

Raghu Nath Rai & Co.

Chartered Accountants

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Ref: 71CR/SS

*Review Report to
Board of Directors
DELTRON LTD.
New Delhi*

Re: Limited Review Report of Quarterly Results

We have reviewed the accompanying statement of unaudited financial results of **DELTRON LIMITED** for the period ended on 30th June, 2017. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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.

Attention is drawn to the fact that the figures for the corresponding quarter ended 30-06-2016, including the reconciliation of profit/ loss under Ind AS of the corresponding quarter with profit/ loss reported under previous GAAP, as reported in these financial results have been approved by the Company's Board of Directors but have not been subjected to audit or review.

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 **RAGHU NATH RAI & CO.**

Chartered Accountants

Firm Regn. No. 000451N



(Samir Jain)

Partner

Membership No. 077010

New Delhi

Dated: 8th July, 2017



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Deltron Limited

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STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER ENDED 30.06.2017

Rs. In Lacs

SL.	Particulars	Quarter Ended	
		30-Jun-17	30-Jun-16
	(Refer Notes below)	Un-Audited	Un-Audited
1	Income from Operation		
	a) Net Sales/ income from operations (Net of Excise duty)	12.10	12.57
	b) Other Operating Income		
	Total Income from Operations (Net)	12.10	12.57
2	Expenses		
	a) Cost of Materials consumed	-	-
	b) Purchase of stock-in-trade	11.22	11.98
	c) Change in inventories of finished goods, work-in progress and stock in trade	0.30	-
	d) Employee benefits expenses	10.25	9.82
	e) Depreciation and amortisation expenses	0.03	0.03
	f) Other Expenses	4.21	2.17
	Total Expenses	26.01	24.00
3	Profit/ (loss) from Operations before Other income, finance costs & Exceptional Items (1-2)	(13.91)	(11.43)
4	Other Income	10.24	11.47
5	Profit/ (Loss) from ordinary activities before finance costs & Exceptional Items (3+4)	(3.67)	0.04
6	Finance costs	0.01	-
7	Profit/ (Loss) from ordinary activities after finance costs but before Exceptional Items (5-6)	(3.68)	0.04
8	Exceptional Items	-	-
9	Profit/ (loss) from Ordinary activities before Tax (7+8)	(3.68)	0.04
10	Tax Expense	-	-
11	Net Profit/(loss) from Ordinary Activities after Tax (9-10)	(3.68)	0.04
12	Extraordinary items (net of Tax expense)	-	-
13	Net Profit / (loss) for the period (11-12)	(3.68)	0.04
14	Other Comprehensive income (net of tax)	4.19	3.24
15	Total Comprehensive Income (13+14)	0.51	3.28
16	Paid -up Equity Share Capital(Face value Rs.10/- each)	285.00	285.00
17	Earning Per Share (of Rs 10/- each) (not annualised)		
	- Basic (Rs)	(0.13)	0.00
	- Diluted (Rs)	(0.13)	0.00




Notes :

- 1 The above unaudited financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors in their meeting held on 08-07-2017. The statutory auditors of the Company have conducted a limited review of the standalone Financial results for quarter ended June 30, 2017
- 2 From April 1, 2017, the Company adopted Indian Accounting Standards ('Ind AS') notified by the Ministry of Corporate Affairs and accordingly these results (including comparative for corresponding period last year) have been prepared in accordance with the Ind AS.
- 3 The financial results for the quarter ended June 30,2016 have not been audited or reviewed by the statutory auditors. However the management has excercised necessary due diligence to ensure that the financial results provide a true and fair view of the affairs of the Company.
- 4 Reconciliation of Net Profit as previously reported on account of transition from previous Indian GAAP to Ind AS for the quarter ended June 30, 2016

Rs in Lacs	
Particulars	Quarter ended 30-Jun-16
Net profit for the quarter under previous GAAP	0.21
Add/(less)	
Acturial gain on employee defined benefit plan	(0.22)
Deferred tax Adjustment	0.05
Net profit for the quarter under Ind AS	0.04
Other Comprehensive Income (net of Tax)	3.24
Total Comprehensive income for the Quarter	3.28

Place : New Delhi
Date : 08.07.2017

For Deltron Limited


Kumar Srinivasan
Wholetime Director

