DELTA INDUSTRIAL RESOURCES LIMITED

CIN: L52110DL1984PLC019625
Regd. Office: Unit No.-111, Aggarwal City Square, Plot No. 10, District Centre, Mangalam Place, Sector-3, Rohini, New Delhi – 110085.
Phone No. 8657458159 | **Email Id:** deltaindustrialresourcesltd@gmail.com | **website:** www.delta.ind.in

12th November, 2026

To,
The Manager,
Corporate Relations Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Fort, Mumbai–400 001
Scrip Code: 539596

To,
Metropolitan Stock Exchange of India Limited
205(A), 2nd Floor,
Piramal Agastya Corporate Park
Kamani Junction, LBS Road,
Kurla (West) Mumbai – 400070
Symbol: DELTA

Sub: Outcome of Board Meeting held on 12th November, 2026.

Dear Sir/Madam,

In Pursuant with Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we hereby submit that the Board of Directors ("Board") of the Company in its Meeting held on Thursday, 12th November, 2026, commenced at 04:00 P.M. and concluded at 06:00 PM, has Considered and Approved the Unaudited Financial Results (Standalone) of the company for the Second quarter ended 30th September, 2026 along with the Limited Review Report issued by the Statutory Auditors of the Company.

The Unaudited Financial Results (Standalone) of the company for the Second quarter ended 30th September, 2026 along with the Limited Review Report is enclosed herewith.

This is for your information and record.

Thanking You,

Yours Faithfully,

For Delta Industrial Resources Limited

LILY MUNDU
Digitally signed by LILY MUNDU
Date: 2026.11.12 18:01:55 +05'30'

Lily Mundu
Managing Director
DIN: 10118884

302, 3rd Floor, Kapadia Chambers, 599, J.S.S. Road, Chira Bazar, Marine Lines, Mumbai - 400 002.
+91 90046 08833 bhatterandassociates@gmail.com

BHATTER & ASSOCIATES
CHARTERED ACCOUNTANTS

Independent Auditor's Limited Review Report on Unaudited Quarter Ended 30th Sept. 2026 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
DELTA INDUSTRIAL RESOURCES LIMITED
Unit no.-111, Aggarwal city square, Plot No,
Manglam place, Sector-3, Delhi: 110085

1. We have reviewed the accompanying statement of unaudited financial results ('the Statement') of the DELTA INDUSTRIAL RESOURCES LIMITED ('the Company') for the quarter ended 30Th June 2026, 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 Securities and Exchange Board of India ("SEBI") from time to time.

2. This statement is the responsibility of the company's management and approved by the Board of Directors which has been prepared in accordance with the recognition & measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report mi these financial statements based on our review.
3. We conducted our review 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

BHATTER & ASSOCIATES FRN: 131411W MUMBAI CHARTERED ACCOUNTANTS

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results prepared in accordance with applicable Indian Accounting Standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/S BHATTER & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN:131411W



CA Gopal Bhatter
(Partner)
Membership No. 411226
Date: 12th Nov. 2026
UDIN: 26411226ZAKNXV1876
Place of signature: Mumbai

DELTA INDUSTRIAL RESOURCES LTD

UNIT NO.-111,AGGARWAL CITY SQUARE, PLOT NOMANGLAM PLACE, SECTOR-3, ROHINI, NEW DELHI, Naharpur, North West Delhi :110085

Tel. No. 8657458159 ; Email ID : deltaindustrialresourcesltd@gmail.com ; website : www.delta.ind.in

Standalone Financial Results for the Quarter ended and Half Year ended 30th Sept. 2026

CIN: L52110DL1984PLC019625

(Rs. In Lakhs)

Particulars	Sr. No.	Quarter ended 30.09.2026	Quarter ended 30.06.2026	Quarter ended 30.09.2025	Half Year ended 30.09.2026	Half Year ended 30.09.2025	Year Ended 31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Income from operations	1						
Revenue from operations		-	-	-	-	-	-
Other Income		-	-	-	-	-	12.32
Total Income		-	-	-	-	-	12.32
2. Expenses	2						
Cost of materials Consumed					-	-	
Purchase of Stock in Trade					-	-	
Change in inventories of finished goods, work-in-progress and stock-in-trade					-	-	
Employee benefit Expenses		0.90	1.38	0.92	2.28	1.49	3.87
Administrative Expenses		-	0.23	-	0.23	-	-
Finance Cost		-		-	-	-	1.83
Depreciation and amortisation expense		-		-	-	-	-
Other expenses		0.43	5.53	0.77	5.96	2.67	10.45
3. Total Expenses		1.33	7.14	1.69	8.47	4.16	16.15
4. Profit/ (Loss) from before exceptional items and Tax (1-2)	3	(1.33)	(7.14)	(1.69)	(8.47)	(4.16)	(3.83)
5. Exceptional items	4	-	-	-	-	-	-
		-	-	-	-	-	-
6. Profit /(Loss) before Tax (3-4)	5	(1.33)	(7.14)	(1.69)	(8.47)	(4.16)	(3.83)
7. Tax expense (Deferred Tax Assets)	6	-	-	-	-	-	-
8. Net Profit / (Loss) after Tax (5-6)	7	(1.33)	(7.14)	(1.69)	(8.47)	(4.16)	(3.83)
Other Comprehensive Income	8						
- Items that will not be reclassified to Profit & Loss		-	-	-	-	-	
- Items that will be reclassified to Profit & Loss		-	-	-	-	-	
Total Comprehensive Income/(Loss) for the period (7+8)		(1.33)	(7.14)	(1.69)	(8.47)	(4.16)	(3.83)
9. Paid-up Equity Share Capital (Face value Rs. 10/- Each)	9	539.30	539.30	539.30	539.30	539.30	539.30
10. EPS (Not annualised)	10	(0.02)	(0.13)	(0.03)	(0.16)	(0.08)	(0.07)
Basic & Diluted EPS before Extraordinary items		(0.02)	(0.13)	(0.03)	(0.16)	(0.08)	(0.07)

NOTES :-

1. The above Unaudited financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 12th Nov., 2026.
2. Status of Investor Complaints during the quarter ended Sept. 2026

   Opening Balance : (Nil) Received : (Nil) Disposed off : (Nil) Pending as on 30.09.2026 : (Nil)
3. Presently the company is primarily engaged in single business segment viz. Trading of Commodities.
4. The figure of the previous period have been regrouped / rearranged wherever considered necessery.

For Delta Industrial Resources Limited

LILY MUNDU
(MANAGING DIRECTOR)
DIN : 10118884
Place : Delhi
Date : 12.11.2026

DELTA INDUSTRIAL RESOURCES LIMITED * NEW DELHI *

BHATTER & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN: 131411W MUMBAI

(Rs. in Lakhs)

Particular	As At 30.09.2026 (Unaudited)	As At 31.03.2026 (Audited)
ASSETS		
Non- current assets		
Property, plant and equipment	-	-
Financial assets		
Investments	*1.68*	1.68
Loans	*285.43*	294.84
Current assets		-
Financial assets		
Cash and cash equivalents	*2.25*	2.53
Other financial assets	-	-
Current tax assets (net)	-	-
Other current assets	*181.50*	181.65
Total assets	**470.86**	**480.70**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	*539.30*	539.30
Other equity	*(77.02)*	(68.55)
Liabilities		
Non Current Liabilities		
Financial liabilities	*1.30*	1.30
Deferred tax liabilities (net)	*0.02*	0.02
Current Liabilities		
Financial liabilities		
Other financial liabilities	*4.04*	5.68
Other current liabilities	*3.22*	2.95
Current tax liabilities (net)	-	-
Total equity and liabilities	**470.86**	**480.70**

INDUSTRIAL RESOURCES LIMITED * DELTA * NEW DELHI

BHATTER & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN: 131411W MUMBAI

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPT. 2026

(Rs. In Lakhs)

PARTICULARS	Half Year Ended 30.09.2026	Year Ended 31.03.2026
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit/ (loss) before tax	(8.47)	(3.83)
Adjustments for items: -		
Interest Paid	-	-
Interest received	-	-
Derecognition of financial assets	-	-
Bad debts	-	-
Dividend received	-	-
Allowance for credit impaired/expected credit loss	-	-
Depreciation	-	-
Operating Profit before working capital changes	**(8.47)**	**(3.83)**
Working capital adjustments: -		
(Increase)/ decrease in trade receivables	-	-
(Increase)/ decrease in other financial assets	-	-
(Increase)/ decrease in other current assets	0.15	(2.36)
(Increase)/ decrease in non-current assets	9.41	102.04
Increase/ (decrease) in other trade payables	-	-
Increase/ (decrease) in other financial liabilities	-	-
Increase/ (decrease) in other current liabilities	(1.37)	3.17
Cash generated from operations	**(0.28)**	**99.02**
Direct taxes (paid)/refund	-	-
Net cash flow from operating activities (A)	**(0.28)**	**99.02**
CASH FLOW FROM INVESTING ACTIVITIES		
(Increase)/ decrease in loans and advances	-	-
Sale/(purchase) of property, plant & equipment	-	-
Dividend received	-	-
Interest received	-	-
Net cash flow from investing activities (B)	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from borrowings	-	(101.71)
Interest paid	-	-
Net cash flow from financing activities (C)	-	(101.71)
Net cash flow during the year (A + B + C)	(0.28)	(2.69)
Add: Opening cash and cash equivalents	2.53	5.22
Closing cash and cash equivalents	2.25	2.53

INDUSTRIAL RESOURCES LIMITED NEW DELHI

BHATTER & ASSOCIATES FRN: 131411W MUMBAI CHARTERED ACCOUNTANTS