

DALMIA INDUSTRIAL DEVELOPMENT LIMITED

9, INDIA EXCHANGE PLACE, 8TH FLOOR, KOLKATA – 700001

PHONE – 033 – 40014000, Website: www.dalmiaindustry.co.in, E-mail : dalmiaindustrial@gmail.com

CIN No. : L74140WB1982PLC035394

Ref. No.

Date

November 13, 2020

To,

Metropolitan Stock Exchange of India Limited, Vibgyor Towers, 4th floor, Plot No C 62, G - Block, Opp. Trident Hotel, BandraKurla Complex, Bandra (E), Mumbai – 400 098	BSE Ltd Phiroze Jeejeebhoy Towers Dalal Street, Mumbai- 400 001 Script Code: 539900	Calcutta Stock Exchange Limited, 7, Lyons Range, Kolkata - 700001
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Dear Sir/Madam,

Subject: Approval of Un-Audited Standalone Financial Results for the quarter and half year ended September 30, 2020

Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015, we would like to inform your good office that the Board of Directors of the Company at their meeting held today, i.e. on November 13, 2020 have approved the following:

1. The Standalone Un-Audited Financial Results of the Company for the quarter and half year ended September 30, 2020, prepared in accordance with Ind AS.
2. Limited Review Report on the Standalone Un-Audited Financial Results of the Company for the quarter and half year ended September 30, 2020.

The meeting of the Board of Directors of the Company commenced at 6.30 p.m. and concluded at 11.25 p.m.

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

For Dalmia Industrial Development Limited


Raj Mohta
Whole Time Director
DIN: 03575779



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Ref. No. STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 30th SEPTEMBER, 2020 Date

PARTICULARS	Quarter ending 30 September 2020	Quarter ending 30 June 2020	Quarter ending 30 September 2019	Year to date figures for 30 September, 2020	Year to date figures for 30 September, 2019	Year ending 31 March, 2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Income from Operations						
(a) Revenue from operations	98.61	-	43.54	98.61	90.31	337.08
(b) Other income	6.98	3.85	7.50	10.83	17.60	26.15
(c) Other operating income						-
Total Income	105.59	3.85	51.04	109.44	107.91	363.23
2. Expenses						
(a) Purchases of Stock in Trade	82.21		34.84	82.21	65.31	367.27
(b) (Increase) in inventories of finished goods and work in progress	17.74		5.25	17.74	18.70	(40.00)
(c) Other operating expense						-
(d) Employee benefits expense	3.87	0.97	3.88	4.10	6.63	13.30
(e) Power & Fuel						
(f) Depreciation and amortisation expense						0.11
(g) Other expenses	0.93	0.09	4.34	1.02	11.59	17.17
Total Expenses	104.75	1.06	48.31	105.07	102.23	357.85
3. Profit before Tax	0.84	2.79	2.73	4.37	5.68	5.38
4. Tax expense						
- Pertaining to Profit for the current period						-
- Deferred tax charge						
- Tax adjustments for earlier years						
5. Total tax expense	-	-	-	-	-	-
6. Profit/ (Loss) for the year	0.84	2.79	2.73	4.37	5.68	5.38
7. Other Comprehensive Income						
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						
Other Comprehensive Income for the year (net of tax) (v)						
Total Comprehensive Income for the year (iv + v)						
8. Earnings per equity share (not annualised)						
Paid - up Equity Share Capital (Nominal value ₹10 per share)	2,024.75	2,024.75	2,024.75	2,024.75	2,024.75	2,024.75
Reserves excluding revaluation reserves as per balance sheet of previous year	32.25	32.25	32.25	32.25	32.25	32.25
1) Basic	0.01	0.02	0.02	0.03	0.03	0.04
2) Diluted	0.01	0.02	0.02	0.03	0.03	0.04

Notes:

- The above unaudited results for the Quarter ended 30/09/2020, were reviewed and recommended by the Audit Committee and subsequently approved by the board of Directors at its meeting held on 13/11/2020, and in terms of clause 33 of SEBI (Listing Obligation and Disclosure requirements) Regulations, 2015.
- The Segment reporting provisions are not applicable. The Company is engaged in only one segment.
- The figures of previous period have been regrouped wherever necessary.
- The Company's Audited Financial Results for the quarter ended September 30, 2020 are as per the formats for Balance Sheet and Statement of Profit and Loss (excluding notes and detailed sub-classification) prescribed in Schedule III to the Companies Act, 2013 and Companies (Indian Accounting Standards) Rules, 2015 ('Ind-AS Rules') as reviewed by the Statutory Auditor of the Company also the Management has exercised due diligence to ensure that the Financial results provide true and fair view of the Company's affairs.
- The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (LODR) Regulations, 2015. The full format of the quarterly and year end are available on stock exchange website and also at the Company's website.

PLACE: KOLKATA
DATE: 13.11.2019

For DALMIA INDUSTRIAL DEVELOPMENT LTD
RAJ MOHTA
DIRECTOR
DIN:03575779



DALMIA INDUSTRIAL DEVELOPMENT LIMITED
Statement of Assets and Liabilities

Particulars	As at SEPTEMBER 30, 2020	As at SEPTEMBER 30, 2019
ASSETS		
Non-current assets		
(a) Property, plant and equipment	0.16	0.27
(b) Capital work-in-progress		
(c) Intangible assets		
(d) Financial assets		
(i) Investments	1,363.93	1,345.92
(ii) Advances	360.60	330.00
(e) Deferred Tax Asset	0.25	0.25
(f) Other non-current assets		
Current assets		
(a) Inventories	55.75	14.79
(b) Financial assets		
(i) Trade receivables	402.98	77.13
(ii) Cash and cash equivalents	7.61	5.94
(iii) Other bank balances	0.06	1.62
(iv) Loans and Advances	295.31	324.37
(c) Current tax assets (net)	-	
(d) Other current assets	2.98	1.38
TOTAL ASSETS	2,489.63	2,101.67
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	2,024.75	2,024.75
(b) Reserves and Surplus	41.99	37.92
TOTAL EQUITY	2,066.74	2,062.67
Liabilities		
Non-current liabilities		
(a) Deferred tax liabilities (net)		
Current liabilities		
(a) Financial liabilities		
(i) Trade payables	425.61	39.64
(c) Current tax liabilities (net)		-
(d) Other current liabilities	(2.72)	(0.64)
TOTAL LIABILITIES	422.89	39.00
TOTAL EQUITY & LIABILITIES	2,489.63	2,101.67



Independent Auditors Report on the Quarter Ended Unaudited Standalone Financial Results of the Company pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended

To
Board of Directors of
The DALMIA INDUSTRIAL DEVELOPMENT LIMITED

Report on the Unaudited of the Standalone Financial Results

Opinion

We have audited the accompanying standalone financial results of The **DALMIA INDUSTRIAL DEVELOPMENT LIMITED** (hereinafter referred to as the "the Company") for the quarter ended 30th September, 2020 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial statements:

1. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
2. give a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the Company for the quarter ended 30th September, 2020.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" 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 Companies Act, 2013 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 obtained by us is sufficient and appropriate to provide a basis for our opinion



Emphasis of Matter

We draw attention to Note to the standalone financial results, which describes the uncertainties and potential impact of the Covid-19 pandemic on the company's operations and results as assessed by the management. The actual results may differ from such estimates depending upon future developments. Our opinion is not modified in respect of this matter.

Board of Directors' Responsibilities for the Standalone Financial Results

These Standalone financial results have been prepared based on the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the company in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors of the Company are also responsible for overseeing the financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 standalone financial results.

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 standalone financial results, 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 Act, We are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements 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 the Board of Directors.
- Conclude on the appropriateness of the Board of Directors 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 ability of the company 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 standalone financial results 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 standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company, 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

The standalone financial Results include the results for the quarter ended 30th September 2020 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the second quarter of the current financial year which were subject to limited review by us

FOR M/S N K A S and Associates
Chartered Accountants
Firm Registration No: 328509E

Namita Kedia

Namita Kedia
Partner

M. No: 066726

UDIN No: 20066726AAAAAE9708

Place: Kolkata

Date: 13/11/2020

