Date: December 05, 2024

To,
Department of Corporate Services
Listing Compliance
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai - 400051.

Security ID: DIL

Ref: Regulation 30 of SEBI ((Listing Obligations and Disclosure Requirements) Regulations, 2015.

Sub: Outcome of the Board Meeting of the Company held on 05th December 2024.

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and with reference to the above-cited subject this is to inform you that the Board of Directors of the Company at their Meeting for the Financial Year 2024-25 held today i.e., Thursday, 05th December 2024 has inter alia, approved the following.

1. Considered and approved the Un-Audited Financial Results (Standalone) of the Company for the Quarter ended 30th September 2024 as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 along with Limited Review Report thereon.

The above information is also being uploaded on the Company's website at www.debockgroup.com

The Meeting of the Board of Directors commenced at 05:30 P.M. and concluded at 06:30 P.M.

You are requested to take the above-cited information for your records.
For and on behalf of
Debock Industries Limited
(Formerly known as Debock Sales and Marketing Limited)

MUKESH MANVEER SINGH
Digitally signed by MUKESH MANVEER SINGH

Mukesh Manveer Singh
Managing Director
DIN: 01765408

Jain Chowdhary & Co.
Chartered Accountants

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Independent Auditors' Limited Review Report

To,
The Board of directors of
Debock Industries Limited,
(Formerly known as Debock Sales and Marketing Limited).

1. We have reviewed the accompanying Statement of Un-audited Financial Results of **Debock Industries Limited (formerly known as Debock Sales and Marketing Limited)** ("the Company") as on **30th September, 2024.** This statement is the responsibility of the Company's Management and has been approved by the 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, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion and issue a report on these Financial Statements based on our review.

2. 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 an analytical procedure, 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.

3. Based on our review conducted as above, nothing has come to our attention except the matter described in **"Annexure 1"** separately annexed to this report 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 interims of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,

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2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Jain Chowdhary & Co.
Chartered Accountants
FR. No. 113267 W

JAIN CHOWDHARY & CO.
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JAIPUR
Chartered Accountants

Yogendra Kumar Lokanda
Partner
M.No. 416484

Place: Jaipur
Date: 05.12.2024
UDIN: 24416484BKEKUQ4210

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Annexure "1" to the Limited Review Report on quarterly financial results as on 30-09-2024 of M/s. Debock Industries Limited

(Pursuant to the regulation 33 of the SEBI (Listing obligation and disclosure requirement) Regulations) 2015 To the Board of Directors of M/S **DEBOCK INDUSTRIES LIMITED**

1. The company is currently facing issues related to fraudulent activities. Management has made allegations against certain employees, including Abhishek Khandelwal. However, it appears that some key managerial personnel of the company may have also benefited from these activities. During the review period, the Ld. Officials of SEBI issued an interim ex-parte order on 23.08.2024. This order raised issues regarding the fabrication of bank accounts and forgery of transactions by the company. According to the interim ex-parte order, a bank account with Equitas Small Finance Bank (Account No. 200000806982) was closed on November 09, 2020. Despite this, the company recorded numerous transactions in various ledger accounts through this bank account until the financial year 2023-24. A summary of these transactions under different accounts is provided below:

Sr. No.	**Party Name**	**Debit**	**Credit**
1	Abhishek Khandelwal Capital		100000
2	Abhishek Khandelwal Payable		9688140
3	Abhishek Khandelwal SALARY		33200
4	ABHISHEK SHARMA (SHARE)		75000
5	ABHISHEK SINGH/ARJITA		508589
6	ADARSH CO-OPERATIVE BANK LIMITED	23725000	
7	Advance From Customers		500000
8	Ajay Dahiya's Capital		100000
9	Akshay Enterprises	86000	
10	ALPHA NUMERO SERVICE PVT. LTD. (OLD)	941000	
11	Amar Singh Tanwar (Salary Ac)	175000	312000
12	Arvind Rao (Director)	150000	425000
13	Arvind Trading Company	234100100	
14	ARYA OMNITALK RADIO		5829

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	TRUNKING SERVICES PVT LTD		
15	Bank Charges		51.42
16	BANSAL INDUSTRIES		2293228
17	Barjatya Iron Store Deoli		172773
18	Bashir Mohd. (Staff)	76000	142500
19	Bharti Hexacom Ltd.		21681.58
20	Bharu Ram's Capital		100000
21	Bhavtosh (Deoli Staff)	80000	155000
22	Bheru Lal Choudhary		1063584
23	BHIM SING JI PSO		55000
24	Cash (Hotel Debock Inn Deoli)	1500000	
25	Cash Jaipur		5800000
26	Choice Equity Broking Private Limited		265500
27	DANNFIN INDIA PVT. LTD. (Loan Ac)		936732
28	DEBOCK VENTURE LIMITED	34500000	
29	Deepak Kumar Mali (Salary Ac)	132000	211000
30	Deepak Mali Wages Chaksu		45000
31	Dharamraj Harijan (Staff)	84000	168000
32	Dharmendra		34940
33	DSML	541275500	
34	EAGLE SALES	235611106	
35	Fab Corporation	69000	
36	Gaurav Jain	66476	
37	Gaurav Jain Loan	16853566	35420000
38	GOURAV JAIN	700000	
39	Govind Bairwa (Hotel Staff Salary)	90500	140000
40	Guiness Corporate Advisor		30000
41	Hanshraj Bairwa (Staff Chaksu)	105000	208000
42	Hari Om Verma (Staff)	21600	21600
43	Harshad Kumar Jashwantlal Patel (Director)	225000	100000
44	Hitesh Traders	452370	
45	IMMERSIVE SOLUTION PVT.LTD	1142000	
46	Impex Agrotech Limited	26000000	1000000
47	IMPEX PRIME ENGINEERING WORKS		897700044
48	Imran Bhoi	753500	
49	IT INDIA BULL PRIVATE LIMITED		5000000
50	IT INDIA BULL PRIVATE		4965220

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	LIMITED (NEW)		
51	Jagveer Ji PSO		29167
52	Jaipur Vidyut Vitran Nigam Limited (JVVNL)		160349
53	Jangid Trading	46329050	
54	JITENDRA	6500000	
55	Jyoti Choudhary (Director)	150000	57000
56	K K & Company (Kadir Bhai)		7000000
57	Kailash Brahmbhatt (Director)	225000	350000
58	Kalu Ram Mahawar -(Staff)	117000	216500
59	Kalu Ram Mahawar Factory New Building	7934147	
60	Kalu Ram Mahawar New Hotel (2) New Ledger	2219451	
61	Kaluram Mahawar Marriage Gardan (2) NEW LEDGER	500000	
62	Lala Ram Meena	760600	
63	Laxmi Devi	120000	240000
64	Laxmi Mahawar	40000	104000
65	MAHAVEER RAJENDRA	125000	
66	MANKISH DEVELOPERS PVT.LTD.	1200000	1200000
67	Mayank Arora & Co.		5900
68	Mohan Lal Dhakar	1016200	
69	Mukesh Kumar Mahawar	68500000	58656300
70	Mukesh Kumar Manveer' Capital		100000
71	MukeshManveer Singh (Director)	429000	67910403
72	Nadeem Khan S/o Kadir Khan Chaksu	502400	
73	Najiya Bano		840000
74	Najiya Bano's Capital		100000
75	NAND KISHOR GOYAL	649200	
76	NARENDRA SINGH	617000	
77	National Security Depository Ltd (NSDL)		227150
78	National Stock Exchange (NSE)	361325	394240
79	Neeraj Agro	155737538	
80	New Debock Tower	1296820	
81	New Papdi Bricks Udhyog	100000	
82	NINE HORSE INDUSTRIES		28375000
83	Nirmal Sharma (Staff)	72000	140600
84	Nishu Goyal (CFO)	120000	228000
85	NK Traders	38028805	
86	Paramount (DSML)		83893
87	Paramount (Travel Agent It		167300

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	India Bull)		
88	PATIR IRON WORKS/PHOOLCHAND VERMA	435506	
89	Phoolchand Kumawat	586000	
90	PI ADVISORS (IKSHIT SHAH C/O BHAVIN SHAH)		200000
91	Pink Prime Adv(Loan)		6000000
92	Pink Prime Advertising Co.SBI CA-6361		3957911
93	Prabhu Lal	300000	
94	PREMIER SOFTWARE		25350
95	PREMSONS JEWELLERS		327584
96	Priyanka Mam(Loan)		7140101
97	Priyanka Sharma D/O R. S. Sharma Unsecured		18203941
98	Radheyshyam Bairwa (Staff)	148500	251000
99	Rahul Khurana's Capital		100000
100	Rajendra Prasad Sharma	295000	
101	Rajesh Kumar Meena (Room Boy)		16800
102	RAJU AJMERA CAPITAL		100000
103	Rakesh Kumar Chandel (Hotel Staff)	135000	216000
104	Ram Lal Bairwa	295000	
105	Rampal Meena (Hotel Staff)	163500	277000
106	Ratan Lal Meena	1108200	
107	Ravikant Sweeper	102000	271500
108	RESHMA BANO (SANJEEDA DAGAR)	140000	300000
109	RLK TRADERS PURCHASE	43500000	70735304
110	RLK TRADERS SALES	75924673	
111	Safru Din Ansari	245000	
112	Salini Joshi Cs		45000
113	SANDEEP KUMAR SANGHI		25000
114	SANDS ENTERNMENT	37163924	
115	Sand's Entertainment		4940000
116	Sanjay Prajapat	48498	
117	Sanjeeda Dagar Staff		514890
118	Satish Panday-Profitus	1000000	
119	Semi Engineegings (New)		221883
120	SEMI ENGINEERINGS		1099807916
121	Sharvan Agicututre Eqp.	1142760	
122	Sharvan Sharma Staff	150000	150000
123	Sheetal Jain's Capital		100000
124	SHER SINGH MEENA	215000	
125	SHRERIT AUTO PVT.LTD.		46326
126	SHRI R.V.ENTERPRISES BHILWARA		250250

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127	SHYAM SALES ENTERPRISES		338849
128	Sita Ram Mistry		50000
129	SITARAM MEENA		34000
130	STONE DUMPER RAMRAJ		30000
131	SUNJEET COMMUNICATION PVT.LTF.		25204
132	Surendra Singh	629500	
133	TORREX VENTURES LIMITED	20000000	
134	Vishnu (Deoli Staff)	100800	203400
135	Wadwa Agro Seeds	196659950	
136	Wadwa Agro Seeds New	526519954	
137	Welcome Enterprises		127600
138	YANSIKA PREVIEW AUDITOR		65000
139	Yash Construction		4000000

Further, as per the said order, the company has also fabricated transactions involving the Axis Bank account and routed transactions in a circuitous manner through the Adarsh Co-operative Bank account. The order states that most of these transactions are fabricated and routed in a circuitous manner to take undue advantage of public money. However, it is important to note that this order was made ex-parte, in the absence of the management's response.

As per the management's reply dated 21.10.2024 shared via email, the management has admitted to certain facts, stating that the bank account transactions were forged and such offences were committed by their ex-employees and the company secretary. Consequently, it appears that the financial statements prepared on the basis of these fabricated and forged transactions and balances in various accounts are false. Therefore, financial statements prepared on the basis of such forged transactions cannot present a true and fair view.

Additionally, the management responded to the gain amount calculated by SEBI and challenged the alleged calculation. However, on page 13 of the reply, it was mentioned that Mr. Mukesh Manveer Singh had transferred 47,48,024 shares to Mr. Gaurav Jain without any consideration, and this should be

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verified from Mr. Gaurav Jain's ITR. Mr. Gaurav Jain is a related party in various companies of the Debock group and the proprietor of M/s Sands Entertainment (a supplier to the Debock Group with a credit balance of Rs. 1165.65 Lakhs). Furthermore, most of the indirect expenses are routed through the Gaurav Jain Payable account.

In conclusion, the financials of the company necessitate a forensic audit and detailed investigation. Considering the above-mentioned facts and circumstances, we are unable to quantify the impact of these transactions on the company's financial position and are unable to comment on the fair and true view of the financial statements.

2. As of September 30, 2024, the Company had fixed assets totaling Rs. 1441.92 Lakhs, of which Rs. 1356.37 Lakhs were related to land, buildings, and capital work-in-progress. We did not receive the ownership documents for these assets. Consequently, we are unable to determine whether the titles of the fixed assets are in the Company's name and authenticity of additions made or quantify the resultant impact on the financial results.

3. Capital work-in-progress amounted to Rs. 485.16 Lakhs as on 30.09.2024. We did not receive tax invoices for the complete expenditure, the status of works completed or pending, and the appropriate supporting documents relating to the amounts spent under this category. Consequently, we were unable to determine whether any adjustments might be necessary regarding recorded or unrecorded assets and the resultant impact on the financial results.

4. As of September 30, 2024, the Company held Investment Property totaling Rs. 568.92 Lakhs. We observed that these properties did not generate any income or revenue during the period, and no impairment assessments were conducted to determine their fair value in accordance with Ind AS. Furthermore, we did not receive ownership documents for these properties, which have left us unable to determine the title of the

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assets. Consequently, we were unable to obtain sufficient appropriate audit evidence regarding the valuation and recoverability of the investment properties. As a result, we are unable to determine whether any adjustments might have been necessary in respect of recorded or unrecorded assets and the resultant impact on the financial results.

5. Company has disclosed long-term loans amounting to Rs. 9251.45 Lakhs under the head 'Non-current Loans,' given to three related parties. The Company has not complied with the provisions of Sections 177, 185, 186, 188, and 189 of the Companies Act, 2013. An amount of Rs. 4900.00 Lakhs was given to Impex Agrotech Ltd., funded from the Rights Issue in FY 2023-24.

   Further, the notes to the financial results do not adequately disclose the nature and terms of these related party transactions, nor do they provide sufficient details about the potential impact on the Company's financial position and results of operations. Consequently, we were unable to determine whether any adjustments might have been necessary regarding recorded assets and elements making up the financial results.

6. Company had debtors totaling Rs. 100 Lakhs (approx.). Most of these debtors are related parties, and the sales made to them appear suspicious. The Company sold taxable goods to these debtors, which were treated as exempt, and most of the sales proceeds have not been recovered. Additionally, we did not receive the bank account statement to verify the amounts received from debtors. The Company provided us with some account confirmations, but these were generated by the Company and certified by the debtors themselves. The Company does not have complete E-way bills. According to an interim order issued by SEBI on August 23, 2024, the bank accounts maintained by the Company are fabricated, and most of the sales were made to related parties. Consequently, we were unable to determine the authenticity of these transactions that till what extent they are fabricated or quantify the potential adverse impacts on the Company's financial results.

7. Advances to other parties totaling Rs. 87.50 Lakhs are disclosed under the head 'Advance to Suppliers'. We did not receive the

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necessary confirmations and adequate supporting documents for these advances. Furthermore, out of Rs. 87.50 Lakhs, Rs. 70.00 Lakhs was given to K K & Company (Kadir Bhai). Notably, a shareholder named Kadir Khan, who holds a 7% stake in the Company, is associated with this entity. Due to this issue, we were unable to obtain sufficient appropriate audit evidence regarding the recoverability of these loans. Consequently, we could not determine whether any adjustments might have been necessary concerning recorded assets and the resultant impact on the financial results.

8. Capital advances totaling Rs. 4845.25 Lakhs were disclosed under the head 'Other Non-current assets'. Out of this, an amount of Rs. 1185.25 Lakhs was given to a related party whose name was struck off as per the Ministry of Corporate Affairs (MCA) records.

   Further, as per the explanation and information available to us, these advances were given for the purchase of land. However, as of September 30, 2024, neither the land had been purchased nor were any confirmations received from the parties. Additionally, no impairment assessments have been conducted for these advances.

   In the case of the advance of Rs. 1185.25 Lakhs to the related party whose name was struck off as per the MCA, the Company has not provided a provision for doubtful advances. Consequently, the profit for the year and non-current assets as of September 30, 2024, is overstated to that extent.

   In the case of another capital advance of Rs. 3660.00 Lakhs, we were unable to obtain sufficient appropriate audit evidence regarding the recoverability of this advance. Consequently, we were unable to determine whether any adjustments might have been necessary concerning recorded assets and the resultant impacts on the financial results.

9. The Company has deducted/collected TDS and TCS, but has not paid the complete amount to the Government. Additionally, the Company has sold taxable goods as exempt under GST, leaving the tax liability unpaid. Furthermore, the liability on account of RCM transactions in GST has also not been paid. Consequently,

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we were unable to determine whether any adjustments might have been necessary concerning recorded liability and the resultant impacts on the financial results.

10. It was observed that purchases made from Sands Entertainment and Vishwas Sales, which are taxable items under GST, were purchased as exempt supplies under the wrong HSN code. The purchase bills received from Sands Entertainment are not signed and sealed by the supplier. Sands Entertainment is registered under GST and deals in items under HSN/SAC codes 9619, 9505, 999629, and 999622, which are related to artistic work and sanitary towels/napkins. However, the Company purchased iron rods, angles, etc., from this party. Furthermore, payments for these purchases were not made within the quarter.

Notably, the proprietor of Sands Entertainment, Gaurav Jain, is a related party in various companies of the Debock Group and its related entities. Additionally, the GST registration of Vishwas Sales was cancelled on April 26, 2024. Despite this, the Company purchased goods worth Rs. 217.28 Lakhs, which were treated as exempt taxable goods, in July to September 2024. Notable, rest of exempt purchases made from M/s R C Enterprises which were registered on 02.06.2024 i.e. last month of previous quarter and company purchased goods in second quarter from such company was Rs. 316.13 lakhs. All the exempt purchases made in the quarter, totaling approximately Rs. 1124.95 Lakhs, were on credit.

It was observed that Company has purchased goods from M/s Vishwas Sales of Rs. 217.28 Lakhs and the total outstanding of M/s Vishwas Sales is Rs. 472.73 Lakhs. Further, It was observed that the proprietor of M/s Vishwas Sales is RAJESH KUMAR VISHWAS who is also an allottee of 73,23,125 No. of warrants/shares of amounting Rs. 10,25,23,750/-. Further it was also noticed that GST registration of M/s Vishwas Sales had been suo-moto cancelled by the GST department from the effective date of registration i.e. 26th April 2024. However all the purchases made from the party were post cancellation of GST registration and none of the payment has been made till date. Further more goods purchased are subject to taxable under GST but reported as exempt. Furthermore, TDS u/s 194Q of the

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Income Tax Act, 1961 should have been deducted on purchases made from abovementioned suppliers, but not yet deducted.

Consequently, we are unable to determine whether any adjustments might have been necessary concerning recorded such purchases and the resultant impacts on the financial results.

11. Advances made against supplies are subject to confirmation, and some suppliers were paid despite having adequate opening advances. Consequently, we were unable to determine whether any adjustments might have been necessary concerning these recorded advances and the resultant impact on the financial results.

12. Many expenses are routed through the 'Gaurav Jain Payable' account. However, we did not receive supporting documents or the bank statements for the payments made by him. Consequently, we are unable to determine whether any adjustments might be necessary regarding these recorded payments and their resultant impact on the financial results.

13. Current Tax Liabilities aggregating to Rs. 1142.66 lakhs as on March 31, 2024, the details of income tax provisions are as under:

Financial Year	Rs. In Lakhs
Outstanding as on 31.03.2019	39.87
2019-20	7.79
2020-21	69.46
2021-22	225.46
2022-23	446.95
2023-24	353.13
Total as on 31.03.2024	1142.66

The Company has not deposited the above amounts to the Income Tax Department. Also, the interest payable on the above liabilities amounting to Rs. 232.99 Lakhs as provided in beginning of the year in the books of account were not paid.

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These matters are under litigation with Income Tax Departments and consequently pending litigations, we were unable to determine whether any adjustments might have been necessary in respect of recorded/unrecorded liabilities and the elements making the financial results.

14. Company has not adopted the accounting software with the feature of recording audit trail of each and every transaction, creating an edit log of each change made in books of account along with the date when such changes were made and ensuring that the audit trail cannot be disabled and as such cannot be commented upon by us.

15. It seems that company has recorded some transactions as comprehensive income. It may be an error apparent on record because the narration mentioned under entry, does qualify the definition of comprehensive income.

For Jain Chowdhary & Co.
Chartered Accountants
FR. No. 113267 W

JAIN CHOWDHARY & CO.
FRN: 0113267W
JAIPUR
Chartered Accountants

Yogendra Kumar Lokanda
Partner
M.No. 416484

Place: Jaipur
Date: 05.12.2024
UDIN: 24416484BKEKUQ4210

DEBOCK INDUSTRIES LIMITED

Statement of Un-audited Financial Results for the Quarter and half year ended 30th September, 2024

Rs.in Lakhs except Earning per Share

Sr. No.	Particulars	Quarter ended			Half year ended		Year Ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	Revenue from operations	1618.86	1338.93	3003.73	2957.79	5818.72	9826.09
II	Other Income	4.13	0.10	-	4.23	-	11.86
III	**Total Revenue (I+II)**	**1622.99**	**1339.03**	**3003.73**	**2962.02**	**5818.72**	**9837.95**
IV	**Expenses**						
	(a) Cost of materials consumed	0.00	0.00	-	0.00	-	0.00
	(b) Purchases of stock-in-trade	1203.81	1018.54	2634.62	2222.35	4671.69	8215.72
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	52.20	-29.86	83.82	22.34	457.56	440.36
	(d) Employee benefits expense	6.56	8.89	9.87	15.45	22.46	48.31
	(f) Finance Expenses	0.00	0.00	-	0.00	4.40	4.40
	(e) Depreciation & Amortization Expenses	0.00	7.28	12.85	7.28	26.47	48.07
	(e) Other expenses	36.85	55.98	43.42	92.83	91.82	324.82
	Total expenses (IV)	**1299.42**	**1060.83**	**2784.57**	**2360.25**	**5274.40**	**9081.68**
V	**Profit / (Loss) before exceptional and extra-ordinary item and tax (III-IV)**	**323.57**	**278.20**	**219.16**	**601.77**	**544.32**	**756.27**
VI	Exceptional items	0.00	0.00	-	0.00	-	-
VII	**Profit / (Loss) before extra-ordinary item and tax (V-VI)**	**323.57**	**278.20**	**219.16**	**601.77**	**544.32**	**756.27**
VIII	Extra-ordinary Item (refer note below)	0.00	0.00	-	0.00	-512.95	**-408.74**
IX	**Profit / (Loss) before tax (VII-VIII)**	**323.57**	**278.20**	**219.16**	**601.77**	**1057.27**	**1165.01**
X	**Tax expense:**						
	(a) Current tax	0.00	72.33	55.79	72.33	268.27	355.12
	(b) Deferred tax	0.00	0.00	01.72	0.00	2.05	2.92
XI	**Profit / (Loss) for the year (IX-X)**	**323.57**	**205.87**	**161.65**	**529.44**	**273.99**	**806.97**
XII	**Other Comprehensive Income**						
	Items that will not be reclassified to profit or loss						
	-Remeasurement Gains/(Losses) on Defined Benefit Plans	0.00	0.00	-0.39	0.00	-0.77	-2.05
	-Income tax on above	0.00	0.00	0.10	0.00	0.20	0.52
	Total other comprehensive income (XII)	0.00	0.00	-0.29	0.00	-0.58	-1.53
XIII	**Total Comprehensive Income for the Year (XI-XII)**	**323.57**	**205.87**	**161.94**	**529.44**	**274.57**	**808.50**
XIV	**Paid up equity share capital(Face value per share. Rs. 10)**	**16273.61**	**16273.61**	**10916.47**	**16273.61**	**10916.47**	**16273.61**
XV	**Other Equity**	**5726.09**	**5406.22**		**5726.09**		**5200.35**
XVI	**Earnings per share (of Rs. 10/- each) (not annualised for quarters):**						
	Basic/Diluted	0.20	0.19	0.19	0.33	0.33	-

For and on behalf of the Board of Directors
DEBOCK INDUSTRIES LIMITED

For Debock Industries Limited

Director

Mukesh Manveer Singh
Managing Director
DIN: 01765408
Date: 05.12.2024

DEBOCK INDUSTRIES LIMITED
(Formerly known as Debock Sales and Marketing Limited)

51, Lohiya Colony, 200FT Bye Pass Vaishali Nagar, Jaipur, (Raj) - 302021, India

CIN: L52190RJ2008PLC027160

Unaudtied Statement of Assets and Liabilities as at September 30,2024

Particulars	As at 30 Sept 2024	As at March 31, 2024
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	949.31	838.09
(b) Capital work-in-progress	485.16	386.37
(c) Investment Property	568.92	568.92
(d) Goodwill		-
(e) Other Intangible assets	0.17	0.17
(f) Financial Assets		
(i) Investments		-
(ii) Trade receivables		-
(iii) Loans	8971.39	9358.91
(iv) Security Deposits	4.90	4.90
(g) Deferred tax assets (net)		-
(h) Other non-current assets	4845.25	4957.24
Total Non-Current Assets		**16114.60**
Current Assets		
(a) Financial Assets		
(i) Inventories	89.38	111.71
(ii) Investments		-
(iii) Trade Receivables	10101.16	7249.21
(iv) Cash and Cash Equivalents	31.58	44.47
(v) Loans and Advances	231.12	11.50
(b) Current Tax Assets (Net)		-
(c) Other current assets	0.17	188.42
Total Current Assets		**7605.31**
Total Assets	**26278.51**	**23719.91**
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	16273.61	16273.61
(b) Other Equity	5726.09	5200.35
Total Equity	**21999.70**	**21473.96**
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings		-
(ii) Trade payables		-
(b) Provisions	13.45	13.45
(c) Deferred tax liabilities (Net)	6.51	5.69
(d) Other non-current liabilities		-
Total Non-Current Liabilities	**19.96**	**19.14**
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	0.00	-
(ii) Trade payables	2621.08	613.10
(iii) Others Financial Liabilities	0.32	39.32
(b) Other current liabilities	150.84	181.15
(c) Provisions	1465.54	250.57
(d) Current Tax Liabilities (Net)	21.07	1142.66
Total Current Liabilities	**4258.85**	**2226.81**
Total Equity and Liabilities	**26278.51**	**23719.91**

FOR AND ON BEHALF OF BOARD OF DIRECTORS
DEBOCK INDUSTRIES LIMITED
For Debock Industries Limited

MUKESH MANVEER SINGH
MANAGING DIRECTOR
DIN:01765408
Director

Notes to the Financial Results

1 The above financisl results have been reviewed and recommended by the Audit Committee of the company and approved by the Board of Directors of the company at its meeting held on 5th December 2024

2. The company has prepared the Financial results as per indian Accounting Standards(IndAS) Specified under section 133 of the Act read with the Companies(Indian Accounting Standards)Rules 2015 as amended and in terms of Regulations 33 of sebi(Listing Obligation and Discloure Requirements) Regulations 2015 as amended

3. The Company does not have more than one reportable segment in terms of Ind AS108 and segment wise reporting is not applicable.
As per the Ruke 30of Companies(Accounts)Rule 2014 the Ministy of corpate affairs has inserted followinf Amendments
"Provided that for the financial year commencing on after 1st day of April 2021, every company which uses accounting software for maintaining its books of account, shall use only such accounting software which of recording audit trail of each and every transaction,creating an edit log of each change made in books of account along wih the date when such changes were made and ensuring that audit trail cannot be disabled"
However,the company has not implemented the same in its accountinf software and are in process for implementation.

4. The figures for the previous period have been restated/regroped/reclassified, whereever necessary to make them comparable.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
DEBOCK INDUSTRIES LIMITED
For Debock Indus...

MUKESH MANVEER SINGH
MANAGING DIRECTOR
DIN:01765408
DATE: 05.12.2024
Director

DEBOCK INDUSTRIES LIMITED

51, Lohiya Colony, 200FT Bye Pass Vaishali Nagar, Jaipur, (Raj) - 302021, India

Un-audited Cash Flow Statement for the period ended 30th September 2024

Rs. In Lakhs

Particulars	For the half year ended September 30, 2024	For the Year ended March 31, 2024
A. Cash Flow From Operating Activities:		
Net Profit before tax as per Profit And Loss A/c	601.77	1,735.29
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation & Amortisation Expense	7.28	55.97
Finance Cost	-	59.63
Interest income on Loans	-	-
Operating Profit Before Working Capital Changes	**609.05**	**1,850.88**
Working Capital adjustments:		
Decrease / (Increase) in Inventories	22.33	905.50
Decrease/ (Increase) in Trade receivables	(2,851.95)	(2,692.31)
Decrease/ (Increase) Loans And Advances	167.90	160.94
Decrease/ (Increase) in Other current assets	188.25	(93.59)
(Decrease) in Short-Term Borrowings	-	(144.14)
(Decrease) in Trade Payables	2,007.98	(2.81)
Increase in Other Current Liabilities	(1,151.90)	87.57
Increase in Provisions	1,204.80	8.54
Cash Generated From Operations	**(412.60)**	**(1,770.29)**
Appropriation of Profit		
Net Income Tax paid	(72.33)	-
Net Cash Flow from/(used in) Operating Activities (A)	**124.12**	**80.59**
B. Cash Flow From Investing Activities:		
Net (Purchases)/Sales of Fixed Assets (including capital work in progr	(210.01)	(175.36)
Net (Increase)/Decrease in Other non-current assets	111.99	(32.07)
Interest received	-	-
Net Cash Flow from/(used in) Investing Activities (B)	**(98.02)**	**(207.43)**
C. Cash Flow from Financing Activities:		
Proceeds From issue of Share Warrants	-	-
Proceeds From issue of Shares		-
Net Increase/(Decrease) in Long Term Borrowings	-	(42.76)
Net Increase/(Decrease) in Security Deposits	(39.00)	-
Finance Cost		(59.63)
Net Cash Flow from/(used in) Financing Activities (C)	**(39.00)**	**(102.39)**
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	(12.89)	(229.22)
Cash & Cash Equivalents As At Beginning of the Year	44.47	267.44
Cash & Cash Equivalents As At End of the Year	**31.58**	**38.21**
Cash and cash equivalents comprises:		
Cash on hand	29.88	13.37
Balance with banks in current account	1.70	24.84
Total Cash and cash equivalents	**31.58**	**38.21**

For and on behalf of the Board of Directors
DEBOCK INDUSTRIES LIMITED

For Debock Industries Limited

Mukesh Manveer Singh
Managing Director
DIN: 01765408
Date: 05.12.2024

Director

											Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to bedisclosed only once, during the reporting period when such transaction was undertaken.							
S. No.	Details of the party (listed entity /subsidiary entering into the transaction		Details of the counterparty			Type of related party transaction	Value of the related party transaction as approve by the audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listedentity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the fundswill be utilised by the ultimate recipient of funds (end-usage)
1	Debock Industries Limited		Mukesh Manveer Singh		Managing Director	Salary		1,50,000	165,195	8041							Unsecured	revenue transaction
2	Debock Industries Limited		Mukesh Manveer Singh		Managing Director	Loan Given/(Taken) (Net off)		310000	280000	179824				Loan Given	0	NA	Unsecured	Working Capital / Capital Expenditure
3	Debock Industries Limited		Nishu Goyal		Chief Financial Officer	Salary		240000	41,000	37810				Salary			Unsecured	revenue transaction
4	Debock Industries Limited		Dolly sharma		Company Secretary	Salary		174000	29000	29000				Salary			Unsecured	revenue transaction
5	Debock Industries Limited		Kaluram Mahawar		Director's Relative	Salary		15500	59,500	0				Salary			Unsecured	revenue transaction
6	Debock Industries Limited		Kaluram Mahawar		Director's Relative	advance received against sale of land			7,934,147	7,934,147				advance against sales		na	unsecured	revenue transaction
7	Debock Industries Limited		Debock Builders Pvt Ltd		Other Related Party	Capital Advance Given		-	11,85,25,000	11,85,25,000				Capital Advance	NA	NA	Unsecured	Capital Transaction
8	Debock Industries Limited		Impex Agrotech Pvt Ltd		Other Related Party	Sale of Goods		10684750	370168070	334719346				Sale of Goods			Unsecured	Revenue Transaction
9	Debock Industries Limited		Impex Agrotech Pvt Ltd		Other Related Party	Loan Given/(Taken)		19945123	524054469 247927691	370168070 259636381				Advance given			Unsecured	Capital Transaction
10	Debock Industries Limited		Torrex Ventures Pvt Ltd		Other Related Party	Sale of Goods (net off return)		11708690						Sale of Goods			Unsecured	Revenue Transaction
11	Debock Industries Limited		Torrex Ventures Pvt Ltd		Other Related Party	Sale of Goods (net off return)		110509928	13,74,17,762	247927691				Sale of Goods		NA	Unsecured	Revenue Transaction
11	Debock Industries Limited		Torrex Ventures Pvt Ltd		Other Related Party	Loan Given/(Taken)			555929494	555929494				Advance given			Unsecured	
12	Debock Industries Limited		Debock Ventures Pvt Ltd		Other Related Party	Sale of Goods		95112577	82144970	175258547				Sale of Goods		NA	Unsecured	Revenue Transaction
13	Debock Industries Limited		Gaurav Jain		Other Related Party	Car Rental		194800	0	194800				Rent of Car		NA	Unsecured	Revenue Transaction
14	Debock Industries Limited		Gaurav Jain		Other Related Party	Loan Given/(Taken) (Net off)		870195	1155688.02	2045646.02				Amount Payble		NA	Unsecured	Working Capital / Capital Expenditure

MUKESH MANVEER SINGH

Digitally signed by MUKESH MANVEER SINGH
Date: 2024.12.05 12:31:51 +05'30'