

**D L MILLAR & CO LTD**

Regd. Office: Flat No,303, 3rd Floor, Elite House, 36 Community Centre

Kailash Colony Extention, Zamroodpur, New Delhi-110048

CIN: U51491DL1929PLC389839,EMAIL: suvashpandit@gmail.com

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024**

(Rupees in thousand)

Particulars	Quarter ended 30-06-2024	Quarter ended 31-03-2024	Quarter ended 30-06-2023	Year ended 31-03-2024
(Refer Notes Below)	Unaudited	Audited	Unaudited	Audited
<b>INCOME</b>				
Revenue from Operations (Inclusive of GST)	56,960	47,127	24,333	1,45,449
Other Operating Income	1550.65	2495.5	262.93	9,982
<b>TOTAL INCOME</b>	<b>58,511</b>	<b>49,623</b>	<b>24,596</b>	<b>1,55,430.89</b>
<b>EXPENSES</b>				
Cost of materials consumed	49,948	27,661	13,866	1,10,644
Purchases of stock-in-trade		-12910		
Change in inventories of finished goods, work-in-progress and stock-in-trade	-355.72	-12910	-1521.69	(17,692.95)
Employee benefits expense	957.01	666.25	683.65	2,665
Finance Costs	33.3	27.25	45.98	109
Depreciation and amortisation expense	57.33	57.25	57.33	229
<b>Other Expenses</b>				
GST	8611.89	9602.9	3713.19	23,096
Other Expenses	8523.09	7981.75	4943.39	31,927
<b>TOTAL OTHER EXPENSES</b>	<b>17,135</b>	<b>17,585</b>	<b>8,657</b>	<b>55,023</b>
<b>TOTAL EXPENSES</b>	<b>67,775</b>	<b>20,176</b>	<b>21,788</b>	<b>1,50,976</b>
<b>Total Profit before Exceptional Items &amp; Tax</b>	<b>(9,264)</b>	<b>29,446</b>	<b>2,809</b>	<b>4,454</b>
<b>Exceptional Items</b>				
<b>Total Profit before Tax</b>	<b>(9,264)</b>	<b>29,446</b>	<b>2,809</b>	<b>4,454</b>
<b>Tax Expenses</b>				
Current Tax		270		(1,079)
Deferred Tax		3		13
<b>Total tax expenses</b>	<b>-</b>	<b>273</b>	<b>-</b>	<b>-1066</b>
Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	-	-	-	-
Net Profit for the period from continuing Operations	-	-	-	-
Profit/(loss) for the period from discontinued Operations before tax	-	-	-	-
Tax Expenses of discontinued Operations	-	-	-	-
Net Profit/(Loss) from discontinued Operations after tax	-	-	-	-
Share of Profit/(Loss) of associates and joint ventures accounted for using equity method	-	-	-	-
<b>Total Profit for the period</b>	<b>(9,264)</b>	<b>29,173</b>	<b>2,809</b>	<b>3,388</b>
<b>Other comprehensive Income net of taxes</b>	-	-	-	-
<b>Total Comprehensive Income for the period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Profit or Loss, attributable to</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Profit or Loss, attributable to owners of parent</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Total Profit or Loss, attributable to non -controlling interest	—	—	—	—
Total comprehensive income for the period attributable to Comprehensive Income for the period attributable to owners of	—	—	—	—
Comprehensive Income for the period attributable to owners of parent	—	—	—	—
Total Comprehensive income for the period attributable to owners of parent non controlling Interest	—	—	—	—
<b>DETAILS OF EQUITY SHARE CAPITAL</b>	—	—	—	—
Paid-up Equity Share capital (in Thousands)	4,000.00	4,000.00	4,000.00	4,000.00
Face Value(Rs 10 each)	10	10	10	10
Preference Shares(Rs. 100 each)	70	70	70	70
Details of debt securities				
Reserve excluding revaluation Reserves	—	—	—	29,236.15
<b>EARNING PER SHARE</b>	—	—	—	—
Earning per equity share for continuing operations	—	—	—	—
Basic earnings (loss) per share from continuing Operations	(23.76)	72.93	7.02	8.47
Diluted earnings (loss) per share from continuing Operations	(23.76)	72.93	7.02	8.47
Earnings per equity share for discontinued operations	—	—	—	—
Basic earnings (loss) per share from discontinued Operations	—	—	—	—
Diluted earnings (loss) per share from discontinued Operations	—	—	—	—
Earning per equity share	—	—	—	—
Basic earnings (loss) per share from continuing and discontinued Operations	(23)	72.93	7.02	8.47
Diluted earnings (loss) per share from continuing and discontinued Operations	(23)	72.93	7.02	8.47
Debt Equity Ratio	—	—	—	—
Debt Service coverage Ratio (DSCR)	—	—	—	—
Interest Service Coverage Ratio (ISCR)	—	—	—	—
Disclosure of noted on financial results	—	—	—	—
Notes :	—	—	—	—

This Statement has been reviewed by the Audit Committee and approved by the Board of Directors at their Meeting held on 02nd August,2024.

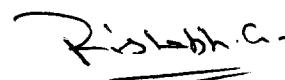
This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules,2015 (Ind AS) prescribed under

Section 133 of the Companies Act,2013 and other recognised accounting practices and policies to the extent applicable.

The Operations of the company are considered as a single business product. Segment reporting is not applicable.

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**

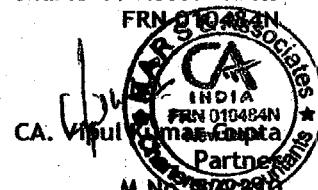
**Place : New Delhi**

**Date : 12/08/2024**

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM UNAUDITED STANDALONE  
FINANCIAL RESULTS****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 ended 30<sup>th</sup> June, 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 issue a report 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 M A R S & Associates  
Chartered Accountants



UDIN: 25522310BMOSZ05870

Dated: February 11, 2025

Place: New Delhi