V. K. VERMA & CO.

CHARTERED ACCOUNTANTS

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

Re: Limited Review Report of Quarterly Results

In reply please quote

We have reviewed the accompanying statement of unaudited financial results of DELTRON LIMITED for the period ended on 31st December, 2018. 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 as on 31st December, 2017 as reported in these financial results have been approved by the Company's Board of Directors and have 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 V.K. Verma & Co.

Chartered Accountants

FRN:000386N

R C Hasija

(Partner)

Membership No.: 54809 Dated: 5th February, 2019



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STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE NINE MONTHS AND QUARTER ENDED 31.12.2018							
		Overder Fordard					Rs in Lacs Year Ended 31-Mar-18
SL.	Particulars	Quarter Ended 31-Dec-18 30-Sep-18 31-Dec-17			Nine Months ended 31-Dec-18 31-Dec-17		
	(Refer Notes below)	Un-Audited	Un-Audited		Un-Audited	Un-Audited	Audited
,	Revenue from operations	-	8.59	2.54	17.24	18.39	33.21
- 11	Other Income	10.79	10.61	11.87	31.75	31.14	42.23
	Total Revenue (I+II)	10.79	19.20	14.41	48.99	49.53	75.44
١٧	Expenses					:	
	Cost of material consumed		-	-	-	_	-
	Purchase of Stock-in Trade	-	8.18	2,41	16.42	17.21	31.21
	Change in inventories of finished goods,work-in progress and stock in trade		_	-	-	0.30	0.42
	Employee benefits expenses	12.37	12.68	11.05	36.03	31.46	47.05
	Finance costs	-	J	0.01	-	0.02	0.02
	Depreciation and amortisation expenses	0.03	0.03	0.03	0.09	0.09	0.12
	Other Expenditure	2.87	5.76	2.59	10.52	11.68	14.39
	Total Expenses	15.27	26.65	16.09	63.06	60.76	93.21
٧	Profit/(Loss) before Exceptional Items & Tax(ili-iv)	(4.48)	(7.45)	(1.68)	(14.07)	(11.23)	(17.77)
vı İ	Exceptional Items		_		ļ		
	Profit(loss) before extraordinary items and tax (V-VI)	(4.48)	(7.45)	(1.68)	(14.07)	(11.23)	(47 77)
	Extraordinary items	-	- (1.40)	(1.00)	(14.07)	(11.23)	(17.77) -
х	Profit/ (loss) before Tax (v-vi) Tax Expense	(4.48)	(7.45)	(1.68)	(14.07)	(11.23)	(17.77)
	Current Tax	-			-		-
	Deferred Tax	(0.18)	(0.22)	(0.26)	(0.56)	0.23	(0.92)
	Profit (loss) for the period from continuing operations (IX-X) Profit (loss) from discontinuing operations before tax	(4.30)	(7.23)	(1.42)	(13.51)	(11.46)	(16.85)
	Tax expense of discontinuing operations	-	-	-	-	-	-
	Profit (loss) from discontinuing operations after tax	-	-	-	-	-	- 1
XV	Net Profit / (loss) for the period (IX-X)	(4.30)	(7.23)	44.40)	440.54		-
	Other Comprehensive Income	(4.30)	(1.23)	(1.42)	(13.51)	(11.46)	(16.85)
	A(i) Items that will not be reclassified to Profit or Loss	0.26	0.22	0.22	0.76	0.66	1.13
	(ii) Income Tax relating to items that will not be						
	reclassified to Profit or Loss	(0.07)	(0.06)	(0.06)	(0.20)	(0.17)	(0.29)
	B (i) Items that will be reclassified to Profit or Loss	6.65	3.53	(0.60)	11.06	11.16	15.75
	(ii) Income Tax relating to items that will be	(1.73)	(1.13)	0.16	(3.09)	(2.87)	(0.44)
XVII	reclassified to Profit or Loss Total Comprehensive Income for the period	0.81	(4.67)	/4 701	/4 00	(2.60)	/a =a\
	comprising Profit (Loss) and other comprehensive	0.61	(4.07)	(1.70)	(4.98)	(2.68)	(0.70)
	income for the Period					,	l
i I	Earning Per Equity Share						
	- Basic (Rs)	(0.15)	(0.25)	(0.05)	(0.47)	(0.40)	(0.59)
	- Diluted (Rs)	(0.15)	(0.25)	(0.05)	(0.47)	(0.40)	(0.59)

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 February 5, 2019.
- 2 The statutory auditors of the Company have conducted a limited review of the Standalone Financial results for the quarter and nine months ended December 31, 2018.
- 3 Previous year figures have been recast whereever considered necessary.

Place: New Delhi Date: 05.02.2019



Kumar Srinivasan Wholetime Director