



OSWAL JAIN & ASSOCIATES

Chartered Accountants

B-1, Basement, D Block Central Market

Savitri Chambers I, Opp. PVR

PrashantVihar, New Delhi 110085

Tel: 011 41424084

Limited Review Report on Quarter and Nine Months ended 31st December, 2023 Standalone Financial Results of DR. M. INDUSCORP LIMITED pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

The Board of Directors

Dr. M.Induscorp Limited

New Delhi-110005

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Dr. M. Induscorp Limited (“the Company”) for the quarter and nine months ended 31st December, 2023 (“the statement”), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and disclosure Requirements) Regulations, 2015, as amended, read with SEBI Circular No. CIR/CFD/CMDI/44/2019 dated 29th March, 2019.

This Statement is the responsibility of the company’s Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these Financial Statements based on our review.

We conducted our review of the Statement 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 Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial Data and

thus provide 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 state above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with the applicable Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI 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: Delhi
Date: 14/02/2024

For Oswal Jain & Associates
Chartered Accountants
FRN: 021853N



Jayant Kumar Oswal
(Partner)
Membership No.:085436

UDIN: 24085436BKBYYL6231

DR. M. INDUSCORP LIMITED

Regd. office : 18B/1, Ground Floor, Dev Nagar, D. B. Gupta Road, Karol Bagh, New Delhi -110005
CIN: L01119DL1986PLC023698
PH: 011-28716806, Email id: drmsoy@gmail.com

Statement of Standalone Un-Audited Financial Results for the Quarter and Nine Months Ended on 31/12/2023

(Rs. In Lacs)

Particulars	Quarter Ended			Nine Months ended		Year ended
	31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
1. Income From Operations						
i) Net Sales/ Income from operations	4.77	7.37	8.10	17.96	31.96	40.35
ii) Other Operating Income	0.00	0.00	0.00	0.00	0.00	0.00
2. Other Income	10.45	7.08	7.09	21.79	23.92	30.02
3. Total Income (1+2)	15.22	14.45	15.19	39.75	55.88	70.37
4. Expenses						
a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
b) Purchase of stock-in-trade	6.74	0.00	9.77	19.08	31.91	37.75
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-2.15	7.15	-2.24	-1.84	-2.10	0.10
d) Employee benefits expense	3.24	2.14	2.61	7.09	7.45	9.16
e) Finance cost	0.00	0.00	0.04	0.00	0.20	0.22
f) Depreciation and amortisation expense	0.25	0.25	0.37	0.75	1.11	1.48
g) Other expenses						
(i) Excise Duty	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Power & Fuel	0.25	0.52	0.22	1.15	1.14	1.42
(iii) Other Expenses	2.67	3.25	3.17	10.27	9.65	12.72
Total expenses	11.00	13.31	13.94	36.50	49.36	62.85
5. Profit/(Loss) before exceptional	4.22	1.14	1.25	3.25	6.52	7.52
6. Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
7. Profit before tax (5-6)	4.22	1.14	1.25	3.25	6.52	7.52
8. Tax Expenses:	0.00	0.00	0.00	0.00	0.00	0.00
a) Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
9. Profit / (Loss) for the period (7-8)	4.22	1.14	1.25	3.25	6.52	7.52
10. Other comprehensive Income (OCI)	0.00	0.00	0.00	0.00	0.00	0.00
a) Item that will not be reclassified to profit or loss (net of tax)	0.00	0.00	0.00	0.00	0.00	0.00
b) Item that will be reclassified to profit or loss (net of tax)	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Comprehensive income for the	4.22	1.14	1.25	3.25	6.52	7.52
12. Paid-up equity share capital	*763.02	*763.02	*763.02	*763.02	*763.02	*763.02
13. Reserve excluding Revaluation	0.00	0.00	0.00	0.00	0.00	-534.24
14. Earnings per share (after	0.00	0.00	0.00	0.00	0.00	0.00
(a) Basic	0.05	0.01	0.01	0.04	0.08	0.09
(b) Diluted	0.05	0.01	0.01	0.04	0.08	0.09

* The Share Capital includes amount of Rs. 7 Lacs against Share Forfeited.

Notes:

- The above Unaudited Standalone Financial Results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14.02.2024.
- The Statutory Auditors of the Company have carried out a "Limited Review" of the Unaudited Standalone Financial Results for the Quarter and Nine Months ended 31st December, 2023 in terms of Regulation 34 of the SEBI (LODR) Regulations, 2015 and have expressed their unqualified opinion.
- The Unaudited Standalone Financial Results have been prepared in accordance with the recognition and measurement Principles provided in Indian Accounting Standards (IND AS 34), the provisions of the Companies Act, 2013 (the Act), applicable and guidelines issued by the SEBI under SEBI (LODR) Regulations, 2015, the above Unaudited Standalone Financial Results of Company are posted on Company's website viz. www.drminduscorp.com and website of stock exchange www.msei.in.
- Figures for the previous period/year have been re-grouped/reworked/re-arranged wherever necessary to make them comparable.

For DR. M. INDUSCORP LIMITED

Prem Prakash

PREM PRAKASH
Managing Director
DIN: 00289179

Date : 14.02.2024
Place: New Delhi