

## LIMITED REVIEW REPORT

To

**The Board of Directors,  
DR. M. INDUSCORP LIMITED**  
18-B/1, GROUND FLOOR, DEV NAGAR  
D.B. GUPTA ROAD, KAROL BAGH  
NEW DELHI-110005

We have reviewed the accompanying statement of unaudited financial results of DR. M. INDUSCORP LIMITED ("The Company") for the quarter/half year ended on 30<sup>th</sup> September, 2025, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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 Standards) Rules 2015 read with SEBI circular No. CIR/CFD/FAC/62/216 dated July 05, 2016 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 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 of unaudited financial results prepared in accordance with applicable accounting standards 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 amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We draw attention that the corresponding comparative financial Information of the company for Periods up to June 30, 2025 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 and on behalf of**

**ISHITA GUPTA & ASSOCIATES**  
Chartered Accountants  
Firm Reg. No: 024379C

  
**CA Ishita Gupta**  
Proprietor

**M. No. 532184**

**DATE: 14.11.2025**

**PLACE: Ghaziabad**

**UDIN: 25532184BMZXEI9478**



# 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 Unaudited Financial Results for the Quarter Ended on 30/09/2025

Sr. No.	Particular	Quarter Ended			Six Months ended		Year Ended
		30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
1	<b>Income From Operations</b>						
i)	Net Sales/ Income from operations	9,658.25	15,357.30	2,002.99	25,015.55	2,011.44	28,514.63
ii)	Other Operating Income		-	-	-	-	-
2	<b>Other Income</b>	0.10	3.59	8.45	3.68	20.30	39.20
3	<b>Total Income (1+2)</b>	<b>9,658.35</b>	<b>15,360.89</b>	<b>2,011.44</b>	<b>25,019.24</b>	<b>2,031.74</b>	<b>28,553.83</b>
4	<b>Expenses</b>						
(a)	Cost of materials consumed	-	-	-	-	-	-
(b)	Purchase of stock-in-trade	9,545.97	15,475.70	2,007.73	25,021.66	2,018.47	28,429.92
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade			3.58		0.99	0.99
(d)	Employee benefits expense	8.94	4.82	2.81	13.76	5.32	13.88
(e)	Finance cost	2.73	0.46	-	3.19	-	-
(f)	Depreciation and amortisation expense	1.63	1.28	0.18	2.91	0.34	0.82
(g)	Other expenses						
(i)	Excise Duty	-	-	-	-	-	-
(ii)	Power & Fuel	0.59	0.34	0.65	0.93	1.26	1.62
(iii)	Other Expenses	19.08	6.79	3.75	25.87	8.27	62.69
	<b>Total expenses</b>	<b>9,578.94</b>	<b>15,489.39</b>	<b>2,018.70</b>	<b>25,068.33</b>	<b>2,034.65</b>	<b>28,509.92</b>
5	<b>Profit/(Loss) before exceptional items</b>	<b>79.41</b>	<b>(128.50)</b>	<b>(7.26)</b>	<b>(49.09)</b>	<b>(2.91)</b>	<b>43.91</b>
6	<b>Exceptional Items</b>						
7	<b>Profit before tax (5-6)</b>	<b>79.41</b>	<b>(128.50)</b>	<b>(7.26)</b>	<b>(49.09)</b>	<b>(2.91)</b>	<b>43.91</b>
8	<b>Tax Expenses:</b>						
a)	Current Tax	-	-	2.63	-	2.63	7.17
b)	Deferred Tax	-	-	(6.79)	-	(6.79)	-
9	<b>Profit / (Loss) for the period (7-8)</b>	<b>79.41</b>	<b>(128.50)</b>	<b>(3.10)</b>	<b>(49.09)</b>	<b>1.25</b>	<b>36.74</b>
10	<b>Other comprehensive Income (OCI)</b>						
a)	Item that will not be reclassified to profit or loss (net of tax)	-	-	-	-	-	-
b)	Item that will be reclassified to profit or loss (net of tax)	-	-	-	-	-	-
11	<b>Total Comprehensive income for the</b>	<b>79.41</b>	<b>(128.50)</b>	<b>(3.10)</b>	<b>(49.09)</b>	<b>1.25</b>	<b>36.74</b>
12	<b>Paid-up equity share capital</b>	<b>*763.02</b>	<b>*763.02</b>	<b>*763.02</b>	<b>*763.02</b>	<b>*763.02</b>	<b>*763.02</b>
13	<b>Reserve excluding Revaluation Reserve</b>					(526.61)	(492.42)
14	<b>Earnings per share (after extraordinary)</b>						
(a)	Basic	1.05	(1.70)	(0.04)	(0.65)	0.02	0.49
(b)	Diluted	1.05	(1.70)	(0.04)	(0.65)	0.02	0.49

\* 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 14/11/2025
- The Statutory Auditors of the Company have carried out a 'Limited Review' of the Standalone Financial Results for the Quarter and Half year ended 30th September, 2025 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 Audited 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

For DR. M. INDUSCORP LIMITED

*Prem Prakash*

**PREM PRAKASH**  
Managing Director  
DIN: 00289179

Date : 14/11/2025  
Place: New Delhi

**DR. M. INDUSCORP LIMITED**

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**Statement of Assets & Liabilities Half Year ended on 30.09.2025**

Rs. in lacs

Particulars	As at September 30, 2025	As at March 31, 2025
	(Unaudited)	(Audited)
<b>Assets</b>		
<b>Non-current assets</b>		
a) Property, plant and equipment	42.33	39.49
b) Capital Work in Progress	-	-
c) Right of use Assets	-	-
d) Goodwill	5.66	5.66
e) Other intangible assets	-	-
f) Financial assets		
i) Investments	-	-
ii) Loans	-	-
iii) Other Financial Assets	3.00	3.00
g) Deferred Tax Assets		
h) non current assets (Net)	-	-
i) Other non current assets	0.17	0.17
<b>Total non-current assets</b>	<b>51.16</b>	<b>48.32</b>
<b>Current assets</b>		
a) Inventories	0.41	0.41
b) Financial assets		
i) Investments		
ii) Trade receivables	5.83	20.72
iii) Cash & cash equivalent	52.77	262.37
iv) Bank balances other than (ii) above	-	-
v) Loans & Advances	-	-
vi) Other financial assets	0.79	0.45
c) Current tax assets	-	-
d) Other current assets	1,702.08	828.83
<b>Total current assets</b>	<b>1,761.88</b>	<b>1,112.78</b>
<b>Total assets</b>	<b>1,813.04</b>	<b>1,161.10</b>
<b>Equity and liabilities</b>		
<b>Equity</b>		
a) Equity share capital	763.02	763.02
b) Other equity	(541.51)	(492.42)
<b>Total equity</b>	<b>221.50</b>	<b>270.60</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
a) Financial liabilities		
i) Borrowings	244.23	232.00

ii) Lease Liabilities	-	-
iii) Other Financial Liabilities	-	-
b) Provisions	-	-
c) Other non current liabilities		
d) Deferred Tax Liabilities(net)	-	-
<b>Total non-current liabilities</b>	<b>244.23</b>	<b>232.00</b>
<b>Current liabilities</b>		
a) Financial liabilities		
i) Borrowings	-	-
ii) Trade payables		
a. Total Outstanding dues to MSME	-	-
b. Total outstanding dues Other Than MSME	13.71	16.31
ii) Other financial liabilities	1.03	1.09
b) Provisions	-	7.73
c) Other current liabilities	1,332.56	633.38
d) Current tax liability		
<b>Total current liabilities</b>	<b>1,347.30</b>	<b>658.51</b>
<b>Total equity &amp; liabilities</b>	<b>1,813.04</b>	<b>1,161.10</b>

For DR. M. INDUSCORP LIMITED

*Prem Prakash*

PREM PRAKASH  
Managing Director  
DIN: 00289179

Date : 14.11.2025  
Place: New Delhi

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(Rs. In Lacs)

Particular	For The Period ended on 30.09.2025 (Unaudited)	For The Period ended on 31.03.2025 (Audited)
<b>A. Cash Flow from operating activities</b>		
Net Profit/(Loss) before extraordinary items and tax	(49.09)	43.91
<b>Adjustments for:</b>		
Depreciation and Amortisation	2.91	0.82
Finance Cost	-	-
Dividend Income	-	-
profit/Loss on sale of shares	-	-
Interest Income	(3.68)	(17.95)
<b>Operating profit /(Loss) before working capital changes</b>	<b>(49.86)</b>	<b>26.78</b>
<b>Adjustment for (increase)/ decrease in operating assets:</b>		
Inventories	-	0.99
Trade Receivables	14.89	(3.12)
Other Current assets	873.59	(636.28)
Other Non-Current Assets	-	-
<b>Adjustments for increase / (decrease) in operating liabilities:</b>		
Trade payables	(2.60)	15.96
Other current liabilities	699.12	632.81
Short term Borrowings	-	-
Short term provisions	(7.73)	7.89
Cash Flow from extraordinary items	-	-
Cash generated from operations	1,527.41	45.03
Net Income Tax (paid) / refunds	-	(8.65)
<b>Net cash flow / (used in) operating activities (A)</b>	<b>1,527.41</b>	<b>36.38</b>
<b>B. Cash Flow from investing activities</b>		
Cash expenditure on fixed assets, including capital advances	(5.75)	(37.83)
Non Current Investments	-	-
Current Investments	-	-
Cash flow from extraordinary items	-	-
Interest Income	3.68	17.95
<b>Net Cash Flow / (used in) investing activities (B)</b>	<b>(2.06)</b>	<b>(19.88)</b>
<b>C. Cash Flow from financing activities</b>		
Proceeds from issue of Equity Shares	-	-
Proceeds from issue of Preference Shares	-	-
Share Application Money	-	-
Proceeds from Long term borrowings	12.23	232.00
Proceeds from Short term borrowings	-	-
Long-term Loans and Advances	-	-
Finance Cost	-	-
<b>Net Cash Flow / (used in) financing activities (C)</b>	<b>12.23</b>	<b>232.00</b>
<b>Net increase / (decrease) in Cash and Cash equivalents (A+B+C)</b>	<b>(209.60)</b>	<b>248.50</b>
Cash and Cash equivalent at the beginning of the year	262.37	13.87
<b>Cash and Cash equivalent at the end of the year</b>	<b>52.77</b>	<b>262.37</b>

For DR. M. INDUSCORP LIMITED

*Prem Prakash*

**PREM PRAKASH**  
 Managing Director  
 DIN: 00289179

Date : 14.11.2025  
 Place: New Delhi