



# Delta Industrial Resources Limited

CIN : L52110DL1984PLC019625

November 06, 2018

To

BSE Limited PJ Towers, Dalal Street, Fort Mumbai-400 001	Metropolitan Stock Exchange of India Limited 4th Floor, Vibgyor Towers, Bandra Kurla Complex, Bandra East, Mumbai - 400 098
Script Code:539596	Symbol: DELTA

Dear Sir/Ma'am,

**Sub:** Submission of Compliances for "Delta Industrial Resources Limited" for the quarter and half year ended September 30, 2018

ISIN:INE681Q01015

We are submitting herewith the following documents in respect of compliances under Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the **Quarter and half year ended September 30, 2018:**

1. Outcome of the 03/2018-2019 board meeting held on Tuesday, November 06, 2018 at 04:00 P.M.
2. Un-Audited Standalone Financial Results for the quarter and half year ended September 30, 2018 and Statement of Assets and Liabilities along with the Limited Review Report (LRR) received from Statutory Auditor of the company as per the format prescribed by SEBI.

You are requested to take the same on your records.

Thanking You,

Yours Faithfully,  
For Delta Industrial Resources Limited

Pawan Kumar Mittal  
(Director)  
DIN: 00749265





# Delta Industrial Resources Limited

CIN : L52110DL1984PLC019625

November 06, 2018

To

<del>BSE Limited PJ Towers, Dalal Street, Fort Mumbai-400 001</del>	<b>Metropolitan Stock Exchange of India Limited</b> 4 <sup>th</sup> Floor, Vibgyor Towers, Bandra Kurla Complex, Bandra East, Mumbai - 400 098
<b>Script Code:539596</b>	<b>Symbol: DELTA</b>

Dear Sir/Ma'am,

**Sub:** Outcome of 03/2018-2019 Board Meeting of **Delta Industrial Resources Limited** held on Tuesday, November 06, 2018

ISIN: INE681Q01015

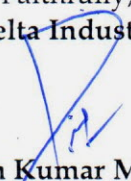
In terms of Regulation 30 and Regulation 33 read with Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015, we wish to inform you that the Board of Directors at its meeting held on Tuesday, November 06, 2018, which commenced at 04:00 P.M. and concluded at 04:30 P.M., inter alia, has discussed and taken the following decisions:

1. Considered and taken note of the CEO & CFO Certificate for authentication of Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2018.
2. Considered and Approved the Unaudited Standalone Financial results and Statement of Assets and Liabilities with segmenting details for the quarter and half year ended September 30, 2018.
3. Reviewed and taken on record the Limited Review Report issued by Statutory Auditors of the Company on unaudited financial results for the quarter and half year ended September 30, 2018.

Kindly take the above information on record and oblige.

Thanking You,

Yours Faithfully,  
For Delta Industrial Resources Limited

  
Pawan Kumar Mittal  
(Director)  
DIN: 00749265







**V. N. PUROHIT & CO.**  
CHARTERED ACCOUNTANTS

214, New Delhi House, 2nd Floor  
27, Barakhamba Road  
New Delhi - 110 002  
Phone : 011-4359601  
E-mail : vnpdelhi@vnpaudit.com  
Website : www.vnpaudit.com

**LIMITED REVIEW REPORT**


To,  
**Delta Industrial Resources Limited**  
CIN: L52110DL1984PLC019625  
325, 3<sup>rd</sup> Floor, Aggarwal Plaza,  
Sector-14, Rohini,  
New Delhi-110085

We have reviewed the accompanying statement of unaudited financial results of **Delta Industrial Resources Limited** for the quarter ended 30<sup>th</sup> September 2018 and the year to date results for the period 1<sup>st</sup> April 2018 to 30<sup>th</sup> September 2018, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement is the responsibility of the Company's management and has been approved by the Board of Directors/ Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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 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 of Unaudited Financial Results prepared in accordance with applicable Indian accounting standards specified under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**FOR V.N. PUROHIT & CO.**  
Chartered Accountants  
Firm Registration No. 304040E

  
**GAURAV JOSHI**  
Partner  
Membership No. 516027



Place: New Delhi  
Date: 6<sup>th</sup> November 2018





# Delta Industrial Resources Limited

CIN : L52110DL1984PLC019625

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER, 2018 - IND-AS COMPLIANT

₹ in lacs

Particulars	Three Months Ended for			Half Year Ended		Year Ended
	CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	YEAR TO DATE FIGURES		
	01.07.2018 to 30.09.2018	01.04.2018 to 30.06.2018	01.07.2017 to 30.09.2017	01.04.2018 to 30.09.2018	01.04.2017 to 30.09.2017	01.04.2017 to 31.03.2018
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audted
<b>I Revenue From Operations:</b>	-	603.83	38.62	603.83	193.31	1,167.27
(a) Sale of Diamond / Gold	-	-	-	-	-	297.61
(b) Sale of Tupperware	-	-	-	-	-	-
(c) Sale of Shares	-	-	-	-	-	-
(d) Sale of Fabric	-	603.83	38.62	603.83	193.31	869.66
II Other Income	12.40	10.19	11.42	22.59	21.18	40.75
III Total Income (I+II)	12.40	614.02	50.04	626.42	214.49	1,208.02
<b>IV EXPENSES</b>						
Cost of Materials consumed	-	-	-	-	-	-
Purchase of stock-in-trade	-	662.53	42.29	662.53	194.71	1,153.50
(a) Purchase of Diamond / Gold	-	62.92	-	62.92	-	296.73
(b) Purchase of Tupperware	-	-	-	-	-	-
(c) Purchase of Shares	-	0.01	4.38	0.01	4.38	1.53
(d) Purchase of Fabric	-	599.59	37.91	599.59	190.33	855.23
Changes in inventories of finished goods, WIP and stock-in-trade	0.24	(63.02)	(4.38)	(62.78)	(4.38)	(1.20)
Employee benefits expenses	3.34	2.39	0.54	5.73	0.90	3.60
Finance costs	-	-	-	-	-	0.23
Depreciation and amortisation expenses	0.05	0.05	0.09	0.10	0.11	0.43
Other expenses:	0.68	3.64	0.65	4.32	4.46	51.88
<b>Total expenses (IV)</b>	4.31	605.59	39.19	609.90	195.80	1,208.44
V Profit/(loss) before exceptional items and tax (I- IV)	8.09	8.43	10.85	16.52	18.69	(0.42)
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(loss) before tax(V-VI)	8.09	8.43	10.85	16.52	18.69	(0.42)
VIII Tax expense:						
(1) Current tax	(2.10)	(2.19)	(2.79)	(4.30)	(4.81)	-
(2) Deferred tax	-	-	-	-	-	0.03
IX Profit (Loss) for the period from continuing operations (VII-VIII)	5.99	6.24	8.06	12.22	13.88	(0.39)
X Profit/(loss) from discontinued operations	-	-	-	-	-	-
XI Tax expense of discontinued operations	-	-	-	-	-	-
XII Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII Profit/(loss) for the period	5.99	6.24	8.06	12.22	13.88	(0.39)
XIV Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss	0.15	(0.41)	0.23	(0.26)	0.76	0.32
(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.04)	-	(0.06)	-	(0.20)	-
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-



XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	6.10	5.83	8.23	11.96	14.44	(0.07)
XVI	Paid up equity share capital (Face value Rs. 10/- per share)	539.30	539.30	539.30	539.30	539.30	539.30
XVII	Earnings per equity share (for continuing operation):						
	(1) Basic	0.11	0.12	0.15	0.23	0.26	-0.01
	(2) Diluted	0.11	0.12	0.15	0.23	0.26	-0.01
XVII	Earnings per equity share (for discontinued operation):						
	(1) Basic	0	0	0	0	0	0
	(2) Diluted	0	0	0	0	0	0
See accompanying note to the financial results							

**Notes :**

- (1) The above unaudited financial results for the quarter and half year ended 30th September, 2018 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on November 06, 2018.
- (2) The above results have been prepared in compliance with the recognition and measurement principles of the Companies (India Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment Rules, 2016) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable, beginning 1st April, 2017, the company has for the first time adopted Ind AS with a transition date of 1st April, 2016.
- (3) The format for above results as prescribed in SEBI's circular CIR/SFD/CMS/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division-II) to the companies Act, 2013 applicable to companies that are required to comply with Ind AS.
- (4) The statutory auditors have carried out the limited review report on the above results for quarter and half year ended September 30, 2018. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (5) Investor Compliants :  
Pending at the beginning of the quarter : 0  
Received during quarter : 0  
Disposed off during quarter : NA  
Unresolved at the end of the quarter : NA
- (6) Figures for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period.

For and on behalf of board of directors of  
**DELTA INDUSTRIAL RESOURCES LIMITED**

**PAWAN KUMAR MITTAL**  
DIRECTOR  
DIN: 00749265



Date: November 06, 2018  
Place: New Delhi





# Delta Industrial Resources Limited

CIN : L52110DL1984PLC019625

SEGMENT WISE RESULTS AS PER REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 ARE AS FOLLOWS


₹ in lacs

Particulars	Quarter Ended			Year to Date figures		Year Ended
	30th September 2018	30th June 2018	30th September 2017	30th September 2018	30th September 2017	31st March 2018
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>Segment Revenue</b>						
a) Diamond/Gold	-	-	-	-	-	297.61
b) Tupperware	-	-	-	-	-	-
c) Shares	-	-	-	-	-	-
d) Fabric	-	603.83	38.62	603.83	193.31	869.66
<b>Total</b>	-	<b>603.83</b>	<b>38.62</b>	<b>603.83</b>	<b>193.31</b>	<b>1,167.27</b>
Less: Inter Segment Revenue	-	-	-	-	-	-
<b>Net Sales/Income From Operations</b>	-	<b>603.83</b>	<b>38.62</b>	<b>603.83</b>	<b>193.31</b>	<b>1,167.27</b>
<b>Segment Results</b>						
<b>Profit before Interest &amp; Tax</b>						
a) Diamond/Gold	-	-	-	-	-	0.88
b) Tupperware	-	-	-	-	-	-
c) Shares	-0.24	-	-	-0.15	-	-0.33
d) Fabric	-	4.24	0.71	4.24	2.98	14.43
<b>TOTAL</b>	<b>-0.24</b>	<b>4.24</b>	<b>0.71</b>	<b>4.09</b>	<b>2.98</b>	<b>14.98</b>
Less:						
(a) Interest	-	-	-	-	-	-
(b) Other un-allocable expenditure net off un-allocable income & other comprehensive income	8.48	-3.78	10.37	12.17	15.71	-15.08
<b>Total Profit before Tax</b>	<b>8.24</b>	<b>8.02</b>	<b>11.08</b>	<b>16.26</b>	<b>18.69</b>	<b>-0.10</b>
<b>Capital employed (Segment Assets - Segment Liabilities)</b>						
<b>Segment Asset</b>						
a) Diamond/Gold	73.86	-	-	73.86	-	10.94
b) Tupperware	-	-	-	-	-	-
c) Shares	1.07	-	4.38	1.07	4.38	-
d) Fabric	-	634.02	195.24	-	195.24	603.90



Total	74.93	634.02	199.62	74.93	199.62	614.84
Un-allocable Assets	482.02	528.99	534.94	482.02	534.94	496.90
<b>Net Segment asset</b>	<b>556.95</b>	<b>1,163.01</b>	<b>734.56</b>	<b>556.95</b>	<b>733.94</b>	<b>1,111.74</b>
<b>Segment Liabilities</b>						
a) Diamond/Gold	25.00	-	-	25.00	-	-
b) Tupperware	-	-	-	-	-	-
c) Shares	-	-	4.39	-	4.39	-
d) Fabric	-	629.58	192.22	-	192.22	592.80
Total	25.00	629.58	196.61	25.00	196.61	592.80
Un-allocable Liabilities	-0.80	8.88	2.45	-0.80	2.45	0.69
<b>Net Segment Liabilities</b>	<b>24.20</b>	<b>638.46</b>	<b>199.06</b>	<b>24.20</b>	<b>199.06</b>	<b>593.49</b>
<b>Capital employed</b>						
a) Diamond/Gold	48.86	-	-	48.86	-	10.94
b) Tupperware	-	-	-	-	-	-
c) Shares	1.07	-	-0.01	1.07	-0.01	-
d) Fabric	-	4.44	3.02	-	3.02	11.10
Unallocable	482.82	520.11	532.49	482.82	532.49	496.21
<b>Total</b>	<b>532.75</b>	<b>524.55</b>	<b>535.50</b>	<b>532.75</b>	<b>535.50</b>	<b>518.25</b>

For and on behalf of board of directors of  
DELTA INDUSTRIAL RESOURCES LIMITED

  
PAWAN KUMAR MITTAL  
DIRECTOR  
DIN: 00749265



Date: November 06, 2018  
Place: New Delhi





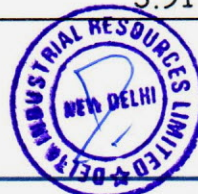
# Delta Industrial Resources Limited

CIN : L52110DL1984PLC019625

## UNAUDITED STATEMENT OF ASSETS AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED 30.09.2018

(₹ in Lacs)

PARTICULARS	As at (Current Half Year End) 30/09/2018	As at (Previous Year End) 31/03/2018
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, plant & equipment	0.25	0.35
Capital Work in progress	-	-
Goodwill	-	-
Other Intangible Assets	-	-
Intangible Assets under development	-	-
<b>Financial Assets</b>		
Investments	1.45	1.71
Loans	438.60	-
Deferred Tax Assets (Net)	0.07	0.07
Other Non-Current Assets	-	-
<b>Total Non-Current Assets</b>	<b>440.38</b>	<b>2.13</b>
<b>Current Assets</b>		
Inventories	63.99	1.20
<b>Financial Assets</b>		
Investments	-	-
Trade Receivables	15.87	614.84
Cash & Cash Equivalents	1.28	48.60
Loans	-	405.98
Other Financial Assets	31.57	32.03
Current Tax Assets (Net)	3.91	5.64



Regd. Office : 325, 3rd Floor, Aggarwal Plaza, Sector-14, Rohini, New Delhi-110085

website : [www.dirl.in](http://www.dirl.in) | e-mail : [deltaindlt@gmail.com](mailto:deltaindlt@gmail.com), Ph. No. 011-64553553, Mob .No:+91-8376095634



Other Current Assets	2.24	1.41
<b>Total Current Assets</b>	<b>118.87</b>	<b>1,109.70</b>
<b>Total Assets</b>	<b>559.24</b>	<b>1,111.83</b>
<b>EQUITY AND LIABILITIES</b>	-	
<b>Equity</b>	-	
Equity Share Capital	539.30	539.30
Other Equity	(6.50)	(21.05)
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
Financial Liabilities	-	-
Borrowings	-	-
Other Financial Liabilities	-	-
Deferred Tax Liabilities (Net)	-	-
<b>Total Non-Current Liabilities</b>	<b>-</b>	<b>-</b>
<b>Current Liabilities</b>		
Financial Liabilities	-	-
Borrowings	-	-
Trade Payables	25.00	592.80
Other Financial Liabilities	1.44	0.37
Other Current Liabilities	-	0.09
Provisions	-	0.32
<b>Total Current Liabilities</b>	<b>26.44</b>	<b>593.58</b>
<b>Total Liabilities</b>	<b>26.44</b>	<b>593.58</b>
<b>Total Equity and Liabilities</b>	<b>559.24</b>	<b>1,111.83</b>

For and on behalf of board of directors of  
DELTA INDUSTRIAL RESOURCES LIMITED




**PAWAN KUMAR MITTAL**  
DIRECTOR  
DIN: 00749265

Date: November 06, 2018  
Place: New Delhi