

# DHENU BUILDCON INFRA LIMITED

C-4 D Wing, Sunder Park CHS LTD, Jeevan Nagar, Near Sai Baba Temple, Andheri,  
Mumbai, Mumbai, Maharashtra, India, 400053 Contact No: +91-7977599535 CIN:  
L10100MH1909PLC000300

Email: [dhenubuildcon@gmail.com](mailto:dhenubuildcon@gmail.com) Website: [www.dhenubuildconinfra.com](http://www.dhenubuildconinfra.com)

**27<sup>th</sup> MAY, 2024**

## **BSE Limited**

Corporate Services Department,  
Dalal Street, Fort  
Mumbai - 400001

**Ref:** Scrip ID: - **DHENUBUILD** Scrip Code: - **501945**

**Sub :** **Outcome of the Board Meeting**

**Ref: Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**Dear Sir/Madam,**

This is to inform you that the Board of Directors of the Company at their Meeting held today on **27<sup>th</sup> MAY, 2024**, *inter alia*, has approved and taken on record the following –

1. To adopt Standalone Audited Financial Results of the Company for the Fourth Quarter and year ended **31<sup>st</sup> March, 2024**; along with the Auditors Report thereto;
2. Declaration of Un-modified opinion on the Audited Financial Results for the Fourth Quarter & year ended **31<sup>st</sup> March, 2024**.
3. Appointment of M/s. S.M. Bhatt & Associates, Chartered Accountant as an Internal Auditor of the Company for the financial Year 2024-25
4. Appointment of M/s. Ritika Agrawal & Associates as Secretarial Auditor of the Company for the Financial Year 2023-2024.

The Meeting of Board of Directors commenced at 01:00 p.m. and concluded at 02:30 p.m.

Kindly take the same on your record and oblige.

Thanking You,  
Yours Faithfully,

**FOR DHENU BUILDCON INFRA LIMITED**

**SAMIRA MAHARISHI**  
**Director & CFO**  
**DIN: 07089229**

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## ANNEXRURE-A

### INFORMATION PURSUANT TO REGULATION 30 OF (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 READ WITH MASTER SEBI CIRCULAR DATED JULY 11, 2023 & SEBI CIRCULAR DATED JULY 13, 2023 FOR APPOINTMENT OF INTERNAL AUDITOR AND SECRETARIAL AUDITOR

<b>Name of Auditor</b>	M/s S.M. Bhatt & Associates	M/s. Ritika Agrawal & Associates
<b>Reason for Change viz appointment, resignation, removal, death or otherwise</b>	Appointment	Appointment
<b>Designation</b>	Internal Auditor	Secretarial Auditor
<b>Brief profile of services offered (In case of appointment)</b>	<b>Field of Experience:</b> Internal Audit, IFRS, Taxation <b>Terms of appointment:</b> To conduct Internal Audit for the financial year 2024-25. <b>About the auditor:</b> Practicing Chartered Accountant Firm with expertise in Internal audit, taxation, GST and corporate finance etc.	<b>Field of Experience:</b> Secretarial Audit, Companies Act, SEBI Regulations <b>Terms of appointment:</b> To conduct Secretarial Audit for the financial year 2023-24. <b>About the auditor:</b> Peer Reviewed Practicing Company Secretaries Firm with expertise in Secretarial Audit, Companies Act, SEBI Regulations etc.

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## STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31ST MARCH 2024

(Rupees in Lakhs except EPS)

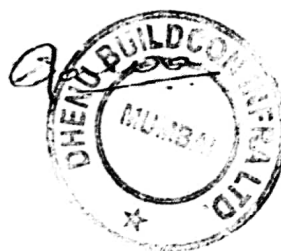
Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2024 (Audited)	31.12.2023 (Unaudited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.03.2023 (Audited)
	<b>Revenue from operations</b>					
(i)	Interest Income	-	-	-	-	-
(ii)	Dividend Income	-	-	-	-	-
(iii)	Rental Income	-	-	-	-	-
(iv)	Fees and commission Income	-	-	-	-	-
(v)	Net gain on fair value changes	-	-	-	-	-
	Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-
(vi)	Sale of products(including Excise Duty)	-	-	-	-	-
(vii)	Sale of services	-	-	-	-	-
(ix)	Others	-	-	-	-	-
(I)	<b>Total Revenue from operations</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
(II)	Other Income	0.000	0.000	0.000	0.000	0.000
(III)	<b>Total Income (I+II)</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
	<b>Expenses</b>					
(i)	Finance Costs	-	0.009	-	0.009	-
(ii)	Fees and commission expense	-	-	-	-	-
(iii)	Net loss on fair value changes	-	-	-	-	-
	Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-
(iv)	Impairment on financial instruments	-	-	-	-	-
(v)	Cost of materials consumed	-	-	-	-	-
(vi)	Purchases of Stock-in-trade	-	-	-	-	-
(vii)	Changes in inventories of finished goods, stock-in-trade and work-in-progress	-	-	-	-	-
(ix)	Employee Benefits Expenses	0.720	0.240	0.225	1.960	1.150
(x)	Depreciation, amortization and impairment	-	-	-	-	-
(xi)	Others expenses	0.503	9.489	39.500	10.871	41.385
(IV)	<b>Total Expenses (IV)</b>	<b>1.223</b>	<b>9.738</b>	<b>39.725</b>	<b>12.840</b>	<b>42.535</b>
(V)	<b>Profit / (loss) before exceptional items and tax (III - IV)</b>	<b>(1.223)</b>	<b>(9.738)</b>	<b>(39.725)</b>	<b>(12.840)</b>	<b>(42.535)</b>
(VI)	Exceptional items	-	-	-	-	-
(VII)	<b>Profit/(loss) before tax (V - VI)</b>	<b>(1.223)</b>	<b>(9.738)</b>	<b>(39.725)</b>	<b>(12.840)</b>	<b>(42.535)</b>
(VIII)	Tax Expense:					
	(1) Current Tax	-	-	1.679	-	1.679
	(2) Deferred Tax	(3.338)	-	(11.059)	(3.34)	(11.059)
(IX)	<b>Profit / (loss) for the period from continuing operations(VII-VIII)</b>	<b>2.115</b>	<b>(9.738)</b>	<b>(30.345)</b>	<b>(9.502)</b>	<b>(33.155)</b>
(X)	Profit/(loss) from discontinued operations	-	-	-	-	-
(XI)	Tax Expense of discontinued operations	-	-	-	-	-
(XII)	Profit/(loss) from discontinued operations(After tax) (X-XI)	-	-	-	-	-
(XIII)	<b>Profit/(loss) for the period (IX+XII)</b>	<b>2.115</b>	<b>(9.738)</b>	<b>(30.345)</b>	<b>(9.502)</b>	<b>(33.155)</b>
(XIV)	<b>Other Comprehensive Income</b>					
	(A) (i) Items that will not be reclassified to profit or loss	-	9.217	39.038	5.078	38.016
	(ii) Income tax relating to items that will not	0.00	-	-	-	-



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	be reclassified to profit or loss					
	<b>Subtotal (A)</b>	<b>0.000</b>	<b>9.217</b>	<b>39.038</b>	<b>5.078</b>	<b>38.016</b>
	(B) (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	<b>Subtotal (B)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Other Comprehensive Income (A + B)</b>	<b>0.000</b>	<b>9.217</b>	<b>39.038</b>	<b>5.078</b>	<b>38.016</b>
(XV)	<b>Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)</b>	<b>2.115</b>	<b>(0.521)</b>	<b>8.693</b>	<b>(4.424)</b>	<b>4.862</b>
(XVI)	<b>Equity Share Capital (Face Value of Shares : Rs. 1/-)</b>	<b>183.00</b>	<b>183.00</b>	<b>183.00</b>	<b>183.00</b>	<b>183.00</b>
	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous accounting year.					
(XVII)	<b>Earnings per equity share</b>					
	Basic (Rs.)	0.012	(0.053)	(0.166)	(0.052)	(0.181)
	Diluted (Rs.)	0.012	(0.053)	(0.166)	(0.052)	(0.181)



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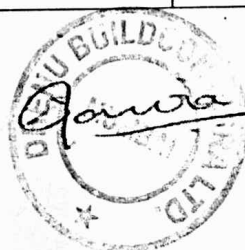
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## STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST MARCH, 2024

Sr. No.	Particulars	As at	
		Unaudited	Audited
		31.03.2024	31.03.2023
		(Rupees in Lakhs)	
	<b>ASSETS</b>		
	<b>Financial Assets</b>		
(a)	Cash and cash equivalents	1,414	0,001
(b)	Bank Balance other than (a) above		-
(c)	Derivative financial instruments		-
(d)	Receivables		
	(I) Trade Receivables	0,000	0,119
	(II) Other Receivables		-
(e)	Loans		
(f)	Investments	200,212	0,088
(g)	Other Financial assets		-
	<b>2 Non-financial Assets</b>		
(a)	Inventories		-
(b)	Current tax assets (Net)		-
(c)	Deferred tax Assets (Net)	102,251	0,099
(d)	Investment Property		-
(e)	Biological assets other than bearer plants		-
(f)	Property, Plant and Equipment		-
(g)	Capital work-in-progress		-
(h)	Intangible assets under development		-
(i)	Goodwill		-
(j)	Other Intangible assets		-
(k)	Other non-financial assets (Deposits & Advance Tax)	0,000	0,000
	<b>Total Assets</b>	<b>303,877</b>	<b>0,307</b>
	<b>LIABILITIES AND EQUITY</b>		
	<b>LIABILITIES</b>		
(1)	<b>Financial Liabilities</b>		
(a)	Derivative financial instruments	0,000	-
(b)	Payables		-
	(I) Trade Payables		-
	(i) total outstanding dues of micro enterprises and small enterprises		-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		-
	(II) Other Payables		-
	(i) total outstanding dues of micro enterprises and small enterprises		-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		-
(c)	Debt Securities		-
(d)	Borrowings (Other than Debt Securities)		-
(e)	Deposits		-
(f)	Subordinated Liabilities		-
(g)	Other financial liabilities		-
(2)	<b>Non-Financial Liabilities</b>		-



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(a)	Current tax liabilities (Net)		-
(b)	Provisions		-
(c)	Deferred tax liabilities (Net)		-
(d)	Other non-financial liabilities (Liabilities for Expenses)	5.037	0.003
(3)	<b>EQUITY</b>		
(a)	Equity Share capital	183.000	0.183
(b)	Other Equity	115.840	0.120
	<b>Total Liabilities and Equity</b>	<b>303.877</b>	<b>0.307</b>



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## NOTES:

1. The Audited financial results of the company have been prepared in accordance with Indian Accounting Standards (IND AS) PRESCRIBED under section 133 of the companies Act 2013(The Act) read with the relevant rules thereunder and In Terms of Regulation 33 of the Securities And Exchange Board of India ('SEBI') (Listing Obligations And Disclosure Requirements) Regulations, 2015.
2. These Financial Results are also available on the website of the company viz. [www.dhenubuildconinfra.com](http://www.dhenubuildconinfra.com) and on the website of BSE Ltd., i.e .[www.bseindia.com](http://www.bseindia.com).
3. The above results have been reviewed by the Audit Committee and approved by the Board of Director at the respective meeting held on 27<sup>th</sup> May, 2024. The Statutory Auditor of the company have been carried out an audit of the above results pursuant to Regulation 33 of the Securities and Exchange Board of India (LODR) 2015, and have issued the audit reports with an unmodified opinion.
4. The figures of the last quarter ended as on 31<sup>st</sup> March 2024 and the corresponding previous quarter ended as on March 31, 2023 are the balancing figures between audited figures in respect of the full financial year and the unaudited published year to date figures up to the end of the third quarter of the respective financial year also, the figures up to the third quarter of the respective financial year were subject to limited review.
5. As the company is operating in single segment, thus a separate segment reporting information is not disclosed.
6. The figures for the previous periods have been re-classified/re-arranged/ re-grouped, wherever considered necessary, to confirm to the current periods classification.

For Dhenu Buildcon Infra Limited



**SAMIRA VIKASH MAHARISHI**  
Director & CFO

DIN: 07089229

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## Cash Flow Statement for the period ended 31.03.2024

	Rs. In Lacs)	
PARTICULARS	31.03.2024	31.03.2023
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before Tax	(12.840)	(42.535)
<b>Adjustments for</b>		
Sundry Balance W/off	-	-
Sundry Balance W/back	-	-
(Profit)/Loss on sale of Investments	9.199	0.160
Dividend Received	-	-
Interest Income	-	-
Finance Cost	0.009	0.000
<b>Operating Profit Before Working Capital Changes:</b>	<b>(3.632)</b>	<b>(42.375)</b>
Decrease/(Increase) in Trade Receivables	118.771	-
(Decrease)/Increase in Trade Payables	-	-
Decrease/(Increase) in Inventories	-	-
Decrease/(Increase) in Other Current Assets	-	-
Decrease/(Increase) in Other non Financial Assets	-	1.929
(Decrease)/Increase in Other Current Liabilities	1.599	(0.417)
Cash generated from operations	116.737	(40.863)
Direct Taxes paid	-	(1.679)
<b>Net Cash Flow From Operating Activites ( A )</b>	<b>116.737</b>	<b>(42.542)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Increase in Other Non Current Assets	-	-
Purchase of fixed assets	-	-
Purchase of Short-term investments	-	-
Purchase of long-term investments	(118.110)	-
Sale of Investments	1.610	41.510
Dividend Received	-	-
<b>Net Cash Flow From Investing Activites ( B )</b>	<b>(116.500)</b>	<b>41.510</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Share Capital	-	-
Other Equity	-	-
Long Term & Short Term Funds Borrowed/(Repaid)	-	-
Finance Cost	(0.009)	(0.000)
<b>Net Cash Flow From Financing Activites ( C )</b>	<b>(0.009)</b>	<b>(0.000)</b>
<b>Net Increase / Decrease In</b>		
<b>CASH &amp; CASH EQUIVALENTS ( A + B + C )</b>	<b>0.228</b>	<b>(1.032)</b>
Cash & Cash Equivalents - Opening Balance	1.186	2.218
Cash & Cash Equivalents - Closing Balance	1.414	1.186

As per our of even date







**SUBRAMANIAM BENGALI & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

**Independent Auditor's Report on Audited Quarterly Financial Results and Year to Date Financial Results of "DHENU BUILDCON INFRA LIMITED" Pursuant to the Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015**

To,  
The Board of Director of

**DHENU BUILDCON INFRA LIMITED**

We have audited the accompanying quarterly financial results of **DHENU BUILDCON INFRA LIMITED** ("the Company") for the quarter ended on **March 31, 2024** and year to date Financial results for the period from **1<sup>st</sup> April 2023 to 31<sup>st</sup> March, 2024** attached herewith, being submitted by the company pursuant to the requirement of the Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these quarterly Financial Results as well as the year to date results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing obligation and disclosure Requirements) Regulations, 2015, as amended in this regards; and
- ii. gives a true and fair view in conformity with the aforesaid Accounting Standards and other accounting principles generally accepted in India of the net loss, and other comprehensive income and other Financial information of the Company for the quarter ended on **March 31, 2024** as well as the year to date results for the period **1<sup>st</sup> April 2023 to 31<sup>st</sup> March, 2024**.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing 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 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 ('ICAI') together with the ethical requirements that are relevant to our audit of the 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.

**Material Uncertainty Related to Going Concern**

We draw attention to note '9' in the financial results, which indicates that the company has incurred a net loss of Rs. (9,50,181) during the year ended 31 March 2024 and as of that date has an accumulated loss of Rs. (7,47,46,631). These conditions along with other matters set forth in such note, indicate the existence of a material uncertainty that may cast significant doubt about the company's ability to continue as a going concern. However, in view of the mitigating factors as fully described in the aforesaid not including the revised business plans, the management is of the view that the going concern basis of accounting is appropriate. Our opinion is not modified in respect to this matter.



**Management's Responsibility for the Ind AS Financial Results**

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of interim financial statements. The Company's Board of Director are responsible for the preparation and presentation of these financial results that give a true and fair view of the net loss and other comprehensive income and other financial information of the company 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.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgement and estimates that are reasonable and prudent; design, implementation and maintenance of adequate internal financial control, that are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results Ind AS that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the 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 Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

**Auditor's Responsibility for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the 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 Standards on Auditing 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 financial results.

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism 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 financial controls 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 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 Board of Directors.
- 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 financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial results 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 (i) to evaluate the effect of any identified misstatements in the financial results.

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 Matters**

The Statements includes the results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

**For Subramianiam Bengali & Associates  
Chartered Accountants**

**Firm's Registration No.: 127499W**



**A - S. Ganesh  
Partner**

**Mem No: 045117**

**UDIN No.: 24045117BKCYGJ4767**

**Place: Mumbai**

**Date : 27<sup>th</sup> May, 2024**

# DHENU BUILDCON INFRA LIMITED

C-4 D Wing, Sunder Park CHS LTD, Jeevan Nagar, Near Sai Baba Temple, Andheri,  
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27<sup>th</sup> MAY, 2024

## **BSE Limited**

Corporate Services Department,  
Dalal Street, Fort,  
Mumbai – 400001.

**Ref :** Scrip ID:- DHENUBUILD Scrip Code :- 509145

**Sub :** Declaration of Un-modified opinion on the Audited Financial Results for the fourth quarter & year ended 31<sup>st</sup> March, 2024

Dear Sir,

In compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 read with Notification dated 27.05.2016 with regard to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendments) Regulations, 2016, we hereby confirm that the Audit Report issued by **M/s. Subramianiam Bengali & Associates**, Statutory Auditor of the Company with respect to the Audited Financial Results for the fourth quarter & year ended **31<sup>st</sup> March, 2024** are with unmodified opinion.

Kindly take the same on record and oblige us.

Yours Faithfully,

**FOR DHENU BUILDCON INFRA LIMITED.**

**Samira Maharishi**  
**Director & CFO**  
**07089229**