



Delta Industrial Resources Limited

CIN : L52110DL1984PLC019625

November 09, 2021

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/Madam,

Sub: Submission of Compliances for "Delta Industrial Resources Limited" for the quarter and half year ended September 30, 2021.

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, 2021:**

1. Outcome of the board meeting held Today i.e. Tuesday, November 09, 2021 at 02:00 P. M at registered office of company
2. Un-Audited Standalone Financial Results for the quarter and half year ended September 30, 2021 along with the Limited Review Report (LRR) received from Statutory Auditor of the company as per the format prescribed by SEBI.
3. 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 and oblige

Thanking You,

Yours Faithfully,
For Delta Industrial Resources Limited


Pawan Kumar Mittal
Director
DIN: 00749265



Date: 09.11.2021
Place: New Delhi



Delta Industrial Resources Limited

CIN : L52110DL1984PLC019625

November 09, 2021

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/Madam,

Sub: Outcome of Board Meeting of Delta Industrial Resources Limited held Today i.e. Tuesday, November 09, 2021 at 02:00 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, November 09, 2021, which commenced at 02:00 P.M. and concluded at 06:15 P.M., inter alia, has discussed and taken the following decisions:

1. Considered and took note of the CEO & CFO Certificate for authentication of Un-audited Standalone Financial Results for the Quarter and half year ended September 30, 2021.
2. Considered and Approved the Unaudited Standalone Financial results for the Quarter and half year ended September 30, 2021.
3. Reviewed and taken on record the Limited Review Report on unaudited financial results for the quarter and half year ended September 30, 2021 issued by Statutory Auditors of the Company.
4. 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 02:00 P.M. and Concluded at 06:15 P.M.

Kindly take the above information on record and oblige.

Thanking You,
Yours Faithfully,
For Delta Industrial Resources Limited


Pawan Kumar Mittal
Director
DIN: 00749265



Date: 09.11.2021
Place: New Delhi



Delta Industrial Resources Limited

CIN : L52110DL1984PLC019625

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED ON 30TH SEPTEMBER 2021 - IND-AS COMPLIANT

| Particulars | Quarter Ended | | | Half Year Ended | | (Rupees in lakhs) |
|---|----------------------|-----------------|----------------------|----------------------|----------------------|-----------------------------|
| | 30th September, 2021 | 30th June, 2021 | 30th September, 2020 | 30th September, 2021 | 30th September, 2020 | Year ended 31st March, 2021 |
| | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| I Revenue from operations | | | | | | |
| (a) Sale of metal | 20.47 | - | 142.73 | 20.47 | 142.73 | 264.91 |
| (b) Sale of shares & securities | - | - | - | - | - | - |
| II Other income | - | - | - | - | - | 6.70 |
| III Total Income (I+II) | 6.70 | 13.56 | 14.35 | 20.26 | 27.08 | 52.26 |
| IV EXPENSES | 27.17 | 13.56 | 157.08 | 40.73 | 169.81 | 318.18 |
| Purchase of stock-in-trade: | | | | | | |
| - Metal | 19.49 | - | 141.63 | 19.49 | 141.63 | 262.87 |
| Changes in inventories of finished goods, WIP and stock-in-trade | - | - | (0.26) | - | (0.34) | 0.37 |
| Employee benefit expenses | - | - | - | - | - | - |
| Finance costs | 3.34 | 0.81 | 1.80 | 4.15 | 3.56 | 5.72 |
| Depreciation and amortisation expenses | 1.35 | 0.04 | - | 1.39 | - | 3.07 |
| Other expenses | - | - | 0.01 | - | - | 0.02 |
| Total expenses (IV) | 7.80 | 1.22 | 2.92 | 9.02 | 4.22 | 57.84 |
| V Profit/(loss) before exceptional items and tax (I-IV) | 31.98 | 2.07 | 146.10 | 34.05 | 149.08 | 329.88 |
| VI Exceptional Items | (4.81) | 11.49 | 10.99 | 6.68 | 20.73 | (11.70) |
| VII Profit/(loss) before tax(VI) | - | - | - | - | - | - |
| VIII Tax expense: | (4.81) | 11.49 | 10.99 | 6.68 | 20.73 | (11.70) |
| Current tax | - | - | - | - | - | - |
| Deferred tax | (1.25) | 2.99 | 2.86 | 1.74 | 5.39 | - |
| IX Profit/(loss) for the period (VII-VIII) | 0.03 | - | 2.86 | 1.74 | 5.39 | - |
| X Other Comprehensive Income | (3.58) | 8.50 | 8.13 | 0.03 | - | (0.02) |
| A (i) Items that will not be reclassified to profit or loss | (0.14) | 0.96 | 0.56 | 0.82 | 0.92 | 1.22 |
| (ii) Income tax relating to items that will not be re-classified to profit or loss | 0.02 | (0.10) | (0.01) | (0.08) | (0.01) | (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) | (3.70) | 9.36 | 8.68 | 5.66 | 16.25 | (10.47) |
| XII Paid up equity share capital (Face value Rs. 10/- per share) | 539.30 | 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) | (38.81) |
| XIV Earnings per equity share (not annualised) | | | | | | |
| Basic (in Rs.) | (0.07) | 0.16 | 0.15 | 0.09 | 0.28 | (0.22) |
| Diluted (in Rs.) | (0.07) | 0.16 | 0.15 | 0.09 | 0.28 | (0.22) |

See accompanying notes to the financial results

Notes :

- (1) The above unaudited financial results for the quarter ended on 30th September, 2021 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 09th day of November, 2021.
- (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 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.
- (5) These Results are also updated on the company's website URL: <https://dirl.in/>

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

Pawan Kumar Mittal
Director
DIN: 00749265



Date: 9th November, 2021
Place: New Delhi



Delta Industrial Resources Limited

CIN : L52110DL1984PLC019625

STATEMENT OF ASSETS AND LIABILITIES

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 30.09.2021

(Rupees in lakhs)

| PARTICULARS | As at 30th September, 2021 (Unaudited) | As at 31st March, 2021 (Audited) |
|--------------------------------------|--|--|
| ASSETS | | |
| Non-Current Assets | | |
| Property, plant & equipment | 0.04 | 0.04 |
| Capital Work in progress | - | - |
| Goodwill | - | - |
| Other Intangible Assets | - | - |
| Intangible Assets under development | - | - |
| Financial Assets | | |
| Investments | 2.70 | 1.89 |
| Loans | - | - |
| Deferred Tax Assets (Net) | (0.02) | 0.09 |
| Other Non-Current Assets | 13.00 | 13.00 |
| Total Non-Current Assets | 15.72 | 15.02 |
| Current Assets | | |
| Inventories | - | - |
| Financial Assets | | |
| Investments | - | - |
| Trade Receivables | - | 28.08 |
| Cash & Cash Equivalents | 4.13 | 44.71 |
| Loans | 515.67 | 579.95 |
| Other Financial Assets | 24.75 | 28.54 |
| Current Tax Assets (Net) | 2.22 | 0.35 |
| Other Current Assets | 1.14 | 0.50 |
| Total Current Assets | 547.91 | 682.13 |
| Total Assets | 563.63 | 697.15 |
| EQUITY AND LIABILITIES | | |
| Equity | | |
| Equity Share Capital | 539.30 | 539.30 |
| Other Equity | (43.62) | (49.27) |
| Liabilities | | |
| Non-Current Liabilities | | |
| Financial Liabilities | | |
| Borrowings | 65.00 | - |
| Other Financial Liabilities | 2.75 | - |
| Deferred Tax Liabilities (Net) | - | - |
| Total Non-Current Liabilities | 67.75 | - |
| Current Liabilities | | |
| Financial Liabilities | | |
| Borrowings | - | - |
| Trade Payables | - | 105.67 |
| Other Financial Liabilities | - | 1.24 |
| Current Tax Liabilities (Net) | - | - |
| Other Current Liabilities | 0.20 | 100.21 |
| Provisions | - | - |
| Total Current Liabilities | 0.20 | 207.12 |
| Total Liabilities | 67.95 | 207.12 |
| Total Equity and Liabilities | 563.63 | 697.15 |

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

Pawan Kumar Mittal
DIRECTOR
DIN: 00749265

Date: 9th November 2021
Place: New Delhi





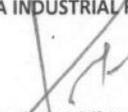
Delta Industrial Resources Limited

CIN : L52110DL1984PLC019625

Disclosure of unaudited statement of cash flow as per Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirement) Regulation, 2015 for the half year ended on 30th September, 2021

| | (Rupees in lakhs) | |
|---|--|---------------------------------------|
| | For the half year ended 30th September 2021 | For the year ended 31st March 2021 |
| CASH FLOW FROM OPERATING ACTIVITIES | | |
| Net profit/ (loss) before tax and after exceptional items | 6.68 | (11.70) |
| Adjustments for items: - | - | - |
| Interest received | (20.19) | (30.99) |
| Interest Paid | 1.39 | 3.07 |
| Dividend received | - | (0.01) |
| Bad debt | 6.49 | 10.94 |
| Gain on sale of investment | - | (0.04) |
| Depreciation | - | 0.02 |
| Operating Profit before working capital changes | (5.63) | (28.71) |
| Working capital adjustments: - | | |
| (Increase)/ decrease in inventories | - | 0.37 |
| (Increase)/ decrease in trade receivables | 28.08 | 47.03 |
| (Increase)/ decrease in other financial assets | 3.79 | 4.07 |
| (Increase)/ decrease in other current assets | (0.64) | 2.96 |
| Increase/ (decrease) in other trade payables | (105.67) | 105.67 |
| Increase/ (decrease) in other financial liabilities | 1.52 | 0.13 |
| Increase/ (decrease) in other liabilities | (100.01) | (81.28) |
| Cash generated from operations | (178.56) | 50.24 |
| Direct taxes paid | (3.61) | 5.40 |
| Net cash flow from operating activities (A) | (182.17) | 55.64 |
| CASH FLOW FROM INVESTING ACTIVITIES | | |
| (Increase)/ decrease in loans and advances | 57.80 | (40.02) |
| Sale/(purchase) of investments | - | 0.18 |
| Dividend received | - | 0.01 |
| Interest received | 20.19 | 30.99 |
| Net cash flow from investing activities (B) | 77.99 | (8.84) |
| CASH FLOW FROM FINANCING ACTIVITIES | | |
| Interest paid | (1.39) | (3.07) |
| Proceeds from borrowing | 65.00 | - |
| Net cash flow from financing activities (C) | 63.61 | (3.07) |
| Net cash flow during the year (A + B + C) | (40.57) | 43.73 |
| Add: Opening cash and cash equivalents | 44.71 | 0.98 |
| Closing cash and cash equivalents | 4.14 | 44.71 |
| Components of cash and cash equivalents | | |
| Cash on hand | 1.51 | 3.53 |
| Balance with banks in current accounts | 2.63 | 41.18 |
| Total cash and cash equivalents | 4.14 | 44.71 |

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


Pawan Kumar Mittal
Director
DIN: 00749265



Date: 9th November, 2021
Place: New Delhi



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

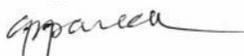
We have reviewed the accompanying statement of Unaudited Financial Results ('the statement') of **Delta Industrial Resources Limited** (the "Company") for the quarter ended 30th September, 2021 and year to date results for the period 1st April, 2021 to 30th September, 2021, being submitted by the Company 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: 21014238AAAANB3960



Place: New Delhi
Date: 09th day of November, 2021



Delta Industrial Resources Limited

CIN : L52110DL1984PLC019625

November 09, 2021

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 |

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: 09.11.2021
Place: New Delhi