



# DEBOCK INDUSTRIES LIMITED

(Formerly known as Debock Sales And Marketing Limited)

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.

Date: 11<sup>th</sup> August, 2023

Security ID: DIL

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

Sub: **OUTCOME OF BOARD MEETING OF THE COMPANY HELD ON FRIDAY, 11<sup>TH</sup> AUGUST, 2023.**

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 2023-24 held today i.e. Friday, 11<sup>th</sup> August, 2023 has inter alia, approved the following.

1. Considered and approved the Un-Audited Financial Results (Standalone) of the Company for the Quarter ended 30<sup>th</sup> June, 2023 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](http://www.debockgroup.com)

The Meeting of Board of Directors commenced at **03:00 P.M. and concluded at 03:50 P.M.**

You are requested to take the above cited information on your records.

Thanking You.

**For Debock Industries Limited**  
**(Formerly known as Debock Sales and Marketing Limited)**

**Mukesh Manveer Singh**  
**Chairman & Managing Director**  
**DIN:01765408**

**Place: Jaipur**  
**Date: 11<sup>th</sup> August, 2023.**



**Independent Auditor's Limited Review Report on Unaudited Quarter Ended financial results of Debock Industries Limited (formerly known as Debock Sales & Marketing Limited) pursuant to the Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended**

To,  
The Board of Directors  
Debock Industries Limited  
(Formerly known as Debock Sales & Marketing Limited),

We have reviewed the accompanying Statement of Unaudited Financial Results of **Debock Industries Limited** (Formerly known as Debock Sales & Marketing Limited) ("the Company"), for the Quarter ended 30<sup>th</sup> June, 2023 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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 Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 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.

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 Statement is 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 stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 Regulation 52 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 Mittal & Associates,  
Chartered Accountants  
Firm Regn No 106456W

Hemant Bohra  
Partner

Membership No 165667  
UDIN: 23165667BGTHJ1181  
DATE: 11th August, 2023  
Place: Mumbai



Statement of Un-audited Financial Results for the Quarter ended 30th June, 2023					
Rs.in Lakhs except Earning per Share					
Sr. No.	Particulars	Quarter ended		Year Ended	
		30/06/2023	31/03/2023	30/06/2022	31/03/2023
		Un-audited	Audited	Un-audited	Audited
I	Revenue from operations	2814.99	1722.02	3677.91	14640.96
II	Other Income	-	-	0.28	0.72
III	<b>Total Revenue (I+II)</b>	<b>2814.99</b>	<b>1722.02</b>	<b>3678.19</b>	<b>14641.68</b>
IV	<b>Expenses</b>				
	(a) Cost of materials consumed	-	-	-	-
	(b) Purchases of stock-in-trade	2037.07	643.11	4365.92	11708.82
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	373.74	2412.89	-1435.28	905.50
	(d) Employee benefits expense	12.59	17.38	16.22	66.60
	(f) Finance Expenses	4.40	14.54	15.96	59.63
	(e) Depreciation & Amortization Expenses	13.63	12.99	12.79	55.97
	(e) Other expenses	48.41	33.43	20.10	109.87
	<b>Total expenses (IV)</b>	<b>2489.83</b>	<b>3134.34</b>	<b>2995.71</b>	<b>12906.39</b>
V	<b>Profit / (Loss) before exceptional and extra-ordinary item and tax (III-IV)</b>	<b>325.16</b>	<b>-1412.32</b>	<b>682.48</b>	<b>1735.29</b>
VI	Exceptional items	-	-	-	-
VII	<b>Profit / (Loss) before extra-ordinary item and tax (V-VI)</b>	<b>325.16</b>	<b>-1412.32</b>	<b>682.48</b>	<b>1735.29</b>
VIII	Extra-ordinary Item (refer note below)	-512.95			
IX	<b>Profit / (Loss) before tax (VII-VIII)</b>	<b>838.11</b>	<b>-1412.32</b>	<b>682.48</b>	<b>1735.29</b>
X	<b>Tax expense:</b>				
	(a) Current tax	212.48	-345.63	171.77	446.56
	(b) Deferred tax	0.33	0.50	-2.79	2.14
XI	<b>Profit / (Loss) for the year (IX-X)</b>	<b>625.30</b>	<b>-1067.18</b>	<b>513.50</b>	<b>1286.59</b>
XII	<b>Other Comprehensive Income</b>				
	<b>Items that will not be reclassified to profit or loss</b>				
	-Remeasurement Gains/(Losses) on Defined Benefit Plans	-0.39	-01.19	-0.12	-1.55
	-Income tax on above	0.10	-	-	.39
	<b>Total other comprehensive income (XII)</b>	<b>-0.29</b>	<b>-01.19</b>	<b>-0.12</b>	<b>-1.16</b>
XIII	<b>Total Comprehensive Income for the Year (XI-XII)</b>	<b>625.59</b>	<b>-1066.00</b>	<b>513.62</b>	<b>1287.75</b>
XIV	<b>Paid up equity share capital(Face value per share. Rs. 10)</b>	<b>7644.00</b>	<b>7644.00</b>	<b>3822.00</b>	<b>7644.00</b>
XV	<b>Other Equity</b>				<b>612.77</b>
XVI	<b>Earnings per share (of Rs. 10/- each) (not annualised for quarters):</b>				
	Basic/Diluted	0.82	-1.39	3.06	1.68
<p>For and on behalf of the Board of Directors DEBOCK INDUSTRIES LIMITED</p> <p><i>For Debock Industries Limited</i></p> <p>Mukesh Manveer Singh Managing Director DIN: 01765408 Date: 11th August 2023</p> <p><i>Director</i></p>					



**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 11th August 2023

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 During the quarter, the Company has settled it's outstanding loans (Including Term Loans and Cash Credit Limits) with Punjab National Bank (erstwhile United Bank of India) in the scheme of One Time Settlement (OTS) for Rs. 1.90 Crore. Amount waived off / settled by the bank and interest payable booked on the above loans has been booked as extra-ordinary income during this quarter.

As pe the Rule 3 of Companies (Accounts) Rules, 2014, the Ministry of Corporate Affairs has inserted following amendmends:

5 "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.

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

**For and on behalf of the Board of Directors**

DEBOCK INDUSTRIES LIMITED

*For Debock Industries Limited*

*Mukesh Manveer Singh*

*Director*

Managing Director

DIN: 01765408

Date: 11th August 2023