

# 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](mailto:deltaindustrialresourcesltd@gmail.com), website: [www.dirl.india.in](http://www.dirl.india.in)

**Date: April 15, 2025**

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), 2<sup>nd</sup> Floor, Piramal Agastya Corporate Park  
Kamani Junction, LBS Road, Kurla (West) Mumbai  
Pincode- 400070  
Symbol :DELTA

ISIN: INE681Q01015

**Dear Sir/Madam,**

**Subject: Outcome of Board meeting held on April 15Th, 2025**

ISIN: INE473C01025

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we wish to inform you that the Board of Directors at its meeting held on Tuesday, April 15, 2025 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. which commenced at 3:00 P.M. and concluded at 04:30 P.M., inter alia, has discussed and taken the following decisions:

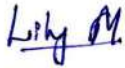
1. Audited financial results (standalone ) for the fourth quarter and financial year ended March 31, 2025;

The Meeting Commenced at 03:00 P.M. and Concluded at 04:30 P.M.

Kindly take the above information on record and oblige

Thanking You,

**For Delta Industrial Resources Limited,**



**LILY MUNDU**  
**Managing Director**  
**(DIN: 10118884)**  
**Place: New Delhi**



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Pincode- 400070  
Symbol :DELTA

ISIN: INE681Q01015

**Dear Sir/Madam,**

**Subject: Audited financial results (standalone) for the fourth quarter and financial year ended 31st March, 2025**

In terms of Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we hereby submit the following:

- i. Audited standalone financial results for the fourth quarter and financial year ended 31st March, 2025 as approved by the Board of Directors at their meeting held today i.e. 15th April, 2025; and
- ii. Auditors report (standalone and consolidated financial results) by M/S Bhatler & Associates, Chartered Accountants, Statutory Auditors of the Company, for the fourth quarter and financial year ended 31st March, 2025.
- iii. Declaration of unmodified opinion of the Statutory Auditors on the Audit Report for the Audited Financial Results of the Company for the year ended 31st March, 2025.

The meeting of the Board of Directors of the Company commenced at 3.00 P.M. and concluded at 4.30 P.M.

The aforesaid information is also being uploaded on the Company's website i.e. [https:// www.dirl.india.in](https://www.dirl.india.in).

We request you to kindly take the above on your record.

Thanking You,

Yours faithfully,

**For Delta Industrial Resources Limited,**



**LILY MUNDU**  
**Managing Director**  
**(DIN: 10118884)**  
**Place: New Delhi**



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Symbol :DELTA

ISIN: INE681Q01015

**Dear Sir/Madam,**

**Sub: Integrated filing (Financial) for the fourth quarter and financial year period ended 31st March, 2025**

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December, 2024 read with BSE Circular No. 20250102-4 dated 2nd January, 2025, We hereby submit herewith the Integrated filing (Financial) for the fourth quarter and financial year ended 31<sup>st</sup> March, 2025.

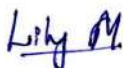
The above information is also available on the website of the Company [https:// www.dirl.india.in](https://www.dirl.india.in)

This is for your information and records.

Thanking You,

Yours faithfully,

**For Delta Industrial Resources Limited,**



LILY MUNDU  
Managing Director  
(DIN: 10118884)  
Place: New Delhi



DELTA INDUSTRIAL RESOURCES LTD

UNIT NO.-111,AGGARWAL CITY SQUARE, PLOT NOMANGLAM PLACE, SECTOR-3, ROHINI, NEW DELHI, Naharpur, North West Delhi :110085  
Tel. No. 8657458159 ; Email ID : deltaindustrialresourcesltd@gmail.com ; website : www.delta.ind.in

Standalone Audited Financial Results for the Quarter and Year ended 31st Mar. 2025

CIN: L52110DL1984PLC019625

(Rs. In Lakhs)

Particulars	Sr. No.	Quarter ended 31.03.2025	Quarter ended 31.03.2024	Year Ended 31.03.2025	Year Ended 31.03.2024	Nine Month ended 31.12.2024
		(Audited)	(Audited)	(Audited)	(Audited)	(Unaudited)
<b>1. Income from operations</b>	<b>1</b>					
Revenue from operations		-	-	-	-	-
Other Income		-	-	-	4.72	-
<b>Total Income</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4.72</b>	<b>0.00</b>
<b>2. Expenses</b>	<b>2</b>					
Cost of materials Consumed		-	0.00	-	0.00	0.00
Purchase of Stock in Trade		-	-	-	-	-
Change in inventories of finished goods, work-in-progress and stock-in-trade		-	-	-	-	-
Employee benefit Expenses		2.94	0.96	8.31	2.66	5.37
Administrative Expenses		-	-	-	0.00	-
Finance Cost		-	-	-	-	-
Depreciation and amortisation expense		-	-	-	-	-
Other expenses		3.22	0.02	8.34	3.69	5.12
<b>3. Total Expenses</b>		<b>6.16</b>	<b>0.98</b>	<b>16.65</b>	<b>6.35</b>	<b>10.49</b>
<b>4. Profit/(Loss) from before exceptional items and Tax (1-2)</b>	<b>3</b>	<b>-6.16</b>	<b>-0.98</b>	<b>-16.65</b>	<b>-1.63</b>	<b>-10.49</b>
<b>5. Exceptional items</b>	<b>4</b>				<b>0.00</b>	<b>-</b>
					<b>0.00</b>	<b>0.00</b>
<b>6. Profit/(Loss) before Tax (3-4)</b>	<b>5</b>	<b>-6.16</b>	<b>-0.98</b>	<b>-16.65</b>	<b>-1.63</b>	<b>-10.49</b>
<b>7. Tax expense ( Deferred Tax Assets)</b>	<b>6</b>	<b>-</b>	<b>-1.00</b>	<b>-</b>	<b>0.00</b>	<b>-</b>
<b>8. Net Profit/ (Loss) after Tax (5-6)</b>	<b>7</b>	<b>-6.16</b>	<b>-1.98</b>	<b>-16.65</b>	<b>-1.63</b>	<b>-10.49</b>
<b>Other Comprehensive Income</b>	<b>8</b>				<b>0.00</b>	<b>0.00</b>
- Items that will not be reclassified to Profit & Loss		-	-	-	0.00	-
- Items that will be reclassified to Profit & Loss		-	-	-	-	-
<b>Total Comprehensive Income/(Loss) for the period (7+8)</b>		<b>-6.16</b>	<b>-1.98</b>	<b>-16.65</b>	<b>-1.63</b>	<b>-10.49</b>
<b>9. Paid-up Equity Share Capital</b> (Face value Rs. 10/- Each)	<b>9</b>	539.30	539.30	539.30	539.30	539.30
<b>10. EPS (Not annualised)</b>	<b>10</b>	-0.11	-0.04	-0.31	-0.03	-0.19
Basic & Diluted EPS before Extraordinary items		-0.11	-0.04	-0.31	-0.03	-0.19

For Delta Industrial Resources Limited

*Lily M*  
Lily Mundu  
(MANAGING DIRECTOR)  
DIN : 10118884



**DELTA INDUSTRIAL RESOURCES LTD**  
**Audited Statement of Assets and Liabilities as at 31st Mar.2025**  
**(Rs. In Lacs)**

Particular	As At 31.03.2025	As At 31.03.2024
	(Unaudited)	(Audited)
<b>ASSETS</b>		
<b>Non- current assets</b>		
Property, plant and equipment		
<b>Financial assets</b>		
Investments	1.68	1.68
Loans	396.88	286.98
<b>Current assets</b>	-	-
<b>Financial assets</b>	-	-
Cash and cash equivalents	5.22	42.34
Other financial assets	-	-
Current tax assets (net)	-	-
Other current assets	179.30	247.20
<b>Total assets</b>	<b>583.07</b>	<b>578.21</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	539.30	539.30
Other equity	-64.72	-48.07
	-	-
<b>Liabilities</b>	-	-
<b>Non Current Liabilities</b>	-	-
Financial liabilities	103.01	80.71
Deferred tax liabilities (net)	0.02	0.02
<b>Current Liabilities</b>	-	-
<b>Financial liabilities</b>	-	-
Other financial liabilities	0.05	0.88
Other current liabilities	3.55	3.50
Current tax liabilities (net)	1.86	1.86
Total equity and liabilities	583.0705668	578.202387

For Delta Industrial Resources Limited

*Lily M.*

Lily Mundu  
(MANAGING DIRECTOR)  
DIN : 10118884



CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 31ST MAR. 2025

PARTICULARS	31.03.2025	31.03.2024
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit/ (loss) before tax	-16.65	-1.63
<b>Adjustments for items: -</b>		
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	-16.65	-1.63
<b>Working capital adjustments: -</b>		
(Increase)/ decrease in trade receivables	-	-
(Increase)/ decrease in other financial assets	-	15.80
(Increase)/ decrease in other current assets	67.91	-21.39
(Increase)/ decrease in non-current assets	-	-
Increase/ (decrease) in other trade payables	-	-
Increase/ (decrease) in other financial liabilities	22.30	0.38
Increase/ (decrease) in other current liabilities	-0.78	-0.42
Cash generated from operations	72.78	-7.26
Direct taxes (paid)/refund	-	-
<b>Net cash flow from operating activities (A)</b>	72.78	-7.26
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
(Increase)/ decrease in loans and advances	-109.90	-31.94
Sale/ (purchase) of property, plant & equipment	-	-
Dividend received	-	-
Interest received	-	-
<b>Net cash flow from investing activities (B)</b>	-109.90	-31.94
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from borrowings	-	80.71
Interest paid	-	-
<b>Net cash flow from financing activities (C)</b>	-	80.71
<b>Net cash flow during the year (A + B + C)</b>	-37.12	41.51
Add: Opening cash and cash equivalents	42.34	0.83
<b>Closing cash and cash equivalents</b>	5.22	42.34

**NOTES :-**

- The above Audited financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 15th April 2025.
- Status of Investor Complaints during the quarter ended Mar. 2025.  
Opening Balance : ( Nil ) Received : ( Nil ) Disposed off : ( Nil ) Pending as on 31.03.2025 : ( 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.

For Delta Industrial Resources Limited

*Lily M*

**Lily Mundu**  
(MANAGING DIRECTOR)  
DIN : 10118884  
Date : 15.04.2025  
Place: Delhi



# DELTA INDUSTRIAL RESOURCES LIMITED

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Symbol :DELTA

ISIN: INE681Q01015

**Dear Sir/Madam,**

**Subject: Declaration in respect of Unmodified Opinion on Audited Financial Results for the Financial Year ended March 31, 2025**


I, LILY MUNDU , Managing Director of Delta Industrial Resources Limited, hereby declare that the Company's Statutory Auditor, M/s Bhatler & Associates, Chartered Accountants, Mumbai, have submitted an Unmodified opinion/ Unqualified opinion on the Audited Financial Results for the year ended 31st March, 2025.

This is for your information and records.

Thanking You,

Yours faithfully,

**For Delta Industrial Resources Limited,**



**LILY MUNDU**  
**Managing Director**  
**(DIN: 10118884)**  
**Place: New Delhi**





## INDEPENDENT AUDITORS' REPORT

To,

The Members of DELTA INDUSTRIAL RESOURCES LIMITED  
Report on the standalone Financial Statements

### Opinion

We have audited the financial statements of DELTA INDUSTRIAL RESOURCES LIMITED ("the Company"), which comprise the balance sheet as at March 31, 2025, and the statement of profit and loss (including other comprehensive income), statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (Collectively referred to as 'standalone financial statements').

in our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs (financial position) of the Company as at March 31, 2025, and its profit (financial performance including other comprehensive income), changes in equity and its cash flows for the year ended on that date:-

- a. In the case of the balance sheet, of the state of affairs of the company as at 31<sup>st</sup> March 2025,
- b. In the case of the statement of profit and loss, of the profit (financial performance including other comprehensive income), changes in equity; and
- c. In the case of the cash flow statement, of the cash flow statement for the year ended on that date.

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance. In our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon; we have determined that there are no key audit matters to communicate in our report.

### Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.





## Responsibility of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance (including other comprehensive income), changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards ("Ind AS") specified under section 133 of the Act. This responsibility also includes 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 appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a 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.

Boards of Directors are also responsible for overseeing the company's financial reporting process.

## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Standards on Auditing ("SAs"), we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) of the Act, We are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence 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 the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



## REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Government of India - Ministry of Corporate Affairs in terms of sub-section (11) of section 143 of the Act, we enclose in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the said Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
  - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - b. In our opinion proper books of account as required by law have been kept by the company so far as it appears from our examination of those books;
  - c. The Balance Sheet, the Statement of Profit and Loss (including other comprehensive income), the Statement of Changes In Equity and the Cash Flow Statement dealt with by this Report are in agreement with the books of accounts;
  - d. In our opinion, the aforesaid standalone financial statements comply with the Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standard), Rules 2015 as amended.
  - e. On the basis of the written representations received from the directors as on 31 March 2025, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2025, from being appointed as a director in terms of section 164(2) of the Act ;
  - f. With respect to the adequacy of the internal financial controls over financial Reporting of the Company and the operating effectiveness of such controls, Refer to our separate Report in "Annexure B".
  - g. With respect to the matter to be included in the Auditor's Report under section 197(16), In our opinion and according to the information and explanations given to us and after relying on the certificate of company secretary, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under section 197(16) which are required to be commented upon by us.
  - h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us :
    - i. The Company does not have any pending litigations which would impact its financial position.
    - ii. The Company did not have any long term contract including derivative contract ; as such the question of commenting on any material foreseeable losses thereon does not arise;
    - iii. There has not been any occasion in case of the Company during the year under report to transfer any sums to the investor education and protection fund. The question of delay in transferring such sums does not arise.
    - iv. (a) The Management The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
    - (b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the



Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c)Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement

For M/s. Bhatte and Associates  
(Chartered Accountants)  
Firm Reg. No.131411W



CA Gopal Bhatte  
(Partner)



Membership No. 411226  
UDIN: 25411226BMIQKT6244

Place: Mumbai  
Date: 15<sup>th</sup> April, 2025



**DELTA INDUSTRIAL RESOURCES LIMITED**  
For the year ended 31<sup>st</sup> March 2025

Referred to in paragraph 14 of the Independent Auditors' Report of even date to the members of DELTA INDUSTRIAL RESOURCES LIMITED on the standalone financial statements as of and for the year ended March 31, 2025.

- i. The Company is not having any Property, Plant and Equipment hence clause (i) (a) to ( e ) is not applicable.
- ii. (a)As per the information and explanation given to us, the company does not have inventory hence physical verification of inventory is not applicable.  
  
(b)As per the information and explanation given to us, the company has not taken any working capital loan therefore the said clause ii (b) is not applicable to the company
- iii. According to the information explanation provided to us, the Company has not made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Hence, the requirements under paragraph 3(iii) of the Order are not applicable to the Company.
- iv. In our opinion and according to the information and explanations given to us, the Company has not either directly or indirectly, granted any loan to any of its directors or to any other person in whom the director is interested, in accordance with the provisions of section 185 of the Act and the Company has not made investments through more than two layers of investment companies in accordance with the provisions of section 186 of the Act. Accordingly, provisions stated in paragraph 3(iv) of the Order are not applicable to the Company.
- v. The Company has not accepted any deposits or amounts which are deemed to be deposits within the meaning of Sections 73, 74, 75 and 76 of the Act and the Rules framed there under to the extent notified.
- vi. The provisions of sub-section (1) of section 148 of the Act are not applicable to the Company as the Central Government of India has not specified the maintenance of cost records for any of the products of the Company. Accordingly, the provisions stated in paragraph 3 (vi) of the Order are not applicable to the Company.
- vii. (a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, undisputed statutory dues including goods and service tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess have been regularly deposited by the company with appropriate authorities in all cases during the year except TDS.  
  
(b) According to the information and explanation given to us and the records of the Company examined by us, there are no dues of income tax, goods and service tax, customs duty, cess and any other statutory dues which have not been deposited on account of any dispute.
- viii. According to the information and explanations given to us, there are no transactions which are not accounted in the books of account which have been surrendered or disclosed as income during the year in Tax Assessment of the Company. Also, there is no previously unrecorded income which has been now recorded in the books of account. Hence, the provision stated in paragraph 3(viii) of the Order is not applicable to the Company.
- ix. (a) According to the records of the Company examined by us and the information and explanations given to us, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest to any lender during the year.  
  
(b) According to the information and explanations given to us and on the basis of our audit procedures, we report



that the Company has not been declared Wilful Defaulter by any bank or financial institution or government or any government authority.

(c) In our opinion, and according to the information and explanations given to us, no bank facilities have been availed by the company hence the said clause (c) is not applicable to the company.

(d) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the standalone financial statements of the Company, we report that no funds raised on short-term basis have been used for long-term purposes by the Company.

(e) According to the information and explanations given to us and on an overall examination of the standalone financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or jointventures.

(f) According to the information and explanations given to us and procedures performed by us, the provisions stated in paragraph ix (f) of the Order is not applicable to the Company.

x. (a) The company did not raise any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, the provisions stated in paragraph 3 (x)(a) of the Order are not applicable to the Company.

(b)According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully, partly or optionally convertible debentures during the year. Accordingly, the provisions stated in paragraph 3 (x)(b) of the Order are not applicable to the Company.

xi. (a)During the course of our audit, examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of fraud by the Company nor on the Company.

(b)We have not come across of any instance of fraud by the Company or on the Company during the course of audit of the standalone financial statement for the year ended March 31, 2025, accordingly the provisions stated in paragraph (xi)(b) of the Order is not applicable to the Company.

(c)As represented to us by the management, there are no whistle-blower complaints received by the Company during the year. Accordingly, the provisions stated in paragraph (xi)(c) of the Order is not applicable to company.

xii. In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, the provisions stated in paragraph 3(xii) (a) to (c) of the Order are not applicable to the Company.

xiii. The Company has entered into transactions with related parties in compliance with the provisions of Sections 177 and 188 of the Act. The details of such related party transactions have been disclosed in the standalone financial statements as required under Indian Accounting Standard 24 "Related Party Disclosures" specified under Section 133 of the Act.

xiv. The company has not obtained declarations from sundry creditors under the MSME Act. Therefore, we are unable to comment on the provision of tax under Section 43(B)(h) regarding outstanding creditors as of March 31, 2025. Additionally, we cannot determine the provision required for interest on payments to MSME registered suppliers under Section 16 of the MSMED Act for delays in payment.

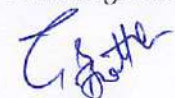
xv. (a) In our opinion the Company has an adequate in house internal audit system commensurate with the size and the nature of its business.



(b) We have not obtained the in-house internal audit reports for the year under audit. Therefore, we were unable to consider these reports in determining the nature, timing, and extent of our audit procedures.

- xvi. According to the information and explanations given to us, in our opinion during the year the Company has not entered into non-cash transactions with directors or persons connected with its directors and hence, provisions of section 192 of the Act are not applicable to company. Accordingly, the provisions stated in paragraph 3(xv) of the Order are not applicable to the Company.
- xvii. (a) In our opinion, the Company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions stated in paragraph clause 3 (xvi)(a) of the Order are not applicable to the Company.
- (b) In our opinion, the Company has not conducted any Non-Banking Financial or Housing Finance activities without any valid Certificate of Registration from Reserve Bank of India. Hence, the reporting under paragraph clause 3 (xvi)(b) of the Order are not applicable to the Company.
- (c) The Company is not a Core investment Company (CIC) as defined in the regulations made by Reserve Bank of India. Hence, the reporting under paragraph clause 3 (xvi)(c) of the Order are not applicable to the Company.
- (d) The Company does not have more than one CIC as a part of its group. Hence, the provisions stated in paragraph clause 3 (xvi)(d) of the Order are not applicable to the Company.
- xviii. Based on the overall review of standalone financial statements, the Company has incurred cash losses in the current financial year however no cash losses in the immediately preceding financial year. Hence, the provisions stated in paragraph clause 3 (xvii) of the Order are not applicable to the Company.
- xix. According to the information and explanations given to us and based on our examination of financial ratios, ageing and expected date of realization of financial assets and payment of liabilities, other information accompanying the standalone financial statements, our knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of audit report and the Company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.
- xx. According to the information and explanations given to us, the provisions of section 135 of the Act are not applicable to the Company. Hence, the provisions of paragraph (xx)(a) to (b) of the Order are not applicable to the Company.
- xxi. The reporting under clause 3(xxi) of the Order is not applicable in respect of audit of standalone financial statements. Accordingly, no comment in respect of the said clause has been included in the report.

For M/s. Bhatte and Associates  
Chartered Accountants  
Firm Reg. No.131411W



CA Gopal Bhatte  
(Partner)  
Membership No. 411226  
UDIN: 25411226BMIQKT6244



Place: Mumbai  
Date: 15<sup>th</sup> April 2025



## Annexure B

### To the Independent Auditor's Report of Even Date on the Financial Statements of DELTA INDUSTRIAL RESOURCES LIMITED

#### Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the Internal Financial Controls over financial reporting of DELTA INDUSTRIAL RESOURCES LIMITED ("the Company") as of March 31, 2025 in conjunction with our audit of the IND AS financial statements of the Company for the year ended on that date.

#### Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the criteria established by the Company considering the size of company and essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ("the Guidance Note"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

#### Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness.

Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the IND AS financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.



## Meaning of Internal Financial Controls with reference to financial statements

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of IND AS financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of IND AS financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the IND AS financial statements.

## Inherent Limitations of Internal Financial Controls with reference to financial statements

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

## Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls were operating effectively as at March 31, 2025, based on the assessment of essential components of internal controls over financial reporting stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For M/s. Bhatte and Associates

Chartered Accountants

Firm Reg. No.131411W

CA Gopal Bhatte  
(Partner)



Membership No. 411226

UDIN: 25411226BMIQKT6244

Place: Mumbai

Date: 15<sup>th</sup> April, 2025



# 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](mailto:deltaindustrialresourcesltd@gmail.com), website: [www.dirl.india.in](http://www.dirl.india.in)

**Date: April 15, 2025**

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), 2<sup>nd</sup> Floor, Piramal Agastya Corporate Park  
Kamani Junction, LBS Road, Kurla (West) Mumbai  
Pincode- 400070  
Symbol :DELTA

ISIN: INE681Q01015

**Subject: Submission of Compliances for "Delta Industrial Resources Limited" for the quarter & Year ended 31<sup>st</sup> March, 2025**

pursuant to Regulation 30 and 33 of the SEBI (Listing obligation and Disclosure Requirement) Regulations, 2015 ("Lasting Regulations"), as amended from time to time we wish to inform you that the Board of Directors of company at its Meeting held on today i.e Tuesday, April 15, 2025 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 has, inter-alia considered, and approved

**1. The Audited standalone Financial Results of the company for the Fourth quarter and Financial year ended 31<sup>st</sup> March, 2025 as recommended by the Audit Committee,**

**2. Declaration as per Regulation 33(3)(d) of the Listing Regulation :**

We would like to state that M/s BHATTER & Associates, Chartered Accountants, statutory Auditor of the company have issue the audit report with unmodified opinion on the standalone Financial Result of the company for the Financial year ended 31<sup>st</sup> March, 2025.

In this regards, we enclose the declaration pursuant to regulation 33(3) (d) of the listing Regulation

**3. Undertaking of non applicability of Reg.32 of SEBI ( LODR) Regulations 2015 from the director of the company.**

The Meeting of the board of Directors of the company commence at 3.00 pm and concluded on 4.30 p.m

You are requested to take the same on your records and oblige

Thanking You,,

**For Delta Industrial Resources Limited,**



**LILY MUNDU  
Managing Director  
(DIN: 10118884)  
Place: New Delhi**



# 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](mailto:deltaindustrialresourcesltd@gmail.com), website: [www.dirl.india.in](http://www.dirl.india.in)

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**Date: April 15, 2025**

**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), 2<sup>nd</sup> Floor, Piramal Agastya Corporate Park  
Kamani Junction, LBS Road, Kurla (West) Mumbai  
Pincode- 400070  
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 Lily Mundu 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,**



**LILY MUNDU  
Managing Director  
(DIN: 10118884)  
Place: New Delhi**

