



Auditor's Limited Review Report on Unaudited Standalone Financial Results for the Quarter and Nine months ended on December 31, 2024 of the Company pursuant to Regulation 33, of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as Amended.

To
The Board of Directors
D C Infotech and Communication Limited
Unit no. 2, Aristocrate, Lajya Compound, Mogra Road,
Andheri (East), Mumbai 400069

We have reviewed the accompanying statement of unaudited financial results ("the statement") of D C Infotech and Communication Limited ("the Company") for the quarter and nine months ended December 31, 2024 being submitted by the company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 as amended (the "Act"), read with relevant rules issued there under and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations, including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement 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 require that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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 standalone financial results prepared in accordance with the applicable Indian Accounting Standards ('IND AS') prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder 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

Date : 13th February 2024
Place : Mumbai

FOR D G M S & Co.
(Chartered Accountants)
F. R. No. :112187W

HIREN JAYANTILAL MARU
Partner
M. No. : 115279
UDIN: 25115279BMIPV54275



DC Infotech & Communication Limited

CIN: U74999MH2019PLC319622

Registered Office: Unit No. 2, Aristocrate, Ground Floor, Lajya Compound, Mogra Road, Andheri (E), Mumbai 400069

Statement of Standalone Unaudited Financial Results for the Quarter Ended December 31, 2024

(Rs. In Lakh except per share data)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
A Date of start of reporting period	01-10-2024	01-07-2024	01-10-2023	01-04-2024	01-04-2023	01-04-2023
B Date of end of reporting period	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
C Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Part I						
I Revenue From Operations						
Net sales or Revenue from Operations	13,419.43	13,032.46	10,194.32	38,302.90	30,504.60	45,963.18
II Other Income	-14.65	19.31	25.86	56.59	35.92	102.60
III Total Revenue (I + II)	13,404.78	13,051.77	10,220.18	38,359.49	30,540.52	46,065.78
IV Expenses						
(a) Cost of materials consumed			-			-
(b) Purchases of stock-in-trade	13,258.09	10,402.39	8,784.00	36,829.26	28,536.33	42,781.15
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1,069.88	1,586.50	585.81	-1,787.16	-441.48	-450.98
(d) Employee benefit expenses	235.69	225.28	196.91	675.89	617.75	883.87
(e) Finance Costs	177.12	149.53	137.07	482.35	332.00	486.71
(f) Depreciation and amortization expenses	15.10	12.78	16.29	39.13	47.17	56.18
(g) Other Expenses	248.30	177.74	214.40	673.65	461.80	745.24
Total expenses	12,864.42	12,554.22	9,934.48	36,913.12	29,553.57	44,502.17
V Profit (loss) before Exceptional and Extraordinary Items and	540.36	497.55	285.70	1,446.37	986.95	1,563.61
VI Exceptional items						
VIII Profit (loss) before Tax (VII-VIII)	540.36	497.55	285.70	1,446.37	986.95	1,563.61
X Tax Expense						
(a) Current Tax	143.56	121.15	70.59	368.06	251.45	412.00
(Less):- MAT Credit						
Current Tax Expense Relating to Prior years	-	8.74		8.74		
(b) Deferred Tax (Asset)/Liabilities	-7.31	-0.92	-1.45	-8.77	-4.20	-9.35
XI Net Profit/Loss for the period from Continuing Operations (IX-X)	404.11	368.58	216.56	1,078.34	739.70	1,160.96
XII Profit (Loss) from Discontinuing Operations						
XIII Tax Expenses of Discontinuing Operations						
XIV Net Profit (Loss) from Discontinuing Operations after tax (XII-XIII)						
XV Profit (Loss) for the period (XI+XIV)	404.11	368.58	216.56	1,078.34	739.70	1,160.96
XVI Other Comprehensive Income						
a. i). Amount of item that will not be reclassified to profit or loss						
ii). Income tax relating to items that will not be reclassified to profit or loss						
b i). Item that will be reclassified to profit or loss						
ii). Income tax relating to items that will be reclassified to profit or loss						
XVII Total Comprehensive income						
Total Comprehensive income [Comprising Profit for the Period (After tax) and Other comprehensive income] (XV+XVII)	404.11	368.58	216.56	1,078.34	739.70	1,160.96
XVIII Details of equity share capital						
Paid-up equity share capital (Face Value of Rs. 10/- per equity share)	1,418	1,350	1,200	1,418	1,200	1,300
Face value of equity share capital (Per Share)	10	10	10	10	10	10
XIX Earnings per share (Not Annualized for Quarter)	2.92	2.82	1.79	8.10	6.16	9.51
(a) Earnings per share Continuing Operation (Not Annualized for Quarter)						
Basic earnings per share before extraordinary items	2.92	2.82	1.79	8.1	6.16	9.51
Diluted earnings per share before extraordinary items	2.51	2.40	1.79	7.03	6.16	9.39
(b) Earnings per share Discontinuing Operation (Not Annualized for Quarter)						
Basic earnings per share from Discontinued Operations	0.00	0.00	0.00	0.00	0.00	0.00
Diluted earnings per share from Discontinued Operations	0.00	0.00	0.00	0.00	0.00	0.00
(c) Earnings per share (Not Annualized for Quarter and Half Year ended)						
Basic earnings per share before extraordinary items	2.92	2.82	1.79	8.10	6.16	9.51
Diluted earnings per share before extraordinary items	2.51	2.40	1.79	7.03	6.16	9.39

Notes:-

Notes to Standalone Unaudited financials results for the Quarter ended December 31, 2024:

- 1 These results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") 34 interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- 2 The Audit Committee has reviewed the above results and the Board of Directors has approved the above results and its release at their respective meetings held on February 13, 2025.
- 3 The Company has two reportable business segment. Hence, separate information for segment wise disclosure is given in accordance with the requirements of Indian Accounting Standard (Ind AS) 108 - "Operating Segments".
- 4 The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
- 5 The Company has no subsidiary/associate/joint venture company as on December 31, 2024
- 6 The results for the Quarter ended December 31, 2024 are available on the National Stock Exchange website (URL: www.nseindia.com), BSE (URL: www.bseindia.com) and on the Company's website URL: www.dcinfotech.com.

For and on behalf of the board




Place :- Mumbai
Date :- 13th February 2025

Chetankumar Timbadia
Managing Director
DIN : 06731478

DC Infotech & Communication Limited

CIN: U74999MH2019PLC319622



Registered Office: Unit No. 2, Aristocrate, Ground Floor, Lajya Compound, Mogra Road, Andheri (E), Mumbai 400069



Unaudited Standalone Segmentwise Revenue and Results for the Quarter Ended December 31, 2024



(Rs. In Lacs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2024	31-03-2024
	01-10-2024	01-07-2024	01-10-2023	01-04-2024	01-04-2023	01-04-2023
	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2024	31-03-2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
Products	10,715.70	9,891.70	9,134.03	30,358.64	26,033.98	37,467.33
Security Software and Services	2,703.73	3,140.76	1,060.29	7,944.26	4,470.62	8,495.85
Revenue from Operations	13,419.43	13,032.46	10,194.32	38,302.90	30,504.60	45,963.18
Segment Results						
Net Revenue from each segment after deducting allocable cost						
Products	906.77	729.31	696.75	2,411.99	1,863.51	2,698.76
Security Software and Services	324.45	314.26	127.76	848.81	546.24	934.25
Total	1,231.22	1,043.57	824.51	3,260.80	2,409.75	3,633.01
Less: Finance Cost	177.12	149.53	137.07	482.35	332.00	486.71
Less: Unallocable Cost	513.74	396.49	401.74	1,332.08	1,090.80	1,582.69
Total Profit Before Tax	540.36	497.55	285.70	1,446.37	986.95	1,563.61
Assets						
Products	17,356.81	14,419.00	13,064.00	17,356.81	13,064.00	15,440.99
Security Software and Services	2,676.70	3,777.00	348.00	2,676.70	348.00	3,073.87
Liabilities						
Products	7,538.74	5,615.00	7,416.00	7,538.74	7,416.00	7,746.67
Security Software and Services	1,506.21	2,611.00	273.00	1,506.21	273.00	3,129.85




Statement of Deviation / Variation in utilisation of funds raised						
Name of listed entity	DC Infotech & Communication Limited					
Mode of Fund Raising	Preferential Issues - Warrants					
Date of Raising Funds	13-08-2024					
Amount Raised	Rs. 2,35,00,000/-					
Report filed for Quarter ended	31-12-2024					
Monitoring Agency	Not Applicable					
Monitoring Agency Name, if applicable	Not Applicable					
Is there a Deviation / Variation in use of funds raised	No					
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable					
If Yes, Date of shareholder Approval	Not Applicable					
Explanation for the Deviation / Variation	Not Applicable					
Comments of the Audit Committee after review	Not Applicable					
Comments of the auditors, if any	Not Applicable					
Objects for which funds have been raised and where there has been a deviation, in the following table	To invest & purchase of properties, for future expansion plans & activities, financing future growth opportunities, working capital requirements of the Company and general corporate purpose					
Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according	Remarks if any
To meet the working capital requirements of the Company	None	Rs. 2,35,00,000/-	-	Rs. 2,35,00,000/-	Nil	
Deviation or variation could mean:						
<i>(a) Deviation in the objects or purposes for which the funds have been raised or</i>						
<i>(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or</i>						
<i>(c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc</i>						
 						
Chetankumar Timbadia Managing Director DIN: 06731478						

Statement of Deviation / Variation in utilisation of funds raised						
Name of listed entity	DC Infotech & Communication Limited					
Mode of Fund Raising	Preferential Issues - Conversion of Warrants into equity shares					
Date of Raising Funds	17-09-2024					
Amount Raised	Rs. 2,02,50,000/- (balance 75% of the issue price of Rs 54/- per convertible Warrants) received on conversion of 5,00,000 convertible warrants into Equity Shares					
Report filed for Quarter ended	31-12-2024					
Monitoring Agency	Not Applicable					
Monitoring Agency Name, if applicable	Not Applicable					
Is there a Deviation / Variation in use of funds raised	No					
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable					
If Yes, Date of shareholder Approval	Not Applicable					
Explanation for the Deviation / Variation	Not Applicable					
Comments of the Audit Committee after review	Not Applicable					
Comments of the auditors, if any	Not Applicable					
Objects for which funds have been raised and where there has been a deviation, in the following table	To meet the working capital requirements of the Company					
Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
To meet the working capital requirements of the Company	None	Rs. 2,02,50,000/-	NA	2,00,00,000/-	Nil	-
Deviation or variation could mean:						
<i>(a) Deviation in the objects or purposes for which the funds have been raised or</i>						
<i>(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or</i>						
<i>(c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc</i>						
 						
Chetankumar Timbadia Managing Director DIN: 06731478						

Statement of Deviation / Variation in utilisation of funds raised						
Name of listed entity	DC Infotech & Communication Limited					
Mode of Fund Raising	Preferential Issues - Conversion of Warrants into equity shares					
Date of Raising Funds	14-11-2024					
Amount Raised	Rs. 2,75,40,000/- (balance 75% of the issue price of Rs 54/- per convertible Warrants) received on conversion of 6,80,000 convertible warrants into Equity Shares					
Report filed for Quarter ended	31-12-2024					
Monitoring Agency	Not Applicable					
Monitoring Agency Name, if applicable	Not Applicable					
Is there a Deviation / Variation in use of funds raised	No					
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable					
If Yes, Date of shareholder Approval	Not Applicable					
Explanation for the Deviation / Variation	Not Applicable					
Comments of the Audit Committee after review	Not Applicable					
Comments of the auditors, if any	Not Applicable					
Objects for which funds have been raised and where there has been a deviation, in the following table	To meet the working capital requirements of the Company					
Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
To meet the working capital requirements of the Company	None	Rs. 2,75,40,000/-	NA	-	Nil	-
Deviation or variation could mean:						
<i>(a) Deviation in the objects or purposes for which the funds have been raised or</i>						
<i>(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or</i>						
<i>(c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc</i>						
 						
Chetankumar Timbadia Managing Director DIN: 06731478						

Outstanding Default on Loans and Debt Securities

S. No.	Particulars	in INR crore
1	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	65
B	Of the total amount outstanding, amount of default as on date	-
2	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	-
B	Of the total amount outstanding, amount of default as on date	-
3	Total financial indebtedness of the listed entity including short-term and long-term debt	65

