

November 12, 2022

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai -400 001
Scrip Code: 502820

National Stock Exchange of India Ltd.
Exchange Plaza, Plot no. C/1,
G Block, Bandra - Kurla Complex,
Bandra (E), Mumbai - 400 051
Scrip Code: DCM

ISIN: INE498A01018

Subject: Unaudited Financial Results (Standalone and Consolidated) of Company for 2nd quarter and half year ended September 30, 2021 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sirs,

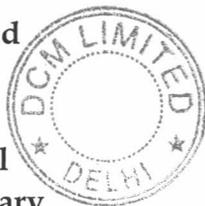
This is to inform you that the Board of Directors of the Company at its meeting held on November 12, 2022 (i.e. today) have inter-alia approved and taken on record the Unaudited Financial Results (Standalone and Consolidated) of the Company for the 2nd quarter and half year ended September 30, 2022. Accordingly pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, following documents are enclosed herewith :-

- i. Limited Review Reports of Statutory Auditors on the Unaudited Financial Results (Standalone and Consolidated) of the Company for the 2nd quarter and half year ended September 30, 2022;
- ii. Unaudited Financial Results (Standalone & Consolidated) for the 2nd quarter and half year ended September 30, 2022.

You are requested to take the above information on record

Thanking You,
Yours truly,
For DCM Limited


Yadvinder Goyal
Company Secretary



Encl. - as stated above

Registered Office :

Unit Nos. 2050 to 2052, 2nd Floor, Plaza II, Central Square, 20,
Manchar Lal Khurana Marg, Bara Hindu Rao, Delhi - 110006.

Phone : (011) 41539170

CIN: L74899DL1889PLC000004 Website: www.dcm.in Email id: dcm ltd@dcm.in

S S KOTHARI MEHTA
& COMPANY
CHARTERED ACCOUNTANTS

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

Review Report to
The Board of Directors,
DCM Limited
New Delhi

1. We have reviewed the accompanying statement of unaudited standalone financial results of **DCM Limited** (the Company) for the quarter ended September 30, 2022 and the year to date results for the period April 01, 2022 to September 30, 2022, along with notes (the statement), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, (the "Listing Regulations").
2. 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 Indian Accounting Standard 34, "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review 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 Statement is free of material misstatement. A review of interim financial information consists primarily of making inquiries of company personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in all material respects in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards (Ind-AS) specified under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of matters

5. Without modifying our conclusion, we draw attention to Note 3 of the statement, during the earlier year in view of continued situation of industrial unrest Company has declared lockout at its engineering business undertaking. On the basis of legal advice Management of the Company is of the view that the present lockout is legal and justified. Therefore, the Company has not made any provision for wages pertaining to the lockout period October 22, 2019 to September 30, 2022 aggregating to Rs. 5,176 lakhs (current quarter Rs. 378 lakhs).

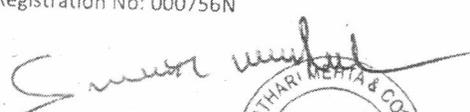


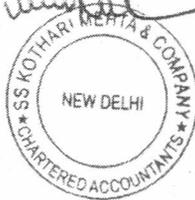
S S KOTHARI MEHTA
& COMPANY
CHARTERED ACCOUNTANTS

Material Uncertainty on Going Concern

6. We draw attention to Note: 5 of the statement highlighting that due to recession in automotive sector and industrial unrest the Company is facing liquidity issues towards clearing of its statutory dues and vendor payments pertaining to its Engineering Division. This has significantly eroded the Company's net worth and the current liabilities exceed the current assets by Rs. 3,554 lakhs as at September 30, 2022. The Company has initiated restructuring of its Engineering Division as explained in the Note 4. The management of Company believes that with the restructuring of its Engineering Business Undertaking and infusing liquidity by focusing /managing of its remaining business undertaking/real estate operation, the Company will be able to continue its operation on a going concern basis. Accordingly, the statement of the Company has been prepared on a going concern basis. Our conclusion is not modified in respect of this matter.

For S. S. Kothari Mehta & Company
Chartered Accountants
Firm Registration No: 000756N


Sunil Wahal
Partner
Membership No: 087294



Place: New Delhi
Dated: November 12, 2022
UDIN: 22067294BCxxH22096

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2022

(Rupees in lakh)

| S No. | Particulars | For the quarter ended | | | Six Months ended | | For the year ended |
|-------|--|-----------------------|---------------|--------------------|--------------------|--------------------|--------------------|
| | | September 30, 2022 | June 30, 2022 | September 30, 2021 | September 30, 2022 | September 30, 2021 | March 31, 2022 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | Revenue | | | | | | |
| (a) | Revenue from operations | | | 1 | | 8 | 110 |
| (c) | Other income (refer Note 6) | 809 | 145 | 636 | 954 | 2,127 | 3,599 |
| | Total income | 809 | 145 | 637 | 954 | 2,135 | 3,709 |
| 2 | Expenses | | | | | | |
| (a) | Cost of materials consumed | | | | | | |
| (b) | Changes in inventories of finished goods and work in progress | | | | | | 41 |
| (c) | Employee benefits expense | 88 | 91 | 45 | 178 | 88 | 188 |
| (d) | Finance costs | (41) | 157 | 197 | 116 | 385 | 579 |
| (e) | Depreciation and amortization expense | 157 | 170 | 193 | 327 | 396 | 762 |
| (f) | Other expenses | 106 | 67 | 54 | 173 | 108 | 416 |
| | Total expenses | 310 | 485 | 489 | 795 | 977 | 1,968 |
| 3 | Profit/(Loss) before tax | 499 | (340) | 348 | 159 | 1,158 | 1,743 |
| 4 | Tax expense | | | | | | |
| | Current tax | | | | | | |
| | tax adjustment relating to prior periods | | | (35) | | (35) | (35) |
| | deferred tax expense | | | | | | |
| | Total tax expense | | | (35) | | (35) | (35) |
| 5 | Profit/(Loss) for the period/ year | 499 | (340) | 383 | 159 | 1,193 | 1,778 |
| 6 | Other comprehensive income | | | | | | |
| (a) | Items that will not be reclassified to profit or loss | | | | | | |
| | Re-measurement (losses)/ gains of defined benefit obligations (net of tax) | 19 | 19 | 16 | 38 | 32 | 76 |
| (b) | Items that will be reclassified to profit or loss | | | | | | |
| | Exchange difference in translating financial statements of foreign operations (net of tax) | | | | | | |
| 7 | Total comprehensive income/(Expense) for the period/ year | 518 | (321) | 399 | 197 | 1,225 | 1,854 |
| 8 | Paid up equity share capital (Face value Rs. 10 per share) | 1,868 | 1,868 | 1,868 | 1,868 | 1,868 | 1,868 |
| 9 | Other equity | | | | | | (526) |
| 10 | Earnings/ (loss) per equity share (EPS) of Rs. 10 each (not annualised) | | | | | | |
| | Basic and diluted | 2.67 | (1.82) | 2.05 | 0.85 | 6.39 | 9.52 |



Notes:

1. Standalone segment wise information for the quarter and six months ended September 30, 2022

(Rupees in lakh)

| S. No. | Particulars | For the quarter ended | | | Six Months ended | | For the year ended |
|--------|--|-----------------------|---------------|--------------------|--------------------|--------------------|--------------------|
| | | September 30, 2022 | June 30, 2022 | September 30, 2021 | September 30, 2022 | September 30, 2021 | March 31, 2022 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | Segment revenue | | | | | | |
| a) | Real Estate | - | - | - | - | - | - |
| b) | Grey Iron Casting | - | - | 1 | - | 8 | 110 |
| | Total | - | - | 1 | - | 8 | 110 |
| | Less: Inter segment revenues | - | - | - | - | - | - |
| | Net revenue from operations | - | - | 1 | - | 8 | 110 |
| 2 | Segment results (Profit/(Loss) before interest and tax from ordinary activities) | | | | | | |
| a) | Real Estate | 159 | 100 | 545 | 41 | 1,384 | 1,443 |
| b) | Grey Iron Casting | 525 | (212) | (29) | 315 | 181 | 688 |
| | Total | 484 | (112) | 516 | 357 | 1,565 | 2,311 |
| | Less: I) Finance costs | (41) | 157 | 197 | 116 | 385 | 579 |
| | II) Un-allocable expenditure net of un-allocable income | 12 | 71 | (29) | 83 | 22 | (11) |
| | Profit/(Loss) before tax | 498 | (340) | 348 | 158 | 1,158 | 1,743 |
| 3 | Segment assets | | | | | | |
| a) | Real Estate | 124 | - | 136 | 124 | 136 | - |
| b) | Grey Iron Casting | 4,872 | 5,052 | 5,841 | 4,872 | 5,841 | 5,197 |
| | Total segment assets | 4,996 | 5,052 | 5,977 | 4,996 | 5,977 | 5,197 |
| | Others un-allocated | 5,344 | 6,309 | 5,287 | 5,344 | 5,287 | 5,726 |
| | Total assets | 10,340 | 11,361 | 11,264 | 10,340 | 11,264 | 10,923 |
| 4 | Segment liabilities | | | | | | |
| a) | Real Estate | 6,186 | 5,141 | 1,850 | 6,186 | 1,860 | 3,416 |
| b) | Grey Iron Casting | 1,929 | 2,435 | 4,086 | 1,929 | 4,086 | 3,106 |
| | Total segment liabilities | 8,117 | 7,576 | 5,946 | 8,117 | 5,946 | 6,522 |
| | Others un-allocated (excluding borrowings) | 585 | 719 | 785 | 685 | 785 | 733 |
| | Total liabilities | 8,602 | 8,295 | 6,731 | 8,602 | 6,731 | 7,255 |



DCM LIMITED

Regd. Office: 2050-2052, 2nd Floor, Plaza-II, Central Square, 20, Manohar Lala Khurana Marg, Bara Hindu Rao, New Delhi - 110 006

E-mail: investors@dcm.in Phone: 011-41539170

STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2022

| Particulars | (Rupees in lakhs) | |
|---|--------------------|----------------|
| | As at | As at |
| | September 30, 2022 | March 31, 2022 |
| | Unaudited | Audited |
| ASSETS | | |
| Non-current assets | | |
| Property, plant and equipment | 3,814 | 4,144 |
| Capital work-in progress | - | - |
| Intangible assets | 6 | 7 |
| Financial assets | | |
| (i) Investments | 3,246 | 3,246 |
| (ii) Other financial assets | 180 | 180 |
| Non-current tax assets (net) | 408 | 397 |
| Other non-current assets | 748 | 748 |
| Total non-current assets | 8,402 | 8,722 |
| Current assets | | |
| Inventories | 1,058 | 1,059 |
| Financial assets | | |
| (i) Trade receivables | 14 | 14 |
| (ii) Cash and cash equivalents | 20 | 21 |
| (iii) Bank balances other than (ii) above | 105 | 104 |
| (iv) Loans | 16 | 17 |
| (v) Other financial assets | 225 | 636 |
| Other current assets | 295 | 145 |
| Assets held for sale | 205 | 205 |
| Total current assets | 1,938 | 2,201 |
| Total assets | 10,340 | 10,923 |
| EQUITY AND LIABILITIES | | |
| Equity | | |
| Equity share capital | 1,868 | 1,868 |
| Other equity | (330) | (526) |
| Total equity | 1,538 | 1,342 |
| Liabilities | | |
| Non-current liabilities | | |
| Financial liabilities | | |
| (i) Borrowings | - | - |
| (ii) Other financial liabilities | 2,716 | 2,444 |
| Provisions | 594 | 691 |
| Total non-current liabilities | 3,310 | 3,135 |
| Current liabilities | | |
| Financial liabilities | | |
| (i) Borrowings | - | 2,327 |
| (ii) Trade payables | | |
| Dues to micro and small enterprises | - | 45 |
| Dues to others | 211 | 725 |
| (iii) Other financial liabilities | 4,865 | 2,925 |
| Other current liabilities | 301 | 310 |
| Provisions | 115 | 114 |
| Current tax liabilities (net) | - | - |
| Total current liabilities | 5,492 | 6,446 |
| Total equity and liabilities | 10,340 | 10,923 |



[Handwritten Signature]

| Particulars | (Rupees in lakhs) | |
|---|--|--|
| | For the Period ended September 30, 2022 | For the period ended September 30, 2021 |
| Cash flow from operating activities | | |
| Profit/(Loss) before taxation | 158 | 1,158 |
| Adjustments for: | | |
| Depreciation and amortisation expense | 327 | 396 |
| (Profit) / Loss on assets sold or discarded (Net) | (4) | 8 |
| Income from sale of rights in flats | (41) | (1,385) |
| Liabilities no longer required written back | (825) | (694) |
| Dividend Income | (77) | (46) |
| Interest income | (7) | (2) |
| Finance costs | 116 | 385 |
| Remeasurement of revenue to finance income and lease receivable | - | 2 |
| Operating cash flow before working capital changes | (353) | (178) |
| Changes in assets and liabilities | | |
| (Increase)/decrease in inventories | 1 | 2 |
| (Increase)/decrease in trade receivables | 0 | 3 |
| (Increase)/decrease in loans | 1 | 1 |
| (Increase)/ decrease in other financial assets | 410 | (118) |
| (Increase)/decrease in other assets | (150) | 1,454 |
| Increase/ (decrease) in trade payables | (480) | (1,623) |
| Increase/(decrease) in provisions | (134) | 9 |
| Increase/(decrease) in financial liabilities | 2,389 | 405 |
| Increase/(decrease) in other liabilities | (9) | (12) |
| Cash (used in) / generated from operations | 1,675 | (57) |
| Income tax paid (net of refund) | (11) | (92) |
| Net cash (used in)/generated from operating activities (A) | 1,664 | (149) |
| Cash flow from investing activities | | |
| Payments towards Property, plant and equipment (including Capital Advances) | (2) | - |
| Proceeds from disposal of Property, plant and equipment (including advance received) | 10 | 80 |
| Interest received on financial assets measured at amortised cost | 7 | 3 |
| Dividend received from subsidiaries | 77 | 46 |
| Maturity of / (Investment in) bank deposits (net) not considered as cash and cash equivalents | - | 48 |
| Net cash generated from investing activities (B) | 92 | 177 |
| Cash flow from financing activities | | |
| Proceed from / (Repayment of) long term borrowings | (378) | (16) |
| Changes in working capital borrowings | (1,202) | - |
| Interest paid | (176) | (19) |
| Net cash (used) in financing activities (C) | (1,757) | (35) |
| Net cash flows [increase / (decrease)] during the period (A+B+C) | (1) | (7) |
| Cash and cash equivalents at the beginning of the period | 21 | 28 |
| Cash and cash equivalents at the end of the period | 20 | 21 |
| Components of cash and cash equivalents | | |
| Balances with scheduled banks: | | |
| - Current accounts | 20 | 21 |
| Cash and cash equivalents at the end of the period | 20 | 21 |



(Signature)

2. This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015, as amended (Ind AS), prescribed under Section 133 of the Companies Act, 2013, and other recognized accounting practices and policies to the extent applicable.
3. In view of continued situation of industrial unrest at Engineering Business Undertaking of the Company, situated at Village Asron, District Shaheed Bhagat Singh Nagar (Punjab), the management of the Division has recommended to declare a lockout. The Board of Directors of the Company in their meeting held on October 21, 2019 has accordingly approved the declaration of lockout at its said Business Undertaking w.e.f. October 22, 2019.

The said lockout was opposed by the workmen of said Engineering Division before the Labour Authorities and presently the matter remained sub-judice before the labour authorities. Based on the legal advice received by the Company, the management is of the view that the present lockout is legal and justified. Therefore, the Company has not made any provision for wages pertaining to the lockout period October 22, 2019 to September 30, 2022 aggregating to Rs. 5,176 lakh out of which Rs. 378 lakh pertain to quarter ended on September 30, 2022.

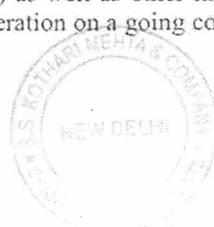
4. The Board of Directors of the Company in its meeting held on November 28, 2019, have approved a composite scheme of arrangement for transfer of its "Engineering Business undertaking" to its wholly owned subsidiary namely DCM Engineering Limited (formerly known as DCM Tools and Dies Limited), on a going concern basis with effect from the appointed date of October 01, 2019, and restructuring of outstanding loans, debts and liabilities of said Engineering Business Undertaking. The filing of Scheme for seeking approval from Hon'ble National Company Law Tribunal (NCLT) under Section 230 - 232 of the Companies Act, 2013 remained pending awaiting in principle approval of secured lenders (Banks) due to default in payment of their dues. Pursuant to repayment of dues of all the banks as stated in note No 5 below, the Company is in process of taking necessary steps in this regard.

Since, the aforesaid Scheme is subject to approval from concerned regulatory authorities which is considered to be substantive, the accounting effect of the above Scheme has not been considered in these standalone financial results. For revival of the Engineering Business Undertaking of the Company, it is considered necessary to induct strategic partner(s) in the said Business.

5. Due to continued situation of lockout of Engineering Business operation, the Company's net worth has significantly been reduced and the current liabilities exceed the current assets by Rs 3554 lakhs as at September 30, 2022. As a result, the Company has been facing liquidity issues towards clearing the dues of creditors/banks and other liabilities pertaining to the said Engineering Business. However, the Company has repaid the dues of all the banks under one time settlement as well as majority of the claims of other creditors out of the liquidity available from its real estate operation and/or other interim measures taken in this regard.

The Scheme of Arrangement mentioned in note 4 above was approved by Board of Directors in order to restore profitability and revive the said Engineering Business Undertaking and infuse sufficient liquidity by facilitating strategic investment and further sale/development of land parcel(s) owned by the Company and/or restructuring/settlement of outstanding loans, debts and liabilities pertaining to the Engineering Business.

The management believes that with the above restructuring of Engineering Business Undertaking under the said Scheme and infusing liquidity by focusing /managing of its remaining business undertaking/real estate operation (refer note 8 below) as well as other interim measures to improve liquidity, the Company will be able to continue its operation on a going concern basis.



Accordingly, the financial results of the Company have been prepared on a going concern basis.

6. Other income includes income from transfer of right in residential flats of amount Rs.(58.50) lakh for the quarter ended September 30, 2022 (Quarter ended June 30, 2022- Rs. 100 lakh) and Liabilities / Provision no longer required written back of amount Rs. 781 lakh for the quarter ended September 30, 2022 (Quarter ended June 30, 2022- Rs.44 lakh)
7. The Company had received certain recovery notices/petitions from the creditors and the bankers who have provided working capital/terms loan facilities to the Engineering Division of the Company. Pursuant to repayment of dues to all the banks as well as majority of the claims of other creditors mentioned in note. 5 above, most of these recovery notices/ petitions have been withdrawn or are in the process of withdrawal. Further, the banking operation of the Company which was discontinued by the Bankers in view of notification of RBI restricting opening/operation of current account by customers who have availed Cash Credit / Overdraft facilities, have also become regular
8. The Company is in process for development of its 68.35 acres of land in the revenue state of Village Bir Hisar, Sector-23, Hisar, Haryana. The Company has signed a joint development agreement in this regard with a party which is subject to fulfilment of certain terms and conditions by the said party and regulatory approvals. The Company has received a license on November 10, 2022 under Regulation of Urban Area Act, 1975 for setting up of affordable residential plotted colony under Deen Dayal Jan Awas Yojana-2016 on the area admeasuring 67.275 acres of said land.
9. The Company has reviewed the deferred tax asset/deferred tax liabilities on deductible/taxable temporary differences between tax base of asset and liabilities and their carrying amount for financial reporting purposes at each reporting date. However, due to continue situation of uncertainty of sufficient taxable profit to recover the accumulated losses and unused tax credits taxable profits in future years, deferred tax asset have not been considered in the financial results.
10. The figures for the previous periods have been regrouped / rearranged wherever necessary.
11. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 12, 2022. The limited review report of the statutory auditors is being filed with the BSE Ltd and National Stock Exchange of India Ltd. For more details on the standalone results, visit Company's website www.dcm.in and Financial Results under Corporates section of www.nseindia.com and www.bseindia.com.

For and on behalf of the Board of Directors

Place: New Delhi

Date: November 12, 2022


Jitendra Tuli
Managing Director

DIN: 00272930

S S KOTHARI MEHTA
& COMPANY
CHARTERED ACCOUNTANTS

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

Review Report to
The Board of Directors
DCM Limited
New Delhi

1. We have reviewed the accompanying statement of unaudited consolidated financial results of DCM Limited (the 'Holding Company' or 'Company'), its subsidiaries (the Holding and its Subsidiaries together referred as 'the Group') and joint venture (including its subsidiary companies together referred to as "Jointly controlled entities") for the quarter ended September 30, 2022 and the year to date results for the period April 01, 2022 to September 30, 2022, along with notes (the 'Statement'), attached herewith being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended (the Act), read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard required that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular no. CIR/CFD/CMDI/44/2019 dated March 29, 2019, issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



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4. The Statement includes results of the following entities:

a. **Subsidiaries**

- 1 DCM Landmark Estates Limited (formerly known as DCM Textiles Limited)
- 2 DCM Infinity Realtors Limited (formerly known as DCM Data Systems Limited)
- 3 DCM Infotech Limited (formerly known as DCM Reality Investment & Consulting Limited)
- 4 DCM Engineering Limited (formerly known as DCM Tools and Dies Limited)
- 5 DCM Realty and Infrastructure Limited
- 6 DCM Engineering Products Educational Society

b. **Jointly controlled entity and its subsidiaries**

1. Purearth Infrastructure Limited, Joint Venture (jointly controlled entity)
2. Kalptru Reality Private Limited (subsidiary of jointly controlled entity)
3. Kamayani Facility Management Private Limited (subsidiary of jointly controlled entity)
4. Vighanharta Estates Private Limited (subsidiary of jointly controlled entity)

5. Based on our review conducted and procedure performed as per para 3 above and upon considerations of reports of other auditors read with para 8 below and management certified financial information, nothing further has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards i.e. 'Ind AS' prescribed under Section 133 of the Act, read with relevant Rules issued thereunder and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

6. Without qualifying our conclusion, we draw attention to Note 3 to the accompanying statement, during the earlier year in view of continued situation of industrial unrest, Holding Company has declared lockout at its engineering business undertaking. On the basis of legal advice, Management of the Holding Company is of the view that the present lockout is legal and justified and therefore, the Holding Company has not made any provision for wages pertaining to the lockout period from October 22, 2019 to September 30, 2022 aggregating to Rs. 5,176 lakhs (current quarter 378 lakhs).



Material Uncertainty on Going Concern

7. We draw attention to Note 5 to the accompanying consolidated statements, highlighting that due to recession in automotive sector and industrial unrest the Company is facing liquidity issues towards clearing of its statutory dues, vendor payments and borrowings pertaining to its Engineering Division. This has significantly eroded the Group's and jointly controlled entity net worth and the current liabilities exceed the current assets by Rs. 1,287 lakhs as at September 30, 2022. The Holding Company has initiated restructuring of its Engineering Division as explained in the said note. The management of Holding Company believes that with the restructuring of its Engineering Business Undertaking along with the debt pertaining to said undertaking and infusing liquidity by focusing /managing of its remaining business undertaking/real estate operation, the Group and its Jointly controlled entities will be able to continue its operation on a going concern basis. Accordingly, the financial statements of the Company have been prepared on a going concern basis. Our conclusion is not modified in respect of this matter.

8. **Other Matters**

- a) We did not review the unaudited quarterly financial results of 4 subsidiaries (including step down subsidiaries), whose reviewed quarterly standalone financial results reflect total asset of Rs. 159.10 lakhs as at September 30, 2022; total revenue of Rs. Nil and Rs. Nil, loss after tax of Rs. 1 lakh and Rs. 1 lakh, total comprehensive loss of Rs. 1 lakh and Rs. 1 lakh for the quarter ended September 30, 2022, and the year to date results for the period April 01, 2022 to September 30, 2022, respectively, as considered in this statement. An independent auditor's review report on interim financial result of these subsidiaries has been furnished to us by the management and our conclusion on the statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.
- b) We did not review the unaudited consolidated financial results of 1 subsidiary, whose reviewed quarterly standalone financial results reflect total asset of Rs. 12 lakhs as at September 30, 2022; total revenue of Rs. Nil and Rs. Nil, loss after tax of Rs. Nil and Rs. Nil, total comprehensive loss of Rs. Nil and Rs. Nil for the quarter ended September 30, 2022, and the year to date results for the period April 01, 2022 to September 30, 2022, respectively, as considered in this statement. Our report, to the extent it concerns this subsidiary on the unaudited quarterly consolidated financial results is based solely on the management certified results. This subsidiary is not material to the Group.
- c) We did not review the unaudited consolidated financial results of one Joint venture entity, wherein Group's, share of profit including other comprehensive profit of Rs. 29 lakh and Rs. 83 lakh for the quarter ended september 30, 2022 and the year to date results for the period April 01, 2022 to September 30, 2022. An independent auditor's report on interim financial result of this joint venture has been furnished to us by the management and our conclusion on the statement, in so far as it relates to the amounts and disclosures in respect of this joint venture is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.



S S KOTHARI MEHTA
& COMPANY
CHARTERED ACCOUNTANTS

to the amounts and disclosures in respect of this joint venture is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

- d) We did not review the unaudited consolidated financial results of 3 subsidiaries of the jointly controlled entity, wherein Group's, share of profit including other comprehensive loss of Rs. 0 lakh and Rs. 0 lakh for the quarter and and the year to date results for the period April 01, 2022 to September 30, 2022., as considered in the statements. Our report, to the extent it concerns these entities on the unaudited quarterly consolidated financial results is based solely on the management certified results. These 3 subsidiaries of the jointly venture are not material to the Group.

Our conclusion on the Statement is not modified in respect of above matters.

For S. S. Kothari Mehta & Company
Chartered Accountants
Firm Registration No: 000756N



Sunil Wahal
Partner
Membership No: 087294

Place: New Delhi

Dated: November 12, 2022

UDIN : 22067294BCXYBT5164

DCM LIMITED

Regd. Office: 2050-2052, 2nd Floor, Plaza-8, Central Square, 20, Mansohar Lala Khurana Marg, Bara Hindu Rao, New Delhi - 110 006

E-mail: investors@dcml.in Phone: 011-41539170

CIN: L74899DL1889PLC000004

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2022

| S No | Particulars | For the quarter ended | | | Six Months ended | | For the year ended |
|------|--|-----------------------|---------------|--------------------|--------------------|--------------------|--------------------|
| | | September 30, 2022 | June 30, 2022 | September 30, 2021 | September 30, 2022 | September 30, 2021 | March 31, 2022 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | Revenue | | | | | | |
| (a) | Revenue from operations | 1,771 | 1,700 | 1,669 | 3,559 | 3,258 | 6,977 |
| (b) | Other income (refer Note 6) | 795 | 295 | 886 | 1,000 | 2,209 | 3,736 |
| | Total income | 2,566 | 1,995 | 2,555 | 4,559 | 5,467 | 10,713 |
| 2 | Expenses | | | | | | |
| (a) | Cost of materials consumed | - | - | - | - | - | - |
| (b) | Changes in inventories of finished goods and work in progress | - | - | - | - | - | 41 |
| (c) | Employee benefits expense | 1,017 | 1,007 | 1,014 | 2,024 | 1,957 | 3,885 |
| (d) | Finance costs | (40) | 160 | 200 | 120 | 391 | 500 |
| (e) | Depreciation and amortization expense | 175 | 186 | 206 | 361 | 422 | 614 |
| (f) | Other expenses | 706 | 709 | 573 | 1,415 | 1,092 | 2,687 |
| | Total expenses | 1,958 | 2,062 | 1,993 | 3,920 | 3,862 | 8,017 |
| 3 | Profit/(Loss) before tax and share of Profit/(Loss) of equity accounted investee | 708 | (69) | 562 | 639 | 1,606 | 2,698 |
| 4 | Share of Profit/(Loss) of equity accounted investee | 29 | 54 | 243 | 83 | 339 | 517 |
| 5 | Profit/(Loss) before tax | 737 | (15) | 805 | 722 | 1,944 | 3,215 |
| 6 | Tax expense | | | | | | |
| | Current tax | 64 | 59 | 46 | 123 | 102 | 231 |
| | Tax adjustment relating to prior periods | - | - | (35) | - | (35) | (34) |
| | Deferred tax expense | 2 | (2) | (2) | - | (2) | 1 |
| | Total tax expense | 66 | 57 | 9 | 123 | 62 | 198 |
| 7 | Profit/(Loss) for the period/year | 671 | (72) | 796 | 599 | 1,882 | 3,017 |
| 8 | Other comprehensive income | | | | | | |
| (a) | Items that will not be reclassified to profit or loss | | | | | | |
| | Remeasurement (losses)/ gains of defined benefit obligations (net of tax) | 20 | 19 | 17 | 39 | 33 | 83 |
| (b) | Items that will be reclassified to profit or loss | | | | | | |
| | Exchange difference in translating financial statements of foreign operations (net of tax) | - | - | - | - | - | - |
| (c) | Share in other comprehensive income/(expense) of joint venture (net of tax) | - | - | - | - | - | 7 |
| 9 | Total comprehensive Income/(Expense) for the Period/Year | 691 | (53) | 813 | 638 | 1,914 | 3,101 |
| 10 | Paid up equity share capital (Face value Rs. 10 per shares) | 1,868 | 1,868 | 1,868 | 1,868 | 1,868 | 1,868 |
| 11 | Other equity | | | | | | (674) |
| 12 | Earnings/ (loss) per equity share (EPS) of Rs. 10 each (not annualised) | | | | | | |
| | Basic and diluted | 3.58 | (0.28) | 4.26 | 3.21 | 16.07 | 16.15 |



DCM LIMITED

Notes:

1. Consolidated segment wise information for the quarter and six months ended September 30, 2022

| S. No. | Particulars | For the quarter ended | | | Six Months ended | | (Rupees in Lakhs) |
|--------|--|-----------------------|---------------|--------------------|--------------------|--------------------|--------------------|
| | | September 30, 2022 | June 30, 2022 | September 30, 2021 | September 30, 2022 | September 30, 2021 | For the year ended |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | March 31, 2022 |
| 1 | Segment revenue | | | | | | |
| | a) IT Services | 1,771 | 1,788 | 1,668 | 3,559 | 3,250 | 6,867 |
| | b) Real Estate | - | - | - | - | - | - |
| | c) Grey Iron Casting | - | - | 1 | - | 6 | 110 |
| | d) Others | - | - | - | - | - | - |
| | Total | 1,771 | 1,788 | 1,669 | 3,559 | 3,256 | 6,977 |
| | Less : Inter segment revenues | - | - | - | - | - | - |
| | Net revenue from operations | 1,771 | 1,788 | 1,669 | 3,559 | 3,256 | 6,977 |
| 2 | Segment results (Profit/(loss) before tax and interest from ordinary activities) | | | | | | |
| | a) IT Services | 224 | 214 | 168 | 438 | 372 | 829 |
| | b) Real Estate | (59) | 100 | 629 | 41 | 1,481 | 1,539 |
| | c) Grey Iron Casting | 528 | (212) | (29) | 316 | 181 | 868 |
| | d) Others | - | - | (1) | - | (1) | (2) |
| | Total | 693 | 102 | 767 | 795 | 2,033 | 3,234 |
| | Less : I) Finance costs | (40) | 160 | 200 | 120 | 391 | 590 |
| | : II) Un-allocable expenditure net of Un-allocable income | 26 | 11 | 4 | 37 | 37 | (54) |
| | Share of Profit /(loss) of equity accounted investee | 29 | 54 | 243 | 83 | 339 | 517 |
| | Profit/(loss) before tax | 736 | (15) | 806 | 721 | 1,944 | 3,216 |
| 3 | Segment assets | | | | | | |
| | a) IT Services | 3,234 | 3,190 | 2,545 | 3,234 | 2,545 | 2,949 |
| | b) Real Estate | 117 | - | 129 | 117 | 129 | - |
| | c) Grey Iron Casting | 4,872 | 5,052 | 5,841 | 4,872 | 5,841 | 5,197 |
| | d) Others | 19 | 13 | 34 | 19 | 34 | 13 |
| | Total segment assets | 8,242 | 8,255 | 8,549 | 8,242 | 8,549 | 8,159 |
| | Others un-allocated | 3,273 | 4,168 | 2,898 | 3,273 | 2,698 | 3,530 |
| | Total assets | 11,515 | 12,423 | 11,447 | 11,515 | 11,447 | 11,689 |
| 4 | Segment liabilities | | | | | | |
| | a) IT Services | 881 | 982 | 931 | 881 | 931 | 954 |
| | b) Real Estate | 6,188 | 5,141 | 1,860 | 6,188 | 1,860 | 3,416 |
| | c) Grey Iron Casting | 1,929 | 2,435 | 4,086 | 1,929 | 4,066 | 3,106 |
| | d) Others | 10 | 10 | 23 | 10 | 23 | 10 |
| | Total segment liabilities | 9,008 | 8,568 | 6,900 | 9,008 | 6,900 | 7,486 |
| | Others un-allocated (excluding borrowings) | 676 | 670 | 721 | 676 | 721 | 682 |
| | Total liabilities | 9,684 | 9,238 | 7,621 | 9,684 | 7,621 | 8,168 |



DCM LIMITED

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STATEMENT OF AUDITED CONSOLIDATED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2022

(Rupees in Lakh)

| Particulars | As at | |
|--|--------------------|----------------|
| | September 30, 2022 | March 31, 2022 |
| | Unaudited | Audited |
| ASSETS | | |
| Non-current assets | | |
| Property, plant and equipment | 3,918 | 4,227 |
| Capital work-in progress | - | - |
| Right to use assets | 71 | 57 |
| Intangible assets | 6 | 7 |
| Financial assets | | |
| (i) Investments | 1,183 | 1,099 |
| (ii) Other financial assets | 207 | 252 |
| Deferred tax assets (net) | 56 | 56 |
| Non-current tax assets (net) | 408 | 397 |
| Other non-current assets | 748 | 743 |
| Total non-current assets | 6,597 | 6,838 |
| Current assets | | |
| Inventories | 1,058 | 1,059 |
| Financial assets | | |
| (i) Trade receivables | 1,287 | 1,537 |
| (ii) Cash and cash equivalents | 717 | 828 |
| (iii) Bank balances other than (ii) above | 794 | 521 |
| (iv) Loans | 22 | 19 |
| (v) Other financial assets | 448 | 476 |
| Other current assets | 388 | 206 |
| Assets held for sale | 205 | 205 |
| Total current assets | 4,919 | 4,851 |
| Total assets | 11,516 | 11,689 |
| EQUITY AND LIABILITIES | | |
| Equity | | |
| Equity share capital | 1,868 | 1,868 |
| Other equity | (37) | (674) |
| Total equity | 1,831 | 1,194 |
| Liabilities | | |
| Non-current liabilities | | |
| Financial liabilities | | |
| (i) Borrowings | - | - |
| (ia) Lease liabilities | 29 | 32 |
| (ii) Other financial liabilities | 2,717 | 2,444 |
| Provisions | 733 | 824 |
| Total non-current liabilities | 3,479 | 3,300 |
| Current liabilities | | |
| Financial liabilities | | |
| (i) Borrowings | - | 2,327 |
| (ia) Lease Liabilities | 54 | 39 |
| (ii) Trade payables | - | - |
| Total outstanding dues of micro enterprises and small enterprises | - | 66 |
| Total outstanding dues of creditors other than micro enterprises and small enterprises | 466 | 1,095 |
| (iii) Other financial liabilities | 5,111 | 3,083 |
| Other current liabilities | 393 | 391 |
| Provisions | 156 | 156 |
| Current tax liabilities (net) | 26 | 38 |
| Total current liabilities | 6,206 | 7,195 |
| Total equity and liabilities | 11,516 | 11,689 |



DCM Limited
Consolidated cash flow statement for the period ended September 30, 2022

| Particulars | (Rupees in lakh) | |
|---|--|--|
| | For the period ended September 30, 2022 | For the period ended September 30, 2021 |
| Cash flow from operating activities | | |
| Profit before taxation - Continued operations | 721 | 1,944 |
| Adjustments for: | | |
| Depreciation and amortisation expense | 361 | 422 |
| (Profit) / Loss on assets sold or discarded (Net) | (6) | 8 |
| Income from sale of rights in flats | (41) | (1,481) |
| Liabilities no longer required written back | (835) | (694) |
| Interest income | (25) | (13) |
| Finance costs | 120 | 391 |
| Remeasurement of revenue to finance income and lease receivable | - | 2 |
| Share of Profit in jointly controlled entity | (83) | (339) |
| Operating cash flow before working capital changes | 212 | 240 |
| Changes in assets and liabilities | | |
| (Increase)/decrease in inventories | 1 | 2 |
| (Increase)/decrease in trade receivables | 249 | (77) |
| (Increase)/decrease in loans and advances | (2) | - |
| (Increase)/ decrease in other financial assets | 339 | (424) |
| (Increase)/decrease in other assets | (188) | 1,451 |
| Increase/ (decrease) in trade payables | (605) | (1,587) |
| Increase/(decrease) in provisions | (130) | 22 |
| Increase/(decrease) in financial liabilities | 2,217 | 377 |
| Increase/(decrease) in other liabilities | 2 | (12) |
| Cash generated from operations | 2,095 | (8) |
| Income tax (paid)/received (net of refund) | (146) | (148) |
| Net cash (used) in / generated from operating activities (A) | 1,949 | (156) |
| Cash flow from investing activities | | |
| Payments towards Property, plant and equipment (including Capital Advances) | (29) | (3) |
| Proceeds from disposal of Property, plant and equipment (including advance received) | 12 | 80 |
| Interest received on financial assets measured at amortised cost | 15 | 13 |
| Maturity of / (Investment in) bank deposits (net) not considered as cash and cash equivalents | (272) | (107) |
| Net cash (used) in investing activities (B) | (274) | (17) |
| Cash flow from financing activities | | |
| Repayment of borrowings | (378) | (16) |
| Changes in working capital borrowings | (1,203) | - |
| Payment towards lease liability | (25) | (16) |
| Interest paid | (180) | (25) |
| Net cash (used) in financing activities (C) | (1,786) | (57) |
| Net cash flows [increase/(decrease)] during the period (A+B+C) | (111) | (230) |
| Cash and cash equivalents at the beginning of the period | 828 | 427 |
| Cash and cash equivalents at the end of the period | 717 | 197 |
| Components of cash and cash equivalents | | |
| Cash on hand | 1 | 1 |
| Balances with scheduled banks: | | |
| - Current accounts | 421 | 176 |
| - Deposit accounts | 295 | 20 |
| Cash and cash equivalents at the end of the period | 717 | 197 |



2. This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015, as amended (Ind AS), prescribed under Section 133 of the Companies Act, 2013, and other recognized accounting practices and policies to the extent applicable.
3. In view of continued situation of industrial unrest at Engineering Business Division of the Holding Company, situated at Village Asron, District Shaheed Bhagat Singh Nagar (Punjab), the management of the Division has recommended to declare a lockout. The Board of Directors of the Holding Company in their meeting held on October 21, 2019 has accordingly approved the declaration of lockout at its said Engineering Business Undertaking w.e.f. October 22, 2019.

The said lockout was opposed by the workmen of said Engineering Division before the Labour Authorities and presently the matter remained sub-judice before the labour authorities. Based on the legal advice received by the Holding Company, the management of the Holding Company is of the view that the present lockout is legal and justified. Therefore, the Holding Company has not made any provision for wages pertaining to the lockout period October 22, 2019 to September 30, 2022 aggregating to Rs. 5,176 lakhs out of which Rs. 378 lakhs pertain to quarter ended on September 30, 2022.

4. The Board of Directors of the Holding Company in its meeting held on November 28, 2019, have approved a composite scheme of arrangement for transfer of its "Engineering Business undertaking" to its wholly owned subsidiary namely DCM Engineering Limited (formerly known as DCM Tools and Dies Limited), on a going concern basis with effect from the appointed date of October 01, 2019 and restructuring of outstanding loans, debts and liabilities of the said Engineering Business Undertaking. The filing of Scheme for seeking approval from Hon'ble National Company Law Tribunal (NCLT) under Section 230 – 232 of the Companies Act, 2013 remained pending awaiting in principle approval of secured lenders (Banks) due to default in payment of their dues. Pursuant to repayment of dues of all the banks as stated in note No 5 below, the Company is in process of taking necessary steps in this regard.

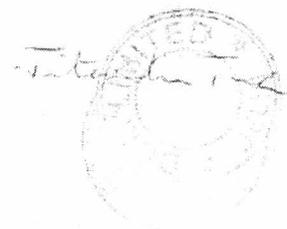
Since, the aforesaid Scheme is subject to approval from concerned regulatory authorities which is considered to be substantive, the accounting effect of the above Scheme has not been considered in these consolidated financial results. For revival of the Engineering Business Undertaking of the Group, it is considered necessary to induct strategic partner(s) in the said Business.

5. Due to continued situation of lockout of Engineering Business operation, the Group's net worth has significantly been reduced and the current liabilities exceed the current assets by Rs 1287 lakhs as at September 30, 2022. As a result, the Holding Company has been facing liquidity issues towards clearing the dues of creditors/banks and other liabilities pertaining to the said Engineering Business. However, the Holding Company has repaid the dues of all the banks under one time settlement as well as majority of the claims of other creditors out of the liquidity available from its real estate operation and/or other interim measures taken in this regard.

The Scheme of Arrangement mentioned in note 4 above was approved by Board of Directors in order to restore profitability and revive the said Engineering Business Undertaking and infuse sufficient liquidity by facilitating strategic investment and further sale/development of land parcel(s) owned by the Holding Company and/or restructuring/settlement of outstanding loans, debts and liabilities pertaining to the Engineering Business.

The management believes that with the above restructuring of Engineering Business Undertaking under the said Scheme and infusing liquidity by focusing /managing of its remaining business undertaking/real estate operation (refer note 8 below) as well as other interim measures to improve liquidity, the Company will be able to continue its operation on a going concern basis.

Accordingly, the financial results of the Company have been prepared on a going concern basis.

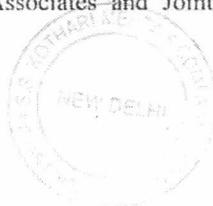


6. Other income includes income from transfer of right in residential flats of amount Rs.(58.50) lakh for the quarter ended September 30, 2022 (Quarter ended June 30, 2022- Rs. 100 lakh) and Liabilities / Provision no longer required written back of amount Rs. 781 lakh for the quarter ended September 30, 2022 (Quarter ended June 30, 2022- Rs.44 lakh).
7. The Holding Company had received certain recovery notices/petitions from the creditors and the bankers who have provided working capital/terms loan facilities to the Engineering Division of the Company. Pursuant to repayment of dues to all the banks as well as majority of the claims of other creditors mentioned in note. 5 above, most of these recovery notices/ petitions have been withdrawn or are in the process of withdrawal. Further, the banking operation of the Holding Company which was discontinued by the Bankers in view of notification of RBI restricting opening/operation of current account by customers who have availed Cash Credit / Overdraft facilities, have also become regular.
8. The Holding Company is in process for development of its 68.35 acres of land in the revenue state of Village Bir Hisar, Sector-23, Hisar, Haryana. The Company has signed a joint development agreement in this regard with a party which is subject to fulfilment of certain terms and conditions by the said party and regulatory approvals. The Holding Company has received a license on November 10, 2022 under Regulation of Urban Area Act, 1975 for setting up of affordable residential plotted colony under Deen Dayal Jan Awas Yojana-2016 on the area admeasuring 67.275 acres of said land.
9. The Holding Company has reviewed the deferred tax asset/deferred tax liabilities on deductible/taxable temporary differences between tax base of asset and liabilities and their carrying amount for financial reporting purposes at each reporting date. However, due to continue situation of uncertainty of sufficient taxable profit to recover the accumulated losses and unused tax credits taxable profits in future years related to holding Company, deferred tax asset have not been considered in the financial results.
10. The audited standalone financial results are available on the Holding Company's website www.dcm.in. The particulars in respect of Holding Company's standalone results are as under:

(Rs. in lakh)

| Particulars | Quarter ended | | | Six Months ended | | Year ended |
|--|--------------------|---------------|--------------------|--------------------|--------------------|----------------|
| | September 30, 2022 | June 30, 2022 | September 30, 2021 | September 30, 2022 | September 30, 2021 | March 31, 2022 |
| Revenue from operations | - | - | 1 | - | 8 | 110 |
| Profit/(loss) before tax | 499 | (340) | 348 | 159 | 1,158 | 1,743 |
| Profit/(loss) after tax | 499 | (340) | 383 | 159 | 1,193 | 1,778 |
| Total comprehensive income | 518 | (321) | 399 | 197 | 1,225 | 1,854 |
| Profit before interest, depreciation and tax (PBIDT) | 615 | (13) | 738 | 602 | 1,939 | 3,084 |
| Cash profit/ (loss) | 656 | (170) | 576 | 486 | 1,589 | 2,540 |

The unaudited consolidated financial results for the quarter and half year ended September 30, 2022 and September 2021, unaudited consolidated results for the quarter ended June 30, 2022, and audited consolidated financial results for the year ended March 31, 2022 have been prepared by the Group in accordance with the requirements of Ind AS 110 "Consolidated Financial Statements", Ind AS 111 "Joint Arrangements" and Ind AS 28 "Investments in Associates and Joint Ventures", as specified under



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Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015 and on the basis of the separate audited financial results of the Parent Company, its subsidiaries, its trust and jointly controlled entity and subsidiaries of the jointly controlled entity.

The audited financial results of 6 subsidiaries namely DCM Infotech Limited (Formerly known as DCM Realty Investment & Consulting Limited), DCM Infinity Realtors Limited (Formerly known as DCM Data Systems Limited), DCM Landmark Estates Limited (Formerly known as DCM Textiles Limited), DCM Engineering Limited (Formerly known as DCM Tools & Dies Limited), DCM Realty and Infrastructure Limited and DCM Engineering Products Education Society (a trust treated as subsidiary for consolidation purpose) have been consolidated. Financial statements of 5 out of above 6 have been reviewed by their respective statutory auditors.

11. The figures for the previous periods have been regrouped / rearranged wherever necessary.
12. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 12, 2022. The limited review report of the statutory auditors is being filed with the BSE Ltd and National Stock Exchange of India Ltd. For more details on the consolidated results, visit Company's website www.dcm.in and Financial Results under Corporates section of www.nseindia.com and www.bseindia.com.

For and on behalf of the Board of Directors



Place: New Delhi

Date: November 12, 2022

Jitendra Tuli

Managing Director

DIN: 00272930