



Registered Office: B-87, MIDC Ambad, Nashik - 422 010, INDIA Tel.: +91 253 2382238 / 67 | Fax: +91 253 2382926

Corporate Office: Bayside Mall, 2nd Floor, Tardeo Road, Haji Ali, Mumbai - 400 034, INDIA | Tel.: +91 22 4079 4700 | Fax: +91 22 4079 4770

E-mail: secretarial@dmltd.in | Web.: www.deltamagnets.com | CIN: L32109MH1982PLC028280

9th February, 2024

National Stock Exchange of India Ltd.

Listing Department.

Exchange Plaza, C-1, Block-G,

Bandra Kurla Complex,

Bandra (East) Mumbai-400 051.

Fax No. 26598235/8237/8347.

**Symbol: DELTAMAGNT** 

BSE Ltd.,

Corporate Relation Department,

Listing Department,

Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai - 400 001.

Facsimile No. 22723121/22722037/2041

Scrip Code: 504286

Dear Sir/Madam,

# **Sub: Outcome of Board Meeting**

With regard to the captioned matter and in compliance with the Securities and Exchange Board and Disclosure (Listing Obligations Requirements) Regulations, ("Listing Regulations"), this is to inform you that at the meeting of Board of Directors of the Company at its meeting held on 9th February, 2024, the following decisions were taken:

- 1. Adopted and approved Un-audited Standalone and Consolidated Financial Results for the quarter and nine months ended 31st December, 2023. (Copies of Un-audited Standalone and Consolidated Financial Results along with limited review reports are enclosed herewith).
- 2. Shifting of Corporate Office of the Company from Bayside Mall, 2<sup>nd</sup> Floor, Tardeo Road, Haji Ali, Mumbai - 400034 to Delta House, Hornby Vellard Estate, Dr. Annie Besant Road, Next to Copper Chimney, Worli, Mumbai - 400018 (Phone No. 022-69874700) with effect from 9th February, 2024.

The Board meeting commenced at 1.00 P.M. and concluded at 4.30 P.M.

You are requested to take the above on record & oblige.

Thanking You.

Yours Sincerely,

For Delta Manufacturing Limited

Madhuri Deokar **Company Secretary** ACS No: 54631 Encl.: As above







# M H S & Associates

B-304, Siddh-Paras Building, Pushpa Park, Daftary Road, Malad East, Maharashtra, India. Tel. No.: +91-8080221221, +91-9930221221; Email: mayur.shah.ca@gmail.com

Independent Auditor's Review Report on Standalone Unaudited 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 (as amended)

## To the Board of Directors of Delta Manufacturing Limited

- 1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Delta Manufacturing Limited ('the Company') for the quarter and nine months ended 31st December, 2023, 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 SEBI from time to time.
- 2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and as per the presentation requirements of the SEBI Circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.

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M. No. 147928

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For M H S & Associates

Chartered Accountants ICAI Firm Registration No. 141079W

(Mayur H. Shah) Partner Membership No. 147928

Place: Mumbai

**Date:** 9<sup>th</sup> February, 2024 **UDIN:** 24147928BKBTDW8116



# Regd. Office: Plot No. B- 87, MIDC Area, <u>Ambad Nashik- 422 010</u> <u>CIN - L32109MH1982PLC028280</u> Phone: +91 253 2382238/67 Fax: +91 253 2382926 Email ID: secretarial@dmltd.in

Website: www.dmltd.in

Statement of Unaudited Standalone Financial Results for the Quarter & Nine Months Ended December 31, 2023

(INR in lakhs unless specified)

<u> </u>		Quarter Ended Nine Months Ended					
Sr. No.	Particulars	Unaudited Unaudited Unaudited			Unaudited Unaudited		Year Ended Audited
	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	Dec 31, 2023	Sept 30, 2023	Dec 31, 2022	Dec 31, 2023	Dec 31, 2022	March 31, 2023
1	Revenue from operations	2,049.12	2,071.70	2,138.95	6,229.15	5,991.16	7,963.44
н	Other income	20.34	26.39	22.02	383.14	74.91	169.14
III	Total income (I + II)	2,069.46	2,098.09	2,160.97	6,612.29	6,066.07	8,132.58
l IV	Expenses				· · · · · · · · · · · · · · · · · · ·		
	(a) Cost of raw materials consumed	693.93	709.57	836.50	2,172.89	2,325.52	2,924.54
ļ	(b) Purchase of stock-in-trade	27.32	15.45	23.74	61.70	70.11	87.17
	(c) Changes in inventories of finished goods, work-in-progress & stock-in- trade	55.45	39.79	(28.81)	148.57	(187.76)	(172.59)
1	(d) Cost of stores & spares consumed	142.01	133.89	170.66	409.58	506.41	651.94
	(e) Power and fuel	295.25	297.81	324.42	904.55	952.03	1,231.34
	(f) Employee benefits expense	710.82	750.54	746.76	2,180.05	2,158.00	2,977.71
	(g) Finance costs	99.86	114.92	101.27	313.26	272.53	379.40
	(h) Depreciation & amortisation expense	106.41	117.98	121.01	341.72	366.26	484.63
	(i) Other Expenses	176.85	174.08	172.90	516.89	637.76	843.79
	Total Expenses (IV)	2,307.90	2,354.03	2,468.45	7,049.21	7,100.86	9,407.93
٧	Profit / (loss) before exceptional items and tax (III - IV)	(238.44)	(255.94)	(307.48)	(436.92)	(1,034.79)	(1,275.35)
VI	Exceptional items	-	-	-	-	703.05	703.05
VII	Profit / (loss) before tax (V - VI)	(238,44)	(255.94)	(307.48)	(436.92)	(331.74)	(572.30)
VIII	Tax expense						
	(a) Current tax	-		-		-	-
	(b) Deferred tax	3.67	(1.98)	4.07	0.72	209.68	213.85
	Total tax expense	3.67	(1.98)	4.07	0.72	209.68	213.85
IX	Profit / (loss) for the period / year (VII - VIII)	(242.11)	(253.96)	(311.55)	(437.64)	(541.42)	(786.15)
X	Other comprehensive income for the period / year (net of taxes)	(17.54)	(17.54)	(0.98)	(52.63)	(2.94)	(70.17)
ΧI	Total comprehensive income for the period / year (IX + X)	(259.65)	(271.50)	(312.53)	(490.27)	(544.36)	(856.32)
	Paid up equity share capital (Face value of equity share INR 10/- each) Other equity	1,085.11	1,085.11	1,085.11	1,085.11	1,085.11	1,085.11 2,327.88
	Earnings per equity share of face value of INR 10 /- each (not annualised)			:			
	Basic EPS (INR)	(2.23)	(2.34)	(2.87)	(4.03)	(4.99)	(7.24)
	Diluted EPS (INR)	(2.23)	(2.34)	(2.87)	(4.03)	(4.99)	(7.24)



#### Notes

- The above results for the quarter and nine months ended 31st December, 2023, which have been subjected to limited review by Statutory Auditors of the Company, were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 9th February, 2024, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and any amendments thereof.
- 2 This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 (Ind-AS) as specified under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 3 In accordance with Ind AS 108 'Operating Segments', segment information has been given in the consolidated financial results of the Company and therefore, no separate disclosure on segment information is given in standalone financial results.
- 4 Rhine Estates Limited, a wholly owned subsidiary of the Company, incorporated in England, has initiated the process of voluntary winding up.

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Place: Mumbai Date: February 09, 2024 For Delta Manufacturing Limited

Dr. Ram H. Shroff (Managing Director & Executive Vice Chairman)

DIN: 00004865



# M H S & Associates

B-304, Siddh-Paras Building, Pushpa Park, Daftary Road, Malad East, Maharashtra, India. Tel. No.: +91-8080221221, +91-9930221221; Email: mayur.shah.ca@gmail.com

Independent Auditor's Review Report on Consolidated Unaudited 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 (as amended)

#### To the Board of Directors of Delta Manufacturing Limited

- 1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Delta Manufacturing Limited ('the Holding Company') and its subsidiary (the Holding Company and its subsidiary together referred to as 'the Group') (refer Annexure 1 for the list of subsidiary included in the Statement) for the quarter and nine months ended 31st December, 2023, being submitted by the Holding 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 SEBI from time to time.
- 2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29<sup>th</sup> March 2019, issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review reports of the other independent firm of chartered accountants referred to in paragraph 5 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and as per the presentation requirements of the SEBI Circular and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.



## **Delta Manufacturing Limited**

Independent Auditor's Review Report on Consolidated Unaudited 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 (as amended)

5. We did not review the interim financial results of one foreign subsidiary included in the Statement, whose financial information reflects total revenues of Rs.Nil and Rs.Nil, total net profit/(loss) after tax of (Rs.8.27) lakhs and (Rs. 376.28) lakhs, total comprehensive loss of Rs. 0.78 lakhs and Rs. 369.06 lakhs for the quarter and nine months ended 31st December, 2023 respectively, as considered in the Statement. These interim financial results have been reviewed by other independent firm of chartered accountants, whose review report have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the review report of such other independent firm of chartered accountants and the procedures performed by us, as stated in paragraph 3 above. Further, of this subsidiary, is located outside India, whose interim financial results have been prepared in accordance with the accounting principles generally accepted in its country. The Holding Company's management has converted financial results of such a subsidiary from accounting principles generally accepted in their respective country to accounting principles generally accepted in India. Our conclusion, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based on the review report of the other independent firm of chartered accountants and the conversion adjustments prepared by the management of the Holding Company and reviewed by other independent firm of chartered accountants. Our conclusion is not modified in respect of these matters.

For M H S & Associates

Chartered Accountants ICAI Firm Registration No. 141079W

(Mayur H. Shah)

Partner

Membership No. 147928

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Mumbai M. No. 147923 E. P. ACCO

Place: Mumbai

**Date:** 9<sup>th</sup> February, 2024 **UDIN:** 24147928BKBTDV7440

# **Delta Manufacturing Limited**

Independent Auditor's Review Report on Consolidated Unaudited 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 (as amended)

# Annexure 1

# List of entity included in the Statement

Sr. No.	Particulars
	Subsidiary
1	Rhine Estates Limited, UK (Formerly known as Magdev limited, UK)

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#### Regd. Office: Plot No. B - 87, MIDC Area, Ambad Nashik- 422 010 CIN - L32109MH1982PLC028280

Phone: +91 253 2382238/67 Fax: +91 253 2382926 Email ID: secretarial@dmltd.in

Website: www.dmltd.in

Statement of Unaudited Consolidated Financial Results for the Quarter and Nine Months Ended December 31, 2023

(INR in lakhs unless specified) Nine Months Ended Quarter Ended Year Ended Sr No Particulars Unaudited Unaudited Unaudited Unaudited Unaudited Audited Dec 31, 2023 Sept 30, 2023 Dec 31, 2022 Dec 31, 2023 Dec 31, 2022 March 31, 2023 CONTINUING OPERATION Revenue from operations 2.049.12 2,071.70 2.138.95 6.229.15 5,991.16 7.963.44 п Other income 20.34 26.39 22.02 73.50 74.91 169.14 Ш Total income (I + II) 2,069.46 2,098.09 2,160.97 6,302.65 6,066.07 8,132.58 ΙV Expenses (a) Cost of raw materials consumed 693 93 709 57 836.50 2.172.89 2,325.52 2.924.54 (b) Purchase of stock-in-trade 27.32 15.45 23.74 61.70 70.11 87.17 (c) Changes in inventories of finished goods, Work-in-progress & stock-in-55.45 39.79 (28.81)148.57 (187.76) (172.59) trade (d) Cost of stores & spares consumed 142 01 133 89 170 66 409 58 506.41 651.94 (e) Power and fuel 295.25 297.81 324.42 904.55 952.03 1,231.34 (f) Employee benefits expense 710.82 750 54 746.76 2.180.05 2.158.00 2,977.71 (g) Finance costs 99.86 114.92 101.27 313.26 272.53 379.40 (h) Depreciation & amortisation expense 106.41 117.98 121.01 341.72 366.26 484.63 (i) Other Expenses 176.85 174.08 172.90 516.89 637.76 843.79 Total Expenses (IV) 2.307.90 2.354.03 2,468,45 7.049.21 7,100.86 9,407.93 Profit / (loss) before exceptional items and tax (III - IV) (238.44) (255.94) (307.48) (746.56) (1,034.79) (1,275.35) VΙ Exceptional items (209.05) (209.05) VΙΙ Profit / (loss) before tax (V + VI) (238.44) (255.94) (307.48) (746.56) (1,243.84) (1,484.40) VIII Tax expense (a) Current tax (b) Deferred tax 3.67 (1.98)4.07 0.72 209.68 213.85 Total tax expense 3.67 (1.98) 4.07 0.72 209.68 213.85 (747.28) (1,453.52) ΙX Profit / (loss) for the period / year (VII - VIII) from continuing operation (242.11) (253.96) (311.55) (1,698.25) DISCONTINUED OPERATION Profit/ (loss) before tax from discontinued operation (0.04) (0.45) (5.91)(1.24)(9.87) (10.67) Tax expenses/ (Credit) on discontinued operation (0.04)(2.24)(34.63) (2.04)(34.63) (35.11) Profit/ (loss) after tax from discontinued operation 0.00 1.79 28.72 0.80 24.76 24.44 ΧI Profit / (loss) for the period / year (IX + X) (242.11) (252.17) (282.83) (746.48) (1,428.76) (1,673.81) 33.48 (53.33) XII Other comprehensive income period / year (net of taxes) (16.77) (19.86) (27.25) (94.21) (249.35) (272.03) XIII Total comprehensive income period / year (IX + X) (258.88) (799.81) (1,456.01) (1,768.02) Paid up equity share capital (Face value of equity share INR 10/- each) 1.085.11 1.085.11 1,085.11 1.085.11 1.085.11 1.085.11 Other equity 2,668.68 Earnings per equity share of face value of INR 10 /- each (not annualised) (for continuing operations) Basic EPS (INR) (2.23)(2.34)(2.87 (6.89) (13.40) (15.65)Diluted EPS (INR) (2.23) (2.34)(2.87)(6.89) (13.40)(15.65) Earnings per equity share of face value of INR 10 /- each (not annualised) (for discontinued operations) Basic EPS (INR) 0.00 0.02 0.26 0.01 0.23 0.23 Diluted EPS (INR) 0.00 0.02 0.26 0.01 0.23 0.23 Earnings per equity share of face value of INR 10 /- each (not annualised) (for total operations) Basic FPS (INR) (2.23)(2.32)(2.61)(6.88) (13.17)(15.43)Diluted EPS (INR) (2.23)(2.32)(2.61) (6.88)(13.17)(15.43)



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Phone: +91 253 2382238/67 Fax: +91 253 2382926 Email ID: secretarial@dmltd.in

Website: www.dmltd.in Segment Information

(INR in lakhs unless specified)

	Particulars	Quarter Ended			Nine Months Ended		Year Ended
Sr. No.		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		Dec 31, 2023	Sept 30, 2023	Dec 31, 2022	Dec 31, 2023	Dec 31, 2022	March 31, 2023
1	Segment Revenue						
	Hard ferrites	431.60	436.47	541.65	1,309.38	1,526.17	1,965.85
	Soft ferrites	346.51	523.81	481.78	1,285.06	1,466.58	1,790.99
	Textile	1,271.01	1,111.42	1,115.52	3,634.71	2,998.41	4,206.60
	Rhine*	•	-	•	•	-	
	Total	2,049.12	2,071.70	2,138.95	6,229.15	5,991.16	7,963.44
	Less: Inter Segment Revenue	-	-	-	-	•	-
	Revenue from operations	2,049.12	2,071.70	2,138.95	6,229.15	5,991.16	7,963.44
2	Segment Results						
	Hard ferrites	(145.71)	(152.00)	(123.82)	(444.16)	(390.56)	(605.16)
	Soft ferrites	(0.48)	46.42	(58.73)	13.71	(168.61)	(175.13)
	Textile	(10.59)	(59.86)	(43.62)	(70.05)	(142.03)	(146.63)
	Rhine*	(0.04)	(0.45)	(5.91)	(1.24)	(9.87)	(10.67)
	Total	(156.82)	(165.89)	(232.08)	(501.74)	(711.07)	(937.59)
	Unallocable expenses (net)	2.14	1.97	2.07	6.30	135.97	138.16
	Exceptional items		-	-	-	(209.05)	(209.05)
	Other income (net)	20.34	26.39	22.03	73.50	74.91	169.14
	Finance costs	99.86	114.92	101.27	313.26	272.53	379.41
	Profit / (loss) before tax	(238.48)	(256.39)	(313,39)	(747.80)	(1,253.71)	(1,495.07)
3	Capital Employed						
	Segment Assets						
	Hard ferrites	3,850.05	3,967.81	4,197.72	3,850.05	4,197.72	4,203.28
	Soft ferrites	1,885.43	1,990.61	2,140.27	1,885.43	2,140.27	2,141.18
	Textile	3,882.53	3,821.97	4,073.12	3,882.53	4,073.12	3,981.90
	Rhine*	37.51	37.90	53.47	37.51	53.47	48.92
	Unallocable Assets (Net)	167.33	164.66	155.13	167.33	155.13	158.49
	Total Assets	9,822.85	9,982.96	10,619.71	9,822.85	10,619.71	10,533.77
	Segment Liabilities						
	Hard ferrites	1,585.85	1,552.94	1,576.94	1,585.85	1,576.94	1,629.64
	Soft ferrites	3,130.01	3,179.47	3,213.12	3,130.01	3,213.12	3,236.65
	Textile	1,923.77	1,810.96	1,523.52	1,923.77	1,523.52	1,673.68
	Rhine*	5.72	6.89	21.74	5.72	21.74	17.23
	Unallocable Liabilities (Net)	223.50	219.84	218.61	223.50	218.61	222.78
	Total Liabilities	6,868.85	6,770.10	6,553.93	6,868.85	6,553.93	6,779.98

\*Rhine Estates Limited (suppliers of permanent magnets and ferrite cores and processing & supply of ceramic powder). This segment is discontinued with effect from October 11, 2021.

#### Business Segments:

Based on the "management approach" as defined in Ind AS 108 - Operating Segments, the Chief Operating Decision Maker (CODM) evaluates the Company's performance and allocates resources based on an analysis of various performance indicators by business segments. Accordingly, information has been presented along with Business Segments.

The Accounting principles used in the preparation of the financial statements are consistently applied to record revenue and expenditure in individual segments.



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#### Notes

- The above results for the quarter and nine months ended 31st December, 2023, which have been subjected to limited review by Statutory Auditors of the Company, were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 9th February, 2024, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and any amendments thereof.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 (Ind-AS) as specified under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 3 The consolidated financial results of the Company and its subsidiary (the 'Group') have been prepared in accordance with Ind AS 110 consolidated financial statements.
- 4 The consolidated results of the Rhine business classified as Discontinued Operations are as under:

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Place: Mumbai Date: February 09, 2024

(INR in lakhs unless specified)

Particulars		Quarter Ended		Nine Months Ended		Year Ended	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
	Dec 31, 2023	Sept 30, 2023	Dec 31, 2022	Dec 31, 2023	Dec 31, 2022	March 31, 2023	
i) Total revenue from operations	-	•	-	-	-	-	
ii) Other Income	-	-	-	-	-	-	
iii) Total Income	•	-			•	-	
iv) Total Expenses	0.04	0.45	5.91	1.24	9.87	10.67	
v) Profit/(Loss) before exceptional items and tax	(0.04)	(0.45)	(5.91)	(1.24)	(9.87)	(10.67)	
vi) Exceptional Items	-	-	-	-	-	-	
vii) Profit/(Loss) before tax	(0.04)	(0.45)	(5.91)	(1.24)	(9.87)	(10.67)	
viii) Tax expenses	(0.04)	(2.24)	(34.63)	(2.04)	(34.63)	(35.11)	
ix) Net Profit/(Loss) for the period	0.00	1.79	28.72	0.80	24.76	24.44	

- 5 Rhine Estates Limited, a wholly owned subsidiary of the Company, incorporated in England, has initiated the process of voluntary winding up.
- The Standalone and Consolidated Financial Results are available on Company's website i.e. www.deltamagnets.com and also on the website of the Stock Exchanges, where the shares of the Company are listed i.e. www.bseindia.com and www.nseindia.com.

For Delta Manufacturing Limited

(Managing Director & Executive Vice Chairman)

DIN: 00004865

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