

# DALMIA BHARAT LIMITED

Regd. Office: Dalmiapuram - 621 651, Distt. Tiruchirapalli (Tamil Nadu)

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## Unaudited Standalone Financial Results for the quarter and nine months ended 31-12-2016

(Rs. Cr.)

S.No.	Particulars	For the quarter ended			For the nine months ended	
		31-12-16	30-09-16	31-12-15	31-12-16	31-12-15
		(unaudited)	(unaudited)	(unaudited) Refer Note-1	(unaudited)	(unaudited) Refer Note-1
1	<b>Income from Operations</b>					
	(a) Gross Sales / Income from Operations	60.95	56.88	50.31	172.06	146.38
	(b) Other Operating Income	-	0.04	-	0.04	0.06
	<b>Total Income from Operations</b>	<b>60.95</b>	<b>56.92</b>	<b>50.31</b>	<b>172.10</b>	<b>146.44</b>
2	<b>Expenses</b>					
	(a) Cost of Materials consumed	-	-	-	-	-
	(b) Purchase of stock in trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
	(d) Employees benefits expense	33.99	30.21	27.86	92.33	82.53
	(e) Depreciation and amortisation expense	1.01	0.92	0.73	2.97	2.23
	(f) Other Expenses	13.24	14.20	11.98	41.44	32.92
	<b>Total Expenses</b>	<b>48.24</b>	<b>45.33</b>	<b>40.57</b>	<b>136.74</b>	<b>117.68</b>
3	<b>Profit from operations before other income, finance cost &amp; exceptional items (1-2)</b>	<b>12.71</b>	<b>11.59</b>	<b>9.74</b>	<b>35.36</b>	<b>28.76</b>
4	Other Income	14.04	18.74	7.62	56.18	29.31
5	<b>Profit from ordinary activities before finance cost and exceptional items (3+4)</b>	<b>26.75</b>	<b>30.33</b>	<b>17.36</b>	<b>91.54</b>	<b>58.07</b>
6	Finance Costs	5.35	5.63	-	17.00	-
7	<b>Profit from ordinary activities after finance costs but before exceptional items (5-6)</b>	<b>21.40</b>	<b>24.70</b>	<b>17.36</b>	<b>74.54</b>	<b>58.07</b>
8	Exceptional Items	-	-	-	-	-
9	<b>Profit from ordinary activities before Tax (7-8)</b>	<b>21.40</b>	<b>24.70</b>	<b>17.36</b>	<b>74.54</b>	<b>58.07</b>
10	Tax Expense					
	(a) Current tax	7.70	5.90	4.56	22.95	14.76
	(b) Deferred tax	(0.71)	1.71	1.47	0.34	2.81
	(c) for earlier years	0.84	-	-	0.84	0.74
	Total tax expense	7.83	7.61	6.03	24.13	18.31
11	<b>Net Profit from ordinary activities (after tax) (9-10)</b>	<b>13.57</b>	<b>17.09</b>	<b>11.33</b>	<b>50.41</b>	<b>39.76</b>
12	Extraordinary Items (net of tax)	-	-	-	-	-
13	<b>Net Profit (11-12)</b>	<b>13.57</b>	<b>17.09</b>	<b>11.33</b>	<b>50.41</b>	<b>39.76</b>
14	Other Comprehensive Income (net of tax)	0.12	0.13	0.12	0.37	0.37
15	<b>Total Comprehensive Income (after tax) (13+14)</b>	<b>13.69</b>	<b>17.22</b>	<b>11.45</b>	<b>50.78</b>	<b>40.13</b>
16	Paid-up Equity Share Capital-Face Value Rs. 2/- each	17.78	17.76	16.25	17.78	16.25
17	Earning per Share of Rs. 2/- each (Not Annualised)					
	Basic before and after Extraordinary Items (Rupees)	1.53	1.92	1.39	5.68	4.89
	Diluted before and after Extraordinary Items (Rupees)	1.51	1.91	1.39	5.63	4.86

**Notes**

- 1 The Company adopted Indian Accounting Standards ("Ind AS") effective April 01, 2016 (transition date being April 01, 2015) and accordingly, the financial results for the quarter and nine months ended December 31, 2016 have been prepared in accordance with the recognition and measurement principles laid down in Ind AS -34 "Interim Financial Reporting" prescribed under section 133 of Companies Act,2013. The results for the quarter and nine months ended December 31, 2015 are also Ind AS compliant.
- 2 Reconciliation of Net Profit as previously reported as per previous GAAP to Ind-AS for the quarter and nine months ended December 31, 2015 are as under:

**(Rs. Cr.)**

S. No.	Particulars	Quarter ended	Nine months
		31-12-15	ended 31-12-15
		(unaudited)	(unaudited)
		Refer Note-1	Refer Note-1
	Net profit for the period under previous Indian GAAP	8.22	33.91
(a)	Fair valuation of investments through Profit and loss	4.99	9.64
(b)	Others	(0.23)	(0.69)
(c)	Deferred tax	(1.65)	(3.10)
	Net profit for the period under Ind AS	11.33	39.76

- 3 Figures for corresponding previous periods have been regrouped and rearranged wherever considered necessary.
- 4 The above results have been reviewed by the audit committee and taken on record by the Board of Directors in their respective meetings held on 02-02-2017 and 03-02-2017 and these results have been reviewed by the Statutory Auditors of the Company.

New Delhi  
03/02/2016

Jayesh Doshi  
(Whole time Director and Group CFO)