



# Delta Industrial Resources Limited

CIN : L52110DL1984PLC019625

May 24, 2019

To, <b>The Department of Corporate Relations BSE Limited</b> PJ Towers, Dalal Street, Fort Mumbai-400 001	To, <b>Metropolitan Stock Exchange of India Limited (MSEI) (Formerly known as MCX Stock Exchange Limited)</b> 4 <sup>th</sup> Floor, Vibgyor Towers, Bandra Kurla Complex, Bandra East, Mumbai – 400 098
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Dear Sir/Madam,

**Sub: Submission of Compliances**


We are submitting herewith the following documents in respect of compliances of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

1. Outcome of the Board meeting held on today i.e. Friday, 24<sup>th</sup> day of May, 2019.
2. Auditor's Report (AR) and Declaration of Audited Financial Results for the quarter and year ended March 31, 2019 of the company as per the format prescribed by SEBI.
3. Audited financial results along with Statement of Assets and Liabilities for the quarter and year ended March 31, 2019 as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

You are requested to take the same on your records.

Thanking You,  
Yours truly

For Delta Industrial Resources Limited

  
Pawan Kumar Mittal  
(Director)  
DIN: 00749265



Place: New Delhi



# Delta Industrial Resources Limited

CIN : L52110DL1984PLC019625

May 24, 2019

To, <b>The Department of Corporate Relations</b> BSE Limited PJ Towers, Dalal Street, Fort Mumbai-400 001	To, <b>Metropolitan Stock Exchange of India Limited (MSEI)</b> <b>(Formerly known as MCX Stock Exchange Limited)</b> 4 <sup>th</sup> Floor, Vibgyor Towers, Bandra Kurla Complex, Bandra East, Mumbai – 400 098
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Dear Sir(s),

**Sub: Outcome of 02/2019-2020 Meeting of Board of Directors of Delta Industrial Resources Limited held today i.e. Friday, 24<sup>th</sup> May, 2019**

In terms of Regulation 30 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 today i.e. Friday, 24<sup>th</sup> May, 2019, which commenced at 12:00 Noon and concluded at 12:55 P.M., inter alia, has discussed and taken the following decisions:

1. Considered and took note of the CEO/CFO Certificate for authentication of Financial results for the quarter and year ended March 31, 2019.
2. Considered and Approved the Audited Financial Results for quarter and year ended March 31, 2019.
3. Took note of Audit Report on the Audited financial results for quarter and year ended March 31, 2019.
4. Considered and Approved the Audited Financial Statements (includes Audited Balance Sheet as on 31<sup>st</sup> March, 2019, Statement of Profit and Loss, Cash Flow Statement for the year ended 31<sup>st</sup> March 2019, accounting policies and notes forming part of the accounts along with the Auditors' Report) for the financial year ended March 31, 2019.
5. Took note of Audit Report on the Audited financial statements for the financial year ended March 31, 2019.
6. Appointed M/s Akhilesh & Associates, Company Secretaries as a Secretarial Auditor of the company for the Financial Year 2018-2019.
7. Appointed M/S S K Goel & Associates, Chartered Accountants as an Internal Auditor of the Company for the Financial Year 2019-2020.

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



Place: New Delhi



# Delta Industrial Resources Limited

CIN : L52110DL1984PLC019625

pursuant to the second proviso to Regulation 33(3)(d) of the Securities and Exchange Board of India  
(Listing Obligations and Disclosure Requirements) Regulations, 2015

To, The Department of Corporate Relations BSE Limited PJ Towers, Dalal Street, Fort Mumbai-400 001	To, Metropolitan Stock Exchange of India Limited (MSEI) (Formerly known as MCX Stock Exchange Limited) 4 <sup>th</sup> Floor, Vibgyor Towers, Bandra Kurla Complex, Bandra East, Mumbai – 400 098
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Dear Sir/Ma'am,

**SUBJECT: DECLARATION ON AUDITED FINANCIAL RESULTS**

ISIN: INE681Q01015/ Script Code: 539596/ Symbol: DELTA

Pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, by the SEBI (LODR) (Amendments) Regulations, 2016 vide notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 read with Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we, the undersigned, on behalf of the Board of Directors of **Delta Industrial Resources Limited** ("Company") (CIN: L52110DL1984PLC019625) having its registered office at Shop No. 325, Third Floor, Aggarwal Plaza, Sector-14, Rohini, New Delhi 110085 hereby confirms that M/s. V. N. Purohit & Co., Chartered Accountants (FRN: 304040E), the Statutory Auditors of the Company have issued their Audit Report with unmodified opinion on Audited Standalone Financial Results of the Company for the quarter and year ended 31<sup>st</sup> March, 2019.

Kindly take this declaration on your records.

Yours Sincerely  
For **Delta Industrial Resources Limited**

  
**Rohit Mittal**  
Managing Director and Chief Financial officer  
PAN: APTPM8802N

Date: 24/05/2019

Place: New Delhi



**Independent Auditor's Report on Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To Board of Directors of  
Delta Industrial Resources Limited  
CIN: L52110DL1984PLC019625


We have audited the financial results of Delta Industrial Resources Limited for the year ended March 31, 2019, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Attention is drawn to Note no.4 to these financial results regarding figures for the quarter ended 31<sup>st</sup> March, 2019 as reported in these financial results, which are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the financial year. Also, the figures upto the end of the third quarter had only been reviewed and not subjected to audit. These financial results are based on the financial statements for the year ended 31<sup>st</sup> March, 2019 prepared in accordance with the accounting principles generally accepted in India, including Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 ('the Act') and published year to date figures upto the end of third quarter of financial year prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, Interim Financial Reporting, specified under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; as applicable and approved by the Board of Directors of the Company. Our responsibility is to express an opinion on these financial results based on our audit of these financial statements for the year ended 31<sup>st</sup> March, 2019 and our review of financial results for the nine months ended 31<sup>st</sup> December, 2018.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit (including other comprehensive income) and other financial information in conformity with the accounting principles generally accepted in India including Ind AS specified under section 133 of the Act for the year ended March 31, 2019.

FOR V. N PUROHIT & CO.  
Chartered Accountants  
FRN 304040E

  
O. P. Pareek  
(Partner)  
Membership No. 014238



Date: 24<sup>th</sup> May, 2019  
Place: New Delhi



# Delta Industrial Resources Limited

CIN : L52110DL1984PLC019625

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2019 - IND-AS COMPLIANT

Particulars		Three Months Ended			Year Ended	
		FOR THE QUARTER			YEAR TO DATE FIGURES FOR PERIOD	
		01.01.2019 to 31.03.2019 (₹)	01.10.2018 to 31.12.2018 (₹)	01.01.2018 to 31.03.2018 (₹)	01.04.2018 to 31.03.2019 (₹)	01.04.2017 to 31.03.2018 (₹)
	(Refer note 4)	Unaudited	(Refer note 4)	Audited	Audited	
I	Revenue From Operations:					
	(a) Fabric	-	-	589.44	603.83	869.66
	(b) Diamond	-	-	173.96	-	297.61
	(c) Shares	-	-	-	-	-
II	Other Income	4.91	16.92	6.45	34.89	40.75
III	<b>Total Income (I+II)</b>	<b>4.91</b>	<b>16.92</b>	<b>769.85</b>	<b>638.72</b>	<b>1,208.02</b>
IV	EXPENSES					
	Cost of Materials consumed	-	-	-	-	-
	Purchase of stock-in-trade					
	(a) Fabric	-	-	578.86	599.60	855.23
	(b) Diamond	-	-	173.98	62.92	296.73
	(c) Shares	-	-	1.53	-	1.53
	Changes in inventories of finished goods, WIP and stock-in-trade	(0.07)	(0.02)	(1.20)	(62.87)	(1.20)
	Employee benefits expenses	3.29	3.09	1.14	12.11	3.60
	Finance costs	-	-	0.23	-	0.23
	Depreciation and amortisation expenses	0.03	0.05	0.12	0.17	0.43
	Other expenses:	41.29	4.82	47.41	40.93	51.88
	<b>Total expenses (IV)</b>	<b>44.54</b>	<b>7.94</b>	<b>802.07</b>	<b>652.85</b>	<b>1,208.44</b>
V	Profit/(loss) before exceptional items and tax (I- IV)	(39.63)	8.98	(32.22)	(14.13)	(0.42)
VI	Exceptional Items	-	-	-	-	-
VII	Profit/(loss) before tax(V-VI)	(39.63)	8.98	(32.22)	(14.13)	(0.42)
VIII	Tax expense:					
	(1) Current tax	6.62	(2.33)	-	-	-
	(2) Deferred tax	0.02	-	-	0.02	0.03
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(32.99)	6.65	(32.22)	(14.11)	(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)	(32.99)	6.65	(32.22)	(14.11)	(0.39)
XIV	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	(0.27)	(0.03)	0.72	(0.57)	0.32
	(ii) Income tax relating to items that will not be re- classified to profit or loss	0.03	0.01	-	-	-
	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	<b>Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>(33.23)</b>	<b>6.62</b>	<b>(31.50)</b>	<b>(14.68)</b>	<b>(0.07)</b>
XVI	Paid up equity share capital (Face value Rs. 10/- per share)	539.30	539.30	539.30	539.30	539.30



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XVII	Earnings per equity share (for continuing operation):						
	(1) Basic	(0.62)	0.12	(0.58)	(0.26)	(0.001)	0.11
	(2) Diluted	(0.62)	0.12	(0.58)	(0.26)	(0.001)	0.11
XVIII	Earnings per equity share (for discontinued operation):						
	(1) Basic						
	(2) Diluted						
	See accompanying note to the financial results						

**Notes:**

- (1) The above results for the quarter and year ended 31st March 2019 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on May 24, 2019.
- (2) The statutory auditors have carried out the audit on the above results for year ended march 31, 2019. However, the management has excercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (3) Figures for the previous period have been regrouped wherever considered necessary so as to conform to the classification of the current period.
- (4) Figures for the quarters ended 31 March 2019 and 31 March 2018 are the balancing figures between audited figures for the full financial year and the reviewed year to date figures upto the third quarter of the respective financial years.
- (5) The above results have been prepared in compliance with the recognition and measurement principles of the Companies (Indian 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, begining 1st April, 2017, the company has for the first time adopted Ind AS with a transition date of 1st April, 2016.
- (6) 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.

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

PAWAN KUMAR MITTAL  
Director  
DIN: 00749265



Date: 24-05-2019  
Place: New Delhi



# Delta Industrial Resources Limited

CIN : L52110DL1984PLC019625

Statement of Assets and Liabilities as on 31st March, 2019

(₹ In Lakhs)

PARTICULARS	As at 31/03/2019 (Audited)	As at 31/03/2018 (Audited)
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, plant & equipment	0.18	0.35
Capital Work in progress	-	-
Goodwill	-	-
Other Intangible Assets	-	-
Intangible Assets under development	-	-
<b>Financial Assets</b>		
Investments	1.14	1.71
Loans	-	-
Deferred Tax Assets (Net)	0.09	0.07
Other Non-Current Assets	-	-
<b>Total Non-Current Assets</b>	<b>1.41</b>	<b>2.13</b>
<b>Current Assets</b>		
Inventories	64.07	1.20
<b>Financial Assets</b>		
Investments	-	-
Trade Receivables	10.94	614.84
Cash & Cash Equivalents	15.23	48.60
Loans	361.21	395.98
Other Financial Assets	27.73	32.03
Current Tax Assets (Net)	8.44	5.64
Other Current Assets	15.52	11.41
<b>Total Current Assets</b>	<b>503.15</b>	<b>1,109.70</b>
<b>Total Assets</b>	<b>504.57</b>	<b>1,111.83</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	539.30	539.30
Other Equity	(35.73)	(21.05)
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
<b>Financial Liabilities</b>		
Borrowings	-	-
Other Financial Liabilities	-	-
Deferred Tax Liabilities (Net)	-	-
<b>Total Non-Current Liabilities</b>	<b>-</b>	<b>-</b>
<b>Current Liabilities</b>		
<b>Financial Liabilities</b>		
Borrowings	-	-
Trade Payables	-	592.80
Other Financial Liabilities	0.95	0.69
Other Current Liabilities	0.05	0.09
Provisions	-	-
<b>Total Current Liabilities</b>	<b>1.00</b>	<b>593.58</b>
<b>Total Liabilities</b>	<b>1.00</b>	<b>593.58</b>
<b>Total Equity and Liabilities</b>	<b>504.57</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: 24-05-2019  
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

(₹ in Lacs)

Particulars	Quarter Ended			Year Ended	
	01.01.2019 to 31.03.2019	01.10.2018 to 31.12.2018	01.01.2018 to 31.03.2018	01.04.2018 to 31.03.2019	01.04.2017 to 31.03.2018
	(Refer note 4)	(Unaudited)	(Refer note 4)	(Audited)	(Audited)
<b>Segment Revenue</b>					
a) Diamond/Gold	-	-	173.96	-	297.61
b) Tupperware	-	-	-	-	-
c) Shares	-	-	-	-	-
d) Fabric	-	-	589.44	603.83	869.66
<b>Total</b>	-	-	<b>763.40</b>	<b>603.83</b>	<b>1,167.27</b>
Less: Inter Segment Revenue	-	-	-	-	-
<b>Net Sales/Income From Operations</b>	-	-	<b>763.40</b>	<b>603.83</b>	<b>1,167.27</b>
<b>Segment Results</b>					
<b>Profit before Interest &amp; Tax</b>					
a) Diamond/Gold	-	-	(0.02)	-	0.88
b) Tupperware	-	-	-	-	-
c) Shares	0.07	0.02	(0.33)	(0.05)	(0.33)
d) Fabric	-	-	10.58	4.23	14.43
<b>TOTAL</b>	<b>0.07</b>	<b>0.02</b>	<b>10.23</b>	<b>4.19</b>	<b>14.98</b>
Less:					
(a) Interest	-	-	-	-	-
(b) Other un-allocable expenditure net off un-allocable income & other comprehensive income	(39.70)	8.96	(42.45)	(18.32)	(15.40)
<b>Total Profit before Tax</b>	<b>(39.63)</b>	<b>8.98</b>	<b>(32.22)</b>	<b>(14.13)</b>	<b>(0.42)</b>
<b>Capital employed (Segment Assets-Segment Liabilities)</b>					
<b>Segment Asset</b>					
a) Diamond/Gold	73.86	73.86	10.94	73.86	10.94
b) Tupperware	-	-	-	-	-
c) Shares	1.15	58.50	-	1.15	-
d) Fabric	-	-	603.90	-	603.90
<b>Total</b>	<b>75.01</b>	<b>132.36</b>	<b>614.84</b>	<b>75.01</b>	<b>614.84</b>
Un-allocable Assets	429.46	431.83	496.90	429.46	496.90
<b>Net Segment asset</b>	<b>504.47</b>	<b>564.19</b>	<b>1,111.74</b>	<b>504.47</b>	<b>1,111.74</b>
<b>Segment Liabilities</b>					
a) Diamond/Gold	-	25.00	-	-	-
b) Tupperware	-	-	-	-	-
c) Shares	-	-	-	-	-
d) Fabric	-	-	592.80	-	592.80
<b>Total</b>	-	<b>25.00</b>	<b>592.80</b>	-	<b>592.80</b>
Un-allocable Liabilities	1.00	(3.17)	0.69	1.00	0.69
<b>Net Segment Liabilities</b>	<b>1.00</b>	<b>21.83</b>	<b>593.49</b>	<b>1.00</b>	<b>593.49</b>



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Capital employed					
a) Diamond/Gold	73.86	48.86	10.93744	73.86	10.94
b) Tupperware	-	-	-	-	-
c) Shares	1.15	58.50	-	1.15	-
d) Fabric	-	-	11.10	-	11.10
Unallocable	428.46	435.00	496.21	428.46	496.21
<b>Total</b>	<b>503.47</b>	<b>542.36</b>	<b>518.25</b>	<b>503.47</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: 24-05-2019  
 Place: New Delhi