

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

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Statement of Standalone Financial Results for the quarter and year ended March 31, 2025

Statement of Standalone Financial Results for the quarter and year ended March 31, 2025 (in ₹ lakhs, except per equity share data)						
Particulars		Quarter ended			Year ended	
		March 31, 2025 (Refer Note 9)	December 31, 2024 (Unaudited)	March 31, 2024 (Refer Note 9)	March 31, 2025 (Audited)	March 31, 2024 (Audited)
I	Income					
	Revenue from operations	43,979.40	43,235.68	36,240.81	170,910.96	138,781.79
	Other income	441.96	608.61	570.37	2,219.36	990.69
	Total Income	44,421.36	43,844.29	36,811.18	173,130.32	139,772.48
II	Expenses					
	Cost of Materials Consumed	23,915.87	23,744.87	20,694.96	91,441.54	81,237.10
	Purchase of Stock-in-Trade	5,199.90	2,954.92	512.16	12,592.97	2,408.97
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(3,546.51)	(1,363.03)	(864.13)	(4,130.59)	(3,369.66)
	Employee Benefits Expense	6,255.06	6,135.12	5,141.02	23,497.30	19,871.29
	Finance Costs	259.71	265.35	324.22	1,120.62	1,361.38
	Depreciation and Amortisation Expense	1,504.87	1,442.04	1,272.95	5,674.32	4,610.69
	Other Expenses	4,635.73	4,442.17	4,004.50	17,437.12	14,181.67
	Total Expenses	38,224.63	37,621.44	31,085.68	147,633.28	120,301.44
III	Profit Before Tax (I-II)	6,196.73	6,222.85	5,725.50	25,497.04	19,471.04
IV	Tax expenses					
	a) Current tax	1,827.75	1,358.60	1,391.25	6,623.34	5,094.10
	b) Deferred tax [charge/(credit)]	(244.36)	213.72	55.22	(112.70)	(132.94)
	Total Tax expenses	1,583.39	1,572.32	1,446.47	6,510.64	4,961.16
V	Net Profit for the period/year (III-IV)	4,613.34	4,650.53	4,279.03	18,986.40	14,509.88
VI	Other Comprehensive Income/(Loss) (Net of tax)					
	Items that will not be reclassified to Profit or Loss:					
	i) Remeasurement of post employment benefit obligations	(34.17)	(26.56)	1.69	(199.45)	(205.21)
	ii) Income-tax relating to items that will not be reclassified to profit or loss	8.60	6.69	(0.42)	50.20	51.65
	Total Other Comprehensive Income/(Loss)	(25.57)	(19.87)	1.27	(149.25)	(153.56)
VII	Total comprehensive income for the period/year (V+VI)	4,587.77	4,630.66	4,280.30	18,837.15	14,356.32
VIII	Paid-up equity share capital (face value of ₹ 10 per share, fully paid)	6,068.72	6,068.72	6,068.72	6,068.72	6,068.72
IX	Other equity				90,372.79	72,765.45
X	Earnings per equity share (EPS)					
	(Face value ₹ 10 each) (not annualised except year end EPS)					
	-Basic (in ₹)	7.60	7.66	7.44	31.29	25.22
	-Diluted (in ₹)	7.60	7.66	7.44	31.26	25.22

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

Statement of Standalone Assets and Liabilities as at March 31, 2025

	<i>(in ₹ lakhs)</i>	
	As at	As at
	March 31, 2025	March 31, 2024
	(Audited)	(Audited)
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	43,108.50	34,917.26
Capital Work-in-Progress	6,028.99	2,539.84
Right of use Assets	5,131.93	5,194.10
Intangible Assets	71.05	7.19
Financial Assets		
- Investments	13,121.45	7,531.53
- Other Financial Assets	1,313.06	1,397.62
Deferred Tax Assets (Net)	647.13	484.24
Other Tax Assets (Net)	145.60	23.58
Other Non-Current Assets	4,613.59	2,463.91
Total Non-Current Assets	74,181.30	54,559.27
Current Assets		
Inventories	23,125.08	17,843.01
Financial Assets		
- Trade Receivables	10,012.77	4,704.64
- Cash and Cash Equivalents	4,897.83	5,133.84
- Bank Balances other than cash and cash equivalents as above	16,491.65	24,944.92
- Loans	140.45	66.72
- Other Financial Assets	399.09	300.00
Other Current Assets	1,930.63	1,348.91
Total Current Assets	56,997.50	54,342.04
TOTAL - ASSETS	131,178.80	108,901.31
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	6,068.72	6,068.72
Other equity	90,372.79	72,765.45
Total Equity	96,441.51	78,834.17
LIABILITIES		
Non-Current Liabilities		
Financial Liabilities		
- Borrowings	8,003.34	6,743.74
- Lease Liabilities	3,121.72	3,491.57
- Other Financial Liabilities	135.43	-
Non-Current Provisions	1,716.03	1,241.46
Total Non-Current Liabilities	12,976.52	11,476.77
Current Liabilities		
Financial Liabilities		
- Borrowings	3,587.95	2,207.81
- Lease Liabilities	1,203.29	1,116.74
- Trade Payables		
Total Outstanding Dues of Micro and Small Enterprises	1,935.94	2,036.52
Total Outstanding Dues of Creditors other than Micro and Small Enterprises	7,321.89	6,210.05
- Other Financial Liabilities	3,707.73	3,937.34
Other Current Liabilities	2,950.37	2,279.06
Current Provisions	840.99	646.01
Current Tax Liabilities (Net)	212.61	156.84
Total Current Liabilities	21,760.77	18,590.37
TOTAL - EQUITY AND LIABILITIES	131,178.80	108,901.31

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

Statement of Standalone Cash Flows for year ended March 31, 2025

Particulars	(in ₹ lakhs)	
	Year ended	Year ended
	March 31, 2025 (Audited)	March 31, 2024 (Audited)
CASH FLOWS FROM OPERATING ACTIVITIES:		
Profit before tax	25,497.04	19,471.04
Adjustments for:		
Depreciation and amortisation expense	5,674.32	4,610.69
Finance costs	1,120.62	1,361.38
Interest income	(1,765.45)	(623.12)
Employee share-based payment expense	272.84	-
Gain on lease termination	(3.11)	-
Provisions no longer required written back	(0.05)	(0.40)
Loss/(gain) on disposal of property, plant & equipment (Net)	27.85	(4.69)
Financial guarantee income	(19.63)	(16.55)
Unrealised foreign exchange (gain)/loss (Net)	(9.70)	(27.87)
	5,297.69	5,299.44
Cash generated from operations before working capital changes	30,794.73	24,770.48
Adjustments for working capital change in:		
- (Increase) in inventories	(5,282.07)	(2,209.14)
- (Increase) in trade receivables	(5,286.68)	(2,040.90)
- (Increase) in other current assets	(581.72)	(237.09)
- Decrease/(increase) in other financial non-current assets	154.72	(388.84)
- (Increase) in other non current assets	(35.55)	(4.80)
- (Increase) in other current financial assets	(84.56)	(300.00)
- Increase in trade payables	1,019.19	261.14
- Increase in other current liabilities	671.31	405.46
- Increase in provisions	470.10	439.47
-(Decrease)/increase in other current financial liabilities	(218.33)	2,181.67
Net (increase) in working capital	(9,173.59)	(1,893.03)
Cash flows generated from operations	21,621.14	22,877.45
Taxes paid (net of refunds)	(6,703.65)	(5,622.85)
Net cash flows generated from operating activities	(A) 14,917.49	17,254.60
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property, plant and equipment (including CWIP and capital advances) (Net)	(18,313.12)	(14,940.18)
Upfront Payment for leasehold land	(325.00)	(65.13)
Proceeds from sale of property, plant & equipment	17.14	22.93
Application money paid towards shares	-	(51.00)
Investment in subsidiaries	(5,538.92)	(7,056.00)
Investment in associate	-	(75.06)
Loans to employees and related parties	(147.21)	(63.78)
Repayment of loans by employees	73.47	77.56
Redemption in bank deposit having original maturity of more than three months	24,569.61	-
(Investment) in bank deposit having original maturity of more than three months	(15,899.23)	(23,836.95)
Interest received	1,478.20	193.69
Net cash flows (used in) investing activities	(B) (14,085.06)	(45,793.92)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Dividend paid	(1,517.06)	(931.30)
Proceeds from fresh issue of shares	-	34,999.99
Share issue expenses	-	(1,533.09)
Proceeds of long term borrowings	1,873.60	5,664.00
Repayments of long term borrowings	(280.12)	(269.14)
Proceeds of short term borrowings	1,999.27	1,800.97
Repayments of short term borrowings	(946.50)	(6,743.26)
Repayments of lease liabilities (Principal)	(1,324.17)	(1,309.04)
Finance cost paid	(873.46)	(944.44)
Net cash flows (used in)/generated from financing activities	(C) (1,068.44)	30,734.69
Net Increase in cash and cash equivalents	(A+B+C) (236.01)	2,195.37
Add: Cash and cash equivalents at the beginning of the year	5,133.84	2,938.47
Cash and cash equivalents at the end of the year	4,897.83	5,133.84

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

Notes to the Standalone Financial Results:

- The above Standalone Financial Results of DOMS Industries Limited ("the Company") for the quarter and year ended March 31, 2025 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on May 19, 2025.
- The above 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.
- During the year ended March 31, 2024, the Company had completed its Initial Public Offer ("IPO") of 15,196,510 equity shares of face value of ₹ 10/- each comprising of (i) fresh issue of 4,367,088 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 10,759,492 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:

(₹ lakhs)	
Particulars	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
Net Proceeds	33,157.50

* 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:

(₹ lakhs)			
Particulars	Objects of the issue (as per offer document)	Utilised upto March 31, 2025	Unutilised as at March 31, 2025
Part financing of proposed project	28,000.00	11,388.11	16,611.89
General Corporate purposes	5,157.50	5,112.58	44.92
Total utilisation of funds	33,157.50	16,500.69	16,656.81

Out of the Net proceeds which were unutilised as at March 31, 2025, ₹ 16,200.00 lakhs are temporarily invested in Fixed Deposits, ₹ 265.33 lakhs are 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.

- During the year ended March 31, 2025, the Company acquired 51% stake in SKIDO Industries Private Limited ('SKIDO') for consideration aggregating to ₹ 51.00 lakhs. The shares of SKIDO were allotted to the Company on April 01, 2024 effective which SKIDO became subsidiary of the Company from that date. Further, the Board of Directors of SKIDO at its meeting held on January 15, 2025, issued and allotted additional 1,000,000 Equity Shares of ₹ 10/- each to its existing shareholders by way of rights issue.
- During the year ended March 31, 2025, the Company acquired 51.77% equity shares in Uniclan Healthcare Private Limited ('Uniclan') for a consideration aggregating to ₹ 5,487.92 lakhs. Upon completion of the acquisition on September 16, 2024, Uniclan became a subsidiary of the Company from that date.
- The Standalone Financial Results for the quarter ended March 31, 2024 and Standalone Financial Statements for the year ended March 31, 2024 were reviewed/audited by the previous statutory auditors of the Company.
- Since the segment information as per IND AS 108 Operating segments, is provided in the Consolidated Financial Results, the same is not provided separately in the Standalone Financial Results.
- During the year ended March 31, 2025, the Nomination and Remuneration Committee of the Company approved the grant of 117,045 stock options under the Employee Stock Option Plan 2023 to eligible employees. These stock options will vest after a period of 5 years from the date of grant and can be exercised within 6 months from the date of vesting. The aforesaid stock options have been granted at an exercise price of ₹ 250 per share, with the grant date being October 01, 2024. The resultant financial impact of this grant has been considered in these Standalone Financial Results.
- The figures of March 31, 2025 and March 31, 2024 quarters are the balancing figures between audited figures in respect of the full financial year upto March 31, 2025 and March 31, 2024 and the unaudited published year-to-date figures upto December 31, 2024 and December 31, 2023 respectively, being the date of the end of the third quarter of the financial year which were subjected to limited review.
- The Board of Directors in its meeting held on May 19, 2025 have recommended a final dividend of ₹ 3.15 per share (previous year ₹ 2.50 per share), subject to the approval of the shareholders at the ensuing Annual General Meeting.
- Figures of previous periods are regrouped/reclassified wherever necessary to conform to the current period classification, comprising of 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, Other non-current assets amounting to ₹ 408.78 lakhs have been reclassified as Other non-current financial assets, Property, plant and equipment amounting to ₹ 684.01 lakhs have been reclassified as Right of Use Assets, Other Current Assets amounting to ₹ 300.00 lakhs have been reclassified as Other Current Financial Assets and Cash flows from operating activities amounting to ₹ 13.78 lakhs have been reclassified as Cash flows from Investing activities. These reclassifications are not considered material to the Standalone Financial Results.
- The Standalone Financial Results for the quarter and year ended March 31, 2025 will be available on the Company'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 Company are listed.

For and on behalf of the Board of Directors

Santosh Raveshia
Managing Director
DIN: 00147624
Place: Umbergaon
Date: May 19, 2025



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Statement of Consolidated Financial Results for the quarter and year ended March 31, 2025

Particulars		(in ₹ lakhs, except per equity share data)				
		Quarter ended			Year ended	
		March 31, 2025 (Refer Note 9)	December 31, 2024 (Unaudited)	March 31, 2024 (Refer Note 9)	March 31, 2025 (Audited)	March 31, 2024 (Audited)
I	Income					
	Revenue from operations	50,873.08	50,111.38	40,373.86	191,262.81	153,714.18
	Other income	475.70	621.27	567.00	2,259.82	1,013.21
	Total Income	51,348.78	50,732.65	40,940.86	193,522.63	154,727.39
II	Expenses					
	Cost of Materials Consumed	29,637.50	27,693.62	22,813.82	104,887.56	87,840.24
	Purchase of Stock-in-Trade	3,288.14	997.87	1,315.45	6,059.93	5,914.58
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(4,398.04)	(396.56)	(1,515.19)	(2,887.19)	(4,479.58)
	Employee Benefits Expense	7,242.00	7,020.83	5,611.23	26,523.78	21,306.07
	Finance Costs	362.91	357.87	429.62	1,504.44	1,712.38
	Depreciation and Amortisation Expense	2,075.45	1,753.49	1,441.35	6,918.20	5,123.55
	Other Expenses	6,277.32	6,009.59	4,555.22	21,833.86	15,860.21
	Total Expenses	44,485.28	43,436.71	34,651.50	164,840.58	133,277.45
III	Profit Before Share of Profit / (Loss) of Associate and Tax (I-II)	6,863.50	7,295.94	6,289.36	28,682.05	21,449.94
IV	Share of Profit / (Loss) of Associate	0.42	0.17	6.18	0.17	(1.71)
V	Profit Before Tax (III+IV)	6,863.92	7,296.11	6,295.54	28,682.22	21,448.23
VI	Tax expenses					
	a) Current tax	2,069.09	1,692.15	1,553.10	7,554.71	5,644.29
	b) Deferred tax [charge/(credit)]	(333.14)	176.00	49.09	(226.10)	(162.21)
	Total Tax expenses	1,735.95	1,868.15	1,602.19	7,328.61	5,482.08
VII	Net Profit for the period/year (V-VI)	5,127.97	5,427.96	4,693.35	21,353.61	15,966.15
VIII	Other Comprehensive Income/(Loss) (Net of tax)					
	Items that will not be reclassified to Profit or Loss:					
	i) Remeasurement of post employment benefit obligations	(36.66)	(23.01)	7.70	(199.36)	(204.96)
	ii) Income-tax relating to items that will not be reclassified to profit or loss	9.24	5.79	(1.94)	50.18	51.59
	Total Other Comprehensive Income/(Loss)	(27.42)	(17.22)	5.76	(149.18)	(153.37)
IX	Total Comprehensive Income for the period/year (VII+VIII)	5,100.55	5,410.74	4,699.11	21,204.43	15,812.78
X	Profit attributable to :					
	Owners of the Parent	4,843.72	5,073.04	4,517.16	20,233.67	15,314.10
	Non-Controlling Interest	284.25	354.92	176.19	1,119.94	652.05
XI	Other comprehensive income attributable to :					
	Owners of the Parent	(26.37)	(18.52)	4.52	(149.07)	(152.49)
	Non-Controlling Interest	(1.05)	1.30	1.24	(0.11)	(0.88)
XII	Total comprehensive income attributable to :					
	Owners of the Parent	4,817.35	5,054.52	4,521.67	20,084.60	15,161.61
	Non-Controlling Interest	283.20	356.22	177.44	1,119.83	651.17
XIII	Paid-up equity share capital (face value of ₹ 10 per share, fully paid)	6,068.72	6,068.72	6,068.72	6,068.72	6,068.72
XIV	Other equity				94,211.94	75,371.68
XV	Earnings per equity share (EPS)					
	(Face value ₹ 10 each) (not annualised except year end EPS)					
	- Basic (in ₹)	7.98	8.36	7.85	33.34	26.62
	- Diluted (in ₹)	7.97	8.36	7.85	33.31	26.62

DOMS Industries Limited
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Statement of Consolidated Assets and Liabilities as at March 31, 2025

	<i>(in ₹ lakhs)</i>	
	As at	As at
	March 31, 2025 (Audited)	March 31, 2024 (Audited)
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	49,839.14	37,458.58
Capital Work-in-Progress	6,028.99	2,539.84
Right of use Assets	7,651.32	6,114.48
Goodwill	7,457.15	6,237.14
Intangible Assets	4,093.27	7.19
Financial Assets		
- Investments	148.70	148.53
- Other Financial Assets	2,082.92	1,742.94
Deferred Tax Assets	821.75	544.24
Other Tax Assets (Net)	145.60	23.58
Other Non-Current Assets	4,809.93	2,534.92
Total Non-Current Assets	83,078.77	57,351.44
Current Assets		
Inventories	29,403.84	22,509.94
Financial Assets		
- Trade Receivables	13,432.44	6,464.87
- Cash and Cash Equivalents	6,045.09	5,644.68
- Bank Balances other than cash and cash equivalents as above	16,491.65	24,944.92
- Loans	188.26	71.79
- Other Financial Assets	461.19	300.00
Other Current Assets	2,860.76	1,711.84
Total Current Assets	68,883.23	61,648.04
TOTAL - ASSETS	151,962.00	118,999.48
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	6,068.72	6,068.72
Other equity	94,211.94	75,371.68
Non-controlling interest	7,969.35	2,782.56
Total Equity	108,250.01	84,222.96
LIABILITIES		
Non-Current Liabilities		
Financial Liabilities		
- Borrowings	10,550.71	8,367.55
- Lease Liabilities	4,322.62	4,304.78
- Other Financial Liabilities	135.43	-
Non-Current Provisions	1,884.73	1,324.42
Deferred Tax Liabilities (Net)	1,126.05	-
Total Non-Current Liabilities	18,019.54	13,996.75
Current Liabilities		
Financial Liabilities		
- Borrowings	4,758.75	3,218.75
- Lease Liabilities	1,544.96	1,299.31
- Trade Payables		
Total Outstanding Dues of Micro and Small Enterprises	2,368.96	2,312.40
Total Outstanding Dues of Creditors other than Micro and Small Enterprises	8,542.16	6,606.52
- Other Financial Liabilities	4,055.85	4,111.37
Other Current Liabilities	3,248.28	2,383.32
Current Provisions	889.36	687.94
Current Tax Liabilities (Net)	284.13	160.16
Total Current Liabilities	25,692.45	20,779.77
TOTAL - EQUITY AND LIABILITIES	151,962.00	118,999.48

DOMS Industries Limited
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Statement of Consolidated Cash Flows for the year ended March 31, 2025

Particulars	(in ₹ lakhs)	
	Year ended	Year ended
	March 31, 2025 (Audited)	March 31, 2024 (Audited)
CASH FLOWS FROM OPERATING ACTIVITIES:		
Profit before tax	28,682.22	21,448.23
Adjustments for:		
Depreciation and amortisation expense	6,918.20	5,123.55
Finance costs	1,504.44	1,712.38
Interest income	(1,819.15)	(655.73)
Employee share-based payment expense	272.84	-
Gain on lease termination	(3.11)	-
Provisions no longer required written back	(0.05)	(0.40)
Provision for doubtful advances	75.00	-
Provision for expected credit loss	24.86	-
Share of (profit)/loss of equity accounted investees (Net of tax)	(0.17)	1.71
Loss/(gain) on disposal of property, plant & equipment (Net)	30.13	(11.80)
Unrealised foreign exchange (gain)/loss (Net)	(9.78)	(36.04)
	6,993.21	6,133.67
Cash generated from operations before working capital changes	35,675.43	27,581.90
Adjustments for working capital change in:		
- (Increase)in inventories	(4,921.04)	(3,363.43)
- (Increase) in trade receivables	(4,710.17)	(1,795.77)
- (Increase)/decrease in other current assets	(875.99)	10.44
- Decrease/(increase) in other non-current financial assets	123.86	(464.53)
- Decrease in other non-current assets	15.46	17.20
- (Increase) in other current financial assets	(122.08)	(300.00)
- (Decrease)in trade payables	(289.86)	(56.43)
- Increase in other current liabilities	490.81	341.86
- Increase in provisions	535.24	485.21
-(Decrease)/increase in other current financials liabilities	(14.55)	2,226.31
Net (increase) in working capital	(9,768.32)	(2,899.14)
Cash generated from operations	25,907.11	24,682.76
Income tax paid (Net of refunds)	(7,574.37)	(6,434.08)
Net cash flows generated from operating activities	(A) 18,332.74	18,248.68
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property, plant and equipment (including CWIP and capital advances) (Net)	(21,002.37)	(15,280.56)
Upfront Payment for leasehold land	(325.00)	(65.13)
Acquisition of subsidiaries, net of cash	(2,489.13)	(7,051.01)
Proceeds from sale of property, plant & equipment	23.14	30.43
Application money paid towards shares	-	(51.00)
Investment in associate	-	(75.06)
Loans to employees and related parties	(181.30)	(66.63)
Repayment of loans by employees	73.47	77.56
Redemption in bank deposit having original maturity of more than three months	24,569.61	-
(Investment) in bank deposit having original maturity of more than three months	(16,140.90)	(23,484.87)
Interest received	1,515.35	215.38
Net cash flows (used in) investing activities	(B) (13,957.13)	(45,750.89)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Dividend paid	(1,517.06)	(931.30)
Proceeds from fresh issue of shares	-	34,999.99
Share issue expenses	-	(1,533.09)
Proceeds of long term borrowings	2,446.57	5,738.23
Repayments of long term borrowings	(964.14)	(390.71)
Proceeds of short term borrowings	461.12	2,050.97
Repayments of short term borrowings	(1,589.46)	(7,524.82)
Repayment of lease liabilities (Principal)	(1,657.24)	(1,482.80)
Finance cost paid	(1,154.99)	(1,204.93)
Net cash flows (used in)/generated from financing activities	(C) (3,975.20)	29,721.54
Net increase in cash and cash equivalents	(A+B+C) 400.41	2,219.33
Add: Cash and cash equivalents at the beginning of the year	5,644.68	3,425.35
Cash and cash equivalents at end of the year	6,045.09	5,644.68

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

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

Consolidated Segment Information for the quarter and year ended March 31, 2025

(in ₹ lakhs)						
S No	Particulars	Quarter Ended			Year ended	
		March 31, 2025 (Refer Note 9)	December 31, 2024 (Unaudited)	March 31, 2024 (Refer Note 9)	March 31, 2025 (Audited)	March 31, 2024 (Audited)
1	Segment Revenue					
	Stationery Products	46,068.80	45,139.36	40,373.86	180,057.60	153,714.18
	Hygiene Products*	4,806.44	4,985.51	-	11,220.87	-
	Total	50,875.24	50,124.87	40,373.86	191,278.47	153,714.18
	Less: Inter Segment Revenue	(2.16)	(13.49)	-	(15.66)	-
	Total Revenue from Operations	50,873.08	50,111.38	40,373.86	191,262.81	153,714.18
2	Segment Results					
	Operating Profit					
	Stationery Products	8,906.03	8,897.78	8,160.33	36,096.29	28,285.87
	Hygiene Products*	395.83	509.52	-	1,008.40	-
	Total	9,301.86	9,407.30	8,160.33	37,104.69	28,285.87
	Depreciation and Amortisation Expense					
	Stationery Products	(1,697.47)	(1,630.63)	(1,441.35)	(6,400.97)	(5,123.55)
	Hygiene Products**	(377.98)	(122.86)	-	(517.23)	-
	Profit Before Interest and Tax					
	Stationery Products	7,208.56	7,267.15	6,718.98	29,695.32	23,162.32
	Hygiene Products*	17.85	386.66	-	491.17	-
	Total	7,226.41	7,653.81	6,718.98	30,186.49	23,162.32
	Adjustments					
	Finance Cost	(362.91)	(357.87)	(429.62)	(1,504.44)	(1,712.38)
	Profit Before Share of Profit/(Loss) of Associate and Tax	6,863.50	7,295.94	6,289.36	28,682.05	21,449.94
	Share of Profit/(Loss) of Associate	0.42	0.17	6.18	0.17	(1.71)
	Profit Before Tax	6,863.92	7,296.11	6,295.54	28,682.22	21,448.23
3	Segment Assets					
	Stationery Products	136,040.36	127,422.76	118,850.95	136,040.36	118,850.95
	Hygiene Products*	15,772.94	13,547.77	-	15,772.94	-
	Total	151,813.30	140,970.53	118,850.95	151,813.30	118,850.95
	Investment accounted for using Equity method	148.70	148.28	148.53	148.70	148.53
	Total Assets	151,962.00	141,118.81	118,999.48	151,962.00	118,999.48
4	Segment Liabilities					
	Stationery Products	37,754.64	34,377.02	34,776.52	37,754.64	34,776.52
	Hygiene Products*	5,957.35	5,537.14	-	5,957.35	-
	Total Liabilities	43,711.99	39,914.16	34,776.52	43,711.99	34,776.52

*For the year ended March 31, 2025, the Hygiene segment has been presented as a separate reportable segment in accordance with Ind AS 108 – Operating Segments. This segment includes the operations of Uniclan, which was acquired on September 16, 2024 (Also Refer Note 5 of the Consolidated Financial Results).

** Depreciation and amortization expense for the Hygiene Products segment includes an amortization impact of ₹232.11 lakhs arising from the fair valuation of brand, leasehold land, and building (Also Refer Note 5 of the Consolidated Financial Results).

Notes to the Consolidated Financial Results:

- The above Consolidated Financial Results of DOMS Industries Limited ("the Holding Company" or "Parent"), four subsidiaries and one associate (collectively "the Group") for the quarter and year ended March 31, 2025 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on May 19, 2025.
- The above 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 15,196,510 equity shares of face value of ₹ 10/- each comprising of (i) fresh issue of 4,367,088 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 10,759,492 equity shares at an issue price of ₹ 790 per equity share. The equity shares of the Holding 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:

		(₹ 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
Net Proceeds		33,157.50

* 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:

(₹ lakhs)			
Particulars	Objects of the issue (as per offer document)	Utilised upto March 31, 2025	Unutilised as at March 31, 2025
Part financing of proposed project	28,000.00	11,388.11	16,611.89
General Corporate purposes	5,157.50	5,112.58	44.92
Total utilisation of funds	33,157.50	16,500.69	16,656.81

Out of the Net proceeds which were unutilised as at March 31, 2025, ₹ 16,200.00 lakhs are temporarily invested in Fixed Deposits, ₹ 265.33 lakhs are 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.

- During the year ended March 31, 2025, the Holding Company acquired 51% stake in SKIDO Industries Private Limited ('SKIDO') for consideration aggregating to ₹ 51.00 lakhs. The shares of SKIDO were allotted to the Holding Company on April 01, 2024 effective which SKIDO became subsidiary of the Holding Company from that date. The fair value of assets and liabilities acquired have been determined by the Holding Company and accounted for in accordance with IND AS103 - "Business Combination". Further, the Board of Directors of SKIDO at its meeting held on January 15, 2025, issued and allotted additional 1,000,000 Equity Shares of ₹ 10/- each to its existing shareholders by way of rights issue.
- During the quarter ended March 31, 2025, the Holding Company completed the purchase price allocation (PPA) process in respect of its acquisition of a 51.77% controlling interest in Uniclan Healthcare Private Limited ("Uniclan"), which was acquired on September 16, 2024.

In accordance with Ind AS 103 – Business Combinations, the identifiable assets acquired and liabilities assumed have been measured at their fair values as of the acquisition date. The initial accounting for the business combination was performed on a provisional basis, pending the completion of the valuation of certain assets and liabilities.

As part of PPA, adjustments were made to the provisional amounts previously recognized, primarily relating to the fair valuation of intangible assets, leasehold land and building. Following these adjustments, the proportionate fair value of net identifiable assets acquired has been determined at ₹4,269.52 lakhs, compared to the provisional amount of ₹2,375.64 lakhs reported as of September 30, 2024. Consequently, goodwill has been determined at ₹ 1,218.40 lakhs.

The comparative financial information for the quarter ended December 31, 2024, has not been restated to reflect the amortisation of the brand or the corresponding reversal of the related deferred tax liability, as the impact on the Consolidated Financial Results is immaterial.

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

(₹ lakhs)		
Particulars	As at September 15, 2024 (Final)	As at September 15, 2024 (Provisional)
Fair value of net identifiable assets acquired	2,180.93	1,700.93
Brand recognised on acquisition	4,247.29	-
Deferred Tax Liability	(1,069.04)	-
Total Fair value of net identifiable assets acquired	5,359.18	1,700.93
Amount paid towards subscription of equity shares of Uniclan	2,887.91	2,887.91
	8,247.09	4,588.84
Non Controlling Interest (NCI) Share (48.23%)	3,977.57	2,213.20
Net Assets acquired after NCI (51.77%)	4,269.52	2,375.64
Total Purchase Consideration paid	5,487.92	5,487.92
Goodwill	1,218.40	3,112.28

- The Results for the quarter ended March 31, 2024 and Consolidated Financial Statements for the year ended March 31, 2024 were reviewed/audited by the previous statutory auditors of the Holding Company.
- The Consolidated Financial Results for the year ended March 31, 2025 are not comparable with the previous year pursuant to the acquisition of Uniclan 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.

- 8 During the year ended March 31, 2025, the Nomination and Remuneration Committee of the Holding Company approved the grant of 117,045 stock options under the Employee Stock Option Plan 2023 to eligible employees. These stock options will vest after a period of 5 years from the date of grant and can be exercised within 6 months from the date of vesting. The aforesaid stock options have been granted at an exercise price of ₹ 250 per share, with the grant date being October 01, 2024. The resultant financial impact of this grant has been considered in these Consolidated Financial Results.
- 9 The figures of March 31, 2025 and March 31, 2024 quarters are the balancing figures between audited figures in respect of the full financial year upto March 31, 2025 and March 31, 2024 and the unaudited published year-to-date figures upto December 31, 2024 and December 31, 2023 respectively, being the date of the end of the third quarter of the financial year which were subjected to limited review.
- 10 The Consolidated Financial Results comprises of Financial Results of following entities

Particulars	% Shareholding and voting power of DOMS Industries Limited	Consolidated as
Pioneer Stationery Private Limited	51.00%	Subsidiary
Micro Wood Private Limited	75.00%	Subsidiary
Skido Industries Private Limited*	51.00%	Subsidiary
Uniclan Healthcare Private Limited*	51.77%	Subsidiary
Clapjoy Innovations Private Limited	30.00%	Associate

**Skido Industries Private Limited became subsidiary with effect from April 01, 2024 and Uniclan Healthcare Private Limited became subsidiary with effect from September 16, 2024.*

- 11 The Board of Directors in its meeting held on May 19, 2025 have recommended a final dividend of ₹ 3.15 per share (previous year ₹ 2.50 per share), subject to the approval of the shareholders at the ensuing Annual General Meeting.
- 12 Figures of previous periods are regrouped/reclassified wherever necessary to conform to the current period classification, comprising of 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, Other non-current assets amounting to ₹ 448.13 lakhs have been reclassified as Other non-current financial assets, Property, plant and equipment amounting to ₹ 684.01 have been reclassified as Right of Use Assets, Other Current Assets amounting to ₹ 300.00 lakhs have been reclassified as Other Current Financial Assets and Cash flows from operating activities amounting to ₹ 10.93 lakhs have been reclassified as Cash flows from Investing activities. These reclassifications are not considered material to the Consolidated Financial Results.
- 13 The Results for the quarter and year ended March 31, 2025 will be available on the Holding Company'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: May 19, 2025

