



# Delta Industrial Resources Limited

CIN : L52110DL1984PLC019625

May 25, 2022

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)</b> 205(A), 2nd floor, Piramal Agastya Corporate Park, Kamani Junction, LBS Road, Kurla (West), Mumbai – 400070
---	--

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. Wednesday, 25<sup>th</sup> day of May, 2022.
2. Auditor's Report (AR) and Declaration of Audited Financial Results for the quarter and year ended March 31, 2022 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, 2022 as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
4. Undertaking of non applicability of Reg 32 of SEBI ( LODR) Regulations, 2015 from the director of the company.

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 25, 2022

To,

Department of Corporate Relations BSE Limited P. J. Towers, Dalal Street, Fort Mumbai-400 001	Metropolitan Stock Exchange of India Limited 205(A), 2nd floor, Piramal Agastya Corporate Park, Kamani Junction, LBS Road, Kurla (West), Mumbai – 400070
Security/Scrip Code: 539596	Symbol : DELTA

Dear Sir/Madam,

**Sub: Outcome of Meeting of Board of Directors of Delta Industrial Resources Limited held today i.e. Wednesday, 25<sup>th</sup> May, 2022.**

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. Wednesday, 25<sup>th</sup> May, 2022, which commenced at 05:00 P.M and concluded at 07:00 P.M., inter alia, has discussed and taken the following decisions:

1. Considered and Approved the Audited Financial Results for quarter and year ended March 31, 2022.
2. Took note of Audit Report on the Audited financial results for quarter and year ended March 31, 2022.
3. Considered and Approved the Audited Financial Statements (includes Audited Balance Sheet as on 31<sup>st</sup> March, 2021, Statement of Profit and Loss, Cash Flow Statement for the year ended 31<sup>st</sup> March 2022, accounting policies and notes forming part of the accounts along with the Auditors' Report) for the financial year ended March 31, 2022.
4. Took note of Audit Report on the Audited financial statements for the financial year ended March 31, 2022.
5. Appointed M/s G Aakash & Associates, Company Secretaries( Peer Reviewed Firm) as a Secretarial Auditor of the company for the Financial Year 2022-23.
6. Appointed M/S S K Goel & Associates, Chartered Accountants as an Internal Auditor of the Company for the Financial Year 2022-23.
7. Took note the Undertaking of non applicability of Reg.32 of SEBI ( LODR) Regulations , 2015 from the director of the company.



The Meeting Commenced at 05:00 P.M. and Concluded at 07:00 P.M.

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



**V. N. PUROHIT & CO.**

CHARTERED ACCOUNTANTS

214, New Delhi House, 2nd Floor,  
27, Barakhamba Road,  
New Delhi – 110 001  
Phone : 011-43596011  
Email: [vnpsdelhi@vnpsaudit.com](mailto:vnpsdelhi@vnpsaudit.com)  
Website : [www.vnpsaudit.com](http://www.vnpsaudit.com)

## INDEPENDENT AUDITOR'S REPORT

To Board of Directors of Delta Industrial Resources Limited

325, IIIrd Floor, Aggarwal Plaza,  
Sector -14, Rohini, Delhi 110085  
(CIN: L52110DL1984PLC019625)

### Report on audit of Financial Results

#### Opinion

1. We have audited the accompanying financial results of **Delta Industrial Resources Limited** (hereinafter referred to as “the company”) for the quarter and year ended March 31, 2022 which were subject to limited review by us, and the statement of assets and liabilities and statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (‘the listing regulations’).
2. 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 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
  - (ii) give a true and fair view in conformity with recognition and measurement principles laid down in applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 (“the Act”) and other accounting principles generally accepted in India, of the **net loss** (including other comprehensive income) and other financial information of the company for the year ended March 31, 2022, and the statement of assets and liabilities and statement of cash flows as at and for the year ended on that date.

#### Basis for Opinion

3. We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India (“the ICAI”). Our responsibilities under those standards are further described in the ‘Auditor’s Responsibilities for the Audit of Financial Results’ section of our report. We are independent of the company in accordance

with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.

#### **Board of Directors' Responsibilities for the Financial Results**

4. These financial results have been prepared on the basis of the annual financial statements. The company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net loss and other comprehensive income and other financial information of the company and the statement of assets and liabilities and statement of cash flows in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant issues thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 of the Listing Regulations. The Board of Directors of the company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of accounting policies; making judgement and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give true and fair view and are free for material misstatement, whether due to fraud and error, which have been used for the purpose of preparation of financial results by the Board of Directors of the Company as aforesaid.
5. In preparing the financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

#### **Auditor's Responsibilities for the Audit of Financial Results**

7. Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from a fraud or error and consider material, if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

8. As part of an audit in accordance with the SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:
- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involves collusions, forgery, intentional omissions, misrepresentations, or override of internal control.
  - Obtain an understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.
  - Evaluate the appropriateness of the accounting policies used and reasonableness of accounting estimates and related disclosures made by the Board of Directors.
  - Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on our audit evidences obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidences obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
  - Evaluate the overall presentation, structure and content of financial results including the disclosures and whether the standalone financial results represent the underlying transactions and events in the manner that achieves fair presentation.
9. We communicate with those charged with governance of the company regarding, among other matters, the planned scope of timing of the audit and significant audit findings, including significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear our independence, and wherever applicable, related safeguards.

#### **Other Matters**

10. The financial results include the results for the quarter ended March 31, 2022 being 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.

11. Note 5 of the financial results explains the uncertainties and management's assessment of the financial impact due to the COVID-19 pandemic for which definitive assessment of the impact is dependent upon the future economic conditions. Our opinion is not modified in respect of this matter.

**FOR V.N. PUROHIT & CO.**

**Chartered Accountants**

Firm Regn. No. 304040E

OM PRAKASH PAREEK  
Digitally signed by OM  
PRAKASH PAREEK  
Date: 2022.05.25 18:32:04  
+05'30'

**O.P. Pareek**

Partner

M. No. 014238

**UDIN: 22014238AJPQEI5236**

Date: 25<sup>th</sup> May, 2022

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,

Department of Corporate Relations BSE Limited P. J. Towers, Dalal Street, Fort Mumbai-400 001	Metropolitan Stock Exchange of India Limited 205(A), 2nd floor, Piramal Agastya Corporate Park, Kamani Junction, LBS Road, Kurla (West), Mumbai – 400070
Security/Scrp Code: 539596	Symbol : DELTA

Dear Sir/Madam,

**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, 2022.

Kindly take this declaration on your records.

Yours Sincerely

For Delta Industrial Resources Limited



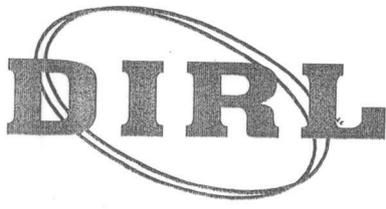
Barkha

CEO & CFO

PAN: DXQPB1843G

Date: 25.05.2022

Place: New Delhi



# Delta Industrial Resources Limited

CIN : L52110DL1984PLC019625

## STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH 2022 - IND-AS COMPLIANT

(Rupees in lakhs)

Particulars	Quarter Ended			Year ended	
	CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	YEAR TO DATE FIGURES FOR CURRENT YEAR	YEAR TO DATE FIGURES FOR PREVIOUS YEAR
	01.01.2022 to 31.03.2022	01.10.2021 to 31.12.2021	01.01.2021 to 31.03.2021	01.04.2021 to 31.03.2022	01.04.2020 to 31.03.2021
	Refer Note 4	Unaudited	Audited	Audited	Audited
I Revenue from operations	-	140.27	123.19	160.74	265.92
(a) Sale of diamond/ gold	-	140.27	-	140.27	-
(b) Sale of metal	-	-	122.18	20.47	264.91
(c) Sale of shares & securities	-	-	1.01	-	1.01
II Other income	20.68	(19.21)	12.09	21.73	52.26
III Total Income (I+II)	20.68	121.06	135.28	182.47	318.18
IV EXPENSES					
Purchase of stock-in-trade:					
- Metal	-	-	121.24	19.49	262.87
- Diamond	-	139.43	-	139.43	-
Changes in inventories of finished goods, WIP and stock-in-trade	-	-	0.89	-	0.37
Employee benefit expenses	2.88	2.61	0.36	9.64	5.72
Finance costs	5.17	0.03	2.27	6.59	3.07
Depreciation and amortisation expenses	-	-	-	-	0.02
Other expenses	6.48	1.54	52.28	17.04	57.84
Total expenses (IV)	14.53	143.61	177.04	192.19	329.88
V Profit/(loss) before exceptional items and tax (I- IV)	6.15	(22.55)	(41.75)	(9.72)	(11.70)
VI Exceptional Items	-	-	-	-	-
VII Profit/(loss) before tax(V-VI)	6.15	(22.55)	(41.75)	(9.72)	(11.70)
VIII Tax expense:					
Current tax	(3.48)	1.74	7.82	-	-
Deferred tax	(0.04)	-	0.02	(0.01)	0.02
IX Profit (Loss) after tax (VII-VIII)	2.63	(20.81)	(33.91)	(9.73)	(11.68)
X Other Comprehensive Income					
A (i) Items that will not be reclassified to profit or loss	0.50	(0.16)	(0.02)	1.16	1.22
(ii) Income tax relating to items that will not be re- classified to profit or loss	(0.05)	0.01	0.08	(0.12)	(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	-	-	-	-	-
XI Total Comprehensive Income for the period (IX+X)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	3.08	(20.96)	(33.85)	(8.69)	(10.47)
XII Paid up equity share capital (Face value Rs. 10/- per share)	539.30	539.30	539.30	539.30	539.30
XIII Reserve excluding Revaluation Reserves as per Balance sheet of Previous Accounting year	(49.27)	(49.27)	(38.81)	(49.27)	(38.81)
XIV Earning per share (not annualised)					
Basic (in Rs.)	0.05	(0.39)	(0.63)	(0.18)	(0.22)
Diluted (in Rs.)	0.05	(0.39)	(0.63)	(0.18)	(0.22)
Net Worth	481.32	518.34	490.03	481.32	490.03
Operating Margin	N.A.	-2.36%	-41.86%	-15.47%	-22.90%
Net Profit Margin	N.A.	-14.84%	-27.53%	-6.05%	-4.39%



See accompanying notes to the financial results

**Notes :**

- (1) The above audited financial results for the quarter ended and year ended on 31st March, 2022 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 25th day of May, 2022.
- (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) The figures for the quarter ended on 31st March, 2022 are balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures upto the quarter ended on 31st December, 2021, which were subject to limited review.
- (5) The Company has not experienced any significant impact due to Covid-19 and as such on its liquidity position; the Company continues to be well geared to meet its funding needs.

In view of the above, the Management believes that there will not be significant impact of this outbreak in continuing its business operations, in maintaining its financial position and in its ability to continue as a going concern. The Company shall also continue to closely monitor any material changes arising of future economic conditions and potential impact on its business.

- (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.
- (7) These Results are also updated on the company's website URL:<http://dirl.in/>.

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

  
Pawan Kumar Mittal  
Director  
DIN: 00749265



Date: 25.05.2022  
Place: New Delhi



# Delta Industrial Resources Limited

CIN : L52110DL1984PLC019625

## STATEMENT OF ASSETS AND LIABILITIES

AUDITED STATEMENT OF ASSETS AND LIABILITIES FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH 2022

(Rupees in lakhs)

PARTICULARS	As at 31/03/2022	As at 31/03/2021
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, plant & equipment	-	0.04
Capital Work in progress	-	-
Goodwill	-	-
Other Intangible Assets	-	-
Intangible Assets under development	-	-
<b>Financial Assets</b>		
Investments		
Loans	3.04	1.89
Deferred Tax Assets (Net)	467.67	579.95
Other Non-Current Assets	-	0.09
<b>Total Non-Current Assets</b>		13.00
<b>Current Assets</b>	<b>470.71</b>	<b>594.97</b>
Inventories	-	-
<b>Financial Assets</b>		
Investments	-	-
Trade Receivables	-	-
Cash & Cash Equivalents	-	28.08
Loans	2.86	44.71
Other Financial Assets	-	-
Current Tax Assets (Net)	-	28.54
Other Current Assets	7.56	0.35
<b>Total Current Assets</b>	<b>1.32</b>	<b>0.50</b>
<b>Total Assets</b>	<b>11.74</b>	<b>102.18</b>
<b>EQUITY AND LIABILITIES</b>	<b>482.45</b>	<b>697.15</b>
<b>Equity</b>		
Equity Share Capital	-	-
Other Equity	539.30	539.30
<b>Liabilities</b>	<b>(57.98)</b>	<b>(49.27)</b>
<b>Non-Current Liabilities</b>		
<b>Financial Liabilities</b>		
Borrowings	-	-
Other Financial Liabilities	-	-
Deferred Tax Liabilities (Net)	-	0.04
<b>Total Non-Current Liabilities</b>	<b>0.04</b>	<b>0.04</b>
<b>Current Liabilities</b>	<b>0.04</b>	
<b>Financial Liabilities</b>		
Borrowings	-	-
Trade Payables	-	-
Other Financial Liabilities	-	105.67
Other Current Liabilities	0.98	1.24
Provisions	0.11	100.21
<b>Total Current Liabilities</b>	<b>1.09</b>	<b>207.12</b>
<b>Total Liabilities</b>	<b>1.13</b>	<b>207.12</b>
<b>Total Equity and Liabilities</b>	<b>482.45</b>	<b>697.15</b>

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

Pawan Kumar Mittal  
DIRECTOR  
DIN: 00749265

Date: 25.05.2022  
Place: New Delhi





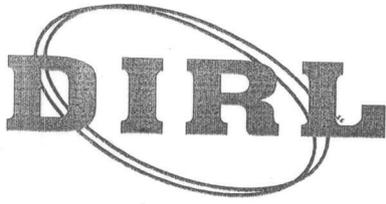
# Delta Industrial Resources Limited

CIN : L52110DL1984PLC019625

Disclosure of audited statement of cash flow as per regulation 33 of the SEBI (listing Obligations and Disclosure Requirement) Regulations, 2015 for the year ended on 31st March 2022:

Particulars	(Rupees in lakhs)	
	For the year ended on 31st March 2022	For the year ended on 31st March 2021
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit/ (loss) before tax and after exceptional items	(9.73)	(11.70)
Adjustments for items: -		
Interest received	(21.64)	(30.99)
Dividend received	(0.01)	(0.01)
Allowance for credit impaired/expected credit loss	1.17	-
Gain on sale of investment	-	(0.04)
Depreciation	-	0.02
Operating Profit before working capital changes	<u>(30.21)</u>	<u>(42.72)</u>
Working capital adjustments: -		
(Increase)/ decrease in inventories	-	0.37
(Increase)/ decrease in trade receivables	25.08	47.03
(Increase)/ decrease in other financial assets	28.54	4.07
(Increase)/ decrease in other current assets	(0.82)	2.96
(Increase)/ decrease in non-current assets	13.00	-
Increase/ (decrease) in trade payables	(105.67)	105.67
Increase/ (decrease) in other financial liabilities	(0.26)	0.13
Increase/ (decrease) in other liabilities	(100.10)	(81.28)
Cash generated from operations	<u>(170.44)</u>	<u>36.23</u>
Direct taxes paid	(7.21)	5.40
<b>Net cash flow from operating activities (A)</b>	<u>(177.65)</u>	<u>41.63</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
(Increase)/ decrease in loans and advances	104.62	(29.08)
Sale/(purchase) of property, plant & equipment	0.04	-
Sale/(purchase) of investments	-	0.18
Dividend received	0.01	0.01
Interest received	21.64	30.99
<b>Net cash flow from investing activities (B)</b>	<u>126.31</u>	<u>2.10</u>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
<b>Net cash flow from financing activities (C)</b>	<u>-</u>	<u>-</u>
<b>Net cash flow during the year (A + B + C)</b>	<u>(51.34)</u>	<u>43.73</u>
Add: Opening cash and cash equivalents	44.71	0.98
Closing cash and cash equivalents	<u>-6.63</u>	<u>44.71</u>
<b>Components of cash and cash equivalents</b>		
Cash on hand	0.62	3.53
Balance with banks in current accounts	2.24	41.18
<b>Total cash and cash equivalents</b>	<u>2.86</u>	<u>44.71</u>





# 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

(Rs. in lakhs)

Particulars	For the year ended on 31st March 2022	For the year ended on 31st March 2021
<b>Segment Revenue: -</b>		
Metal	20.47	264.91
Diamond	140.27	-
Share & Securities	-	1.01
<b>Total Revenue</b>	<b>160.74</b>	<b>265.92</b>
<b>Segment Results</b>		
(Profit/ loss before interest and taxes)		
Metal	0.98	2.04
Diamond	0.83	-
Share & Securities	-	0.64
Less: Interest	6.59	3.07
Other Un-allocable expenditure (net)	(18.13)	(17.45)
<b>Total Profit Before Taxes</b>	<b>(9.73)</b>	<b>(11.70)</b>
<b>Segment assets</b>		
Metal	-	3.31
Diamond	-	-
Shares & securities	-	-
Un- allocable	482.45	693.83
<b>Total Assets</b>	<b>482.45</b>	<b>697.14</b>
<b>Segment Liabilities</b>		
Metal	-	105.67
Diamond	-	-
Shares & securities	-	-
Un- allocable	1.13	101.45
<b>Total</b>	<b>1.13</b>	<b>207.12</b>
<b>Capital employed (segment assets- segment liabilities)</b>		
Metal	-	(102.36)
Diamond	-	-
Shares & securities	-	-
Un- allocable	481.32	592.39
<b>Total</b>	<b>481.32</b>	<b>490.03</b>

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

Pawan Kumar Mittal  
Director  
DIN: 00749265



Date: 25th May 2022  
Place: New Delhi



# Delta Industrial Resources Limited

CIN : L52110DL1984PLC019625

Additional information pursuant to Regulation 52(4) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

## Ratio Analysis and its components

S.No.	Particulars	31st March 2022	31st March 2021
1	Current ratio	10.79	0.49
2	Debt- Equity Ratio	-	-
3	Debt Service Coverage Ratio	(0.00)	(0.01)
4	Inventory Turnover Ratio	-	1,437.80
5	Debtors Turnover Ratio	11.45	5.15
6	Interest Service Coverage Ratio	(0.48)	(2.82)
7	Long term debt to working capital	-	-
8	Bad debts to Account receivable ratio	0.21	0.21
9	Current liability ratio	0.96	1.00
10	Total debts to total assets	-	-

## Components of Ratio

(In 000's)

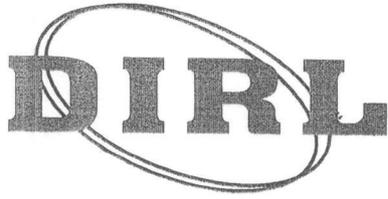
S.No.	Ratios	Numerator	Denominator	March 31st 2022		March 31st 2021	
				Numerator	Denominator	Numerator	Denominator
1	Current ratio	Current Assets	Current Liabilities	1,172.87	108.67	10,217.17	20,711.69
2	Debt- Equity Ratio	Total Debts	Total Equity(Equity Share capital+Other equity)	-	48,132.26	-	49,002.62
3	Debt Service Coverage Ratio	Earnings available for debt service (Net profit before exceptional items & tax expense + depreciation & amortization + Finance cost + Non cash operating items + other adjustment)	Finance cost + principle repayment of long term borrowings during the period/year	(196.95)	43,260.66	(861.76)	59,601.97
4	Inventory Turnover Ratio	Revenue from sales of products	Average Inventory [(opening balance + closing balance)/2]	16,073.95	-	26,592.06	18.50
5	Debtors Turnover Ratio	Revenue from operations	Average trade receivable [(Opening balance + closing balance)/2]	16,073.95	1,404.15	26,592.06	5,160.02
6	Interest Service Coverage Ratio	Earnings before interest and taxes (EBIT)	Interest	(313.56)	658.94	(863.41)	306.56
7	Long term debt to working capital	Non-Current Borrowings (Including Current Maturities of Non-Current Borrowings)	Current Assets Less Current Liabilities (Excluding Current Maturities of Non-Current Borrowings)	-	1,064.20	-	(10,494.52)
8	Bad debts to Account receivable ratio	Bad Debts	Average Trade Receivables	300.00	1,404.15	1,093.74	5,160.02
9	Current liability ratio	Total Current Liabilities	Total Liabilities	108.67	112.99	20,711.69	20,711.69
10	Total debts to total assets	Total Debt	Total Assets	-	48,245.25	-	69,714.31

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

Pawan Kumar Mittal  
Director  
DIN: 00749265

Date: 25th May 2022  
Place: New Delhi





# Delta Industrial Resources Limited

CIN : L52110DL1984PLC019625

## UNDERTAKING

In terms of Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Circular No. CIR/CFD/CMD1/162/2019 dated December 24,2019.

I **Pawan Kumar Mittal** , Director of Delta Industrial Resources Limited be and is hereby confirmed that the Statement of deviation /variation pursuant to review by the audit committee, on a quarterly basis as per Reg.32 of SEBI (LODR) Regulations, 2015 is not applicable in our company.

Thanking You,  
Yours truly

For Delta Industrial Resources Limited

  
Pawan Kumar Mittal  
( Director)  
DIN: 00749265



Date: 25.05.2022  
Place: New Delhi