

LIMITED REVIEW REPORT

To,

DR. M. INDUSCORP LIMITED

Regd. office : 18B/1, GROUND FLOOR,
DEV NAGAR, D.B. GUPTA ROAD, KAROL BAGH,
NEW DELHI-110005

1. We have reviewed the accompanying statement of unaudited financial results of DR. M. INDUSCORP LIMITED for the quarter/half ended 30th September, 2024, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act 2013 read with Rule 3 of Companies (Indian Accounting Standard) Rules 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 is the responsibility of the company's management and has been approved by the Board of Directors/ committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
3. 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as 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 recognition and measurement principal laid down in the applicable Indian accounting standards("Ind AS") specified under section 133 of Companies Act 2013, read with relevant rules issued there under 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

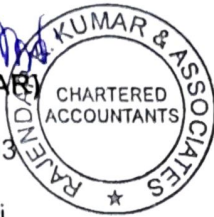


UDIN: 24071803BKDALA4843

5. We draw attention that the corresponding comparative financial information of the Company for periods upto June 30, 2024 included in the Statement have been reviewed/audited by the predecessor auditors and relied upon by us. The report of the predecessor auditors on comparative financial information expressed an unqualified opinion.

For RAJENDAR K. KUMAR & ASSOCIATES,
Chartered Accountants,


(R. K. KUMAR)
Proprietor
M.No.071803



Place: Delhi
Date: 14.11.2024

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

(Rs. In Lacs)

Statement of Standalone Un-Audited Financial Results for the Quarter and Half Year Ended on 30/09/2024

Sr. No.	Particular	Quarter Ended			Six Months ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income From Operations						
	i) Net Sales/ Income from operations	2002.99	8.45	7.37	2011.44	13.19	24.01
	ii) Other Operating Income	0.00	0.00	0.00	0.00	0.00	0.00
2	Other Income	8.45	11.85	7.08	20.30	11.34	35.35
3	Total Income (1+2)	2011.44	20.30	14.45	2031.74	24.53	59.36
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	2007.73	10.74	0.00	2018.47	12.34	22.56
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	3.58	-2.59	7.15	0.99	0.31	0.62
	(d) Employee benefits expense	2.81	2.51	2.14	5.32	3.85	10.48
	(e) Finance cost	0.00	0.00	0.00	0.00	0.00	0.00
	(f) Depreciation and amortisation expense	0.18	0.16	0.25	0.34	0.50	0.99
	(g) Other expenses						
	(i) Excise Duty	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Power & Fuel	0.65	0.61	0.52	1.26	0.90	1.53
	(iii) Other Expenses	3.75	4.52	3.25	8.27	7.60	15.13
	Total expenses	2018.70	15.95	13.31	2034.65	25.50	51.31
5	Profit/(Loss) before exceptional items	-7.26	4.35	1.14	-2.91	-0.97	8.05
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit before tax (5-6)	-7.26	4.35	1.14	-2.91	-0.97	8.05
8	Tax Expenses:						
	a) Current Tax	2.63	0.00	0.00	2.63	0.00	0.00
	b) Deferred Tax	-6.79	0.00	0.00	-6.79	0.00	0.00
9	Profit / (Loss) for the period (7-8)	-3.10	4.35	1.14	1.25	-0.97	8.05
10	Other comprehensive Income (OCI)						
	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	-3.10	4.35	1.14	1.25	-0.97	8.05
12	Paid-up equity share capital	*763.02	*763.02	*763.02	*763.02	*763.02	*763.02
13	Reserve excluding Revaluation Reserve	0.00	0.00	0.00	-526.61	0.00	-527.85
14	Earnings per share (after extraordinary)	0.00	0.00	0.00	0.00	0.00	0.00
	(a) Basic	-0.04	0.06	0.02	0.02	-0.01	0.11
	(b) Diluted	-0.04	0.06	0.02	0.02	-0.01	0.11

* The paid up share capital includes the amount of Rs 7 Lacs against the shares 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 the meeting held on 14/11/2024.
- The Statutory Auditors of the Company have carried out a "Limited Review" of the Unaudited Standalone Financial Results for the Quarter and Half Year ended 30th September, 2024 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.drinduscorp.com and website of stock exchange www.mseil.in.
- Figures for the previous period/year have been re-grouped/reworked/re-arranged wherever necessary to make them comparable.
- The carrying values of investments in unquoted/quoted equity shares of companies are valued at cost.

Date : 14/11/2024
Place: New Delhi

For DR. M. INDUSCORP LIMITED
For Dr M Induscorp Limited
Prem Prakash

PREM PRAKASH
Managing Director
DIN: 00289179

Director



DR. M. INDUSCORP LIMITED

Regd. office : 18B/1, GROUND FLOOR, DEV NAGAR, D.B. GUPTA ROAD, KAROL BAGH, NEW DELHI-110005
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Statement of Assets and Liabilities for the Half Year ended on 30/09/2024

Particulars	(Rs. In Lacs)	
	As at 30/09/2024 (Unaudited)	As at 31/03/2024 (Audited)
Assets		
Non-current assets		
a) Property, plant and equipment		
b) Capital work in progress		
c) Right of use assets	2.14	2.48
d) Goodwill	0.00	0.00
e) Other intangible assets	0.00	0.00
f) Financial assets	5.66	5.66
i) Investments	0.00	0.00
ii) Loans		
iii) Other financial assets	0.00	0.00
g) Deferred tax assets	3.00	3.00
h) Non-current assets (net)	6.97	0.17
i) Other non current assets	0.00	0.00
	0.00	0.00
Total non-current assets	17.77	11.31
Current assets		
a) Inventories		
b) Financial assets	0.41	1.40
i) Investments		0.00
ii) Trade receivables	12.06	36.83
iii) Cash & cash equivalent	34.54	17.60
iv) Other bank balances	215.89	13.87
v) Loans	0.00	0.00
vi) Other financial assets	-	0.00
c) Current tax assets (Net)	0.24	0.00
d) Other current assets	0.00	0.00
Total current assets	285.69	156.00
	548.83	225.70
Total assets	566.60	237.01
EQUITY AND LIABILITIES		
Equity		
a) Equity share capital	763.02	763.02
b) Other equity	-526.61	-527.85
Total equity	236.41	235.17
Liabilities		
Non-current liabilities		
a) Financial liabilities		
i) Borrowings	0.00	0.00
ii) Lease liabilities	0.00	0.00
iii) Other financial liabilities	0.00	0.00
b) Provisions	0.00	0.00
c) Other non current liabilities	0.00	0.00
d) Deferred tax liabilities (net)	0.00	0.00
Total non-current liabilities	0.00	0.00
Current liabilities		
a) Financial liabilities		
i) Borrowings	0.00	0.00
ii) Trade payables		
a. Total outstanding dues of macro enterprises and small enterprises	0.00	0.00
b. Total outstanding dues of creditors other than micro enterprises and small enterprises	13.54	0.35
iii) Other financial liabilities	0.00	0.00
b) Provisions	0.82	0.93
c) Other current liabilities	315.82	0.57
d) Current tax liabilities (Net)	0.00	0.00
Total current liabilities	330.19	1.85
Total equity & liabilities	566.60	237.01

Date : 14/11/2024
 Place: New Delhi

For DR. M. INDUSCORP LIMITED
 For Dr M Induscorp Limited
Prem Prakash

PREM PRAKASH
 Managing Director

Director



DR. M. INDUSCORP LIMITED

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Cash Flow Statement for the Half Year ended on 30/09/2024

Particulars	As at 30/09/2024 (Unaudited)	As at 31/03/2024 (Audited)
A. Cash Flow from Operating Activities		
Net Profit/(Loss) before tax		
-Continuing Operations		
-Discontinued Operations	1.24	6.39
	0.00	0.00
Adjustments for:		
Finance costs		
Interest Income		
Dividend Income	0.00	0.00
Net (gain)/loss on sale/ discarding of property, plant and equipment	-12.92	-25.80
Net (gain)/loss of share	-0.13	-0.30
Net gain on financial assets measured at fair value through profit and loss	0.00	0.00
Credit impaired assets provided/written off	-7.25	-9.25
Amortisation of grant income	0.00	0.00
Depreciation and amortisation expense	0.00	0.00
Property, plant and equipment and inventory discarded/ provided	0.34	0.99
Provision/ liabilities no longer required written back (transfer from reserve)	0.00	0.00
Provision/ liabilities no longer required written back (transfer from reserve)	0.00	0.00
Amortisation of upfront payment for leasehold land	0.00	0.00
Net unrealised currency exchange fluctuations (gain)/loss	0.00	0.00
Profit on sale of business	0.00	0.00
Costs incurred on sale of business	0.00	0.00
Employee share based payment expense	0.00	0.00
	0.00	0.00
Operating Profit before working capital changes	-18.72	-27.97
Changes in working capital:		
Adjustments for (increase)/decrease in operating assets:		
Trade receivables	0.00	0.00
Inventories	-16.94	-0.98
Loans (Current)	0.99	0.62
Other Financial Assets (Current)	0.00	0.00
Other Assets (Current)	-0.23	0.00
Other Assets (Non-Current)	-128.68	-117.11
DTA	0.00	0.00
DTA	-6.80	0.00
Adjustments for (increase)/decrease in operating liabilities:		
Trade payables	13.20	-0.55
Provisions	-0.11	0.23
other current liability	271.55	0.48
Other liabilities (Current)	0.00	0.00
Other liabilities (Non-Current)	0.00	0.00
Other Financial Liabilities	0.00	0.00
Cash generated from operations	131.97	-117.31
Income tax paid (net of refunds)	0.00	0.00
Net Cash (used in)/ generated from Operating Activities	(A) 113.25	-145.28
B. Cash Flow from Investing Activities		
Purchase of non-current investments	0.00	0.00
Proceeds from sale of shares (net)	32.02	53.41
Purchase of shares	0.00	-59.98
Income tax paid on profit from sale of business	0.00	0.00
Interest received	12.92	25.80
Dividend Income	0.13	0.30
Bank balances not considered as cash and cash equivalents	0.00	0.00
Payment for purchase of property, plant, equipment, capital work-in-progress and intangible assets	0.00	0.00
Proceeds from disposal of property, plant and equipment	0.00	0.00
Net Cash (used in)/ generated from Investing Activities	(B) 45.07	19.53
C. Cash Flow from Financing Activities		
Proceeds from issue of shares	0.00	0.00
Proceeds from borrowings (Non-current)	0.00	0.00
Repayment of borrowings (Non-current)	0.00	0.00
Short Term Loan and Advance	43.70	0.00
Net proceeds/ (repayment) from borrowings (Current)	0.00	0.00
Dividends on equity share capital paid	0.00	0.00
Corporate dividend tax paid	0.00	0.00
Payment towards lease liability	0.00	0.00
Finance Cost paid	0.00	0.00
Net Cash (used in)/ generated from Financing Activities	(C) 43.70	0.00
Date : 08/11/2024		
D. Effect of Exchange Rate Movements		
Net Increase/(decrease) in Cash and Cash Equivalents	(A+B+C) 202.02	-125.75
Cash and Cash Equivalents(Opening Balance)	13.87	139.62
Cash and Cash Equivalents(Closing Balance)	215.89	13.87
Change in cash and cash equivalents	202.02	-125.75

For DR. M. INDUSCORP LIMITED

For Dr M Induscorp Limited
Prakash

PREM PRAKASH
Managing Director
DIN: 00289179

Director

Date : 14/11/2024
Place: New Delhi

