



Homes with a little more...



DUGAR
HOUSING DEVELOPMENTS LIMITED

30th May, 2025

To,
The Chief General Manager
Listing Operation, BSE Limited,
P. J. Towers, Dalal Street,
Mumbai - 400 001.

Subject: Outcome of Board Meeting held on Friday, 30th May 2025.
Scrip Code: 511634

Dear Sir / Madam,

With reference to the above-captioned subjects and in terms of provisions of Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, we wish to inform you that the Board of Directors of the Company has, at its Meeting held today i.e. Friday 30th May, 2025, inter-alia considered and approved:

1. The Standalone Audited Financial Results for the quarter and year ended 31st March, 2025, along with the Auditors' Report issued by M Sahu & Co., Chartered Accountants, Statutory Auditor of the Company in accordance with the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the same is attached herewith.

The declaration that the Report of Statutory Auditors is with unmodified opinion with respect to Standalone Audited Financial Results for the quarter and year ended 31st March, 2025 and the same is attached herewith.

The meeting of the Board of Directors was commenced at 05:45 P.M. and concluded with a vote of thanks at 08:15 P.M.

Kindly take the same on your records.
Thanking You,

Yours Sincerely,

For Dugar Housing Developments Limited,

Ulhas Deosthale
Director
DIN: 09215291

Encl: a/a

Dugar Housing Developments Limited.

Registered Office : Dugar Towers, 7th Floor, 123 , Marshalls Road, Egmore, Chennai- 600 008.

Tel No. : 044 2858 7878

Website: www.dhousingl.in.

CIN No.:L65922TN1992PLC023689

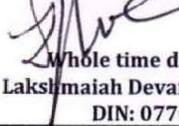
STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

(Rs. in Lakhs)

Sr No	Particulars	Quarter Ended			Year Ended	
		31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income					
	Revenue from operations	-	-	0.19	30.00	0.19
	Other Income	0.23	-	-	0.23	-
	Total Revenue	0.23	-	0.19	30.23	0.19
2	Expenses					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchases of Traded Goods	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
	(d) Employee Benefit Expenses	1.51	1.71	1.19	4.16	7.67
	(e) Finance Cost	-	-	-	-	-
	(f) Depreciation and amortisation expense	-	-	-	-	-
	(g) Other expenses	15.39	1.23	-	22.57	12.78
	Total expenses	16.90	2.94	1.19	26.73	20.45
3	Profit Before Tax and Exceptional Items	(16.67)	(2.94)	(1.00)	3.50	(20.26)
	Add: Exceptional item	-	-	-	-	-
	Profit/(Loss) before tax after exceptional items	(16.67)	(2.94)	(1.00)	3.50	(20.26)
4	Tax Expense					
	1) Current Tax	-	-	-	-	-
	2) Income Tax of Earlier Year	-	-	-	-	-
	3) Deferred Tax	-	-	-	-	-
5	Profit / (Loss) for the period	(16.67)	(2.94)	(1.00)	3.50	(20.26)
6	Other Comprehensive Income/(Loss)					
	(i) Items that will not be reclassified to profit or loss					
	Remeasurement of Defined benefit plans	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss					
	Remeasurement of Defined benefit plans	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-
7	Total Comprehensive income for the period	(16.67)	(2.94)	(1.00)	3.50	(20.26)
	Paid up Equity Share Capital (Face Value of Rs 10/- each)	496.60	30.00	30.00	496.60	30.00
	Earnings per equity share					
	(a) Basic	(0.34)	(0.98)	(0.33)	0.07	(6.75)
	(b) Diluted	(0.34)	(0.98)	(0.33)	0.07	(6.75)

For Dugar Housing Developments Limited




 Whole time director
 Lakshmaiah Devarajulu
 DIN: 07704260

Place: Chennai.
Date: 30/05/2025

Notes to Standalone Financial Results

1. The above results which are published have been reviewed and approved by the Board of Directors of the Company at their meeting held on 30th May, 2025. The financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules Issued thereunder and the other accounting principles generally accepted in India.) The audited financial results for the three months' period and year ended March 31, 2025 have been audited by the Statutory Auditors.
2. The above standalone financial results have been reviewed and recommended by Audit Committee and have been approved and taken on record by Board of Directors at its meeting on 30th May,2025.
3. Figures for the previous periods have been regrouped and/or rearranged and/or reclassified wherever necessary to make them comparable with those of current periods.



Dugar Housing Developments Limited.

Registered Office : Dugar Towers, 7th Floor, 123 , Marshalls Road, Egmore, Chennai- 600 008.

Tel No. : 044 2858 7878

Website: www.dhousingl.in.

CIN No.: L27110GJ1989PLC011748

STANDALONE STATEMENT OF ASSET AND LIABILITIES AS AT MARCH 31, 2025

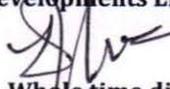
(Rs. in Lakhs)

Sr No.	Particulars	31/03/2025 (Audited)	31/03/2024 (Audited)
1)	Non-current assets		
	(a) Property, Plant and Equipment	0.88	0.88
	(b) Financial Assets		
	(i) Investments	1.43	8.06
	(ii) Loans	2.85	-
	(c) Other non-current assets	0.93	4.93
	Total Non-current assets	6.10	13.88
2)	Current assets		
	(a) Financial Assets		
	(i) Cash and cash equivalents	0.25	0.86
	(ii) Others	-	0.51
	(b) Current tax assets (Net)	13.85	12.35
	(c) Other current assets	4.79	-
	Total - Current assets	18.89	13.72
	Total ASSETS	24.98	27.60
	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share capital	30.00	30.00
	(b) Other Equity	(116.93)	(120.43)
	Total	(86.93)	(90.43)
	LIABILITIES		
1)	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	11.77	-
	(ii) Trade Payables	0.87	3.29
	(iii) Other Financial liabilities	-	114.64
	Total - Non - current liabilities	12.64	117.92
2)	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	98.74	-
	(b) Other current liabilities	0.52	0.10
	Total - current liabilities	99.27	0.10
	Total	111.91	118.03
	Total Equity and Liabilities	24.98	27.60

For Dugar Housing Developments Limited

Place: Chennai.
Date: 30/05/2025




 Whole time director
 Lakshmaiah Devarajulu
 DIN: 07704260

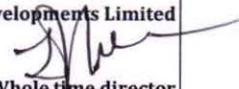
Dugar Housing Developments Limited.
Cash Flow Statement for the Year ended 31st March 2025
CIN No.:L65922TN1992PLC023689

(INR in lakhs)

Particulars	For the years ended	
	31 March 2025	31 March 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before tax	3.50	(20.26)
Adjustments for:		
Impairment of financial assets	7.28	-
Loss on Investment	7.86	-
Fair value gain on investments (unrealised)	(0.23)	-
Operating profit/(loss) before working capital changes	18.41	(20.26)
Adjustments for changes working capital		
(Increase)/Decrease in Other financial assets and other current assets	(4.63)	24.63
Increase/(Decrease) in Trade Payable	(2.41)	(85.19)
Increase/(Decrease) in Other Current Liability	3.43	(0.02)
Cash flow from operating activities post working capital changes	14.80	(80.83)
Income tax paid (net)	-	-
Net cash flow from operating activities (A)	14.80	(80.83)
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	-	-
Sale of property, plant and equipment	-	-
Interest received	-	-
Investment in Fixed Deposits	-	-
Net cash flows from investing activities (B)	-	-
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Proceed from long term/short term borrowings	13.10	79.22
Repayment of long term/short term borrowings	(28.50)	-
Net cash used in financing activities (C)	(15.40)	79.22
Net Increase in cash and cash equivalents (A+B+C)	(0.60)	(1.61)
Cash and cash equivalents at the beginning of the year	0.86	2.47
Cash and cash equivalents at the end of the year	0.25	0.86

For Dugar Housing Developments Limited




 Whole time director
 Shmaial Devarajulu
 DIN: 07704260

Place: Chennai.
 Date: 30/05/2025



Independent Auditor's Report on Audited Financial Results of Dugar Housing Developments Limited for the quarter and year ended 31st March 2025 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

TO,

THE BOARD OF DIRECTORS OF

Dugar Housing Developments Limited.

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying financial results of **Dugar Housing Developments Limited** (the company) for quarter and year ended 31st March, 2025 (the "Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (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; and
- ii. gives a true and fair view in conformity with recognition and measurement principles laid down in the applicable Indian Accounting Standard and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2025.

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, as amended ("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 standalone financial results under the provisions of the Act 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.

Management's Responsibilities for the Financial Results

These standalone financial results have been prepared on the basis of the standalone annual financial statements. The Company's Management and Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information 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. 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 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 Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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 Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, 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 explaining our opinion on whether the Company has adequate internal financial controls system 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 made by management.
- Conclude on the appropriateness of management'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 financial statements 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.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of





our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

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.

Other matter

- (i) The Statement includes the results for the quarter ended 31st March, 2025 being the balancing figures between the audited figures in respect of full financial year ended 31st March, 2025 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.
- (ii) The financial results for the quarters ended June 30, 2024, September 30, 2024, and December 31, 2024, included in the accompanying standalone financial statements, were audited/reviewed by the predecessor auditor, whose reports have been furnished to us, and our opinion in so far as it relates to the amounts and disclosures included for those quarters is based solely on the reports of the said auditor.

Our opinion is not modified in respect of above matter.

For M Sahu & Co
Chartered Accountants
Firm Registration No: 130001W

MANOJKUMAR
SHIVKISHOR
SAHU

Partner (Manojkumar Sahu)
Membership No: 132623

UDIN: 25132623BMCYUS3997.



Date: 30th May, 2025
Place: Vadodara



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DUGAR
HOUSING DEVELOPMENTS LIMITED

To,
The Department of Corporate Services,
Bombay Stock Exchange Limited
14th Floor, P.J. Towers,
Dalal Street, Mumbai - 400 001.

Dear Sir/ Madam,

Subject: - Declaration pursuant to Regulation 33(3)(d) of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2016.
BSE Scrip Code: 511634

In terms of provision of Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended by the SEBI (Listing Obligation and Disclosure Requirements) (Amendment) Regulation, 2016, vide notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and circular no CIR/CFD/CMD/56/2016 dated May 27, 2016, we declare that the Statutory Auditors of the Company, M Sahu & Co., Chartered Accountants, have issued an Audit Report with Unmodified Opinion on Standalone Audited Financial Results of the Company for the quarter and financial year ended 31st March, 2025.

The declaration is submitted for your kind information and record.

Kindly take the same on records.

Thanking You,

Yours Truly,

For Dugar Housing Developments Limited,

Ulhas Deosthale
Director
DIN: 09215291
Encl: a/a