

27th May, 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
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Dear Sir/Madam,

Sub: Intimation of the outcome of the meeting of the Board of Directors of Delta Manufacturing Limited held on Wednesday, 27th May, 2026 and disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended ("Listing Regulations")

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, 27th May, 2026 have adopted and approved the Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and financial year ended 31st March, 2026.

Copies of Audited Financial Results (Standalone and Consolidated) along with Auditors Report, (Standalone and Consolidated) for the financial year ended 31st March, 2026 and declaration pursuant to regulation 33(3)(d) of Listing Regulations are enclosed herewith.

The Board meeting commenced at 4.00 p.m. and concluded at 5.30 p.m.

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

Thanking You.

Yours Sincerely,
For Delta Manufacturing Limited

Madhuri Pawar
Company Secretary
ACS No: 54631

Encl.: As above

M H S & Associates

Chartered Accountants

B-304, Siddh-Paras Building, Pushpa Park, Daftary Road, Malad East, Mumbai - 400 097
Contact No.: +91-8080221221; Email ID: mayur.shah.ca@gmail.com

Independent Auditor's Report on Standalone Annual Financial 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

Opinion

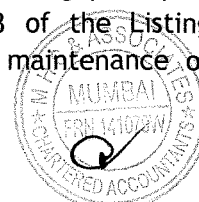
1. We have audited the accompanying standalone annual financial results ('the Statement') of Delta Manufacturing Limited ('the Company') for the year ended 31st March, 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'), including relevant circulars issued by the SEBI from time to time.
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - (i) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations, and
 - (ii) gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the standalone net loss after tax and other comprehensive loss and other financial information of the Company for the year ended 31st March, 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Statement* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI'), together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's and Those Charged with Governance Responsibilities for the Statement

4. This Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit/loss and other comprehensive income and other financial information of the Company, in accordance with the accounting principles generally accepted in India, including Ind AS prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations including SEBI Circular. This responsibility also includes maintenance of



Delta Manufacturing Limited

Independent Auditor's Report on Standalone Annual Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

5. In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.
8. As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls;



M H S & Associates

Delta Manufacturing Limited

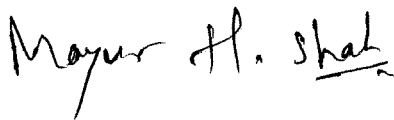
Independent Auditor's Report on Standalone Annual Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;
 - Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern; and
 - Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
9. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

11. The Statement includes the financial results for the quarter ended 31st March, 2026, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us.

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



(Mayur H. Shah)
Partner
Membership No. 147928



Place: Mumbai
Date: 27th May, 2026
UDIN: 26147928SSJNNW8548

DELTA MANUFACTURING LIMITED

Regd. Office: Plot No. B- 87, MIDC Area,

Ambad Nashik- 422 010

CIN - L32109MH1982PLC028280

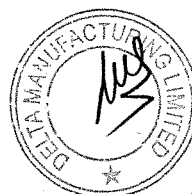
Phone: +91 253 2382238/67 Fax: +91 253 2382926 Email ID: secretarial@dmltd.in

Website: www.dmltd.in

Statement of Audited Standalone Financial Results for the Quarter & Year Ended March 31, 2026

(INR in lakhs unless specified)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		Audited	Unaudited	Audited	Audited	Audited
		March 31, 2026	Dec 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	CONTINUING OPERATION					
I	Revenue from operations	1,848.51	1,553.23	1,558.65	6,186.74	5,583.52
II	Other income	132.76	6.03	8.14	150.07	34.25
III	Total income (I + II)	1,981.27	1,559.26	1,566.79	6,336.81	5,617.77
IV	Expenses					
	(a) Cost of raw materials consumed	597.86	592.60	601.05	2,303.34	2,126.30
	(b) Purchase of stock-in-trade	6.98	3.75	13.44	33.04	54.16
	(c) Changes in inventories of finished goods, work-in-progress & stock-in-trade	(13.91)	92.34	(22.14)	(18.74)	(20.11)
	(d) Cost of stores & spares consumed	32.74	29.79	38.84	128.61	160.18
	(e) Power and fuel	125.33	102.82	111.79	450.85	442.66
	(f) Employee benefits expense	783.12	481.06	461.93	2,204.78	1,867.86
	(g) Finance costs	19.66	21.57	26.58	78.67	97.04
	(h) Depreciation & amortisation expense	87.16	68.05	62.18	276.19	249.18
	(i) Other Expenses	159.20	169.04	144.84	651.88	550.14
	Total Expenses (IV)	1,798.14	1,561.02	1,438.51	6,108.62	5,527.41
V	Profit / (loss) before exceptional items and tax (III - IV)	183.13	(1.76)	128.28	228.19	90.36
VI	Exceptional items	-	-	-	-	-
VII	Profit / (loss) before tax (V + VI)	183.13	(1.76)	128.28	228.19	90.36
VIII	Tax expense					
	(a) Current tax	-	7.67	-	7.67	-
	(b) Deferred tax	(42.69)	42.69	(0.77)	-	12.59
	Total tax expense	(42.69)	50.36	(0.77)	7.67	12.59
IX	Profit / (loss) for the period / year (VII - VIII) from continuing operation	225.82	(52.12)	129.05	220.52	77.77
	DISCONTINUED OPERATION					
X	Profit/ (loss) before tax from discontinued operation	(358.47)	(403.13)	(336.26)	(1,141.73)	(1,441.03)
	Tax expenses/ (Credit) on discontinued operation	37.45	(20.41)	(188.23)	(7.11)	(208.31)
	Profit/ (loss) after tax from discontinued operation	(395.92)	(382.72)	(148.03)	(1,134.62)	(1,232.72)
XI	Profit / (loss) for the period / year (IX + X)	(170.10)	(434.84)	(18.98)	(914.10)	(1,154.95)
XII	Other comprehensive income for the period / year (net of taxes)	25.18	(4.75)	5.54	10.91	(16.97)
XIII	Total comprehensive income for the period / year (XI + XII)	(144.92)	(439.59)	(13.44)	(903.19)	(1,171.92)
	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
	Other equity				(503.72)	399.47
	Earnings per equity share of face value of INR 10 /- each (not annualised) (for continuing operations)					
	Basic EPS (INR)	2.08	(0.48)	1.19	2.03	0.72
	Diluted EPS (INR)	2.08	(0.48)	1.19	2.03	0.72
	Earnings per equity share of face value of INR 10 /- each (not annualised) (for discontinued operations)					
	Basic EPS (INR)	(3.65)	(3.53)	(1.36)	(10.46)	(11.36)
	Diluted EPS (INR)	(3.65)	(3.53)	(1.36)	(10.46)	(11.36)
	Earnings per equity share of face value of INR 10 /- each (not annualised) (for total operations)					
	Basic EPS (INR)	(1.57)	(4.01)	(0.17)	(8.43)	(10.64)
	Diluted EPS (INR)	(1.57)	(4.01)	(0.17)	(8.43)	(10.64)



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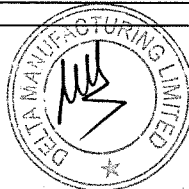
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Standalone Statement of Assets & Liabilities as at March 31, 2026

(INR in lakhs unless specified)

SR. No.	Particulars	Audited	
		March 31, 2026	March 31, 2025
I	ASSETS		
1	Non-current assets		
	Property, plant and equipment	3,585.60	3,086.20
	Capital work-in-progress	1.71	14.00
	Other Intangible assets	-	-
	Intangible assets under development	37.75	-
	Financial assets		
	Investments	11.00	11.00
	Other financial assets	158.37	171.09
	Non-current tax assets (net)	131.04	144.42
	Other non-current assets	14.24	54.16
	Total non-current assets	3,939.71	3,480.87
2	Current assets		
	Inventories	814.02	1,136.25
	Financial assets		
	Investments	-	21.73
	Trade receivables	1,505.08	1,482.67
	Cash and cash equivalents	53.93	20.39
	Bank balances other than cash and cash equivalents	0.08	5.34
	Loans	79.23	67.17
	Other financial assets	296.29	256.45
	Other current assets	218.25	309.25
	Assets Classified as held for Sale	289.09	-
	Total current assets	3,255.97	3,299.25
	Total assets	7,195.68	6,780.12
II	EQUITY AND LIABILITIES		
1	Equity		
	Equity share capital	1,085.11	1,085.11
	Other equity	(503.72)	399.47
	Total equity	581.39	1,484.58
2	Liabilities		
	Non-current liabilities		
	Financial liabilities		
	Borrowings	461.35	195.25
	Lease liabilities	58.96	30.73
	Other financial liabilities	19.50	19.50
	Deferred tax liabilities (net)	-	24.15
	Provisions	274.21	312.10
	Other non-current liabilities	-	-
	Total non-current liabilities	814.02	581.73
3	Current Liabilities		
	Financial liabilities		
	Borrowings	3,450.28	2,568.17
	Trade payables		
	- total outstanding dues of micro enterprises and small enterprises; and	89.85	306.35
	- total outstanding dues of creditors other than micro enterprises and small enterprises	744.78	757.03
	Lease liabilities	24.39	16.86
	Other financial liabilities	994.59	770.81
	Provisions	120.37	138.20
	Other current liabilities	75.52	156.39
	Liabilities classified as held for Sale	300.49	-
	Total current liabilities	5,800.27	4,713.81
	Total liabilities	6,614.29	5,295.54
	Total equity and liabilities	7,195.68	6,780.12



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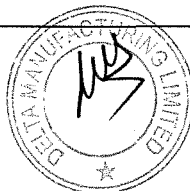
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Standalone Cash Flow Statement for the Year Ended March 31, 2026

(INR in lakhs unless specified)

Particulars	Audited	Audited
	March 31, 2026	March 31, 2025
Cash flow from operating activities		
Profit / (loss) before tax operating activities	228.19	90.36
Profit / (loss) before tax discontinued operating activities	(1,141.73)	(1,441.03)
Adjustments for:		
Depreciation and amortization expense	338.61	407.84
Finance costs	307.20	431.12
Interest income	(32.98)	(29.94)
Gain on disinvestment in Subsidiary	-	(30.84)
Bad debts / Provision for expected credit loss	82.35	27.01
Sundry balances written back / (written off)	83.14	(0.16)
Provision for employee benefits	60.38	78.37
Unrealised foreign exchange translation (gain)/loss	6.07	(0.46)
Gain on mutual fund	(0.24)	(7.45)
Net Gain/(Loss) on Derecognition of Lease	-	(2.29)
Impairment on Property, Plant and Equipment	212.76	484.82
Actuarial (Gain) / Loss on Gratuity	10.91	(16.97)
Operating profit / (loss) before working capital changes	154.66	(9.62)
Changes in working capital		
Inventories	91.04	(140.68)
Trade receivables	(147.67)	266.06
Other current assets	(88.88)	45.97
Other non - current assets	(3.00)	2.59
Other financial assets	14.46	(18.06)
Other current liabilities	(37.98)	6.89
Other financial liabilities	143.23	(21.40)
Trade payables	18.43	(16.73)
Provisions	(68.48)	(7.87)
Cash generated from / (used in) operations	75.81	107.15
Income tax paid (net)	(11.33)	(1.48)
Net cash flows generated from / (used in) operating activities (A)	64.48	105.67
Cash flow from Investing activities		
Purchase of property, plant and equipment & intangible assets	(1,152.25)	(182.18)
Proceeds from sale of property, plant and equipment & intangible assets	173.44	-
Loan (given) / received	(12.06)	(67.17)
Net proceeds from sale of Investments	21.97	206.36
Proceeds from / (Investments in) fixed deposits & other bank balances	(37.17)	59.99
Interest received	31.39	34.75
Net cash flow generated from / (used in) investing activities (B)	(974.68)	51.75
Cash flow from Financing activities		
Proceeds / (Repayment) from non - current borrowings (net)	266.10	(154.86)
Proceeds / (Repayment) from current borrowings (net)	882.11	331.33
Repayment of lease liabilities	(27.14)	(22.21)
Dividend paid	(5.26)	(4.59)
Interest paid	(172.07)	(292.45)
Net cash flow generated from / (used in) financing activities (C)	943.74	(142.78)
Net increase in cash and cash equivalents (A+B+C)	33.54	14.64
Cash and cash equivalents at the beginning of the year/period	20.39	5.75
Cash and cash equivalents at the end of the year/period	53.93	20.39
Cash and cash equivalents comprises of		
Balances with banks		
On current accounts	53.33	19.40
Cash on hand	0.60	0.99
Total cash and cash equivalents at end of the year/period	53.93	20.39

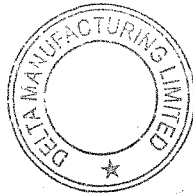


Notes

- 1 The above audited financial results for the quarter and Year ended 31st March, 2026, which have been subjected to audit 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 27th May, 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 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 For all the reported period, operational performance of Hard ferrite and Soft ferrite business is shown under Discontinued Operation.
- 5 Post approval of the Board the process of closure of hard ferrite division of the Company, located at Ambad, Nashik has been completed in all aspects.
- 6 The Figures of the last quarter are the balancing figures between audited results in respect of full financial year and the published year to date reviewed figures upto the third quarter of the respective financial year.



Place: Mumbai
Date: May 27, 2026



For Delta Manufacturing Limited

A handwritten signature in black ink, appearing to read "Dr. Rajm H. Shroff".

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

M H S & Associates

Chartered Accountants

B-304, Siddh-Paras Building, Pushpa Park, Daftary Road, Malad East, Mumbai - 400 097
Contact No.: +91-8080221221; Email ID: mayur.shah.ca@gmail.com

Independent Auditor's Report on Consolidated Annual Financial 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

Opinion

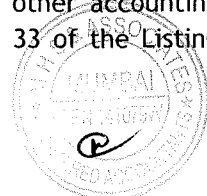
1. We have audited the accompanying consolidated annual financial results ('the Statement') of Delta Manufacturing Limited ('the Holding Company') and its subsidiary (the Holding Company and its subsidiary together referred to as 'the Group') and its joint venture (refer Annexure 1 for the list of subsidiary and joint venture) for the year ended 31st March, 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'), including relevant circulars issued by the SEBI from time to time.
2. In our opinion and to the best of our information and according to the explanations given to us the Statement:
 - (i) includes the annual financial results of the entities listed in Annexure 1, and
 - (ii) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations, and
 - (iii) gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the consolidated net loss after tax and other comprehensive loss and other financial information of the Group for the year ended 31st March, 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Statement* section of our report. We are independent of the Group, and its joint venture, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial Results under the provisions of the Act, and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's and Those Charged with Governance Responsibilities for the Statement

4. The Statement, which is the responsibility of the Holding Company's management and has been approved by the Holding Company's Board of Directors, has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit or loss after tax and other comprehensive income, and other financial information of the Group, and its joint venture, in accordance with the accounting principles generally accepted in India, including the Ind AS prescribed under section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing



Delta Manufacturing Limited

Independent Auditor's Report on Consolidated Annual Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Regulations, including SEBI Circular. The respective Board of Directors/ management of the companies, included in the Group are responsible for maintenance of adequate accounting records, in accordance with the provisions of the Act, for safeguarding of the assets of the Group, and its joint venture, and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively, for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

5. In preparing the Statement, the respective Board of Directors of the companies included in the Group, and its joint venture, are responsible for assessing the ability of the Group, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the respective Board of Directors/ management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
6. The respective Board of Directors/ management of the companies included in the Group, and of the joint venture, are responsible for overseeing the financial reporting process of the companies included in the Group, and the joint venture.

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement, when it exists. Misstatements can arise from fraud or error, and are considered material if, individually, or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.
8. As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Group (covered under the Act) has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls;



M H S & Associates

Delta Manufacturing Limited

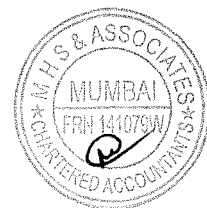
Independent Auditor's Report on Consolidated Annual Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;
 - Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group, and its joint venture, to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its joint venture to cease to continue as a going concern;
 - Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation; and
 - Obtain sufficient appropriate audit evidence regarding the financial results/ financial information/ financial statements of the entities within the Group, and its joint venture, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors.
9. We communicate with those charged with governance of the Holding Company and such other entities included in the Statement, of which we are the independent auditors, regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
11. We also performed procedures in accordance with circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matter

12. We did not audit the annual financial statements of one joint venture (as per list mentioned below) included in the Statement, whose financial information reflects total net loss after tax of Rs. 326.54 lakhs and total comprehensive income of Rs. 0.32 lakhs for the year ended 31st March, 2026, as considered in the Statement. These annual financial statements have been audited by other auditors and 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 joint venture is based solely on and the audit reports of such other auditors, and the procedures performed by us as stated in paragraph 11 above.

Our opinion is not modified in respect of these matters with respect to our reliance on the work done by and the reports of the other auditors.



M H S & Associates

Delta Manufacturing Limited

Independent Auditor's Report on Consolidated Annual Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

13. The Statement includes the consolidated financial results for the quarter ended 31st March, 2026, being the balancing figures between the audited consolidated figures in respect of the full financial year and the published unaudited year-to-date consolidated figures up to the third quarter of the current financial year, which were subject to limited review by us.

For **M H S & Associates**

Chartered Accountants

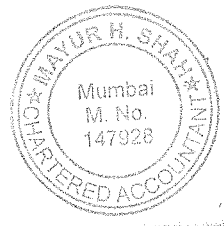
ICAI Firm Registration No. 141079W

Mayur H. Shah

(**Mayur H. Shah**)

Partner

Membership No. 147928



Place: Mumbai

Date: 27th May, 2026

UDIN: 26147928BLXSFK6195

M H S & Associates

Delta Manufacturing Limited

Independent Auditor's Report on Consolidated Annual Financial 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 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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DELTA MANUFACTURING LIMITED

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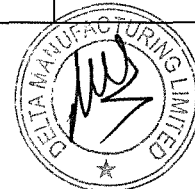
Phone: +91 253 2382238/67 Fax: +91 253 2382926 Email ID: secretarial@dmtd.in

Website: www.dmtd.in

Statement of Audited Consolidated Financial Results for the Quarter and Year Ended March 31, 2026

(INR in lakhs unless specified)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		Audited	Unaudited	Audited	Audited	Audited
		March 31, 2026	Dec 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	CONTINUING OPERATION					
I	Revenue from operations	1,848.51	1,553.23	1,558.65	6,186.74	5,583.52
II	Other income	132.76	6.03	8.14	150.07	34.25
III	Total income (I + II)	1,981.27	1,559.26	1,566.79	6,336.81	5,617.77
IV	Expenses					
	(a) Cost of raw materials consumed	597.86	592.60	601.05	2,303.34	2,126.30
	(b) Purchase of stock-in-trade	6.98	3.75	13.44	33.04	54.16
	(c) Changes in inventories of finished goods, Work-in-progress & stock-in-trade	(13.91)	92.34	(22.14)	(18.74)	(20.11)
	(d) Cost of stores & spares consumed	32.74	29.79	38.84	128.61	160.18
	(e) Power and fuel	125.33	102.82	111.79	450.85	442.66
	(f) Employee benefits expense	783.12	481.06	461.93	2,204.78	1,867.86
	(g) Finance costs	19.66	21.57	26.58	78.67	97.04
	(h) Depreciation & amortisation expense	87.16	68.05	62.18	276.19	249.18
	(i) Other Expenses	159.32	169.06	145.06	652.08	550.40
	Total Expenses (IV)	1,798.26	1,561.04	1,438.73	6,108.82	5,527.67
V	Profit / (loss) before exceptional items and tax (III - IV)	183.01	(1.78)	128.06	227.99	90.10
VI	Exceptional items	-	-	8.59	-	8.59
VII	Profit / (loss) after exceptional items and before tax (V + VI)	183.01	(1.78)	136.65	227.99	98.69
VIII	Share of Profit/(Loss) from Joint Venture	(91.69)	(84.86)	(15.58)	(326.54)	(15.58)
IX	Profit / (loss) before tax (VII + VIII)	91.32	(86.64)	121.07	(98.55)	83.11
X	Tax expense					
	(a) Current tax	-	7.67	-	7.67	-
	(b) Deferred tax	(42.69)	42.69	(0.77)	-	12.59
	Total tax expense	(42.69)	50.36	(0.77)	7.67	12.59
XI	Profit / (loss) for the period / year (IX - X) from continuing operation	134.01	(137.00)	121.84	(106.22)	70.52
	DISCONTINUED OPERATION					
XII	Profit/ (loss) before tax from discontinued operation	(358.47)	(403.13)	(347.40)	(1,141.73)	(1,487.77)
	Tax expenses/ (Credit) on discontinued operation	37.45	(20.41)	(188.23)	(7.11)	(208.31)
	Profit/ (loss) after tax from discontinued operation	(395.92)	(382.72)	(159.17)	(1,134.62)	(1,279.46)
XIII	Profit / (loss) for the period / year (XI + XII)	(261.91)	(519.72)	(37.33)	(1,240.84)	(1,208.94)
XIV	Other comprehensive income for the period / year (net of taxes)	25.24	(4.76)	5.54	11.23	(17.02)
XV	Total comprehensive income for the period / year (XIII + XIV)	(236.67)	(524.48)	(31.79)	(1,229.61)	(1,225.96)
	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
	Other equity				(854.56)	375.05
	Earnings per equity share of face value of INR 10 /- each (not annualised) (for continuing operations)					
	Basic EPS (INR)	1.23	(1.26)	1.12	(0.98)	0.65
	Diluted EPS (INR)	1.23	(1.26)	1.12	(0.98)	0.65
	Earnings per equity share of face value of INR 10 /- each (not annualised) (for discontinued operations)					
	Basic EPS (INR)	(3.65)	(3.53)	(1.47)	(10.46)	(11.79)
	Diluted EPS (INR)	(3.65)	(3.53)	(1.47)	(10.46)	(11.79)
	Earnings per equity share of face value of INR 10 /- each (not annualised) (for total operations)					
	Basic EPS (INR)	(2.42)	(4.79)	(0.34)	(11.44)	(11.14)
	Diluted EPS (INR)	(2.42)	(4.79)	(0.34)	(11.44)	(11.14)



DELTA MANUFACTURING LIMITED

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Website: www.dmltd.in

Consolidated Statement of Assets & Liabilities as at March 31, 2026

(INR in lakhs unless specified)

SR. No.	Particulars	Audited	Audited
		March 31, 2026	March 31, 2025
I	ASSETS		
1	Non-current assets		
	Property, plant and equipment	3,585.60	3,086.20
	Capital work-in-progress	1.71	14.00
	Other Intangible assets	-	-
	Intangible assets under development	37.75	-
	Financial assets		
	Other financial assets	158.37	171.09
	Non-current tax assets (net)	131.04	144.42
	Other non-current assets	14.24	54.16
	Total non-current assets	3,928.71	3,469.87
2	Current assets		
	Inventories	814.02	1,136.25
	Financial assets		
	Investments	-	21.73
	Trade receivables	1,225.28	1,482.67
	Cash and cash equivalents	54.93	21.39
	Bank balances other than cash and cash equivalents	0.08	5.34
	Loans	20.00	53.00
	Other financial assets	294.75	256.45
	Other current assets	218.25	309.25
	Assets Classified as held for Sale	289.09	-
	Total current assets	2,916.40	3,286.08
	Total assets	6,845.11	6,755.95
II	EQUITY AND LIABILITIES		
1	Equity		
	Equity share capital	1,085.11	1,085.11
	Other equity	(854.56)	375.05
	Total equity	230.55	1,460.16
2	Liabilities		
	Non-current liabilities		
	Financial liabilities		
	Borrowings	461.35	195.25
	Lease liabilities	58.96	30.73
	Other financial liabilities	19.50	19.50
	Deferred tax liabilities (net)	-	24.15
	Provisions	274.21	312.10
	Total non-current liabilities	814.02	581.73
3	Current Liabilities		
	Financial liabilities		
	Borrowings	3,450.28	2,568.17
	Trade payables		
	- total outstanding dues of micro enterprises and small enterprises; and	90.12	306.35
	- total outstanding dues of creditors other than micro enterprises and small enterprises	744.78	757.27
	Lease liabilities	24.39	16.86
	Other financial liabilities	994.59	770.81
	Provisions	120.37	138.20
	Other current liabilities	75.52	156.40
	Liabilities classified as held for sale	300.49	-
	Total current liabilities	5,800.54	4,714.06
	Total liabilities	6,614.56	5,295.79
	Total equity and liabilities	6,845.11	6,755.95



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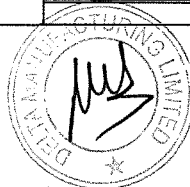
Phone: +91 253 2382238/67 Fax: +91 253 2382926 Email ID: secretarial@dmltd.in

Website: www.dmltd.in

Consolidated Cash Flow Statement for the Year Ended March 31, 2026

(INR in lakhs unless specified)

Particulars	Audited	Audited
	March 31, 2026	March 31, 2025
Cash flow from operating activities		
Profit / (loss) before tax operating activities	(98.55)	83.11
Profit / (loss) before tax discontinued operating activities	(1,141.73)	(1,487.77)
Adjustments for:		
Share of profit/(Loss) of Joint Ventures	326.22	15.58
Gain on derecognition of Subsidiary	-	8.59
Depreciation and amortization expense	338.61	407.84
Finance costs	307.20	431.14
Interest income	(32.98)	(29.94)
Bad debts / Provision for expected credit loss	82.35	27.01
Sundry balances written back / (written off)	83.14	(0.16)
Gain on sale of mutual fund	(0.24)	(7.45)
Provision for employee benefits	60.38	78.37
Unrealised foreign exchange translation (gain)/loss	6.07	(0.46)
Impairment on PPE	212.76	484.82
Foreign currency translation reserve	-	(0.05)
Net Gain/(Loss) on Derecognition of Lease	-	(2.29)
Actuarial (Gain) / Loss on Gratuity	11.23	(16.97)
Operating profit / (loss) before working capital changes	154.46	(8.63)
Changes in working capital		
Inventories	91.04	(140.68)
Trade receivables	(147.67)	266.07
Other current assets	(88.88)	45.97
Other non - current assets	(3.00)	2.59
Other financial assets	16.00	(18.06)
Other current liabilities	(37.99)	6.89
Other current financial liabilities	143.23	(21.41)
Trade payable	18.46	(17.83)
Provisions	(68.48)	(7.87)
Cash generated from / (used in) operations	77.17	107.04
Income tax paid (net)	(11.33)	(1.48)
Net cash flows generated from / (used in) operating activities (A)	65.84	105.56
Cash flow from Investing activities		
Payment for property, plant and equipment and intangible assets	(1,152.25)	(182.18)
Proceeds from sale of property, plant and equipment & intangible assets	173.44	-
Loans (given) / received (net)	(11.88)	(67.17)
Purchase of Investments	-	(10.00)
Proceeds from sale of investments (net)	21.97	185.00
Proceeds from / (Investments in) fixed deposits & other bank balances	(37.17)	59.99
Interest received	29.85	34.75
Net cash flow generated from / (used in) investing activities (B)	(976.04)	20.39
Cash flow from Financing activities		
Proceeds / (Repayment) from non - current borrowings (net)	266.10	(154.86)
Proceeds / (Repayment) from current borrowings (net)	882.11	331.33
Repayment of lease liabilities	(27.14)	(22.21)
Dividend paid	(5.26)	(4.59)
Interest paid	(172.07)	(292.47)
Net cash flow generated from / (used in) financing activities (C)	943.74	(142.80)
Net increase in cash and cash equivalents (A+B+C)	33.54	(16.85)
Cash and cash equivalents at the beginning of the year/period.	21.39	38.24
Cash and cash equivalents at the end of the year/period.	54.93	21.39
Cash and cash equivalents comprises of		
Balances with banks		
On current accounts	54.33	20.40
Cash on hand	0.60	0.99
Total cash and cash equivalents at end of the year/period.	54.93	21.39



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Segment Information

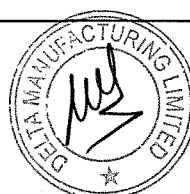
(INR in lakhs unless specified)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		Audited	Unaudited	Audited	Audited	Audited
		March 31, 2026	Dec 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
1	Segment Revenue					
	Textile	1,848.51	1,553.23	1,558.65	6,186.74	5,583.52
	Gross Revenue	1,848.51	1,553.23	1,558.65	6,186.74	5,583.52
	Less : Inter Segment Revenue	-	-	-	-	-
	Revenue from Continuing Operations	1,848.51	1,553.23	1,558.65	6,186.74	5,583.52
	Revenue from Discontinued Operations	72.26	15.22	405.97	234.51	2,413.46
	Net Revenue from operations	1,920.77	1,568.45	1,964.62	6,421.25	7,996.98
2	Segment Results					
	Textile	74.06	16.20	151.06	169.19	162.34
	Total	74.06	16.20	151.06	169.19	162.34
	Unallocable expenses (net)	4.15	2.44	4.56	12.60	9.46
	Exceptional items	-	-	8.59	-	8.59
	Share of Profit/(Loss) of Joint Venture	(91.69)	(84.86)	(15.58)	(326.54)	(15.58)
	Other income (net)	132.76	6.03	8.14	150.07	34.25
	Finance costs	19.66	21.57	26.58	78.67	97.04
	Profit / (loss) before tax - Continuing Operations	91.32	(86.64)	121.07	(98.55)	83.11
	Profit / (loss) before tax - Discontinued Operations	(358.47)	(403.13)	(347.40)	(1,141.73)	(1,487.77)
	Profit / (loss) before tax	(267.15)	(489.77)	(226.33)	(1,240.28)	(1,404.66)
3	Capital Employed					
	Segment Assets					
	Textile	4,861.65	4,530.29	3,744.38	4,861.65	3,744.38
	Total	4,861.65	4,530.29	3,744.38	4,861.65	3,744.38
	Unallocable Assets (Net)	1,694.37	76.25	144.42	1,694.37	144.42
	Total Assets - Continuing Operations	6,556.02	4,606.54	3,888.80	6,556.02	3,888.80
	Total Assets - Discontinued Operations	289.09	2,393.03	2,867.15	289.09	2,867.15
	Total Assets	6,845.11	6,999.57	6,755.95	6,845.11	6,755.95
	Segment Liabilities					
	Textile	2,661.77	2,590.13	1,946.33	2,661.77	1,946.33
	Unallocable Liabilities (Net)	3,652.30	5.24	24.15	3,652.30	24.15
	Total Liabilities - Continuing Operations	6,314.07	2,595.37	1,970.48	6,314.07	1,970.48
	Total Liabilities - Discontinued Operations	300.49	3,936.98	3,325.31	300.49	3,325.31
	Total Liabilities	6,614.56	6,532.35	5,295.79	6,614.56	5,295.79

Rhine Estates Limited (suppliers of permanent magnets and ferrite cores, and engaged in the processing and supply of ceramic powder), Soft Ferrite and the Hard Ferrite segment were classified as discontinued operations.

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.



Notes

- 1 The above Audited financial results for the quarter and Year ended 31st March, 2026, which have been subjected to audit 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 27th May, 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 Rhine business, Soft Ferrite Business and Hard Ferrite Business classified as Discontinued Operations are as under:

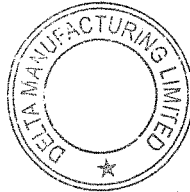
(INR in lakhs unless specified)

Particulars	Quarter Ended			Year Ended	
	Audited	Unaudited	Audited	Audited	Audited
	March 31, 2026	Dec 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
i) Total revenue from operations	72.26	15.22	405.97	234.51	2,413.46
ii) Other Income	(17.01)	23.31	3.31	54.64	24.56
iii) Total Income	55.25	38.53	409.28	289.15	2,438.02
iv) Total Expenses	413.72	228.90	756.68	1,218.12	3,440.97
v) Profit/(Loss) before exceptional items and tax	(358.47)	(190.37)	(347.40)	(928.97)	(1,002.95)
vi) Exceptional Items	-	212.76	-	212.76	484.82
vii) Profit/(Loss) before tax	(358.47)	(403.13)	(347.40)	(1,141.73)	(1,487.77)
viii) Tax expenses	37.45	(20.41)	(188.23)	(7.11)	(208.31)
ix) Net Profit/(Loss) for the period	(395.92)	(382.72)	(159.17)	(1,134.62)	(1,279.46)

- 5 Post approval of the Board the process of closure of hard ferrite division of the Company, located at Ambad, Nashik has been completed in all aspects.
- 6 The Figures of the last quarter are the balancing figures between audited results in respect of full financial year and the published year to date reviewed figures upto the third quarter of the respective financial year.
- 7 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: May 27, 2026



For Delta Manufacturing Limited

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

27th May, 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 Scrp Code: 504286
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Dear Sir/Madam,

Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligation and Disclosure Requirements) (Amendment) Regulations, 2015 ["Listing Regulations"].

Ref: SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016

In compliance with Regulation 33(3)(d) of Listing Regulations as amended by the SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016. we hereby declare that Statutory Auditors of our Company, M/s. M H S & Associates, Chartered Accountants (FRN: 141079W) have issued an Audit Report with unmodified opinion on Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended 31st March, 2026.

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

Yours Sincerely,

Yours Sincerely,

For Delta Manufacturing Limited

Abhilash Sunny
Chief Financial Officer and CEO