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

Particulars	Amount In (Rs.) Year ended 31-Mar-26	Amount In (Rs.) Year ended 31-Mar-25
A. CASH FLOW FROM OPERATING ACTIVITIES:		
NET PROFIT AFTER TAXES	**6,46,141.13**	**9,87,142.49**
Adjustments for Non Cash Items:		
Depreciation and amortization expenses	**10,977.00**	**8,021.00**
Sundry Balances Written Off / (written back)	-	-
Income Tax	2,45,870.00	2,88,795.97
Interest income	-25,08,213.06	-26,34,090.09
Interest expense	53,92,839.01	3,34,769.00
Income Tax adjustment for earlier year	53,385.03	
Operating Profit before changes in working capital	**38,40,999.11**	**-10,15,361.63**
Changes in working capital:		
Adjustment for (increase) / Decrease in Operating Assets		
Loans & Advances	12,47,23,842.71	5,36,22,618.91
Other current assets	-1,43,376.93	59,801.00
Trade Receivable	-67,66,819.00	27,78,775.00
Inventories	-6,00,97,087.19	-74,30,072.02
Adjustment for (increase) / Decrease in Operating Assets		
Other Current liabilities	-8,54,25,925.43	-4,62,32,788.93
Other Tax liabilities	-	-
Trade payables	-13,06,778.00	-90,11,225.40
Cash generated from operations	**-2,51,75,144.73**	**-72,28,253.07**
Direct Tax paid (net of refunds)	-3,42,181.00	-2,09,838.50
NET CASH FLOW FROM OPERATING ACTIVITIES (A)	**-2,55,17,325.73**	**-74,38,091.57**
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Non current Investments (Purchased) / Sold	4,41,48,000.00	-2,215.52
Other Non Current Assets	-3,47,50,000.00	-52,50,000.00
Loan & Advances given to other parties	-	-
Loan & Advances received back	-	-
Redemption / maturity of bank deposits (having original maturity of more than three months)	1,08,10,000.00	1,08,10,000.00
Interest Received	25,08,213.06	26,34,090.09
NET CASH OUTFLOW FROM INVESTING ACTIVITIES (B)	**2,27,16,213.06**	**81,91,874.57**
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds from Issue of Equity Share Capital including Securities Premium (Net)	-	-
Dividend paid on equity shares	-	-
Tax on equity dividend paid	-	-
Interest Paid	-53,91,041.01	-3,54,815.00
Proceeds from Long Term Borrowings	-	-
Repayment of Long Term Borrowings	-	-
Short Term Borrowings (Net)	-	-
NET CASH OUTFLOW FROM FINANCING ACTIVITIES (C)	**-53,91,041.01**	**-3,54,815.00**
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	**-81,92,153.68**	**3,98,968.00**
Cash and cash equivalents at the beginning of the year (Refer note 13a)	2,04,18,048.96	2,00,19,080.96
Cash and cash equivalents at the end of the year (Refer note 13a)	40,27,653.16	2,04,18,048.96

Notes:		**As at March 31, 2025**
a) **Cash and Cash Equivalents include:**		
Cash and Cash Equivalents:		
i) Cash in hand	14,20,088.70	13,63,466.70
ii) Balances with banks		
- On Current Accounts	26,07,564.46	1,90,54,582.26
- Deposits with original maturity of less than 3 months		
Cash and Cash Equivalents	40,27,653.16	2,04,18,048.96

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. 001420S/S200034

Sanjay Shaw
Proprietor
Membership No. 402210
UDIN No:- 26305966PJSAL4481
Place: Mumbai
Dated: 18.05.2026

KOMANDOOR & CO LLP ★ Kolkata ★ Chartered Accountants

Raj Mohta
Whole Time Director
DIN: 03575779

Naren Kumar Joshi
Director
DIN: 09008182