

**DALMIA INDUSTRIAL DEVELOPMENT LIMITED**

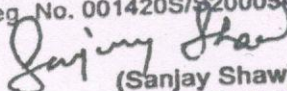
CIN : L74140WB1982PLC035394

Regd. Off. : 2A, Ganesh Chandra Avenue, 9th Floor, Room No – 8E, Kolkata - 700013

**STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED MARCH 31, 2026**

Sr No	Particulars	(Rs in Lacs except EPS)				
		For the Quarter ended			Year Ended	
		31-Mar-26 (Audited)	31-Dec-25 (Unaudited)	31-Mar-25 (Audited)	31-Mar-26 (Audited)	31-Mar-25 (Audited)
1	<b>Income from Operation</b>					
	(a) Net Sales/Revenue from Operations	176.65	38.65	319.20	325.46	368.90
	(b) Other Operating Income	-	-	-	-	-
	(c) Other Income	90.31	4.87	9.34	110.61	26.34
	<b>Total Income</b>	<b>266.96</b>	<b>43.52</b>	<b>328.54</b>	<b>436.07</b>	<b>395.24</b>
2	<b>Expenses</b>					
	a) Cost of Materials consumed	137.48	-	-	137.48	-
	b) Purchase of Stock-in-trade	84.12	35.18	107.78	784.38	374.19
	c) Changes in Inventory of Finished goods, Work-in-progress and Stock-in-trade	(32.43)	9.35	115.71	(600.97)	(74.30)
	d) Employee Benefits Expenses	7.16	4.04	3.94	22.14	9.61
	e) Finance Costs	53.91	-	3.35	53.92	3.35
	f) Depreciation and Amortisation expense	0.11	-	0.08	0.11	0.08
	g) Other expenses	13.28	5.51	16.30	29.56	71.25
	<b>Total Expenses</b>	<b>263.63</b>	<b>54.08</b>	<b>247.16</b>	<b>426.62</b>	<b>384.18</b>
3	<b>Profit/(Loss) before Exceptional items and tax (1-2)</b>	<b>3.33</b>	<b>(10.56)</b>	<b>81.38</b>	<b>9.45</b>	<b>11.06</b>
4	Exceptional Items					
5	<b>Profit/(Loss) before tax (3 + 4)</b>	<b>3.33</b>	<b>(10.56)</b>	<b>81.38</b>	<b>9.45</b>	<b>11.06</b>
6	<b>Tax Expense</b>					
	- Current tax	2.46	-	2.89	2.46	2.89
	- Deferred tax	-	-	-	-	-
	-Short/ (Excess)Provision of earlier year	0.53	-	(1.69)	0.53	(1.69)
	<b>Total Tax Expenses</b>	<b>2.99</b>	<b>-</b>	<b>1.20</b>	<b>2.99</b>	<b>1.20</b>
7	<b>Profit/(Loss) for the period ( 5-6)</b>	<b>0.34</b>	<b>(10.56)</b>	<b>80.18</b>	<b>6.46</b>	<b>9.86</b>
8	Other Comprehensive Income (net of tax)	-	-	-	-	-
9	<b>Total Other Comprehensive Income for the period</b>	<b>0.34</b>	<b>(10.56)</b>	<b>80.18</b>	<b>6.46</b>	<b>9.86</b>
10	<b>Total Comprehensive Income for the period ( 7+9)</b>	<b>0.34</b>	<b>(10.56)</b>	<b>80.18</b>	<b>6.46</b>	<b>9.86</b>
11	<b>Paid-up equity share capital ( face value of Rs 10/- per share )</b>	<b>2,024.75</b>	<b>2,024.75</b>	<b>2,024.75</b>	<b>2,024.75</b>	<b>2,024.75</b>
12	<b>Reserves excluding revaluation reserves (Reserves as per balance sheet of Previous Accounting year )</b>	<b>54.80</b>	<b>48.34</b>	<b>48.34</b>	<b>54.80</b>	<b>48.34</b>
13	<b>Earning per share (EPS) of Rs 10/- each (not annualized)</b>					
	(1) Basic	0.00	(0.05)	0.40	0.03	0.05
	(2) Diluted	0.00	(0.05)	0.40	0.03	0.05

Notes :	
1	The above Results for the quarter ended March 31, 2026 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 18th May, 2026
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 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.

**For Komandoor & Co LLP**  
**Chartered Accountants**  
 Firm Reg. No. 001420S/9200034  
  
 (Sanjay Shaw)  
 Partner  
 M.No. 305968



UDIN: 26305966 PJSALTJ4481

Date: 18.05.2026

**DALMIA INDUSTRIAL DEVELOPMENT LIMITED**  
Standalone Balance Sheet as at March 31, 2026

	Note No.	As at March 31, 2026	As at March 31, 2025
<b>ASSETS</b>			
<b>Non-current assets</b>			
(a) Property, plant and equipment	4	6,402	17,379
(b) Capital work-in-progress		-	-
(c) Intangible assets	5	-	-
<b>(d) Financial assets</b>			
(i) Investments	6	81,531,500	125,679,500
(ii) Loans	8	-	-
(e) Deferred Tax Asset	9	25,119	25,119
(f) Other non-current assets	11(b)	2,000,000	7,250,000
		<b>83,563,021</b>	<b>132,971,998</b>
<b>Current assets</b>			
(a) Inventories	12	114,078,124	53,981,036
<b>(b) Financial assets</b>			
(i) Trade receivables	7	14,934,883	8,168,064
(ii) Cash and cash equivalents	13(a)	4,027,653	20,418,049
(iii) Loans and Advances	11	95,292,019	179,965,862
(c) Current tax assets (net)	10a	-	-
(d) Other current assets	11(a)	307,793	214,416
		<b>228,640,472</b>	<b>262,747,427</b>
		<b>312,203,493</b>	<b>395,719,425</b>
<b>TOTAL ASSETS</b>			
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity share capital	14	202,475,000	202,475,000
(b) Reserve & Surplus	15	5,480,162	4,834,021
<b>TOTAL EQUITY</b>		<b>207,955,162</b>	<b>207,309,021</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
(a) Deferred tax liabilities (net)	9	-	-
<b>Current liabilities</b>			
<b>(a) Financial liabilities</b>			
(i) Trade payables	16	66,202,399	64,730,021
(c) Current tax liabilities (net)	10b	245,780	288,796
(d) Other current liabilities	17	37,800,153	123,391,588
		<b>104,248,331</b>	<b>188,410,405</b>
<b>TOTAL LIABILITIES</b>		<b>104,248,331</b>	<b>188,410,405</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>		<b>312,203,493</b>	<b>395,719,425</b>

The accompanying notes from 1-29 form an integral part of these standalone financial statements

As per our report of even date

For Komandoor & CO LLP  
Chartered Accountants  
ICAI Firm Registration No. 001420S/S200034

*Sanjay Shaw*

Sanjay Shaw  
Partner  
Membership No. 305966  
Place: Kolkata  
Dated: 18.05.2026



For and on behalf of the Board of Directors of Dalmia Industrial Development Limited

*Raj Mohta*

Raj Mohta  
Whole Time Director  
DIN: 03575779

*Naren K. Joshi*

Naren Kumar Joshi  
Director  
DIN: 09008182

**DALMIA INDUSTRIAL DEVELOPMENT LIMITED**  
Standalone Statement of Profit and Loss for the year ended March 31, 2026

Particulars	Note No.	For the year ended March 31, 2026	For the year ended March 31, 2025
<b>Income</b>			
Revenue from operations	18	32,545,535.20	36,889,995.58
Other income	19	11,061,160.06	2,634,090.09
<b>Total Income (i)</b>		<b>43,606,695.26</b>	<b>39,524,085.67</b>
<b>Expenses</b>			
Purchases of Stock in Trade		78,438,036.94	37,419,215.46
(Increase) in inventories of finished goods and work in progress	20	(60,097,087.19)	(7,430,072.02)
Employee benefits expense	21	2,214,006.00	960,512.00
Financial Expenses	21A	5,392,339.01	334,769.00
Depreciation and amortisation expense	4	10,977.00	8,021.00
Other expenses	22	16,703,117.34	7,125,142.27
<b>Total Expenses (ii)</b>		<b>42,661,389.10</b>	<b>38,417,587.71</b>
<b>Profit before Tax (i-ii)</b>		<b>945,306.16</b>	<b>1,106,497.96</b>
<b>Tax expense</b>			
- Pertaining to Profit for the current period		245,780.00	288,795.97
- Deferred tax charge			
- Tax adjustments for earlier years		53,385.03	(169,440.50)
<b>Total tax expense (iii)</b>		<b>299,165.03</b>	<b>119,355.47</b>
<b>Profit for the year (iv = ii - iii)</b>		<b>646,141.13</b>	<b>987,142.49</b>
<b>Other Comprehensive Income</b>			
Other comprehensive income not to be reclassified to Profit or Loss in subsequent periods:			
i) Re-measurement gains/(losses) on defined benefit plans			
ii) Income tax effect on above			
<b>Other Comprehensive Income for the year (net of tax) (v)</b>		-	-
<b>Total Comprehensive Income for the year (iv + v)</b>		<b>646,141.13</b>	<b>987,142.49</b>
<b>Earnings per equity share -</b> (Nominal value ₹10 per share (PY ₹10 per share))	23		
1) Basic		0.03	0.05
2) Diluted		0.03	0.05

The accompanying notes form an integral part of these standalone financial statements

As per our report of even date

For Komandoor & CO LLP  
Chartered Accountants  
ICAI Firm Registration No. 001420S/S200034

*Sanjay Shaw*

Sanjay Shaw  
Proprietor  
Membership No. 305966  
Place: Kolkata  
Dated: 18.05.2026



For and on behalf of the Board of Directors of Dalmia  
Industrial Development Limited

*Raj Mohta*

Raj Mohta

Whole Time Director  
DIN: 03575779

DALMIA INDUSTRIAL DEVELOPMENT LIMITED  
Statement of Standalone Cash Flows for the year ended March 31, 2026

Particulars	Amount in (Rs.) Year ended	Amount in (Rs.) Year ended
	31-Mar-26	31-Mar-25
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
NET PROFIT AFTER TAXES	646,141.13	987,142.49
Adjustments for Non Cash Items:		
Depreciation and amortization expenses	10,977.00	8,021.00
Sundry Balances Written Off / (written back)		
Income Tax	245,780.00	288,795.97
Interest income	(11,061,160.06)	(2,634,090.09)
Interest expense	5,392,339.01	334,769.00
Income Tax adjustment for earlier year		
Operating Profit before changes in working capital	(4,765,922.92)	(1,015,381.63)
Changes in working capital:		
Adjustment for (increase) / Decrease in Operating Assets		
Loans & Advances	84,673,842.71	53,622,618.91
Other current assets	(93,376.93)	59,801.00
Trade Receivable	(6,766,819.00)	2,778,775.00
Inventories	(60,097,087.19)	(7,430,072.02)
Adjustment for (increase) / Decrease in Operating Liabilities		
Other Current liabilities	(85,591,435.55)	(46,232,788.93)
Other Tax liabilities		
Trade payables	1,472,378.00	(9,011,225.40)
Cash generated from operations	(71,168,420.88)	(7,228,253.07)
Direct Tax paid (net of refunds)	(288,795.97)	(209,838.50)
<b>NET CASH FLOW FROM OPERATING ACTIVITIES (A)</b>	<b>(71,457,216.85)</b>	<b>(7,438,091.57)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Non current Investments (Purchased) / Sold	-	(22,261.52)
Other Non Current Assets	5,250,000.00	(5,250,000.00)
Loan & Advances given to other parties	-	-
Loan & Advances received back	-	-
Redemption / maturity of bank deposits (having original maturity of more than three months)	44,148,000.00	10,810,000.00
Interest Received	11,061,160.06	2,634,090.09
<b>NET CASH OUTFLOW FROM INVESTING ACTIVITIES (B)</b>	<b>60,459,160.06</b>	<b>8,171,828.57</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Proceeds from Issue of Equity Share Capital including Securities Premium (Net)	-	-
Dividend paid on equity shares	-	-
Tax on equity dividend paid	-	-
Interest Paid	(5,392,339.01)	(334,769.00)
Proceeds from Long Term Borrowings	-	-
Repayment of Long Term Borrowings	-	-
Short Term Borrowings (Net)	-	-
<b>NET CASH OUTFLOW FROM FINANCING ACTIVITIES (C)</b>	<b>(5,392,339.01)</b>	<b>(334,769.00)</b>
<b>NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)</b>	<b>(16,390,395.80)</b>	<b>398,968.00</b>
Cash and cash equivalents at the beginning of the year (Refer note 13a)	20,418,048.96	20,019,080.96
Cash and cash equivalents at the end of the year (Refer note 13a)	4,027,653.16	20,418,048.96
<b>Notes:</b>	<b>As at</b>	<b>As at</b>
a) Cash and Cash Equivalents include:	<b>March 31, 2025</b>	<b>March 31, 2025</b>
Cash and Cash Equivalents:		
i) Cash in hand	1,420,088.70	1,363,466.70
ii) Balances with banks		
- On Current Accounts	2,607,564.46	19,054,582.26
- Deposits with original maturity of less than 3 months		
Cash and Cash Equivalents	4,027,653.16	20,418,048.96

The accompanying notes form an integral part of these standalone financial statements

For and on behalf of the Board of Directors of Dalmia Industrial Development Limited

As per our report of even date

For Komandoor & CO LLP  
Chartered Accountants  
ICAI Firm Registration No. 001420/S/200034

*Sanjay Shaw*  
Sanjay Shaw  
Partner

Membership No. 305966  
Place: Kolkata  
Dated: 18.05.2026



*Raj Mohita*  
Raj Mohita  
Whole Time Director  
DIN: 03575779

*Naren K. Joshi*  
Naren Kumar Joshi  
Director  
DIN: 09008182