

DALMIA INDUSTRIAL DEVELOPMENT LIMITED

2A GANESH CHANDRA AVENUE, ROOM NO – 8E, 9TH FLOOR, KOLKATA - 700013

PHONE NO – 033-35286194, Website: www.dalmiaindustry.in, E- mail : dalmiaindustrail@gmail.com

CIN No : L74140WB1982PLC035394

Ref. No.....

Date.....

May 18, 2026

To,

BSE Ltd. Phiroze Jeejeebhoy Towers Dalal Street, Mumbai- 400 001 Scrip code: 539900	Calcutta Stock Exchange Limited, 7, Lyons Range, Kolkata - 700001	Metropolitan StockExchange of India Limited, Vibgyor Tower, 4th Floor, G Block, C62, Bandra Kurla Complex, Bandra (E), Mumbai – 400098 Scrip Code: DIDL
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Subject: Submission of Audited Financial Results for the Quarter and Year ended March 31, 2026 along with Auditor's Report

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, Monday, May 18, 2026, inter alia, considered and approved the following:

1. Audited Financial Results for the quarter and year ended March 31, 2026

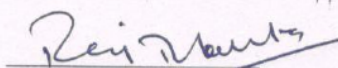
The Board upon the recommendation from the Audit Committee has approved the Audited Financial Results of the Company for the Quarter and year ended March 31, 2026. In this regard, kindly find enclosed the Audited Financial Results along with its Auditor's Report issued by the Statutory Auditors of the Company for the quarter and year ended March 31, 2026.

The Board meeting commenced at 07:30 P.M. concluded at 08:00 P.M.

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

Thanking You
Yours Sincerely,

For Dalmia Industrial Development Limited



Raj Mohta
Whole Time Director
DIN: 03575779

Encl: As above

KOMANDOOR & CO. LLP
Chartered Accountants



Independent Auditor's Review Report on the Quarterly and Annual Audited 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 of
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 twelve months ended 31st March, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 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 Engagement (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 financial statements are 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

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KOMANDOOR & CO. LLP
Chartered Accountants



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 term of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

Sanjay Shaw

Sanjay Shaw
Partner

M No. 305966

UDIN No. 26305966PJSALJ4481

Date : 18.05.2026

Place : Kolkata



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	Income from Operation					
	(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
	Total Income	266.96	43.52	328.54	436.07	395.24
2	Expenses					
	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
	Total Expenses	263.63	54.08	247.16	426.62	384.18
3	Profit/(Loss) before Exceptional Items and tax (1-2)	3.33	(10.56)	81.38	9.45	11.06
4	Exceptional Items					
5	Profit/(Loss) before tax (3 + 4)	3.33	(10.56)	81.38	9.45	11.06
6	Tax Expense					
	- 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)
	Total Tax Expenses	2.99	-	1.20	2.99	1.20
7	Profit/(Loss) for the period (5-6)	0.34	(10.56)	80.18	6.46	9.86
8	Other Comprehensive Income (net of tax)					
9	Total Other Comprehensive Income for the period	0.34	(10.56)	80.18	6.46	9.86
10	Total Comprehensive Income for the period (7+9)	0.34	(10.56)	80.18	6.46	9.86
11	Paid-up equity share capital (face value of Rs 10/- per share)	2,024.75	2,024.75	2,024.75	2,024.75	2,024.75
12	Reserves excluding revaluation reserves (Reserves as per balance sheet of Previous Accounting year)	54.80	48.34	48.34	54.80	48.34
13	Earning per share (EPS) of Rs 10/- each (not annualized)					
	(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/3200034
Sanjay Shaw
(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
ASSETS			
Non-current assets			
(a) Property, plant and equipment	4	6,402	17,379
(b) Capital work-in-progress		-	-
(c) Intangible assets	5	-	-
(d) Financial assets			
(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
		83,563,021	132,971,998
Current assets			
(a) Inventories	12	114,078,124	53,981,036
(b) Financial assets			
(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
		228,640,472	262,747,427
		312,203,493	395,719,425
TOTAL ASSETS			
EQUITY AND LIABILITIES			
Equity			
(a) Equity share capital	14	202,475,000	202,475,000
(b) Reserve & Surplus	15	5,480,162	4,834,021
TOTAL EQUITY		207,955,162	207,309,021
Liabilities			
Non-current liabilities			
(a) Deferred tax liabilities (net)	9	-	-
Current liabilities			
(a) Financial liabilities			
(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
		104,248,331	188,410,405
TOTAL LIABILITIES		104,248,331	188,410,405
TOTAL EQUITY & LIABILITIES		312,203,493	395,719,425

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
Income			
Revenue from operations	18	32,545,535.20	36,889,995.58
Other income	19	11,061,160.06	2,634,090.09
Total Income (i)		43,606,695.26	39,524,085.67
Expenses			
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
Total Expenses (ii)		42,661,389.10	38,417,587.71
Profit before Tax (i-ii)		945,306.16	1,106,497.96
Tax expense			
- 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)
Total tax expense (iii)		299,165.03	119,355.47
Profit for the year (iv = ii - iii)		646,141.13	987,142.49
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)		646,141.13	987,142.49
Earnings per equity share - (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
A. CASH FLOW FROM OPERATING ACTIVITIES:		
NET PROFIT AFTER TAXES	646,141.13	987,142.49
Adjustments for Non Cash Items:		
Depreciation and amortization expenses	19,977.00	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)	(1,015,361.63)
Changes in working capital:		
Adjustment for (increase) / Decrease in Operating Assets		
Loans & Advances	84,673,842.71	53,622,518.91
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 Assets		
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)
NET CASH FLOW FROM OPERATING ACTIVITIES (A)	(71,457,216.85)	(7,438,091.57)
B. CASH FLOW FROM INVESTING ACTIVITIES:		
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
NET CASH OUTFLOW FROM INVESTING ACTIVITIES (B)	60,459,160.06	8,171,828.57
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	(5,392,339.01)	(334,769.00)
Proceeds from Long Term Borrowings	-	-
Repayment of Long Term Borrowings	-	-
Short Term Borrowings (Net)	-	-
NET CASH OUTFLOW FROM FINANCING ACTIVITIES (C)	(5,392,339.01)	(334,769.00)
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	(16,390,395.80)	398,968.00
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
Notes:	As at	As at
a) Cash and Cash Equivalents include:	March 31, 2025	March 31, 2025
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. 001420S/S200034

Sanjay Shaw
Sanjay Shaw
Partner

Membership No. 305966
Place: Kolkata
Dated: 18.05.2026



Rej Mohta

Rej Mohta
Whole Time Director
DIN: 03575779

Naren K. Joshi

Naren Kumar Joshi
Director
DIN: 09008182

DALMIA INDUSTRIAL DEVELOPMENT LIMITED

2A GANESH CHANDRA AVENUE, ROOM NO – 8E, 9TH FLOOR, KOLKATA - 700013

PHONE NO – 033-35286194, Website: www.dalmiaindustry.in, E- mail : dalmiaindustrail@gmail.com

CIN No : L74140WB1982PLC035394

Ref. No.....

Date.....

May 18, 2026

To,

BSE Ltd. Phiroze Jeejeebhoy Towers Dalal Street, Mumbai- 400 001 Scrip code: 539900	Calcutta Stock Exchange Limited, 7, Lyons Range, Kolkata - 700001	Metropolitan StockExchange of India Limited, Vibgyor Tower, 4th Floor, G Block, C62, Bandra Kurla Complex, Bandra (E), Mumbai – 400098 Scrip Code: DIDL
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Subject: Declaration pursuant to Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Dear Sir/ Madam,

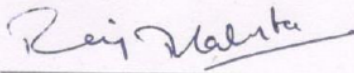
In Compliance with the provision of Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that M/s Komandoor & Co. LLP, Chartered Accountants (FRN: 001420S/S200034), the Statutory Auditors of the Company, have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company (Standalone) for the quarter and year ended 31st March, 2026.

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

Thanking You

Yours Sincerely,

For Dalmia Industrial Development Limited



Raj Mohta

Whole Time Director

DIN: 03575779