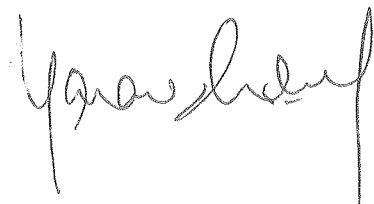


STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON MARCH 31, 2019

Particulars	(Rs. in lacs)				
	Quarter Ended			Year Ended	
	Stand alone			Stand alone	
	Audited	Un-Audited	Audited	Audited	Audited
31.03.2019	31.12.2018	31.03.2018	31.03.2019	31.03.2018	
Income from Operations					
a) Revenue from Operations	4,175.90	3,159.96	4,271.81	13,483.86	13,251.04
b) Other Income	-	-	-	-	-
Total Income	4,175.90	3,159.96	4,271.81	13,483.86	13,251.04
Expenses					
a) Cost of Material Consumed/ Construction Cost	2,938.48	2,388.19	2,988.82	10,206.05	10,051.46
b) Employee benefits expense	168.36	206.38	344.99	763.37	754.89
c) Finance Cost	484.40	252.31	500.59	1,191.71	963.00
d) Depreciation and amortisation expenses	6.88	30.21	53.60	119.26	199.27
e) Other expenses	536.15	208.41	577.44	1,056.79	1,198.57
Total Expenses	4,134.28	3,085.50	4,465.44	13,337.19	13,167.19
Profit/(Loss) before exceptional items and tax	41.62	74.46	(193.63)	146.67	83.85
Exceptional items (net)	-	-	-	-	-
Profit/(Loss) before Tax	41.62	74.46	(193.63)	146.67	83.85
Tax Expenses					
Current Tax	9.60	24.63	(62.93)	64.22	67.36
Deferred Tax	71.48	4.30	(7.62)	52.76	(79.91)
Net Profit/(Loss) for the period	(39.46)	45.53	(123.08)	29.69	96.40
Other comprehensive income					
a) Other comprehensive income to be reclassified to profit or loss in subsequent periods:	-	-	-	-	-
b) Other comprehensive income not to be reclassified to profit or loss in subsequent Periods:					
-Re-measurements gains/(losses) of the defined benefit plans	10.14	(2.00)	16.80	4.15	11.78
-income Tax effect	(2.80)	0.55	(5.56)	(1.15)	(3.90)
Total Other comprehensive income/(loss), net of tax	7.34	(1.45)	11.24	3.00	7.88
Total comprehensive income for the period / year, net of tax	(32.12)	44.08	(111.85)	32.70	104.28
Paid-up equity share capital	2,571.85	2,571.85	2,571.85	2,571.85	2,571.85
Other equity (Including warrants)	-	-	-	13,096.80	13,390.87
Earning Per Equity Shares(Face value of Rs. 2/- per Share)					
Basic (in Rs.)	(0.02)	0.04	(0.10)	0.03	0.08
Diluted (in Rs.)	(0.02)	0.03	(0.10)	0.03	0.08





Notes to the Standalone Financial Results

5. The figures for the corresponding previous period have been regrouped/ reclassified, wherever considered necessary.
6. The above results are also available on the website of BSE Limited (www.bseindia.com) and Company's website (www.chddevelopers.com)

Place: Gurugram
Date: 29.06.2019

On behalf of Board of Directors of
CHD Developers Limited



Gaurav Mittal
Managing Director

STANDALONE STATEMENT OF ASSETS & LIABILITIES		
Particulars	(Rs.in lacs)	
	As at 31.03.2019 (Audited)	As at 31.03.2018 (Audited)
I. Assets		
Non-current assets		
Property, plant and equipment	1,139.74	1,192.00
Capital work in progress	-	-
Intangible assets	30.70	60.77
Financial assets		
i) Investments	5,364.34	5,364.34
ii) Security deposits	367.66	85.95
Deferred tax assets (net)	39.52	93.43
Total Non-Current Assets	6,941.96	6,796.49
Current assets		
Inventories	29,119.72	28,041.32
Financial assets		
i) Trade receivables	156.99	134.65
ii) Cash and cash equivalents	816.43	936.79
ii) Other Bank Balances	560.53	1,231.07
iii) Other financial Assets	8,267.96	9,544.33
Other current assets	21,114.06	12,526.30
Total Current Assets	60,035.69	52,414.46
Total Assets	66,977.64	59,210.95
II. Equity and liabilities		
Equity share capital	2,571.85	2,571.85
Other equity	13,096.80	13,390.85
Total Equity	15,668.64	15,962.70
Non-current liabilities		
Financial Liabilities		
- Borrowings	17,046.38	15,638.77
- Other financial liabilities	81.79	95.53
- Other Non Current liabilities	387.01	-
Total Non-Current Liabilities	17,515.18	15,734.30
Current liabilities		
Financial Liabilities		
i) Borrowings	9,509.72	5,112.43
ii) Trade payables	-	-
(a) Total outstanding dues of Micro Enterprises and small enterprises	20.62	-
(b) Total outstanding dues of creditors other than Micro Enterprises and small enterprises	1,830.33	1,411.05
iii) Other financial liabilities	17,362.50	15,606.04
Employee Benefit obligations	3.40	3.76
Income Tax Liabilities-Net	64.22	67.36
Other Current Liability	5,003.04	5,313.31
Total Current Liabilities	33,793.83	27,513.95
Total Equity and Liabilities	66,977.64	59,210.95




Notes to the Standalone Financial Results

1. The above standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on June 29, 2019 and have been audited by the Statutory Auditors. The figures for the last quarter are the balancing figures between the audited figures in respect of the full financial year up to March 31, 2019 and the unaudited published year-to-date figures up to December 31, 2018, being the date of the end of the third quarter of the financial year which were subject to limited review by the statutory auditors
2. These standalone financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards as notified under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended.
3. In line with the provisions of Ind AS 108 – Operating Segments, the operations of the Company fall primarily under colonization & real estate business, which is considered by the management to be the only reportable segment.
4. Ind AS 115 Revenue from Contracts with Customers, mandatory for reporting periods beginning on or after April 1, 2018, replaces existing revenue recognition requirements. The application of Ind AS 115 has impacted the Company's accounting for recognition of revenue from real estate projects. The Company has applied the modified retrospective approach to contracts that were not completed as of April 1, 2018 and has given impact of Ind AS 115 application by debit to retained earnings as at the said date by Rs. 323.37 Lacs pertaining to recognition of revenue based on satisfaction of performance obligation at a point in time. Accordingly, the figures for the comparative previous periods have not been restated and hence the current period figures are not comparable with previous period figures.

