



Dated: 11.08.2026

The Head- Listing Compliance
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Fort Mumbai- 400001

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

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

Scrip Code: 511611

Stock Code: DCMFINSERV

Security Code: 014032

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

Dear Sir/Madam,

This is to inform you that the Meeting of the Board of Directors of the Company held on **Tuesday, August 11, 2026** (commenced at **04:00 P.M.** and concluded at **5.00P.M.**) at the registered office of the Company at Upper Ground Floor, South Tower, NBCC Place, Bhisham Pitamah Marg, Pragati Vihar, Delhi-110003 has approved, inter-alia, the following business(s):

1. **Un-audited Standalone and Consolidated Financial Results** of the Company as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended June 30, 2026. **(Copy Enclosed).**
2. **Limited Review Report of Statutory Auditors** on the aforesaid Un-audited Standalone and Consolidated Financial Results for the quarter ended June 30, 2026 as per Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. **(Copy Enclosed).**

Kindly take the above information on your records.
For DCM Financial Services Limited

NIDHI

DEVESHWAR

(Nidhi Deveshwar)

Chairperson & Whole time Director

DIN: 09505480

Place: New Delhi

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DCM FINANCIAL SERVICES LIMITED

CIN L65921DL1991PLC043087

Regd. Office: Upper Ground Floor, South Tower, NBCC Place,
Bhisham Pitamah Marg, Pragati Vihar, Delhi-110003

Tel-011-20818570; Email ID: info@dfsionline.in

Website: www.dfsionline.in

DCM FINANCIAL SERVICES LIMITED

CIN L65921DL1991PLC043087

Regd. Office:- Upper Ground Floor, South Tower, NBCC Place, Bhasham Pitamah Marg, Delhi - 110003

Statement of Standalone Financial Results for the Quarter ended June 30, 2026

(Rupees in Lakhs except per share data)

Particulars	Quarter Ended		Year Ended	
	30th June 2026	31st March, 2026	30th June 2025	31st March, 2026
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
I. Revenue from Operations	-	-	-	-
II. Other Income	20.90	7.75	22.46	54.31
III. Total Income (I + II)	20.90	7.75	22.46	54.31
IV. Expenses				
Employee Benefits Expenses	10.01	8.87	19.62	54.49
Finance Costs	0.45	0.08	4.87	7.43
Depreciation and amortisation expenses	0.05	(20.78)	7.13	0.62
Other Expenses	26.72	26.12	16.44	90.73
Total Expenses (IV)	37.23	14.29	48.06	153.27
V. Profit/(Loss) before exceptional items and tax (III- IV)	(16.33)	(6.54)	(25.60)	(98.96)
VI. Exceptional items	-	-	-	-
VII. Profit/(Loss) before tax (V-VI)	(16.33)	(6.54)	(25.60)	(98.96)
VIII. Tax Expense				
(1) Current tax	-	-	-	-
(2) Deferred tax	2.34	5.71	(0.27)	3.14
(3) Previous Year Tax	-	-	-	0.00
IX. Profit/(Loss) for the period (VII-VIII)	(18.67)	(12.25)	(25.33)	(102.10)
X. Other Comprehensive Income				
(A) (i) Items that will not be reclassified to profit or loss	(0.06)	0.48	0.04	(0.23)
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.02	(0.12)	0.01	0.06
(B) (i) Items that will be classified to profit or loss	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
XI. Total Comprehensive Income/(Loss) for the year/period (IX+X)	(18.71)	(11.89)	(25.28)	(102.27)
(Comprising Profit (Loss) and Other Comprehensive Income/(loss) for the Year/Period)				
XII. Paid up Equity Share Capital (Face Value of Rs.10/- Each)	-	-	-	2,212.51
XIII. Other Equity				(7326.59)
XIV. Earnings per equity share				
(1) Basic	(0.08)	(0.06)	(0.11)	(0.46)
(2) Diluted	(0.08)	(0.06)	(0.11)	(0.46)

Notes:

(1) The above standalone results have been reviewed by Audit Committee and taken on record by the Board of Directors at its Meeting held on 11 Aug 2026. The Statutory Auditors have carried out the limited review for the above results.

(2) These standalone financial results are prepared in accordance with Indian Accounting Standards ("Ind AS"), as prescribed under section 133 of the Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules, 2015 as amended and the other accounting principles generally accepted in India.

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

(4) The above standalone financial results of the company are available on the website of the company at www.dfsonline.in and also at www.bseindia.com/ www.nseindia.com

For DCM Financial Services Ltd


(Nidhi Deveshwar)
Whole Time Director
DIN : 09505480

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DEVESHWAR
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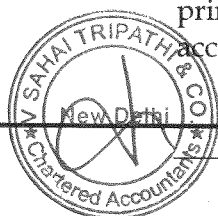


Date: 11th August, 2026
Place : Delhi

LIMITED REVIEW REPORT

To
The Board of Directors
DCM Financial Services Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **DCM Financial Services Limited** having its registered office at Upper ground floor, South tower, NBCC Place, Bhishma Pitamah Marg, Delhi-110003 (the "Company") for the quarter ended June 30, 2026, (the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the Listing Regulations, 2015"), as amended, including relevant circulars issued by SEBI from time to time.
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We concluded our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above **subject to the notes and audit qualifications and consequential effects thereto not considered by company as referred in notes attached as per annexure 'A'**, nothing has come to our attention that causes us to believe that the Statement, prepared in accordance with the recognition and measurement principles laid down in aforesaid Indian Accounting Standards and other recognized accounting principles generally accepted in India, has not disclosed the information



required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

ANNEXURE 'A'

NOTES TO LIMITED REVIEW REPORT

1. NON-PROVISION OF INTEREST ON SECURED/UNSECURED LOANS

The Company has not provided the interest on the following liabilities for the quarter ended June 30, 2026: -

- (a) Interest on debentures @ 10% as per offer letter on 19.5% Debentures amounting to approx. Rs. 39.96 lacs.
- (b) Interest on bills payable and fixed deposits amounting to approx. Rs. 101.38 lacs.

To the extent of non-provision of interests as stated above the Loss of the Company for quarter ending June 30, 2026 is understated by Rs. 141.34 lacs.

2. OTHER MAJOR AUDIT OBSERVATIONS AS PER THE AUDITED FINANCIALS 31st MARCH, 2026 WHICH NEED TO BE READ WITH THIS REPORT

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

Had interest of Rs. 1,683 Lacs been provided for in the financial statements of year ending 31st March 2018 on outstanding amount of Debentures and Fixed Deposits, the Net Profit before tax would have been lowered by Rs. 1,683 Lacs and Net Profit after tax would have been lowered by Rs. 1,340 Lacs as at 31st March, 2018. The cumulative net loss as well as Current Liabilities as at 31st March, 2026 would have been higher by Rs 1,340 Lacs.



During the financial year ending March 31, 2026 and the current quarter ending June 30, 2026, the Company has paid said interest of Rs. 7.35 lakhs and 0.45 lakhs respectively, but has accounted for the same as finance cost in the respective period's profit and loss account instead of classifying and disclosing it as a prior period item as required by Ind AS 8, "Accounting Policies, Changes in Accounting Estimates and Errors".

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

- (ii) For redemption of 'B' series debentures of Rs. 2,014.98 Lacs debenture redemption reserve is required to be created. Debenture redemption reserve of Rs. 2014.98 Lacs has not been created due to insufficient profits.
- (iii) The value of assets charged as security in favor of banks, debenture-holders & financial institutions may have been depleted over a period of time. The depletion, if any, has not yet been ascertained by the Company. To the extent of shortfall, if any, the liability is unsecured, whereas the same has been shown as secured.
- (iv) Balance confirmation of security deposits provided, trade receivables, some bank balances, FD balances with bank, rent receivables, other advances, borrowings, balances payable to related parties and other receivables and payables have not been received from the parties/persons concerned. In the absence of balance confirmations, the closing balances as per books of accounts have been incorporated in the financial statements and have been shown, unless otherwise stated by the management about its recoverability in the financials including considering the NPA Provisions, are good for recovery/payment. Time barred debts under the Limitations Act have not been separately ascertained and written off or provided for. In the absence of such confirmation & corresponding reconciliation, it is not feasible for us to determine financial impact on the financial statements and the amount referred as receivable/payable in the financial statements can differ.
- (v) **Contingent liabilities and Other Commitments**
 - (a) Due to dispute with the builder namely M/s NBCC Ltd. from which the company had purchased an office premises in the year 1995, regarding a claim of Rs. 288.29 Lacs on account of increase in super area and certain other expenditure which the builder i.e. M/s NBCC Ltd. had incurred and the same is pending in arbitration. Breakup of the amount of Rs. 288.29 Lacs mentioned supra is as follows:



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

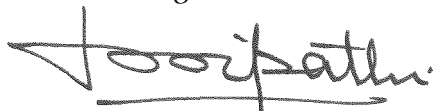
During the financial year ending March 31, 2021, the award was given in respect of dispute that has arisen between NBCC Ltd. (Claimant) and DCM Financial Services Limited (Respondent) in relation to sale of Commercial Space-Upper Ground Floor NBCC Place, Pragati Vihar, New Delhi by the Claimant to the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

The summary of position of award is as under:

Party	Amount Claimed (in Lakhs)	Awarded (in Lakhs)
NBCC Ltd.- Claimant	434.95	41.06
DCM Financial Services - Limited Counter Claimant/Respondent	3,269.50	78.97

In addition to the above, Interest @ 10% is payable by both the parties on their respective amounts. That whereas NBCC has filed objections to the award in Delhi High Court in December 2020 and the same appears to be lying in objections. That DCM has also filed objection in Delhi High Court and the same has not being listed so far.

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



(Vishwas Tripathi)

Partner

Membership No. 086897



Place: New Delhi

Date: 11th August 2026

UDIN:

26086897MHNMC61685

DCM FINANCIAL SERVICES LIMITED

CIN L65921DL1991PLC043087

Regd. Office:- Upper Ground Floor, South Tower, NBCC Place, Bhasham Pitamah Marg, Delhi - 110003

Statement of Unaudited Consolidated Financial Results for the Quarter ended June 30, 2026

(Rupees in Lakhs except per share data)

Particulars	Quarter Ended		Year Ended	
	30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
I. Revenue from Operations	-	-	-	-
II. Other Income	21.35	8.04	22.75	55.62
III. Total Income (I+II)	21.35	8.04	22.75	55.62
IV. Expenses				
Employee Benefits Expenses	10.01	8.87	19.62	54.49
Finance Costs	0.45	0.08	4.87	7.43
Depreciation and amortisation expenses	0.27	(20.55)	7.39	1.61
Other Expenses	27.01	26.57	16.71	91.31
Total Expenses (IV)	37.74	14.97	48.59	154.84
V. Profit/(Loss) before exceptional items and tax (III- IV)	(16.39)	(6.93)	(25.84)	(99.22)
VI. Exceptional items	-	-	-	-
VII. Profit/(Loss) before tax (V-VI)	(16.39)	(6.93)	(25.84)	(99.22)
VIII. Tax Expense				
(1) Current tax	-	-	-	-
(2) Deferred tax	2.39	5.70	(0.27)	3.19
(3) Previous Year Tax	-	-	-	-
IX. Profit/(Loss) for the period (VII-VIII)	(18.78)	(12.63)	(25.57)	(102.41)
X. Other Comprehensive Income				
(A) (i) Items that will not be reclassified to profit or loss	(0.06)	0.48	0.04	(0.23)
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.02	(0.12)	0.01	0.06
(B) (i) Items that will be classified to profit or loss	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
XI. Total Comprehensive Income/(Loss) for the period (IX+X)	(18.82)	(12.27)	(25.52)	(102.58)
(Comprising Profit (Loss) and Other Comprehensive Income/(Loss) for the Period)				
XII. Profit/(Loss) for the period attributable to:				
Owners of the Company	(18.78)	(12.59)	(25.55)	(102.38)
Non-controlling interests	(0.01)	(0.04)	(0.02)	(0.03)
XIII. Other Comprehensive Income/(Loss) attributable to:				
Owners of the Company	(0.04)	0.36	0.05	(0.17)
Non-controlling interests	-	-	-	-
XIV. Total Comprehensive Income/(loss) attributable to:				
Owners of the Company	(18.81)	(12.23)	(25.50)	(102.55)
Non-controlling interests	(0.01)	(0.04)	(0.02)	(0.03)
XV. Paid up Equity Share Capital (Face Value of Rs.10/-Each)				2,212.51
XVI. Other Equity				(7,310.38)
XVII. Earnings per equity share				
(1) Basic	(0.08)	(0.06)	(0.12)	(0.46)
(2) Diluted	(0.08)	(0.06)	(0.12)	(0.46)

Notes:

(1) The above consolidated results have been reviewed by Audit Committee and taken on record by the Board of Directors at its Meeting held on 11th August, 2026. The Statutory Auditors have carried out the limited review for the above results.

(2) These consolidated financial results are prepared in accordance with Indian Accounting Standards ("Ind AS"), as prescribed under section 133 of the Companies Act, 2013("the Act") read with Companies (Indian Accounting Standards) Rules, 2015 as amended and the other accounting principles generally accepted in India.

(3) List of Entities Consolidated in the Statement are: GLOBAL IT OPTIONS LIMITED

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

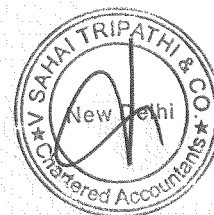
(5) The above financial results of the company are available on the website of the company at www.dfsionline.in and also at www.bseindia.com/ www.nseindia.com

For DCM Financial Services Ltd

Nidhi
(Nidhi Deveshwar)
Whole Time Director
DIN : 09505480

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Date: 11th August, 2026
Place : Delhi

LIMITED REVIEW REPORT

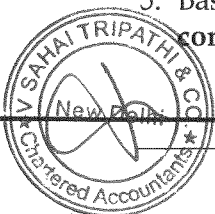
To
The Board of Directors
DCM Financial Services Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **DCM Financial Services Limited** having its registered office at Upper ground floor, South tower, NBCC Place, Bhishma Pitamah Marg, Delhi-110003 (the "Company") and its subsidiary (the Company and its subsidiary together referred to as "the Group"), for the quarter ended June 30, 2026, (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015"), as amended, including relevant circulars issued by SEBI from time to time.
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We concluded our review of the Statement in accordance with the Standard on Review Engagement (SRE) 24 10, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. The Statement includes the results of the following entities:

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

5. Based on our review conducted as above **subject to the notes and audit qualifications and consequential effects thereto not considered by company as referred in notes attached as**



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

Other Matter

The Statement includes the financial information of one subsidiary which have not been reviewed, whose interim financial information reflects total revenues of Rs. 0.45 Lakhs (before consolidation adjustments) and total comprehensive income/(loss) (before consolidation adjustments) of Rs. (0.11) Lakhs for the quarter ended 30 June, 2026 as considered in the Statement. According to the information and explanation given to us by the management, this interim financial information is not material to the Group. Our conclusion on the Statement is not modified in respect of the above matter.

ANNEXURE 'A'

NOTES TO LIMITED REVIEW REPORT

1. NON-PROVISION OF INTEREST ON SECURED/UNSECURED LOANS

The Company has not provided the interest on the following liabilities for the quarter ended June 30, 2026: -

- (a) Interest on debentures @ 10% as per offer letter on 19.5% Debentures amounting to approx. Rs. 39.96 lacs.
- (b) Interest on bills payable and fixed deposits amounting to approx. Rs. 101.38 lacs.

To the extent of non-provision of interests as stated above the Loss of the Group for quarter ending June 30, 2026 is understated by Rs. 141.34 lacs.

2. OTHER MAJOR AUDIT OBSERVATIONS AS PER THE CONSOLIDATED AUDITED FINANCIAL STATEMENT FOR THE YEAR ENDED 31st MARCH, 2026 WHICH NEED TO BE READ WITH THIS REPORT

- (i) Justice Anil Kumar* as one man committee was appointed vide order dated: - 3rd September, 2015 by the Hon'ble High Court of Delhi to scrutinize the list of depositors and other claimants and to take steps enumerated hereinafter with the view to resolve at-least some of the disputes. The one man committee submitted its report on to Hon'ble High Court of Delhi on 22nd April, 2016. Taking cognizance of the report, Hon'ble High Court of Delhi on 10th August, 2017 accepted the recommendation of one man committee enumerated in the report. Under Scheme of One Man Committee, Interest of Rs 235 Lacs are payable to Debenture Holders and Rs 1,448 Lacs are payable to Fixed Depositors under Phase-2 of Schedule of Payments laid down by One Man Committee. Presently the said committee has waived any further payment of Interest to Fixed Depositors, Debenture-holders and other lenders, however on complete liquidation of properties and investments,



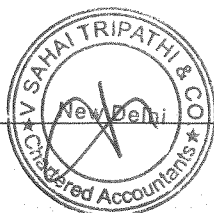
if any surplus remains after payment to all stakeholder creditors, then further payment of Interest would be decided. All stakeholders' creditors which are covered under scheme has given its consent to the scheme. No provision of Rs. 1,683 Lacs as laid down under the scheme towards Interest on Debentures and Fixed Deposits, have been provided in the consolidated financial statements on the outstanding amount of Debentures and Fixed Deposits.

Had interest of Rs. 1,683 Lacs been provided for in the consolidated financial statements of year ending 31st March 2018 on outstanding amount of Debentures and Fixed Deposits, the Net Profit before tax would have been lowered by Rs. 1,683 Lacs and Net Profit after tax would have been lowered by Rs 1,340 Lacs as at 31st March, 2018. The cumulative net loss as well as Current / Non-Current Liabilities as at 31st March, 2026 would have been higher by Rs 1,340 Lacs.

During the financial year ending March 31, 2026 and the current quarter ending June 30, 2026, the Company has paid said interest of Rs. 7.34 lakhs and 0.45 lakhs respectively, but has accounted for the same as finance cost in the respective period's profit and loss account instead of classifying and disclosing it as a prior period item as required by Ind AS 8, "Accounting Policies, Changes in Accounting Estimates and Errors".

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

- (ii) For redemption of 'B' series debentures of Rs. 2,014.98 Lacs debenture redemption reserve is required to be created. Debenture redemption reserve of Rs. 2014.98 Lacs has not been created due to insufficient profits.
- (iii) The value of assets charged as security in favour of banks, debenture-holders & financial institutions may have been depleted over a period of time. The depletion, if any, has not yet been ascertained by the Company. To the extent of shortfall, if any, the liability is unsecured, whereas the same has been shown as secured.
- (iv) Balance confirmation of security deposits provided, trade receivables, some bank balances, FD balances with bank, rent receivables, other advances, borrowings, balances payable to related parties and other receivables and payables have not been received from the parties/persons concerned. In the absence of balance confirmations, the closing balances as per books of accounts have been incorporated in the consolidated financial statements and have been shown, unless otherwise stated by the management about its recoverability in the financials including considering the NPA Provisions, are good for recovery/payment. Time barred debts under the Limitations Act have not been separately ascertained and written off or provided for. In the absence of such confirmation & corresponding reconciliation, it is not feasible for us to determine financial impact on the financial statements and the amount referred as receivable/payable in the financial statements can differ.



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

- (a) Due to dispute with the builder namely M/s NBCC Ltd. from which the company had purchased an office premises in the year 1995, regarding a claim of Rs. 288.29 Lacs on account of increase in super area and certain other expenditure which the builder i.e. M/s NBCC Ltd. had incurred and the same is pending in arbitration. Breakup of the amount of Rs. 288.29 Lacs mentioned supra is as follows:

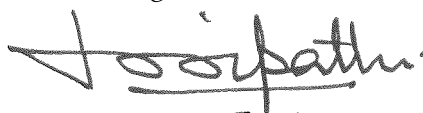
S. No.	Description	Amount (in lakhs)
1.	Difference in super area Vs provisional area	229.28
2.	Claim of property tax	3.19
3.	Claim of ground rent	21.67
4.	Allied charges	7.82
5.	Augmentation of Electric sub station	1.33
6.	Loss of profit	20.00
7.	Arbitration cost	5.00
TOTAL		288.29

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

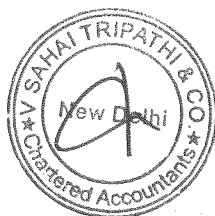
Party	Amount Claimed (in Lakhs)	Awarded (in Lakhs)
NBCC Ltd.- Claimant	434.95	41.06
DCM Financial Services Limited Counter Claimant/Respondent	3,269.50	78.97

In addition to the above, Interest @ 10% is payable by both the parties on their respective amounts. That whereas NBCC has filed objections to the award in Delhi High Court in December 2020 and the same appears to be lying in objections. That DCM has also filed objection in Delhi High Court and the same has not been listed so far.

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



(Vishwas Tripathi)
Partner
Membership No. 086897



Place: New Delhi
Date: 11th August, 2026

UDIN:
26086897IRFFPC6328



B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.-
Not Applicable

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

Sr. No.	Particulars	In INR Crore
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A.	Total amount outstanding as on date	0.25
B.	Of the total amount outstanding, amount of default as on date	NIL
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A.	Total amount outstanding as on date	16.02
B.	Of the total amount outstanding, amount of default as on date	NIL
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	16.27

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – Not Applicable for quarter ended June 30, 2026.

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter)- Not Applicable for quarter ended June 30, 2026.

Kindly take the above information on your records.
For DCM Financial Services Limited

NIDHI

DEVESHWAR

(Nidhi Deveshwar)

Chairperson & Whole time Director

DIN: 09505480

Place: New Delhi

Digitally signed by
NIDHI DEVESHWAR
Date: 2026.08.11
17:09:58 +05'30'

DCM FINANCIAL SERVICES LIMITED

CIN L65921DL1991PLC043087

Regd. Office: Upper Ground Floor, South Tower, NBCC Place,
Bhisham Pitamah Marg, Pragati Vihar, Delhi-110003

Tel-011-20818570; Email ID: info@dfsionline.in

Website: www.dfsionline.in