

Date: 14.02.2026

To,
Department of Corporate Services,
Listing Compliance
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor,
Plot No. C/1, G Block
Bandra -Kurla Complex, Bandra (E),
Mumbai – 400 051.

Ref: Scrip Code/ Symbol: DIL

Dear Sir/Madam,

Sub: Integrated Filing (Financial) for the quarter ended 31st December, 2025

Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with the various circular issued by BSE and NSE in this regard, we are submitting herewith the integrated Filling (Financial) for the quarter ended **31st December, 2025**.

Sr. No.	Disclosures for Quarterly integrated Filing (Financial)	Applicability/ Reference
A	Financial Results	Refer “ Annexure A”
B	Statement on Deviation or Variation for proceeds of Public issue, Rights issue, Preferential issue, Qualified institutions Placement etc	Not Applicable
C	Disclosing Outstanding Default on Loans and Debt Securities	Not Applicable
D	Disclosure of Related Party Transactions	for the Quarter December 2025
E	Statement on impact of Audit Qualification Submitted Along with Quarterly Unaudited Financial Results (Standalone)	Attached herewith

Kindly take the aforesaid information in your records.

Thanking You,

For Debock Industries Limited
(Formerly known as Debock Sales & Marketing Limited)

MUKESH Digitally signed
by MUKESH
MANVEER MANVEER SINGH
SINGH Date: 2026.02.14
18:31:48 +05'30'

Mukesh Manveer Singh
Managing Director
DIN: 01765408



G R A M & ASSOCIATES LLP
CHARTERED ACCOUNTANTS

309-310 , Pink City Tower,
Peetal Factory , Jhotwara Road,
Jaipur, Rajasthan - 302016

Independent Auditor's Limited Review Report on the Quarterly Unaudited Standalone Financial Results of DEBOCK INDUSTRIES LIMITED (L52190RJ2008PLC027160) for the quarter ended 31.12.2025, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To
The Board of Directors
DEBOCK INDUSTRIES LIMITED

Opinion

1. We have reviewed the accompanying Statement of Standalone Financial Results of **DEBOCK INDUSTRIES LIMITED** ("the company") CIN (L52190RJ2008PLC027160) for the Quarter and Year Ended
2. December 31, 2025, ("the Statement") attached herewith, being prepared and submitted by the company pursuant to the requirement of Regulation 33 and Regulation 52 read with regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("LODR Regulations").
3. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 (the 1 Act') read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review. Our responsibility is to express a conclusion on the statement based on our review.
4. 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review is limited primarily to inquiries of the 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.
5. Based on our review conducted and procedure performed as stated in paragraph 3 above, nothing has come to our attention that leads us to believe that the accompanying Statement of unaudited standalone financial results, prepared in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the Listing Regulations, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement .





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We have reviewed the accompanying statement of unaudited financial results of **Debock Industries Limited** ("the Company") for the period ended 31st December, 2025. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

That company is consider as non-going concern.

We would like to report pertain to irregularities pointed out by us is a under:-

1. Non -compliance with TDS provisions No any T.D.S. on payments towards contractor, professionals and others which are liable to deduct T.D.S. has not been been deducted and deposited to Govt.
2. Section 188 - Related party transactions undertaken without due approvals and disclosure.
3. During our review of transactions for the period up to to December 2025, we observed that the Company received Rs 4, 19, 50,000.00 from various parties as advances. The details of the parties and corresponding amounts received are as follows:-

a) Begax Private ltd.	Rs. 1,18,50,000.00
b) Margot Industries Pvt. Ltd.	Rs. 26,00,000.00
c) Sanjeeda Dagar	Rs. 1,38,00,000.00
d) Om Prakash Mahavar	Rs. 1,37,00,000.00
e) Impex Agro tech Ltd.	Rs. 21,50,000.00

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

1. M/s Arya enterprises Rs. 1,71,00,000.00





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2. M/s K.B enterprises	Rs. 30,00,000.00
3. M/s Makwana Enterprises	Rs. 54,00,000.00
4. M/s Avdesh Enterprises	Rs. 48,00,000.00
5. Ganesh Nitharwal	Rs. 12,00,000.00
6. Shadab Akhata Riazvi	Rs. 10,41,000.00
7. Arjun Dhingra	Rs. 8,00,000.00
8. Yesh Construction	Rs. 24,33,020.00

Benami Transactions (Prohibition) Act, 1988 In case of indirect ownership or proxy routing of funds, such transactions may be treated as benami.

“Related Party Transactions - Regulatory Non -Compliance”

- 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 requires: -

“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: 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 noncompliance 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.

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,





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must comply with transfer pricing provisions (Section 92A 92F of the Income Tax Act, 1961) to avoid tax adjustments and penalties.

Statutory tax obligations"

- We observed significant non-compliance with statutory tax obligations and employee benefit provisions, which may result in substantial financial liabilities in the form of interest, penalties, and disallowances.
- Non-compliance with Tax Deducted at Source (TDS) and Tax Collected at Source (TCS) provisions: The Company has not been deducting TDS or collecting TCS as mandated under various sections of the Income Tax Act, 1961. Furthermore, in instances where TDS and TCS have been deducted or collected, the amounts have not been remitted to the government within the prescribed timelines. Such defaults may lead to disallowance of related expenses under Section 40(a) (ia), levy of interest under Section 201(1A), and penalties under Sections 234E and 271H of the Income Tax Act.

This report, pertain to irregularities pointed out by the auditor in quarter ended on 31st March 2025 and compliances are yet pending.

For G R A M & Associates LLP
Chartered Accountant
FRN: 008850C



CA Banwari Lal Gupta
Partner
M. No.: 073127
UDIN: 26073127LRNKPM9377

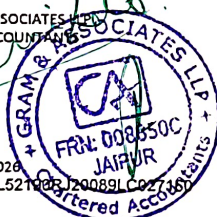
Place: Jaipur
Date: 14th February 2025

DEBOCK INDUSTRIES LIMITED
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31st DECEMBER 2025
(Rs. In Lacs)

S.No	PARTICULARS	3 Months ended Dec. 2025	QUARTER ENDED			YEAR ENDED
			preceedings 3 Months ended Sept. 2025	corosponding 9 Months Ended 31-12- 2025	corosponding 9 Months Ended 31- 12-2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
		1	2	3	3	4
I	Income from Operations					
a)	Net sales/Income from operations	0	0	0.00	69.21	289.12
b)	Other Income	0	0.35	0.35	4.76	0.00
	Total Income from Operations	0	0.35	0.35	73.97	289.12
II	Expenses					
(a)	Cost of materials consumed	0	0	0.00	0.00	0.00
(b)	Purchases of stock-in-trade	8.33	19.38	27.70	123.57	283.90
(*)	Changes in inventories of finished goods, work-in-	-8.33	-19.38	-27.70	-59.21	-15.81
(d)	Employee benefits expense	9.3	8.33	17.63	4.94	23.69
(e)	Finance costs	0	0	0.00	0.00	0.00
(f)	Depreciation and amortisation expense	0	0	0.00	0.00	31.99
(g)	Other expenses	9.39	18.14	27.53	25.16	131.14
	Total Expenses (II)	18.69	26.47	45.16	94.46	454.92
III	Total Profit before exceptional items and tax (I-II)	-18.69	-26.11	-44.81	-20.49	-165.80
IV	Exceptional Items	0	0	0.00	0.00	1954.24
V	Total Profit before tax (III-IV)	-18.69	-26.11	-44.81	-20.49	-2130.64
VI	Tax expenses	0	0			
(a)	Current Tax	0	0	0.00	0.00	0
(b)	Deferred tax	0	0	0.00	0.00	17.17
	Total Tax Exp.(VI)	0	0	0.00	0.00	17.17
VII	Total profit (loss) for period (V-VI)	-18.69	-26.11	-44.81	-20.49	-2113.47
VIII	Other comprehensive income net of taxes	0	0	0.00	0.00	0.00
IX	Total Comprehensive Income for the period CVII+UT)T)	-18.69	-26.11	0.00	0.00	-2113.47
X	Details of equity share capital					
	Paid-up equity share capital	16273.61	16273.61	16273.61	16273.61	16273.61
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00
XI	Earnings per share					
	Basic	000	000		-0.01	0.00
	Diluted	000	000			0.00

G R A M AND ASSOCIATES
CHARTERED ACCOUNTANTS

(B.L. GUPTA)
PARTNER
M.NO. 073127
JAIPUR
DATED 14/02/2026
CIN No. : L52100RJ2008PLC027467



FOR AND ON BEHALF OF BOARD OF DIRECTORS
DEBOCK INDUSTRIES LTD.

For Debock Industries Limited

MUKESH MANVEER SINGH
MANAGING DIRECTOR
DIN:01765410

Director

Notes:

- The above unaudited financial results for the quarter ended 31st December 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th February 2026.
- These unaudited financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules thereunder, and in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.
- During the quarter, no investor complaint was received, and no complaint was pending unresolved as on 31st, December 2025.
- The Company is engaged in the business of Real state busines. As there is only one reportable segment, the Company has not provided any segment information.
- The figures for the three months ended 31st, December 2025 are arrived at as the difference between the audited figures in respect of the full financial year and the unaudited figures for the nine months ended on 31 St December 2025.
- Provision for taxation will be considered at year-end.
- The figures of the previous year have been regrouped/rearranged wherever necessary.

DEROCK INDUSTRIES LIMITED
(Formerly known as Derock Sales and Marketing Limited)
CIN: L52190HL2008PLC027160
Unaudited Financial Results for the Quarter ended 31ST DEC. 2025

Particulars	Note No.	Rs. In Lakhs		
		As at 31st Dec. 2025	As at 30 Sept 2025	As at March 31, 2025
ASSETS				
Non-Current Assets				
(a) Property, Plant and Equipment	4	828.30	828.30	838.09
(b) Capital work-in-progress	5	807.63	726.51	386.37
(c) Investment Property	6	568.92	568.92	568.92
(d) Goodwill				-
(e) Other Intangible assets	7	1.07	1.07	0.17
(f) Financial Assets				
(i) Investments				-
(ii) Trade receivables				-
(iii) Loans	8	13438.58	13237.14	9358.91
(iv) Security Deposits	9	4.90	4.90	4.90
(g) Deferred tax assets (net)		11.48	-	-
(h) Other non-current assets	10	1186.25	1298.24	4957.24
Total Non-Current Assets				16114.60
Current Assets				
(a) Financial Assets				
(i) Inventories	11	155.22	146.90	111.71
(ii) Investments				-
(iii) Trade Receivables	12	5275.95	5309.45	7249.21
(iv) Cash and Cash Equivalents	13	38.20	42.76	44.47
(v) Loans and Advances	14		2.98	11.50
(b) Current Tax Assets (Net)				-
(c) Other current assets	15	8.84	135.84	188.42
Total Current Assets				7605.31
Total Assets		22325.34	22303.01	23719.91
EQUITY AND LIABILITIES				
Equity				
(a) Equity Share capital -	16	16273.61	16273.61	16273.61
(b) Other Equity	17	3020.58	3039.27	5200.35
Total Equity		19294.19	19312.88	21473.96
Liabilities				
Non-Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	18			-
(ii) Trade payables				-
(b) Provisions	19	0.00	14.12	13.45
(c) Deferred tax liabilities (Net)	20	0.00	10.02	5.69
(d) Other non-current liabilities				-
Total Non-Current Liabilities		0.00	24.14	19.14
Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	21	645.54	619.54	-
(ii) Trade payables	22	630.99	604.32	613.10
(iii) Others Financial Liabilities	23	0.00	0.00	39.32
(b) Other current liabilities	24	351.55	353.56	181.15
(c) Provisions	25	247.11	247.91	250.57
(d) Current Tax Liabilities (Net)	26	1155.96	1140.66	1142.66
Total Current Liabilities		3031.15	2965.99	2226.81
Total Equity and Liabilities		22325.34	22303.01	23719.91

Significant accounting policies & key accounting estimates & judgements

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See accompanying notes to the Financial Statements

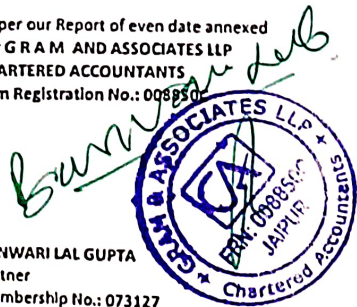
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As per our Report of even date annexed

For G R A M AND ASSOCIATES LLP

CHARTERED ACCOUNTANTS

Firm Registration No.: 008850



BANWARI LAL GUPTA

Partner

Membership No.: 073127

Place: JAIPUR

Date: 14th February 2026

FOR AND ON BEHALF OF BOARD OF DIRECTORS
DEROCK INDUSTRIES LTD
For Derock Industries Limited

MUKESH MANVEER SINGH

MANAGING DIRECTOR

DIN: 01765408

Director

Un-audited Cash Flow Statement for the period ended 31st December 2025

Particulars	Rs. in Lakhs	
	For the qtr. ended December 31, 2025	For the half year ended September 30, 2025
A. Cash Flow From Operating Activities:		
Net Profit before tax as per Profit And Loss A/c	(18.69)	(4.53)
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation & Amortisation Expense	-	-
Finance Cost	-	-
Interest Income on Loans	-	-
Operating Profit Before Working Capital Changes	(18.69)	(4.53)
Working Capital adjustments:		
Decrease / (Increase) in Inventories	(8.33)	(6.21)
Decrease/ (Increase) in Trade receivables	33.50	108.50
Decrease/ (Increase) Loans And Advances	(198.46)	(116.74)
Decrease/ (Increase) in Other current assets	127.00	-
(Decrease) in Short-Term Borrowings	-	(1.49)
(Decrease) in Trade Payables	26.67	13.20
Increase in Other Current Liabilities	13.29	-
Increase in Provisions	(0.80)	(2.00)
Cash Generated From Operations	(7.13)	(4.74)
Appropriation of Profit		
Net Income Tax paid		-
Net Cash Flow from/(used in) Operating Activities (A)	(25.82)	(9.27)
B. Cash Flow From Investing Activities:		
Net (Purchases)/Sales of Fixed Assets (including capital work in progress)	(0.07)	-
Net (Increase)/Decrease in Other non-current assets	30.87	-
Interest received	-	-
Net Cash Flow from/(used in) Investing Activities (B)	30.80	-
C. Cash Flow from Financing Activities:		
Proceeds From issue of Share Warrants	-	-
Proceeds From issue of Shares	-	-
Net Increase/(Decrease) in Long Term Borrowings	26.00	-
Net Increase/(Decrease) in Security Deposits	-	-
Finance Cost	-	5.00
Net Cash Flow from/(used in) Financing Activities (C)	26.00	5.00
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	(4.55)	(4.28)
Cash & Cash Equivalents As At Beginning of the Year	42.75	47.03
Cash & Cash Equivalents As At End of the Year	38.20	42.75
Cash and cash equivalents comprises:		
Cash on hand	33.86	
Balance with banks in current account	4.34	
Total Cash and cash equivalents	38.20	-

For and on behalf of the Board of Directors

0.00

For and on behalf of the Board of Directors
For Debock Industries Limited

Mukesh Manveer Singh

Director

Managing Director

DIN: 01765408

Date: 14 February 2026