DHENU BUILDCON INFRA LIMITED

Office No. 4 Building No. 4, Vahatuk Nagar, Amboli, Andheri (West), Mumbai- 400 058
Contact No.: 7977599535 CIN: L10100MH1909PLC000300
Email: dhenubuildcon@gmail.com Website: www.dhenubuildconinfra.com

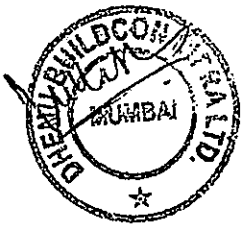
STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31ST MARCH, 2022

(Rupees in Lakhs except EPS)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	Revenue from operations					
(i)	Interest Income		-	-		-
(ii)	Dividend Income		-	-		-
(iii)	Rental Income		-	-		-
(iv)	Fees and commission Income		-	-		-
(v)	Net gain on fair value changes		-	-		-
(vi)	Net gain on derecognition of financial instruments under amortised cost category		-	-		-
(vii)	Sale of products(including Excise Duty)		-	-		-
(viii)	Sale of services		-	-		-
(ix)	Profit / (Loss) on sale of non current Investments		-	-		-
(I)	Total Revenue from operations		0.00	0.00	0.00	0.00
				-		-
(II)	Other Income	0.040	-	54.82	0.040	54.82
(III)	Total Income (I+II)	0.040	0.00	54.82	0.04	54.82
				-		-
	Expenses			-		-
(i)	Finance Costs	0.00	0.001	0.00	0.001	0.002
(ii)	Fees and commission expense		-	-		-
(iii)	Net loss on fair value changes		-	-		-
(iv)	Net loss on derecognition of financial instruments under amortised cost category		-	-		-
(v)	Impairment on financial instruments		-	-		-
(vi)	Cost of materials consumed		-	-		-
(vii)	Purchases of Stock -in -trade		-	-		-
(viii)	Changes in Inventories of finished goods, stock-in - trade and work -in - progress		-	-		-
(ix)	Employee Benefits Expenses	0.260	0.30	0.11	1.450	1.75
(x)	Depreciation, amortization and impairment		-	-		-
(xi)	Other Misc expenses	0.99	0.39	163.74	2.400	186.24
(I V)	Total Expenses (IV)	1.25	0.69	163.85	3.851	187.99
(V)	Profit / (loss) before exceptional items and tax (III - IV)	(1.210)	(0.69)	(109.03)	(3.811)	(133.17)
(VI)	Exceptional items	-		-		-
(VII)	Profit/(loss) before tax (V -VI)	(1.21)	(0.69)	(109.03)	(3.81)	(133.17)
(VIII)	Tax Expense:		-			
	(1) Current Tax		-	(2.70)		(2.70)
	(2) Deferred Tax	(0.990)	-	(31.67)	(0.990)	(31.67)
(IX)	Profit / (loss) for the period from continuing operations(VII-VIII)	(0.220)	(0.69)	(74.66)	(2.821)	(98.80)
(X)	Profit/(loss) from discontinued operations		-	-		-

DHENU BUILDCON INFRA LTD. MUMBAI

(XI)	Tax Expense of discontinued operations		-	-		-
(XII)	Profit/(loss) from discontinued operations(After tax) (X-XI)		-	-		-
(XIII)	Profit/(loss) for the period (IX+XII)	(0.22)	(0.69)	(74.66)	(2.821)	(98.80)
(X IV)	Other Comprehensive Income					
	(A) (i) Items that will not be reclassified to profit or loss (specify items and amounts)	0.140	(39.264)	5.99	(39.120)	22.62
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-		-
	Gain /(loss) on fair value of equity instruments		-	-		-
	Subtotal (A)	0.140	(39.26)	5.99	(39.120)	22.62
	(B) (i) Items that will be reclassified to profit or loss (specify items and amounts)		-	-		-
	(ii) Income tax relating to items that will be reclassified to profit or loss		-	-		-
	Subtotal (B)	0.00	0.00	0.00	0.00	0.00
	Other Comprehensive Income (A + B)	0.140	(39.26)	5.99	(39.120)	22.62
(XV)	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	(0.080)	(39.96)	(68.67)	(41.941)	(76.18)
(XVI)	Equity share capital (Face Value of Shares : Re. 1/-)	183.00	183.00	183.00	183.00	183.00
(XVII)	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous accounting year.		-	-		-
(XVIII)	Earnings per equity share (for continuing operations)		-	-		-
	Basic (Rs.)	(0.001)	(0.00)	(0.41)	(0.015)	(0.54)
	Diluted (Rs.)	(0.001)	(0.00)	(0.41)	(0.015)	(0.54)



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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 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 available on the website of the Company viz. www.dhenubuildconinfra.com and on the website of BSE Ltd., i.e. www.bseindia.com.

3 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 24th May, 2022. The Statutory Auditors of the Company have carried out an audit of the above results pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and have issued the audit reports with an unmodified opinion.

4 The figures of the last quarter ended as on 31 March 2022 and the corresponding previous quarter ended as on March 31,2021 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-classied/ re-arranged/ re-grouped, wherever considered necessary, to confirm to the current periods' classification.

For Dhenu Buildcon Infra Limited

DHENU BUILDCON INFRA LTD. MUMBAI

Vikas Maharishi
Director
DIN No: 07073642

Place : Mumbai
Date : 24th May, 2022

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AUDITED STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST MARCH, 2022

(Rupees in Lakhs)

Sr. No.	Particulars	As at	
		31.03.2022	31.03.2021
	ASSETS		
1	Financial Assets		
(a)	Cash and cash equivalents	2.220	1.76
(b)	Bank Balance other than (a) above		-
(c)	Derivative financial instruments		-
(d)	Receivables		
	(I) Trade Receivables	118.770	121.77
	(II) Other Receivables		-
(e)	Loans		
(f)	Investments	91.490	132.63
(g)	Other Financial assets		-
2	Non-financial Assets		
(a)	Inventories		-
(b)	Current tax assets (Net)		
(c)	Deferred tax Assets (Net)	87.850	86.86
(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 and Advance Tax)	1.930	1.93
	Total Assets	302.26	344.96
	LIABILITIES AND EQUITY		
	LIABILITIES		
(1)	Financial Liabilities		
(a)	Derivative financial instruments		-
(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)	Non-Financial Liabilities		-
(a)	Current tax liabilities (Net)		-
(b)	Provisions		
(c)	Deferred tax liabilities (Net)		-
(d)	Other non-financial liabilities(Liabilities for Expenses)	3.860	4.61
(3)	EQUITY		
(a)	Equity Share capital	183.000	183.00
(b)	Other Equity	115.400	157.35
	Total Liabilities and Equity	302.260	344.96

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AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2022 (Rupees in Lakhs)

PARTICULARS	31.03.2022	31.03.2021
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax	(3.814)	(133.17)
Adjustments for		
Sundry Balance W/off	0.000	153.99
Sundry Balance W/back	(0.035)	(54.82)
(Profit)/Loss on sale of Investments	0.138	25.75
Dividend Received	0.000	-
Interest Income	0.000	-
Finance Cost	0.000	0.000
Operating Profit Before Working Capital Changes:	(3.71)	(8.25)
Decrease/(Increase) in Trade Receivables	3.000	(124.64)
(Decrease)/Increase in Trade Payables	0.035	13.70
Decrease/(Increase) in Inventories	0.000	-
Decrease/(Increase) in Other Current Assets	0.000	1.11
Decrease/(Increase) in Other non Financial Assets	0.000	0.44
(Decrease)/Increase in Other Current Liabilities	(0.752)	(11.69)
		-
Cash generated from operations	(1.43)	(129.34)
Direct Taxes paid		2.70
Net Cash Flow From Operating Activites (A)	(1.43)	(126.63)
CASH FLOW FROM INVESTING ACTIVITIES		
Increase in Other Non Current Assets	-	-
Purchase of fixed assets	-	-
Purchase of Short-term Investments	-	-
Purchase of long-term investments	-	-
Sale of Investments	1.89	126.24
Dividend Received	-	-
Increase in Intangible Assets (Due to Merger)	-	-
Increase in Loans & Advances (Due to Merger)	-	-
Net Cash Flow From Investing Activites (B)	1.89	126.24
CASH FLOW FROM FINANVING ACTIVITIES		
Increase in Capital (Due to Merger)	-	-
Reduction in Capital	-	-
Share Capital	-	-
Other Equity	-	-
Long Term & Short Term Funds Borrowed/(Repaid)	-	-
Finance Cost	0.000	(0.002)
Decrease in Loan Fund	-	-
Loss of Merged Company	-	-
Net Cash Flow From Financing Activities (C)	0.000	(0.002)
Net Increase / Decrease In		
CASH & CASH EQUIVALENTS (A + B + C)	0.46	(0.40)
Cash & Cash Equivalents - Opening Balance	1.760	2.16
Cash & Cash Equivalents - Closing Balance	2.22	1.76

SUBRAMANIAM BENGALI & ASSOCIATES
CHARTERED ACCOUNTANTS

Partners :
CA *P. Subramaniam*
B. Com., FCA.
CA *Rajiv Bengali*
B. Com., FCA.

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, 2022** and year to date Financial results for the period from **1st April 2021 to 31st March, 2022** 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, 2022** as well as the year to date results for the period **1st April 2021 to 31st March, 2022.**

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.

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 re

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E-mail : mani@psaca.in • Website : www.sbaca.net

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.

SUBRAMANIAM BENGALI & ASSOCIATES
MUMBAI
M. NO. 43998
CHARTERED ACCOUNTANTS

- 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, 2022 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



CA. Rajiv Bengali
Partner
Mem No: 043998
UDIN No.: 22043998AJMHWM9626

Place: Mumbai
Date : 24th May 2022

DHENU BUILDCON INFRA LIMITED

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24th May, 2022

To,
The Manager,
Department of Corporate Services,
BSE Limited,
Phirozee Jeejeeboy Towers,
Dalal Street, Fort,
Mumbai- 400 001

Dear Sir/Ma'am,

Subject: "DECLARATION" Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements') Regulations, 2015]

Ref.: Scrip ID: DHENUBUILD
Scrip Code: 501945

We, Dhenu Buildcon Infra Limited having its registered office at Office No.4 Building No.4, Vahatuk Nagar, Amboli, Andheri (West), Mumbai- 400 058, do hereby declare and confirm that the Audit report issued by Statutory Auditor of the Company M/s. Subramaniam Bengali & Associates., Chartered Accountants, Mumbai (Firm Registration no. 127499W) on the Annual Audited Financial Results for the year ended 31st March 2022 is with unmodified opinion(s) and a declaration to this effect is being made pursuant to the proviso to Regulation 33(3)(d) of SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015.

This is for your information and record.

Thanking you,
Yours faithfully,

For **Dhenu Buildcon Infra Limited**

DHENU BUILDCON INFRA LTD. MUMBAI

Vikash Maharishi
Director & CFO
DIN: 07073642