



Dated: 08.11.2023

The Head- Listing Compliance

BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Fort Mumbai- 400001

The Head- Listing Compliance

**National Stock Exchange of India
Ltd.**
Exchange Plaza,
Plot no. C/1, G Block,
Bandra-Kurla Complex
Mumbai - 400 051

The Head- Listing Compliance

The Calcutta Stock Exchange Ltd.
7, Lyons Range, Murgighata,
BBD Bagh, Kolkata,
West Bengal- 700001

Security Code: 511611

Stock Code: DCMFINSERV

Sub: Outcome of Board Meeting pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

This is to inform you that the Meeting of the Board of Directors of the Company held on **Wednesday, November 08, 2023** (commenced at 04:00 P.M. and concluded at 5.50 P.M.) at the registered office of the Company at D 7/3, Okhla Industrial Area-II, New Delhi-110020 has approved, inter-alia, the following business(s):

- 1. Un-audited Standalone and Consolidated Financial Results** of the Company as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and half year ended September 30, 2023. **(Copy Enclosed).**
- 2. Limited Review Report of Statutory Auditors** on the aforesaid Un-audited Standalone and Consolidated Financial Results for the quarter and half year ended September 30, 2023 as per Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. **(Copy Enclosed).**
- 3. Un-audited Standalone and Consolidated Statement of Assets and Liabilities** as per Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for the half year ended on September 30, 2023. **(Copy Enclosed).**
- 4. Un-audited Standalone and Consolidated Cash Flow Statements** as per Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for half year ended on September 30, 2023. **(Copy Enclosed).**

Kindly take the above information on your records.

For DCM Financial Services Limited

NIDHI
DEVESHWAR
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NIDHI DEVESHWAR
Date: 2023.11.08
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(Nidhi Deveshwar)
Chairperson & Whole time Director
DIN: 09505480

Place: New Delhi

DCM FINANCIAL SERVICES LIMITED

CIN L65921DL1991PLC043087

Regd. Office: D 7/3, Okhla Industrial Area-II, New Delhi-110020

Tel-011-26387750 email ID: info@dfsionline.in

Website: www.dfsionline.in

LIMITED REVIEW REPORT

To
The Board of Directors
DCM Financial Services Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **DCM Financial Services Limited** having its registered office at D-7/3, (Mezzanine Floor), Okhla Industrial Area, Phase-2, New Delhi-110020 (the "Company") for the quarter and half year ended September 30, 2023, which are included in the accompanying 'Statement of unaudited standalone financial results for the quarter and half year ended September 30, 2023' together with the notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to *Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015")*, as amended, which has been initialed by us for identification purposes. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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 and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
2. We conducted our review 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.
3. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above **subject to the notes and audit qualifications and consequential effects thereto not considered by company as referred in notes**



attached as per annexure 'A', nothing has come to our attention that causes us to believe that the Statement, prepared in all material respects in accordance with IND AS specified under section 133 of the Companies Act, 2013 as amended, and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matter

The standalone financial results include the results for the quarter ended September 30, 2023 being the balancing figures between the unaudited results in respect of the 6 months ending September 30, 2023 and the first quarter ending June 30, 2023 of the current financial year.

ANNEXURE 'A'

NOTES TO LIMITED REVIEW REPORT

1. NON PROVISION OF INTEREST ON SECURED/UNSECURED LOANS

The Company has not provided the interest on the following liabilities for the quarter ended 30 September, 2023:-

- (a) Interest on debentures @ 10% as per offer letter on 19.5% Debentures amounting to approx. Rs. 40.68 lacs.
- (b) Interest on bills payable and fixed deposits amounting to approx. Rs. 103.69 lacs.
- (c) Interest on Inter Corporate Deposit (ICD): Nil*

To the extent of non-provision of interests as stated above the Loss of the Company for quarter ending 30 September 2023 is understated by Rs. 144.37 lacs.

*The company has repaid the outstanding ICD of 13.50 lakhs on 26th June 2023 and accordingly no interest provision is required for the quarter ending September 30, 2023 in respect of ICD.

2. OTHER MAJOR AUDIT OBSERVATIONS AS PER THE AUDITED FINANCIALS 31st MARCH, 2023 WHICH NEED TO BE READ WITH THIS REPORT

- (i) Justice Anil Kumar* as one man committee was appointed vide order dated:- 3rd September, 2015 by the Hon'ble High Court of Delhi to scrutinize the list of depositors and other claimants and to take steps enumerated hereinafter with the view to resolve at-least some of the disputes. The one man committee submitted its report on to Hon'ble



High Court of Delhi on 22nd April, 2016. Taking cognizance of the report, Hon'ble High Court of Delhi on 10th August, 2017 accepted the recommendation of one man committee enumerated in the report. Under Scheme of One Man Committee, Interest of Rs 235 Lacs are payable to Debenture Holders and Rs 1,448 Lacs are payable to Fixed Depositors under Phase-2 of Schedule of Payments laid down by One Man Committee. Presently the said committee has waived any further payment of Interest to Fixed Depositors, Debenture-holders and other lenders, however on complete liquidation of properties and investments, if any surplus remains after payment to all stakeholder creditors, then further payment of Interest would be decided. All stakeholders creditors which are covered under scheme has given its consent to the scheme. No provision of Rs. 1,683 Lacs as laid down under the scheme towards Interest on Debentures and Fixed Deposits, have been provided in the financial statements on the outstanding amount of Debentures and Fixed Deposits.

Had interest of Rs. 1,683 Lacs been provided for in the financial statements of year ending 31st March 2018 on outstanding amount of Debentures and Fixed Deposits, the Net Profit before tax would have been lowered by Rs. 1,683 Lacs and Net Profit after tax would have been lowered by Rs. 1,340 Lacs as at 31st March, 2018. The cumulative net loss as well as Current Liabilities as at 31st March, 2023 would have been higher by Rs 1,340 Lacs.

**The Hon'ble High Court of Delhi has appointed Mr. Laxmi Kant Gaur, District Judge (Retd.) vide its order dated 29th July 2021, as the One Man Committee in place of Hon'ble Mr. Justice Anil Kumar (in view of his unfortunate demise). The One Man Committee would continue from the stage at which the exercise assigned to the One Man Committee by the High Court stands, at the stage when Hon'ble Mr. Justice Anil Kumar unfortunately expired. The agenda of the One Man Committee would be as per the order dated 3rd September, 2015, read with subsequent orders passed, if any, in that regard.*

- (ii) For redemption of 'B' series debentures of Rs. 2014.98 Lacs debenture redemption reserve is required to be created. Debenture redemption reserve of Rs. 2014.98 Lacs has not been created due to insufficient profits.
- (iii) The value of assets charged as security in favor of banks, debenture-holders & financial institutions have been depleted over a period of time. The depletion has not yet been ascertained by the Company. To the extent of shortfall, if any, the liability is unsecured, whereas the same has been shown as secured.
- (iv) Balance confirmation of bills receivable and payable, advances recoverable in cash or in kind, receivables and payables relating to lease and hire purchase, lease security deposit of which party wise details are not available. Balance confirmation of inter-corporate deposits, balance of ex-employees, margin against L/C, loans from institutions, banks, and other receivables and payables have not been received from the parties/persons concerned. In the absence of balance confirmation the closing balances as per books of accounts have been incorporated in the final accounts and have been shown, unless



otherwise stated by the management about its recoverability in the financials including considering the NPA Provisions, are good for recovery/payment. Time barred debts under the Limitations Act have not been separately ascertained and written off or provided for. In the absence of such confirmation & corresponding reconciliation, it is not feasible for us to determine financial impact on the financials and the amount referred as payable in the financials can differ.

(v) **Contingent liabilities and Other Commitments**

- a) During the financial year 2011-12, the company's tenant had filed a claim of Rs. 100 Lacs against the company due to damages suffered by the tenant which is still pending under arbitration proceedings as on 30th September, 2023.
- b) There is an award passed by the High Court vide its judgment dated April 27, 2022 against the company in the matter of MS Shoes East Limited for Rs. 12.82 lacs i.e. the claim amount, along with interest of Rs. 8.97 Lacs for an underwriting given by the company in the year 1995 for the public issue of M/s MS Shoes East Ltd.
- c) Due to dispute with the builder namely M/s NBCC Ltd. from which the company had purchased an office premises in the year 1995, regarding a claim of Rs. 288.29 Lacs on account of increase in super area and certain other expenditure which the builder i.e. M/s NBCC Ltd. had incurred and the same is pending in arbitration. Breakup of the amount of Rs. 288.29 Lacs mentioned supra is as follows:

S. No.	Description	Amount in Lacs
1.	Difference in super area Vs. provisional area	229.28
2.	Claim of property tax	3.19
3.	Claim of ground rent	21.67
4.	Allied charges	7.82
5.	Augmentation of Electric sub station	1.33
6.	Loss of profit	20.00
7.	Arbitration cost	5.00
TOTAL		288.29

During the financial year ending March 31, 2021, the award was given in respect of dispute that has arisen between NBCC Ltd. (Claimant) and DCM Financial Services Limited (Respondent) in relation to sale of Commercial Space-Upper Ground Floor NBCC Place, Pragati Vihar, New Delhi by the Claimant to the respondent.



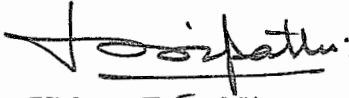
The summary of position of award is as under:

Party	Amount Claimed (in Lacs.)	Awarded (in Lacs)
NBCC Ltd.- Claimant	434.95	41.06
DCM Financial Services Limited - Counter Claimant/Respondent	3269.50	78.97

In addition to the above, Interest @ 10% is payable by both the parties on their respective amounts.

That whereas NBCC has filed objections to the award in Delhi High Court in Dec 2020 and the same appears to be lying in objections. That DCM has also filed objection in Delhi High Court and the same has not being listed so far.

For V Sahai Tripathi and Co.
Chartered Accountants
Firm Regn. No. 000262N



(Vishwas Tripathi)
Partner
Membership No. 086897



Place: New Delhi
Dated: 8th November, 2023

UDIN: 23086897BGXSBY6560

DCM FINANCIAL SERVICES LIMITED

CIN L65921DL1991PLC043087

Regd. Office:- D7/3,(Mezzanine Floor), Okhla Industrial Area, Phase - 2, New Delhi - 110020.

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended September 30, 2023

(Rupees in Lakhs except per share data)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Revenue from Operations						
II. Other Income	12.85	41.78	24.59	54.63	52.04	103.12
III. Total Income (I +II)	12.85	41.78	24.59	54.63	52.04	103.12
IV. Expenses						
Cost of Material Consumed	-	-	-	-	-	-
Purchases of Stock-in-trade	-	-	-	-	-	-
Changes in inventories of finished goods, Work-in-progress and stock-in-trade	-	-	-	-	-	-
Employee Benefits Expenses	18.66	15.61	14.34	34.27	26.41	64.96
Finance Costs	0.28	0.27	0.20	0.55	0.20	0.42
Depreciation and amortisation expenses	8.19	8.18	8.18	16.37	16.36	32.72
Other Expenses:						
a) Consumption of Stores and Spares	-	-	-	-	-	-
b) Power and Fuel	0.43	0.39	0.38	0.82	0.71	0.77
c) Operational Expenses	-	-	-	-	-	-
d) Security Services Charges	-	-	-	-	-	-
e) Repairs and Maintenance	0.09	0.12	0.19	0.21	0.35	0.64
f) Water Charges	0.06	0.07	0.06	0.13	0.12	0.23
g) Insurance	-	-	-	-	-	-
h) Bank Charges	0.06	0.06	0.04	0.12	0.05	0.17
i) Rent, Rates & Taxes	0.65	0.85	0.61	1.50	1.42	4.65
j) Other Expenses	20.56	13.34	(8.03)	33.90	31.46	89.02
Total Expenses (IV)	48.98	38.89	15.97	87.87	77.08	193.58
V. Profit/(Loss) before exceptional items and tax (III- IV)	(36.13)	2.89	8.62	(33.24)	(25.04)	(90.46)
VI. Exceptional items	-	-	-	-	-	-
VII. Profit/(Loss) before tax (V-VI)	(36.13)	2.89	8.62	(33.24)	(25.04)	(90.46)
VIII. Tax Expense						
(1) Current tax	-	-	-	-	-	-
(2) Deferred tax	(5.03)	5.00	6.71	(0.03)	(1.31)	398.59
(3) Previous Year Tax	3.80	-	(4.81)	3.80	(4.81)	(4.81)
IX. Profit/(Loss) for the period from continuing operations (VII-VIII)	(34.90)	(2.11)	6.72	(37.01)	(18.92)	(484.24)
X. Profit/(Loss) from discontinued operations	-	-	-	-	-	-
XI. Tax expense of discontinued operations	-	-	-	-	-	-
XII. Profit/(Loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII. Profit/(Loss) for the period (IX+XII)	(34.90)	(2.11)	6.72	(37.01)	(18.92)	(484.24)
XIV. Other Comprehensive Income						
(A) (i) Items that will not be reclassified to profit or loss	(0.08)	(0.07)	(0.24)	(0.15)	(0.48)	(0.29)
(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.06)	0.02	(0.19)	(0.04)	(0.13)	(0.21)
(B) (i) Items that will be classified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV. Total Comprehensive Income for the period (XIII+XIV)	(35.04)	(2.16)	6.29	(37.20)	(19.53)	(484.74)
(Comprising Profit (Loss) and Other Comprehensive Income for the Period)						
XVI. Paid up Equity Share Capital (Face Value of Rs. 10/- Each)	-	-	-	-	-	2212.51
XVII. Other Equity	-	-	-	-	-	(7013.71)
Reserves excluding Revaluation Reserves as per balance sheet	-	-	-	-	-	-
XIX. Earnings per equity share (not annualised)						
(1) Basic	(0.16)	(0.01)	0.03	(0.17)	(0.09)	(2.19)
(2) Diluted	(0.16)	(0.01)	0.03	(0.17)	(0.09)	(2.19)

Notes:

- (1) The above results have been reviewed by Audit Committee meeting held on 8th November 2023 and thereafter approved by the Board of Directors at their meeting held on 8th November 2023
- (2) The Statutory Auditors have carried out Limited Review of the financial results of the Company for the quarter and half year ended September 30, 2023 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- (3) The above result results are prepared in accordance with Indian Accounting Standards ("Ind AS"), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended.
- (4) The figures for the previous period/year have been regrouped/reclassified, wherever necessary, to conform to the current period/year classification



(5) As the Company's business activity falls within a single segment, therefore "Segment Reporting" are not applicable.

(6) The above financial results of the Company are available on the Company's website www.dfsonline.in and also at www.bseindia.com and www.nseindia.com

For DCM Financial Services Ltd

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DEVESHWAR
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Nidhi Deveshwar
Whole Time Director
DIN : 09505480

Date: 08 Nov-2023

Place : Delhi



DCM FINANCIAL SERVICES LIMITED		
CIN L65921DL1991PLC043087		
Regd. Office:- D7/3,(Mezzanine Floor), Okhla Industrial Area, Phase - 2, New Delhi - 110020		
Statement of Unaudited Standalone Assets and Liabilities		
Particulars	Amount in Lakhs	
	As at 30th September,2023	As at 31st March,2023
	(Unaudited)	(Audited)
ASSETS		
Non current assets		
(a) Property, Plant and Equipment	1,094.32	1,108.58
(b) Right to use Asset	10.13	-
(c) Capital Work in Progress	-	-
(d) Investment Property	-	-
(e) Goodwill	-	-
(f) Other Intangible Assets	-	-
(g) Intangible assets under development	-	-
(h) Biological Assets other than bearer plants	-	-
(i) Financials Assets-		
(i) Investments	-	-
(ii) Trade Receivables	-	-
(iii) Loans	-	-
(iv) Other	347.30	332.37
(j) Deferred tax assets (net)	-	-
(k) Other non-current assets	157.04	158.79
TOTAL NON CURRENT ASSETS	1,608.79	1,599.74
Current Assets		
(a) Inventories	-	-
(b) Financials Assets		
(i) Investments	122.48	106.60
(ii) Trade receivables	-	-
(iii) Cash and cash equivalents	20.56	22.44
(iv) Bank Balance other than (iii) above	665.26	1,104.65
(v) Loans	-	-
(vi) Others	21.67	21.38
(c) Current tax Assets	-	-
(d) Other current Assets	8.39	2.26
TOTAL CURRENT ASSETS	838.36	1,257.33
TOTAL ASSETS	2,447.15	2,857.07



EQUITY AND LIABILITES		
Equity-		
(a) Equity Share Capital	2,212.51	2,212.51
(b) Other Equity	(7,050.88)	(7,013.71)
Liabilities		
Non -Current liabilities		
(a) Financials Liabilities		
(i) Borrowings	207.70	207.70
(ii) Lease Liability	5.73	-
(iii) Trade Payable	-	-
(iv) Other Financial liabilities	-	-
(b) Provisions	13.42	13.42
(c) Deferred Tax Liabilities (net)	66.02	66.02
(d) Other Non-Current Liabilities	-	-
TOTAL NON CURRENT LIABLITIES	(4,545.50)	(4,514.06)
Current Liabilities		
(a) Financials Liabilities		
(i) Borrowings	6,785.35	7,168.01
(ii) Lease Liability	4.57	-
(iii) Trade Payables	-	-
(A) total outstanding dues of micro enterprises and small enterprises	-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(iv) Other Financial liabilities	185.72	181.30
(b) Other current liabilities	9.30	16.78
(c) Provisions	7.71	5.04
(d) Current Tax Liabilities (net)	-	-
TOTAL CURRENT LIABLITIES	6,992.65	7,371.13
TOTAL EQUITY AND LIABILITES	2,447.15	2,857.07

Note: Previous year figures have been regrouped and rearranged to make them comparable with the current year figures.

For DCM Financial Services Ltd

NIDHI

DEVESH

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Nidhi Deveshwar

Whole Time Director

DIN : 09505480

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by NIDHI
DEVESHWAR
Date: 2023.11.08
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Date: 08 Nov-2023

Place : Delhi

DCM FINANCIAL SERVICES LIMITED		
UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30 SEPTEMBER, 2023		
(Rupees in Lakhs)		
Particulars	Six Months ended September 30, 2023 (01.04.2023 to 30.09.2023) (Unaudited)	Six Months ended September 30, 2022 (01.04.2022 to 30.09.2022) (Unaudited)
Cash flow from Operating Activities		
Profit Before Tax	(33.22)	(25.04)
Adjustments for		
Adjustments for finance costs	0.55	-
Adjustments for decrease (increase) in inventories	-	-
Adjustments for decrease (increase) in trade receivables, current	-	-
Adjustments for decrease (increase) in trade receivables, non-current	-	-
Adjustments for decrease (increase) in other current assets	(6.12)	(6.51)
Adjustments for other financial assets, non-current	-	-
Adjustments for other financial assets, current	(0.30)	6.22
Adjustments for other bank balances	424.45	177.89
Adjustments for increase (decrease) in trade payables, current	-	-
Adjustments for increase (decrease) in trade payables, non-current	-	-
Adjustments for increase (decrease) in other current liabilities	(7.48)	(4.54)
Adjustments for increase (decrease) in other non-current liabilities	-	-
Adjustments for depreciation and amortisation expense	16.37	16.36
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	-	-
Adjustments for provisions, current	2.38	0.81
Adjustments for provisions, non-current	-	-
Adjustments for other financial liabilities, current	4.43	(13.31)
Adjustments for other financial liabilities, non-current	-	-
Adjustments for unrealised foreign exchange losses gains	-	-
Adjustments for dividend income	(0.04)	(0.03)
Adjustments for interest income	(38.70)	(42.60)
Adjustments for share-based payments	-	-
Adjustments for fair value losses (gains)	(15.88)	(9.39)
Adjustments for loss on sale of investment	-	-
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	(0.15)	-
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	-	-
Total adjustments for reconcile profit (loss)	379.51	124.90
Net cash flows from (used in) operations	346.29	99.86
Dividends received	-	-
Interest paid	-	-
Interest received	-	-
Income taxes paid (refund)	(1.75)	6.65
Other inflows (outflows) of cash	-	-
Net cash flows from (used in) operating activities	344.54	106.51
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	(0.09)	-
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	-	-
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	0.04	0.03
Interest received	38.70	42.60
Income taxes paid (refund)	-	-
Other inflows (outflows) of cash	-	-
Net cash flows from (used in) investing activities	38.65	42.63
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	-	(19.27)
Proceeds from borrowings	-	-
Repayments of borrowings	(382.67)	(121.19)
Payments of finance lease liabilities	(2.40)	(2.04)
Payments of lease liabilities	-	-
Dividends paid	-	-
Interest Paid	-	-
Income taxes paid (refund)	-	-
Other inflows (outflows) of cash	-	-
Net cash flows from (used in) financing activities	(385.07)	(142.50)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(1.88)	6.64
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	(1.88)	6.64
Cash and cash equivalents cash flow statement at beginning of period	22.44	16.88
Cash and cash equivalents cash flow statement at end of period	20.56	23.52

For DCM Financial Services Ltd

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Nidhi Deveshwar
Whole Time Director
DIN : 09505480

Date: 08 Nov-2023

Place : Delhi



LIMITED REVIEW REPORT

To
The Board of Directors
DCM Financial Services Limited

1. We have reviewed the unaudited consolidated financial results of *DCM Financial Services Limited* having its registered office at D-7/3, (Mezzanine Floor), Okhla Industrial Area, Phase-2, New Delhi-110020 (the "Company") for the quarter and half year ended September 30, 2023, which are included in the accompanying 'Statement of unaudited consolidated financial results for the quarter and half year ended September 30, 2023 together with the notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to *Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015")*, which has been initialed by us for identification purposes. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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 and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
2. We conducted our review 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.
3. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. The Statement includes the results of the following entities:

S.No.	Name of the Entity	Relationship
1.	DCM Financial Services Limited	Holding Company
2.	Global IT Options Ltd.	Subsidiary



5. Based on our review conducted as above subject to the notes and audit qualifications and consequential effects thereto not considered by company as referred in notes attached as per annexure 'A', nothing has come to our attention that causes us to believe that the Statement, prepared in all material respects in accordance with IND AS specified under section 133 of the Companies Act, 2013 as amended and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of *Regulation 33 of the Listing Regulations, 2015* including the manner in which it is to be disclosed, or that it contains any material misstatement

Other Matter

1. The Statement includes the financial information of one subsidiary which have not been reviewed, whose interim financial information reflects total assets of Rs. 21.02 lakhs as at 30th September 2023, total revenue of Rs. 1.03 lakhs (before consolidation adjustment) and total comprehensive loss of Rs. 0.14 lakhs (before consolidated adjustments) for the six months ended 30th September 2023, as considered in the Statement. According to the information and explanation given to us by the management, these interim financial information is not material to the Group. Our conclusion on the Statement is not modified in respect of the above matter.
2. The consolidated financial results include the results for the quarter ended September 30, 2023 being the balancing figures between the unaudited results in respect of 6 months ending September 30, 2023 and the first quarter ending June 30, 2023 of the current financial year. Our conclusion on the statement is not modified in respect of this matter.

ANNEXURE 'A'

NOTES TO LIMITED REVIEW REPORT

1. NON PROVISION OF INTEREST ON SECURED/UNSECURED LOANS

The Company has not provided the interest on the following liabilities for the quarter ended 30 September, 2023:-

- (a) Interest on debentures @ 10% as per offer letter on 19.5% Debentures amounting to approx. Rs. 40.68 lacs.
- (b) Interest on bills payable and fixed deposits amounting to approx. Rs. 103.69 lacs.
- (c) Interest on Inter Corporate Deposit (ICD): Nil*

To the extent of non-provision of interests as stated above the Loss of the Company for quarter ending 30 September, 2023 is understated by Rs. 144.37 lacs.



*The company has repaid the outstanding ICD of 13.50 lakhs on 26th June 2023 and accordingly no interest provision is required for the quarter ending September 30, 2023 in respect of ICD.

2. OTHER MAJOR AUDIT OBSERVATIONS AS PER THE CONSOLIDATED AUDITED FINANCIALS 31st MARCH, 2023 WHICH NEED TO BE READ WITH THIS REPORT

- (i) Justice Anil Kumar* as one man committee was appointed vide order dated:- 3rd September, 2015 by the Hon'ble High Court of Delhi to scrutinize the list of depositors and other claimants and to take steps enumerated hereinafter with the view to resolve at-least some of the disputes. The one man committee submitted its report on to Hon'ble High Court of Delhi on 22nd April, 2016. Taking cognizance of the report, Hon'ble High Court of Delhi on 10th August, 2017 accepted the recommendation of one man committee enumerated in the report. Under Scheme of One Man Committee, Interest of Rs 235 Lacs are payable to Debenture Holders and Rs 1,448 Lacs are payable to Fixed Depositors under Phase-2 of Schedule of Payments laid down by One Man Committee. Presently the said committee has waived any further payment of Interest to Fixed Depositors, Debenture-holders and other lenders, however on complete liquidation of properties and investments, if any surplus remains after payment to all stakeholder creditors, then further payment of Interest would be decided. All stakeholders creditors which are covered under scheme has given its consent to the scheme. No provision of Rs. 1,683 Lacs as laid down under the scheme towards Interest on Debentures and Fixed Deposits, have been provided in the consolidated financial statements on the outstanding amount of Debentures and Fixed Deposits.

Had interest of Rs. 1,683 Lacs been provided for in the consolidated financial statements of year ending 31st March 2018 on outstanding amount of Debentures and Fixed Deposits, the Net Profit before tax would have been lowered by Rs. 1,683 Lacs and Net Profit after tax would have been lowered by Rs 1,340 Lacs as at 31st March, 2018. The cumulative net loss as well as Current / Non-Current Liabilities as at 31st March, 2023 would have been higher by Rs 1,340 Lacs.

**The Hon'ble High Court of Delhi has appointed Mr. Laxmi Kant Gaur, District Judge (Retd.) vide its order dated 29th July 2021, as the One Man Committee in place of Hon'ble Mr. Justice Anil Kumar (in view of his unfortunate demise). The One Man Committee would continue from the stage at which the exercise assigned to the One Man Committee by the High Court stands, at the stage when Hon'ble Mr. Justice Anil Kumar unfortunately expired. The agenda of the One Man Committee would be as per the order dated 3rd September, 2015, read with subsequent orders passed, if any, in that regard.*

- (ii) For redemption of 'B' series debentures of Rs. 2014.98 Lacs debenture redemption reserve is required to be created. Debenture redemption reserve of Rs. 2014.98 Lacs has not been created due to insufficient profits.



- (iii) The value of assets charged as security in favour of banks, debenture-holders & financial institutions have been depleted over a period of time. The depletion has not yet been ascertained by the Company. To the extent of shortfall, if any, the liability is unsecured, whereas the same has been shown as secured.
- (iv) Balance confirmation of bills receivable and payable, advances recoverable in cash or in kind, receivables and payables relating to lease and hire purchase, lease security deposit of which party wise details are not available. Balance confirmation of inter-
corporate deposits, balance of ex-employees, margin against L/C, loans from institutions, banks, and other receivables and payables have not been received from the parties/persons concerned. In the absence of balance confirmation the closing balances as per books of accounts have been incorporated in the final accounts and have been shown, unless otherwise stated by the management about its recoverability in the financials including considering the NPA Provisions, are good for recovery/payment. Time barred debts under the Limitations Act have not been separately ascertained and written off or provided for. In the absence of such confirmation & corresponding reconciliation, it is not feasible for us to determine financial impact on the consolidated financials and the amount referred as payable in the financials can differ.
- (v) **Contingent liabilities and Other Commitments**
- (a) During the financial year 2011-12, the company's tenant had filed a claim of Rs. 100 Lacs against the company due to damages suffered by the tenant which is still pending under arbitration proceedings as on 30th September, 2023.
- (b) There is an award passed by the High Court vide its judgment dated April 27, 2022 against the company in the matter of MS Shoes East Limited for Rs. 12.82 lacs i.e. the claim amount, along with interest of Rs. 8.97 Lacs for an underwriting given by the company in the year 1995 for the public issue of M/s MS Shoes East Ltd.
- (c) Due to dispute with the builder namely M/s NBCC Ltd. from which the company had purchased an office premises in the year 1995, regarding a claim of Rs. 288.29 Lacs on account of increase in super area and certain other expenditure which the builder i.e. M/s NBCC Ltd. had incurred and the same is pending in arbitration. Breakup of the amount of Rs. 288.29 Lacs mentioned supra is as follows:

S. No.	Description	Amount (in Lacs)
1.	Difference in super area Vs. provisional area	229.28
2.	Claim of property tax	3.19
3.	Claim of ground rent	21.67
4.	Allied charges	7.82
5.	Augmentation of Electric sub station	1.33
6.	Loss of profit	20.00
7.	Arbitration cost	5.00
TOTAL		288.29



During the financial year ending March 31, 2021, the award was given in respect of dispute that has arisen between NBCC Ltd. (Claimant) and DCM Financial Services Limited (Respondent) in relation to sale of Commercial Space-Upper Ground Floor NBCC Place, Pragati Vihar, New Delhi by the Claimant to the respondent.

The summary position of award is as under:

Party	Amount Claimed (in Lacs)	Awarded (in Lacs)
NBCC Ltd.- Claimant	434.95	41.06
DCM Financial Services Limited - Counter Claimant/Respondent	3269.50	78.97

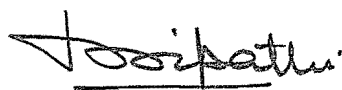
In addition to the above, Interest @ 10% is payable by both the parties on their respective amounts.

That whereas NBCC has filed objections to the award in Delhi High Court in December 2020 and the same appears to be lying in objections. That DCM has also filed objection in Delhi High Court and the same has no being listed so far.

For V Sahai Tripathi and Co.

Chartered Accountants

Firm Regn. No. 000262N



(Vishwas Tripathi)

Partner

Membership No. 086897



Place: New Delhi

Dated: 8th November, 2023

UDIN:

23086897BGXSBZ8109

DCM FINANCIAL SERVICES LIMITED

CIN L65921DL1991PLC043087

Regd. Office:- D7/3,(Mezzanine Floor), Okhla Industrial Area, Phase - 2, New Delhi - 110020.

Statement of Consolidated Unaudited Financial Results for the Quarter and Half Year ended September 30, 2023

Particulars	(Rupees in Lakhs except per share data)					
	Quarter Ended			Half Year Ended		Year Ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Revenue from Operations						
II. Other Income	13.20	41.96	24.78	55.16	52.39	103.81
III. Total Income (I+II)	13.20	41.96	24.78	55.16	52.39	103.81
IV. Expenses						
Cost of Material Consumed	-	-	-	-	-	-
Purchases of Stock-in-trade	-	-	-	-	-	-
Changes in Inventories of finished goods, Work-in-progress and stock-in-trade	-	-	-	-	-	-
Employee Benefits Expenses	18.66	15.61	14.35	34.27	26.41	64.96
Depreciation and amortisation expenses	8.32	8.43	8.41	16.75	16.82	33.65
Finance Costs	0.28	0.27	0.20	0.55	0.20	0.42
Other Expenses:						
a) Consumption of Stores and Spares	-	-	-	-	-	-
b) Power and Fuel	0.43	0.39	0.38	0.82	0.71	0.77
c) Operational Expenses	-	-	-	-	-	-
d) Security Services Charges	-	-	-	-	-	-
e) Repairs and Maintenance	0.16	0.12	0.19	0.27	0.39	0.81
f) Water Charges	0.06	0.07	0.06	0.13	0.12	0.23
g) Insurance	0.05	0.05	0.02	0.11	0.06	0.15
h) Bank Charges	0.07	0.09	0.05	0.16	0.08	0.20
i) Rent, Rates & Taxes	0.65	0.85	0.61	1.50	1.42	4.65
j) Other Expenses	20.20	13.49	(8.58)	33.69	31.24	89.21
Total Expenses (IV)	48.88	39.37	15.69	88.25	77.45	195.05
V. Profit/(Loss) before exceptional items and tax (III- IV)	(35.68)	2.59	9.09	(33.09)	(25.06)	(91.24)
VI. Exceptional items						
VII. Profit/(Loss) before tax (V-VI)	(35.68)	2.59	9.09	(33.09)	(25.06)	(91.24)
VIII. Tax Expense						
(1) Current tax	-	-	-	-	-	-
(2) Deferred tax	(4.96)	5.21	6.74	0.25	(1.28)	398.50
(3) Previous Year Tax	3.80	-	(4.81)	3.80	(4.81)	(4.81)
IX. Profit/(Loss) for the period from continuing operations (VII-VIII)	(34.52)	(2.62)	7.16	(37.14)	(18.97)	(484.93)
X. Profit/(Loss) from discontinued operations	-	-	-	-	-	-
XI. Tax expense of discontinued operations	-	-	-	-	-	-
XII. Profit/(Loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII. Profit/(Loss) for the period (IX+XII)	(34.52)	(2.62)	7.16	(37.14)	(18.97)	(484.93)
XIV. Other Comprehensive Income						
(A) (i) Items that will not be reclassified to profit or loss	(0.08)	(0.07)	(0.24)	(0.15)	(0.48)	(0.29)
(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.06)	0.02	(0.19)	(0.04)	(0.13)	(0.21)
(B) (i) Items that will be classified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV. Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the Period)	(34.66)	(2.67)	6.73	(37.33)	(19.58)	(485.43)
XVI. Profit for the period attributable to:						
Owners of the Company	(34.56)	(2.57)	7.12	(37.13)	(18.96)	(484.86)
Non-controlling interests	0.04	(0.05)	0.05	(0.01)	(0.00)	(0.07)
XVII. Other Comprehensive Income attributable to:						
Owners of the Company	(0.14)	(0.05)	(0.43)	(0.19)	(0.61)	(0.50)
Non-controlling interests	-	-	-	-	-	-
XVIII. Total Comprehensive Income attributable to:						
Owners of the Company	(34.70)	(2.62)	6.69	(37.32)	(19.57)	(485.36)
Non-controlling interests	0.04	(0.05)	0.05	(0.01)	(0.00)	(0.07)
XIX. Paid up Equity Share Capital (Face Value of Rs. 10/- Each)	-	-	-	-	-	2212.51
XX. Other Equity	-	-	-	-	-	(6995.83)
XXI. Earnings per equity share (not annualised)						
(1) Basic	(0.16)	(0.01)	0.03	(0.17)	(0.09)	(2.21)
(2) Diluted	(0.16)	(0.01)	0.03	(0.17)	(0.09)	(2.21)



Notes:

- (1) The above results have been reviewed by Audit Committee meeting held on 8th November 2023 and thereafter approved by the Board of Directors at their meeting held on 8th November 2023
- (2) The Statutory Auditors have carried out Limited Review of the financial results of the Company for the quarter and half year ended September 30, 2023 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- (3) The above result results are prepared in accordance with Indian Accounting Standards ("Ind AS"), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended.
- (4) The figures for the previous period/year have been regrouped/reclassified, wherever necessary, to conform to the current period/year classification
- (5) As the Company's business activity falls within a single segment, therefore "Segment Reporting" are not applicable.
- (6) The above financial results of the Company are available on the Company's website www.dfsonline.in and also at www.bseindia.com and www.nseindia.com

For DCM Financial Services Ltd

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DEVESHWAR
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Nidhi Deveshwar
Whole Time Director
DIN : 09505480

Date: 08 Nov-2023
Place : Delhi



DCM FINANCIAL SERVICES LIMITED

CIN L65921DL1991PLC043087

Regd. Office:- D7/3,(Mezzanine Floor), Okhla Industrial Area, Phase - 2, New Delhi - 110020.

Statement of Unaudited consolidated Assets and Liabilities

Particulars	Amount in Lakhs	
	As at 30th September,2023	As at 31st March,2023
	30.09.2023	31.03.2023
	(Unaudited)	(Audited)
ASSETS		
Non current assets		
(a) Property, Plant and Equipment	1,100.61	1,115.06
(b) Right to use Asset	10.13	-
(c) Capital Work in Progress	-	-
(d) Investment Property	-	-
(e) Goodwill	-	-
(f) Other Intangible Assets	-	-
(g) Intangible assets under development	-	-
(h) Biological Assets other than bearer plants	-	-
(i) Financials Assets-		
(i) Investments	0.85	0.73
(ii) Trade Receivables	-	-
(iii) Loans	-	-
(iv) Others	347.40	332.47
(j) Deferred tax assets (net)	-	-
(k) Other non-current assets	157.19	158.89
TOTAL NON CURRENT ASSETS	1,616.18	1,607.15
Current Assets		
(a) Inventories	-	-
(b) Financials Assets		
(i) Investments	122.48	106.60
(ii) Trade receivables	-	-
(iii) Cash and cash equivalents	21.99	23.02
(iv) Bank Balance other than (iii) above	677.16	1,117.65
(v) Loans	-	-
(vi) Others	21.90	21.39
(c) Current tax Assets	-	-
(d) Other current Assets	8.48	2.46
TOTAL CURRENT ASSETS	852.01	1,271.12
TOTAL ASSETS	2,468.19	2,878.27



EQUITY AND LIABILITES		
Equity-		
(a) Equity Share Capital	2,212.51	2,212.51
(b) Other Equity	(7,033.12)	(6,995.83)
Non-Controlling Interest	2.94	2.95
Liabilities		
Non -Current liabilities		
(a) Financials Liabilities		
(i) Borrowings	207.70	207.70
(ii) Lease Liability	5.73	-
(ii) Trade Payable	-	-
(iii) Other Financial liabilities	-	-
(b) Provisions	13.42	13.42
(c) Deferred Tax Liabilities (net)	66.02	65.74
(d) Other Non-Current Liabilities	-	-
TOTAL NON CURRENT LIABILITES	(4,524.80)	(4,493.51)
Current Liabilities		
(a) Financials Liabilities		
(i) Borrowings	6,785.35	7,168.01
(ii) Lease Liability	4.57	-
(iii) Trade Payables	-	-
(A) total outstanding dues of micro enterprises and small enterprises	-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(iv) Other Financial liabilities	186.06	181.95
(b) Other current liabilities	9.30	16.78
(c) Provisions	7.71	5.04
(d) Current Tax Liabilities (net)	-	-
TOTAL CURRENT LIABILITES	6,992.99	7,371.78
TOTAL EQUITY AND LIABILITES	2,468.19	2,878.27

Note: Previous year figures have been regrouped and rearranged to make them comparable with the current year figures.

For DCM Financial Services Ltd

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DEVESH DEVESHWAR
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Nidhi Deveshwar
Whole Time Director
DIN : 09505480

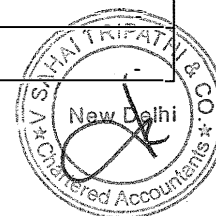
Date: 08 Nov-2023
Place : Delhi



DCM FINANCIAL SERVICES LIMITED

UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR
ENDED 30 SEPTEMBER, 2022

Particulars	(Rupees in Lakhs)	
	Six Months ended September 30, 2023 (01.04.2023 to 30.09.2023) (Unaudited)	Six Months ended September 30, 2022 (01.04.2022 to 30.09.2022) (Unaudited)
Cash flow from Operating Activities		
Profit Before Tax	(33.08)	(25.06)
Adjustments for		
Adjustments for finance costs	0.55	-
Adjustments for decrease (increase) in inventories	-	-
Adjustments for decrease (increase) in trade receivables, current	-	-
Adjustments for decrease (increase) in trade receivables, non-current	-	-
Adjustments for decrease (increase) in other current assets	(5.99)	(6.46)
Adjustments for other financial assets, non-current	-	-
Adjustments for other financial assets, current	(0.50)	6.06
Adjustments for other bank balances	425.55	177.71
Adjustments for increase (decrease) in trade payables, current	-	-
Adjustments for increase (decrease) in trade payables, non-current	-	-
Adjustments for increase (decrease) in other current liabilities	(7.48)	(4.54)
Adjustments for increase (decrease) in other non-current liabilities	-	-
Adjustments for depreciation and amortisation expense	16.75	16.82
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	-	-
Adjustments for provisions, current	-	-
Adjustments for provisions, non-current	2.37	0.81
Adjustments for other financial liabilities, current	4.10	(13.44)
Adjustments for other financial liabilities, non-current	-	-
Adjustments for unrealised foreign exchange losses gains	-	-
Adjustments for dividend income	(0.04)	(0.04)
Adjustments for interest income	(39.11)	(42.95)
Adjustments for share-based payments	-	-
Adjustments for fair value losses (gains)	(16.00)	(9.39)
Adjustments for loss on sale of investment	-	-
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	(0.15)	-
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	-	-
Total adjustments for reconcile profit (loss)	380.05	124.58
Net cash flows from (used in) operations	346.97	99.52
Dividends received	-	-
Interest paid	-	-
Interest received	-	-
Income taxes paid (refund)	(1.80)	6.71
Other inflows (outflows) of cash	-	-
Net cash flows from (used in) operating activities	345.17	106.23
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	(0.28)	-
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	-	-
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	0.04	0.04
Interest received	39.11	42.95
Income taxes paid (refund)	-	-
Other inflows (outflows) of cash	-	-
Net cash flows from (used in) investing activities	38.87	42.99
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	-	(19.27)
Proceeds from borrowings	-	-
Repayments of borrowings	(382.67)	(121.19)
Payments of finance lease liabilities	-	-
Payments of lease liabilities	(2.40)	(2.04)
Dividends paid	-	-
Interest Paid	-	-
Income taxes paid (refund)	-	-
Other inflows (outflows) of cash	-	-
Net cash flows from (used in) financing activities	(385.07)	(142.50)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(1.03)	6.72
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	(1.03)	6.72
Cash and cash equivalents cash flow statement at beginning of period	23.02	18.08
Cash and cash equivalents cash flow statement at end of period	21.99	24.80

For DCM Financial Services Ltd

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DEVESH DEVESHWAR
WAR Date: 2023.11.08
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Nidhi Deveshwar
Whole Time Director
DIN : 09505480

Date: 08 Nov-2023
Place : Delhi

