

13<sup>th</sup> December, 2024

**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**

Dear Sir/Madam,

**Sub: Clarification with reference to your email dated 11<sup>th</sup> December, 2024 regarding Clarification for Financial results.**

With reference to abovementioned subject matter we would like to clarify as below:

A.	Financial results submitted is not as per format prescribed by SEBI - standalone and consolidated figures are same.
Reply:	There are 2 Subsidiaries of the company which are included for consolidation as follows: <ol style="list-style-type: none"><li>1. The foreign subsidiary has been under liquidation since the previous financial year and is classified as a discontinued operation for the year. As of September 30, 2024, the interim financial results of the foreign subsidiary report total assets and total revenues of Rs. NIL. Please note that we have already given disclosure under Regulation 30 intimating Voluntary Winding up on 29<sup>th</sup> September, 2023.</li><li>2. Another subsidiary is a newly incorporated entity, and its business operations had not commenced as of the half-year ended September 30, 2024. Hence, the standalone and consolidated numbers are the same.</li></ol>
B.	One foreign subsidiary financials are not reviewed
Reply:	The foreign subsidiary began the process of voluntary winding up in the previous financial year. The interim financial results of the foreign subsidiary, prepared by management, are not material to the Group as of September 30, 2024.

Hope this clarifies the matter. Kindly take the same on record.

Thanking You.

**For Delta Manufacturing Limited**

**Abhilash Sunny**

**Chief Financial Officer and CEO**