V SAHAI TRIPATHI & CO
CHARTERED ACCOUNTANTS
8-E, Hansalaya, 15 Barakhamba Road,
Connaught Place, New Delhi - 110001
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INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF DCM ENGINEERING LIMITED
Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of **DCM ENGINEERING LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2026, and the statement of Profit and Loss, the statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of material accounting policies and other explanatory information (herein after referred to as "Ind AS Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its profit and loss statement and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone Financial Statements of the current period. We have determined that there are no key audit matters to communicate in our report.

Responsibility of Management for Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the

V SAHAI TRIPATHI & CO. Chartered Accountants New Delhi provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting fraud and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

V SAHAI TRIPATHI & CO. New Delhi Chartered Accountants

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure A" a statement on the matters specified in clause 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143(3) of the Act, we report that:

   (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
   (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
   (c) The Balance Sheet, the Statement of Profit and Loss including statement of changes in Equity, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
   (d) In our opinion, the aforesaid standalone financial statements comply with the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act.
   (e) On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.
   (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in **"Annexure B".**
   (g) In our opinion and according to the information and explanation provided to us, no remuneration paid by the company to its directors during the year hence, the provisions of section 197 read with Schedule V to the Companies Act, 2013 not applicable to the Company.
   (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

      i. The Company does not have any pending litigations which would impact its financial position.
      ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
      iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
      iv. (i) The management has represented that, to the best of its knowledge and belief, as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
      (ii) The management has represented, that, to the best of its knowledge and belief, as disclosed in the notes to the accounts, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

V SAHAI TRIPATHI & CO. New Delhi Chartered Accountants

(iii) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) as provided under (a) and (b) above, contain any material misstatement.

v. According to the information and explanations and based on our examination of the records of the Company, the company did not declare or paid any dividend during the year, also, no dividend has been proposed by the board for the year ending March 31st, 2026.

vi. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is applicable for the financial year ended March 31, 2026.

Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, the audit trail has been preserved by the Company as required under the said rules. During the course of our audit, we did not come across any instance of the audit trail being tampered with.

For V Sahai Tripathi & Co.
Chartered Accountants
Firm's Registration No.: 000262N

(GARIMA TRIPATHI)
Partner
Membership No. 544530

V SAHAI TRIPATHI & CO. New Delhi Chartered Accountants

Place: New Delhi
Dated: 11-05-2026
UDIN: 26544530CECHWX7190

Annexure A referred to in our Independent Auditors' Report to the members of DCM ENGINEERING LIMITED on the Ind AS Financial Statements for the year ended 31st March, 2026

1 The Company does not own any property, plant and equipment and also intangible assets. Hence, clause 3(i) of the Order is not applicable to the company.

2 (a) The company does not carry any inventory. Accordingly, clause 3(ii)(a) of the Order is not applicable to the company.

(b) The company during any point of the time of the year has not been sanctioned any working capital limit in excess of Rs. 5 crores from banks or financial institution, Accordingly, clause 3(ii)(b) of the Order is not applicable to the company.

3 According to the Information and explanations given to us and based on our examination of the records of the Company, the company during the year has not made any investments in or provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, Limited Liability Partnerships (LLP) or other parties. Accordingly, clause 3(iii) of the Order is not applicable.

4 The Company has not granted any loans or made any investments or provided any guarantee and security in terms of the provision of sections 185 and 186 of the companies Act, 2013 accordingly the clause 3(iv) of the order is not applicable to the Company.

5 The Company has not accepted any deposits or amounts which are deemed to be deposits. Hence reporting under clause 3(v) of the order is not applicable.

6 The Central Government has not prescribed maintenance of cost records under section 148(1) of the Act, for any of the services rendered by the Company.

7 a) According to the books of account and other information as produced and examined by us in accordance with generally accepted auditing practices in India and also based on management representation, the company is regular in depositing undisputed statutory dues including income-tax and other statutory dues with the appropriate authorities and no undisputed amount payable in respect to income tax and other statutory dues were outstanding as at 31st March, 2026 for a period of more than six months from the date they became payable.

b) According to the information and explanations given to us, there are no statutory dues which have not been deposited on account of any dispute as at 31st March, 2026.

8 According to the information and explanation given to us and on the basis of our examination of records, there were no transactions which were previously not recorded in the books of account and have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

9 (a) According to the information and explanation given to us and on the basis of our examination of records, the company did not have any loans or other borrowing from any lender during the year. Accordingly, clause 3 (ix)(a) of the Order is not applicable to the company.

(b) According to the information and explanation given to us and on the basis of our examination of records, the company has not been declared wilful defaulter by any bank or financial institution or other lender. Accordingly, clause 3 (ix)(b) of the Order is not applicable to the company.

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(c) According to the information and explanation given to us and on the basis of examination of records, the company has not obtained any terms loans. Accordingly, clause 3 (ix) (c) of the Order is not applicable to the company.

(d) According to the information and explanation given to us and on the basis of our examinations of records the company has not raise any funds on short term basis. Accordingly, clause 3(ix)(d) of the Order is not applicable to the company.

(e) According to the information and explanations given to us and on the basis of our examination of records, the company does not have its subsidiaries, associates or joint ventures as defined under the Companies Act, 2013. Accordingly, clause 3 (ix)(e) of the order is not applicable to the company.

(f) The company has not raised any loans during the year on the pledge of securities held in its subsidiaries and hence, reporting under clause 3(ix)(f) of the Order is not applicable.

10 (a) The company did not raise any money by way of Initial Public offer (IPO), further public offer (including debt instruments). Accordingly, clause 3 (x)(a) of the Order is not applicable to the company.

(b) Accordingly, to the information and explanations given to us and based on our examination of the records of the company, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, clause 3 (x)(b) of the Order is not applicable to the Company.

11 (a) According to the Information and explanations given to us and based on our examination of the records of the Company, no fraud by the Company or on the Company, has been noticed or reported during the course of the audit.

(b) According to the Information and explanations given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) According to the information and explanations given to us, no any whistle-blower complaints have been received during the year by the Company.

12 In our opinion and according to the information and explanation given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable to the Company.

13 According to the Information and explanations given to us and based on our examination of the records of the Company, transactions with related Parties are in compliance with section 177 and 188 of the Company's Act, 2013, where applicable and the details of such transactions have been disclosed in the financial statement as required by the applicable Indian accounting standards.

14. (a) According to the information and explanations given to us, the company does not have an internal audit system and is not required to have as per internal audit system as per provision of the Companies Act, 2013.

(b) The internal audit system is not applicable on the Company hence, clause (xiv)(b) of the order is not applicable on the Company.

V SAHAI TRIPATHI & CO. ★ New Delhi ★ Chartered Accountants

15 According to the Information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provision of section 192 of the Companies Act 2013 are not applicable to the company.

16 (a)The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) & clause 3(xvi)(b) of the Order is not applicable to the Company.

(b)The Company is not a core investment company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable to the Company.

(c) According to the information and explanations given to us during the course of the audit, the group does not have any CIC as part of the Group. Accordingly, the requirements of clause 3(xvi)(d) of the Order is not applicable to the company.

17 The Company has not incurred cash losses in the current financial year and immediately preceding financial year.

18 There has been no registration of the statutory auditors during the year. Accordingly, clause 3 (xviii) of the Order is not applicable to the company.

19 According to the information and explanations given to us, and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and also on the basis of our examination of supportive evidence of assumptions, we are of the opinion that no material uncertainty exist as on the date of the audit report that the company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet as and when they fall due within a period of one year from the balance sheet date. However, our reporting is not an assurance to the future viability of the company. Further we state that our reporting is based on the facts as up to the date of audit report and accordingly it is not a guarantee and assurance that all liabilities falling within a period of one year from the date of balance sheet will get discharged by the company as and when they fall due.

20 According to the information and explanations provided to us, the provisions of Section 135 of the Companies Act, 2013 for the Corporate Social Responsibility are not applicable to the company. Hence; clause (xx)(a) and (xx)(b) of the Order are not applicable to the company.

For V Sahai Tripathi & Co.
Chartered Accountants
Firm's Registration No.: 000262N

Tripathi

V SAHAI TRIPATHI & CO. New Delhi Chartered Accountants

(GARIMA TRIPATHI)
Partner
Membership No. 544530
Place: New Delhi
Dated: 11-05-2026

Annexure B to the Independent Auditors' Report of even date on the Ind AS Financial Statements of DCM ENGINEERING LIMITED

Report on the Internal Financial Controls over Financial Reporting under Clause (i) of Sub- section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **DCM ENGINEERING LIMITED** ("the Company") as of 31st March, 2026 in conjunction with our audit of the Ind AS financial statements of the Company for the year ended on that date.

Opinion

In our opinion to the best of our information and according to the explanation given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the ICAI.

Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Ind AS financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

V SAHAI TRIPATHI & CO. New Delhi Chartered Accountants

Meaning of Internal Financial Controls over Financial Reporting
A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting
Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

For V Sahai Tripathi & Co.
Chartered Accountants
Firm's Registration No.: 000262N

Gtripathi

(GARIMA TRIPATHI)
Partner
Membership No. 544530
Place: New Delhi
Dated: 11-05-2026

V SAHAI TRIPATHI & CO. New Delhi Chartered Accountants

DCM Engineering Limited

(Formerly DCM Tools and Dies Limited)

BALANCE SHEET AS AT 31st March, 2026

(₹/lakh)

	Particulars	Note No.	As at 31st March 2026	As at 31st March 2025
	ASSETS			
(1)	**Current Assets**			
	(a) Financial Assets			
	(i) Cash and Cash Equivalents	3	2.37	2.07
	(ii) Bank balance other than (i) above	4	-	3.56
	(iii) Loans	5	3.00	-
	(iv) Other Financial Assets	6	0.03	-
	TOTAL ASSETS		**5.40**	**5.63**
	EQUITY AND LIABILITIES			
(1)	**Equity**			
	(a) Equity Share Capital	2	5.00	5.00
	(b) Other Equity	7	0.31	0.23
	Liabilities			
(2)	**Current Liabilities**			
	(a) Financial Liabilities	8		
	(i) Trade payables		-	-
	(ii) Other payables		0.05	0.36
	(b) Current tax liabilities (net)	9	0.04	0.04
	TOTAL EQUITY AND LIABILITIES		**5.40**	**5.63**
	The accompanying notes are an integral part of these financial statements	1 to 22	-	

In terms of our separate report of even date

For and on behalf of
V Sahai Tripathi & Co.
Chartered Accountants
Firm Registration Number : 000262N

For and on behalf of Board of Directors of
DCM Engineering Limited

Garima Tripathi
Partner
M. No. 544530

Ashwani Kumar Singhal
Director
DIN No. 00159349

Vipin Aggarwal
Director
DIN No. 06862827

Place: New Delhi
Date: 11-05-2026

DCM Engineering Limited

(Formerly DCM Tools and Dies Limited)

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31st March, 2026

(₹/lakh)

	Particulars	Note No.	As at 31st March 2026	As at 31st March 2025
I	Other income	10	0.21	0.22
II	**Total Income**		**0.21**	**0.22**
III	**Expenses**			
	Other expenses	11	0.07	0.07
IV	**Total Expenses**		**0.07**	**0.07**
V	**Profit before tax (II - IV)**		**0.14**	**0.15**
VI	**Tax expense**	12		
	(i) Current tax		(0.04)	(0.04)
	(ii) Prior year tax adjustment		(0.02)	(0.05)
	Total tax expense		**(0.06)**	**(0.09)**
VII	**Profit for the year (V - VI)**		**0.08**	**0.06**
VIII	**Other Comprehensive Income /(expense)**		-	-
IX	**Total Comprehensive Income for the year (VII + VIII)**		**0.08**	**0.06**
X	**Earnings per equity share:**			
	Basic and diluted earnings per equity share	16	0.16	0.13
	The accompanying notes are an integral part of these financial statements	1 to 22		

In terms of our separate report of even date

For and on behalf of
V Sahai Tripathi & Co.
Chartered Accountants
Firm Registration Number : 000262N

Gripathi

Garima Tripathi
Partner
M. No. 544530

V SAHAI TRIPATHI & CO. Chartered Accountants

Place: New Delhi
Date: 11-05-2026

For and on behalf of Board of Directors of
DCM Engineering Limited

Ashwani Kumar Singhal
Director
DIN No. 00159349

Vipin Aggarwal

Vipin Aggarwal
Director
DIN No. 06862827

DCM Engineering Limited
(Formerly DCM Tools and Dies Limited)
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

(₹/lakh)

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Cash flow from operating activities		
Profit before taxation	0.14	0.15
Adjustments for :-		
Interest income on financial assets	(0.03)	-
Operating cash flow before working capital changes	**0.11**	**(0.19)**
Changes in assets and liabilities		
(Increase) / Decrease in other financial assets	(3.00)	0.05
Increase / (Decrease) in other financial liabilities	(0.31)	(0.23)
Cash used in operations	**(3.20)**	**(0.03)**
Income tax Paid	(0.06)	(0.04)
Net cash used in operating activities (A)	**(3.26)**	**(0.07)**
Cash flow from investing activities		
Deposit not considered as cash and cash equivalents	3.56	(0.27)
Net cash generated / (used) in investing activities (B)	**3.56**	**(0.27)**
Cash flow from financing activities	-	-
Net cash generated from financing activities (C)	-	-
Net cash flows [increase / (decrease)] during the year (A+B+C)	**0.30**	**(0.35)**
Cash and cash equivalents at the beginning of the year	2.07	2.42
Cash and cash equivalents at the end of the year	**2.37**	**2.07**

In terms of our separate report of even date
For and on behalf of
V Sahai Tripathi & Co.
Chartered Accountants
Firm Registration Number : 000262N

Garima Tripathi
Partner
M. No. 544530

V SAHAI TRIPATHI & CO. New Delhi Chartered Accountants

Place: New Delhi
Date: 11-05-2026

For and on behalf of Board of Directors of
DCM Engineering Limited

Ashwani Kumar Singhal
Director
DIN No. 00159349

Vipin Aggarwal
Director
DIN No. 06862827

DCM Engineering Limited
(Formerly DCM Tools and Dies Limited)
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST March, 2026

A. Equity Share Capital (₹/lakh)

Balance as at April 1, 2024	**5.00**
Changes in equity share capital during the financial year 2024-2025	-
Balance as at March 31, 2025	**5.00**
Balance as at April 1, 2025	**5.00**
Changes in equity share capital during the financial year 2025-2026	-
Balance as at December 31, 2026	**5.00**

B. Other Equity (₹/lakh)

Particulars	Reserve and Surplus	Total
	Retained Earning	
Balance at the beginning of 1st April, 2024	**0.17**	**0.17**
Total Comprehensive Income for the year	0.06	0.06
Balance at the end of 31st March, 2025	**0.23**	**0.23**
Balance at the beginning of 1st April, 2025	**0.23**	**0.23**
Total Comprehensive Income for the year	0.08	0.08
Balance at the end of 31st March, 2026	**0.31**	**0.31**

In terms of our separate report of even date
For and on behalf of
V Sahai Tripathi & Co.
Chartered Accountants
Firm Registration Number : 000262N

Garima Tripathi
Partner
M. No. 544530

Place: New Delhi
Date: 11-05-2026

For and on behalf of Board of Directors of
DCM Engineering Limited

Ashwani Kumar Singhal
Director
DIN No. 00159349

Vipin Aggarwal
Director
DIN No. 06862827

DCM Engineering Limited

Notes to the financial statements for the year ended 31st March, 2026

1 Material accounting policy information

(a) The financial statements of the Company have been prepared to comply with the Indian Accounting standards ('Ind AS'), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013.

(b) The financial statements have been prepared on the historical cost basis except for assets and liabilities which have been measured at fair value amount and stated accordingly.

(c) The Company follows mercantile system of accounting and recognises significant items of income and expenditure on accrual basis.

(d) Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of financial asset or financial liabilities, as appropriate, on initial recognition.

(e) Basic earnings per equity share is computed by dividing the net profit attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the financial year.

(₹/lakh)

	Particulars	31st March, 2026	31st March, 2025
2	**Equity Share capital**		
	a) Authorised		
	59,000 (31st March, 2025: 59,000) equity shares of ₹ 10/- each	5.90	5.90
	100 (31st March, 2025: 100) Redeemable cumulative preference shares of ₹ 100/- each.	0.10	0.10
		6.00	**6.00**
	b) Issued, subscribed and fully paid-up		
	50,000 (31st March, 2025: 50,000) equity shares of ₹ 10/- each fully paid-up	5.00	5.00
		5.00	**5.00**

(i) Reconciliation of the shares outstanding at the beginning and at the end of the reporting year

Particulars	As at 31st March, 2026		As at 31st March, 2025	
	Number of shares	Amount (₹/lakh)	Number of shares	Amount (₹/lakh)
Equity Shares				
As at the beginning of the year	50,000	5.00	50,000	5.00
Outstanding at the end of the year	**50,000**	**5.00**	**50,000**	**5.00**

(ii) Rights, Preferences and restrictions attached to shares

The Company has issued one class of equity shares having a par value of ₹ 10/- each. Each holder of equity shares is entitled to one vote per share held.

(iii) Details of Holding Company shareholding and of equity shareholders holding more than 5% shares:-

Particulars	As at 31st March, 2026		As at 31st March, 2025	
	Number of shares	% of Holding	Number of shares	% of Holding
Equity Shares				
DCM Limited (the Holding Company) *	50,000	100.00%	50,000	100.00%

* including shares held jointly by its nominees

(iv) Details of Promoters' Shareholding and changes during the year

Particulars	As at 31st March, 2026		As at 31st March, 2025		% change during the year
	Number of shares	% of Holding	Number of shares	% of Holding	
DCM Limited *	50,000	100.00%	50,000	100.00%	0.00%

* including shares held jointly by its nominees

DCM Engineering Limited
Notes to the financial statements for year ended 31st March , 2026

(₹/lakh)

	Particulars	As at 31st March 2026	As at 31st March 2025
3	**Cash and cash equivalents**		
	Balance with bank		
	- In current account	2.35	2.05
	Cash on hand	0.02	0.02
		2.37	**2.07**
4	**Bank balance other than cash and cash equivalents**		
	In deposit accounts due for realisation within twelve months from the reporting date	-	3.56
		-	**3.56**
5	**Loans**		
	Loans & Advances to related parties	3.00	-
		3.00	**-**
6	**Other Financial Assets**		
	Interest Accrued on advances given	0.03	-
		0.03	**-**
7	**Other Equity**		
	Reserve and Surplus		
	Retained Earning		
	Balance as at the beginning of the year	0.23	0.17
	Add: Total Comprehensive income for the year	0.08	0.06
	Balance as at the end of the year	**0.31**	**0.23**
8	**Financial liabilities**		
	Other payables	0.04	0.35
	Interest payable to MSME	0.01	0.01
		0.05	**0.36**
9	**Current tax liabilities (net)**		
	Provision for income tax	0.04	0.04
		0.04	**0.04**

	Particulars	For the period ended 31st March 2026	For the year ended 31st March, 2025
10	**Other income**		
	Interest income on financial assets	0.21	0.22
	Miscellaneous Income*	-	0.00
		0.21	**0.22**

* The absolute amount of miscellaneous income in FY 2024-25 is Rs. 86/- however, due to conversion into lakhs it is rounded to 0.00

	Particulars	For the period ended 31st March 2026	For the year ended 31st March, 2025
11	**Other expenses**		
	Audit Fee	0.06	0.06
	Bank Charges	0.01	0.01
		0.07	**0.07**

V SAHAI TRIPATHI & CO. Chartered Accountants

Notes to the financial statements for the year ended 31st March, 2026

(₹/lakh)

	Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
12	**Taxation**		
	a) Income Tax recognised in Profit or Loss		
	Current Tax	0.04	0.04
	Prior year Tax	0.02	0.05
		0.06	**0.09**
	The Income tax expenses for the year can be reconciled to the accounting profit as follows:		
	Profit before Tax	0.14	0.15
	Applicable Tax Rate	25.17%	25.17%
	Computed Tax expense	0.04	0.04
	Tax expenses recognised in Statement of Profit & Loss	**0.04**	**0.04**

b) The income tax liability is determined based on the assessable profits computed in accordance with the provisions of the Income-tax Act, 1961. After complying with the provisions of Ind AS 12 'Income Taxes', no deferred tax liability has arisen so far.

13 The main object of the Company mainly comprises to carry on the business of iron foundaries, Engineering castings, manufacture of machinery and equipment and as such there are no separate reportable segments as per Ind AS - 108 "Operating segments" issued by the Institute of Chartered Accountants of India.

V SAHAI TRIPATHI & CO. ★ Chartered Accountants ★ New Delhi

14 Related party disclosures:

In accordance with the requirements of Ind AS 24 on Related Party Disclosures, the names of the related parties where control exists and/or with whom transactions have taken place during the year and description of relationships, as identified and certified by the management are:

A. Name and description of relationship of the related party

Holding Company

DCM Limited

Fellow Subsidiaries

DCM Infinity Realtors Limited (Formerly known as DCM Data Systems Limited)
DCM Infotech Limited (Formerly known as DCM Realty Investment & Consulting Limited)
DCM Landmark Estates Limited (Formerly known as DCM Textiles Limited)
DCM Realty and Infrastructure Limited

B. Transactions with related parties mentioned above:-

(₹/lakh)

Name of related party and nature of relationship	Nature of transaction	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Fellow Subsidiary Companies :			
DCM Landmark Estates Limited	Loan & Advances given	1.00	-
DCM Realty and Infrastructure Limited	Loan & Advances given	1.00	-
DCM Infinity Realtors Limited	Loan & Advances given	1.00	-
		3.00	**-**

C. Balance with related parties referred to in (A)

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Amount Receivable fom Fellow Subsidiary Companies :		
DCM Landmark Estates Limited	1.00	-
DCM Realty and Infrastructure Limited	1.00	-
DCM Infinity Realtors Limited	1.00	-
	3.00	**-**

* Loan & Advances given on 4 Feb, 2026, to DCM Landmark Estates Limited, DCM Realty and Infrastructure Limited and DCM Infinity Realtors Limited , carries an interest rate of 6% p.a.

15 The Company has Rs. 4494/- outstanding dues in respect of Micro, Small and Medium Enterprises as at March 31, 2026 and Rs. 519/- as at March 31, 2025.

16 Earnings per share

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Profit attributable to equity shareholders (Rs. in lakhs)	0.08	0.06
Weighted average number of equity shares in calculating Basic EPS	50,000	50,000
Weighted average number of equity shares in calculating Diluted EPS	50,000	50,000
Basic profit per share in ₹ (face value per equity share ₹ 10 each)	**0.16**	**0.13**
Diluted profit per share in ₹ (face value per equity share ₹ 10 each)	**0.16**	**0.13**

DCM Engineering Limited

Notes to the financial statements for the year ended 31st March, 2026

17 Fair value measurement and financial instruments

a. Financial instruments – by category and fair values hierarchy

The following table shows the carrying amounts and fair value of financial assets and financial liabilities, including their levels in the fair value hierarchy.

(₹/Lakh)

Particulars	As at 31st March, 2026				As at 31st March, 2025			
	Carrying Amount	Level of input Level 1	Level 2	Level 3	Carrying Amount	Level of input Level 1	Level 2	Level 3
Financial Assets								
At Amortised Cost								
Cash and Cash Equivalents*	2.37	-	-	2.37	2.07	-	-	2.07
Bank balance other than above	-	-	-	-	3.56	-	-	3.56
Other Financial Assets*	3.00	-	-	3.00	-	-	-	-
Financial Liabilities								
At Amortised Cost								
Other payables*	0.05	-	-	0.05	0.36	-	-	0.36

* The carrying amounts of other payables, other financial assets and cash and Cash equivalents approximates the fair values, due to their short-term nature.

There have been no transfers between Level 1, Level 2 and Level 3 for the year ended 31st March, 2026 and 31st March, 2025.

b. Financial risk management

The Company has exposure to the following risks arising from financial instruments:

- Credit risk ; and
- Liquidity risk

Risk management framework

The Company's board of directors has overall responsibility for the establishment and oversight of the Company's risk management which includes to identify, analyze and moniter the risks faced by the Company.

(i) Credit risk

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's receivables from customers. Credit risk on cash and cash equivalents as mentioned above is limited as the Company generally invests in deposits with banks with high credit ratings assigned by domestic credit rating agencies.

(ii) Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are fallen due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation. The Company believes that its liquidity position, including total cash and cash equivalent of ₹ 2.37 lakh as at 31st March, 2026 (31st March, 2025 ₹ 2.07 lakh), anticipated future internally generated funds from operations will enable it to meet its future known obligations in the ordinary course of business.

c. Capital Management

The Company manages its capital to ensure that it will continue as going concern while maximizing returns to stakeholders through the optimisation of debt and equity balance.

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DCM Engineering Limited

Notes to the financial statements for the year ended 31st March, 2026

18 The Company along with DCM Landmark Ltd. Subsidiary of DCM Ltd. had executed a Surety Bond on the request of DCM Ltd., the Holding Company, in favour of Land Acquisition Collector - Delhi Administration, Delhi in connection with the release of certain compensation to DCM Limited

19 **Ratios**

No.	Ratio	UoM	Numerator /denominator	As at 31st March, 2026	As at 31st March, 2025	Variance %	Reason for Variance
1	Current Ratio	Times	Current Assets/ Current Liabilities	108.00	14.76	631.71%	Current assets have increased during the period on account of loans granted to subsidiaries.
2	Debt-equity Ratio	Times	Debt/ Equity	N/A	N/A	N/A	Not Applicable
3	Return on equity ratio	%	Profit After Tax / Shareholder Equity	1.51%	1.22%	23.77%	

20 **Other statutory information**

(i) No proceedings have been initiated or are pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the Rules made thereunder

(ii) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or

(b) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries

The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

(b) provide any guarantee, security or the like on behalf of the ultimate beneficiaries

(iii) The Company has complied with the number of layers prescribed under clause 87 of Section 2 of the Act read with the Companies (Restriction on number of layers) Rules, 2017.

(iv) The Company has not entered into any transaction with Companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956 both during the current or previous year.

(v) The Company is not declared willful defaulter by any bank of financial institution or other lenders.

(vi) No Scheme of arrangement is approved by the Company.

(vii) The Company does not own any immovable property.

(viii) The Company has not entered into any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961.

(ix) The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.

(x) The Company has not revalued its property, plant and equipment (including right-of-use assets) or intangible assets or both during the current or previous year. Hence revaluation of these are not applicable.

(xi) The company has not granted any loans or advances in the nature of loans to promoters, Directors, Key Management Personnel and the related parties (as defined under the Companies Act, 2013) either severally or jointly with any other person.

21 Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification/disclosure.

22 Figures have been rounded off to the nearest rupees in lakhs

In terms of our separate report of even date
For and on behalf of
V Sahai Tripathi & Co.
Chartered Accountants
Firm Registration Number : 000262N

Garima Tripathi
Partner
M. No. 544530

Place: New Delhi
Date: 11-05-2026

For and on behalf of Board of Directors of
DCM Engineering Limited

Ashwani Kumar Singhal
Director
DIN No. 00159349

Vipin Aggarwal
Director
DIN No. 06862827