



**Independent Auditor's Limited Review Report on Unaudited Quarter Ended 31st Dec. 2025
Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing
Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

To
The Board of Directors
DELTA INDUSTRIAL RESOURCES LIMITED
Unit no.-111, Aggarwal city square, Plot No,
Manglam place, Sector-3, Delhi: 110085

1. We have reviewed the accompanying statement of unaudited financial results ('the Statement') of the DELTA INDUSTRIAL RESOURCES LIMITED ('the Company') for the quarter ended 31st Dec. 2025, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the Securities and Exchange Board of India ("SEBI") from time to time.
2. This statement is the responsibility of the company's management and approved by the Board of Directors which has been prepared in accordance with the recognition & 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 issue a report on these financial statements based on our review.
3. We conducted our review 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. 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.





4. 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 Indian 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For M/S BHATTER & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN:131411W**

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**CA Gopal Bhatler
(Partner)
Membership No. 411226
Date: 06th Feb. 2026
UDIN: 26411226ZVNLKK7445
Place of signature: Mumbai**

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 Financial Results for the Quarter ended and Nine Month ended 31st Dec.2025

CIN: I52110DL1984PLC019625

(Rs. In Lakhs)

Particulars	Sr. No.	Quarter ended	Quarter ended	Quarter ended	Nine Month ended	Nine Month ended	Year Ended
		31.12.2025	31.12.2024	30.09.2025	31.12.2025	31.12.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Income from operations	1						
Revenue from operations							
Other Income		12.30	-	-	12.30	-	-
Total Income		12.30	-	-	12.30	-	-
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		1.23	1.91	0.92	2.72	5.37	8.31
Administrative Expenses							
Finance Cost							
Depreciation and amortisation expense							
Other expenses		3.38	0.56	0.77	6.05	5.12	8.34
3. Total Expenses		4.61	2.47	1.69	8.77	10.49	16.65
4. Profit/(Loss) from before exceptional items and Tax (1-2)	3	7.69	(2.47)	(1.69)	3.53	(10.49)	(16.65)
5. Exceptional items	4	-	-	-	-	-	-
6. Profit/(Loss) before Tax (3-4)	5	7.69	(2.47)	(1.69)	3.53	(10.49)	(16.65)
7. Tax expense (Deferred Tax Assets)	6	-	-	-	-	-	-
8. Net Profit/(Loss) after Tax (5-6)	7	7.69	(2.47)	(1.69)	3.53	(10.49)	(16.65)
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)		7.69	(2.47)	(1.69)	3.53	(10.49)	(16.65)
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	0.14	(0.05)	(0.03)	0.07	(0.19)	(0.31)
Basic & Diluted EPS before Extraordinary items		0.14	(0.05)	(0.03)	0.07	(0.19)	(0.31)

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 06th Feb. 2026.
- Status of Investor Complaints during the quarter ended Dec. 2025
Opening Balance : (Nil) Received : (Nil) Disposed off : (Nil) Pending as on 31.12.2025 : (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.

Date : 06.02.2026

Place: Delhi

For Delta Industrial Resources Limited

Lily M.
LILY MUNDU
(MANAGING DIRECTOR)
DIN : 10118884
Place : Delhi
Date : 06.02.2026



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