

D L MILLAR & CO LTD

Regd. Office: Flat No.: Flat No. 303, 3n1 Floor, Elite House, 36, Community Centre,
Kailash Colony Extension, Zamroodpur, New Delhi 110048

CIN No: U51491DL1929PLC3891139
Email: dlmillar81@gmail.com

GSTIN: 07AABCDt032H1Z8
Phone: +918700518400

Date: 30th May 2025

To

The Compliance Head
Calcutta Stock Exchange Limited
Stock Exchange Building, 7, Lyons Range
Kolkata - 700001

SUBJECT : FINANCIAL RESULTS
CSE SCRIP CODE : 014067

Dear Sir/Madam,

Further to our letter dated 22nd May, 2025, we wish to inform you that the Board of Directors of the Company, at its meeting held today i.e., 30th May, 2025, has approved the Audited Financial Results of the Company for the quarter and year ended 31st March, 2025 and the Auditors have also issued Audit Report on the same. The copy of the same is attached.

The meeting of the Board of Directors commenced at 12:30 Hrs and concluded at 16:00 Hrs.

This is for your information and records.

Thanking you

Yours Faithfully
FOR D L MILLAR & CO LTD
For D L MILLAR & CO LTD.

Indira Goenka Director

Indira Goenka
Managing Director
DIN: 00061078

For D L MILLAR & CO LTD.

S. K. Pandit

Director

D L MILLAR & CO LTD

CIN : L25209DL1992PLC049590

Regd. Office: 303, III Floor, Elite House, 36, Community Centre, Kailash Colony Extn., Zamroodpur, New Delhi -110048

CIN NO. U51491DL1929PLC389839, Phone : 91 8700518400 Email: dmillar81@gmail.com

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025

Rupees in thousand)

Particulars	Quarter ended 31-03-2025	Quarter ended 31-12-2024	Quarter ended 31-03-2024	Year ended 31-03-2025	Year Ended 31-03-2024
(Refer Notes Below)	Audited	Unaudited	Audited	Audited	Audited
INCOME					
Revenue from Operations (Inclusive of GST)	1,28,462	92,024	47,127	3,56,499	1,45,449
Other Income	569	2,376	2,495.50	10,072	9,982
	TOTAL INCOME	1,29,031	94,401	49,623	3,66,571
EXPENSES					
(a) Cost of materials consumed	73,947	63,591	27,661	2,49,373	1,10,644
(b) Purchases of stock-in-trade	-	-	(12,910)	-	-
(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	-	(229)	(12,910)	(400)	(17,692.95)
(d) Employee benefits expense	764.56	1,827	666.25	5,165	2,665
(e) Finance Costs	1,864	128	27.25	2,043	109
(f) Depreciation and amortisation expense	183.74	-	57.25	184	229
(g) Other Expenses	25,839.48	13,677	7,981.75	62,912	31,927
GST	19,441	14,083	9,602.90	54,241	23,096
Other Expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	-	-	-	-	-
	TOTAL OTHER EXPENSES	45,281	27,760	17,585	1,17,154
	TOTAL EXPENSES	1,22,039	93,077	20,176	3,73,517
Total Profit before Exceptional Items & Tax	6,992	1,324	29,446	(6,946)	4,455
Exceptional Items	-	-	-	-	-
Total Profit before Tax	6,992	1,324	29,446	(6,946)	4,455
Tax Expenses	-	-	-	-	-
Current Tax	-	-	270	-	(1,079)
Deferred Tax	(7)	-	3	(7)	13
	Total tax expenses	(7)	-	273	(7)
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	6,999	1,324	29,173	(6,939)	3,389
Profit/(loss) for the period from discontinued Operations before tax	-	-	-	-	-

For D L MILLAR & CO LTD.

Indira Goenka

Director

	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	-	-	-	-	-	-
Total Profit for the period	6,999	1,324	29,173	(6,939)	3,389	
Other comprehensive Income net of taxes	8,69,804	-	-	8,69,804	-	
Total Comprehensive Income for the period	8,69,804	-	-	8,69,804	-	
Total Profit or Loss, attributable to		-	-	-	-	-
Profit or Loss, attributable to owners of parent		-	-	-	-	-
Total Profit or Loss, attributable to non -controlling interest		-	-	-	-	-
Total comprehensive Income for the period attributable to Comprehensive Income for		-	-	-	-	-
Comprehensive Income for the period attributable to owners of parent		-	-	-	-	-
Total Comprehensive Income for the period attributable to owners of parent non controlling Interest		-	-	-	-	-
DETAILS OF EQUITY SHARE CAPITAL	4,000	4,000	4,000	4,000	4,000	4,000
Paid-up Equity Share capital of Rs.10 each (in thousand)	4,000	4,000	4,000	4,000	4,000	4,000
Paid-up Preference Share capital of Rs.100 each (in thousand)	70	70	70	70	70	70
Face Value*						
Details of debt securities		-	-	-	-	-
Reserve excluding revaluation Reserves	-	-	-	-	-	-
EARNING PER SHARE						-
(i) Earning per equity share for continuing operations						
Basic earnings (loss) per share from continuing Operations	17.50	3.31	72.93	(17.35)	8.47	
Diluted earnings (loss) per share from continuing Operations	17.20	3.25	71.68	(17.05)	8.33	
(ii) 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	17.50	3.31	72.93	(17.35)	8.47	
Diluted earnings (loss) per share from continuing and discontinued Operations	17.20	3.25	71.68	(17.05)	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 30 May ,2025.

For DL MILLAR & CO LTD.

Indira Goardas

Director

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/rearranged wherever necessary to correspond with the Current period's figures.

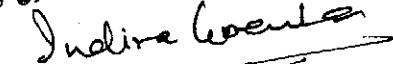
Date : 30-05-2025

Place : New Delhi

For D L MILLAR & CO LTD

For DL MILLAR & CO LTD.

Indira Goenka

Indira Goenka  **Director**

Managing Director & CFO

DIN : 00061078

For DL MILLAR & CO LTD.

S.K. Pardit

Director

D L MILLAR & CO LTD		
STATEMENT OF AUDITED ASSETS AND LIABILITIES AS AT 31ST MARCH, 2025		
(Figures Rupees in Thousand)		
PARTICULARS	Year Ended 31/03/2025	Year ended 31/03/2024
	Audited	Audited
(Refer Notes Below)		
ASSETS		
NON CURRENT ASSETS		
Property, Plant and equipment	485.21	641.00
Capital work - in -progress	-	-
Investment Property	-	-
Goodwill	-	-
Other intangible assets	-	-
Intangible assets under development	-	-
Biological assets other than bearer plants	-	-
Investments accounted for using equity method	-	-
NON CURRENT FINANCIAL ASSETS		
Non - current Investments	9,13,574.19	37,519.14
Trade receivables, non current	-	-
Loans, non current	-	-
Other non -current financial assets	16,894.99	7,051.90
TOTAL NON CURRENT FINANCIAL ASSETS	9,30,469.19	44,571.04
Deferred tax assets (net)	51.70	45.05
Other non -current assets	266.00	266.00
TOTAL NON CURRENT ASSETS	9,31,272.10	45,523.09
CURRENT ASSETS		
Inventories	26,191.63	17,692.95
CURRENT FINANCIAL ASSETS		
Current investments	-	-
Trade receivables current	32,952.51	9,227.20
Cash and cash equivalents	1,557.57	8,983.14
Bank balance other than cash and cash equivalents	-	-
Loans Current	-	-
Other current financial assets	4,081.91	1,755.62
TOTAL CURRENT FINANCIAL ASSETS	38,591.99	19,965.96
Current tax assets (net)	-	-
Other current assets	7,425.26	4,296.42
TOTAL CURRENT ASSETS	72,208.88	41,955.33
Non Current assets classified as held for sale	-	-
Regulatory deferral account debit balances and related deferred tax assets	-	-
TOTAL ASSETS	10,03,480.98	87,478.42
EQUITY AND LIABILITIES		
Equity	4,070.00	4,070.00

For D L MILLAR & CO LTD.

Indra Goenka
Director

Other Equity	8,92,100.92	29,236.15
EQUITY ATTRIBUTABLE TO OWNERS OF PARENT		
Equity Share Capital	-	-
Other Equity	-	-
TOTAL EQUITY ATTRIBUTABLE TO OWNERS OF PARENT		
Non controlling Interest	-	-
	TOTAL EQUITY	8,96,170.92
LIABILITIES		
NON-CURRENT LIABILITIES		
	NON-CURRENT FINANCIAL LIABILITIES	
Borrowings, non current	-	-
Trade payable non current	-	-
Other Non current financial lilities	-	-
	TOTAL NON CURRENT FINANCIAL LIBILITIES	
Provisions Non current	-	-
Deferred Tax lilities (net)	-	-
Deferred goverment grants non current	-	-
Other non current liabilities	-	-
	TOTAL NON CURRENT LIABILITIES	
CURRENT LIABILITIES		
CURRENT FINANCIAL LIABILITIES		
Borrowings ,current	-	-
Trade payable, current	85,683.02	40,424.49
Other current financial lilities	16,179.94	12,419.38
	TOTAL CURRENT FINANCIAL LIBILITIES	1,01,862.96
Other current Libailties	5,447.10	248.95
Provisions, current	-	-
Current tax labilities (Net)	-	1,079.44
Deferred goverment grants, current		
	TOTAL CURRENT LIBILITIES	5,447.10
Lilities directly associated with assets in disposal group classified as held for sale	-	-
Regulatroy deferral account credit balances and related deferred tax liability	-	-
	TOTAL LIABILITIES	1,07,310.06
	TOTAL EQUITY AND LIABILITIES	10,03,480.98
Disclosure of notes on assets and liabilities		

D L MILLAR & CO LTD
For DL MILLAR & CO LTD.

Indira Goenka
Indira Goenka
Director

Managing Director & CFO
DIN : 00061078

For DL MILLAR & CO LTD.

S. R. Pandit

Director

Date : 30-05-2025

PLCAE : NEW DELHI

D L MILLAR & CO LTD

AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025

(Figures : Rupees in Thousand)

	DESCRIPTION	Year ended 31st March, 2025	Year ended 31st March, 2024
		Audited	Audited
Statement of cash flows			
Whether cash flow statement is applicable on company		Yes	Yes
Cash flows from used in operating activities			
Profit before tax		(6,946.05)	4,454
Adjustments for reconcile profit (loss)			
Adjustments for finance costs			
Adjustments for decrease (increase) in inventories		(8,499)	(12,955)
Adjustments for decrease (increase) in trade receivables, current		(35,685)	15,504
Adjustments for decrease (increase) in trade receivables, non-current			
Adjustments for decrease (increase) in other current assets			
Adjustments for decrease (increase) in other non-current assets			
Adjustments for other financial assets, non-current			
Adjustments for other financial assets, current			
Adjustments for other bank balances			
Adjustments for increase (decrease) in trade payables, current		53,138	2,348
Adjustments for increase (decrease) in trade payables, non-current			
Adjustments for increase (decrease) in other current liabilities			
Adjustments for increase (decrease) in other non-current liabilities			
Adjustments for depreciation and amortisation expense		184	229
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss			
Adjustments for provisions, current			
Adjustments for provisions, non-current			
Adjustments for other financial liabilities, current			
Adjustments for other financial liabilities, non-current			
Adjustments for unrealised foreign exchange losses gains			
Adjustments for dividend income			
Adjustments for interest income		(202)	(87)
Adjustments for share-based payments			
Adjustments for fair value losses (gains)			
Adjustments for undistributed profits of associates			
Other adjustments for which cash effects are investing or financing cash flow			
Other adjustments to reconcile profit (loss)			
Other adjustments for non-cash items			
Share of profit and loss from partnership firm or association of persons or limited liability partnerships			
Total adjustments for reconcile profit (loss)		1,990	9,494
Net cash flows from (used in) operations			
Dividends received			
Interest paid		1,842	195
Interest received			
Income taxes paid (refund)			
Other inflows (outflows) of cash			
A Net cash flows from (used in) operating activities		3,631.71	9,689.35
Cash flows from used in investing activities			
Cash flows from losing control of subsidiaries or other businesses		-	-
Cash flows used in obtaining control of subsidiaries or other businesses		-	-
Other cash receipts from sales of equity or debt instruments of other entities		-	-
Other cash payments to acquire equity or debt instruments of other entities		-	-
Other cash receipts from sales of interests in joint ventures		-	-
Other cash payments to acquire interests in joint ventures		-	-
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships		-	-
Cash payment for investment in partnership firm or association of persons or limited liability partnerships		-	-
Proceeds from sales of property, plant and equipment		-	-
Purchase of property, plant and equipment		(28)	-
Proceeds from term deposit with banks (Net)		(3,339)	(547)

For DL MILLAR & CO LTD

Indira Goenka
Director

Proceeds from investment in mutual funds, equity & debentures	(6,251)	(16,000)
Proceeds from sales of investment property	-	-
Purchase of investment property	-	-
Proceeds from sales of intangible assets	-	-
Purchase of intangible assets	-	-
Proceeds from sales of intangible assets under development	-	-
Purchase of intangible assets under development	-	-
Proceeds from sales of goodwill	-	-
Purchase of goodwill	-	-
Proceeds from biological assets other than bearer plants	-	-
Purchase of biological assets other than bearer plants	-	-
Proceeds from government grants	-	-
Proceeds from sales of other long-term assets	-	-
Purchase of other long-term assets	-	-
Cash advances and loans made to other parties	-	-
Cash receipts from repayment of advances and loans made to other parties	-	-
Cash payments for future contracts, forward contracts, option contracts and swap contracts	-	-
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	-	-
Dividends received	-	-
Interest received	202	87
Income taxes paid (refund)	-	-
Other inflows (outflows) of cash	-	-
B	Net cash flows from (used in) investing activities	(9,416)
Cash flows from used in financing activities		
Proceeds from changes in ownership interests in subsidiaries	-	-
Payments from changes in ownership interests in subsidiaries	-	-
Proceeds from issuing shares	-	-
Proceeds from issuing other equity instruments	-	-
Payments to acquire or redeem entity's shares	-	-
Payments of other equity instruments	-	-
Proceeds from exercise of stock options	-	-
Proceeds from issuing debentures notes bonds etc	-	-
Proceeds from borrowings	-	12,380
Repayments of borrowings	-	-
Payments of finance lease liabilities	-	-
Payments of lease liabilities	-	-
Dividends paid	-	-
Interest paid	(1,842)	(195)
Income taxes paid (refund)	-	-
Other inflows (outflows) of cash	-	-
C	Net cash flows from (used in) financing activities	(1,842)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(7,426)	12,185
Effect of exchange rate changes on cash and cash equivalents		
Effect of exchange rate changes on cash and cash equivalents		
Net increase (decrease) in cash and cash equivalents		
Cash and cash equivalents cash flow statement at beginning of period	8,983	3,569
Cash and cash equivalents cash flow statement at end of period	1,558	8,983

For D L MILLAR & CO LTD
For D L MILLAR & CO
Indira Goenka

Place : New Delhi
Date : 30/05/2025

For D L MILLAR & CO LTD.

S. K. Pandit

Indira Goenka
Managing Director & CFO
DIN : 00061078

Director

Director

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

To the Board of Directors of D L MILLAR & CO LTD

Opinion

We have audited the accompanying statement of quarterly and annual standalone financial results of D L MILLAR & CO LTD (the "Company") for the quarter ended March 31, 2025 and for the year ended March 31, 2025 ("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").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter and year then ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

This Statement, which includes the Standalone financial results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited standalone financial statements for the three months and year ended March 31, 2025. This responsibility includes preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2025 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and



completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place an adequate internal financial control with reference to financial statements and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.





M A R S & ASSOCIATES

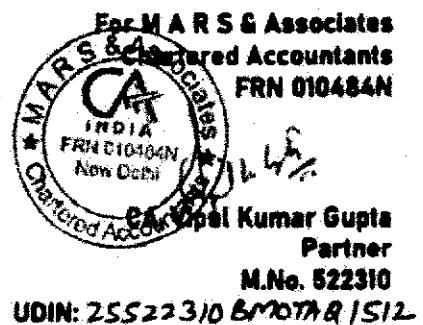
Chartered Accountants

• +91-11-49856999
• E-15/144-145, Second Floor, Shiva Road
Sector-8, Rohini, New Delhi-110085
• marsandassociates@gmail.com

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the financial results for the quarter ended 31 March 2025, being the balancing figures between the audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.



Dated: May 30, 2025
Place: New Delhi