

# ***Delton Cables Limited***

Regd. Office : 'Delton House', 4801, Bharat Ram Road 24, Darya Ganj, New Delhi-110 002 (INDIA)  
Phones : 91-11-23273905-07 Fax : 91-11-23280375, 23272178, 26835550  
E-mail : dcl@deltoncables.com Website : www.deltoncables.com  
CIN : L31300DL1964PLC004255

AN ISO 9001-2008 COMPANY

To,  
**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
**Mumbai – 400 001**

**Date: 14th September, 2017**

## **Sub: Outcome of Board Meeting of M/s Delton Cables Limited**

Dear Sir,

This is to inform you that in just concluded meeting of Board of Directors of M/s Delton Cables Limited held on 14th September, 2017 at 46-A, Friends Colony, New Delhi - 110065, the Board discussed & approved the un-audited financial results for the quarter ended on 30th June, 2017.

Kindly take the above information on your record in compliance to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Thanking you,

Yours faithfully  
**For Delton Cables Limited**

  
**Vikas Rawat**  
Company Secretary & Compliance Officer



**Encl:** Un-audited Financial Results for the quarter ended on 30th June, 2017 along with the Limited Review Report of the Statutory Auditors thereon.

# S.R. DINODIA & Co. LLP

CHARTERED ACCOUNTANTS

K-39 Connaught Place, New Delhi-110001 INDIA  
Ph. : +91-(0)11-4370 3300 Fax : +91-(0)11-4151 3666

## Auditor's Limited Review Report

To The Board of Directors,  
Delton Cables Limited

We have reviewed the accompanying statement of unaudited financial results ("the Statement") of Delton Cables Limited ("the Company") for the quarter ended **June 30, 2017** attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended). Attention is drawn to the fact that the figures for the corresponding quarter ended June 30, 2016 including the reconciliation of profit under IND AS of the corresponding quarter with profit reported under previous GAAP, as reported in these financial results have been approved by Company's Board of Directors but have not been subjected to review.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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' 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.

Based on our review conducted as above, nothing has come to our attention that cause us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular, dated 5<sup>th</sup> July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For S.R. Dinodia & Co. LLP.**

Chartered Accountants,  
Firm's Registration Number 001478N/N500005



**(Sandeep Dinodia)**

Partner

Membership Number 083689



Place of Signature: New Delhi

Date: **14 SEP 2017**

# Delton Cables Limited

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(Amount in ` Lakhs)

S.No.	Particulars	Quarter ended	
		June 30, 2017	June 30, 2016
		(Unaudited)	
I	Revenue from operations	1,396.16	2,093.88
II	Other Income	29.55	15.07
<b>III</b>	<b>Total Income (I+II)</b>	<b>1,425.71</b>	<b>2,108.95</b>
<b>IV</b>	<b>Expenses</b>		
	a. Cost of Material Consumed	1,391.24	1,791.27
	b. Excise duty on sales	146.28	198.78
	c. Purchase of Stock In-Trade	0.16	37.05
	d. Change in inventories of finished goods, work in process and stock in trade	(455.89)	(438.05)
	e. Employee Benefits Expense	266.89	286.26
	f. Depreciation and Amortization Expense	13.27	15.61
	g. Finance Cost	313.07	279.32
	h. Other Expenses	261.69	348.77
	<b>Total Expenses (IV)</b>	<b>1,936.70</b>	<b>2,519.00</b>
<b>(V)</b>	<b>Profit from Operations before exceptional Items (III-IV)</b>	<b>(510.99)</b>	<b>(410.05)</b>
(VI)	Exceptional Items	-	-
<b>(VII)</b>	<b>Profit before Tax (V+VI)</b>	<b>(510.99)</b>	<b>(410.05)</b>
(VIII)	Tax Expenses		
	a. Current Tax	-	-
	b. Deferred Tax	(156.55)	(124.82)
	<b>Total Tax Expenses</b>	<b>(156.55)</b>	<b>(124.82)</b>
<b>(IX)</b>	<b>Net Profit for the period /Year (VII-VIII)</b>	<b>(354.44)</b>	<b>(285.23)</b>
<b>(X)</b>	<b>Other Comprehensive Income (OCI)</b>		
	a. Items that will be reclassified to Profit & Loss	-	-
	b. Tax(benefit)/expense on items that will be reclassified to profit and loss	-	-
	a. Items that will not be reclassified to Profit & Loss	2.54	2.40
	b. Tax(benefit)/expense on items that will not be reclassified to profit and loss	(0.79)	(0.74)
	<b>Total Other Comprehensive Income</b>	<b>1.76</b>	<b>1.66</b>
<b>(XI)</b>	<b>Total Comprehensive Income for the period (IX+X)</b>	<b>(352.69)</b>	<b>(283.56)</b>
(XII)	Paid-up equity share capital (face value ` 10 each)	<b>864.00</b>	<b>864.00</b>
(XIII)	Earning per Share		
	(a) Basic (amount in ` )	(4.08)	(3.28)
	(b) Diluted (amount in ` )	(4.08)	(3.28)

**Notes :**

- 1 The above results were reviewed and recommended by the Audit Committee and then approved by the Board of Directors at their meeting held on September 14, 2017. The financial results for the quarter ended June 30, 2017 have been limited reviewed by the Statutory Auditors of the Company.
- 2 The financial results have been prepared in accordance with the principles and procedures of Indian Accounting Standards ("Ind AS") as notified under the Companies (Indian Accounting standards) Rules, 2015 as specified in section 133 of the Companies Act, 2013.



## ***Delton Cables Limited***

- 3 The Company has adopted Ind AS from April 1, 2017 and accordingly, these standalone financial results together with the results of the comparative previous period have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 on Interim Financial Reporting prescribed under section 133 of the Companies Act 2013, read with relevant rules issued thereunder and the other accounting principles generally accepted in India. The date of transition to Ind AS is April 1, 2016. The Impact of transition has been accounted for in the opening reserves and the comparative period results have been restated accordingly. The results for the quarter ended June 30, 2016 have not been subjected to limited review or audit. However, the management has exercised necessary due diligence to ensure that the financial results for the quarter ended June 30, 2016 provide a true and fair view of the Company's affairs. The opening balance sheet as at April 1, 2016 and the results for the subsequent periods would be finalized and will be subject to audit at the time of annual financial statements for the year ended March 31, 2018.
- 4 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.
- 5 Reconciliation of Net Profit after tax as previously reported under Indian GAAP and Ind AS for the quarter ended June 30, 2016 is as under:-

Particulars	Amount
Net profit as per previous Indian GAAP	(282.52)
Other Miscellaneous adjustments	(3.16)
Deferred tax impact on above adjustments	0.46
Net profit for the period under Ind AS	(285.23)
Other Comprehensive Income/(Loss)	1.66
Total Comprehensive Income as per Ind AS	(283.56)

The above reconciliation of net profit after tax under Ind AS of the corresponding quarter with net profit reported under previous GAAP has been reported by the management and have not been subject to limited review or audit.

- 6 There is a possibility that these quarterly financial results may require adjustment before constituting the final Ind AS financial statements as of and for the year ending March 31, 2018 due to changes in financial reporting requirements arising from Ind AS 101.
- 7 The figures for the corresponding period/ previous year have been regrouped/rearranged/recasted wherever necessary to make them comparable.

For and on Behalf of the Board of  
Directors

Vivek Gupta  
Managing Director  
DIN NO:- 00035916

Place: New Delhi  
Date 14-Sep-17

