DUGAR HOUSING DEVELOPMENTS LTD.**

Regd. Office : Dugar Towers, 7th Floor, 34 (123), Marshalls Road, Egmore Chennai 600 008.

Website : www.dhousingl.in Email : housing@dugar.in

CIN : L65922TN1992PLC023689

**Statement of Un-audited results for the quarter and nine months ended 31<sup>st</sup> December 2024**

(Rupees in Lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Income</b>						
Revenue from operations	-	30.00	-	30.00	-	0.19
Other Income	-	-	-	-	-	-
Balance Written back	-	-	-	-	-	-
<b>Total Income</b>	-	<b>30.00</b>	-	<b>30.00</b>	-	-
<b>Expenses</b>						
Employee benefits expense	1.71	0.94	1.85	2.65	5.56	7.67
Finance costs	-	-	-	-	-	-
Depreciation and amortization expense	-	-	-	-	-	-
Other expenses	1.23	1.17	2.90	7.18	13.94	12.78
Fair value adjustment to Profit and loss account	-	-	-	-	-	-
<b>Total Expenses</b>	<b>2.94</b>	<b>2.11</b>	<b>4.75</b>	<b>9.83</b>	<b>19.50</b>	<b>20.44</b>
<b>Profit Before Tax</b>	<b>(2.94)</b>	<b>27.89</b>	<b>(4.75)</b>	<b>20.17</b>	<b>(19.50)</b>	<b>(20.25)</b>
<b>Tax Expense</b>						
Current Tax	-	-	-	-	-	-
Deferred Tax	-	-	-	-	-	-
<b>Total Tax Expense</b>	-	-	-	-	-	-
<b>Profit for the period</b>	<b>(2.94)</b>	<b>27.89</b>	<b>(4.75)</b>	<b>20.17</b>	<b>(19.50)</b>	<b>(20.25)</b>
Other Comprehensive Income	-	-	-	-	-	-
Total Comprehensive Income / ( Loss ) for the period	(2.94)	27.89	(4.75)	20.17	(19.50)	(20.25)
Paid up Share Capital	30.00	30.00	30.00	30.00	30.00	30.00
Earnings Per Share ( Per Value Rs. 10 Each)	(0.10)	0.93	(0.16)	0.67	(0.65)	(0.68)
Basic Earnings per share	(0.10)	0.93	(0.16)	0.67	(0.65)	(0.68)
Diluted earnings per share	(0.10)	0.93	(0.16)	0.67	(0.65)	(0.68)

**Notes:**

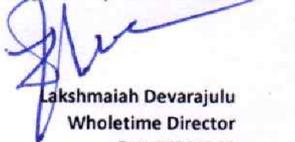
1. The above results have been reviewed by the audit committee and approved by the board of directors of the company at its  
2. This Statement has been prepared in accordance with the Companies( Indian Accounting Standards) Rules, 2015 (Ind AS), Prescribed under Section 133 of the Companies Act, 2013, and other recognised accounting practices and policies to the extent applicable.

3. The company does not have multiple business segment and consequently, requirement of reporting of segment wise results does not arise.

4. The figures for three months ended 31<sup>st</sup> December 2023 and 31<sup>st</sup> December 2024 are balancing figure between audited figures in respect of the full financial year and published

5. The figures in the previous year / Previous period have been regrouped and reclassified as necessary.

For Dugar Housing Developments Limited



Lakshmaiah Devarajulu  
Wholetime Director  
DIN 07704260

Place - Chennai

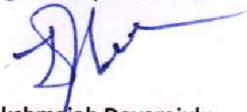
Date -14/02/2025

**DUGAR HOUSING DEVELOPMENTS LIMITED**  
Statement of Assets and Liabilities as at 31.12.2024

(Rupees in Lakhs)

Particulars	As at 31.12.2024 (Unaudited)	As at 31.03.2024 (Audited)
<b>ASSETS</b>		
Non-current assets		
Property, Plant and Equipment	0.88	0.88
Investments	8.06	8.06
Security Deposits	0.93	4.93
Other current Assets	5.51	-
Other non-current assets	12.35	12.35
Current assets		
Financial Assets		
Cash and cash equivalents	0.56	0.86
Other current assets	-	0.51
<b>Total Assets</b>	<b>28.29</b>	<b>27.60</b>
<b>EQUITY AND LIABILITIES Equity</b>		
Equity Share capital	30.00	30.00
Other Equity	(100.26)	(120.43)
<b>Total Equity</b>	<b>(70.26)</b>	<b>(90.43)</b>
<b>LIABILITIES</b>		
Financial Liabilities		
Borrowings	51.38	46.50
Trade payables	42.91	67.56
Other financial	4.26	3.87
Current liabilities		
TDS	-	0.10
<b>Total Equity and Liabilities</b>	<b>28.29</b>	<b>27.60</b>

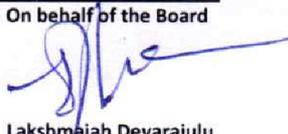
For Dugar Housing Developments Ltd.

  
 Lakshmaiah Devarajulu  
 Wholetime Director  
 DIN-07704260

Place : Chennai  
Date -14/02/2025

DUGAR HOUSING DEVELOPMENTS LTD.			
CIN : L65922TN1992PLC023689			
Dugar Towers, 7th Floor, 34 (123), Marshalls Road, Egmore Chennai 600 008.			
UN-AUDITED CASH FLOW STATEMENT FOR THE QUARTERLY YEAR ENDED 31 <sup>st</sup> DECEMBER, 2024			
(All figures are in Rupees, unless otherwise stated.)		(Rupees in lakhs)	
	Nine months ended 31.12.2024 (Unaudited)	Nine months ended 31.12.2023 (Unaudited)	
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit before Taxation	- 20.17	- (4.75)	
<b>Adjustments for</b>			
Depreciation	-	-	
Net Gain/(Loss) on financial Liabilities designated as at FVTPL	-	-	
Interest Income	-	-	
Financial Charges	-	-	
<b>Operating Profit before Working Capital changes</b>	<b>- 20.17</b>	<b>- (4.75)</b>	
<b>Adjustments for Working Capital Changes</b>			
Increase/(Decrease) in Short Term Borrowings	-	-	
Increase/(Decrease) in Trade Payables	(24.65)	(7.50)	
Increase/(Decrease) in Other Financial Liabilities	0.39	-	
Increase/(Decrease) in Security deposits	4.00	-	
Increase/(Decrease) in Other Current Liabilities	-	1.85	
(Increase)/Decrease in Long Term Loans & Advances	-	-	
(Increase)/Decrease in Trade Receivables	-	-	
(Increase)/Decrease in Short Term Loans & Advances	-	9.94	
(Increase)/Decrease in Other Current Assets	(5.00)	-	4.29
<b>Cash generated from Operations</b>	<b>- (5.08)</b>	<b>- (0.46)</b>	
<b>Direct Taxes Paid (including Tax Deducted at Source)</b>	<b>- (0.10)</b>	<b>- -</b>	
<b>Net Cash Generated from Operating Activities</b>	<b>- (5.18)</b>	<b>- (0.46)</b>	
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>			
Capital Expenditure on Property Plant and Equipments	-	-	
<b>Net Cash Flow from Investing Activities</b>	<b>- -</b>	<b>- -</b>	
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>			
Financial Charges	-	-	
Proceeds from Borrowings	4.88	-	
Proceeds Of Loans (Net off repayments)	-	-	
<b>Net Cash Flow from Financing Activities</b>	<b>- 4.88</b>	<b>- -</b>	
<b>NET INCREASE/(DECREASE) IN CASH &amp; BANK BALANCES</b>	<b>- (0.30)</b>	<b>- (0.46)</b>	
<b>OPENING CASH &amp; BANK BALANCES</b>	<b>- 0.86</b>	<b>- 1.22</b>	
Cash in Hand (including Remittances in Transit)	-	0.50	
Balance with Banks (including Cheques on Hand)	-	0.36	
<b>CLOSING CASH &amp; BANK BALANCES</b>	<b>- 0.56</b>	<b>- 0.76</b>	
Cash in Hand (including Remittances in Transit)	-	0.50	
Balance with Banks (including Cheques on Hand)	-	0.06	

For and On behalf of the Board

  
 Lakshmaiah Devarajulu  
 Wholetime Director  
 DIN - 07704260

Place : Chennai  
Date -14/02/2025