

D **DECO-MICA Ltd.**

Administrative office :

306, 3rd floor, Iscon Mall, Above Star Bazar, Jodhpur Cross Road, Ahmedabad-380015 . (India)

303, 3rd floor Pinnacle business park prahlad nagar to Corporate road Makarba Ahmedabad-380015

Phone: +91-79-48002433 / Mo: +91-6354061939 Email:decomica_accounts@heritagesurfaces.com

Date: 12th February, 2025

To
Department of Corporate Services,
BSE Limited,
P.J. Towers, Dalal Street,
Mumbai-400 001

Scrip Code: 531227

Dear Sir/Madam,

Sub: Integrated Filing (Financial) for the quarter and nine months ended on 31st December, 2024

Pursuant to Regulation 10(1A) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD-PoD-2/CIR/P/2024/185 dated 31st December, 2024, BSE Circular No. 20250102-4 dated 2nd January, 2025, please find enclosed herewith the Integrated Filing (Financial) for the quarter and Nine months ended on 31st December, 2024.

You are requested to take note of the same.

Thanking You

Yours faithfully

For Deco Mica Limited

Vijaykumar Agarwal
Managing Director and CEO
DIN: 01869337



Encl: As above

**LIMITED REVIEW REPORT ON UNAUDITED QUARTERLY STANDALONE FINANCIAL RESULTS OF
DECO MICA LIMITED UNDER REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND
DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

To,
Board of Directors of
Deco Mica Limited
Ahmedabad

1. We have reviewed the Unaudited Standalone Financial Results of **Deco Mica Limited** ("the Company") having its Registered Office at 306, 3rd Floor, Iscon Mall, Above Star Bazar, Near Jodhpur Cross Road, Ahmedabad-380009 for the **Quarter ended December 31, 2024** (the 'Statement') attached herewith, being submitted by the Company pursuant to the requirements Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
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 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



J. T. SHAH & CO.

CHARTERED ACCOUNTANTS

4. Based on our review conducted as stated in above Paragraph, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('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 Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Ahmedabad

Date: 12/02/2025

For, J. T. Shah & Co.

Chartered Accountants,



(N. C. Shah)

Partner

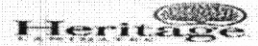
[M. No. 035159]

[UDIN: 25035159BMJANT2088]

DECO-MICA LIMITED

(Corporate Identify Number : L20299GJ1988PLCO10807)

Regd. Office : 306, 3rd Floor, Iscon Mall, Star Bazar Building, Jodhpur Char Rasta, Ahmedabad - 380 015



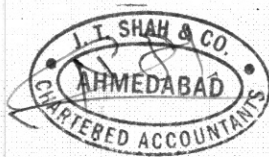
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULT FOR THE THIRD QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

(Rs. In Lacs except EPS)

| Sr. No. | Particulars | Quarter Ended | | | Nine Months Ended | | Year Ended |
|---------|--|-----------------|-----------------|-----------------|-------------------|-----------------|-----------------|
| | | 31.12.2024 | 30.09.2024 | 31.12.2023 | 31.12.2024 | 31.12.2023 | 31.03.2024 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | Income | | | | | | |
| | (a) Revenue from operations | 1,990.33 | 1,813.78 | 1,590.01 | 5,386.48 | 5,056.51 | 7,727.18 |
| | (b) Other Income | 6.51 | 14.61 | 10.23 | 72.59 | 29.29 | 22.66 |
| | Total Income | 1,996.84 | 1,828.39 | 1,600.24 | 5,459.07 | 5,085.80 | 7,749.84 |
| 2 | Expenses | | | | | | |
| | (a) Cost of Material consumed | 1,140.76 | 1,103.54 | 1,058.80 | 3,272.35 | 3,312.46 | 4,685.01 |
| | (b) Purchase of stock-in-trade | Nil | Nil | Nil | Nil | Nil | Nil |
| | (c) Changes in inventories of finished goods, Work In Progress and Stock in Trade | (33.27) | (28.03) | (98.68) | (213.16) | (312.08) | (110.42) |
| | (d) Employee benefit expenses | 295.02 | 267.72 | 249.70 | 832.92 | 704.37 | 952.95 |
| | (e) Finance costs | 50.77 | 57.59 | 52.61 | 162.18 | 153.64 | 228.49 |
| | (f) Depreciation and amortisation expenses | 41.60 | 48.08 | 31.63 | 118.58 | 95.45 | 127.20 |
| | (g) Others Expenses | 363.23 | 370.97 | 299.50 | 1,122.39 | 1,029.39 | 1,513.18 |
| | Total Expenses | 1,858.11 | 1,819.87 | 1,593.56 | 5,295.26 | 4,983.23 | 7,396.41 |
| 3 | Profit/(loss) before exceptional items and tax (1-2) | 138.73 | 8.52 | 6.68 | 163.81 | 102.57 | 353.44 |
| 4 | Exceptional items | Nil | Nil | Nil | Nil | Nil | Nil |
| 5 | Profit/(loss) before tax (3+4) | 138.73 | 8.52 | 6.68 | 163.81 | 102.57 | 353.44 |
| 6 | Tax expense: | | | | | | |
| | (a) Current tax | 41.38 | 6.87 | 4.20 | 56.80 | 36.20 | 128.50 |
| | (b) Tax expense related to prior year | 6.35 | Nil | 7.93 | 6.35 | 8.20 | 8.19 |
| | (b) Deferred Tax | (0.36) | (4.73) | (2.04) | (7.18) | (6.61) | (14.24) |
| | Total tax expense | 47.37 | 2.14 | 10.09 | 55.97 | 37.79 | 122.46 |
| 7 | Profit (Loss) for the period (5-6) | 91.36 | 6.38 | (3.41) | 107.84 | 64.78 | 230.98 |
| 8 | Other Comprehensive Income/(Loss) (after tax) (OCI) | (2.77) | (1.84) | (2.16) | (8.29) | (6.50) | (11.05) |
| 9 | Total Comprehensive Income/(Loss) for the period | 88.60 | 4.54 | (5.57) | 99.56 | 58.28 | 219.93 |
| 10 | Paid up Equity Share Capital (Face value of Rs. 10/- per share) | 420.00 | 420.00 | 420.00 | 420.00 | 420.00 | 420.00 |
| 11 | Earning Per Shares (Face Value of Rs. 10/- each) (not annualised for interim period) : | | | | | | |
| | (a) Basic | 2.18 | 0.15 | (0.08) | 2.57 | 1.54 | 5.50 |
| | (b) Diluted | 2.18 | 0.15 | (0.08) | 2.57 | 1.54 | 5.50 |

(See accompanying notes to the financial results)

- The above Unaudited Standalone Financial Results of the company for the quarter and nine months ended 31st December, 2024 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on Wednesday, 12th February 2025.
- 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 recognized accounting practices and policies to the extent applicable.
- The Company's business falls within a single operating segment of Laminates Sheets. Hence, there are no other reportable operating segments in terms of requirements of Ind AS 108 "Operating Segments".
- Previous period figures have been regrouped and or reclassified, whatever necessary. The impact of the such regrouping is not material to financial statements.
- The Company does not have any Subsidiary / Associates.



By Order the Board of Directors
For, DECO-MICA LIMITED

12/02/2025
Mr. Vijaykumar D. Agarwal
(Managing Director & CEO)
(DIN No: 01869337)

Place : Ahmedabad
Date : 12/02/2025

- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC- **Not Applicable**
- C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES- **Not Applicable**
- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter)- **Not Applicable**
- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONGWITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter)- **Not Applicable**

