



# Delta Industrial Resources Limited

CIN : L52110DL1984PLC019625

To,

Department of Corporate Relations BSE Limited P.J. Towers, Dalal Street, Fort Mumbai-400 001	Metropolitan Stock Exchange of India Limited (Formerly Known as MCX Stock Exchange Limited) 4th Floor, Vibgyor Towers, Bandra Kurla Complex, Bandra East, Mumbai – 400 098
Security/Scrip Code: 539596	Symbol : DELTA

**SUB:**Submission of Compliances for "Delta Industrial Resources Limited" for the 2<sup>nd</sup> quarter and six months ended September 30, 2019.

Dear Sir,

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 2<sup>nd</sup> quarter and six months ended September 30, 2019:

1. Outcome of the 04/2019-2020 board meeting held Today i.e. Monday, November 11, 2019 at 05:00 P.M. at the registered office of company.
2. Unaudited Standalone Financial Results for the 2<sup>nd</sup> quarter and six months ended September 30, 2019 along with the Limited Review Report (LRR) received from Statutory Auditor of the company as per the format prescribed by SEBI.

Kindly acknowledge the receipt and take the same on record.

Thanking you,

Yours faithfully,

For Delta Industrial Resources Limited

  
Kiran Mittal  
Director  
DIN: 00749457



Date: 11/11/2019  
Place: New Delhi

Encl: as above



# Delta Industrial Resources Limited

CIN : L52110DL1984PLC019625

To,

Department of Corporate Relations BSE Limited P.J. Towers, Dalal Street, Fort Mumbai-400 001	Metropolitan Stock Exchange of India Limited (Formerly Known as MCX Stock Exchange Limited) 4th Floor, Vibgyor Towers, Bandra Kurla Complex, Bandra East, Mumbai – 400 098
Security/Scrip Code: 539596	Symbol : DELTA

**SUB:Outcome of board meeting of company held today i. e. on Monday, the 11<sup>th</sup> day of November, 2019.**

Dear Sir,

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 Monday, the 11<sup>th</sup> November, 2019 which was commenced at 05:00 P.M.and concluded at 05:30 P.M. has inter-alia discussed and taken the following decisions:

1. Considered and approved the Unaudited Standalone Financial Results of the Company for the 2<sup>nd</sup> quarter and six months ended September 30, 2019, along with Limited Review Report.
2. Reviewed and taken on record the Limited Review Report on unaudited standalone financial results for the 2<sup>nd</sup> quarter and six months ended September 30, 2019 issued by Statutory Auditors of the Company.

Unaudited Standalone Financial Results of the Company for the 2<sup>nd</sup> quarter and six months ended September 30, 2019, along with Limited Review Report are enclosed herewith.

Kindly acknowledge the receipt and take the same on record.

Thanking you,

Yours faithfully,

For Delta Industrial Resources Limited



**Kiran Mittal**  
Director  
DIN: 00749457

Date: 11/11/2019  
Place: New Delhi

Encl: as above



**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED FINANCIAL RESULTS**

To,  
The Board of Directors,  
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 ('the statement') of Delta Industrial Resources Limited (the "Company") for the quarter ended 30<sup>th</sup> September, 2019 and year to date results for the period 1<sup>st</sup> April, 2019 to 30<sup>th</sup> September, 2019, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 (the 'Circular').

This statement, which is the responsibility of the Company's Management 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 of the statement, which 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 thereunder and other accounting principles generally accepted in India.

We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information" performed by the Independent Auditor of the entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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 the recognition and measurement principles laid down in Ind AS 34, specified under Section 133 of the Companies Act, 2013, the SEBI Circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), 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  
Membership No. 014238  
UDIN: 19014238AA AA FD8771



Place: New Delhi  
Date: 11<sup>th</sup> November, 2019

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED AND HALF YEARLY ON  
30TH SEPTEMBER, 2019 - IND-AS COMPLIANT**

₹ in lacs

	Particulars	Quarter Ended			Year to Date Figures		Year Ended
		30th September 2019	30th June 2019	30th September 2018	30th September 2019	30th September 2018	31st March 2019
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>I</b>	<b>Revenue From Operations:</b>	-	-	-	-	603.83	603.83
	(a) Sale of Diamond / Gold	-	-	-	-	-	-
	(b) Sale of Tupperware	-	-	-	-	-	-
	(c) Sale of Shares	-	-	-	-	-	-
	(d) Sale of Fabric	-	-	-	-	603.83	603.83
<b>II</b>	<b>Other Income</b>	8.94	7.45	12.40	16.39	22.59	34.89
<b>III</b>	<b>Total Income (I+II)</b>	8.94	7.45	12.40	16.39	626.42	638.72
<b>IV</b>	<b>EXPENSES</b>						
	Cost of Materials consumed	-	-	-	-	-	-
	Purchase of stock-in-trade	-	-	-	-	662.53	-
	(a) Purchase of Diamond / Gold	-	-	-	-	62.92	62.92
	(b) Purchase of Tupperware	-	-	-	-	-	-
	(c) Purchase of Shares	-	-	-	-	0.01	-
	(d) Purchase of Fabric	-	-	-	-	599.59	599.60
	Changes in inventories of finished goods, WIP and stock-in-trade	0.33	0.38	0.24	0.71	(62.78)	(62.87)
	Employee benefits expenses	2.43	2.14	3.34	4.57	5.73	12.11
	Finance costs	-	-	-	-	-	-
	Depreciation and amortisation expenses	0.01	0.01	0.05	0.02	0.10	0.17
	Other expenses:	1.47	1.66	0.68	3.13	4.32	40.93
	<b>Total expenses (IV)</b>	<b>4.24</b>	<b>4.20</b>	<b>4.31</b>	<b>8.44</b>	<b>609.90</b>	<b>652.85</b>
<b>V</b>	<b>Profit/(loss) before exceptional items and tax (I-IV)</b>	<b>4.70</b>	<b>3.25</b>	<b>8.09</b>	<b>7.94</b>	<b>16.52</b>	<b>(14.13)</b>
<b>VI</b>	<b>Exceptional Items</b>	-	-	-	-	-	-
<b>VII</b>	<b>Profit/(loss) before tax(V-VI)</b>	<b>4.70</b>	<b>3.25</b>	<b>8.09</b>	<b>7.94</b>	<b>16.52</b>	<b>(14.13)</b>
<b>VIII</b>	<b>Tax expense:</b>						
	(1) Current tax	(1.21)	(0.84)	(2.10)	(2.05)	(4.30)	-
	(2) Deferred tax	-	-	-	-	-	0.02
<b>IX</b>	<b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>3.49</b>	<b>2.41</b>	<b>5.99</b>	<b>5.90</b>	<b>12.22</b>	<b>(14.11)</b>
<b>X</b>	<b>Profit/(loss) from discontinued operations</b>	-	-	-	-	-	-
<b>XI</b>	<b>Tax expense of discontinued operations</b>	-	-	-	-	-	-
<b>XII</b>	<b>Profit/(loss) from Discontinued operations (after tax) (X-XI)</b>	-	-	-	-	-	-
<b>XIII</b>	<b>Profit/(loss) for the period</b>	<b>3.49</b>	<b>2.41</b>	<b>5.99</b>	<b>5.90</b>	<b>12.22</b>	<b>(14.11)</b>
<b>XIV</b>	<b>Other Comprehensive Income</b>						
	A (i) Items that will not be reclassified to profit or loss	(0.14)	0.07	0.15	0.06	(0.26)	(0.57)
	(ii) Income tax relating to items that will not be re- classified to profit or loss	0.03	(0.02)	(0.04)	(0.02)	-	-
	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	-	-	-	-	-	-

*Kumar*



XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	3.39	2.47	6.10	5.95	11.96	(14.68)
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	0.06	0.05	0.11	0.11	0.23	(0.26)
	(2) Diluted	0.06	0.05	0.11	0.11	0.23	(0.26)
XVIII	Earnings per equity share (for discontinued operation):						
	(1) Basic	0	0	0		0	0
	(2) Diluted	0	0	0		0	0
See accompanying note to the financial results							

**Notes :**

- (1) The above unaudited financial results for the quarter ended and half yearly ended on 30th September, 2019 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on November 11, 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
- (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 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 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

  
Kiran Mittal  
Director  
DIN: 00749457



Date: November 11, 2019  
Place: New Delhi

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

Particulars	Quarter Ended			Year to date figures		Year Ended
	30th September 2019	30th June 2019	30th September 2018	30th September 2019	30th September 2018	31st March 2019
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
₹ in lacs						
<b>Segment Revenue</b>						
a) Diamond/Gold	-	-	-	-	-	-
b) Tupperware	-	-	-	-	-	-
c) Shares	-	-	-	-	-	-
d) Fabric	-	-	-	-	603.83	603.83
<b>Total</b>	-	-	-	-	<b>603.83</b>	<b>603.83</b>
Less: Inter Segment Revenue	-	-	-	-	-	-
<b>Net Sales/Income From Operations</b>	-	-	-	-	<b>603.83</b>	<b>603.83</b>
<b>Segment Results</b>	-	-	-	-	-	-
<b>Profit before Interest &amp; Tax</b>	-	-	-	-	-	-
a) Diamond/Gold	-	-	-	-	-	-
b) Tupperware	-	-	-	-	-	-
c) Shares	(0.33)	(0.38)	(0.24)	(0.71)	(0.15)	(0.05)
d) Fabric	-	-	-	-	4.24	4.23
<b>TOTAL</b>	<b>(0.33)</b>	<b>(0.38)</b>	<b>(0.24)</b>	<b>(0.71)</b>	<b>4.09</b>	<b>4.19</b>
<b>Less:</b>						
(a) Interest	-	-	-	-	-	-
(b) Other un-allocable expenditure net off un-allocable income & other comprehensive income	5.03	2.85	8.48	8.66	12.17	(18.32)
<b>Total Profit before Tax</b>	<b>4.70</b>	<b>2.47</b>	<b>8.24</b>	<b>7.94</b>	<b>16.26</b>	<b>(14.13)</b>
<b>Capital employed (Segment Assets - Segment Liabilities)</b>						
<b>Segment Asset</b>						
a) Diamond/Gold	73.86	73.86	73.86	73.86	73.86	73.86
b) Tupperware	-	-	-	-	-	-
c) Shares	13.44	14.98	1.07	13.44	1.07	1.15
d) Fabric	-	-	-	-	-	-
<b>Total</b>	<b>87.30</b>	<b>88.84</b>	<b>74.93</b>	<b>87.30</b>	<b>74.93</b>	<b>75.01</b>
Un-allocable Assets	423.20	419.13	482.02	423.20	482.02	429.46
<b>Net Segment asset</b>	<b>510.50</b>	<b>507.97</b>	<b>556.95</b>	<b>510.50</b>	<b>556.95</b>	<b>504.47</b>
<b>Segment Liabilities</b>						
a) Diamond/Gold	-	-	25.00	-	25.00	-
b) Tupperware	-	-	-	-	-	-
c) Shares	-	-	-	-	-	-
d) Fabric	-	-	-	-	-	-
<b>Total</b>	-	-	<b>25.00</b>	-	<b>25.00</b>	-
Un-allocable Liabilities	0.73	1.08	(0.80)	0.73	(0.80)	1.00
<b>Net Segment Liabilities</b>	<b>0.73</b>	<b>1.08</b>	<b>24.20</b>	<b>0.73</b>	<b>24.20</b>	<b>1.00</b>
<b>Capital employed</b>						
a) Diamond/Gold	73.86	73.86	48.86	73.86	48.86	73.86
b) Tupperware	-	-	-	-	-	-
c) Shares	13.44	14.98	1.07	13.44	1.07	1.15
d) Fabric	-	-	-	-	-	-
Unallocable	422.46	418.05	482.82	422.46	482.82	428.46
<b>Total</b>	<b>509.76</b>	<b>506.89</b>	<b>532.75</b>	<b>509.76</b>	<b>532.75</b>	<b>503.47</b>

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

Kiran Mittal  
Director  
DIN: 00749457



Date: November 11, 2019  
Place: New Delhi

**UNAUDITED STATEMENT OF ASSETS AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED 30.09.2019**

(₹ in Lacs)

<b>PARTICULARS</b>	<b>As at (Current Half Year End) 30/09/2019</b>	<b>As at (Previous Year End) 31/03/2019</b>
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, plant & equipment	0.08	0.18
Capital Work in progress	-	-
Goodwill	-	-
Other Intangible Assets	-	-
Intangible Assets under development	-	-
<b>Financial Assets</b>		
Investments	1.08	1.14
Loans	-	-
Deferred Tax Assets (Net)	0.09	0.09
Other Non-Current Assets	-	-
<b>Total Non-Current Assets</b>	<b>1.25</b>	<b>1.41</b>
<b>Current Assets</b>		
Inventories	63.36	64.07
<b>Financial Assets</b>		
Investments	-	-
Trade Receivables	10.94	10.94
Cash & Cash Equivalents	2.28	15.23
Loans	424.24	361.21
Other Financial Assets	-	27.73
Current Tax Assets (Net)	3.05	8.46
Other Current Assets	5.39	15.52
<b>Total Current Assets</b>	<b>509.25</b>	<b>503.16</b>
<b>Total Assets</b>	<b>510.50</b>	<b>504.57</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	539.30	539.30
Other Equity	(29.53)	(35.73)
<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	-	-
Other Financial Liabilities	0.70	0.95
Other Current Liabilities	0.03	0.05
Provisions	-	-
<b>Total Current Liabilities</b>	<b>0.73</b>	<b>1.00</b>
<b>Total Liabilities</b>	<b>0.73</b>	<b>1.00</b>
<b>Total Equity and Liabilities</b>	<b>510.50</b>	<b>504.57</b>

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

  
Kiran Mittal  
DIRECTOR  
DIN: 00749457



Date: November 11, 2019  
Place: New Delhi

**DELTA INDUSTRIAL RESOURCES LIMITED**

CIN: L52110DL1984PLC019625

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON  
30TH SEPTEMBER, 2019**

Disclosure of unaudited statement of cash flow as per regulation 33 of the SEBI (listing Obligations and Disclosure Requirement) Regulations, 2015 for the Half year ended on 30th September 2019:

	For the half year ended 30th September 2019 Unaudited (Rupees)	For the half year ended 30th September 2018 Audited (Rupees)
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit/ (loss) before tax and after exceptional items	7.94	16.52
<u>Adjustments for items: -</u>		
Remeasurement of inventories through FVTPL	0.71	0.14
Interest received	(16.34)	(22.59)
Dividend received	(0.01)	-
Depreciation	0.02	0.10
Operating Profit before working capital changes	(7.67)	(5.83)
<u>Working capital adjustments: -</u>		
(Increase)/ decrease in inventories	-	(62.93)
(Increase)/ decrease in trade receivables	-	598.97
(Increase)/ decrease in other financial assets	27.73	0.46
(Increase)/ decrease in other current assets	10.13	9.17
Increase/ (decrease) in trade payables	-	(567.80)
Increase/ (decrease) in other financial liabilities	(0.25)	0.75
Increase/ (decrease) in other liabilities	(0.02)	(0.09)
Cash generated from operations	29.92	(27.29)
Direct taxes paid	3.72	-
<b>Net cash flow from operating activities (A)</b>	<b>33.64</b>	<b>(27.29)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
(Increase)/ decrease in loans and advances	(63.03)	(42.62)
Dividend received	0.01	-
Sale of Asset	0.08	-
Interest received	16.34	22.59
<b>Net cash flow from investing activities (B)</b>	<b>(46.59)</b>	<b>(20.03)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Interest paid	-	-
<b>Net cash flow from financing activities (C)</b>	<b>-</b>	<b>-</b>
<b>Net cash flow during the year (A + B + C)</b>	<b>(12.95)</b>	<b>(47.32)</b>
Add: Opening cash and cash equivalents	15.23	48.60
<b>Closing cash and cash equivalents</b>	<b>2.28</b>	<b>1.28</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	1.22	1.50
Balance with banks in current accounts	1.06	(0.22)
<b>Total cash and cash equivalents</b>	<b>2.28</b>	<b>1.28</b>

