

# DALMIA INDUSTRIAL DEVELOPMENT LIMITED

9, INDIA EXCHANGE PLACE, 8<sup>TH</sup> FLOOR, KOLKATA – 700001

PHONE NO – 033-40014000, Website: [www.dalmiaindustry.co.in](http://www.dalmiaindustry.co.in), E-mail : [dalmiaindustrial@gmail.com](mailto:dalmiaindustrial@gmail.com)

CIN No : L74140WB1982PLC035394

Ref. No:.....

Date:.....

June 29, 2021

To,

BSE Ltd. Phirozejeebhoy Towers Dalal Street, Mumbai- 400 001 Scrip code: 539900	Calcutta Stock Exchange Limited, 7, Lyons Range, Kolkata - 700001	Metropolitan Stock Exchange of India Limited, Vibgyor Tower, 4 <sup>th</sup> Floor, G Block, C62, BandraKurla Complex, Bandra (E), Mumbai – 400098 Scrip Code: DIDL
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**Subject: Audited Financial Results for the quarter and year ended March 31, 2021 as per Regulation 33 of SEBI (Listing obligation Disclosure Requirement) Regulation 2015.**

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 on Tuesday, June 29, 2021 have approved the following:

1. The Standalone Audited Financial Results of the Company for the quarter and year ended 31st March, 2021, prepared in accordance with Ind AS.
2. Auditors Report on the Standalone Audited Financial Results for the quarter and year ended 31<sup>st</sup> March, 2021.
3. Appointment of M/s. Amit R. Dadheech & Associates, Practicing Company Secretary, Mumbai as the Secretarial Auditor to carry out the secretarial audit in terms of Section 204 of the Companies Act, 2013 for the financial year 2021-2022

The Board meeting concluded at 7.45 p.m.

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

We are hereby enclosing the Audited Financial Results along with the Limited Review Report for the quarter and year ended March 31, 2021.

Thanking You,

Dalmia Industrial Development Ltd.



Director

Raj Mohita

Whole Time Director

DIN: 03575779

# DALMIA INDUSTRIAL DEVELOPMENT LIMITED

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## STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31ST MARCH, 2021

		(Rs in Lacs except EPS)				
Sr No	Particulars	For the Quarter ended			Year Ended	
		31-Mar-21	31-Dec-20	31-Mar-20	31-Mar-21	31-Mar-20
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	<b>Income from Operation</b>					
	(a) Net Sales/Revenue from Operations		52.63	234.12	151.25	337.08
	(b) Other Operating Income					
	(c) Other Income	6.62	49.64	1.61	61.25	26.15
	<b>Total Income</b>	<b>6.62</b>	<b>102.27</b>	<b>235.73</b>	<b>212.50</b>	<b>363.23</b>
2	<b>Expenses</b>					
	a) Cost of Materials consumed		70.79	301.96	153.00	367.27
	b) Purchase of Stock-in-trade		(21.26)	(70.52)	(3.51)	(40.00)
	c) Changes in inventory of Finished goods, Work-in-progress and Stock-in-trade	3.90	2.57	3.57	10.89	13.30
	d) Employee Benefits Expenses					
	e) Finance Costs			0.11		0.11
	f) Depreciation and Amortisation expense	3.53	42.66	3.08	49.61	17.17
	g) Other expenses	7.43	94.76	238.20	209.99	357.85
	<b>Total Expenses</b>					
3	<b>Profit/(Loss) before Exceptional items and tax (1-2)</b>	<b>(0.81)</b>	<b>7.51</b>	<b>(2.47)</b>	<b>2.51</b>	<b>5.38</b>
4	Exceptional Items					
5	<b>Profit/(Loss) before tax (3 + 4)</b>	<b>(0.81)</b>	<b>7.51</b>	<b>(2.47)</b>	<b>2.51</b>	<b>5.38</b>
6	<b>Tax Expense</b>				0.65	1.44
	- Current tax					
	- Deferred tax					
	Short Provision of earlier year				0.65	1.44
	<b>Total Tax Expenses</b>					
7	<b>Profit/(Loss) for the period ( 5-6)</b>	<b>(0.81)</b>	<b>7.51</b>	<b>(2.47)</b>	<b>1.86</b>	<b>3.94</b>
8	Other Comprehensive Income (net of tax)					
9	<b>Total Other Comprehensive Income for the period</b>					
10	<b>Total Comprehensive Income for the period ( 7+9)</b>	<b>(0.81)</b>	<b>7.51</b>	<b>(2.47)</b>	<b>1.86</b>	<b>3.94</b>
11	<b>Paid-up equity share capital ( face value of Rs. 10/- per share )</b>	2,024.75	2,024.75	2,024.75	2,024.75	2,024.75
12	<b>Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year</b>	36.17	32.25	32.25	36.17	32.25

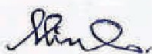




13	Earning per share (EPS) of Rs. 10/- each (not annualized)					
	(1) Basic	(0.01)	0.04	(0.01)	0.01	0.02
	(2) Diluted	(0.01)	0.04	(0.01)	0.01	0.02

<b>Notes :</b>						
1	The above Results for the quarter and year ended March 31, 2021 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 29th June 2021. The Statutory Auditor have carried out the audit for the year ended 31st March, 2021.					
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.					
6	The figures for the quarter ended March 31, 2021 and March, 2020 represents the balancing figures between the audited figures for the full financial years and the published figures for the 12 months ended March 31, 2021.					

For, Ghosh & Ghosh  
Chartered Accountants  
FRM Regn. No.: 306020E

  
G Sinha  
Partner

Membership No.: 050488  
UDIN No.: 21050488AAAAAL9359

Kolkata  
29.06.2021



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

  
Director  
DIN : 03575779

# DALMIA INDUSTRIAL DEVELOPMENT LIMITED

9, INDIA EXCHANGE PLACE, 8<sup>TH</sup> FLOOR, KOLKATA – 700001

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## Statement of Assets & Liabilities as on March 31, 2021

(Rs. In lacs)

	Particulars	As at 31.03.2021 (Audited)	As at 31.03.2020 (Audited)
<b>A.</b>	<b>ASSETS</b>		
1	<b>Non Current Assets</b>		
	Property Plant & Equipment	0.09	0.16
	Capital Work in progress		
	Other Intangible Assets		
	<b>Non Current Assets</b>		
	<b>Non Current Financial Assets</b>		
	Investments	1,563.93	1,363.93
	Long term Loans and Advances	343.00	353.00
	Deferred tax assets (Net)	0.25	
	Others Non Current Assets	1.98	0.25
	<b>Total-Non current assets</b>	<b>1,909.25</b>	<b>1,717.34</b>
	Inventories	77.01	73.50
	<b>Current Financial Assets</b>		
	Trade receivables	305.33	305.04
	Cash & cash equivalents	2.87	4.67
	Other Bank Balances	0.28	0.29
	Loans and advances	284.07	306.72
	Other current financial assets	2.93	7.66
	<b>Total Current Assets</b>	<b>672.48</b>	<b>697.88</b>
	<b>TOTAL ASSETS</b>	<b>2,581.73</b>	<b>2,415.22</b>
<b>B.</b>	<b>EQUITY &amp; LIABILITIES</b>		
1	<b>EQUITY</b>		
	Equity Share Capital	2,024.75	2,024.75
	Other Equity	38.04	37.64
	<b>Total Equity</b>	<b>2,062.79</b>	<b>2,062.39</b>
2	<b>LIABILITIES</b>		
	<b>Non-Current Liabilities</b>		
	Non-Current Financial Liabilities		
	Borrowings		
	Other Financial Liabilities		
	Long Term Provisions	3.21	
	Deferred tax liabilities		
	<b>Total-Non Current Liabilities</b>	<b>3.21</b>	<b>-</b>
	<b>Current Liabilities</b>		
	<b>Current Financial Liabilities</b>		






Borrowings	517.80	350.15
Trade payables	(2.71)	2.68
Other current financial liabilities	0.65	
Short term Provisions		
<b>Total Current Financial Liabilities</b>	<b>515.74</b>	<b>352.83</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>2,581.73</b>	<b>2,415.22</b>

For, Ghosh & Ghosh  
Chartered Accountants  
FRM Regn. No.: 306020E

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

  
G Sinha  
Partner  
Membership No.: 050488  
UDIN No.: 21050488AAAAAL 9359



  
Director  
DIN : 03575779

Place: Kolkata  
Date : 29.06.2021

**DALMIA INDUSTRIAL DEVELOPMENT LIMITED**  
**Statement of Standalone Cash Flows for the year ended March 31, 2021**

	Amount In (Rs.) Year ended 31-Mar-21	Amount In (Rs.) Year ended 31-Mar-20
Particulars		
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
NET PROFIT BEFORE TAXES	251,531.87	536,691.94
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortization expenses	6,475.00	11,134.00
Sundry Balances Written Off / (written back)	-	-
Interest income	(1,685,196.00)	(2,614,868.00)
Finance Costs	-	-
Operating Profit before changes in operating assets and liabilities	(1,427,189.13)	(2,067,042.06)
Changes in operating assets and liabilities:		
Increase in trade receivables	28,929.00	28,075,454.00
Increase in trade inventories	351,412.99	4,000,252.00
Decrease/(Increase) in loans	3,265,541.50	(3,623,644.00)
Increase in other financial assets		
Decrease in other assets	(2,454,885.12)	(1,534,935.85)
Increase in provisions		
Increase in trade payables	(16,759,872.00)	(29,593,692.00)
Increase in other financial liabilities	38,483.78	137,416.41
(Decrease) / Increase in other liabilities	(210,684.04)	264,005.47
Cash generated from operations	(17,168,263.02)	(4,342,186.03)
Direct Tax paid (net of refunds)		
NET CASH FLOW FROM OPERATING ACTIVITIES (A)	(17,168,263.02)	(4,342,186.03)
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Purchase of property, plant & equipment and intangible assets (including capital work-in-progress and capital advances)		
Proceeds from sale of property, plant & equipment and intangible assets	-	25,211.31
Non current Investments (Purchased) / Sold		
Current Investments (Purchased) / Sold	20,000,000.00	1,800,000.00
Loan & Advances given to other parties		
Loan & Advances received back		
Redemption / maturity of bank deposits (having original maturity of more than three months)		
Interest Received		
NET CASH OUTFLOW FROM INVESTING ACTIVITIES (B)	20,000,000.00	1,825,211.31
<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	-	-
Proceeds from Long Term Borrowings	-	-
Repayment of Long Term Borrowings	-	-
Short Term Borrowings (Net)	-	-
NET CASH OUTFLOW FROM FINANCING ACTIVITIES (C)	-	-
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	2,831,736.98	(2,516,974.72)
Cash and cash equivalents at the beginning of the year (Refer note 13a)	(2,516,974.72)	3,011,021.06
Cash and cash equivalents at the end of the year (Refer note 13a)	314,762.26	494,046.34
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	2,831,736.98	(2,516,974.72)
<b>Notes:</b>	<b>As at March 31, 2021</b>	<b>As at March 31, 2020</b>
a) <b>Cash and Cash Equivalents include:</b>		
Cash and Cash Equivalents:		
i) <b>Cash in hand</b>	286,826.70	464,912.70
ii) <b>Balances with banks</b>		
- On Current Accounts	27,935.56	29,133.64
- Deposits with original maturity of less than 3 months		
<b>Cash and Cash Equivalents</b>	<b>314,762.26</b>	<b>494,046.34</b>



**GHOSH & GHOSH**

*Chartered Accountants*

"MISSION COURT", 4<sup>th</sup> Floor,  
25, R. N. Mukherjee Road,  
Kolkata – 700001  
Phone : 2248 1625 / 6402  
mail : gpg\_143107@bsnl.in

**Independent Auditors Report on the Quarterly and Year to Date Audited 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 Audit 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 and year ended 31<sup>st</sup> March, 2021 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 and year ended 31<sup>st</sup> March, 2021.

**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 31<sup>st</sup> March 2021 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 third quarter of the current financial year which were subject to limited review by us

**FOR M/S Ghosh & Ghosh**  
**Chartered Accountants**  
**Firm Registration No: 306020E**

  
G.Sinha

Partner

M. No: 050488

UDIN No: 21050488AAAAZ9359

Place: Kolkata

Date: 29/06/2021





# DALMIA INDUSTRIAL DEVELOPMENT LIMITED

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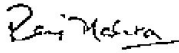
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## Declaration with regard to Audited Financial Results

In Compliance of SEBI (LODR) (Amendments) Regulations, 2016 this is to declare that with regard to the Standalone Audited Financials Results of the Company for the Financial Year ended March 31, 2021, adopted by the Board of Directors of the Company at their meeting held on June 29, 2021 the Statutory Auditors Report, on the same is, unmodified.

Dalmia Industrial Development Ltd.



**Director**

.....  
Raj Mohta  
Whole-time Director  
DIN :03575779