

DELTA INDUSTRIAL RESOURCES LIMITED

CIN: L52110DL1984PLC019625

Regd. Office: UNIT NO.-111, AGGARWAL CITY SQUARE, PLOT NO. 10, DISTRICT CENTRE MANGLAM PLACE, SECTOR-3, ROHINI, NEW DELHI -110085

Phone No. 8657458159, Email Id: deltaindustrialresourcesltd@gmail.com, website: www.dirl.in

Date: 14th November, 2024

To,
Corporate Relationship Department,
BSE LIMITED
1st Floor, New Trading Road Rotunda Building
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400001
Scrip Code: 539596

To,
Metropolitan stock Exchange of India Limited,
205(A), 2nd Floor, Piramal Agastya Corporate Park
Kamani Junction, LBS Road, Kurla (West) Mumbai
Pincode- 400070
Symbol :DELTA

Dear Sir/Madam,

Subject: Outcome of Board Meeting of Delta Industrial Resources Limited held Today i.e. Thursday, 14th November, 2024 at 03:00 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 today, Thursday, 14th November, 2024, at registered office of company at UNIT NO.-111, AGGARWAL CITY SQUARE, PLOT NO. 10, DISTRICT CENTRE MANGLAM PLACE, SECTOR-3, ROHINI, NEW DELHI -110085, INDIA which commenced at 03:00 P.M. and concluded at 04:00 P.M., inter alia, has discussed and taken the following decisions:

1. Considered and Approved the Un-Audited Financial Results for the quarter ended 30th September, 2024
2. Reviewed and taken on record the Limited Review Report on unaudited financial results for the quarter ended September 30, 2024 issued by Statutory Auditors of the Company.
3. 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 03:00 P.M. and Concluded at 04:00 P.M.

Kindly take the above information on record and oblige.

Thanking You,

For Delta Industrial Resources Limited,

Jay Nath Jha
Managing Director
(DIN: 10099333)



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Dear Sir/Madam,

Subject: Submission of Compliances for “Delta Industrial Resources Limited” for the quarter ended September 30, 2024

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 September 30, 2024

1. Outcome of the board meeting held Today i.e. Thursday, November 14, 2024 at 03:00 P.M at registered office of company at UNIT NO.-111, AGGARWAL CITY SQUARE, PLOT NO. 10, DISTRICT CENTRE MANGLAM PLACE, SECTOR-3, ROHINI, NEW DELHI -110085, INDIA
2. Un-Audited Financial Results for the quarter ended 30th September, 2024 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,

For Delta Industrial Resources Limited,



Jay Nath Jha
Managing Director
(DIN: 10099333)



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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 Jaynath Jha Managing 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,

For Delta Industrial Resources Limited,



Jay Nath Jha
Managing Director
(DIN: 10099333)



DELTA INDUSTRIAL RESOURCES LTD

UNIT NO-111,AGGARWAL CITY SQUARE, PLOT NOMANGLAM PLACE, SECTOR-3, ROHINI, NEW DELHI :110085

Tel. No. 8657458159 ; Email ID : deltaindustrialresourcesltd@gmail.com ; website : www.delta.ind.in

Standalone Financial Results for the Quarter ended and Half Year ended 30th Sept. 2024

CIN: L52110DL1984PLC019625

(Rs. In Lakhs)

Particulars	Sr. No.	Quarter ended 30.09.2024	Quarter ended 30.06.2024	Quarter ended 30.09.2023	Half Year ended 30.09.2024	Half Year ended 30.09.2023	Year Ended 31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Income from operations	1						
Revenue from operations			-		-	-	-
Other Income		-	-	-	-	4.70	4.72
Total Income		-	-	-	-	4.70	4.72
2. Expenses	2						
Cost of materials Consumed					-	-	-
Purchase of Stock in Trade					-	-	-
Change in inventories of finished goods, work-in-progress and stock-in-trade					-	-	-
Employee benefit Expenses		2.13	1.33		3.46	-	2.66
Administrative Expenses		-	0.21	1.12	0.21	1.12	-
Finance Cost		-		-	-	1.00	-
Depreciation and amortisation expense		-			-	-	-
Other expenses		-	4.35	-	4.35	1.10	3.69
3. Total Expenses		2.13	5.89	1.12	8.02	3.22	6.35
4. Profit/(Loss) from before exceptional items and Tax (1-2)	3	(2.13)	(5.89)	(1.12)	(8.02)	1.48	(1.63)
5. Exceptional items	4	-	-	-	-		-
		-	-	-	-		-
6. Profit/(Loss) before Tax (3-4)	5	(2.13)	(5.89)	(1.12)	(8.02)	1.48	(1.63)
7. Tax expense (Deferred Tax Assets)	6	-	-	-	-	0.70	-
8. Net Profit/ (Loss) after Tax (5-6)	7	(2.13)	(5.89)	(1.12)	(8.02)	0.78	(1.63)
Other Comprehensive Income	8						-
- Items that will not be reclassified to Profit & Loss		-	-	-	-	-	-
- Items that will be reclassified to Profit & Loss		-	-	-	-	-	-
Total Comprehensive Income/(Loss) for the period (7+8)		(2.13)	(5.89)	(1.12)	(8.02)	0.78	(1.63)
9. Paid-up Equity Share Capital (Face value Rs. 10/- Each)	9	539.30	539.30	539.30	539.30	539.30	539.30
10. EPS (Not annualised)	10	(0.04)	(0.11)	(0.02)	(0.15)	0.01	(0.03)
Basic & Diluted EPS before Extraordinary items		(0.04)	(0.11)	(0.02)	(0.15)	0.01	(0.03)

DELTA INDUSTRIAL RESOURCES LTD

Unaudited Statement of Assets and Liabilities as at 30th Sept.2024

(Rs. In Lacs)

Particular	As At 30.09.2024	As At 31.03.2024
	(Unaudited)	(Audited)
<u>ASSETS</u>		
Non- current assets		
Property, plant and equipment	-	-
Financial assets		
Investments	1.68	1.68
Loans	384.88	286.98
Current assets		-
Financial assets		
Cash and cash equivalents	11.84	42.34
Other financial assets	-	-
Current tax assets (net)	-	-
Other current assets	186.29	247.20
Total assets	584.69	578.21
<u>EQUITY AND LIABILITIES</u>		
Equity		
Equity share capital	539.30	539.30
Other equity	(56.09)	(48.07)
Liabilities		
Non Current Liabilities		
Financial liabilities	98.71	80.71
Deferred tax liabilities (net)	0.02	0.02
Current Liabilities		
Financial liabilities		
Other financial liabilities	0.88	0.88
Other current liabilities	-	3.50
Current tax liabilities (net)	1.86	1.86
Total equity and liabilities	584.69	578.21

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPT. 2024

(Rs. In Lacs)

PARTICULARS	Half Year Ended 30.09.2024	Year Ended 31.03.2024
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit/ (loss) before tax	(8.02)	(1.63)
Adjustments for items: -		
Interest Paid	-	-
Interest received	-	-
Derecognition of financial assets	-	-
Bad debts	-	-
Dividend received	-	-
Allowance for credit impaired/ expected credit loss	-	-
Depreciation	-	-
Operating Profit before working capital changes	(8.02)	(1.63)
Working capital adjustments: -		
(Increase)/ decrease in trade receivables	-	-
(Increase)/ decrease in other financial assets	-	15.80
(Increase)/ decrease in other current assets	60.91	(21.39)
(Increase)/ decrease in non-current assets	-	-
Increase/ (decrease) in other trade payables	-	-
Increase/ (decrease) in other financial liabilities	18.00	0.38
Increase/ (decrease) in other current liabilities	(3.50)	(0.42)
Cash generated from operations	67.39	(7.26)
Direct taxes (paid)/refund	-	-
Net cash flow from operating activities (A)	67.39	(7.26)
CASH FLOW FROM INVESTING ACTIVITIES		
(Increase)/ decrease in loans and advances	-	(31.94)
Sale/(purchase) of property, plant & equipment	-	-
Dividend received	-	-
Interest received	-	-
Net cash flow from investing activities (B)	-	(31.94)
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from borrowings	(97.90)	80.71
Interest paid	-	-
Net cash flow from financing activities (C)	(97.90)	80.71
Net cash flow during the year (A + B + C)	(30.51)	41.52
Add: Opening cash and cash equivalents	42.35	0.83
Closing cash and cash equivalents	11.85	42.35

NOTES :-

- The above Unaudited financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th Nov., 2024.
- Status of Investor Complaints during the quarter ended Nov. 2024
Opening Balance : (Nil) Received : (Nil) Disposed off : (Nil) Pending as on 30.11.2024 : (Nil)
- Presently the company is primarily engaged in single business segment viz. Trading of Commodities.
- The figure of the previous period have been regrouped / rearranged wherever considered necessary.

Date : 14.11.2024

Place: Delhi

For Delta Industrial Resources Limited



JAY NATH JHA

(MANAGING DIRECTOR)

DIN : 10099333

Place : Delhi

Date : 14.11.2024



**Independent Auditor's Limited Review Report on the Quarter ended 30th September, 2024
Unaudited Standalone Financial Results of the Company pursuant to regulation 33 of the
SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.**

**Review Report to
The Board of Directors,
M/s. DELTA INDUSTRIAL RESOURCES LIMITED**

We have reviewed the accompanying statement of unaudited financial results of **M/s DELTA INDUSTRIAL RESOURCES LIMITED** (the "Company"), for the quarter ended **30th September, 2024** ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement, which is the responsibility of the Management and approved by the Board of Directors, 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. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information performed issued 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 analytical procedures applied to financial data and thus provide 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 M/s. Bhatther and Associates,
Chartered Accountants
FRN: 131411W**


**Gopal Bhatther
Partner**

**(Membership No.411226)
UDIN: 24411226BKFVVSQ2478**



Place : MUMBAI

Dated : November 14, 2024