

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER,2024							
(Rupees in thousand)							
	Particulars	Quarter ended 31/12/2024	Quarter ended 30/09/2024	Quarter ended 31/12/2023	Nine months ended 31/12/2024	Nine months ended 31/12/2023	Year Ended 31/03/2024
	(Refer Notes Below)	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>INCOME</b>						
	Revenue from Operations (Inclusive of GST)	92024	79053	32074	228037	85076	145449
	Other Operating Income	2376	5576	2948	9503	6731	9982
	<b>TOTAL INCOME</b>	<b>94401</b>	<b>84629</b>	<b>35022</b>	<b>237540</b>	<b>91807</b>	<b>155431</b>
2	<b>EXPENSES</b>						
	(a) Cost of materials consumed	63591	61888	27572	175426	65809	110644
	(b) Purchases of stock-in-trade						
	(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	-229	-185	-10	-400	-44	-17693
	(d) Employee benefits expense	1827	1516	711	4400	2060	2665
	(e) Finance Costs	128	18	163	179	221	109
	(f) Depreciation and amortisation expense						229
	(g) Other Expenses	13677	14973	8140	37073	19264	31927
	GST	14083	12105	5211	34800	13493	23096
	Other Expenses						
	<b>TOTAL OTHER EXPENSES</b>	<b>14083</b>	<b>12105</b>	<b>5211</b>	<b>34800</b>	<b>13493</b>	<b>23096</b>
	<b>TOTAL EXPENSES</b>	<b>93077</b>	<b>90314</b>	<b>41787</b>	<b>251479</b>	<b>100803</b>	<b>150978</b>
3	Total Profit before Exceptional Items & Tax	1324	-5685	-6765	-13938	-8996	4454
4	Exceptional Items						
5	<b>Total Profit before Tax</b>	<b>1324</b>	<b>-5685</b>	<b>-6765</b>	<b>-13938</b>	<b>-8996</b>	<b>4454</b>
6	Tax expenses						
7	Current Tax	-	-	-	-	-	-1079
8	Deferred Tax	-	-	-	-	-	13
9	<b>Total tax expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3388</b>
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	-	-	-	-	-	
11	Net Profit for the period from continuing Operations	-	-	-	-	-	
12	Profit/(Loss) for the period from discontinued Operations before tax	-	-	-	-	-	
13	Tax Expenses of discontinued Operations	-	-	-	-	-	
14	Net Profit/(Loss) from discontinued Operations after tax	-	-	-	-	-	
15	Share of Profit/(Loss) of associates and joint ventures accounted for using equity method	-	-	-	-	-	
16	<b>Total Profit for the period</b>	<b>1324</b>	<b>-5685</b>	<b>-6765</b>	<b>-13938</b>	<b>-8996</b>	<b>3388</b>
17	Other comprehensive Income net of taxes	-	-	-	-	-	-
18	<b>Total Comprehensive Income for the period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
19	Total Profit or Loss, attributable to	-	-	-	-	-	-
	Profit or Loss, attributable to owners of parent	-	-	-	-	-	-
	Total Profit or Loss, attributable to non-controlling interest	-	-	-	-	-	-
20	<b>Total comprehensive Income for the period attributable to</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Comprehensive Income for the period attributable to owners of parent.</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Total Comprehensive Income for the period attributable to owners of parent non controlling Interest.	-	-	-	-	-	-
21	<b>DETAILS OF EQUITY SHARE CAPITAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

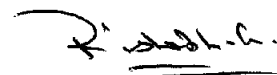
*Rishabh C.*

	Paid-up Equity Share capital OF Rs 10 each (in thousand)	4000	4000	4000	4000	4000	4000
	Paid-up preference Share capital of Rs. 100 each (in thousand)	70	70	70	70	70	70
	Face Value*						
22	Details of debt securities	-	-	-	-	-	-
23	Reserve excluding revaluation Reserves	-	-	-	-	-	-
24	<b>EARNING PER SHARE</b>						
	(i) Earning per equity share for continuing operations	3.31	-14.21	-16.91	-34.85	-22.49	8.47
	Basic earnings (loss) per share from continuing Operations	3.31	-14.21	-16.91	-34.85	-22.49	8.47
	Diluted earnings (loss) per share from continuing Operations	-	-	-	-	-	-
	(ii) Earnings per equity share for discontinued operations	-	-	-	-	-	-
	Basic earnings (loss) per share from discontinued Operations	-	-	-	-	-	-
	Diluted earnings (loss) per share from discontinued Operations	-	-	-	-	-	-
25	Earning per equity share	-	-	-	-	-	-
	Basic earnings (loss) per share from continuing and discontinued Operations	3.31	-14.21	-16.91	-34.85	-22.49	8.47
	Diluted earnings (loss) per share from continuing and discontinued Operations	3.31	-14.21	-16.91	-34.85	-22.49	8.47
26	Debt Equity Ratio	-	-	-	-	-	-
27	Debt Service coverage Ratio (DSCR)	-	-	-	-	-	-
28	Interest Service Coverage Ratio (ISCR)	-	-	-	-	-	-
29	Disclosure of noted on financial results	-	-	-	-	-	-

**Notes :**

- 1 This Statement has been reviewed by the Audit Committee and approved by the Board of Directors at their Meeting held on 28.01.2025.
- 2 This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules,2015 (Ind AS) prescribed under Section 133 of the Companies Act,2013 and other recognised accounting practices and policies to the extent applicable.
- 3 The Operations of the company are considered as a single business product. Segment reporting is not applicable.
- 4 Figures for the previous period have been regrouped/re-classified to conform to the figures of the current period.

**For D L MILLAR & CO LTD**



**Rishabh Goenka**  
**Director**  
**DIN : 09433865**

**Place : New Delhi**  
**Date : 28/01/2025**



**MARS & ASSOCIATES**  
Chartered Accountants

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**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM UNAUDITED STANDALONE FINANCIAL RESULTS.**

Review Report to  
The Board of Directors of  
D L MILLAR & CO LTD

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of M/s D L MILLAR & CO LTD ("the company") for the quarter and nine months ended 31<sup>st</sup> December, 2024 ("the Statement"), 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 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 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 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 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 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement read with notes thereon, prepared in accordance with applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For MARS & Associates  
Chartered Accountants  
FRN 010484N  
Kumar Gupta  
Partner  
M.No. 522310  
UDIN: 25522310BMOSZQ7599

Dated: February 11, 2025  
Place: New Delhi