



Delta Industrial Resources Limited

CIN : L52110DL1984PLC019625

February 05, 2019

To

BSE Limited Phiroze Jeejeebhoy 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 ended December 31, 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 ended December 31, 2018**:

1. Outcome of the 04/2018-2019 board meeting held Today i.e. Tuesday, February 05, 2019 at 04:00 P. M. at registered office of company
2. Un-Audited Standalone Financial Results for the quarter ended December 31, 2018 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 and oblige

Thanking You,

Yours Faithfully,
For Delta Industrial Resources Limited



Rohit Mittal
(Managing Director)
DIN: 02527072



Place: New Delhi



Delta Industrial Resources Limited

CIN : L52110DL1984PLC019625

February 05, 2019

To

BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Fort Mumbai-400001	Metropolitan Stock Exchange of India Limited 4th Floor, Vibgyor Towers, Bandra Kurla Complex, Bandra East, Mumbai - 400098
Script Code:539596	Symbol: DELTA

Dear Sir/Ma'am,

Sub: Outcome of 04/2018-2019 Board Meeting of Delta Industrial Resources Limited held Today i.e. Tuesday, February 05, 2019 at 04:00 P.M. at registered office of company

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, February 05, 2019, 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 Un-audited Standalone Financial Results for the Quarter ended December 31, 2018.
2. Considered and Approved the Unaudited Standalone Financial results for the Quarter ended December 31, 2018.
3. Reviewed and taken on record the Limited Review Report on unaudited financial results for the quarter ended December 31, 2018 issued by Statutory Auditors of the Company.

Kindly take the above information on record and oblige.

Thanking You,

Yours Faithfully,
For Delta Industrial Resources Limited


Rohit Mittal
(Managing Director)
DIN: 02527072



Place: New Delhi



INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

To,
Delta Industrial Resources Limited
CIN: L52110DL1984PLC019625
325, 3rd Floor, Aggarwal Plaza,
Sector-14, Rohini,
Delhi-110085

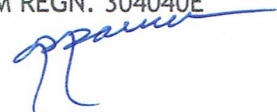
We have reviewed the accompanying statement of unaudited financial results of **DELTA INDUSTRIAL RESOURCES LIMITED** (the "Company") for the quarter ended and nine month ended **31st December, 2018** (the "Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

This statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, 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 read with relevant rules issued there under and other accounting principles generally accepted in India. 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 an analytical procedure 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 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 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 REGN. 304040E


O.P. Pareek
Partner
M. No. 014238



Place: New Delhi
Date: 05/02/2019



Delta Industrial Resources Limited

CIN : L52110DL1984PLC019625

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2018 - IND-AS COMPLIANT

(₹ In Lakhs)

Particulars	UNAUDITED FOR THE QUARTER			UNAUDITED YEAR TO DATE FIGURES FOR PERIOD		Audited
	01.10.2018 to 31.12.2018	01.07.2018 to 30.09.2018	01.10.2017 to 31.12.2017	01.04.2018 to 31.12.2018	01.04.2017 to 31.12.2017	01.04.2017 to 31.03.2018
I Revenue From Operations:	-	-	210.56	603.83	403.87	1,167.27
Sale of Diamonds	-	-	-	-	-	-
Sale of Fabric	-	-	86.91	603.83	280.22	869.66
Sale of Diamond	-	-	123.65	-	123.65	297.61
Sale of Tupperware	-	-	-	-	-	-
Sale of Shares	-	-	-	-	-	-
II Other Income	16.92	12.40	13.12	40.27	33.29	40.75
III Total Income (I+II)	16.92	12.40	223.68	644.10	437.16	1,208.02
IV EXPENSES	-	-	-	-	-	-
Cost of Materials consumed	-	-	-	-	-	-
Purchase of stock-in-trade	-	-	204.41	662.52	399.12	1,153.50
Purchase of Diamond / Gold	-	-	122.75	62.92	122.75	296.73
Purchase of Tupperware	-	-	86.04	-	-	-
Purchase of Shares	-	-	(4.38)	-	-	1.53
Purchase of Fabric	-	-	-	599.60	276.37	855.23
Changes in inventories of finished goods, WIP and stock-in-trade	(0.02)	0.24	4.38	(62.80)	-	(1.20)
Employee benefits expenses	3.09	3.34	1.14	8.83	2.05	3.60
Finance costs	-	-	-	-	-	0.23
Depreciation and amortisation expenses	0.05	0.05	0.11	0.14	0.31	0.43
Other expenses:	4.82	0.68	0.44	9.15	4.89	51.88
Total expenses (IV)	7.94	4.31	210.48	617.84	406.37	1,208.44
V Profit/(loss) before exceptional items and tax (I- IV)	8.98	8.09	13.20	26.26	30.79	(0.42)
VI Exceptional Items	-	-	-	-	-	-
VII Profit/(loss) before tax(V-VI)	8.98	8.09	13.20	26.26	30.79	(0.42)
VIII Tax expense:	-	-	-	-	-	-
(1) Current tax	2.33	(2.10)	3.40	6.83	7.93	-
(2) Deferred tax	-	-	-	-	-	0.03
IX Profit (Loss) for the period from continuing operations (VII-VIII)	6.65	5.99	9.80	19.43	22.86	(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 (IX+XII)	6.65	5.99	9.80	19.43	22.86	(0.39)
XIV Other Comprehensive Income	-	-	-	-	-	-
A (i) Items that will not be reclassified to profit or loss	(0.03)	0.15	0.28	(0.30)	1.04	0.32
(ii) Income tax relating to items that will not be re-classified to profit or loss	0.01	(0.04)	(0.07)	0.08	(0.27)	-
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)	6.62	6.10	10.01	19.21	23.63	(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	0.12	0.11	0.17	0.36	0.44	(0.01)
	(2) Diluted	0.12	0.11	0.17	0.36	0.44	(0.01)
XVIII	Earnings per equity share (for discontinued operation):						
	(1) Basic						
	(2) Diluted						
	See accompanying note to the financial results						

Notes :

- (1) The Results for the quarter ended 31st December 2018 has been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on February 05, 2019.
- (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 of the Company have carried out the Limited Review of the Financial Results of the quarter ended 31st December 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 : 0
 Unresolved at the end of the quarter : 0
- (6) Figures for the previous period have been regrouped wherever considered necessary so as to conform to the classification of the current period.

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

ROHIT MITTAL
MANAGING Director
DIN: 02527072



Place: New Delhi
Date: 05.02.2019



Delta Industrial Resources Limited

CIN : L52110DL1984PLC019625

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

₹ in lacs

Particulars	Quarter Ended			Year to Date figures		Year Ended
	31st December 2018	30th September 2018	31st December 2017	31st December 2018	31st December 2017	31st March 2018
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Segment Revenue						
a) Diamond/Gold		-	123.65	-	123.65	297.61
b) Tupperware		-	-	-	-	-
c) Shares		-	-		-	-
d) Fabric		-	86.91	603.83	280.22	869.66
Total	-	-	210.56	603.83	403.87	1,167.27
Less: Inter Segment Revenue	-	-	-	-		-
Net Sales/Income From Operations	-	-	210.56	603.83	403.87	1,167.27
Segment Results						
Profit before Interest & Tax						
a) Diamond/Gold	-	-	0.90	-	0.90	0.88
b) Tupperware		-	-	-	-	-
c) Shares	0.02	-0.24	-	-	-	-0.33
d) Fabric		-	0.87	4.23	3.85	14.43
TOTAL	0.02	-0.24	1.77	4.23	4.75	14.98
Less:						
(a) Interest	-	-	-	-		-
(b) Other un-allocable expenditure net off un-allocable income & other comprehensive income	-8.96	8.48	-11.43	-22.03	-26.04	-15.08
Total Profit before Tax	8.98	8.24	13.20	26.26	30.79	-0.10



Capital employed (Segment Assets- Segment Liabilities)						
Segment Asset						
a) Diamond/Gold	73.86	73.86	-	73.86	-	10.94
b) Tupperware	-	-	-	-	-	-
c) Shares	58.50	1.07	13.88	58.50	13.88	-
d) Fabric	-	-		-		603.90
Total	132.36	74.93	13.88	132.36	13.88	614.84
Un-allocable Assets	431.83	482.02	593.07	431.83	593.07	496.90
Net Segment asset	564.19	556.95	606.95	564.19	606.95	1,111.74
Segment Liabilities						
a) Diamond/Gold	25.00	25.00	-	25.00	-	-
b) Tupperware	-	-	-	-	-	-
c) Shares	-	-	-	-	-	-
d) Fabric	-	-	58.80	-	58.80	592.80
Total	25.00	25.00	58.80	25.00	58.80	592.80
Un-allocable Liabilities	-3.17	-0.80	-1.36	-3.17	-1.36	0.69
Net Segment Liabilities	21.83	24.20	57.44	21.83	57.44	593.49
Capital employed						
a) Diamond/Gold	48.86	48.86	-	48.86	-	10.94
b) Tupperware	-		-	-	-	-
c) Shares	58.50	1.07	13.88	58.50	13.88	-
d) Fabric	-	-	-58.80	-	-58.80	11.10
Unallocable	435.00	482.82	594.43	435.00	594.43	496.21
Total	542.36	532.75	549.51	542.36	549.51	518.25

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


ROHIT MITTAL
MANAGING DIRECTOR
DIN: 02527072



Place: New Delhi
Date: 05.02.2019