DELTA MANUFACTURING LIMITED
Registered Office : B-87, MIDC Ambad, Nashik - 422 010, INDIA Tel.: +91 253 2382238 / 67 | Fax : +91 253 2382926
Corporate Office : Delta House, Hornby Vellard Estate, Dr. Annie Besant Road, Next to Copper Chimney, Worli, Mumbai - 400 018, INDIA
Tel. : +91 22 6987 4700 | Fax : +91 22 4079 4777 | Email : secretarial@dmltd.in | Web. : www.deltamagnets.com | CIN : L32109MH1982PLC028280

DMG
DELTA MANUFACTURING GROUP

4th November, 2026

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 of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that at the meeting of the Board of Directors of the Company held on Wednesday, 4th November, 2026 have adopted and approved the Un-audited Financial Results (Standalone and Consolidated) for the quarter and half year ended 30th September, 2026.

Copies of Un-audited Financial Results (Standalone and Consolidated) along with Limited Review Report are enclosed herewith.

The Board meeting commenced at 4.00 P.M. and concluded at 5.00 P.M.

Thanking You.

Yours Sincerely,
For Delta Manufacturing Limited

Madhuri Amar Pawar
Digitally signed by Madhuri Amar Pawar
Date: 2026.11.04 18:19:45 +05'30'

Madhuri Pawar
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 of the Company for the quarter and year to date 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 ended 30th September, 2026 and the year to-date results for the period from 1st April, 2026 to 30th September, 2026 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)('Listing Regulations').

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 Listing Regulations. 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **M H S & Associates**
Chartered Accountants
ICAI Firm Registration No. 141079W

Mayur H. Shah

(Mayur H. Shah)
Partner
Membership No. 147928

Place: Mumbai
Date: 4th November, 2026

UDIN: 26147928OKMQSA9921

DELTA MANUFACTURING LIMITED

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Website: www.dmltd.in

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended September 30, 2026

(INR in lakhs unless specified)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		Sept 30, 2026	June 30, 2026	Sept 30, 2025	Sept 30, 2026	Sept 30, 2025	March 31, 2026
	CONTINUING OPERATION						
I	Revenue from operations	1,818.24	1,907.61	1,380.18	3,725.85	2,785.00	6,186.74
II	Other income	31.73	30.75	4.83	62.48	11.28	150.07
III	**Total income (I + II)**	**1,849.97**	**1,938.36**	**1,385.01**	**3,788.33**	**2,796.28**	**6,336.81**
IV	**Expenses**						
	(a) Cost of raw materials consumed	654.59	686.46	569.84	1,341.05	1,112.88	2,303.34
	(b) Purchase of stock-in-trade	6.68	2.89	11.46	9.57	22.31	33.04
	(c) Changes in inventories of finished goods, work-in-progress & stock-in-trade	6.19	(32.64)	(79.71)	(26.45)	(97.17)	(18.74)
	(d) Cost of stores & spares consumed	30.43	39.21	32.53	69.64	66.08	128.61
	(e) Power and fuel	130.46	143.37	115.07	273.83	222.70	450.85
	(f) Employee benefits expense	640.88	644.98	447.15	1,285.86	940.60	2,204.78
	(g) Finance costs	95.20	87.26	20.90	182.46	37.44	78.67
	(h) Depreciation & amortisation expense	107.74	104.26	59.06	212.00	120.98	276.19
	(i) Other Expenses	208.98	247.25	180.05	456.23	323.67	651.88
	Total Expenses (IV)	**1,881.15**	**1,923.04**	**1,356.35**	**3,804.19**	**2,749.49**	**6,108.62**
V	**Profit / (loss) before exceptional items and tax (III - IV)**	**(31.18)**	**15.32**	**28.66**	**(15.86)**	**46.79**	**228.19**
VI	Exceptional items	-	-	-	-	-	-
VII	**Profit / (loss) before tax (V + VI)**	**(31.18)**	**15.32**	**28.66**	**(15.86)**	**46.79**	**228.19**
VIII	**Tax expense**						
	(a) Current tax	-	-	-	-	-	7.67
	(b) Deferred tax	-	-	(1.22)	-	(4.60)	-
	Total tax expense	**-**	**-**	**(1.22)**	**-**	**(4.60)**	**7.67**
IX	**Profit / (loss) for the period / year (VII - VIII) from continuing operation**	**(31.18)**	**15.32**	**29.88**	**(15.86)**	**51.39**	**220.52**
	DISCONTINUED OPERATION						
X	Profit/ (loss) before tax from discontinued operation	(17.30)	14.78	(204.21)	(2.52)	(380.13)	(1,141.73)
	Tax expenses/ (Credit) on discontinued operation	-	-	(19.76)	-	(19.55)	(7.11)
	Profit/ (loss) after tax from discontinued operation	**(17.30)**	**14.78**	**(184.45)**	**(2.52)**	**(360.58)**	**(1,134.62)**
XI	**Profit / (loss) for the period / year (IX + X)**	**(48.48)**	**30.10**	**(154.57)**	**(18.38)**	**(309.19)**	**(914.10)**
XII	**Other comprehensive income for the period / year (net of taxes)**	**4.61**	**4.61**	**(4.76)**	**9.22**	**(9.52)**	**10.91**
XIII	**Total comprehensive income for the period / year (XI + XII)**	**(43.87)**	**34.71**	**(159.33)**	**(9.16)**	**(318.71)**	**(903.19)**
	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						(503.72)
	Earnings per equity share of face value of INR 10 /- each (not annualised) (for continuing operations)						
	Basic EPS (INR)	(0.29)	0.14	0.27	(0.15)	0.47	2.03
	Diluted EPS (INR)	(0.29)	0.14	0.27	(0.15)	0.47	2.03
	Earnings per equity share of face value of INR 10 /- each (not annualised) (for discontinued operations)						
	Basic EPS (INR)	(0.16)	0.14	(1.70)	(0.02)	(3.32)	(10.46)
	Diluted EPS (INR)	(0.16)	0.14	(1.70)	(0.02)	(3.32)	(10.46)
	Earnings per equity share of face value of INR 10 /- each (not annualised) (for total operations)						
	Basic EPS (INR)	(0.45)	0.28	(1.43)	(0.17)	(2.85)	(8.43)
	Diluted EPS (INR)	(0.45)	0.28	(1.43)	(0.17)	(2.85)	(8.43)

M H S & ASSOCIATES * CHARTERED ACCOUNTANTS * MUMBAI FRN 141070W

DELTA MANUFACTURING LIMITED

DELTA MANUFACTURING LIMITED

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Website: www.dmltd.in

Standalone Statement of Assets & Liabilities as at September 30, 2026

(INR in lakhs unless specified)

SR. No.	Particulars	Unaudited Sept 30, 2026	Audited March 31, 2026
I	**ASSETS**		
1	**Non-current assets**		
	Property, plant and equipment	3,517.79	3,585.60
	Capital work-in-progress	-	1.71
	Other Intangible assets	-	-
	Intangible assets under development	37.75	37.75
	Financial assets		
	Investments	86.00	11.00
	Other financial assets	166.37	158.37
	Non-current tax assets (net)	139.24	131.04
	Other non-current assets	36.25	14.24
	Total non-current assets	**3,983.40**	**3,939.71**
2	**Current assets**		
	Inventories	858.46	814.02
	Financial assets		
	Trade receivables	1,819.71	1,505.08
	Cash and cash equivalents	10.08	53.93
	Bank balances other than cash and cash equivalents	0.08	0.08
	Loans	175.19	79.23
	Other financial assets	306.14	296.29
	Other current assets	184.46	218.25
	Assets Classified as held for Sale	181.40	289.09
	Total current assets	**3,535.52**	**3,255.97**
	Total assets	**7,518.92**	**7,195.68**
II	**EQUITY AND LIABILITIES**		
1	**Equity**		
	Equity share capital	1,085.11	1,085.11
	Other equity	(512.88)	(503.72)
	Total equity	**572.23**	**581.39**
	Liabilities		
2	**Non-current liabilities**		
	Financial liabilities		
	Borrowings	695.81	461.35
	Lease liabilities	59.97	58.96
	Other financial liabilities	19.50	19.50
	Provisions	268.59	274.21
	Total non-current liabilities	**1,043.87**	**814.02**
3	**Current Liabilities**		
	Financial liabilities		
	Borrowings	3,632.71	3,450.28
	Trade payables		
	- total outstanding dues of micro enterprises and small enterprises; and	69.07	89.85
	- total outstanding dues of creditors other than micro enterprises and small enterprises	693.57	744.78
	Lease liabilities	27.56	24.39
	Other financial liabilities	1,148.16	994.59
	Provisions	131.45	120.37
	Other current liabilities	51.04	75.52
	Liabilities classified as held for Sale	149.26	300.49
	Total current liabilities	**5,902.82**	**5,800.27**
	Total liabilities	**6,946.69**	**6,614.29**
	Total equity and liabilities	**7,518.92**	**7,195.68**

M H S & ASSOCIATES MUMBAI FRN 141079W CHARTERED ACCOUNTANTS

DELTA MANUFACTURING LIMITED

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Standalone Cash Flow Statement for the Period Ended September 30, 2026

(INR in lakhs unless specified)

Particulars	Unaudited Sept 30, 2026	Unaudited Sept 30, 2025
Cash flow from operating activities		
Profit / (loss) before tax from operating activities	(15.86)	46.79
Profit / (loss) before tax from discontinued operating activities	(2.52)	(380.13)
Adjustments for:		
Depreciation and amortization expense	212.00	158.38
Finance costs	182.46	143.84
Interest income	(21.86)	(15.16)
Bad debts / Provision for expected credit loss	2.54	8.07
Sundry balances written back / (written off)	-	0.03
Provision for employee benefits	44.84	36.69
Unrealised foreign exchange translation (gain)/loss	0.60	1.64
Gain on mutual fund	-	(0.24)
Actuarial (Gain) / Loss on Gratuity	9.22	(9.52)
Operating profit / (loss) before working capital changes	**411.42**	**(9.61)**
Changes in working capital		
Inventories	36.65	(14.79)
Trade receivables	(350.02)	7.50
Other current assets	46.70	1.17
Other non - current assets	(24.40)	0.07
Other financial assets	(25.06)	20.55
Other current liabilities	(76.26)	(28.16)
Other financial liabilities	16.38	12.63
Trade payables	(95.52)	(77.17)
Provisions	(87.00)	(8.87)
Cash generated from / (used in) operations	**(147.11)**	**(96.68)**
Income tax paid (net)	(8.20)	(7.24)
Net cash flows generated from / (used in) operating activities (A)	**(155.31)**	**(103.92)**
Cash flow from investing activities		
Purchase of property, plant and equipment & intangible assets	(123.35)	(133.42)
Proceeds from sale of property, plant and equipment & intangible assets	58.52	-
Loan (given) / received	(95.96)	46.74
Sales/(Purchase) of investments	(75.00)	21.97
Proceeds from / (Investments in) fixed deposits & other bank balances	(1.32)	(23.00)
Interest received	30.39	12.98
Net cash flow generated from / (used in) investing activities (B)	**(206.72)**	**(74.73)**
Cash flow from Financing activities		
Proceeds / (Repayment) from non - current borrowings (net)	234.46	(74.57)
Proceeds / (Repayment) from current borrowings (net)	182.43	334.95
Repayment of lease liabilities	(17.27)	(11.69)
Dividend paid	-	-
Interest paid	(81.44)	(81.74)
Net cash flow generated from / (used in) financing activities (C)	**318.18**	**166.95**
Net increase in cash and cash equivalents (A+B+C)	**(43.85)**	**(11.70)**
Cash and cash equivalents at the beginning of the year/period	53.93	20.39
Cash and cash equivalents at the end of the year/period	**10.08**	**8.69**
Cash and cash equivalents comprises of		
Balances with banks		
On current accounts	9.45	8.10
Cash on hand	0.63	0.59
Total cash and cash equivalents at end of the year/period	**10.08**	**8.69**

M H S & ASSOCIATES MUMBAI FRN 141079W CHARTERED ACCOUNTANTS

DELTA MANUFACTURING LIMITED

Notes

1 The above unaudited financial results for the quarter and half year ended 30th September, 2026, 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 04th November, 2026, 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 For all the reported period, operational performance of Hard ferrite and Soft ferrite business is shown under Discontinued Operation.

4 The Company's sole reportable segment is Textiles under Ind AS 108. Hence, no separate segment information is disclosed.

H S & ASSOCIATES MUMBAI FRN 141079W CHARTERED ACCOUNTANTS

Place: Mumbai
Date: November 04, 2026

For Delta Manufacturing Limited

Dr. Ram H. Shroff
(Managing Director & Executive Vice Chairman)
DIN : 00004865

DELTA MANUFACTURING LIMITED

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 of the Company for the quarter and year to date 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') and Joint venture (refer Annexure 1 for the list of subsidiary and joint venture included in the Statement) for the quarter ended 30th September, 2026 and the year to date results for the period from 1st April. 2026 to 30th September, 2026 attached herewith, 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)('Listing Regulations').

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 Listing Regulations. 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 issued by the SEBI under Regulation 33 (8) of the Listing Regulations to the extent applicable.

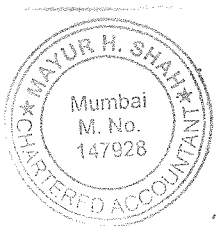
4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **M H S & Associates**
Chartered Accountants
ICAI Firm Registration No. 141079W



Mayur H. Shah

(Mayur H. Shah)
Partner
Membership No. 147928
Place: Mumbai
Date: 4th November, 2026



UDIN: 26147928ALAIIV4986

Annexure 1

List of entities included in the Statement

Sr. No.	Particulars
	Subsidiary
1	DML Ferrites Private Limited
	Joint Venture
1	MMG Ferrites Private Limited

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Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended September 30, 2026

(INR in lakhs unless specified)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		Sept 30, 2026	June 30, 2026	Sept 30, 2025	Sept 30, 2026	Sept 30, 2025	March 31, 2026
	CONTINUING OPERATION						
I	Revenue from operations	1,818.24	1,907.61	1,380.18	3,725.85	2,785.00	6,186.74
II	Other income	31.73	30.75	4.83	62.48	11.28	150.07
III	Total income (I + II)	1,849.97	1,938.36	1,385.01	3,788.33	2,796.28	6,336.81
IV	Expenses						
	(a) Cost of raw materials consumed	654.59	686.46	569.84	1,341.05	1,112.88	2,303.34
	(b) Purchase of stock-in-trade	6.68	2.89	11.46	9.57	22.31	33.04
	(c) Changes in inventories of finished goods, Work-in-progress & stock-in-trade	6.19	(32.64)	(79.71)	(26.45)	(97.17)	(18.74)
	(d) Cost of stores & spares consumed	30.43	39.21	32.53	69.64	66.08	128.61
	(e) Power and fuel	130.46	143.37	115.07	273.83	222.70	450.85
	(f) Employee benefits expense	640.88	644.98	447.15	1,285.86	940.60	2,204.78
	(g) Finance costs	95.20	87.26	20.90	182.46	37.44	78.67
	(h) Depreciation & amortisation expense	107.74	104.26	59.06	212.00	120.98	276.19
	(i) Other Expenses	209.10	247.32	180.03	456.42	323.70	652.08
	Total Expenses (IV)	1,881.27	1,923.11	1,356.33	3,804.38	2,749.52	6,108.82
V	Profit / (loss) before exceptional items and tax (III - IV)	(31.30)	15.25	28.68	(16.05)	46.76	227.99
VI	Exceptional items	-	-	-	-	-	-
VII	Profit / (loss) after exceptional items and before tax (V + VI)	(31.30)	15.25	28.68	(16.05)	46.76	227.99
VIII	Share of Profit/(Loss) from Joint Venture	(91.87)	(61.12)	(86.19)	(152.99)	(149.99)	(326.54)
IX	Profit / (loss) before tax (VII + VIII)	(123.17)	(45.87)	(57.51)	(169.04)	(103.23)	(98.55)
X	Tax expense						
	(a) Current tax	-	-	-	-	-	7.67
	(b) Deferred tax	-	-	(1.22)	-	(4.60)	-
	Total tax expense	-	-	(1.22)	-	(4.60)	7.67
XI	Profit / (loss) for the period / year (IX - X) from continuing operation	(123.17)	(45.87)	(56.29)	(169.04)	(98.63)	(106.22)
	DISCONTINUED OPERATION						
XII	Profit/ (loss) before tax from discontinued operation	(17.30)	14.78	(204.21)	(2.52)	(380.13)	(1,141.73)
	Tax expenses/ (Credit) on discontinued operation	-	-	(19.76)	-	(19.55)	(7.11)
	Profit/ (loss) after tax from discontinued operation	(17.30)	14.78	(184.45)	(2.52)	(360.58)	(1,134.62)
XIII	Profit / (loss) for the period / year (XI + XII)	(140.47)	(31.09)	(240.74)	(171.56)	(459.21)	(1,240.84)
XIV	Other comprehensive income for the period / year (net of taxes)	4.61	4.61	(4.76)	9.22	(9.26)	11.23
XV	Total comprehensive income for the period / year (XIII + XIV)	(135.86)	(26.48)	(245.50)	(162.34)	(468.47)	(1,229.61)
	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				-	-	(854.56)
	Earnings per equity share of face value of INR 10 /- each (not annualised) (for continuing operations)						
	Basic EPS (INR)	(1.13)	(0.43)	(0.52)	(1.56)	(0.91)	(0.98)
	Diluted EPS (INR)	(1.13)	(0.43)	(0.52)	(1.56)	(0.91)	(0.98)
	Earnings per equity share of face value of INR 10 /- each (not annualised) (for discontinued operations)						
	Basic EPS (INR)	(0.16)	0.14	(1.70)	(0.02)	(3.32)	(10.46)
	Diluted EPS (INR)	(0.16)	0.14	(1.70)	(0.02)	(3.32)	(10.46)
	Earnings per equity share of face value of INR 10 /- each (not annualised) (for total operations)						
	Basic EPS (INR)	(1.29)	(0.29)	(2.22)	(1.58)	(4.23)	(11.44)
	Diluted EPS (INR)	(1.29)	(0.29)	(2.22)	(1.58)	(4.23)	(11.44)

M.H.S. & ASSOCIATES MUMBAI FRN 141079W CHARTERED ACCOUNTANTS

DELTA MANUFACTURING LIMITED

DELTA MANUFACTURING LIMITED

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

Consolidated Statement of Assets & Liabilities as at September 30, 2026

(INR in lakhs unless specified)

SR. No.	Particulars	Unaudited Sept 30, 2026	Audited March 31, 2026
I	**ASSETS**		
1	**Non-current assets**		
	Property, plant and equipment	3,517.79	3,585.60
	Capital work-in-progress	-	1.71
	Other Intangible assets	-	-
	Intangible assets under development	37.75	37.75
	Financial assets		
	Investments	-	-
	Other financial assets	166.37	158.37
	Non-current tax assets (net)	139.24	131.04
	Other non-current assets	36.25	14.24
	Total non-current assets	**3,897.40**	**3,928.71**
2	**Current assets**		
	Inventories	858.46	814.02
	Financial assets		
	Investments	-	-
	Trade receivables	1,562.88	1,225.28
	Cash and cash equivalents	11.08	54.93
	Bank balances other than cash and cash equivalents	0.08	0.08
	Loans	20.00	20.00
	Other financial assets	299.20	294.75
	Other current assets	184.46	218.25
	Assets Classified as held for Sale	181.40	289.09
	Total current assets	**3,117.56**	**2,916.40**
	Total assets	**7,014.96**	**6,845.11**
II	**EQUITY AND LIABILITIES**		
1	**Equity**		
	Equity share capital	1,085.11	1,085.11
	Other equity	(1,016.90)	(854.56)
	Total equity	**68.21**	**230.55**
	Liabilities		
2	**Non-current liabilities**		
	Financial liabilities		
	Borrowings	695.81	461.35
	Lease liabilities	59.97	58.96
	Other financial liabilities	19.50	19.50
	Provisions	268.59	274.21
	Total non-current liabilities	**1,043.87**	**814.02**
3	**Current Liabilities**		
	Financial liabilities		
	Borrowings	3,632.71	3,450.28
	Trade payables		
	- total outstanding dues of micro enterprises and small enterprises; and	69.13	90.12
	- total outstanding dues of creditors other than micro enterprises and small enterprises	693.57	744.78
	Lease liabilities	27.56	24.39
	Other financial liabilities	1,148.16	994.59
	Provisions	131.45	120.37
	Other current liabilities	51.04	75.52
	Liabilities classified as held for sale	149.26	300.49
	Total current liabilities	**5,902.88**	**5,800.54**
	Total liabilities	**6,946.75**	**6,614.56**
	Total equity and liabilities	**7,014.96**	**6,845.11**

M.H.S. & ASSOCIATES MUMBAI FRN: 141075W CHARTERED ACCOUNTANTS

DELTA MANUFACTURING LIMITED

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Website: www.dmltd.in

Consolidated Cash Flow Statement for the Period Ended September 30, 2026

(INR in lakhs unless specified)

Particulars	Unaudited Sept 30, 2026	Unaudited Sept 30, 2025
Cash flow from operating activities		
Profit / (loss) before tax from operating activities	(169.04)	(103.23)
Profit / (loss) before tax from discontinued operating activities	(2.52)	(380.13)
Adjustments for:		
Share of profit/(Loss) of Joint Ventures	152.99	149.99
Depreciation and amortization expense	212.00	158.38
Finance costs	182.46	143.84
Interest income	(21.86)	(15.16)
Bad debts / Provision for expected credit loss	2.54	8.07
Gain on sale of mutual fund	-	(0.24)
Provision for employee benefits	44.84	36.30
Unrealised foreign exchange translation (gain)/loss	0.60	1.64
Actuarial (Gain) / Loss on Gratuity	9.22	(9.27)
Operating profit / (loss) before working capital changes	**411.23**	**(9.81)**
Changes in working capital		
Inventories	36.65	(14.79)
Trade receivables	(372.99)	21.42
Other current assets	46.70	1.17
Other non - current assets	(24.40)	0.07
Other current financial assets	-	-
Other financial assets	(14.26)	20.55
Other current liabilities	(76.26)	(28.17)
Other current financial liabilities	16.38	12.63
Trade payable	(95.73)	(77.10)
Provisions	(87.00)	(8.48)
Cash generated from / (used in) operations	**(159.68)**	**(82.51)**
Income tax paid (net)	(8.20)	(7.24)
Net cash flows generated from / (used in) operating activities (A)	**(167.88)**	**(89.75)**
Cash flow from Investing activities		
Purchase of property, plant and equipment and intangible assets	(123.35)	(133.42)
Proceeds from sale of property, plant and equipment & intangible assets	58.52	-
Loans (given) / received (net)	(152.99)	32.57
Proceeds from sale of investments (net)	-	21.97
Proceeds from / (Investments in) fixed deposits & other bank balances	(1.32)	(23.00)
Interest received	24.99	12.98
Net cash flow generated from / (used in) investing activities (B)	**(194.15)**	**(88.90)**
Cash flow from Financing activities		
Proceeds / (Repayment) from non - current borrowings (net)	234.46	(74.57)
Proceeds / (Repayment) from current borrowings (net)	182.43	334.95
Repayment of lease liabilities	(17.27)	(11.69)
Interest paid	(81.44)	(81.74)
Net cash flow generated from / (used in) financing activities (C)	**318.18**	**166.95**
Net increase in cash and cash equivalents (A+B+C)	**(43.85)**	**(11.70)**
Cash and cash equivalents at the beginning of the year/period.	54.93	21.39
Cash and cash equivalents at the end of the year/period.	**11.08**	**9.69**
Cash and cash equivalents comprises of		
Balances with banks		
On current accounts	10.45	9.10
Cash on hand	0.63	0.59
Total cash and cash equivalents at end of the year/period.	**11.08**	**9.69**

M H S & ASSOCIATES MUMBAI FRN 141079W CHARTERED ACCOUNTANTS

DELTA MANUFACTURING LIMITED

Notes

1 The above Unaudited financial results for the quarter and half year ended 30th September, 2026, 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 04th November, 2026, 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 The consolidated financial results of the Company and its subsidiary and its Joint Venture (the 'Group') have been prepared in accordance with Ind AS 110 consolidated financial statements and IND AS 28 Investments in Associates and Joint Ventures.

4 The consolidated results of the Soft Ferrite Business and Hard Ferrite Business classified as Discontinued Operations are as under:

(INR in lakhs unless specified)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Sept 30, 2026	June 30, 2026	Sept 30, 2025	Sept 30, 2026	Sept 30, 2025	March 31, 2026
i) Total revenue from operations	66.39	40.51	34.68	106.90	147.03	234.51
ii) Other Income	-	-	22.03	-	48.34	54.64
iii) Total Income	66.39	40.51	56.71	106.90	195.37	289.15
iv) Total Expenses	83.69	25.73	260.92	109.42	575.50	1,218.12
v) Profit/(Loss) before exceptional items and tax	(17.30)	14.78	(204.21)	(2.52)	(380.13)	(928.97)
vi) Exceptional Items	-	-	-	-	-	212.76
vii) Profit/(Loss) before tax	(17.30)	14.78	(204.21)	(2.52)	(380.13)	(1,141.73)
viii) Tax expenses	-	-	(19.76)	-	(19.55)	(7.11)
ix) Net Profit/(Loss) for the period	(17.30)	14.78	(184.45)	(2.52)	(360.58)	(1,134.62)

5 The Group's sole reportable segment is Textiles under Ind AS 108. The Soft Ferrite business is operated through a Joint Venture and accounted for under the equity method; hence, no separate segment information is disclosed.

6 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.



Place: Mumbai
Date: November 04, 2026



For Delta Manufacturing Limited

Dr. Ram H. Shroff
(Managing Director & Executive Vice Chairman)
DIN : 00004865