

# DALMIA INDUSTRIAL DEVELOPMENT LIMITED

2A, GANESH CHANDRA AVENUE, 9TH FLOOR ROOM NO - 8E, KOLKATA – 700013  
PHONE NO – 033-40014000, Website: [www.dalmiaindustry.in](http://www.dalmiaindustry.in) , E- mail: [dalmiaindustrial@gmail.com](mailto:dalmiaindustrial@gmail.com)  
CIN No: L74140WB1982PLC035394

Ref. No.....

Date.....

February 12, 2025

To,

<b>BSE Ltd.</b> PhirozeJeejeebhoy Towers Dalal Street, Mumbai- 400 001 <b>Scrip code: 539900</b>	<b>Calcutta Stock Exchange Limited,</b> 7, Lyons Range, Kolkata - 700001	<b>Metropolitan StockExchange of India Limited,</b> Vibgyor Tower, 4th Floor, G Block, C62, Bandra Kurla Complex, Bandra (E), Mumbai – 400098 <b>Scrip Code: DIDL</b>
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**Subject: Outcome of the Board Meeting held on Wednesday, February 12, 2025 along with Unaudited Financial Results for the quarter ended December 31, 2024**

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 Wednesday, February 12, 2025, inter alia, considered and approved the following:

**1. Unaudited Financial Results for the quarter ended December 31, 2024**

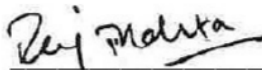
The Board upon the recommendation from the Audit Committee has approved the Un-Audited Financial Results of the Company for the Quarter ended December 31, 2024. In this regard, kindly find enclosed the Unaudited Financial Results along with its Limited Review Report issued by the Statutory Auditors of the Company for the quarter ended December 31, 2024.

The Board meeting commenced at 8:30 P.M. concluded at 09:15 P.M.

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

Thanking You

Yours Sincerely,



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

**Encl: As above**

Independent Auditor's Review Report on the Quarterly and Nine months Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to

The Board of Directors

Dalmia Industrial Development Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Dalmia Industrial Development Limited (the "Company") for the Quarter and Nine months ended December 31, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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 conducted our review of the Statement in accordance with the Standard on Review Engagements (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 and based on the consideration of the review, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A KASLIWAL & COMPANY

Chartered Accountants

Firm Regd No 011727C

(Ambar Kasliwal)

Proprietor

M No 402210

UDIN: 25402210BMMM LF6765

Place: Mumbai

Dated: 12<sup>th</sup> February 2025



**DALMIA INDUSTRIAL DEVELOPMENT LIMITED**  
**CIN : L74140WB1982PLC035394**

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

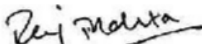
**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED DECEMBER 31, 2024**

		[Rs in Lacs except EPS]					
Sr No	Particulars	For the Quarter ended			For the nine month ended		Year Ended
		31-Dec-24 (Unaudited)	30-Sep-24 (Unaudited)	31-Dec-23 (Unaudited)	31-Dec-24 (Unaudited)	31-Dec-23 (Unaudited)	31-Mar-24 (Audited)
<b>1</b>	<b>Income from Operation</b>						
	(a) Net Sales/Revenue from Operations	35.82	11.05	12.55	49.70	79.64	87.09
	(b) Other Operating Income	-	-	-	-	-	-
	(c) Other Income	5.62	5.58	1.92	17.00	6.71	11.06
	<b>Total Income</b>	<b>41.44</b>	<b>16.63</b>	<b>14.47</b>	<b>66.70</b>	<b>86.35</b>	<b>98.15</b>
<b>2</b>	<b>Expenses</b>						
	a) Cost of Materials consumed	-	-	-	-	-	-
	b) Purchase of Stock-in-trade	33.90	88.95	12.31	266.41	12.31	12.31
	c) Changes in Inventory of Finished goods, Work-in-progress and Stock-in-trade	0.60	(56.60)	-	(190.01)	65.99	39.49
	d) Employee Benefits Expenses	1.44	1.14	2.46	5.67	7.38	8.77
	e) Finance Costs	-	-	-	-	-	-
	f) Depreciation and Amortisation expense	-	-	-	-	-	-
	g) Other expenses	48.39	2.66	3.70	54.95	16.91	35.21
	<b>Total Expenses</b>	<b>84.33</b>	<b>36.15</b>	<b>18.47</b>	<b>137.02</b>	<b>102.59</b>	<b>95.78</b>
<b>3</b>	<b>Profit/(Loss) before Exceptional items and tax (1-2)</b>	<b>(42.89)</b>	<b>(19.52)</b>	<b>(4.00)</b>	<b>(70.32)</b>	<b>(16.24)</b>	<b>2.37</b>
<b>4</b>	Exceptional Items						-
<b>5</b>	<b>Profit/(Loss) before tax (3 + 4)</b>	<b>(42.89)</b>	<b>(19.52)</b>	<b>(4.00)</b>	<b>(70.32)</b>	<b>(16.24)</b>	<b>2.37</b>
<b>6</b>	<b>Tax Expense</b>						
	- Current tax	-	-	-	-	-	0.62
	- Deferred tax	-	-	-	-	-	-
	-Short/ (Excess)Provision of earlier year	-	-	-	-	-	-
	<b>Total Tax Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.62</b>
<b>7</b>	<b>Profit(Loss) for the period ( 5-6)</b>	<b>(42.89)</b>	<b>(19.52)</b>	<b>(4.00)</b>	<b>(70.32)</b>	<b>(16.24)</b>	<b>1.75</b>
<b>8</b>	Other Comprehensive Income (net of tax)	-	-	-	-	-	-
<b>9</b>	<b>Total Other Comprehensive Income for the period</b>	<b>(42.89)</b>	<b>(19.52)</b>	<b>(4.00)</b>	<b>(70.32)</b>	<b>(16.24)</b>	<b>1.75</b>
<b>10</b>	<b>Total Comprehensive Income for the period ( 7+9)</b>	<b>(42.89)</b>	<b>(19.52)</b>	<b>(4.00)</b>	<b>(70.32)</b>	<b>(16.24)</b>	<b>1.75</b>
<b>11</b>	<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>	<b>2,024.75</b>
<b>12</b>	<b>Reserves excluding revaluation reserves (Reserves as per balance sheet of Previous Accounting year )</b>	<b>38.47</b>	<b>38.47</b>	<b>38.47</b>	<b>38.47</b>	<b>36.21</b>	<b>38.47</b>
<b>13</b>	<b>Earning per share (EPS) of Rs 10/- each (not annualized)</b>						
	(1) Basic	(0.21)	(0.10)	(0.02)	(0.35)	(0.08)	0.01
	(2) Diluted	(0.21)	(0.10)	(0.02)	(0.35)	(0.08)	0.01

**Notes:**

1	The above Results for the quarter and half year ended December 31, 2024 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 24th Jan, 2025
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 conducted a limited review on the above unaudited financial results for the quarter & Nine Months ended 31st December, 2024.

**For and on behalf of Board of Directors of  
DALMIA INDUSTRIAL DEVELOPMENT LIMITED**



**RAJ MOHTA**  
Whole-time Director  
DIN : 03575779

Place: Kolkata  
Date: 12.02.2025