Date: February 21, 2025

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 21st February 2025.

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 Friday, 21st February 2025 has inter alia, approved the following.

1. Considered and approved the Un-Audited Financial Results (Standalone) of the Company for the Quarter ended 31st December 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 06:00 P.M. and concluded at 07:00 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
Date: 2025.02.21 19:02:40 +05'30'

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 **31th December, 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

Yogendra Kumar Lokanda
Partner
M.No. 416484

Place: Jaipur
Date: 21.02.2025
UDIN: 25416484BMJBAJ8413

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Annexure "1" to the Limited Review Report on quarterly financial results as on 31-12-2024 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. During our review of transactions for the period October 2024 to December 2024, we observed that the Company received ₹41,80,30,728 from various parties as advances. The details of the parties and corresponding amounts received are as follows: –

Sr. No.	Party Name	Amount (Rs.)
1	Bheru Ram Ad	12,58,00,000.00
2	B Pawan Ad	2,15,00,000.00
3	Chetna Ad	4,08,00,000.00
4	Harish Ad	2,36,90,136.00
5	Kadir Kha Ad	4,01,00,000.00
6	Mahaveer Panchal Ad	3,25,31,592.00
7	Rahul Advance	4,93,00,000.00
8	Rajesh Ad	3,09,93,000.00
9	Raju Ajmera Ad	1,27,16,000.00
10	Sheetal Jain Ad	4,06,00,000.00
	Total	**41,80,30,728.00**

Subsequently, the Company diverted the entire amount to the following entities without any corresponding supply of goods or services:

Sr. No.	Party Name	Amount (Rs.)
1	Blockchain Mediatech Solutions	2,80,00,000.00
2	Impex Agrotech Limited	39,00,30,728.00

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	Total	**41,80,30,728.00**

It is noted that Impex Agrotech Limited is a **related party** of the Company. However, no supporting documentation, agreements, or evidence of supply of goods or services were made available to justify the movement of funds.

Related Party Transactions – Regulatory Non-Compliance
As per Section 188 of the Companies Act, 2013, any transaction with a related party involving transfer of funds requires:

- Board of Directors' approval
- Prior approval of shareholders if the transaction exceeds prescribed limits (Rule 15 of Companies (Meetings of Board and its Powers) Rules, 2014).

The absence of such approvals could lead to regulatory non-compliance and potential penalties under Section 188(5) of the Companies Act, 2013.

Possible Fund Diversion & Financial Irregularities
The transfer of funds without any supply of goods/services may be considered as misappropriation of funds, siphoning, or fund diversion.
If these transactions are not supported by proper agreements or business justifications, they could indicate fraudulent financial practices under Section 447 of the Companies Act, 2013 (Punishment for Fraud). Upon detailed examination, it was observed that the total amount received from multiple related and unrelated parties was equivalent to the amount transferred to the related party (Impex Agrotech Limited) and another entity (Blockchain Mediatech Solutions). It is possible that the transactions may have executed over multiple instances and routed through different bank accounts, indicating a possibility of a circuitous fund movement.

This pattern raises concerns regarding:

Benami Transactions (Prohibition) Act, 1988 Compliance – If the received funds are indirectly routed back to the original

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source or related entities, this may fall under prohibited transactions.

Potential Round Tripping – If funds are being reintroduced into the Company through different entities, it may indicate financial misreporting or tax evasion risks.

Money Laundering Concerns (Prevention of Money Laundering Act, 2002) – If funds are moved in a structured manner across multiple accounts without clear commercial justification, the transaction may warrant further scrutiny.

Income Tax Implications:

Transactions involving advances without corresponding supply may attract scrutiny under Section 68 of the Income Tax Act, 1961 (Unexplained Cash Credits), potentially leading to tax demands and penalties.

The transactions with Impex Agrotech Limited, being a related party, must comply with transfer pricing provisions (Section 92A-92F of the Income Tax Act, 1961) to avoid tax adjustments and penalties.

Given the above concerns, the Company is exposed to **potential risks including regulatory non-compliance, tax liabilities, misstatement of financials, and fund diversion allegations.**

2. 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.	Party Name	Debit	Credit

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No.			
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 TRUNKING SERVICES PVT LTD		5829
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	

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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 LIMITED (NEW)		4965220
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'		100000

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	Capital		
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 India Bull)		167300
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	

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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
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

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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 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.

3. As of December 31st, 2024, the Company had fixed assets totaling Rs. 1571.17 Lakhs, of which Rs. 1489.36 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.

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4. Capital work-in-progress amounted to Rs. 618.15 Lakhs as on 31.12.2024. 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.

5. As of December 31, 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 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.

6. Company has disclosed long-term loans amounting to Rs. 12866.99 Lakhs under the head 'Non-current Loans,' out of which Rs. 12586.98 Lakhs 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.

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7. Company had debtors totaling Rs. 10174.83 Lakhs. 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.

8. Advances to other parties totaling Rs. 97.56 Lakhs are disclosed under the head 'Advance to Suppliers'. We did not receive the necessary confirmations and adequate supporting documents for these advances. Furthermore, out of Rs. 97.56 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.

9. 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 December 31, 2024, neither the land had been purchased nor were any confirmations received from the parties. Additionally,

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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 December 31, 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.

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

11. 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

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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 December 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 third quarter, totaling approximately Rs. 20.66 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 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.

12. 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.

13. 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.

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Consequently, we are unable to determine whether any adjustments might be necessary regarding these recorded payments and their resultant impact on the financial results.

14. 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. 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.

In addition to above, Income Tax Department has imposed tax liability of Rs. 58,43,03,131.00/- for multiple assessment years as per notice issued by Tax Recovery Officer, Income Tax – I, Jaipur dated 17.02.2025.

15. 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

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

Jain Chowdhary & Co.
Chartered Accountants

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ca.yklokanda@gmail.com
9887032637

that the audit trail cannot be disabled and as such cannot be commented upon by us.

16. 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

Yogendra Kumar Lokanda
Partner
M.No. 416484

Place: Jaipur
Date: 21.02.2025
UDIN: 25416484BMJBAJ8413

Statement of Un-audited Financial Results for the Quarter and nine months ended 31st December, 2024

Rs.in Lakhs except Earning per Share

Sr. No.	Particulars	Quarter ended					Nine Months Ended		Year Ended	Year Ended
		31-12-2024 Un-audited	30-09-2024 Un-audited	30-06-2024 Un-audited	31-12-2023 Un-audited	30-09-2023 Un-audited	31-12-2024 Un-audited	31-12-2023 Un-audited	31-03-2024 Audited	31-03-2023 Audited
I	Revenue from operations	69.21	1618.86	1338.93	2308.83	3003.73	3027.00	8127.55	9826.09	14640.96
II	Other Income	4.76	4.13	0.10	-	-	8.99	-	11.86	0.72
III	**Total Revenue (I+II)**	**73.97**	**1622.99**	**1339.03**	**2308.83**	**3003.73**	**3035.99**	**8127.55**	**9837.95**	**14641.68**
IV	**Expenses**									
	(a) Cost of materials consumed	0.00	0.00	0.00	-	-	0.00	-	0.00	-
	(b) Purchases of stock-in-trade	123.57	1203.81	1018.54	2255.21	2634.62	2345.92	6926.89	8215.72	11708.82
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-59.21	52.20	-29.86	-94.03	83.82	-36.87	363.54	440.36	905.50
	(d) Employee benefits expense	4.94	6.56	8.89	12.36	9.87	20.39	34.82	48.31	66.60
	(f) Finance Expenses	0.00	0.00	0.00	-	-	0.00	4.40	4.40	59.63
	(e) Depreciation & Amortization Expenses	0.00	0.00	7.28	11.52	12.85	7.28	38.00	48.07	55.97
	(e) Other expenses	25.16	36.85	55.98	79.20	43.42	117.99	171.03	324.82	109.87
	Total expenses (IV)	**94.46**	**1299.42**	**1060.83**	**2264.27**	**2784.57**	**2454.71**	**7538.67**	**9081.68**	**12906.39**
V	**Profit / (Loss) before exceptional and extra-ordinary item and tax (III-IV)**	**-20.49**	**323.57**	**278.20**	**44.56**	**219.16**	**581.28**	**588.88**	**756.27**	**1735.29**
VI	Exceptional items	0.00	0.00	0.00	-	-	0.00	-	0.00	-
VII	**Profit / (Loss) before extra-ordinary item and tax (V-VI)**	**-20.49**	**323.57**	**278.20**	**44.56**	**219.16**	**581.28**	**588.88**	**756.27**	**1735.29**
VIII	Extra-ordinary Item (refer note below)	0.00	0.00	0.00	-	-	0.00	-512.95	**-408.74**	-
IX	**Profit / (Loss) before tax (VII-VIII)**	**-20.49**	**323.57**	**278.20**	**44.56**	**219.16**	**581.28**	**1101.83**	**1165.01**	**1735.29**
X	**Tax expense:**						**0.00**			
	(a) Current tax	0.00	0.00	72.33	15.28	55.79	72.33	283.56	355.12	446.56
	(b) Deferred tax	0.00	0.00	0.00	-02.59	01.72	0.00	-0.54	2.92	2.14
XI	**Profit / (Loss) for the year (IX-X)**	**-20.49**	**323.57**	**205.87**	**31.86**	**161.65**	**508.95**	**818.81**	**806.97**	**1286.59**
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	0.00	-0.39	-0.39	0.00	-01.16	-2.05	-1.55
	-Income tax on above	0.00	0.00	0.00	0.10	0.10	0.00	0.29	0.52	.39
	Total other comprehensive income (XII)	0.00	0.00	0.00	-0.29	-0.29	0.00	-0.87	-1.53	-1.16
XIII	**Total Comprehensive Income for the Year (XI-XII)**	-20.49	**323.57**	**205.87**	**32.15**	**161.94**	**508.95**	**819.68**	**808.50**	**1287.75**
XIV	**Paid up equity share capital(Face value per share. Rs. 10)**	**16273.61**	**16273.61**	**16273.61**	**10916.47**	**10916.47**	**16273.61**	**10916.47**	**16273.61**	**7644.00**
XV	**Other Equity**	**5708.44**	**5726.09**	**5406.22**			**5708.44**		**5200.35**	**612.77**
XVI	**Earnings per share (of Rs. 10/- each) (not annualised for quarters):**									
	Basic/Diluted	-0.01	0.20	0.19	0.04	0.82	0.31	0.89	0.05	1.68

For and on behalf of the Board of Directors

DEBOCK INDUSTRIES LIMITED

For Debock Industries Limited

Mukesh Manveer Singh

Managing Director

Director

DIN: 01765408

Date: 21·02·2025

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

Notes to the Financial Results

1 The above financial results have been reviewed and recommended by the Audit Committee of the company and approved by the Board of Director of the company at its meeting held on **21st February 2025**

2 The Company has prepared the financial results as per Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 as amended and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 as amended.

3 The Company does not have more than one reportable segment in terms of Ind AS 108 and hence segment wise reporting is not applicable.

4 As pe the Rule 3 of Companies (Accounts) Rules, 2014, the Ministry of Corporate Affairs has inserted following amendmends:
"Provided that for the financial year commencing on or after the 1st day of April 2021, every Company which uses accounting software for maintaining its books of account, shall use only such accounting software which has a 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."
However, the Company has not implemented the same in it accounting software and are in process for implementation.

5 The figures for the previous period have been restated / regrouped / reclassified, wherever necessary, in order to make them comparable.

6 On July 13th, 2023, the Company allotted 3,27,24,687 equity shares under Right Issue at a price of Rs. 15 per share (Including premium of Rs. 5 per share). However due to non-availability of data basic and dilluted EPS for all periods presented have not been retrospectively adjusted for the bonus element in right issue. The basid and dilluted EPS has been calculated on weighted average number of share basis.

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: 21.02.2025

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