



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

13th November, 2025

National Stock Exchange of BSE Ltd., India Ltd. Corporate Relation Department, Listing Department. Listing Department, Exchange Plaza, C-1, Block- G, Phiroze Jeejeebhoy Towers, Bandra Kurla Complex, Dalal Street, Mumbai - 400 001. Bandra (East) Mumbai-400 051. Facsimile No. Fax No. 26598235/8237/8347. 22723121/22722037/2041 Symbol: DELTAMAGNT 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 Thursday, 13th November, 2025 have adopted and approved the Un-audited Financial Results (Standalone and Consolidated) for the quarter and half year ended 30th September, 2025.

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

The Board meeting commenced at 04.00 p.m. and concluded at 6.00 p.m.

Thanking You.

Yours Sincerely,

For Delta Manufacturing Limited

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 and Year to Date 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

- 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, 2025, and year to date results for the period 1st April 2025 to 30th September, 2025, 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 SEBI from time to time.
- 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 the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. 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 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.

MUMBA

FRN 141079V

ED ACC^C

For M H S & Associates

Chartered Accountants
ICAI Firm Registration No. 141079W

January H OI I

(Mayur H. Shah)
Partner

Membership No. 147928

Place: Mumbai

Date: 13th November, 2025 UDIN: 25147928BMMLDQ3303



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Statement of Unaudited Standalone Financial Results for the Quarter & Half Year Ended September 30, 2025

							s unless specified) Year Ended	
			Quarter Ended			Half Year Ended		
Sr. No.	Particulars	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
		Sept 30, 2025	June 30, 2025	Sept 30, 2024	Sept 30, 2025	Sept 30, 2024	March 31, 2025	
	CONTINUING OPERATION							
	Revenue from operations	1,414.86	1,431.67	1,437.75	2,846.53	3,016.06	6,099.52	
	Other income	26.80	29.49	8.54	56.29	19.52	46.98	
111	Total income (I + II)	1,441.66	1,461.16	1,446.29	2,902.82	3,035.58	6,146.50	
iV	Expenses							
	(a) Cost of raw materials consumed	585.90	563.94	543.46	1,149.84	1,074.24	2,286.08	
	(b) Purchase of stock-in-trade	18.98	13.98	24.61	32.96	37.68	69.39	
	(c) Changes in inventories of finished goods, work-in-progress & stock-in-							
	trade	(79.71)	(8.03)	(12.71)	(87.74)	36.13	16.63	
	(d) Cost of stores & spares consumed	42.07	36.52	66.17	78.59	185.38	287.23	
	(e) Power and fuel	120.65	124.10	157.22	244.75	357.85	608.30	
	(f) Employee benefits expense	545.93	573.34	630.88	1,119.27	1,254.99	2,359.75	
	(g) Finance costs	75.28	68.56	55.50	143.84	108.45	237.81	
	(h) Depreciation & amortisation expense	77.73	80.65	80.90	158.38	161.37	324.88	
	(f) Other Expenses	229.17	169.18	182.05	398.35	363.97	784.58	
	Total Expenses (IV)	1,616.00	1,622.24	1,728.08	3,238.24	3,580.06	6,974.65	
v	Profit / (loss) before exceptional items and tax (III - IV)	(174.34)	(161.08)		(335.42)	(544.48)	(828.15)	
۷i	Exceptional items	- 1	· · · · · · · · · · · · · · · · · · ·	-		30.84	30.84	
VII	Profit / (loss) before tax (V + VI)	(174.34)	(161.08)	(281.79)	(335.42)	(513.64)	(797.31)	
VIII	Tax expense	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,)/				V. V. V. V	
,	(a) Current tax					,		
	(b) Deferred tax	(20.98)	(3.17)	0.02	(24.15)	(0.82)	(4.89)	
	Total tax expense	(20.98)	(3.17)	0.02	(24.15)	(0.82)	(4.89)	
	rotal ray expense	(20.70)	(3.17)	0.02	(44.15)	(0.02)	(4.07)	
IX	Profit / (loss) for the period / year (VII - VIII) from continuing operation	(153.36)	(157.91)	(281.81)	(311.27)	(512.82)	(792.42)	
	DISCONTINUED OPERATION							
Х	Profit/ (loss) before tax from discontinued operation	(1.21)	3.29	(14.37)	2.08	(41.39)	(553.36)	
	Tax expenses/ (Credit) on discontinued operation					-	(190.83)	
	Profit/ (loss) after tax from discontinued operation	(1.21)	3.29	(14.37)	2.08	(41.39)	(362.53)	
ΧI	Profit / (loss) for the period / year (IX + X)	(154.57)	(154.62)	(296.18)	(309.19)	(554.21)	(1,154.95)	
XII	Other comprehensive income for the period / year (net of taxes)	(4.76)	(4.76)	(7.50)	(9.52)	(15.01)	(16.97)	
XIII	Total comprehensive income for the period / year (XI + XII)	(159.33)	(159.38)	(303.68)	(318.71)	(569.22)	(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	1,085.11	
	Other equity					-	399.47	
	Earnings per equity share of face value of INR 10 /- each (not							
	annualised) (for continuing operations)							
	Basic EPS (INR)	(1.42)	(1.45)	(2.60)	(2.87)	(4.73)	(7.30)	
	Diluted EPS (INR)	(1.42)	(1.45)	(2.60)	(2.87)	(4.73)	(7,30)	
		,	,	,,	(,	(,	(1,141)	
	Earnings per equity share of face value of INR 10 /- each (not							
	annualised) (for discontinued operations)							
	Basic EPS (INR)	(0.01)	0.03	(0.13)	0.02	(0.38)	(3.34)	
	Diluted EPS (INR)	(0.01)	0.03	(0.13)	P	(0.38)	(3.34)	
	interest in a firm)	(0.01)	0.03	(0.13)	0.02	(0.30)	(3.34)	
	Earnings per equity share of face value of INR 10 /- each (not							
	annualised) (for total operations)							
	Basic EPS (INR)	/4.433	/4 493	(0.73)	(2.05)	(5.44)	45.11	
	· ·	(1.43)	(1.42)	1 ' '	(2.85)	(5.11)	(10.64)	
	Diluted EPS (INR)	(1.43)	(1.42)	(2.73)	(2.85)	(5.11)	(10.64)	
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Standalone Statement of Assets & Liabilities as at September 30, 2025

R.	Particulars	Sept 30, 2025	hs unless specifie March 31, 2021
lo.		(Unaudited)	(Audited)
	ASSETS		
	Non-current assets		
	Property, plant and equipment	2,959.93	3,086.2
	Capital work-in-progress	5.43	14.0
	Other Intangible assets		-
	Intangible assets under development	23.00	-
	Financial assets		
	Investments	11.00	11.
	Other financial assets	151.54	1 71.
	Non-current tax assets (net)	151.66	144.
	Other non-current assets	140.97	54.
	Total non-current assets	3,443.53	3,480.
	Current assets Inventories	4.454.04	4 434
		1,151.04	1,136.
	Financial assets		
	investments		21
	Trade receivables	1,466.50	1,482
	Cash and cash equivalents	8.69	20
	Bank balances other than cash and cash equivalents	5.34	5
	Loans	20.43	67
	Other financial assets	280.63	256
	Other current assets	331.45	309
	Total current assets	3,264.08	3,299
	Total assets	6,707.61	6,780
	EQUITY AND LIABILITIES		
	Equity	4 005 44	4 005
	Equity share capital	1,085.11	1,085
	Other equity	80.76	399
	Total equity	1,165.87	1,484.
	Liabilities		
	Non-current liabilities		
	Financial liabilities		
	Borrowings	120.68	195
	Lease liabilities	25.34	30
	Other financial liabilities	19.50	19
	Deferred tax liabilities (net)	13.30	24
	Provisions	244.46	312
	Other non-current liabilities	344.46	312
	Total non-current liabilities	509.98	581
		377.70	301
	Current Liabilities		
	Financial liabilities		
	Borrowings	2,903.12	2,568
	Trade payables		
	 total outstanding dues of micro enterprises and small enterprises; and 	276.27	306
	- total outstanding dues of creditors other than micro enterprises and small enterprises	734.98	757
	l gare liabilities	43.57	
	Lease liabilities	12.85	16
	Other financial liabilities	843.25	770
	Provisions	133.66	138
	Other current liabilities	127.63	156
	Total current liabilities	5,031.76	4,713.
	Total liabilities	5,541.74	5,295
	Total equity and liabilities	4 707 /4	(700
	From eduty and naturies	6,707.61	6,780







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Standalone Cash Flow Statement for the Half Year Ended September 30, 2025

(INR in lakhs unless specified)

Sept 30, 2025 Mar ch 31, 20	Particulars	Unaudited	Audited
Cash flow from operating activities Profit / (loss) before tax operating activities Profit / (loss) before tax observating activities Adjustments for: Depreciation and amortization expense Finance costs Adjustments for: Can on disinvestment in Subsidiary Bad debts / Provision for expected credit loss Sandly balances written bad / (written off) Can on disinvestment in Subsidiary Provision for expected credit loss Sandly balances written bad / (written off) Can on disinvestment in Subsidiary Provision for expected predit loss Sandly balances written bad / (written off) Can on disinvestment on Property, Plant and Equipment Caturalia (Easin) / Loss on Gratuity Provision for employee benefits Unrealised foreign exchange translation (gain) / loss Inspatient on Property, Plant and Equipment Caturalia (Easin) / Loss on Gratuity Poperating profit / (loss) before working capital changes Changes in working capital Inventories Inspatient on Property, Plant and Equipment Changes in working capital Inventories Inspatient on Property (loss) before working capital changes Changes in working capital Inventories Inspatient on Property (loss) before working capital Changes in working capital Inventories Inspatient on Control of Con			March 31, 2025
Profit (loss) before tax observating activities (33, 42) (77, 79)		<u> </u>	
Profit / (loss) before tax discontinued operating activities 2,08 (53	Cash flow from operating activities		
Profit / (loss) before tax discontinued operating activities 2,08 (53	Profit / (loss) before tax operating activities	(335,42)	(797.31)
Adjustments for: Depreciation and amortization expense Finance costs Interest income Gain on disinvestment in Subsidiary Bad debts / Provision for expected credit loss Sundry balances written back / written off) Oug 3 Provision for employee benefits Unrealisted foreign exchange translation (gain)/loss Interest must found (0.24) Net Casin/ (loss) on Derecognition of Lease Impairment on Property, Plant and Equipment Actuarial (Sain) / Loss on Gratuity Operating profit / (loss) before working capital changes Changes in working capital Inventories Invento	Profit / (loss) before tax discontinued operating activities	1	(553.36)
Finance costs	Adjustments for:		(,
Finance costs	Depreciation and amortization expense	158.38	407.84
Interest income	·	I .	431.12
Galin on distinvestment in Subsidiary Sand debts / Provision for expression for expected credit loss 8,07 36,69 16,69 16,40 16,4		1	(29.94)
Bad debts / Provision for expected credit loss 8.07		(,,,,,,,	(30.84)
Sundry balances written back / (written off) 0,03	·	8.07	27.01
Provision for employee benefits	•	ł .	(0.16)
Unrealized foreign exchange translation (gain)/loss 1.64 Gain on mutual fund (0,24)		1	78.37
Gain on mutual fund	, :	i	1
Net Galin/(Loss) on Derecognition of Lease Impairment on Property, Plant and Equipment (9.52) (4.79) (5.52) (5		i	(0.46)
Impairment on Property, Plant and Equipment		(0.24)	(7.45)
Actuarial (Gain) / Loss on Gratuity Operating profit / (loss) before working capital changes Changes in working capital inventories (14.79) (1. Trade receivables	· · ·	1	(2.29)
Operating profit / (loss) before working capital changes (9.61)			484.82
Changes in working capital Inventories (14.79) (1 Trade receivables 7.50 (2 Other current assets 7.50 (2 Other current tabilities 7.50 (2 Other financial assets 7.50 (2 Other financial tabilities 7.50 (2 Other current itabilities 7.50 (2 Ot			(16.97)
Inventories	Operating profit / (loss) before working capital changes	(9.61)	(9.62)
Inventories	Channes in wordsite 4-24-1		
Trade receivables Other current assets Other current assets Other current assets Other financial absitities Other financial diabilities (28.16) Other financial diabilities (77.17) (8.87) Other financial diabilities (8.87) Other financial diabilities (96.68) Income tax paid (net) Other financial diabilities (96.68) Income tax paid (net) Other financial diabilities (72.24) Other financial assets (96.68) Income tax paid (net) Other financial diabilities (72.24) Other financial diabilities (103.92) Other financial diabilities (103.92) Other financial assets (96.68) Other financial diabilities (103.92) Other financial diabil			
Other current assets 1,17 Other non - current assets 0,07 Other financial assets 20,55 Other current liabilities (28,16) Other current liabilities 12,63 Other financial liabilities (77,17) Frod payables (77,17) Frovisions (8,87) Cash generated from / (used in) operations (8,87) Income tax paid (net) (7,24) Net cash flows generated from / (used in) operating activities (A) (103,92) 16 Cash flow from investing activities (133,42) (1 Purchase of property, plant and equipment & intangible assets (133,42) (1 Loan (given) / received 46,74 (0 Net proceeds from sale of investments 21,97 2 Proceeds from sale of investments in) fixed deposits (23,00) Interest received (23,00) Net cash flow generated from / (used in) investing activities (B) (74,73) 5 Cash flow from Financing activities (74,57) (1 Proceeds / (Repayment) from our current borrowings (net) (74,57)		1	(140.68)
Other non - current assets 0,07 Other financial assets 20,55 (Other current labilities (28.16) (Other financial liabilities 12.63 (Trade payables (77.17) (Frovisions (8.87) (Cash generated from / (used in) operations (96.68) 10 Income tax paid (net) (72.44) (Net cash flows generated from / (used in) operating activities (A) (103.92) 10 Cash flow from investing activities (133.42) (1 Purchase of property, plant and equipment ft intangible assets (133.42) (1 Loan (given) / received 46.74 (Net proceeds from sale of investments 21.97 2 Proceeds from flavestments in) fixed deposits (23.00) (23.00) Interest received 12.98 (46.74 (Net cash flow generated from / (used in) investing activities (B) (74.73) 5 Cash flow from Financing activities (74.57) (1 Proceeds / (Repayment) from our current borrowings (net)		1	266.06
Other financial assets Other current Itabilities Other financial liabilities 12.63 (88.16) Other financial liabilities 12.63 (77.17) (88.87) Cash generated from / (used in) operations Income tax paid (net) Net cash flows generated from / (used in) operating activities (A) (73.42) Cash flow from investing activities Purchase of property, plant and equipment & intangible assets 10.19.7 Proceeds from / (Investments) Proceeds from / (Investments) Interest received Net cash flow generated from / (used in) investing activities (B) (74.73) Cash flow from Einancing activities Cash flow from Einancing activities Cash flow generated from / (used in) investing activities (B) (74.73) Cash flow from Financing activities Cash flow generated from / (used in) investing activities (B) (74.73) Cash flow from Financing activities Cash flow generated from / (used in) investing activities (C) Cash flow generated from / (used in) financing activities (C) Repayment of lease liabilities (11.69) Cash flow generated from / (used in) financing activities (C) Net increase in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year/period Cash and cash equivalents at the beginning of the year/period Cash and cash equivalents comprises of Balances with banks On current accounts Cash on hand On 59		ł .	45.97
Other current liabilities (28.16) Other financial liabilities 12.63 (Trade payables (77.17) (Cash generated from / (used in) operations (8.87) (8.87) Cash generated from / (used in) operating activities (A) (103.92) 10 Net cash flows generated from / (used in) operating activities (A) (103.92) 10 Cash flow from investing activities (133.42) (1 Purchase of property, plant and equipment & intangible assets (133.42) (1 Loan (given) / received 46.74 (Net proceeds from sale of investments 21.97 2 Proceeds from sale of investments in) fixed deposits (13.00) (1.97) 2 Interest received 12.98 (23.00) (12.98) (23.00) (12.98) Net cash flow generated from / (used in) investing activities (B) (74.73) 5 (2.98) (2.98) (2.98) (2.98) (2.98) (2.98) (2.98) (2.98) (2.98) (2.98) (2.98) (2.98) (2.98) (2.98) (2.98) (2.98)	Other non - current assets	0.07	2.59
Other financial liabilities 12.63 (Trade payables (77.17) (Provisions (8.87) (8.87) Cash generated from / (used in) operations (96.68) 10 Income tax paid (net) (7.24) (103.92) 10 Net cash flows generated from / (used in) operating activities (A) (103.92) 10 Cash flow from investing activities (133.42) (1 Purchase of property, plant and equipment & intangible assets (133.42) (1 Loan (given) / received 46.74 (Net proceeds from sale of investments 21.97 2 Proceeds from / (investments in) fixed deposits (23.00) Interest received 12.98 Net cash flow generated from / (used in) investing activities (B) (74.73) 5 Cash flow from Financing activities (74.57) (1 Proceeds / (Repayment) from non - current borrowings (net) (74.57) (1 Proceeds / (Repayment) from current borrowings (net) (74.57) (1 Proceeds / (Repayment) from current borrowings (net) (81.74) (2		20.55	(18.06)
Trade payables (77.17) (87.17) (88.87) Cash generated from / (used in) operations (96.68) (10.24) Net cash flows generated from / (used in) operating activities (A) (103.92) (10.24) Cash flow from investing activities Purchase of property, plant and equipment & intangible assets (133.42) (1.25) (1.		(28.16)	6.89
Provisions	Other financial liabilities	12.63	(21.40)
Cash generated from / (used in) operations Income tax paid (net) Net cash flows generated from / (used in) operating activities (A) (7.24) Net cash flows generated from / (used in) operating activities (A) (103.92) 10 Cash flow from investing activities Purchase of property, plant and equipment it intangible assets (133.42) (1 Loan (given) / received 46.74 (1 Net proceeds from sale of investments 21.97 Proceeds from sale of investments (23.00) Interest received 12.98 Net cash flow generated from / (used in) investing activities (B) (74.73) 5 Cash flow from Financing activities Proceeds / (Repayment) from onor - current borrowings (net) Proceeds / (Repayment) from current borrowings (net) Repayment of lease liabilities (11.69) (10-69) (10-69) (10-69) (10-69) (11-70) Cash and cash equivalents (A+B+C) (2-68) Cash and cash equivalents at the beginning of the year/period Cash and cash equivalents at the end of the year/period Cash and cash equivalents at the end of the year/period Cash and cash equivalents comprises of Balances with banks On current accounts Cash on hand 0.59	Trade payables	(77.17)	(16.73)
Income tax paid (net) Net cash flows generated from / (used in) operating activities (A) Cash flow from Investing activities Purchase of property, plant and equipment & intangible assets Loan (given) / received Net proceeds from sale of investments Proceeds from sale of investments (21,97 2 Proceeds from / (Investments in) fixed deposits (23,00) Interest received Net cash flow generated from / (used in) investing activities (B) Cash flow from Financing activities Proceeds / (Repayment) from on - current borrowings (net) Proceeds / (Repayment) from current borrowings (net) (11.59) (11.69) (11.70) Cash and cash equivalents at the beginning of the year/period 20.39 Cash and cash equivalents at the end of the year/period 20.39 Cash and cash equivalents comprises of Balances with banks On current accounts 8.10 Cash on hand	Provisions	(8.87)	(7.87)
Net cash flows generated from / (used in) operating activities (A) Cash flow from investing activities Purchase of property, plant and equipment & intangible assets Loan (given) / received Net proceeds from sale of investments Proceeds from sale of investments Proceeds from / (investments in) fixed deposits Interest received Net cash flow generated from / (used in) investing activities (B) Cash flow from Financing activities Proceeds / (Repayment) from non - current borrowings (net) Proceeds / (Repayment) from current borrowings (net) Repayment of lease liabilities (11.69) (11.69) (20.39 Cash and cash equivalents at the beginning of the year/period Cash and cash equivalents at the end of the year/period Cash and cash equivalents comprises of Balances with banks On current accounts On current accounts Cash on hand	Cash generated from / (used in) operations	(96.68)	107.15
Cash flow from investing activities Purchase of property, plant and equipment & intangible assets Loan (given) / received A6.74 (0 Net proceeds from sale of investments 21.97 2 Proceeds from / (investments in) fixed deposits Interest received Net cash flow generated from / (used in) investing activities (B) Cash flow from Financing activities Proceeds / (Repayment) from non - current borrowings (net) Proceeds / (Repayment) from current borrowings (net) Proceeds / (Repayment) from current borrowings (net) Dividend paid Interest paid Net cash flow generated from / (used in) financing activities (C) Net cash flow generated from / (used in) financing activities (C) Net cash flow generated from / (used in) financing activities (C) Net increase in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year/period Cash and cash equivalents at the end of the year/period Cash and cash equivalents comprises of Balances with banks On current accounts On current accounts San On current accounts Cash on hand	Income tax paid (net)	(7.24)	(1.48)
Purchase of property, plant and equipment & intangible assets Loan (given) / received At 6.74 (Net proceeds from sale of investments Proceeds from / (investments in) fixed deposits Interest received Net cash flow generated from / (used in) investing activities (B) Cash flow from Financing activities Proceeds / (Repayment) from non - current borrowings (net) Repayment of (ease liabilities Dividend paid interest paid Net cash flow generated from / (used in) financing activities (C) Net increase in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year/period Cash and cash equivalents comprises of Balances with banks On current accounts Cash on hand (133.42) (14.74 (20.300) (23.00) (74.73) (17.74.73) (17.75.7) (17.75.7) (19.75.7) (10.75.7) (10.75.7) (11.76.7) (11.76.7) (11.77.7) (11.77.7) (12.75.7) (11.77.7) (12.75.7) (12.75.7) (12.75.7) (13.75.7) (14.75.7) (15.75.7) (17.75	Net cash flows generated from / (used in) operating activities (A)	(103.92)	105.67
Purchase of property, plant and equipment & intangible assets Loan (given) / received At 6.74 (Net proceeds from sale of investments Proceeds from / (investments in) fixed deposits Interest received Net cash flow generated from / (used in) investing activities (B) Cash flow from Financing activities Proceeds / (Repayment) from non - current borrowings (net) Repayment of (ease liabilities Dividend paid interest paid Net cash flow generated from / (used in) financing activities (C) Net increase in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year/period Cash and cash equivalents comprises of Balances with banks On current accounts Cash on hand (133.42) (14.74 (20.300) (23.00) (74.73) (17.74.73) (17.75.7) (17.75.7) (19.75.7) (10.75.7) (10.75.7) (11.76.7) (11.76.7) (11.77.7) (11.77.7) (12.75.7) (11.77.7) (12.75.7) (12.75.7) (12.75.7) (13.75.7) (14.75.7) (15.75.7) (17.75		***************************************	
Loan (given) / received Net proceeds from sale of Investments Proceeds from / (Investments in) fixed deposits Interest received Net cash flow generated from / (used in) investing activities (B) Cash flow from Financing activities Proceeds / (Repayment) from non - current borrowings (net) Repayment of lease liabilities Dividend paid Interest paid Net cash flow generated from / (used in) financing activities (C) Net increase in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year/period Cash and cash equivalents comprises of Balances with banks On current accounts 8.10 Cash on hand 12.98 (23.00) (24.57) (27.4.73) (37.4.73) (41.59) (74.57) (41.59) (74.57) (41.59) (74.57) (51.59) (61.6.95) (74.57) (61.6.95) (74.57) (61.6.95) (74.57) (74.57) (61.6.95) (74.57)	Cash flow from investing activities		
Loan (given) / received Net proceeds from sale of Investments Proceeds from / (Investments in) fixed deposits Interest received Net cash flow generated from / (used in) investing activities (B) Cash flow from Financing activities Proceeds / (Repayment) from non - current borrowings (net) Proceeds / (Repayment) from current borrowings (net) Repayment of lease liabilities Dividend paid Interest paid Net cash flow generated from / (used in) financing activities (C) Net increase in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year/period Cash and cash equivalents at the end of the year/period Cash and cash equivalents comprises of Balances with banks On current accounts Cash on hand O.59	Purchase of property, plant and equipment & intangible assets	(133.42)	(182.18)
Net proceeds from sale of Investments Proceeds from / (Investments in) fixed deposits (23.00) Interest received 12.98 Net cash flow generated from / (used in) investing activities (B) Cash flow from Financing activities Proceeds / (Repayment) from non - current borrowings (net) Proceeds / (Repayment) from current borrowings (net) Repayment of lease liabilities Dividend paid Interest paid Net cash flow generated from / (used in) financing activities (C) Net increase in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year/period Cash and cash equivalents at the end of the year/period Cash and cash equivalents comprises of Balances with banks On current accounts 8.10 Cash on hand 21.97 22.03.00 (23.00) (23.00) (24.773) 5 (74.73) 6 (74.73)		1	(67.17)
Proceeds from / (Investments in) fixed deposits (23.00) Interest received 12.98 Net cash flow generated from / (used in) investing activities (8) (74.73) 5 Cash flow from Financing activities Proceeds / (Repayment) from non - current borrowings (net) (74.57) (1 Proceeds / (Repayment) from current borrowings (net) 334.95 3 Repayment of lease liabilities (11.69) (11.69) (11.69) (11.69) (11.69) (11.69) (11.69) (11.69) (11.69) (11.69) (11.69) (11.69) (11.69) (11.69) (11.69) (11.69) (11.69) (11.69) (11.60) (11.69) (11.69) (11.69) (11.69) (11.69) (11.69) (11.69) (11.60) (11.69) (11.69) (11.69) (11.69) (11.69) (11.69) (11.69) (11.60) (11.69) (11.69) (11.69) (11.69) (11.69) (11.69) (11.69) (11.60) (11.69) (11.69) (11.69) (11.69) (11.69) (11.69) (11.69) (11.60) (11.69		1	206.36
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Net cash flow generated from / (used in) investing activities (B) Cash flow from Financing activities Proceeds / (Repayment) from non - current borrowings (net) Proceeds / (Repayment) from current borrowings (net) Repayment of lease liabilities Dividend paid Interest paid Net cash flow generated from / (used in) financing activities (C) Net increase in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year/period Cash and cash equivalents at the end of the year/period Cash and cash equivalents comprises of Balances with banks On current accounts Cash on hand O.59	•	1	34.75
Cash flow from Financing activities Proceeds / (Repayment) from non - current borrowings (net) Proceeds / (Repayment) from current borrowings (net) Repayment of lease liabilities (11.69) (11.69) (11.69) (11.74) (2) Net ash flow generated from / (used in) financing activities (C) (12.74) Net increase in cash and cash equivalents (A+B+C) (11.70) Cash and cash equivalents at the beginning of the year/period (20.39) Cash and cash equivalents at the end of the year/period (23.49) Cash and cash equivalents comprises of Balances with banks On current accounts (8.10) Cash on hand (0.59)			51.75
Proceeds / (Repayment) from non - current borrowings (net) Proceeds / (Repayment) from current borrowings (net) Repayment of lease liabilities Dividend paid Interest paid Net cash flow generated from / (used in) financing activities (C) Net increase in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year/period Cash and cash equivalents at the end of the year/period Cash and cash equivalents comprises of Balances with banks On current accounts A 10 Cash on hand Cash on hand	(a)	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Proceeds / (Repayment) from non - current borrowings (net) Proceeds / (Repayment) from current borrowings (net) Repayment of lease liabilities Dividend paid Interest paid Net cash flow generated from / (used in) financing activities (C) Net increase in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year/period Cash and cash equivalents at the end of the year/period Cash and cash equivalents comprises of Balances with banks On current accounts A 10 Cash on hand Cash on hand	Cash flow from Financing activities		
Proceeds / (Repayment) from current borrowings (net) Repayment of lease liabilities Dividend paid Interest paid Net cash flow generated from / (used in) financing activities (C) 166.95 (11.70) Cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year/period Cash and cash equivalents at the end of the year/period Cash and cash equivalents comprises of Balances with banks On current accounts 8.10 Cash on hand O.59	=	(74 57)	(154.86)
Repayment of lease liabilities (11.69) (Dividend paid (81.74) (2 Net cash flow generated from / (used in) financing activities (C) (16.95 (12.74) Net increase in cash and cash equivalents (A+B+C) (11.70) Cash and cash equivalents at the beginning of the year/period (20.39) Cash and cash equivalents at the end of the year/period (8.69) (2.64) Cash and cash equivalents comprises of Balances with banks On current accounts (8.10) Cash on hand (0.59)		1	331.33
Dividend paid (81.74) (2 Net cash flow generated from / (used in) financing activities (C) 166.95 (14 Net increase in cash and cash equivalents (A+B+C) (11.70) Cash and cash equivalents at the beginning of the year/period 20.39 Cash and cash equivalents at the end of the year/period 8.69 Cash and cash equivalents comprises of Balances with banks On current accounts 8.10 Cash on hand 0.59		I .	1
interest paid (81.74) (2 Net cash flow generated from / (used in) financing activities (C) 166.95 (14 Net increase in cash and cash equivalents (A+B+C) (11.70) Cash and cash equivalents at the beginning of the year/period 20.39 Cash and cash equivalents at the end of the year/period 8.69 ; Cash and cash equivalents comprises of Balances with banks On current accounts 8.10 Cash on hand 0.59		(11.07)	(22.21)
Net cash flow generated from / (used in) financing activities (C) Net increase in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year/period Cash and cash equivalents at the end of the year/period Cash and cash equivalents comprises of Balances with banks On current accounts 8.10 Cash on hand O.59		104 741	(4.59)
Net increase in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year/period Cash and cash equivalents at the end of the year/period Cash and cash equivalents comprises of Balances with banks On current accounts 8.10 Cash on hand O.59	,		(292.45)
Cash and cash equivalents at the beginning of the year/period 20.39 Cash and cash equivalents at the end of the year/period 8.69 Cash and cash equivalents comprises of Balances with banks On current accounts 8.10 Cash on hand 0.59	Net cash flow generated from / (used in) financing activities (C)	155.95	(142.78)
Cash and cash equivalents at the beginning of the year/period 20.39 Cash and cash equivalents at the end of the year/period 8.69 Cash and cash equivalents comprises of Balances with banks On current accounts 8.10 Cash on hand 0.59	Not increase in each and each equivalents (A.R. C)	,,,	
Cash and cash equivalents at the end of the year/period 8.69 2 Cash and cash equivalents comprises of Balances with banks On current accounts 8.10 Cash on hand 0.59			14.64
Cash and cash equivalents comprises of Balances with banks On current accounts 8.10 Cash on hand 0.59	Cash and cash equivalents at the beginning of the year/period		5.75
Balances with banks On current accounts Cash on hand O.59	cash and cash equivalents at the end of the year/period	8.69	20.39
Balances with banks On current accounts Eash on hand On the second secon			
On current accounts 8.10 Cash on hand 0.59			
Cash on hand 0.59	Balances with banks	1	
	On current accounts	8.10	19.40
Total cash and cash equivalents at end of the year/period 8.69	Cash on hand	0.59	0.99
	Total cash and cash equivalents at end of the year/period	8.69	20.39







Notes

- The above financial results for the quarter and half year ended 30th September, 2025, 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 13th November, 2025, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and any amendments thereof.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 (Ind-AS) as specified under section 133 of 2 the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- In accordance with Ind AS 108 'Operating Segments', segment information has been given in the consolidated financial results of the Company and 3 therefore, no separate disclosure on segment information is given in standalone financial results.

ACTURA

Place: Mumbai

Date: November 13, 2025

For Delta Manufacturing Limited

(Managing Director & Executive Vice Chairman)

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 and Year to Date 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

- 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, 2025, and year to date results for the period 1st April, 2025 to 30th September, 2025, 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. 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.

Q/

Delta Manufacturing Limited

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

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 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 H S & Associates

Chartered Accountants

ICAI Firm Registration No. 141079W

(Mayur H. Shah)

Partner

Membership No. 147928

Place: Mumbai

Date: 13th November, 2025 UDIN: 25147928BMMLDR1986

Delta Manufacturing Limited

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date 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 entity included in the Statement

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

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Regd. Office: Plot No. 8 - 87, MIDC Area, Ambad Nashik- 422 010 CIN - L32109MH19B2PLC028280

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

Website: www.dmltd.in

Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended September 30, 2025

			Quarter Ended		Half Ye	(INR in lakhs unless specified) ar Ended Year Ended			
Sr. No.	Particulars	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited		
		Sept 30, 2025	June 30, 2025	Sept 30, 2024	Sept 30, 2025	Sept 30, 2024	March 31, 2025		
	CONTINUING OPERATION								
,	Revenue from operations	1,414.86	1,431.67	1,437.75	2,846.53	3,016.06	6,099.52		
11	Other income	26.80	29.49	8.54	56.29	19.52	46.98		
111	Total income (i + ii)	1,441.66	1,461.16	1,446.29	2,902.82	3,035.58	6,146.50		
ΙV	Expenses								
	(a) Cost of raw materials consumed	585.90	563.94	543.46	1,149.84	1,074.24	2,286.08		
	(b) Purchase of stock-in-trade	18.98	13.98	24.61	32.96	37.68	69.39		
	(c) Changes in inventories of finished goods, Work-in-progress & stock-in- trade	(79.71)	(8.03)	(12.71)	(87.74)	36.13	16.63		
	(d) Cost of stores & spares consumed	42.07	36.52	66.17	78.59	185.38	287.23		
	(e) Power and fuel	120.65	124.10	157.22	244.75	357.85	608.30		
	(f) Employee benefits expense	545.93	573.34	630,88	1,119.27	1,254.99	2,359.75		
	(g) Finance costs	75.28	68.56	55.50	143.84	108.45	237.81		
	(h) Depreciation & amortisation expense	77.73	80.65	80.90	158.38	161.37	324.88		
	(i) Other Expenses	229,15	169.23	182.05	398.38	366.28	784,84		
	Total Expenses (IV)	1,615.98	1,622.29	1,728.08	3,238.27	3,582.37	6,974.91		
٧	Profit / (loss) before exceptional items and tax (III - IV)	(174.32)	(161.13)	(281.79)	(335.45)	(546.79)	(828.41		
	Exceptional items	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(==,,,,,	(555, 15)	(0,0(,))	8.59		
	Profit / (loss) after exceptional items and before tax (V + VI)	(174.32)	(161.13)	(281.79)	(335.45)	(546.79)	(819.82		
VIII	Share of Profit/(Loss) from Joint Venture	(86.19)	(63.80)	(201.75)	(149.99)	(340.77)	(15.58		
	Profit / (loss) before tax (VII + VIII)	(260.51)	(224.93)	(281.79)	(485.44)	(546.79)	(835.40		
	Tax expense	(200.31)	(227.73)	(201.77)	(403.44)	(340.73)	(033.40		
^	(a) Current tax			_					
	(b) Deferred tax	(20.98)	(3.17)	0.02	(24.15)	(0.82)	(4.89		
			(3.17)	0.02	(24.15)		The second section of the sec		
	Total tax expense	(20.98)	(3.17)	0.02	(24.13)	(0.82)	(4.89)		
XI	Profit / (loss) for the period / year (IX - X) from continuing operation	(239.53)	(221.76)	(281.81)	(461.29)	(545.97)	(830.51		
	DISCONTINUED OPERATION			***************************************			***************************************		
XII	Profit/ (loss) before tax from discontinued operation	(1.21)	3.29	(14.37)	2.08	(41.12)	(569.26		
7.11	Tax expenses/ (Credit) on discontinued operation	(1,21)	3.27	((4,57)	1.00	(-1.12)	(190.83		
	Profit/ (loss) after tax from discontinued operation	(1.21)	3.29	(14.37)	2.08	(41.12)	(378.43		
	Trong (1994) at the 1994 discontinued operation	(1:21)			2.00	(41.72)	(370.43		
XIII	Profit / (loss) for the period / year (XI + XII)	(240.74)	(218.47)	(296.18)	(459.21)	(587.09)	(1,208.94		
XIX	Other companies in a part of the part of the part of the same	(4.74)	(4.50)	(7.50)	(9.26)	/4E 045	47.00		
	Other comprehensive income for the period / year (net of taxes)	(4.76)				(15.06)	(17.02		
ΧV	Total comprehensive income for the period / year (XIII + XIV)	(245.50)	(222.97)	(303.68)	(468.47)	(602.15)	(1,225.96		
	Paid up equity share capital (Face value of equity share INR 10/- each) Other equity	1,085.11	1,085.11	1,085.11	1,085.11	1,085.11	1,085.11 375.05		
	Earnings per equity share of face value of INR 10 /- each (not annualised) (for continuing operations)								
	Basic EPS (INR)	(2.21)	(2.04)	(2.60)	(4.25)	(5.03)	(7.65		
	Diluted EPS (INR)	(2.21)	(2.04)	(2.60)	(4.25)	(5.03)			
	 Earnings per equity share of face value of INR 10 /- each (not annualised) (for discontinued operations)								
	r · · · ·	(0.04)	0.03	inen	200	(0.30)			
	Basic EPS (INR) Diluted EPS (INR)	(0.01) (0.01)	0.03 0.03	(0.13) (0.13)	0.02 0.02	(0.38) (0.38)	(
	Earnings per equity share of face value of INR 10 /- each (not annualised)								
	(for total operations)	1			I	1	ł		
							1		
	i ' '	(2.22)	(2.01)	(2.73)	(4.23)	(5.41)	(11.14		
	Basic EPS (INR) Diluted EPS (INR)	(2.22)	(2.01) (2.01)	(2.73) (2.73)		(5.41) (5.41)	1		









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.dmitd.in

Consolidated Statement of Assets & Liabilities as at September 30, 2025

(INR in lakhs unless specified)

SR.	Particulars	Unaudited	Audited
No.		Sept 30, 2025	March 31, 2025
ı	ASSETS		
1	Non-current assets		
	Property, plant and equipment	2,959.93	3,086.20
	Capital work-in-progress	5.43	14.00
	Other Intangible assets		
	Intangible assets under development	23.00	*
	Financial assets		
	Other financial assets	151.54	171.09
	Non-current tax assets (net)	151.66	144.42
	Other non-current assets	140.97	54.16
	Total non-current assets	3,432.53	3,469.87
2	Current assets		
	Inventories	1,151.04	1,136.25
	Financial assets		
	Investments		21.73
	Trade receivables	1,302.60	1,482.67
	Cash and cash equivalents	9.69	21.39
	Bank balances other than cash and cash equivalents	5.34	5.34
	Loans	20.43	53.00
	Other financial assets	280.63	256.45
	Other current assets	331.45	309.25
	Total current assets	3,101.18	3,286.08
	Total assets	6,533.71	6,755.95
H	EQUITY AND LIABILITIES		
1	Equity		
	Equity share capital	1,085.11	1,085.11
	Other equity	(93.42)	375.05
	Total equity	991.69	1,460.16
	Liabilities		
2	Non-current liabilities		
	Financial liabilities		
	Borrowings	120.68	195.25
	Lease liabilties	25.34	30.73
	Other financial liabilities	19.50	19.50
	Deferred tax liabilities (net)		24.15
	Provisions	344.46	312.10
	Total non-current liabilities	509.98	581.73
3	Current Liabilities		
	Financial liabilities		
	Borrowings	2,903.12	2,568.17
	Trade payables		
	- total outstanding dues of micro enterprises and small enterprises; and	276.27	306.35
	- total outstanding dues of creditors other than micro enterprises and small		757.27
	enterprises	733,20	, ., ., .,
	Lease liabilties	12.85	16.86
	Other financial liabilities	843.25	770.81
	Provisions	133.66	138.20
	Other current liabilities	127.63	156.40
	Total current liabilities	5,032.04	4,714.06
	Total liabilities	5,542.02	5,295.79
	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	3,372.02	3,273.77
ļ	Total equity and liabilities	6,533.71	6,755.95
		***	*************************************









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@dmitd.in

Website: www.dmltd.in

Consolidated Cash Flow Statement for the Half Year Ended September 30, 2025

(INR in lakhs unless specified)

B - M - 1	(INR in takhs unless speci				
Particulars	Unaudited	Audited			
	Sept 30, 2025	March 31, 2025			
Cash flow from operating activities					
Profit / (loss) before tax operating activities	(485.44)	(835.40)			
Profit / (loss) before tax discontinued operating activities	2.08	(569.26)			
Adjustments for:		(
Share of profit/(Loss) of Joint Ventures	149,99	15.58			
Gain on derecognition of Subsidiary	- 1	8.59			
Depreciation and amortization expense	158.38	407.84			
Finance costs	143.84	431.14			
Interest income	(15.16)	(29.94)			
Bad debts / Provision for expected credit loss	8.07	27.01			
Sundry balances written back / (written off)	- 1	(0.16)			
Gain on sale of mutual fund	(0.24)	(7.45)			
Provision for employee benefits	36.30	78.37			
Unrealised foreign exchange translation (gain)/loss	1.64	(0.46)			
Impairment on PPE	-	484.82			
Foreign currency translation reserve		(0.05)			
Net Gain/(Loss) on Derecognition of Lease	- 1	(2.29)			
Actuarial (Gain) / Loss on Gratuity	(9.27)	(16.97)			
Operating profit / (loss) before working capital changes	(9.80)	(8.63)			
Changes in working capital					
Inventories	(14.79)	(140.68)			
Trade receivables	21.42	266.07			
Other current assets	1.17	45.97			
Other non - current assets	0.07	2.59			
Other financial assets	20.55	(18.06)			
Other current liabilities	(28.17)	6.89			
Other current financial liabilities	12.63	(21.41)			
Trade payable	(77.10)	(17.83)			
Provisions	(8.48)	(7.87)			
Cash generated from / (used in) operations	(82.51)	107.04			
Income tax paid (net)	(7.24)	(1.48)			
Net cash flows generated from / (used in) operating activities (A)	(89.75)	105.56			
		·			
Cash flow from Investing activities	1				
Payment for property, plant and equipment and intangible assets	(133.42)	(182.18)			
Loans (given) / received (net)	32.57	(67.17)			
Purchase of investments	- 1	(10.00)			
Proceeds from sale of investments (net)	21.97	185.00			
Bank balances other than cash and cash equivalent	(23.00)	59.99			
Interest received	12.98	34.75			
Net cash flow generated from / (used in) investing activities (B)	(88.90)	20,39			
Cash flow from Financing activities					
Proceeds / (Repayment) from non - current borrowings (net)	(74.57)	(154.86)			
Proceeds / (Repayment) from current borrowings (net)	334.95	331.33			
Repayment of lease liabilities	(11.69)	(22.21)			
Dividend paid	` - '	(4.59)			
Interest paid	(81.74)	(292.47)			
Net cash flow generated from / (used in) financing activities (C)	166.95	(142.80)			
<u> </u>		The state of the s			
Net increase in cash and cash equivalents (A+B+C)	(11.70)	(16.85)			
Cash and cash equivalents at the beginning of the year/period. Cash and cash equivalents at the end of the year/period.	21.39	38.24			
cash and cash equitaients at the end of the yearperiod.	9.69	21.39			
Cash and cash equivalents comprises of					
Balances with banks					
On current accounts	9.10	20.40			
Cash on hand	0.59	0.99			
Total cash and cash equivalents at end of the year/period.	9.69	21.39			
<u> </u>					









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

Website: www.dmltd.in Segment Information

(INR in lakhs unless specified)

			Quarter Ended		Half Yea	r Ended	Year Ended	
Sr. No.	Particulars	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
		Sept 30, 2025	June 30, 2025	Sept 30, 2024	Sept 30, 2025	Sept 30, 2024	March 31, 2025	
1	Segment Revenue							
	Hard ferrites	34.68	26.85	184.92	61.53	490.91	516.00	
	Textile	1,380.18	1,404.82	1,252.83	2,785.00	2,525.15	5,583.52	
	Gross Revenue	1,414.86	1,431.67	1,437.75	2,846.53	3,016.06	6,099.52	
	Less: Inter Segment Revenue	-	•	-	-	-	•	
	Revenue from Continuing Operations	1,414.86	1,431.67	1,437.75	2,846.53	3,016.06	6,099.52	
	Revenue from Discontinued Operations	-	85.50	528.07	85.50	1,001.26	1,897.46	
	Net Revenue from operations	1,414.86	1,517.17	1,965.82	2,932.03	4,017.32	7,996.98	
2	Segment Results							
	Hard ferrites	(170.07)	(149.82)	(148.68)	(319.89)	(344.36)	(788.36	
	Textile	47.31	31.62	(83.96)	78.93	(106.75)	162.3	
	Total	(122.76)	(118.20)	(232.64)	(240.96)	(451.11)	(626.0)	
	Unallocable expenses (net)	3.09	3.86	2.51	6.95	5.10	11.5	
	Exceptional items	-	-	-	-	-	8.5	
	Share of Profit/(Loss) of Joint Venture	(86.19)	(63.80)	-	(149.99)	-	(15.5	
	Other income (net)	26.81	29.49	14.50	56.30	29.44	46.9	
	Finance costs	75.28	68.56	111.49	143.84	216.68	237.8	
	Profit / (loss) before tax - Continuing Operations	(260.51)	(224.93)	(332.14)	(485.44)	(643.45)	(835.4	
	Profit / (loss) before tax - Discontinued Operations	(1.21)	3.29	35.98	2.08	55.54	(569.2	
	Profit / (loss) before tax	(261.72)	(221.64)	(296.16)	(483.36)	(587.91)	(1,404.6	
3	Capital Employed							
	Segment Assets							
	Hard ferrites	2,631.99	2,732.89	3,531.36	2,631.99	3,531.36	2,867.1	
	Textile	3,750.06	3,652.94	3,483.12	3,750.06	3,483.12	3,744.3	
	Total	6,382.05	6,385.83	7,014.48	6,382.05	7,014.48	6,611.5	
	Unallocable Assets (Net)	151.66	148.32	146.83	151.66	146.83	144.4	
	Total Assets - Continuing Opearations	6,533.71	6,534.15	7,161.31	6,533.71	7,161.31	6,755.9	
	Total Assets - Discontinued Opearations	-	-	1,738.84	-	1,738.84	-	
	Total Assets	6,533.71	6,534.15	8,900.15	6,533.71	8,900.15	6,755.9	
	Segment Liabilities						W	
	Hard ferrites	3,600.95	3,358.16	1,416.67	3,600.95	1,416.67	3,325.3	
	Textile	1,941.07	1,917.83	1,971.62	1,941.07	1,971.62	1,946.3	
	Unallocable Liabilities (Net)	-	20.98	219.04	-	219.04	24.1	
	Total Liabilities - Continuing Operations	5,542.02	5,296.97	3,607.33	5,542.02	3,607.33	5,295.7	
	Total Liabilities - Discontinued Operations	-	-	3,208.84		3,208.84	•	
	Total Liabilities	5,542.02	5,296.97	6,816.17	5,542.02	6,816.17	5,295.7	

Rhine Estates Limited (suppliers of permanent magnets and ferrite cores, and engaged in the processing and supply of ceramic powder) and the Soft 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

- The above Unaudited financial results for the quarter and half year ended 30th September, 2025, 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 13th November, 2025, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and any amendments thereof.
- 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 and Soft Ferrite Business classified as Discontinued Operations are as under:

(INR in lakhs unless specified)

Particulars	Quarter Ended			Half Yea	Year Ended	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Sept 30, 2025	June 30, 2025	Sept 30, 2024	Sept 30, 2025	Sept 30, 2024	March 31, 2025
i) Total revenue from operations	-	85.50	528.07	85.50	1,001.26	1,897.46
ii) Other Income	0.06	3.27	5.96	3.33	10.21	11.83
iii) Total Income	0.06	88.77	534.03	88.83	1,011.47	1,909.29
iv) Total Expenses	1.27	85.48	548.40	86.75	1,052.59	1,993.73
v) Profit/(Loss) before exceptional items and tax	(1.21)	3.29	(14.37)	2.08	(41.12)	(84.44)
vi) Exceptional Items	-	-	-	-	-	484.82
vii) Profit/(Loss) before tax	(1.21)	3.29	(14.37)	2.08	(41.12)	(569.26)
viii) Tax expenses	-	-	*	-	-	(190.83)
ix) Net Profit/(Loss) for the period	(1.21)	3,29	(14.37)	2.08	(41.12)	(378.43)

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 13, 2025

ACTURING LIMITED

For Delta Manufacturing Limited

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

DIN: 00004865