



February 12, 2025

**BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street
Mumbai-400 001
Scrip Code: 542729**

**National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G
Bandra Kurla Complex, Bandra East
Mumbai, Maharashtra – 400 051
Symbol: DCMNVL**

Sub: Machine Readable copy of Unaudited Financial Results for the Quarter and Nine Months ended December 31, 2024.

Ref: Email dated February 10, 2025 received from National Stock Exchange of India Limited (NSE)

In furtherance to our letter dated February 04, 2025 and pursuant to the email dated February 10, 2025 received from NSE Ltd., we are hereby submitting the machine-readable copy of Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended December 31, 2024 along with Limited Review Reports received from Statutory Auditors of the Company on the said results, in compliance with NSE circular no.: NSE/CM1/2018/02 dated January 16, 2018 and BSE circular no. LIST/COMP/22/2017-18 dated January 16, 2018.

Further, we would like to confirm that there is no impact on the figures stated in the Financial Results submitted under Regulation 33 of SEBI (LODR) Regulations, 2015 and Disclosures made pursuant to Regulation 30 of SEBI (LODR) Regulations, 2015 on February 03, 2025.

This is for information and record.

Thanking you,

For DCM Nouvelle Limited

**Sandeep Kumar Jain
Chief Financial Officer**

Encl-a/a

February 04, 2025

**BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street
Mumbai-400 001
Scrip Code: 542729**

**National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G
Bandra Kurla Complex, Bandra East
Mumbai, Maharashtra – 400 051
Symbol: DCMNVL**

**Dear Sir/ Madam,
Sub: Outcome of the Board Meeting**

Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (**'Listing Regulations'**), we would like to inform you that the Board of Directors (**"Board"**) of DCM Nouvelle Limited (**"Company"**) in their meeting held today i.e., February 04, 2025, have considered and approved:

1. Standalone and consolidated Unaudited Financial Results for the Quarter and nine month ended December 31, 2024.

The Standalone and consolidated Unaudited Financial Results for the Quarter and nine month ended December 31, 2024 and Limited Review Report of the Auditors is attached herewith.

The Board Meeting commenced at 04:00 PM and concluded at 04:50 PM.

This is for information and record.

Thanking you,

For DCM Nouvelle Limited

Sandeep Kumar Jain
Digitally signed by
Sandeep Kumar Jain
Date: 2025.02.04
17:04:38 +05'30'

**Sandeep Kumar Jain
Chief Financial Officer**

Encl-a/a

Walker ChandioK & Co LLP

21st Floor, DLF Square
Jacaranda Marg, DLF Phase II,
Gurugram - 122002
Haryana, India
T +91 124 462 8099
F +91 124 462 8001

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of DCM Nouvelle Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of DCM Nouvelle Limited ('the Company') for the quarter ended 31 December 2024 and the year to date results for the period 1 April 2024 to 31 December 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations')
2. The 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, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), 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. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. 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 the Standards on Auditing specified under section 143(10) of the Act, 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.



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4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.

For Walker Chandiook & Co LLP

Chartered Accountants

Firm Registration No: 001076N/N500013




Rohit Arora

Partner

Membership No. 504774

UDIN: 25504774BMIDJZ8143

Place: New Delhi

Date: 04 February 2025

Statement of unaudited standalone financial results for the quarter and nine months period ended 31 December 2024

(₹ in lakhs except as stated otherwise)

S. No.	Particulars	Quarter ended	Quarter ended	Quarter ended	Nine month ended	Nine month ended	Year ended
		31 December 2024	30 September 2024	31 December 2023	31 December 2024	31 December 2023	31 March 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income:						
I.	Revenue from operations	26,306	25,572	26,686	78,406	81,656	1,08,088
II.	Other income	111	170	192	549	590	806
III.	Total income (I + II)	26,417	25,742	26,878	78,955	82,246	1,08,894
IV.	Expenses						
	Cost of materials consumed	19,381	19,628	19,920	59,421	63,196	83,207
	Changes in inventories of finished goods and work-in-progress	727	(334)	1,352	(62)	2,496	2,261
	Employee benefits expense	1,560	1,492	1,483	4,577	4,458	5,890
	Finance costs	539	648	607	1,978	1,789	2,511
	Depreciation expense	571	571	576	1,714	1,700	2,275
	Other expenses	3,361	3,249	3,054	9,707	9,236	12,551
	Total expenses (IV)	26,139	25,254	26,992	77,335	82,875	1,08,695
V.	Profit before exceptional items and tax (III-IV)	278	488	(114)	1,620	(629)	199
VI.	Exceptional items	-	(1,104)	-	(466)	-	-
VII.	Profit before tax (V-VI)	278	1,592	(114)	2,086	(629)	199
VIII.	Tax expense:						
	-Current tax	17	107	-	124	-	30
	-Deferred tax	40	306	16	409	(129)	76
	Total tax expense	57	413	(16)	533	(129)	106
IX.	Profit for the period/year	221	1,179	(98)	1,553	(500)	93
X.	Other comprehensive income						
	Items that will not be reclassified to profit or loss						
	Re-measurement gain/(loss) of defined benefit obligations	-	1	10	(1)	30	(9)
	Income tax relating to remeasurement of defined benefit obligations	-	1	3	-	8	2
XI.	Other comprehensive income, net of tax	-	2	7	(1)	22	(7)
XII.	Total comprehensive income for the period/year (comprising profit and other comprehensive income for the period/year)	221	1,181	(91)	1,552	(478)	86
XIII.	Paid up equity share capital (face value of ₹ 10 per share)	1,868	1,868	1,868	1,868	1,868	1,868
XIV.	Other equity						30,325
XIV.	Earnings per share	<i>(not annualised)</i>	<i>(not annualised)</i>	<i>(not annualised)</i>	<i>(not annualised)</i>	<i>(not annualised)</i>	<i>(annualised)</i>
	Basic and diluted (₹)	1.18	6.31	(0.52)	8.31	(2.68)	0.50

Notes:

- The unaudited standalone financial results of DCM Nouvelle Limited ("the Company") have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 04 February 2025. The statutory auditors have carried out a limited review of unaudited standalone financial results of the Company for the quarter and nine months period ended 31 December 2024, in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing and other Disclosure Requirements) Regulation, 2015 and have issued an unmodified review report.
- The above result have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34), prescribed under section 133 of the Companies Act, 2013 (the Act) read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended).
- The Company's business falls within a single operating business segment in terms of the Indian Accounting Standards 108 - Operating Segments and hence, no additional disclosures have been furnished.
- During the quarter ended 30 June 2024, fire occurred at Company's cotton warehouse resulting in the damage towards cotton inventory. The Company had assessed the extent of the damage and associated monetary impact and had filed an insurance claim against such damages amounting to Rs 638 lakhs (net of salvage value amounting to Rs 114 lakhs). Pending approval of such insurance claim, management on prudent basis had recorded loss of Rs 638 lakhs as exceptional loss. During the previous quarter ended 30 September 2024, Insurance company had approved claim amounting to Rs. 571 Lakhs after mandatory deduction of 5% of claimed amount on October 10, 2024. Correspondingly company had recorded Rs. 571 Lakhs of exceptional gain in previous period.
- During the previous quarter ended 30 September 2024, the Company received approval from the Director of Industries & Commerce, Haryana under the Fiscal Incentives and Infrastructure Schemes of the Haryana Enterprise & Employment Policy 2020 (HEEP Policy). The above capital grant has been recognised in proportion to the depreciation charged in statement of profit and loss. Consequently, grant income of Rs. 527.49 lakhs, pertaining to the previous period from the date of capitalization of plant till 31 March 2024, has been classified as an exceptional item in the previous quarter's Profit and Loss statement.
- The figures for the corresponding previous quarter/period/year have been regrouped/reclassified/recasted, wherever necessary, to make them comparable.

For and on behalf of the Board of Directors
 DCM Nouvelle Limited

Dr. Meenakshi Nayar
 Chairperson and Director
 DIN: 06866256

Place: New Delhi
 Date: 04 February 2025



SIGNED FOR
 IDENTIFICATION
 PURPOSES



Walker ChandioK & Co LLP

21st Floor, DLF Square
Jacaranda Marg, DLF Phase II,
Gurugram - 122002
Haryana, India
T +91 124 462 8099
F +91 124 462 8001

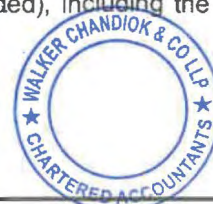
Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of DCM Nouvelle Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of DCM Nouvelle Limited ('the Holding Company') and its subsidiary (the Holding Company and its subsidiary together referred to as 'the Group'), (refer Annexure 1 for the list of subsidiary, included in the Statement) for the quarter ended 31 December 2024 and the consolidated year to date results for the period 1 April 2024 to 31 December 2024, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), 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. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. 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 the Standards on Auditing specified under section 143(10) of the Act, 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.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the Listing Regulation, to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review reports of the other auditor referred to in paragraph 5 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.



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5. We did not review the interim financial results of 1 subsidiary included in the Statement, whose financial information reflects total revenues of ₹ 296 lakhs and ₹ 1,050 lakhs, total net loss after tax of ₹ 472 lakhs and ₹ 1,480 lakhs, total comprehensive loss of ₹ 472 lakhs and ₹ 1,480 lakhs, for the quarter and year-to-date period ended on 31 December 2024, respectively, as considered in the Statement. These interim financial results have been reviewed by other auditor whose review report have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the review report of such other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of this matter with respect to our reliance on the work done by and the report of the other auditor.

For Walker Chandiook & Co LLP

Chartered Accountants

Firm Registration No: 001076N/N500013




Rohit Arora

Partner

Membership No. 504774

UDIN : 25504774BMIDJY5892

Place : New Delhi

Date : 04 February 2025

Annexure 1

List of entities included in the Statement

Name of Holding Company

DCM Nouvelle Limited

Name of Subsidiary

DCM Nouvelle Specialty Chemicals Limited



Statement of unaudited consolidated financial results for the quarter and nine months period ended 31 December 2024

(₹ in lakhs except as stated otherwise)

S. No.	Particulars	Quarter ended	Quarter ended	Quarter ended	Nine months ended	Nine months ended	Year ended
		31 December 2024	30 September 2024	31 December 2023	31 December 2024	31 December 2023	31 March 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income:						
I.	Revenue from operations	26,602	25,966	26,686	79,456	81,656	1,08,094
II.	Other income	61	94	140	346	523	665
III.	Total income (I + II)	26,663	26,060	26,826	79,802	82,179	1,08,759
	Expenses						
IV	Cost of materials consumed	19,729	19,945	19,920	60,486	63,196	83,231
	Changes in inventories of finished goods and work-in-progress	550	(392)	1,352	(460)	2,496	2,244
	Employee benefits expense	1,763	1,701	1,549	5,186	4,620	6,045
	Finance costs	545	656	609	1,996	1,794	2,517
	Depreciation expense	742	736	580	2,212	1,707	2,311
	Other expenses	3,529	3,432	3,113	10,243	9,377	12,715
	Total expenses (IV)	26,858	26,078	27,123	79,663	83,190	1,09,063
V	(Loss)/Profit before exceptional items and tax (III-IV)	(195)	(20)	(297)	139	(1,011)	(304)
VI	Exceptional items	-	(1,104)	-	(466)	-	-
VII	Profit before tax (V-VI)	(195)	1,084	(297)	605	(1,011)	(304)
VIII	Tax expense:						
	-Current tax	17	107	-	124	-	30
	-Deferred tax	40	306	(16)	409	(129)	76
	Total tax expense	57	413	(16)	533	(129)	106
IX	Profit/(Loss) for the period/year	(252)	671	(281)	72	(882)	(410)
X	Other comprehensive income						
	Items that will not be reclassified to profit or loss						
	Re-measurement gain/(loss) of defined benefit obligations	-	1	10	(3)	30	(9)
	Income tax relating to re-measurement of defined benefit obligations	-	(1)	3	-	8	2
XI	Other comprehensive income, net of tax	-	2	7	(1)	22	(7)
XII	Total comprehensive income for the period/year (comprising profit and other comprehensive income for the period/year)	(252)	673	(274)	71	(860)	(417)
XIII	Net profit attributable to						
	a) Owners of the Holding Company	(172)	767	(250)	339	(806)	(327)
	b) Non-controlling interest:	(80)	(94)	(31)	(267)	(76)	(83)
XIV	Other comprehensive income attributable to						
	a) Owners of the Holding Company	-	-	7	(1)	22	(7)
	b) Non-controlling interest	-	-	-	-	-	-
XV	Total comprehensive income attributable to						
	a) Owners of the Holding Company	(172)	767	(243)	338	(784)	(334)
	b) Non-controlling interest	(80)	(94)	(31)	(267)	(76)	(83)
XVI	Paid up equity share capital (face value of ₹ 10 per share)	1,868	1,868	1,868	1,868	1,868	1,868
XVII	Other equity						29,687
XVIII	Earnings per share						
	Basic and diluted (₹)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(annualised)
		(1.35)	3.60	(1.51)	0.39	(4.72)	(2.20)

Notes:

- The unaudited consolidated financial results of DCM Nouvelle Limited ("the Company") have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 04 February 2025. The statutory auditors have carried out a limited review of unaudited standalone financial results of the Company for the quarter and nine months period ended 31 December 2024, in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing and other Disclosure Requirements) Regulation, 2015 and have issued an unmodified review report.
- The above result have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34), prescribed under section 133 of the Companies Act, 2013 (the Act) read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended).
- The Group has identified textiles and chemicals as operating segments based on organisational structure and for which discrete financial information including segment results is available.
- During the quarter ended 30 June 2024, fire occurred at Holding Company's cotton warehouse resulting in the damage towards cotton inventory. The Holding Company had assessed the extent of the damage and associated monetary impact and had filed an insurance claim against such damages amounting to Rs 638 lakhs (net of salvage value amounting to Rs 114 lakhs). Pending approval of such insurance claim, management on prudent basis had recorded loss of Rs 638 lakhs as exceptional loss. During the previous quarter ended 30 September 2024, Insurance company had approved claim amounting to Rs. 571 Lakhs after mandatory deduction of 5% of claimed amount on October 10, 2024. Correspondingly, the Holding Company had recorded Rs. 571 Lakhs of exceptional gain in previous period.
- During the previous quarter ended 30 September 2024, the Holding Company received approval from the Director of Industries & Commerce, Haryana under the Fiscal Incentives and Infrastructure Schemes of the Haryana Enterprise & Employment Policy 2020 (HEEP Policy). The above capital grant has been recognised in proportion to the depreciation charged in statement of profit and loss. Consequently, grant income of Rs. 527 lakhs, pertaining to the previous period from the date of capitalization of plant till 31 March 2024, has been classified as an exceptional item in the previous quarter's Profit and Loss statement.
- The figures for the corresponding previous quarter/period/year have been regrouped/reclassified/recasted, wherever necessary, to make them comparable.

For and on behalf of the Board of Directors
 DCM Nouvelle Limited


 Dr. Meenakshi Nayar
 Chairperson and Director
 DIN: 06866256

Place: New Delhi
 Date: 04 February 2025



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Consolidated Operating segments disclosure as per Ind AS 108 'Operating Segments'

(₹ in lakhs except as stated otherwise)

S. No.	Particulars	Quarter ended	Quarter ended	Quarter ended	Nine month ended	Nine month ended	Year ended
		31 December 2024	30 September 2024	31 December 2023	31 December 2024	31 December 2023	31 March 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment revenue						
(a)	Textiles	26,306	25,572	26,686	78,406	81,656	1,08,088
(b)	Chemicals	296	394	-	1,050	-	6
	Total Segment revenue	26,602	25,966	26,686	79,456	81,656	1,08,094
2	Segment results						
(a)	Textiles	277	1,593	(114)	2,085	(629)	199
(b)	Chemicals	(472)	(506)	(132)	(1,480)	(321)	(369)
	Total segment results before tax	(195)	1,087	(246)	605	(950)	(170)
	Less inter segment elimination	-	-	51	-	61	134
	Total profit before tax	(195)	1,087	(297)	605	(1,011)	(304)
3	Segment assets						
(a)	Textiles	73,489	60,366	66,361	73,489	66,361	75,407
(b)	Chemicals	9,611	9,607	8,032	9,611	8,032	9,098
(c)	Elimination of inter segment assets	(9,639)	(9,162)	(7,073)	(9,639)	(7,073)	(8,201)
	Total segment assets	73,461	60,811	67,320	73,461	67,320	76,304
4	Segment liabilities						
(a)	Textiles	39,744	26,841	34,732	39,744	34,732	43,215
(b)	Chemicals	954	3,879	3,048	954	3,048	3,562
(c)	Elimination of inter segment liabilities	(1)	(2,924)	(2,407)	(1)	(2,407)	(2,918)
	Total segment liabilities	40,697	27,796	35,373	40,697	35,373	43,859
	Segment revenue- Geographical information						
(a)	Textiles						
	India	15,226	16,266	16,272	48,378	44,695	59,989
	Rest of the world	11,080	9,306	10,414	30,028	36,961	48,099
	Sub-total (a)	26,306	25,572	26,686	78,406	81,656	1,08,088
(b)	Chemicals						
	India	296	394	-	1,050	-	6
	Rest of the world	-	-	-	-	-	-
	Sub-total (b)	296	394	-	1,050	-	6
	Total (a)+(b)	26,602	25,966	26,686	79,456	81,656	1,08,094



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