

**DOMS Industries Limited**

(formerly known as DOMS Industries Private Limited)

CIN: L36991GJ2006PLC049275

Regd. Office: J-19, G.I.D.C, Opp. Telephone Exchange, Umbergaon, Gujarat, India, 396171

Website: www.domsindia.com; Email: ir@domsindia.com; Telephone: +91 7434888445

**Statement of Unaudited Standalone Financial Results for the quarter and six months ended September 30, 2024**

Particulars		<i>(in ₹ lakhs, except per equity share data)</i>					
		Quarter ended			Six months ended		Year ended
		September 30, 2024 (Unaudited)	June 30, 2024 (Unaudited)	September 30, 2023 (Refer Note 5)	September 30, 2024 (Unaudited)	September 30, 2023 (Refer Note 5)	March 31, 2024 (Audited)
<b>I</b>	<b>Income</b>						
	Revenue from operations	42,314.17	41,381.71	34,621.99	83,695.88	68,320.22	1,38,781.79
	Other income	600.39	568.40	105.20	1,168.79	222.98	990.69
	<b>Total Income</b>	<b>42,914.56</b>	<b>41,950.11</b>	<b>34,727.19</b>	<b>84,864.67</b>	<b>68,543.20</b>	<b>1,39,772.48</b>
<b>II</b>	<b>Expenses</b>						
	Cost of Materials Consumed	22,710.57	21,070.23	20,153.53	43,780.80	39,988.06	81,237.10
	Purchase of Stock-in-Trade	1,782.42	2,655.73	755.43	4,438.15	1,235.20	2,408.97
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	396.45	382.50	(592.45)	778.95	(733.24)	(3,369.66)
	Employee Benefits Expense	5,491.60	5,615.52	4,980.74	11,107.12	9,721.32	19,871.29
	Finance Costs	286.36	309.20	339.54	595.56	665.62	1,361.38
	Depreciation and Amortisation Expense	1,419.65	1,307.76	1,056.84	2,727.41	2,094.04	4,610.69
	Other Expenses	4,344.37	4,014.85	3,452.09	8,359.22	6,579.68	14,181.67
	<b>Total Expenses</b>	<b>36,431.42</b>	<b>35,355.79</b>	<b>30,145.72</b>	<b>71,787.21</b>	<b>59,550.68</b>	<b>1,20,301.44</b>
<b>III</b>	<b>Profit Before Tax (I-II)</b>	<b>6,483.14</b>	<b>6,594.32</b>	<b>4,581.47</b>	<b>13,077.46</b>	<b>8,992.52</b>	<b>19,471.04</b>
<b>IV</b>	<b>Tax expenses</b>						
	a) Current tax	1,702.31	1,734.68	1,221.97	3,436.99	2,418.33	5,094.10
	b) Deferred tax [charge/(credit)]	(24.76)	(57.30)	(55.55)	(82.06)	(130.69)	(132.94)
	<b>Total Tax expenses</b>	<b>1,677.55</b>	<b>1,677.38</b>	<b>1,166.42</b>	<b>3,354.93</b>	<b>2,287.64</b>	<b>4,961.16</b>
<b>V</b>	<b>Net Profit for the period/year (III-IV)</b>	<b>4,805.59</b>	<b>4,916.94</b>	<b>3,415.05</b>	<b>9,722.53</b>	<b>6,704.88</b>	<b>14,509.88</b>
<b>VI</b>	<b>Other Comprehensive Income/(Loss) (Net of tax)</b>						
	<b>Items that will not be reclassified to Profit or Loss:</b>						
	i) Remeasurement of post employment benefit obligations	(122.06)	(16.66)	(80.41)	(138.72)	(149.01)	(205.21)
	ii) Income-tax relating to items that will not be reclassified to profit or loss	30.72	4.19	20.24	34.91	37.51	51.65
	<b>Total Other Comprehensive Income/(Loss)</b>	<b>(91.34)</b>	<b>(12.47)</b>	<b>(60.17)</b>	<b>(103.81)</b>	<b>(111.50)</b>	<b>(153.56)</b>
<b>VII</b>	<b>Total comprehensive income for the period/year (V+VI)</b>	<b>4,714.25</b>	<b>4,904.47</b>	<b>3,354.88</b>	<b>9,618.72</b>	<b>6,593.38</b>	<b>14,356.32</b>
<b>VIII</b>	<b>Paid-up equity share capital (face value of ₹ 10 per share, fully paid)</b>	<b>6,068.72</b>	<b>6,068.72</b>	<b>5,625.02</b>	<b>6,068.72</b>	<b>5,625.02</b>	<b>6,068.72</b>
<b>IX</b>	<b>Other equity</b>						<b>72,765.45</b>
<b>X</b>	<b>Earnings per equity share (EPS)</b>						
	<b>(Face value ₹ 10 each) (not annualised except year end EPS)</b>						
	-Basic (in ₹)	7.92	8.10	6.07	16.02	11.92	25.22
	-Diluted (in ₹)	7.92	8.10	6.07	16.02	11.92	25.22

**Notes to the Unaudited Standalone Financial Results:**

- 1 The above Unaudited Standalone Financial Results of the Company for the quarter and six months ended September 30, 2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on November 09, 2024.
- 2 The above Unaudited Standalone Financial Results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standard Rules), 2015 (as amended) and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 3 During the year ended March 31, 2024, the Company had completed its Initial Public Offer ("IPO") of 1,51,96,510 equity shares of face value of ₹ 10/- each comprising of (i) fresh issue of 43,67,088 equity shares at an issue price of ₹ 790 per equity share; (ii) fresh issue of 69,930 equity shares at an issue price of ₹ 715 per equity share for employee quota; (iii) an offer for sale of 1,07,59,492 equity shares at an issue price of ₹ 790 per equity share. The equity shares of the Company were listed on BSE Limited ("BSE") and National Stock Exchange of India Limited ("NSE") on December 20, 2023.

Details of the IPO net proceeds are as follows:

Particulars	(₹ lakhs)	
	Amount (as per offer document)	
Gross Proceeds from the fresh issue	35,000.00	
(Less) Estimated Issue related expenses (proportionate to Company's share)*	1,842.50	
<b>Net Proceeds</b>	<b>33,157.50</b>	

\* Issue related expenses (net of GST) amounting to ₹ 1,533.09 lakhs have been adjusted against securities premium as per Section 52 of the Companies Act, 2013

Details of the utilisation of IPO net proceeds is summarised below:

Particulars	(₹ lakhs)		
	Objects of the issue (as per offer document)	Utilised upto September 30, 2024	Unutilised as on September 30, 2024
Part financing of proposed project	28,000.00	5,021.19	22,978.81
General Corporate purposes	5,157.50	5,112.58	44.92
<b>Total utilisation of funds</b>	<b>33,157.50</b>	<b>10,133.77</b>	<b>23,023.73</b>

Out of the Net proceeds which were unutilised as at September 30, 2024, ₹ 22,200.00 lakhs are temporarily invested in Fixed Deposits, ₹ 632.25 lakhs is held in the Company's Monitoring Account, while the balance amount is held in the public offer account towards the Company's share of expenses related to Issue.

- 4 During the quarter ended September 30, 2024, the Company acquired 51.77% equity shares in Uniclun Healthcare Private Limited ('Uniclun') for a consideration aggregating to ₹ 5,487.92 lakhs. Upon completion of the acquisition on September 16, 2024, Uniclun became a subsidiary of the Company from that date.
- 5 i) Attention is drawn to the fact that the figures for the quarter and six months ended September 30, 2023 as reported in these Unaudited Standalone Financial Results have been approved by the Company's Board of Directors but have not been subjected to review since the requirement of submission of quarterly standalone financial results is applicable on listing of equity shares of the Company, which was from the quarter ended December 31, 2023.  
ii) The results for the quarter ended June 30, 2024 and standalone financial statements for the year ended March 31, 2024 were reviewed/audited by the previous statutory auditors of the Company.
- 6 Since the segment information as per IND AS 108 Operating segments, is provided in the Unaudited Consolidated Financial Results, the same is not provided separately in the Unaudited Standalone Financial Results.
- 7 Certain balances as at March 31, 2024 have been reclassified to conform to the classification as at September 30, 2024. Accordingly, Trade payables amounting to ₹ 125.00 lakhs have been reclassified to Other current liabilities, Non-current provisions amounting to ₹ 164.75 lakhs have been reclassified as Current provisions and Other non-current assets amounting to ₹ 408.78 lakhs have been reclassified as Other non-current financial assets. These reclassifications are not considered material to the financial results.
- 8 The results for the quarter and six months ended September 30, 2024 will be available on the Company's website ([www.domsindia.com](http://www.domsindia.com)) and also on the website of BSE Limited ([www.bseindia.com](http://www.bseindia.com)) and National Stock Exchange of India Limited ([www.nseindia.com](http://www.nseindia.com)), where the shares of the Company are listed.

**For and on behalf of the Board of Directors**

**Santosh Raveshia**

Managing Director

DIN: 00147624

Place: Umbergaon

Date: November 09, 2024

The statutory auditors have digitally signed this statement for identification purposes only and this Statement should be read in conjunction with the review report dated November 09, 2024.

**DOMS Industries Limited**  
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**Statement of Unaudited Standalone Assets and Liabilities as at September 30, 2024**

<i>(in ₹ lakhs)</i>		
	As at September 30, 2024 (Unaudited)	As at March 31, 2024 (Audited)
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	39,622.67	35,601.27
Capital Work-in-Progress	546.68	2,539.84
Right of use Assets	4,660.18	4,510.09
Intangible Assets	20.32	7.19
Financial Assets		
- Investments	13,070.45	7,531.53
- Other Financial Assets	3,338.32	1,397.62
Deferred Tax Assets (Net)	601.21	484.24
Other Tax Assets (Net)	23.58	23.58
Other Non-Current Assets	3,498.60	2,463.91
	<b>65,382.01</b>	<b>54,559.27</b>
<b>Current Assets</b>		
Inventories	17,932.17	17,843.01
Financial Assets		
- Trade Receivables	8,013.00	4,704.64
- Cash and Cash Equivalents	5,537.26	5,133.84
- Bank Balances other than cash and cash equivalents as above	21,139.88	24,944.92
- Loans	101.31	66.72
Other Current Assets	1,732.47	1,648.91
	<b>54,456.09</b>	<b>54,342.04</b>
<b>TOTAL - ASSETS</b>	<b>1,19,838.10</b>	<b>1,08,901.31</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
Equity share capital	6,068.72	6,068.72
Other equity	80,866.99	72,765.45
<b>Total Equity</b>	<b>86,935.71</b>	<b>78,834.17</b>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
Financial Liabilities		
- Borrowings	6,601.32	6,743.74
- Lease Liabilities	3,573.01	3,491.57
Non-Current Provisions	1,514.88	1,241.46
	<b>11,689.21</b>	<b>11,476.77</b>
<b>Current Liabilities</b>		
Financial Liabilities		
- Borrowings	1,540.08	2,207.81
- Lease Liabilities	1,201.32	1,116.74
- Trade Payables		
Total Outstanding Dues of Micro and Small Enterprises; and	1,959.69	2,036.52
Total Outstanding Dues of Creditors other than Micro and Small Enterprises	7,699.66	6,210.05
- Other Financial Liabilities	3,934.16	3,937.34
Other Current Liabilities	3,334.84	2,279.06
Current Provisions	895.14	646.01
Current Tax Liabilities (Net)	648.29	156.84
	<b>21,213.18</b>	<b>18,590.37</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>1,19,838.10</b>	<b>1,08,901.31</b>

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**DOMS Industries Limited**  
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**Statement of Unaudited Standalone Cash Flows for the six months ended September 30, 2024**

Particulars	(in ₹ lakhs)	
	Six months ended	Six months ended
	September 30, 2024 (Unaudited)	September 30, 2023 (Refer Note 5)
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Profit before tax	13,077.46	8,992.52
<b>Adjustments for:</b>		
Depreciation and amortisation expense	2,727.41	2,094.04
Finance costs	595.56	665.62
Interest income	(973.58)	(36.46)
Provisions no longer required written back	(0.01)	(0.24)
Gain on disposal of property plant & equipment (Net)	-	(2.92)
Financial guarantee income	(8.27)	(8.27)
Unrealised foreign exchange (gain)/loss (Net)	(44.38)	181.89
	<b>2,296.73</b>	<b>2,893.66</b>
<b>Cash generated from operations before working capital changes</b>	<b>15,374.19</b>	<b>11,886.18</b>
<b>Adjustments for working capital change in:</b>		
- (Increase) in inventories	(89.16)	(261.68)
- (Increase) in trade receivables	(3,264.66)	(1,245.22)
- (Increase) in other current assets	(83.56)	(821.12)
- (Increase)/decrease in other financial non-current assets	118.02	(398.56)
- Decrease in other non current assets	55.73	2.87
- (Increase)/decrease in loans	(4.59)	5.07
- Increase in trade payables	1,421.70	1,207.53
- (Decrease)/increase in other current liabilities	(461.40)	313.79
- Increase in short term provisions	110.41	244.70
- Increase in long term provisions	273.42	232.81
- Increase in other financials liabilities	89.67	930.20
<b>Net (increase)/decrease in working capital</b>	<b>(1,834.41)</b>	<b>210.39</b>
<b>Cash flows generated from operations</b>	<b>13,539.78</b>	<b>12,096.57</b>
Taxes paid (Net of refunds)	(2,945.53)	(1,822.59)
<b>Net cash flows generated from operating activities (A)</b>	<b>10,594.25</b>	<b>10,273.98</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchase of property, plant and equipment (including CWIP and capital advances) (Net)	(5,423.18)	(6,283.96)
Proceeds from sale of property plant & equipment	-	4.50
Investment in subsidiaries	(5,538.92)	(7,056.00)
Redemption in bank deposit having original maturity of more than three months	11,400.00	580.36
(Investment) in bank deposit having original maturity of more than three months	(9,211.97)	-
Interest received	531.88	36.46
<b>Net cash flows (used in) investing activities (B)</b>	<b>(8,242.19)</b>	<b>(12,718.64)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Dividend paid	-	(931.30)
Loan given to associate company	(30.00)	-
Proceeds of long term borrowings	-	5,664.00
Repayments of long term borrowings	(136.52)	(164.23)
Proceeds of short term borrowings	-	1,823.16
Repayments of short term borrowings	(667.73)	(1,570.70)
Repayments of lease liabilities (Principal)	(512.94)	(587.23)
Finance cost paid - Lease liabilities	(190.90)	(137.39)
Finance cost paid	(410.55)	(416.28)
<b>Net cash flows generated (used in)/from financing activities (C)</b>	<b>(1,948.64)</b>	<b>3,680.03</b>
<b>Net Increase in cash and cash equivalents (A+B+C)</b>	<b>403.42</b>	<b>1,235.37</b>
Add: Cash and cash equivalents at the beginning of the period/year	5,133.84	2,938.47
<b>Cash and cash equivalents at the end of the period/year</b>	<b>5,537.26</b>	<b>4,173.84</b>

**Note:** The above Statement of Unaudited Standalone Cash Flows has been prepared using the 'Indirect Method' as set out in Ind AS 7, 'Statement of Cash Flows'.

The statutory auditors have digitally signed this statement for identification purposes only and this Statement should be read in conjunction with the review report dated November 09, 2024.

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**Statement of Unaudited Consolidated Financial Results for the quarter and six months ended September 30, 2024**

Particulars		<i>(in ₹ lakhs, except per equity share data)</i>					
		Quarter ended			Six months ended		Year ended
		September 30, 2024 (Unaudited)	June 30, 2024 (Unaudited)	September 30, 2023 (Refer Note 6)	September 30, 2024 (Unaudited)	September 30, 2023 (Refer Note 6)	March 31, 2024 (Audited)
<b>I</b>	<b>Income</b>						
	Revenue from operations	45,777.18	44,501.17	38,239.08	90,278.35	76,179.80	1,53,714.18
	Other income	606.50	556.35	118.99	1,162.85	241.75	1,013.21
	<b>Total Income</b>	<b>46,383.68</b>	<b>45,057.52</b>	<b>38,358.07</b>	<b>91,441.20</b>	<b>76,421.55</b>	<b>1,54,727.39</b>
<b>II</b>	<b>Expenses</b>						
	Cost of Materials Consumed	24,675.56	22,880.88	21,684.25	47,556.44	43,382.82	87,840.24
	Purchase of Stock-in-Trade	709.26	1,064.66	1,659.98	1,773.92	3,440.65	5,914.58
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	527.16	1,380.25	(814.14)	1,907.41	(931.77)	(4,479.58)
	Employee Benefits Expense	6,150.68	6,110.27	5,325.69	12,260.95	10,252.60	21,306.07
	Finance Costs	384.32	399.34	413.75	783.66	784.57	1,712.38
	Depreciation and Amortisation Expense	1,609.32	1,479.94	1,181.41	3,089.26	2,278.72	5,123.55
	Other Expenses	5,121.76	4,425.19	3,860.54	9,546.95	7,290.96	15,860.21
	<b>Total Expenses</b>	<b>39,178.06</b>	<b>37,740.53</b>	<b>33,311.48</b>	<b>76,918.59</b>	<b>66,498.55</b>	<b>1,33,277.45</b>
<b>III</b>	<b>Profit Before Share of Profit / (Loss) of Associate and Tax (I-II)</b>	<b>7,205.62</b>	<b>7,316.99</b>	<b>5,046.59</b>	<b>14,522.61</b>	<b>9,923.00</b>	<b>21,449.94</b>
<b>IV</b>	<b>Share of Profit / (Loss) of Associate</b>	<b>(0.49)</b>	<b>0.07</b>	<b>(3.10)</b>	<b>(0.42)</b>	<b>(8.80)</b>	<b>(1.71)</b>
<b>V</b>	<b>Profit Before Tax (III+IV)</b>	<b>7,205.13</b>	<b>7,317.06</b>	<b>5,043.49</b>	<b>14,522.19</b>	<b>9,914.20</b>	<b>21,448.23</b>
<b>VI</b>	<b>Tax expenses</b>						
	a) Current tax	1,853.75	1,939.72	1,348.65	3,793.47	2,666.46	5,644.29
	b) Deferred tax [charge/(credit)]	(16.05)	(52.91)	(64.12)	(68.96)	(142.84)	(162.21)
	<b>Total Tax expenses</b>	<b>1,837.70</b>	<b>1,886.81</b>	<b>1,284.53</b>	<b>3,724.51</b>	<b>2,523.62</b>	<b>5,482.08</b>
<b>VII</b>	<b>Net Profit for the period/year (V-VI)</b>	<b>5,367.43</b>	<b>5,430.25</b>	<b>3,758.96</b>	<b>10,797.68</b>	<b>7,390.58</b>	<b>15,966.15</b>
<b>VIII</b>	<b>Other Comprehensive Income/(Loss) (Net of tax)</b>						
	<b>Items that will not be reclassified to Profit or Loss:</b>						
	i) Remeasurement of post employment benefit obligations	(125.21)	(14.48)	(85.05)	(139.69)	(153.65)	(204.96)
	ii) Income-tax relating to items that will not be reclassified to profit or loss	31.51	3.64	21.41	35.15	38.68	51.59
	<b>Total Other Comprehensive Income/(Loss)</b>	<b>(93.70)</b>	<b>(10.84)</b>	<b>(63.64)</b>	<b>(104.54)</b>	<b>(114.97)</b>	<b>(153.37)</b>
<b>IX</b>	<b>Total Comprehensive Income for the period/year (VII+VIII)</b>	<b>5,273.73</b>	<b>5,419.41</b>	<b>3,695.32</b>	<b>10,693.14</b>	<b>7,275.61</b>	<b>15,812.78</b>
<b>X</b>	<b>Profit attributable to :</b>						
	Owners of the Parent	5,132.90	5,184.01	3,601.31	10,316.91	7,062.67	15,314.10
	Non-Controlling Interest	234.53	246.24	157.65	480.77	327.91	652.05
<b>XI</b>	<b>Other comprehensive income attributable to :</b>						
	Owners of the Parent	(92.54)	(11.64)	(61.95)	(104.18)	(113.27)	(152.49)
	Non-Controlling Interest	(1.16)	0.80	(1.69)	(0.36)	(1.70)	(0.88)
<b>XII</b>	<b>Total comprehensive income attributable to :</b>						
	Owners of the Parent	5,040.36	5,172.37	3,539.36	10,212.73	6,949.40	15,161.61
	Non-Controlling Interest	233.37	247.04	155.96	480.41	326.21	651.17
<b>XIII</b>	<b>Paid-up equity share capital (face value of ₹ 10 per share, fully paid)</b>	<b>6,068.72</b>	<b>6,068.72</b>	<b>5,625.02</b>	<b>6,068.72</b>	<b>5,625.02</b>	<b>6,068.72</b>
<b>XIV</b>	<b>Other equity</b>						<b>78,154.24</b>
<b>XV</b>	<b>Earnings per equity share (EPS)</b>						
	(Face value ₹ 10 each) (not annualised except year end EPS)						
	- Basic (in ₹)	8.84	8.95	6.68	17.79	13.14	27.75
	- Diluted (in ₹)	8.84	8.95	6.68	17.79	13.14	27.75

**Notes to the Unaudited Consolidated Financial Results:**

- The above Unaudited Consolidated Financial Results of the Group for the quarter and six months ended September 30, 2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the DOMS Industries Limited ("Holding Company" or "Parent") at its meeting held on November 09, 2024.
- The above Unaudited Consolidated Financial Results of the Group have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standard Rules), 2015 (as amended) and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- During the year ended March 31, 2024, the Holding Company had completed its Initial Public Offer ("IPO") of 1,51,96,510 equity shares of face value of ₹ 10/- each comprising of (i) fresh issue of 43,67,088 equity shares at an issue price of ₹ 790 per equity share; (ii) fresh issue of 69,930 equity shares at an issue price of ₹ 715 per equity share for employee quota; (iii) an offer for sale of 1,07,59,492 equity shares at an issue price of ₹ 790 per equity share. The equity shares of the Company were listed on BSE Limited ("BSE") and National Stock Exchange of India Limited ("NSE") on December 20, 2023.

Details of the IPO net proceeds are as follows:

Particulars	(₹ lakhs)	
	Amount (as per offer document)	
Gross Proceeds from the fresh issue	35,000.00	
(Less) Estimated Issue related expenses (proportionate to Holding Company's share)*	1,842.50	
<b>Net Proceeds</b>	<b>33,157.50</b>	

\* Issue related expenses (net of GST) amounting to ₹ 1,533.09 lakhs have been adjusted against securities premium as per Section 52 of the Companies Act, 2013

Details of the utilisation of IPO net proceeds is summarised below:

Particulars	(₹ lakhs)		
	Objects of the issue (as per offer document)	Utilised upto September 30, 2024	Unutilised as on September 30, 2024
Part financing of proposed project	28,000.00	5,021.19	22,978.81
General Corporate purposes	5,157.50	5,112.58	44.92
<b>Total utilisation of funds</b>	<b>33,157.50</b>	<b>10,133.77</b>	<b>23,023.73</b>

Out of the Net proceeds which were unutilised as at September 30, 2024, ₹ 22,200.00 lakhs are temporarily invested in Fixed Deposits, ₹ 632.25 lakhs is held in the Holding Company's Monitoring Account, while the balance amount is held in the public offer account towards the Holding Company's share of expenses related to Issue.

- During the quarter ended September 30, 2024, the Holding Company acquired 51.77% equity shares in Uniclun Healthcare Private Limited ('Uniclun') for consideration aggregating to ₹ 5,487.92 lakhs. Upon completion of the acquisition on September 16, 2024, Uniclun became a subsidiary of the Holding Company from that date.

The fair value of assets and liabilities acquired have been determined provisionally in accordance with IND AS 103 'Business Combinations'. The purchase price has been provisionally allocated to the assets acquired and liabilities assumed based on the estimated fair values on the date of acquisition. The excess of the purchase price over the fair value of the net assets acquired has been allocated to goodwill. The Group believes that the information currently available provides a reasonable basis for estimating the fair values of assets and liabilities acquired, but the potential for measurement period adjustments exists based on a continuing review of matters related to the acquisition. The purchase price allocation is expected to be completed within a year from the acquisition date.

Details of purchase consideration, the net assets acquired and provisional goodwill are as follows:

Particulars	(₹ lakhs)	
	As at September 30, 2024	
Purchase Consideration	5,487.92	
Less: Fair value of net identifiable assets acquired	(2,375.64)	
<b>Provisional Goodwill</b>	<b>3,112.28</b>	

- Pursuant to the acquisition of Uniclun, the Group now has two business segments: "Stationery Products" and "Hygiene Products". For the current period, the Hygiene Products segment does not meet the segment reporting criteria and accordingly, Segment Revenue, Segment Results, Segment Assets and Liabilities are not separately reported in the Statement of Unaudited Consolidated Financial Results.
- Attention is drawn to the fact that the figures for the quarter and six months ended September 30, 2023 as reported in these Unaudited Consolidated Financial Results have been approved by the Holding Company's Board of Directors but have not been subjected to review since the requirement of submission of quarterly consolidated financial results is applicable on listing of equity shares of the Holding Company, which was from the quarter ended December 31, 2023.
  - The results for the quarter ended June 30, 2024 and consolidated financial statements for the year ended March 31, 2024 were reviewed/audited by the previous statutory auditors of the Group.
- The Unaudited Consolidated Financial Results for the quarter and six months ended September 30, 2024 are not comparable with previous quarters/period pursuant to the acquisition of Uniclun Healthcare Private limited (Subsidiary with effect from September 16, 2024), Skido Industries Private Limited (Subsidiary with effect from April 01, 2024) and Micro Wood Private Limited (Subsidiary with effect from August 01, 2023) by the Group.
- Certain balances as at March 31, 2024 have been reclassified to conform to the classification as at September 30, 2024. Accordingly, Trade payables amounting to ₹ 125.00 lakhs have been reclassified to Other current liabilities, Non-current provisions amounting to ₹ 165.01 lakhs have been reclassified as Current provisions and Other non-current assets amounting to ₹ 448.13 lakhs have been reclassified as Other non-current financial assets. These reclassifications are not considered material to the financial results.
- The results for the quarter and six months ended September 30, 2024 will be available on the Group's website (www.domsindia.com) and also on the website of BSE Limited (www.bseindia.com) and National Stock Exchange of India Limited (www.nseindia.com), where the shares of the Holding Company are listed.

**For and on behalf of the Board of Directors**

**Santosh Raveshia**  
 Managing Director  
 DIN: 00147624  
 Place: Umbergaon  
 Date: November 09, 2024

The statutory auditors have digitally signed this statement for identification purposes only and this Statement should be read in conjunction with the review report dated November 09, 2024.

**DOMS Industries Limited**  
(formerly known as DOMS Industries Private Limited)

**Statement of Unaudited Consolidated Assets and Liabilities as at September 30, 2024**

		<i>(in ₹ lakhs)</i>	
		As at September 30, 2024 (Unaudited)	As at March 31, 2024 (Audited)
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Property, Plant and Equipment		44,735.69	38,142.59
Capital Work-in-Progress		546.68	2,539.84
Right of use Assets		5,977.53	5,430.47
Goodwill		9,351.03	6,237.14
Intangible Assets		25.32	7.19
Financial Assets			
- Investments		148.11	148.53
- Other Financial Assets		4,053.93	1,742.94
Deferred Tax Assets		648.68	544.24
Other Tax Assets (Net)		58.38	23.58
Other Non-Current Assets		5,532.46	2,534.92
		<b>71,077.81</b>	<b>57,351.44</b>
<b>Current Assets</b>			
Inventories		23,501.00	22,509.94
Financial Assets			
- Trade Receivables		12,329.96	6,464.87
- Cash and Cash Equivalents		8,581.16	5,644.68
- Bank Balances other than cash and cash equivalents as above		21,219.39	24,944.92
- Loans		105.94	71.79
Other Current Assets		2,347.58	2,011.84
		<b>68,085.03</b>	<b>61,648.04</b>
<b>TOTAL - ASSETS</b>		<b>1,39,162.84</b>	<b>1,18,999.48</b>
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
Equity share capital		6,068.72	6,068.72
Other equity		84,067.24	75,371.68
Non-controlling interest		5,523.58	2,782.56
<b>Total Equity</b>		<b>95,659.54</b>	<b>84,222.96</b>
<b>LIABILITIES</b>			
<b>Non-Current Liabilities</b>			
Financial Liabilities			
- Borrowings		9,446.83	8,367.55
- Lease Liabilities		4,683.30	4,304.78
Non-Current Provisions		1,626.18	1,324.42
Deferred Tax Liabilities (Net)		90.51	-
		<b>15,846.82</b>	<b>13,996.75</b>
<b>Current Liabilities</b>			
Financial Liabilities			
- Borrowings		4,841.14	3,218.75
- Lease Liabilities		1,477.90	1,299.31
- Trade Payables			
Total Outstanding Dues of Micro and Small Enterprises; and		2,275.70	2,312.40
Total Outstanding Dues of Creditors other than Micro and Small Enterprises		9,448.28	6,606.52
- Other Financial Liabilities		4,213.13	4,111.37
Other Current Liabilities		3,698.62	2,383.32
Current Provisions		953.38	687.94
Current Tax Liabilities (Net)		748.33	160.16
		<b>27,656.48</b>	<b>20,779.77</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>		<b>1,39,162.84</b>	<b>1,18,999.48</b>

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**DOMS Industries Limited**  
(formerly known as DOMS Industries Private Limited)

**Statement of Unaudited Consolidated Cash Flows for the six months ended September 30, 2024**

Particulars	(in ₹ lakhs)	
	Six months ended September 30, 2024 (Unaudited)	Six months ended September 30, 2023 (Refer Note 6)
<b>Cash flow from operating activities</b>		
Profit before tax	14,522.19	9,914.20
<b>Adjustments for:</b>		
Depreciation and amortisation expense	3,089.26	2,278.72
Finance costs	783.66	784.57
Interest income	(993.83)	(52.68)
Provisions no longer required written back	(0.01)	(0.24)
Share of loss of equity accounted investees (Net of tax)	0.42	8.80
Gain on disposal of property plant & equipment (Net)	-	(2.92)
Unrealised foreign exchange (gain)/loss (Net)	(59.92)	181.89
	<b>2,819.58</b>	<b>3,198.14</b>
<b>Cash generated from operations before working capital changes</b>	<b>17,341.77</b>	<b>13,112.34</b>
<b>Adjustments for working capital change in:</b>		
- Decrease/(increase) in inventories	981.79	(717.56)
- (Increase) in trade receivables	(3,580.51)	(297.93)
- Decrease/(increase) in other current assets	42.01	(1,054.63)
- Decrease/(increase) in other financial non-current assets	71.22	(439.64)
- Decrease in other non-current assets	55.73	30.54
- Decrease in loans	4.48	3.69
- Increase in trade payables	685.85	527.18
- (Decrease)/increase in other current liabilities	(576.03)	271.66
- Increase in short term provisions	125.75	247.22
- Increase in long term provisions	288.74	243.20
- (Decrease)/increase in other financial liabilities	(10.35)	948.69
<b>Net (increase) in working capital</b>	<b>(1,911.32)</b>	<b>(237.58)</b>
<b>Cash generated from operations</b>	<b>15,430.45</b>	<b>12,874.76</b>
Income tax paid (Net of refunds)	(3,247.63)	(2,138.04)
<b>Net cash flows generated from operating activities (A)</b>	<b>12,182.82</b>	<b>10,736.72</b>
<b>Cash flow from investing activities</b>		
Purchase of property, plant and equipment (including CWIP and capital advances) (Net)	(7,125.62)	(6,345.37)
Investment in subsidiaries, Net of cash	(2,489.13)	(7,051.01)
Proceeds from sale of property plant & equipment	-	4.50
Redemption in bank deposit having original maturity of more than three months	11,400.00	580.36
(Investment) in bank deposit having original maturity of more than three months	(9,466.27)	-
Interest received	544.29	52.68
<b>Net cash flows used in investing activities (B)</b>	<b>(7,136.73)</b>	<b>(12,758.84)</b>
<b>Cash flow from financing activities</b>		
Dividend paid	-	(931.30)
Loan given to associate company	(30.00)	-
Proceeds of long term borrowings	637.54	5,714.00
Repayments of long term borrowings	(396.04)	(208.97)
Proceeds of short term borrowings	221.96	1,769.09
Repayments of short term borrowings	(1,145.10)	(1,643.70)
Repayment of lease liabilities (Principal)	(620.20)	(625.90)
Finance cost paid - Lease liabilities	(235.31)	(166.82)
Finance cost paid	(542.46)	(486.52)
<b>Net cash flows(used in)/generated from financing activities (C)</b>	<b>(2,109.61)</b>	<b>3,419.88</b>
<b>Net increase in cash and cash equivalents (A+B+C)</b>	<b>2,936.48</b>	<b>1,397.76</b>
Add: Cash and cash equivalents at the beginning of the period/year	5,644.68	3,425.35
<b>Cash and cash equivalents at end of the period/year</b>	<b>8,581.16</b>	<b>4,823.11</b>

**Note:** The above Statement of Unaudited Consolidated Cash Flows has been prepared using the 'Indirect Method' as set out in Ind AS 7, 'Statement of Cash Flows'.

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