

DALMIA INDUSTRIAL DEVELOPMENT LIMITED

2A GANESH CHANDRA AVENUE, ROOM NO – 8E, 9TH FLOOR, KOLKATA - 700013

PHONE NO – 033-35321304, Website: www.dalmiaindustry.in , E- mail : dalmiaindustrail@gmail.com

CIN No : L74140WB1982PLC035394

Ref. No.....

Date.....

May 30, 2025

To,

BSE Ltd. Phiroze Jeejeebhoy Towers Dalal Street, Mumbai- 400 001 Scrip code: 539900	Calcutta Stock Exchange Limited, 7, Lyons Range, Kolkata - 700001	Metropolitan StockExchange of India Limited, Vibgyor Tower, 4th Floor, G Block, C62, Bandra Kurla Complex, Bandra (E), Mumbai – 400098 Scrip Code: DIDL
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Subject: Outcome of the Board Meeting held on Friday, May 30, 2025 with Audited Financial Results for the Quarter and Year ended March 31, 2025

Dear Sir/ Madam,

Pursuant to Regulation 30 (read with Part A of Schedule III) and Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, we would like to inform your good office that the Board of Directors of the Company at their meeting held today, Friday, May 30, 2025, inter alia, considered and approved the following:

1. Audited Financial Results for the quarter and year ended March 31, 2025

The Board upon the recommendation from the Audit Committee has approved the Audited Financial Results of the Company for the Quarter and year ended March 31, 2025. In this regard, kindly find enclosed the Audited Financial Results along with its Auditor's Report issued by the Statutory Auditors of the Company for the quarter and year ended March 31, 2025.

The Board meeting commenced at 05:45 P.M. concluded at 06:15 P.M.

Request you to kindly take this letter on record and acknowledge the receipt.

Thanking You
Yours Sincerely,

For Dalmia Industrial Development Limited

Dalmia Industrial Development Ltd.

Raj Mohita

Director

Raj Mohita

Whole Time Director

DIN: 03575779

Encl: As above

ANNEXURE-I

Independent Auditor's Report on Standalone quarterly financial results and year to date result of DALMIA INDUSTRIAL DEVELOPMENT LIMITED pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations').

To,
The Board of Directors
Dalmia Industrial Development Limited

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying Statement of quarter and year to date standalone financial results of **Dalmia Industrial Development Limited** (the "Company") for the quarter ended March 31, 2025 and year to date results attached herewith for the year from April 1, 2024 to March 31, 2025 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, this quarter and year to date financial results:

1. are presented in accordance with the requirements of the Listing Regulations in this regard; and
2. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other financial information of the Company for the quarter ended March 31, 2025 and year to date results for the year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. 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 Act and the rules thereunder, 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.

Management's Responsibility for the Standalone Financial Results

The Company's management and Board of Directors are 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 and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds 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 statements 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 and Board of Directors are 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.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

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 skepticism throughout the audit. We also:



- Identify and assess the risks of material misstatement of the 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, 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 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 financial statements, including the disclosures, and whether the 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.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because



the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matter

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year to date figures up to 31st December 2024 of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Further, the figures reported for quarter ended March 31, 2024 are certified by Company and have neither been subject to our audit nor limited review and accordingly we do not express any opinion on the details reported for this quarter end.

For **A.Kasliwal & Company**

Chartered Accountants

Firm Regd. No. 011727C


Amban Kasliwal

Proprietor

M No. 402210

UDIN: 254022108mmmmNM7472



Place : Mumbai

Date : May 30, 2025



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(Set up by an Act of Parliament)



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DALMIA INDUSTRIAL DEVELOPMENT LIMITED

CIN : L74140WB1982PLC035394

Regd. Off. : 2A Ganesh Chandra Avenue, 9th floor, Room No -8E, WB-700013

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED MARCH 31, 2025

(Rs in Lacs except EPS)						
Sr No	Particulars	For the Quarter ended			Year Ended	Year Ended
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income from Operation					
	(a) Net Sales/Revenue from Operations	319.20	35.82	7.45	368.90	87.09
	(b) Other Operating Income	-	-	-	-	-
	(c) Other Income	9.34	5.62	4.35	26.34	11.06
	Total Income	328.54	41.44	11.80	395.24	98.15
2	Expenses					
	a) Cost of Materials consumed	-	-	-	-	-
	b) Purchase of Stock-in-trade	107.78	33.90	-	374.19	12.31
	c) Changes in Inventory of Finished goods, Work-in-progress and Stock-in-trade	115.71	0.60	(26.50)	(74.30)	39.49
	d) Employee Benefits Expenses	3.94	1.44	1.03	9.61	8.77
	e) Finance Costs	3.35	-	-	3.35	-
	f) Depreciation and Amortisation expense	0.08	-	-	0.08	-
	g) Other expenses	16.30	48.39	2.96	71.25	35.21
	Total Expenses	247.16	84.33	(22.51)	384.18	95.78
3	Profit/(Loss) before Exceptional items and tax (1-2)	81.38	(42.89)	34.31	11.06	2.37
4	Exceptional Items					-
5	Profit/(Loss) before tax (3 + 4)	81.38	(42.89)	34.31	11.06	2.37
6	Tax Expense					
	- Current tax	2.89	-	0.62	2.89	0.62
	- Deferred tax	-	-	-	-	-
	-Short/ (Excess)Provision of earlier year	(1.69)			(1.69)	-
	Total Tax Expenses	1.20	-	0.62	1.20	0.62
7	Profit/(Loss) for the period (5-6)	80.18	(42.89)	33.69	9.86	1.75
8	Other Comprehensive Income (net of tax)	-	-	-	-	-
9	Total Other Comprehensive Income for the period	80.18	(42.89)	33.69	9.86	1.75
10	Total Comprehensive Income for the period (7+9)	80.18	(42.89)	33.69	9.86	1.75
11	Paid-up equity share capital (face value of Rs 10/- per share)	2,024.75	2,024.75	2,024.75	2,024.75	2,024.75
12	Reserves excluding revaluation reserves (Reserves as per balance sheet of Previous Accounting year)	48.34	38.47	38.47	48.34	38.47
13	Earning per share (EPS) of Rs 10/- each (not annualized)					
	(1) Basic	0.40	(0.21)	0.17	0.05	0.01
	(2) Diluted	0.40	(0.21)	0.17	0.05	0.01

Notes :

1	The above Results for the quarter ended and year ended March 31, 2025 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 20th May, 2024
2	The Company operates in a single segment and the results pertain to a single segment in accordance with IND AS 108-Operating Segment.
3	Previous year/period figures have been regrouped/arranged, wherever necessary to make them comparable with the current period figure.
4	The Company has adopted Indian Accounting Standards ("Ind AS") notified by the Ministry of Corporate Affairs. This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting practices and policies to the extent applicable.
5	The format for un-audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with requirements of SEBI's circular dated July 5, 2016. IND AS and Schedule III (Division II) to the Companies Act, 2013 applicable to the companies that are required to comply with IND AS.
6	The Statutory Auditors have audited the above results of the Company for the quarter and year ended 31st March 2025 and have given an unmodified report.

For and on behalf of Board of Directors of

DALMIA INDUSTRIAL DEVELOPMENT

Dalmia Industrial Development Ltd

Raj Malhotra

Director

(.....)

Managing Director

DIN :03575779

Place: KOLKATA


Date : 30.05.2025

DALMIA INDUSTRIAL DEVELOPMENT LIMITED
Statement of Assets & Liabilities as on March 31, 2025

(Rs. In lacs)

	Particulars	As at 31.03.25 (Audited)	As at 31.03.24 (Audited)
A.	ASSETS		
1	Non Current Assets		
	Property Plant & Equipment	0.17	0.03
	Capital Work in progress	-	-
	Other Intangible Assets	-	-
	Non Current Assets	0.17	0.03
	Non Current Financial Assets		
	Investments	1,256.80	1,364.90
	Long term Loans and Advances	1,872.16	2,355.88
	Deferred tax assets (Net)	-	-
	Total-Non current assets	3,128.96	3,720.78
2	Current Assets		
	Inventories	539.81	465.51
	Investments	-	-
	Current Financial Assets	539.81	465.51
	Trade receivables	81.68	109.47
	Cash & cash equivalents	204.18	200.19
	Loans and advances	-	-
	Other current financial assets	2.39	2.99
	Total Current Assets	288.25	312.65
	TOTAL ASSETS	3,957.21	4,498.96
B.	EQUITY & LIABILITIES		
1	EQUITY		
	Equity Share Capital	2,024.75	2,024.75
	Other Equity	48.34	38.47
	Total Equity	2,073.09	2,063.22
2	LIABILITIES		
	Non-Current Liabilities		
	Non-Current Financial Liabilities	-	-
	Borrowings	-	-
	Other Financial Liabilities	-	-
	Long Term Provisions	-	-
	Deferred tax liabilities	-	-
	Total-Non Current Liabilities	-	-
	Current Liabilities		
	Current Financial Liabilities		
	Borrowings	-	-
	Trade payables	647.30	737.41
	Other current financial liabilities	1,233.92	1,696.24
	Other current liabilities	2.89	2.10
	Total Current Liabilities	1,884.11	2,435.75
	TOTAL EQUITY & LIABILITIES	3,957.21	4,498.96

For Dalmia Industries Developmet Ltd
Dalmia Industrial Development Ltd.


Director
(.....)
Managing Director
(RAJ MOHTA)

Place: KOLKATA
Date : 30.05.2025

DALMIA INDUSTRIAL DEVELOPMENT LIMITED		
CIN : L74140WB1982PLC035394		
Statement of Standalone Cash Flows for the year ended March 31, 2025		

		Amount in Lacs	
Particulars	Year Ended 31st March, 2025	Year Ended 31st March, 2024	
A CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before extraordinary items & tax	9.87	2.33	
Adjustments for : -			
Depreciation and amortization expense	0.08	-	
Income Tax	2.89	-	
Interest Income	(26.34)	-	
Interest Expense	3.35	-	
Operating profit before working capital changes	(10.15)	2.33	
Change in Working Capital			
Adjustment for (increase) / Decrease in Operating Assets			
Inventories	(74.30)	39.49	
Trade receivables	27.79	20.39	
Other Current assets	0.60	0.65	
Loans and Advances	536.23	(1,529.89)	
Adjustment for Increase / (Decrease) in Operating Liabilities			
Other Current Liabilities	(462.33)	1,078.51	
Other Tax Liabilities	-	(2.12)	
Trade Payables	(90.11)	(71.63)	
Net (Increase) in Working Capital	(62.12)	(464.60)	
Cash generated from operations	(72.28)	167.73	
Direct Tax paid (net of refunds)	(2.10)	-	
Net Cash from Operating Activities	(74.38)	167.73	
B Cash Flow from Investing Activities:			
Non current Investments (Purchased)/Sold	(0.22)	-	
Other Non Current Assets	(52.50)	-	
Redemption / maturity of bank deposits (having original maturity of more than three months)	108.10	-	
Interest Received	26.34	-	
Net Cash from investment activities	81.72	-	
C Cash Flow from Financing Activities:			
Interest Paid	(3.35)	-	
Net Cash from Financing Activities	(3.35)	-	
Net Increase / (Decrease) in Cash and Cash Equivalents	3.99	167.73	
Cash & Cash equivalents at the beginning of the period/ year	200.19	32.46	
Cash & Cash equivalents at the end of the period/ year	204.18	200.19	

Notes:		
a)	Cash and Cash Equivalents include:	
	Cash and Cash Equivalents:	
	i) Cash in hand	13.63
	ii) Balances with banks	10.12
	- On Current Accounts	190.55
	- Deposits with original maturity of less than 3 months	190.07
	Cash and Cash Equivalents	204.18
		200.19

- 1 The above Cash Flow Statement has been prepared under the "Indirect Method" on "Statement on Cash Flow"
- 2 Cash and Cash Equivalent at the end of the year / period consist of cash in hand and balances with banks."

For and on behalf of Board of Directors of
DALMIA INDUSTRIAL DEVELOPMENT LIMITED
Dalmia Industrial Development Ltd.

Raj Mahata

Director

Director
DIN No. 06597817

Date :- 30/05/2025

DALMIA INDUSTRIAL DEVELOPMENT LIMITED

2A GANESH CHANDRA AVENUE, ROOM NO – 8E, 9TH FLOOR, KOLKATA - 700013

PHONE NO – 033-35321304, Website: www.dalmiaindustry.in , E- mail : dalmiaindustrail@gmail.com

CIN No : L74140WB1982PLC035394

Ref. No.....

Date.....

May 30, 2025

To,

BSE Ltd. Phiroze Jeejeebhoy Towers Dalal Street, Mumbai- 400 001 Scrip code: 539900	Calcutta Stock Exchange Limited, 7, Lyons Range, Kolkata - 700001	Metropolitan StockExchange of India Limited, Vibgyor Tower, 4th Floor, G Block, C62, Bandra Kurla Complex, Bandra (E), Mumbai – 400098 Scrip Code: DIDL
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Subject: Declaration pursuant to Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Dear Sir/ Madam,

In Compliance with the provision of Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that M/s A Kasliwal & Co., Chartered Accountants, Mumbai (Firm Registration No.: 011727C), the Statutory Auditors of the Company, have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company (Standalone) for the quarter and year ended 31st March, 2025.

Request you to kindly take this letter on record and acknowledge the receipt.

Thanking You

Yours Sincerely,

For Dalmia Industrial Development Limited

Dalmia Industrial Development Ltd.



Director

Raj Mohta

Whole Time Director

DIN: 03575779