

# V. K. VERMA & CO.

CHARTERED ACCOUNTANTS

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**Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**TO THE BOARD OF DIRECTORS OF  
DELTRON LTD.  
New Delhi**

We have audited the quarterly financial results of Deltron Limited for the quarter ended 31<sup>st</sup> March, 2019 and the year to date results for the period 1<sup>st</sup> April, 2018 to 31<sup>st</sup> March, 2019, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India<sup>2</sup>, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- ii. give a true and fair view of the net profit and other financial information for the quarter ended 31<sup>st</sup> March, 2019 as well as the year to date results for the period from 1<sup>st</sup> April, 2018 to 31<sup>st</sup> March, 2019

For V.K. Verma & Co.  
Chartered Accountants  
FRN :000386N

R C Hasija  
(Partner)

Membership No. 54809  
Dated: 26<sup>th</sup> April, 2019





# Deltron Limited

REGD. & HEAD OFFICE : C-120, NARAINA INDUSTRIAL AREA, PHASE-1, NEW DELHI-110 028

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## STATEMENT OF STANDALONE AUDITED RESULTS FOR THE YEAR AND QUARTER ENDED 31.03.2019

Rs in Lacs

SL.	Particulars	Quarter Ended			Year Ended	
		31-Mar-19	31-Dec-18	31-Mar-18	31-Mar-19	31-Mar-18
	(Refer Notes below)	Audited	Un-Audited	Audited	Audited	Audited
I	Revenue from operations	-	-	14.82	17.24	33.21
II	Other Income	8.79	10.79	11.09	40.54	42.23
III	<b>Total Revenue (I+II)</b>	<b>8.79</b>	<b>10.79</b>	<b>25.91</b>	<b>57.78</b>	<b>75.44</b>
IV	<b>Expenses</b>					
a	Cost of material consumed	-	-	-	-	-
b	Purchase of Stock-in Trade	-	-	14.00	16.42	31.21
c	Change in inventories of finished goods, work-in progress and stock in trade	-	-	0.12	-	0.42
d	Employee benefits expenses	12.09	12.37	15.59	48.12	47.05
e	Finance costs	-	-	-	-	0.02
f	Depreciation and amortisation expenses	-	0.03	0.03	0.09	0.12
g	Other Expenditure	2.07	2.87	2.71	12.59	14.39
	<b>Total Expenses</b>	<b>14.16</b>	<b>15.27</b>	<b>32.45</b>	<b>77.22</b>	<b>93.21</b>
V	<b>Profit/ (Loss) before Exceptional Items &amp; Tax(III-IV)</b>	<b>(5.37)</b>	<b>(4.48)</b>	<b>(6.54)</b>	<b>(19.44)</b>	<b>(17.77)</b>
VI	Exceptional Items	86.98	-	-	86.98	-
VII	<b>Profit/ (Loss) after Exceptional Items &amp; Tax(V-VI)</b>	<b>81.61</b>	<b>(4.48)</b>	<b>(6.54)</b>	<b>67.54</b>	<b>(17.77)</b>
VIII	Extraordinary items	-	-	-	-	-
IX	<b>Profit/ (loss) before Tax (VII-VIII)</b>	<b>81.61</b>	<b>(4.48)</b>	<b>(6.54)</b>	<b>67.54</b>	<b>(17.77)</b>
X	<b>Tax Expense</b>					
a	Current Tax	13.50	-	-	13.50	-
b	Deferred Tax	(0.84)	(0.18)	(1.15)	(1.40)	(0.92)
XI	<b>Profit (loss) for the period from continuing operations (IX-X)</b>	<b>68.95</b>	<b>(4.30)</b>	<b>(5.39)</b>	<b>55.44</b>	<b>(16.85)</b>
XII	Profit (loss) from discontinuing operations before tax	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-
XIV	Profit (loss) from discontinuing operations after tax	-	-	-	-	-
XV	<b>Net Profit / (loss) for the period</b>	<b>68.95</b>	<b>(4.30)</b>	<b>(5.39)</b>	<b>55.44</b>	<b>(16.85)</b>
	<b>Other Comprehensive Income</b>					
XVI	A (i) Items that will not be reclassified to Profit or Loss	(0.90)	0.26	0.47	(0.14)	1.13
	(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	0.24	(0.07)	(0.12)	0.04	(0.29)
	B (i) Items that will be reclassified to Profit or Loss	7.17	6.65	4.59	18.23	15.75
	(ii) Income Tax relating to items that will be reclassified to Profit or Loss	(1.87)	(1.73)	2.43	(4.96)	(0.44)
XVII	<b>Total Comprehensive Income for the period comprising Profit (Loss) and other comprehensive income for the Period</b>	<b>73.59</b>	<b>0.81</b>	<b>1.98</b>	<b>68.61</b>	<b>(0.70)</b>
XVIII	<b>Earning Per Equity Share</b>					
	- Basic (Rs)	2.42	(0.15)	(0.19)	1.95	(0.59)
	- Diluted (Rs)	2.42	(0.15)	(0.19)	1.95	(0.59)



**Standalone Statement of Assets and Liabilities As At 31st March, 2019**

	Rs in lacs	
	As at 31-Mar-19	As at 31-Mar-18
	Audited	Audited
<b>Non Current Asset</b>		
a) Property Plant Equipment	-	0.07
b) Investment property	-	3.05
c) Financial Asset		
Security deposit	2.11	2.11
d) Other non current Asset	5.47	5.47
<b>Sub- Total</b>	<b>7.58</b>	<b>10.70</b>
<b>Current Assets</b>		
a) Inventory	0.23	0.23
b) <u>Financial assets</u>		
Investment	385.21	385.23
Trade Receivable	9.82	27.67
Cash & cash equivalent	87.22	3.27
Other Bank Balances	397.68	389.88
Other financial asset	15.34	19.48
c) Current tax asset	11.92	21.59
d) Other current asset	0.87	-
<b>Sub- Total</b>	<b>908.29</b>	<b>847.35</b>
<b>TOTAL ASSET</b>	<b>915.87</b>	<b>858.05</b>
<b>EQUITY</b>		
a) Equity Capital	285.00	285.00
b) Other Equity	579.29	510.68
<b>Sub- Total</b>	<b>864.29</b>	<b>795.68</b>
<b>Non Current Liabilities</b>		
LT Provision	7.69	6.65
Deferred Tax Liability (Net)	21.07	17.56
<b>Sub- Total</b>	<b>28.76</b>	<b>24.21</b>
<b>Current Liabilities</b>		
a) Financial Liabilities		
Trade Payable	-	14.95
Other Financial Liabilities	3.06	5.16
b) Provisions	15.51	14.20
c) Other Current liab	4.25	3.85
<b>Sub- Total</b>	<b>22.82</b>	<b>38.16</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>915.87</b>	<b>858.05</b>

**Notes :**

- 1 The above audited financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors in their meeting held on April 26, 2019.
- 2 The figures for the last quarter are the balancing figures between audited figures in respect of the full financial year and published unaudited year to date figures upto the third quarter of the financial year.
- 3 The Board has recommended a final dividend of Rs.6.50 per equity share of Rs 10/- each for the financial year ended March 31, 2019. The recommendation is subject to the approval of shareholders at the Annual General Meeting.
- 4 Previous year figures have been recast wherever considered necessary.

Place : New Delhi  
Date : 26-04-2019



*Kumar*  
Kumar Srinivasan  
Wholetime Director