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BANSAL & CO LLP

CHARTERED ACCOUNTANTS

Limited Review Report on Unaudited Quarterly and Year to Date Financial Results of Delton Cables Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.**To Board of Directors of Delton Cables Limited**

1. We have reviewed the accompanying statement of unaudited financial results of Delton Cables Limited ("the Company") for the quarter ended December 31, 2019 ("the Statement") and year to date results for the period 1st April, 2019 to 31st December, 2019 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended read with SEBI Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 ("the Circular").
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS) 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company in their meeting held on January 12, 2020. Our responsibility is to issue a report on this Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' specified under Section 143(10) of the Companies Act, 2013 (the 'Act'). This standard required that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of the Company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 applicable accounting standards i.e. Indian Accounting Standards ('Ind AS') prescribed under Section

BRANCHES

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133 of the Act, read with relevant rules issued thereunder 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) Regulation, 2015 read with relevant circulars issued by SEBI, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Bansal & Co LLP
FRN:001113N/N500079

Siddharth Bansal

Siddharth Bansal
Partner

M.N: 518004

Date: Feb 12, 2020

Place: NEW DELHI

UDIN: 20518004AAAAAB5429



Delton Cables Limited
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Statement of Unaudited Financial Results For The Quarter And Nine Month Ended December 31, 2019

Sr. no.	PARTICULARS	(Rs. in lacs)					
		Quarter Ended			Nine Month Ended		Year Ended
		31-Dec-19	30-Sep-19	31-Dec-18	31-Dec-19	31-Dec-18	31-Mar-19
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from Operations						
	(a) Revenue from operations	3,956.04	3,467.89	1,909.30	9,627.49	3,743.04	7,201.83
	(b) Other Income	4.03	77.35	90.30	96.58	96.74	173.62
	Total income (a) + (b)	3,960.07	3,545.24	1,999.60	9,724.07	3,839.78	7,375.45
2	Expenses						
	(a) Cost of Materials consumed	2,821.16	2,694.57	1,874.91	7,719.43	3,060.63	5,100.88
	(b) Purchase of stock-in-trade	28.34	142.21	1.61	175.81	1.61	455.41
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(36.88)	(456.73)	(498.58)	(1,378.84)	(477.28)	(587.45)
	(d) Employee benefits expenses	359.98	359.80	189.62	960.69	576.67	862.87
	(e) Finance Costs	192.84	186.36	280.14	612.38	786.99	1,218.83
	(f) Depreciation and amortization expense	34.17	30.11	12.53	92.27	35.53	48.44
	(g) Other expenses	389.55	401.61	399.94	1,167.60	776.67	1,326.08
	Total Expenses	3,789.16	3,357.93	2,260.17	9,349.34	4,760.82	8,425.05
3	Profit / (Loss) before tax from continuing operations before exceptional items (1 - 2)	170.91	187.31	(260.57)	374.73	(921.04)	(1,049.60)
4	Exceptional Items	7.00	(37.18)	2,369.19	(30.18)	2,369.19	5,724.33
5	Profit / (Loss) before tax from continuing operations after exceptional items (3 - 4)	177.91	150.13	2,108.62	344.55	1,448.15	4,674.73
6	Tax expense						
	- Current tax : MAT for the year	38.01	33.49	-	74.25	-	989.92
	- deferred tax (including MAT credit entitlements)	(22.78)	(67.73)	(48.82)	(95.08)	(103.00)	(1,361.79)
	- Income tax adjustment for earlier years	0.00	(56.78)	-	(56.78)	-	8.62
	Total Tax Expenses	15.23	(91.02)	(48.82)	(77.61)	(103.00)	(363.25)
7	Net Profit / (Loss) for the period from continuing operations after tax (5 - 6)	162.68	241.15	2,157.44	422.16	1,551.15	5,037.98
8	Other comprehensive income/ (loss) (Net of tax)	1.37	(7.88)	-	(6.51)	-	(34.27)
	(i) Items that will not be reclassified to profit and loss						
	(Remeasurement of defined benefit liability	1.93	(11.12)	-	(9.19)	-	(48.35)
	(ii) Income tax relating to items that will not be reclassified to profit and loss	(0.56)	3.24	-	2.68	-	14.08
9	Total comprehensive income/ (loss) (7 + 8)	164.05	233.27	2,157.44	415.65	1,551.15	5,003.71
10	Paid-up equity share capital (Face Value of Rs. 10 per share)	864.00	864.00	864.00	864.00	864.00	864.00
11.i	Earnings Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	1.88	2.79	24.97	4.89	17.95	58.31
	(b) Diluted	1.88	2.79	24.97	4.89	17.95	58.31
11.ii	Earnings Per Share (after extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	1.88	2.79	24.97	4.89	17.95	58.31
	(b) Diluted	1.88	2.79	24.97	4.89	17.95	58.31

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on Feb 12, 2020 and have undergone "Limited Review" by the Statutory Auditors of the Company.
- The above results have been prepared in accordance with principle and procedures of Indian Accounting Standards(Ind AS) as notified under the companies (Indian Accounting Standards) Rules, 2015 as specified under section 133 of Companies Act, 2013.
- The company has adopted IND AS116 "Leases" effective 1st April 2019, as notified by the ministry of Corporate affairs (MCA) in the companies (Indian accounting standards) amendemnt rule 2019, using modified retrospective method. The adoption of this standard did not have any material impact on the profit of current quarter.
- The Company's business activities do not qualify as a reportable segment in context of Indian Accounting Standard-108 "Operating Segment" under Companies (Indian Accounting standards) Rules,2015.
- The figures have been re-grouped/ rearranged wherever required for the purpose of comparison.

Place: New Delhi
Date : Feb 12th, 2020



By Order of the Board of Directors
For Delton Cables Limited

Vivek Gupta
(Managing Director)
DIN: 00035916