



**DUGAR**

**HOUSING DEVELOPMENTS LIMITED**

10<sup>th</sup> November, 2020

To

The Manager  
(Department of Corporate Services),  
**Bombay Stock Exchange Limited**  
Phiroze Jeejee Bhoy Towers,  
Dalal Street,  
Mumbai- 400 001

Ref: Scrip Code: 511634

**Sub : Unaudited Standalone Financial Results for the Quarter & Half Year ended 30<sup>th</sup> September, 2020 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015**

Dear Sir/Ma'am,

Pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, please find enclosed herewith a copy of Unaudited Standalone Financial Results of the Company along with a copy of Limited Review Report for the Quarter and Half Year ended on 30<sup>th</sup> September, 2020.

The meeting commenced at 11.00 am and concluded by 12.00 pm.

Kindly take the same on Record.

Thanking you,

Yours Truly,  
For **Dugar Housing Developments Limited**

**T. Padam Dugar**  
**Whole-Time Director**  
Place: Chennai

## DUGAR HOUSING DEVELOPMENTS LTD.

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

Website : www.dhdlindia.com. Email : housing@dugar.in

CIN : L65922TN1992PLC023689

### Statement of Unaudited results for the Half year ended September 2020

(Rupees in Lakhs)

Particulars	Quarter Ended			Half year ended		Year Ended
	30-09-20	30-06-20	30-09-19	Sep 2020	Sep 2019	31-03-20
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Income</b>						
Revenue from operations	-	-	-	-		-
Other Income			0.20	-	0.41	0.81
Balance Written back						14.47
<b>Total Income</b>	-	-	<b>0.20</b>	-	<b>0.41</b>	<b>15.28</b>
<b>Expenses</b>						
Employee benefits expense	0.75	0.25	0.40	1.00	0.85	1.22
Finance costs	-	-	-	-		-
Depreciation and amortization expense						-
Other expenses	0.39	0.11	0.47	0.51	3.58	28.58
Fair value adjustment to Profit and loss account	-	-	-	-		-
<b>Total Expenses</b>	<b>1.14</b>	<b>0.36</b>	<b>0.87</b>	<b>1.51</b>	<b>4.43</b>	<b>29.80</b>
Profit Before Tax	(1.14)	(0.36)	(0.66)	(1.51)	(4.02)	(14.51)
<b>Tax Expense</b>						
Current Tax	-	-	-	-		-
Deferred Tax	-	-	-	-		-
<b>Total Tax Expense</b>	-	-	-	-		-
<b>Profit for the period</b>	<b>(1.14)</b>	<b>(0.36)</b>	<b>(0.66)</b>	<b>(1.51)</b>	<b>(4.02)</b>	<b>(14.51)</b>
Other Comprehensive Income	-	-	-	-		-
Total Comprehensive Income / ( Loss ) for the period	(1.14)	(0.36)	(0.66)	(1.51)	(4.02)	(14.51)
Paid up Share Capital	300.00	300.00	300.00	300.00	300.00	300.00
Earnings Per Share ( Per Value Rs. 10 Each)	0.00	0.00	0.00	0.00	0.00	0.00
Basic Earnings per share	0.00	0.00	0.00	0.00	0.00	0.00
Diluted earnings per share	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)

For Dugar Housing Developments Limited

  
**Padam Dugar**  
 Managing Director  
 DIN - 01735878



**Notes:**

1. The above results have been reviewed by the audit committee and approved by the board of directors of the company at
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 six months ended 30th September 2020 and 31st March 2020 are balancing figure between audited figures in respect of the full financial year and year to date figures upto nine months of the current financial year.

Particulars	Rupees in	Rupees in	Rupees in	Rupees in lakhs		
	Quarter ended 30-09-2020	30-06-20	30-09-19	Half Year Ended Sep 2020	Half Year Ended Sep 2019	Year Ended March 2020
Profit for the period as per the IGAAP	(1.14)	(0.36)	(0.87)	(1.51)	(4.43)	(29.80)
Adjustments				-		-
Finance Income recognised		-	0.20		0.41	15.28
Fair value adjustment to Profit and loss account		-	-	-		-
<b>Profit for the period under IND AS</b>	<b>(1.14)</b>	<b>(0.36)</b>	<b>(0.66)</b>	<b>(1.51)</b>	<b>(4.02)</b>	<b>(14.51)</b>
Other Comprehensive Income As per IND AS	-	-	-	-	-	
<b>Total Comprehensive Income as per Ind AS</b>	<b>(1.14)</b>	<b>(0.36)</b>	<b>(0.66)</b>	<b>(1.51)</b>	<b>(4.02)</b>	<b>(14.51)</b>

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

For Dugar Housing Developments Limited



*Padam Dugar*  
**Padam Dugar**  
Managing Director  
DIN - 01735878

Place : Chennai  
Date : 10/11/2020

**DUGAR HOUSING DEVELOPMENTS LIMITED**  
Statement of Assets and Liabilities as at 30/09/2020

(Rupees in Lakhs)

Particulars	As at 30/09/2020	As at 31/03/2020
<b>ASSETS</b>		
Non-current assets		
Property, Plant and Equipment	0.88	0.88
Financial Assets		
Investments	9.00	9.00
Loans to related parties	-	
Salary advance	-	
Security Deposits	0.93	0.93
Deferred tax assets (net)		
Other current Assets	0.82	0.78
Other non-current assets	12.35	12.35
Current assets		
Financial Assets		
Investments		
Trade receivables	-	
Cash and cash equivalents	0.89	0.78
Loans		
Current Tax Assets (Net)		
Other current assets	7.28	7.28
<b>Total Assets</b>	<b>32.15</b>	<b>32.00</b>
<b>EQUITY AND LIABILITIES Equity</b>		
Equity Share capital	300.00	300.00
Other Equity	(340.09)	-338.58
<b>Total Equity</b>	<b>(40.09)</b>	<b>-38.58</b>
<b>LIABILITIES</b>		
Non-current liabilities		
Financial Liabilities		
Borrowings		
Trade payables	72.31	70.28
Other financial		0.25
Current liabilities		
Financial Liabilities		
Trade payables		
Other Financial	(0.07)	0.045
Other current liabilities		-
Provisions		
Current Tax Liabilities (Net)		
<b>Total Equity and Liabilities</b>	<b>32.15</b>	<b>32.00</b>

For Dugar Housing Developments Ltd.

*Padam Dugar*

**Padam Dugar**  
Managing Director  
DIN - 01735878



Place : Chennai

Date : 10/11/2020

**DUGAR HOUSING DEVELOPMENTS LTD.**

CIN : L65922TN1992PLC023689

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

**UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2020**

(All figures are in Rupees, unless otherwise stated.)

(Rupees in lakhs)

	30-Sep-20	30-Sep-19
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before Taxation	(1.51)	(4.02)
<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>(1.51)</b>	<b>(4.02)</b>
<b>Adjustments for Working Capital Changes</b>		
Increase/(Decrease) in Short Term Borrowings	-	-
Increase/(Decrease) in Trade Payables	2.03	5.00
Increase/(Decrease) in Other Current Liabilities	(0.36)	-
(Increase)/Decrease in Long Term Loans & Advances	-	-
(Increase)/Decrease in Trade Receivables	-	-
(Increase)/Decrease in Short Term Loans & Advances	(0.04)	(0.60)
(Increase)/Decrease in Other Current Assets	1.62	(0.41)
<b>Cash generated from Operations</b>	<b>0.11</b>	<b>(0.02)</b>
<b>Direct Taxes Paid (including Tax Deducted at Source)</b>	<b>-</b>	<b>-</b>
<b>Net Cash Generated from Operating Activities</b>	<b>0.11</b>	<b>(0.02)</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 Of Loans (Net off repayments)	-	-
<b>Net Cash Flow from Financing Activities</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/(DECREASE) IN CASH &amp; BANK BALANCES</b>	<b>0.11</b>	<b>(0.02)</b>
<b>OPENING CASH &amp; BANK BALANCES</b>	<b>0.78</b>	<b>0.69</b>
Cash in Hand (including Remittances in Transit)	0.50	0.69
Balance with Banks (including Cheques on Hand)	0.28	-
<b>CLOSING CASH &amp; BANK BALANCES</b>	<b>0.89</b>	<b>0.66</b>
Cash in Hand (including Remittances in Transit)	0.50	0.50
Balance with Banks (including Cheques on Hand)	0.39	0.16

For and On behalf of the Board

  
**Padam Dugar**  
 Managing Director  
 DIN - 01735878



Place : Chennai

Date : 10/11/2020

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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 September 30, 2020 & year to date from April 01, 2020 to September 30, 2020 (“the Statement”), 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: 10.11.2020



**For M N & Associates**

**FRN: 018167S**

*Neha*

**Neha Bokdia  
Partner**

**Mem No: 239773**

**UDIN:20239773AAAABE2221**