



**Dina Iron
& Steel Ltd.**

ABDULRAHMANPUR ROAD
DIDARGANJ, PATNA CITY
PATNA - 800 009 (BIHAR)

To,
The General Manager
Corporate Relationship Department
BSE Limited
Dalal Street
Mumbai-400001.

Dear Sir,

Sub: - Financial Results for the quarter ended 31st Dec,2018

Pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we submit herewith Financial Results of the Company for the Quarter ended 31st Dec, 2018 approved by the Board of Directors of the Company at its meeting held on 12th Feb, 2019 at the registered office of the company situated at Abdul Rehmanpur Road, Didarganj, Patna City, Patna-800009.

Kindly take the same on your record.

Thank you
Yours truly
For Dina Iron & Steel Limited

M. Bhatnagar

Authorised Signatory



DINA IRON & STEEL LIMITED
Registered Office : ABDUL REHMANPUR ROAD DIDARGANJ PATNACITY DIDRGANJ BR 800009
CIN: L27101BR1992PLC004967

**STATEMENT OF UNAUDITED FINANCIAL RESULTS OF THE COMPANY
FOR THE QUARTER ENDED 31ST DECEMBER, 2018**

(Rs. In lacs)

SR. NO.	Particulars	QUARTER ENDED			9 months ended	QUARTER ENDED	YEAR ENDED
		31.12.2018	30.09.2018	30.06.2018	31.12.2018	31.12.2017	31.03.2018
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
1	Revenue from Operations	5111.67	6,323.92	6,709.05	18,144.64	3,959.60	17,421.98
	Net Sales/Income from Operation						
2	Other Income		-	38.33	38.33	0.50	54.06
3	Total Revenue	5,111.67	6,323.92	6,747.38	18,182.97	3,960.10	17,476.04
4	Expenses:						
	a. Cost of Material Consumed	4090.15	4,382.40	5,005.35	13,477.90	2,564.75	13,840.89
	b. Purchase of Traded Goods		-			-	-
	c. Changes in inventories of finished goods, work-in-progress and stock -in-trade	184.8	638.50	345.38	1,168.68	473.51	(1,122.63)
	d. Employee benefits expense	18.02	21.02	17.70	56.74	13.67	68.67
	e. Finance Costs	71.93	66.54	60.51	198.98	72.40	346.70
	f. Depreciation and Amortisation expense	20.06	31.00	31.00	82.06	31.34	125.37
	g. Other Expenses	762.64	1,079.97	1,237.11	3,079.72	811.00	4,069.95
	Total Expenses	5,147.60	6,219.43	6,697.05	18,064.08	3,966.67	17,328.95
5	Profit / (Loss) before exceptional items and tax	(35.93)	104.49	50.33	118.89	(6.57)	147.09
6	Exceptional Items - Expenditure / (Income)		-			-	-
7	Profit / (Loss) before tax	(35.93)	104.49	50.33	118.89	(6.57)	147.09
8	Tax Expense		-			-	57.26
	a. Current Tax		-			-	57.26
	b. Deferred tax						
9	Net Profit / (Loss) from continuing operations	(35.93)	104.49	50.33	118.89	(6.57)	89.83
10	Profit / (Loss) from Discontinued operations		-			-	-
11	Tax Expense of discontinued operations						
12	Profit/loss on discontinued operation (after tax)						
13	Net Profit / (Loss) for the period (9 ± 12)	(35.93)	104.49	50.33	118.89	(6.57)	89.83
14	Other Comprehensive Income		-			-	-
15	Total Comprehensive Income for the period (13 ± 14)	(35.93)	104.49	50.33	118.89	(6.57)	89.83
16	Paid-up Equity Share Capital (Face Value Rs. 10/- each)	672.98	672.98	672.98	672.98	672.98	672.98
17	Earning Per Equity Share (for profit from continuing and discontinued operations)						
	(a) Basic		1.55	0.54	0.54		1.33
	(b) Diluted		1.55	0.54	0.54	-	1.33



Notes:

- 1 The figures have been regrouped/ rearranged wherever considered necessary to facilitate comparison and includes reclassification adjustment under Ind AS.
- 2 There are no separate reportable segments as per the Accounting Standard (AS-17) on segment reporting.
- 3 The above unaudited financial results for the quarter ended 30th September, 2018 have been reviewed and approved by the Board of Directors respectively at their meeting held on 12th February, 2019.
- 4 The company has adopted Indian Accounting Standards(Ind AS) notified by the Ministry of Corporate Affairs with effect from 1st April, 2017. Accordingly the financial results for the quarter ended 31st December, 2018 are in compliance with Ind AS and other accounting principles generally accepted in India and the results for the comparative quarter 31st December, 2018 are also compliant with Ind AS.
- 5 There is possibility that these quarterly results may require adjustments before constituting the final Ind AS financial statements for the year ending 31st March, 2019.

For Dina Iron & Steel Ltd

M. Bhartiya
Director

DIN: 0016 4281



AGRAWAL ANIL & ASSOCIATES
CHARTERED ACCOUNTANTS

'Achal', Justice Narain Path, Nageshwar Colony, Boring Road, Patna-800001

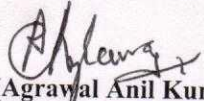
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Limited Review Report

Review Report to
The Board of Directors
Dina Iron & Steel Limited
CIN : L27101BR1992PLC004967

1. We have reviewed the accompanying statement of unaudited financial results of Dina Iron & Steel Limited ('the Company') for the quarter ended December 31, 2018 ('the statement') attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 ('the regulations'), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ('the Circular').
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and the Circular, which is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditors 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Agrawal Anil & Associates.
Chartered Accountants


(Agrawal Anil Kumar)
Partner
M. No.071338



Place : Patna
Date : 12-02-2019