

# Deltron Limited

REGD & HEAD OFFICE: C-120 NARAINA INDUSTRIAL AREA, NEW DELHI -28 INDIA  
 PHONES: 25796150-53 FAX: 91-11-25795290 - E-mail : deltron1982@rediffmail.com Website : deltronlimited.in  
 CIN No.L32109DL1982PLC013838

## STANDALONE BALANCE SHEET AS AT 19TH AUGUST, 2019 (PROVISIONAL)

Particulars	Note	As at 19-Aug-19 Rs	As at 31-Mar-19 Rs
<b>ASSET</b>			
<b>Non Current Asset</b>			
a) Property Plant Equipment	2	-	-
b) Investment property	2.1	-	-
c) Financial Asset Security deposit		2,11,285	2,11,285
d) Other non current Asset	4	5,47,406	5,47,406
<b>Total Non Current Assets</b>		<b>7,58,691</b>	<b>7,58,691</b>
<b>Current Assets</b>			
a) Inventory	6	-	22,500
b) Financial asset			
Investment	5	-	3,85,21,545
Trade Receivable	7	37,170	9,82,482
Cash & cash equivalent	8	2,13,57,368	87,21,692
Other Bank Balances	8.1	3,66,78,546	3,97,68,171
Other financial asset	9	21,05,331	15,33,689
c) Current Tax asset	10	(90,462)	11,91,909
d) Other current asset	11	1,73,506	86,817
<b>Total Current Assets</b>		<b>6,02,61,459</b>	<b>9,08,28,805</b>
<b>TOTAL ASSETS</b>		<b>6,10,20,150</b>	<b>9,15,87,496</b>
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
a) Equity Share Capital	12	2,85,00,000	2,85,00,000
b) Other Equity	13	3,06,62,329	5,79,29,366
<b>Total Equity</b>		<b>5,91,62,329</b>	<b>8,64,29,366</b>
<b>LIABILITIES</b>			
<b>Non Current Liabilities</b>			
Provision -Employee Benefit obligation	14	-	7,68,771
Deferred tax Liability (net)	3	-	21,07,445
<b>Total Non Current Liabilities</b>		<b>-</b>	<b>28,76,216</b>
<b>Current Liabilities</b>			
a) Financial Liabilities			
Trade Payable	15	-	-
Other Financial Liabilities	16	17,16,314	3,05,939
b) Provision	18	-	15,50,658
c) Other Current liabilities	17	1,41,507	4,25,317
<b>Total Current Liabilities</b>		<b>18,57,821</b>	<b>22,81,914</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>6,10,20,150</b>	<b>9,15,87,496</b>

The accompanying notes form part of the Standalone Financial Statements

As per our report of even date attached for V.K.VERMA & CO.

Chartered Accountants  
Firm Regn. No. 000386N

R.C.HASIJA  
Partner  
Memb. No. 54809  
New Delhi  
Dated: 30.09.2019



INDERDEEP SINGH  
Director  
DIN NO: 00173538

A.S.BEDI  
C.F.O  
PAN-AFPPB3460B

KUMAR SRINIVASAN  
Director  
DIN NO: 00173717

S Sujatha Lyall  
Company Secretary  
PAN-AHHPR1419E



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## STATEMENT OF STANDALONE PROFIT & LOSS ACCOUNT UPTO PERIOD Ended 19TH AUGUST 2019 [PROVISIONAL]

	Particulars	Note	Year Ended 19-08-2019	Year Ended 31- 3-2019
			Rs	Rs
1	Revenue from Operations	19	31,500	17,24,441
2	Other income	20	1,20,97,406	40,53,805
3	<b>Total Revenue</b>		<b>1,21,28,906</b>	<b>57,78,246</b>
4	<b>Expenses:</b>			
	Purchases of Stock-in-Trade	21	-	16,42,325
	Changes in Inventories of Stock-in-Trade	22	22,500	-
	Employee Benefits expenses	23	25,62,507	48,11,280
	Finance costs		-	-
	Depreciation and Amortization expense	25	-	9,340
	Other expenses	24	14,24,696	12,58,976
	<b>Total expenses</b>		<b>40,09,703</b>	<b>77,21,921</b>
5	<b>Loss before exceptional items and Tax</b>		<b>81,19,203</b>	<b>(19,43,675)</b>
6	Exceptional items	20.1	-	86,97,738
7	<b>Profit before Tax</b>		<b>81,19,203</b>	<b>67,54,063</b>
8	Tax expense:			
	Current Tax		13,00,000	13,50,000
	Deferred Tax		6,03,052	(1,39,929)
9	<b>Profit / (Loss) for the year from continuing operations</b>		<b>62,16,151</b>	<b>55,43,992</b>
10	Profit/(loss) from Discontinued operations (after Tax)		-	-
11	<b>Net Profit / (loss) for the year (9-10)</b>		<b>62,16,151</b>	<b>55,43,992</b>
12	<b>Other Comprehensive Income</b>			
	A (i) Items that will not be reclassified to Profit or Loss	20.2	-	<b>(14,226)</b>
	(ii) Income Tax relating to items that will not be reclassified to Profit or Loss		-	3,699
	B (i) Items that will be reclassified to Profit or Loss	20.2	(1,04,24,990)	18,22,796
	(ii) Income Tax relating to items that will be reclassified to Profit or Loss		27,10,497	(4,95,433)
	<b>Total Comprehensive Income for the period (XI+XII) comprising Profit (Loss) and other comprehensive income for the Period</b>		<b>(14,98,342)</b>	<b>68,60,828</b>
13	<b>Earnings per equity share:</b>			
	Basic	29	2.18	1.95
	Diluted	29	2.18	1.95
	(Face Value Rs 10 per Share)			

The accompanying notes form part of the Standalone Financial Statements

As per our report of even date attached for V.K.VERMA & CO.

Chartered Accountants

Firm Regn. No. 000386N

R.C.HASIJA

Partner

Memb. No. 54809

New Delhi

Dated: 30.09.2019



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## Notes to the Standalone Financial Statements for the period upto 19-08-2019

Note No

2 Property Plant and Equipment

## TANGIBLE ASSETS

(Amount in Rs)

PARTICULARS	GROSS CARRYING AMOUNT							DEPRECIATION							NET BLOCK		
	Deemed cost As AT 01.04.2018	Addition	Deduction /ADJ.	AS AT 31.03.2019	Addition	Deduction /ADJ.	AS AT <del>31.03.2020</del> 19.08.19	As AT 01.04.2018	FOR THE YEAR	Deduction /ADJ.	AS AT 31.03.2019	FOR THE YEAR	Deduction /ADJ.	AS AT <del>31.03.2020</del> 19.08.19	AS AT <del>31.03.2020</del> 19.08.19	AS AT 31.03.2018	
Furniture	12705		12705	0	-	0	0	5,978	2,242	8,220	0	0	0	0	0	0	
<b>Total</b>	<b>12705</b>		<b>12,705</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>5,978</b>	<b>2,242</b>	<b>8,220</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 2.1 Investment Property

PARTICULARS	GROSS CARRYING AMOUNT							DEPRECIATION							NET BLOCK		
	Deemed cost As AT 01.04.2018	Addition	Deduction /ADJ.	AS AT 31.03.2019	Addition	Deduction /ADJ.	AS AT 31.03.2020	As AT 01.04.2018	FOR THE YEAR	Deduction /ADJ.	AS AT 31.03.2019	FOR THE YEAR	Deduction /ADJ.	AS AT 31.03.2020	AS AT 31.03.2020	AS AT 31.03.2018	
Building	3,23,801	0	323801	0	-	0	0	18,926	7,098	26,024	0	0	0	0	0	0	
<b>Total</b>	<b>323801</b>			<b>0</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>18,926</b>	<b>7,098</b>		<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	



## Notes to the Standalone Financial Statements for the period upto 19-08-2019

Note No	As At 19-Aug-19 (Rs.)		As At 31-Mar-19 (Rs.)	
<b>3 DEFERRED TAX ASSETS /(LIABILITIES) (NET)</b>				
Deferred Tax Assets				
Provision for Employee Benefit	0		6,03,052	
	0		6,03,052	
<b>Deferred Tax Liabilities</b>				
Depreciation	0		0	
Financial Asset			27,10,497	
	0		27,10,497	
Deferred Tax Asset (Net)				
Deferred Tax (Liabilities) (Net)	-		(21,07,445)	
<b>4 OTHER NON CURRENT ASSETS</b>				
(Unsecured considered good)				
Other Loans & Advances	5,47,406		5,47,406	
	5,47,406		5,47,406	
<b>5 CURRENT INVESTMENT - (UN-QUOTED)</b>				
Investments measured at Fair Value through Other Comprehensive Income	Units	As At 19-Aug-19 (Rs.)	Units	As At 31-Mar-19 (Rs.)
<b>INVESTMENT IN MUTUAL FUNDS</b>				
- ABSL SAVING FUND-GP		0	3,431.329	12,66,100
- UTI LIQUID SHORT TERM PLAN -GP		0	94,806.118	30,65,641
- FRANKLIN INDIA ULTRA SHORT BOND FUND SIP -GP		0	4,53,833.157	1,19,21,652
- RELIANCE LOW DURATION FUND-GP		0	901.703	23,29,507
- FRANKLIN INDIA STIP -GP		0	285.762	11,42,268
- BIRLA SUNLIFE DYNAMIC BOND FUND -RETAIL -GP			-	
- ABSL CORPORATE BOND FUND -GP		0	67,015.416	48,01,440
- BIRLA SUNLIFE MEDIUM TERM PLAN-GP		0	2,53,086.756	57,65,493
- ICICI PRUCORPORATE BOND FUND -GP		0	4,31,030.186	82,29,444
<b>FRESH INVESTMENT</b>				
<b>Total</b>		0		3,85,21,545





## Notes to the Standalone Financial Statements for the period upto 19-08-2019

Note No	As At 19-Aug-19 (Rs.)	As At 31-Mar-19 (Rs.)
<b><u>CURRENT ASSETS</u></b>		
<b>6 INVENTORIES</b> (Lower of cost and net realisable value)		
Stock-in -Trade	-	22,500
	-	22,500
<b>7 TRADE RECEIVABLE</b>		
Unsecured considered good		
More than six months		5,30,604
Others - less than six months	37,170	4,51,878
	<u>37,170</u>	<u>9,82,482</u>
<b>8 CASH AND CASH EQUIVALENTS</b>		
Cash in Hand	-	307
<u>Balances with Banks in:-</u>		
- Current Account	2,13,57,368	87,21,385
	<u>2,13,57,368</u>	<u>87,21,692</u>
<b>8.1 OTHER BANK BALANCES</b>		
Fixed Deposits*	3,49,62,232	3,94,62,232
Unpaid Dividend Account	17,16,314	3,05,939
	<u>3,66,78,546</u>	<u>3,97,68,171</u>
<b>9 OTHER CURRENT FINANCIAL ASSETS</b> (Unsecured considered good)		
Advance Recoverable		
Interest accrued on Deposits	21,05,331	15,33,689
	<u>21,05,331</u>	<u>15,33,689</u>
<b>10 CURRENT TAX ASSETS</b> (Unsecured considered good)		
Advance Income tax	39,14,538	38,96,909
Less Provision for Tax	-40,05,000	-27,05,000
	<u>-90,462</u>	<u>11,91,909</u>
<b>11 OTHER CURRENT ASSETS</b> (Unsecured considered good)		
Advances to		
Input tax credit recoverable (GST)	1,73,506	86,817
	<u>1,73,506</u>	<u>86,817</u>



## Notes to the Standalone Financial Statements for the period upto 19-08-2019

## Note No

	As At 19-Aug-19 (Rs.)	As At 31-Mar-19 (Rs.)
<b>12 SHARE CAPITAL</b>		
a) <b>Authorised</b>		
75,00,000 (31-March18- 75,00,000) Equity Shares of Rs 10/- each	7,50,00,000	7,50,00,000
25,00,000 (31-March18 - 25,00,000) Preference Shares of Rs 10/- each	2,50,00,000	2,50,00,000
	<u>10,00,00,000</u>	<u>10,00,00,000</u>
b) <b>Issued, Subscribed &amp; Fully Paid up</b>		
28,50,000 (31-March18-28,50,000) Equity Shares of Rs 10/- each	2,85,00,000	2,85,00,000
	<u>2,85,00,000</u>	<u>2,85,00,000</u>
c) <b>Details of Shareholders holding more than 5% of Shares</b>	<u>Nos of Shares</u>	<u>Nos of shares</u>
Inderdeep Singh	6,70,450	6,70,450
Continental Device India Private Limited	3,92,693	3,92,693
Punita G Singh	3,51,500	3,51,500
Simran Bhargava	2,39,275	2,39,275
Gamlin inc	1,80,000	1,80,000
d) The company has issued one class of shares i.e., equity shares which enjoy similar rights in respect of voting , payment of dividend and repayment of capital.		
	<u>Nos of Shares</u>	<u>Nos of shares</u>
e) Reconciliation of number of shares outstanding		
Shares at the beginning of the year	28,50,000	28,50,000
Shares at the end of the year	28,50,000	28,50,000
<b>13 OTHER EQUITY</b>	<u>As At 19-Aug-19 (Rs.)</u>	<u>As At 31-Mar-19 (Rs.)</u>
a) <b>General Reserve</b>	1,89,60,527	1,89,60,527
b) <b>Securities Premium Account</b>	75,20,000	75,20,000
c) <b>Profit &amp; Loss Account</b>		
Opening Balance	2,37,34,346	1,82,00,881
Profit for the Year	62,16,151	55,43,992
Remeasurement of defined benefit plan	0	(10,527)
Adjustment for:		
Final Dividend for 2018-19 @Rs 6.50 per share	-1,85,25,000	
DDT on Dividend 2018-19	-38,07,869	
Interim Dividend for 2019-20 @Rs 1 per share	-28,50,000	
DDT on Interim Dividend 2019-20	-5,85,826	
	<u>41,81,802</u>	<u>2,37,34,346</u>
d) <b>Other Comprehensive income (OCI)</b>		
Opening Balance	77,14,493	63,87,130
Movement in OCI during the year	-77,14,493	13,27,363
	<u>0</u>	<u>77,14,493</u>
<b>Total</b>	<u>3,06,62,329</u>	<u>5,79,29,366</u>





Notes to the Standalone Financial Statements for the period upto 19-08-2019

Note No

	As At 19-Aug-19 (Rs.)	As At 31-Mar-19 (Rs.)
<b>14 PROVISIONS NON CURRENT</b>		
Provision for Employee Benefit -Gratuity	-	7,68,771
	<u>-</u>	<u>7,68,771</u>
<b>15 TRADE PAYABLE</b>		
Micro & Small enterprises	-	-
Other than Micro & Small enterprises	-	-
	<u>-</u>	<u>-</u>
There are no amounts outstanding to Micro & Small enterprises as on 31st March 2019 and no amount were overdue during the year for more than the stipulated period.		
<b>16 OTHER FINANCIAL LIABILITIES</b>		
Unpaid Dividend *	17,16,314	3,05,939
	<u>17,16,314</u>	<u>3,05,939</u>
* Does not include any amount due and outstanding to be credited to Investor Education and Protection Fund		
<b>17 OTHER CURRENT LIABILITY</b>		
Salary Payable	-	3,07,694
Statutory Dues	41,396	71,623
Expenses,etc	1,00,111	46,000
	<u>1,41,507</u>	<u>4,25,317</u>
<b>18 PROVISION- CURRENT</b>		
Provision for Employee Benefit Obligation	-	15,50,658
	<u>-</u>	<u>15,50,658</u>



# Notes to the Standalone Financial Statements for the PERIOD Ended 19TH AUGUST, 2019

Note No

	Year Ended 19-Aug-19 (Rs.)	Year Ended 31-Mar-19 (Rs.)
<b>19 REVENUE FROM OPERATIONS</b>		
Sale of Industrial Products	31,500	17,24,441
	<u>31,500</u>	<u>17,24,441</u>
<b>20 OTHER INCOME</b>		
Interest Income	10,62,568	29,24,643
Rental Income	-	2,54,038
Gain on sale of Investments (Net)	1,10,34,838	8,63,354
Other Income	-	11,770
	<u>1,20,97,406</u>	<u>40,53,805</u>
<b>20.1 Exceptional Item</b>		
Profit on sale of Investment Property	-	86,97,738
	<u>-</u>	<u>86,97,738</u>
<b>20.2 OTHER COMPREHENSIVE INCOME</b>		
a) Items that will be reclassified to Profit or Loss		
Debt Income Fund	-1,04,24,991	18,22,796
b) Items that will not be reclassified to Profit or Loss		
Remeasurement of defined benefit plan	-	-14,226
	<u>-1,04,24,991</u>	<u>18,08,570</u>
<b>21 PURCHASE OF STOCK IN TRADE</b>		
Industrial Products	-	16,42,325
	<u>-</u>	<u>16,42,325</u>
<b>21.1 CIF VALUE OF IMPORTS</b>		
Raw Material, Components, Stock-in Trade	Nil	Nil
<b>22 CHANGE IN INVENTORY OF STOCK IN TRADE</b>		
Opening Stock	22,500	22,500
Less: Closing Stock	-	22,500
(Increase)/ Decrease in stocks	<u>22,500</u>	<u>-</u>
<b>23 EMPLOYEE BENEFIT EXPENSES</b>		
Salaries , Wages, Gratuity etc	24,47,717	45,21,109
Contribution to ESI, PF & FPF	1,14,790	2,90,171
	<u>25,62,507</u>	<u>48,11,280</u>





## Notes to the Standalone Financial Statements for the period upto 19-08-2019

## Note No

Note No	Year Ended 19-Aug-19 (Rs.)	Year Ended 31-Mar-19 (Rs.)
<b>24 OTHER EXPENSES</b>		
Rates & Taxes	30,106	65,173
Telephone & Postage	2,51,454	2,27,127
Printing & Stationery	1,68,303	64,896
Facility Charges	31,350	90,000
Insurance	72,930	57,118
Director Fees	45,000	81,300
Legal, Professional & Consultancy Charges	2,78,479	2,22,498
Listing Fees	3,00,000	2,50,000
Repairs - Building	-	33,333
Miscellaneous Expenses	2,47,074	1,67,531
	<b>14,24,696</b>	<b>12,58,976</b>
24.1 Expenditure in Foreign currency	Nil	Nil
24.2 Expenditure on Research and Development	Nil	Nil



22 MISC EXPENSES

	Period Upto 19-Aug-19 (Rs.)	Year Ended 31-Mar-19 (Rs.)
Travelling & Conveyance	5,540	18,410
Advertisement & Publicity	27,216	40,812
Books & periodicals	-	-
Bank Charges	2,500	14,388
TP	-	500
AGM Expenses	2,11,818	93,421
	<u>2,47,074</u>	<u>1,67,531</u>

