

DALAL STREET INVESTMENTS LIMITED

Regd. Office: 409, Dev Plaza S V Road, Opp Fire Brigade Andheri West Mumbai 400 058.

Tel: + 91 22 2620 1233

Email id: info@dalalstreetinvestments.com

CIN No: -L65990MH1977PLC357307

Website: www.dalalstreetinvestments.com

DSIL/OUTWARD/2024-25/58

November 13, 2024

“By Mail”

Corporate Relationship Department
BSE Limited
PhirozeJeejeebhoy Towers,
Dalal Street,
Mumbai- 400001
Fax No. 022-22723121/3027/2039/2061
Security Code: 501148, Security ID : DSINVEST

Dear Sir/Ma'am,

Re: ISIN – INE422D01012

Sub: Outcome of the Board Meeting held on November 13, 2024.

Pursuant to Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI (LODR) Regulations”) we wish to inform you that the Board of Directors of the Company at its meeting concluded today inter alia, has;

(A) Considered and approved the Un-audited Financial Results for the 2nd Quarter and half year ended 30th September, 2024 along with the Limited Review Report pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

The Results are being uploaded on the Company’s website viz.dalalstreetinvestments.com and further the results will be published in the newspapers in terms of Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in due course.

In terms of 'Code of Conduct for Prevention of Insider Trading' framed pursuant to the SEBI (Prohibition of Insider Trading) Regulations, 2015, (as amended), the trading window for dealing in securities of the Company will open 48 hours after the announcement of the results.

We request to take the aforesaid communication on record and arrange to bring this to the notice of all concerned.

The meeting commenced at 9.00 AM and concluded at 2.15 P.M.

Thanking you,

Yours faithfully,

for **DALAL STREET INVESTMENTS LIMITED**

Geeta

Manekshana

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GEETA MANEKSHANA
MANAGING DIRECTOR

DIN: 03282077

Encl: As above



KARIA & SHAH

CHARTERED ACCOUNTANTS

LIMITED REVIEW REPORT ON UNAUDITED QUARTER ENDED 30TH SEPTEMBER, 2024 AND YEAR-TO DATE FINANCIAL RESULTS FOR THE PERIOD FROM 1ST APRIL, 2024 TO 30TH SEPTEMBER, 2024 PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

To,
The Board of
Dalal Street Investments Limited

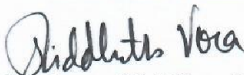
We have reviewed the accompanying statement of unaudited financial results of Dalal Street Investments Limited (the "Company") for the quarter ended 30th September 2024 and year to date from 1st April, 2024 to 30th September, 2024 (the "Statement")

This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations"). Our responsibility is to issue a report on the Statement based on our review.

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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Karia & Shah
Chartered Accountants
Firm Regn No 112203W


Partner- Siddharth Vora
M. No. 170375
Place: Mumbai
Date: 13th November 2024
UDIN: 24170375BKFBE6115



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Statement of Standalone Un-Audited Financial results for the Quarter and six months ended 30th September, 2024

(Rs. In Lakhs except earnings per share data)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1. Revenue from operations	40.00	15.00	35.61	55.00	46.86	61.86
2. Other Income	24.78	22.19	23.06	46.97	23.82	51.22
2(a) Income from sale of Investment	-	-	-	-	-	-
3. Total Revenue	64.78	37.19	58.67	101.97	70.68	113.08
4. Expenses						
Cost of materials Consumed	-	-	-	-	-	-
Purchase of stock-in-trade	-	-	-	-	-	-
Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
Employee Benefit expense	7.63	7.63	6.87	15.25	15.25	32.00
Financial costs	2.54	1.47	0.01	4.02	0.01	4.99
Depreciation and amortization expense	3.18	3.18	0.52	6.37	1.08	5.06
Other expenses	15.77	18.00	14.61	33.77	23.58	57.99
Total expenses	29.12	30.29	22.01	59.41	39.92	100.03
5. Profit before exceptional and extraordinary items and tax	35.66	6.90	36.66	42.56	30.76	13.04
6. Exceptional Items	-	-	-	-	-	-
7. Profit before extraordinary items and tax (5 - 6)	35.66	6.90	36.66	42.56	30.76	13.04
8. Extraordinary Items	-	-	-	-	-	-
9. Profit before tax (7-8)	35.66	6.90	36.66	42.56	30.76	13.04
10. Tax Expenses						
(i) Current tax	6.64	-	3.93	6.64	3.93	2.03
(ii) Deferred tax	-	-	-	-	-	0.84
(iii) Mat Credit Entitlement	6.64	-	-	6.64	-	2.03
(iv) Excess provision of tax earlier year	-	-	-	-	-	-
11. Net Profit/loss for the period (11+12+13)	35.66	6.90	32.73	42.56	26.83	12.21
12. Other comprehensive income (Net of tax)						
(a) Items not to be reclassified subsequently to profit and loss	-	-	-	-	-	-
Gain/ (Loss) on fair value of equity/MF investment	(0.80)	37.33	1.87	36.52	27.71	31.18
Total Comprehensive Income for the period (11+12)	34.86	44.23	34.60	79.09	54.54	43.38
13. Paid up equity share capital	31.51	31.51	31.51	31.51	31.51	31.51
14. Other Equity	570.76	535.90	502.82	570.76	502.82	491.67
15. Outstanding debt	313.06	306.14	143.00	313.06	143.00	307.78
16. Debt Equity Ratio (No. of Times)	0.52	0.54	0.27	0.52	0.27	0.59
17. Debt Service Coverage Ratio (No of times)	13.28	3.24	-	8.49	-	3.47
18. Interest service coverage ratio (No.of Times)	16.29	7.87	-	13.20	-	-
19. Earning per equity share before Extra-ordinary item (Not Annulised)						
(i) Basic	11.32	2.19	10.39	13.51	8.52	3.87
(ii) Diluted	11.32	2.19	10.39	13.51	8.52	3.87
16. Earning per equity share after Extra-ordinary item (Not Annulised)						
(i) Basic	11.32	2.19	10.39	13.51	8.52	3.87
(ii) Diluted	11.32	2.19	10.39	13.51	8.52	3.87

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Unaudited Balance Sheet as at 30th September, 2024

(Rs. In Lakhs)

Statement of Assets and Liabilities as at 30th September, 2022	As at	As at
	30.09.2024	31.03.2024
	Un-Audited	Audited
	Half Yearly	Yearly
ASSETS		
Non-Current Assets		
(a) Property, plant and equipment	88.52	94.89
(b) Investment in Property	98.03	98.03
(c) Capital Work-in-Progress	-	-
(d) Other Intangible Assets	-	-
(e) Financial Assets		
(i) Investments	410.86	342.34
(ii) Other financial Assets	5.39	5.39
(f) MAT Credit Entitlement	245.39	239.00
(g) Income tax assets (net)	-	-
(h) Other non-current assets	0.18	10.18
Total Non-Current assets	848.36	789.83
Current Assets		
(a) Inventories	-	-
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	37.21	30.15
(iii) Cash and Cash equivalent	13.03	9.72
(iv) Bank Balances other than (iii) above	-	-
(v) Loans	2.92	3.84
(vi) Other Financial Assets	8.03	8.67
(c) Current Tax Asset (Net)	-	-
(d) Other Current Assets	12.92	22.53
Total Current Assets	74.11	74.91
Total Assets	922.47	864.74
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	31.51	31.51
(b) Other Equity	570.76	491.67
Total Equity	602.26	523.18
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	59.55	62.07
(ii) Other Financial Liabilities	-	-
(b) Income Tax Liabilities (Net)	-	-
(c) Long Term Provisions	-	-
(d) Deferred tax Liabilities (Net)	0.84	0.84
Total Non-Current Liabilities	60.39	62.91
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	253.51	245.71
(ii) Trade Payables	-	-
Trade Payables-MSMED	-	-
Trade Payables-Others	0.95	3.53
(iii) Other financial liabilities	3.40	27.54
(b) Other Current Liabilities	1.70	1.60
(c) Provisions	0.27	0.27
(d) Current Tax Liabilities (Net)	-	-
Total Current Liabilities	259.82	278.65
Total Equity and Liabilities	922.47	864.74



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Statement of Standalone Un-Audited Statement of Cash Flows for the six months ended 30th September, 2024

(Rs. In Lakhs)

	Six months ended September 30, 2024 (Un- audited)	Six months ended September 30, 2023 (Un- audited)
Particulars		
A) Cash Flow from Operating Activities		
Net profit before tax	42.56	30.76
Adjustment for:		
Depreciation	6.37	1.08
Other non cash income	-	-
Change in fair value of financial assets fair value through OCI	36.52	27.71
Dividend Income	(2.44)	(2.29)
Interest expenses	4.01	-
Provision for tax	-	-
Operating Profit before working capital changes	44.47	26.50
Adjustment for changes in working capital:		
(Decrease)/ Increase in trade payables, current liabilities & provisions	(26.63)	(2.40)
(Increase) / Decrease in loans and advances	0.92	0.17
(Increase) / Decrease in other financial assets	(5.74)	4.77
(Increase) / Decrease in other current assets	9.61	(13.98)
(Increase) / Decrease in other non current assets	10.00	-
(Increase) / Decrease in trade receivables	(7.06)	7.13
Cash from Operating Activities	68.13	52.95
Less Direct Tax paid	-	-
Net Cash from Operating Activities	68.13	52.95
B) Cash Flow from Investing Activities		
Decrease / (Increase) in margin money and deposits	-	-
Decrease / (Increase) in Investment	(68.52)	(43.07)
Decrease / (Increase) in Fixed Assets	-	(2.87)
Decrease / (Increase) in Long term provision	-	-
Long Term Loan and advances	-	-
Dividend Received	2.44	2.29
Interest received	-	-
Net Cash from Investing Activities	(66.08)	(43.65)
C) Cash Flow from Financing Activities		
Proceeds (repayment) from short-term borrowings	5.27	26.32
Interest expenses	(4.01)	-
Net Cash from Financing Activities	1.26	26.32
Net increase in Cash & Cash equivalents	3.31	35.62
Opening cash & cash equivalents	9.72	5.50
Cash & Cash equivalents as at the end of the year	13.03	41.12

1 The above Un-Audited Cash flow statement has been prepared under the "Indirect method" as set out in Indian Accounting Standard 7 - Cash Flow Statement notified under section 133 of the Companies Act, 2013 ('Act') read with rule 4 of the Companies(Indian Accounting Standard) Rules, 2015 and the relevant provision of the Act.

2 Figures in bracket indicate cash out flow.

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Notes:

- 1 The financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 -Interim Financial Reporting, notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India.
- 2 The above Results for the quarter and half year ended September 30, 2024 were reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at their respective meeting held on 13th November, 2024.
- 3 In accordance with the requirement under regulation 33 of the SEBI (Listing Obligation & Disclosure Requirement) Regulation, 2015 the Statutory Auditors have performed a Limited Review of the Financial results of Dalal Street Investments Limited for the Quarter ended 30th September, 2024.
- 4 There are no separate reportable segment applicable to the Company as per Indian Accounting Standard 108.
- 5 Figures relating to the previous year / period have been regrouped / rearranged, wherever necessary, to make them comparable with those of the current year / period.
- 6 Key numbers of Standalone financial results for the Quarter ended September 30, 2024 are as follows:

Particulars	Quarter Ended			Year Ended
	30.09.2024 (Un-Audited)	30.06.2024 (Un-Audited)	30.09.2023 (Un-Audited)	31.03.2024 Audited
Revenue from Operations	40.00	15.00	35.61	61.86
Profit before tax	35.66	6.90	36.66	13.04
Profit for the period	35.66	6.90	32.73	12.21

- 7 The Unaudited Financial Results of the Company are available on Company's website i.e. www.dalalstreetinvestments.com and also on the website of BSE Limited, i.e. www.bseindia.com, where the Shares of the Company are listed

For and on behalf of the Board of Directors of
Dalal Street Investments Limited

Geeta
Manekshana
Geeta Manekshana
Managing Director
DIN: 03282077
Place: Mumbai
Date: 13th November 2024

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