

**DELTA IMPEX LIMITED**

(Regd. Off: Kamakhya Umananda Bhawan, 1<sup>st</sup> Floor, A.T. Road, Guwahati 781001)

**NOTICE**

Notice is hereby given that the **Thirty Second Annual General Meeting** of the members of **Delta Impex Limited** will be held on Friday, the 29<sup>th</sup> Day of September, 2017 at its registered office at Kamakhya Umanada Bhawan, 1<sup>st</sup> Floor, A .T. Road, Guwahati 781001 at 11:30 A.M. to transact the following ordinary businesses:-

- 1) To consider and adopt the audited Balance Sheet of the Company for the year ended 31<sup>st</sup> March' 2017 and the statement of Profit and Loss along with cash flow statements for the year ended on that day together with the Reports of Auditors and Directors thereon.
- 2) To appoint a Director in place of Mr. Vikash Jain who retires by rotation and is eligible for re-appointment.
- 3) To Consider and if thought fit to pass with or without modification(s) the following resolution as an Ordinary Resolution:

**"RESOLVED THAT** pursuant to Sections 139, 142 and other applicable provisions, if any, of the Companies Act, 2013 (the "Act") and the Companies (Audit and Auditors) Rules, 2014 ("Rules") (including any statutory modification or re-enactment thereof, for the time being in force), the Company hereby ratifies the appointment of M/s N.K. Choudhary & Associates (FRN: 319216E) , as Auditors of the Company to hold office from the conclusion of this Annual General Meeting (AGM) till the conclusion of the next AGM of the Company to be held in the year 2018."

Place: Guwahati  
Date: 02.09.2017

By order of the Board  
**For DELTA IMPEX LIMITED**

**For DELTA IMPEX LIMITED**

*Milee Jain*

DIRECTOR

(MILEE JAIN)

Director

**NOTES:**

1. A member entitled to attend and vote at the "Meeting" is entitled to appoint a proxy to attend and vote on a poll instead of him and the proxy need not be a member of the Company. The instrument appointing the proxy should, however, be deposited at the registered office of the Company not less than forty-eight hours before the commencement of the Meeting. A person can act as a proxy on behalf of members not exceeding fifty and holding in the aggregate not more than ten percent of the total share capital of the Company carrying voting rights. A member holding more than ten percent of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder.
2. Members and Proxies should bring the attendance slip duly filled for attending the meeting. Corporate members are requested to send a duly certified copy of the board resolution, pursuant to Section 113 of the Companies Act, 2013, authorizing their representative to attend and vote at the Meeting.
3. All documents referred to in the accompanying notice are open for inspection at the registered office of the Company during the office hours on all working up to the date of the meeting.
4. Register of Members and Share Transfer Register of the Company shall remain closed from 26/09/2017 to 29/09/2017 (both days inclusive).

**For DELTA IMPEX LIMITED**

*Milee Jain*

**DIRECTOR**

## **DELTA IMPEX LIMITED**

(Regd. Off: Kamakhya Umananda Bhawan, 1<sup>st</sup> Floor, A.T. Road, Guwahati 781001)

### **DIRECTOR'S REPORT FOR YEAR ENDING 31<sup>ST</sup> March 2017**

To  
The Shareholders,  
Delta Impex Limited  
Guwahati

Your Directors have pleasure in presenting you the ANNUAL REPORT of the Company together with the Audited Statement of Accounts of the Company for the year ended 31<sup>st</sup> March' 2017.

#### **1) Financial Results: (STANDALONE)**

<b>Particulars</b>	<b>2016-2017</b>	<b>2015-2016</b>
Income	590735.24	474279.09
Expenses	562465.50	432529.50
Profit before Depreciation	28269.74	41749.59
Depreciation	0.00	0.00
Profit after Depreciation	28269.74	41749.59
Provision for Income Tax	8735.00	12963.00
Deferred Tax Adjustment	1937.00	1553.00
Profit after Tax	17597.74	27233.59
Balance b/f	124500.14	97266.55
Deletion during the year	-	-
Surplus carried to Balance Sheet	142097.88	124500.14

#### **2) Delta Impex Limited- A Review:**

The Company was incorporated on March 26, 1985 under the Companies Act, 1956 as "Delta Impex Limited" in the state of Assam. The Corporate Identification Number (CIN) of the Company is L51909AS1985PLC002339. The Registered Office of the Company is situated at Kamakhya Umananda Bhawan, 1<sup>st</sup> Floor, A. T. Road, Guwahati, Assam 781001.

The shares of the Company are listed at Metropolitan Stock Exchange of India Limited (formerly known as MCX Stock Exchange Limited).

### **3) Operations**

The Company has reported total income of ₹ 5,90,735.24 for the current year as compared to ₹ 4,74,279.09 in the previous year. The Net Profit for the year under review amounted to ₹ 17,597.74 in the current year as compared to ₹ 27,233.59 in the previous year.

### **4) Dividend**

In view of the planned business growth, your Directors deem it proper to preserve the resources of the Company for its activities and therefore, do not propose any dividend for the Financial Year ended March 31, 2017.

### **5) Composition of Director:**

The composition of Board of directors of the company is duly constituted.

Mr. Vikash Jain, Director retires by rotation at the forthcoming Annual General Meeting and being eligible, offer herself for reappointment.

Further, Both the Independent Directors have given their declarations to the Company that they meet the criteria of independence as specified under Section 149(6) of the Act and Clause 49 of the Listing agreement.

### **6) Meetings**

During the year Eight Board Meetings were convened and held. The details of which are given in the Corporate Governance Report. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013.

### **7) Board Evaluation**

Pursuant to the provisions of the Companies Act, 2013 and Clause 49 of the Listing Agreement, the Board has carried out an annual performance evaluation of its own performance, the directors individually as well as the evaluation of the working of its Audit, Nomination & Remuneration and Compliance Committees.

### **8) Extract of Annual Return:**

As required pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014, an extract of annual return in **MGT 9 is attached** to this Annual Report as **ANNEXURE I**.

### **9) Remuneration Policy**

The Board has, on the recommendation of the Nomination & Remuneration Committee framed a policy for selection and appointment of Directors, Senior Management and their remuneration. The Remuneration Policy is stated in the Corporate Governance Report.

#### **10) Managerial Remuneration:**

A) None of the directors of the company are paid any remuneration so, the ratio of the remuneration of each director to the median employee's remuneration and other details as required pursuant to Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are not applicable to the company. However, each Independent directors have been paid remuneration of Rs. 82,000 by way of sitting fees for attending board meeting.

B) None of the employee of the Company comes under the purview of 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

C) None of the director is in receipt of any remuneration or commission from the company of from any Holding Company or Subsidiary Company of such Company.

#### **11) Particulars of contracts or arrangements with related parties:**

Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 is attached to this Annual Report as ANNEXURE II.

#### **12) Details of Subsidiary Companies**

Pursuant to sub-section (3) of section 129 of the Act, the statement containing the salient feature of the financial statement of a company's subsidiaries is given as Annexure-III

Further, the Annual Accounts and related documents of the subsidiary company shall be kept open for inspection at the Registered Office of the Company. The Company will also make available copy thereof upon specific request by any Member of the Company interested in obtaining the same. Further, pursuant to Accounting Standard AS-21 issued by the Institute of Chartered Accountants of India, Consolidated Financial Statements presented by the Company in this Annual Report include the financial information of its subsidiary.

#### **13) Consolidated Financial Statements**

In terms of Section 129(3) of the Companies Act, 2013 and Clause 32 of the Listing Agreement with the Stock Exchanges, Consolidated Financial Statements of the Company prepared in accordance with Accounting Standards issued by Institute of Chartered Accountants of India, are attached and forms part of the Annual Report.

#### **14) Auditors:**

Pursuant to the provisions of Section 139 and 141 of the Companies Act, 2013, M/s N.K. Choudhary & Associates, Chartered Accountants, were appointed as Statutory Auditors of the Company during the Annual General Meeting held on 30.09.2016 to hold office upto the

AGM which will be held in the year 2021 subject to the ratification by the members at every Annual General Meeting to be held during their term.

The appointment of M/s N.K. Choudhary & Associates, Chartered Accountants, as Statutory Auditors of the Company, is eligible for ratification and they have consented to the same and have confirmed that the appointment, if ratified, shall be within the limits prescribed under the Companies Act, 2013 and that they are not disqualified for such appointment within the meaning of Section 139 and 141 of the Companies Act, 2013, read with Companies (Audit and Auditors) Rules, 2014.

The Board recommends the ratification of M/s N.K. Choudhary & Associates, Chartered Accountants, (Firm Registration No. 319216E), as Statutory Auditors of the Company for financial year 2017-18 to the members at the ensuing Annual General Meeting.

The notes referred to by the Auditor's in their Report are self explanatory.

There are no qualifications or observations or remarks made by the Auditor's in their Report.

**15) Auditors Report**

The Auditors' Report does not contain any qualification. Notes to Accounts and Auditors remarks in their report are self-explanatory and do not call for any further comments.

**16) Internal Financial Control**

The Company has in place adequate internal financial controls with reference to financial statements. During the year, such controls were tested and no reportable material weakness in the design or operation was observed.

**17) Secretarial Audit Report**

In terms of Section 204 of the Act and Rules made there under Sanjay Kumar Baid, Practicing Company Secretary, have been appointed as Secretarial Auditor of the Company. The report of the Secretarial Auditors is enclosed as **Annexure IV** to this report. The report is self-explanatory and do not call for any further comments.

**18) Particulars of Employees**

Pursuant to the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, statement of particulars of employees is annexed as **Annexure V**.

**19) Vigil Mechanism**

In pursuant to the provisions of section 177(9) & (10) of the Companies Act, 2013, a Vigil Mechanism for directors and employees to report genuine concerns has been established.

**20) Risk Management Policy**

A statement indicating development and implementation of a risk management policy for the Company including identification therein of elements of risk has been framed, implemented and monitored. The development and implementation of risk management policy has been covered in the Management Discussion and Analysis Report which forms part of this report.

**21) Deposits**

During the year the company has not accepted any deposits covered under Chapter V of the Act.

**22) Particulars of loans, guarantees or investment u/s 186**

The Company has not given / advanced any Loan, Guarantee but has made Investment during the financial year covered under section 186 of the Companies Act, 2013 (refer note no. 6 of Balance sheet as on 31.03.2017)

**23) Corporate Governance Certificate**

The Compliance certificate from the practicing company secretaries regarding compliance of conditions of corporate governance as stipulated in Clause 49 of the Listing agreement shall be annexed with the report.

**24) Management Discussion And Analysis**

The Management Discussion and Analysis forms part of this Annual Report for the year ended 31st March, 2017.

**25) Directors' Responsibility Statement**

The Directors' Responsibility Statement referred to in clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, shall state that—

(a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the statement of profit and loss of the company for that period;

(c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(d) the directors had prepared the annual accounts on a going concern basis; and

(e) the directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.

(f) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

**26) Listing with Stock Exchange:**

The Company has made all the compliances of the Listing agreement including payment of annual listing fees.

**27) Re-appointment of Independent Director Sec- 149(10)**

Mr. Pulkit Agarwal and Ms. Natasha Jain have been appointed on 16.03.2016 as Independent Directors for a term of 5 consecutive years, eligible for re-appointment by passing of Special Resolution.

**28) Explanation on Secretarial Auditor's Qualification – Sec. 134(3)(f)(ii) & 204(3)**

There is no Qualification statement given by the secretarial auditor in the secretarial audit report.

**29) Composition of Audit Committee- Sec. 177**

Audit Committee Consist of Three Non- executive Directors of which two are Independent Directors, namely, Mr. Pulkit Agarwal, Ms. Natasha Agarwal and Mr. Nilesh Kumar Jain. There were no Recommendations given by Audit Committee.

**30) CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO:**

No Specific investment has been made by the Company for Conservation of energy and absorption of technology during the year under review. There was no foreign exchange earnings and outgo during the year under review.

**31) DUES AND PENALTY**

There was no penalty imposed during the year.

**32) CHANGE IN THE NATURE OF BUSINESS:**

There is no change in the nature of the business of the company.

**33) CORPORATE SOCIAL RESPONSIBILITY:**

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within purview of Section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility.



**34) SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE:**

During the year under review there has been no such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

**35) Acknowledgements**

An acknowledgement to all with whose help, cooperation and hard work the Company is able to achieve the results.

**For DELTA IMPEX LIMITED**

*Milee Jain*

**DIRECTOR**

(Milee Jain)  
Director

For and on behalf of the Board  
**DELTA IMPEX LIMITED**

**For DELTA IMPEX LIMITED**

*Nilesh Kumar Jain*

**DIRECTOR**

(Nilesh Kumar Jain)  
Director

Place: Guwahati  
Date: 02/09/2017

## **DELTA IMPEX LIMITED**

### **MANAGEMENT DISCUSSION & ANALYSIS:-**

#### **Business performance**

The company has earned net profit (after tax) of Rs. 17,597.74 for the year ended 31.03.2017.

#### **Opportunities & Threats**

During the year ended on 31.03.2017 the company has perused the commodity trading. The result has been encouraging. The company is searching more opportunities for further investments and better income. There are no major threats on the company.

#### **Risks & Concerns**

##### **Risk Factors**

The Company is currently engaged in the trading in commodity products. Any adverse trend in the industry, adverse trends in domestic/global business environment will have adverse impact on the performance of the Company.

Any adverse changes in climate and rainfall in India will have negative impact on business and performance of the Company. Changes in government policies national or state wise will have adverse consequences on the business of the Company.

##### **Management Perception**

The Company, at present follows such rules, regulations and guidelines as may be applicable to a Company. It follows and regularly complies with the guidelines issued by SEBI, Companies Act from time to time and will always strive to take due care to follow the same. Thus the applicability of such laws will have limited consequences upon business and performance of the Company. The Company follows a systematic process for planning and implementation of its strategies. The Company is exposed to specific risks that are particular to its business and the environment within which it operates. The measurement, monitoring management of risk remains key focus areas for the company. The Company has in built balancing business strategy/approach so as to ensure minimum effect on the business of the company in the adverse situations of political, economic scenario and government policies.

#### **Outlook**

The overall outlook of the Company continues to be positive and the management remains confident of achieving its growth targets.

**Internal Control & their adequacy**

The company has an adequate system of internal control implemented by the management. The internal control system is commensurate with the size of the company and nature of its business.

**Cautionary statement**

Several factors could make a significant difference to the company's operations.

## Report On Corporate Governance of Delta Impex Limited for year ended 31<sup>st</sup> March 2017

### **1. COMPANY'S PHILOSOPHY ON CODE OF GOVERNANCE**

Corporate Governance is the means to maximize the long term shareholder value in a legal and ethical manner ensuring fairness, courtesy and dignity in all transactions of the Company. Your Company is committed to the concept and philosophy of Corporate Governance as a means of effective internal control, highest level of accountability, transparency and professionalism in all areas of its operations for enhancing customer satisfaction and shareholder value.

### **2. BOARD OF DIRECTORS**

The Board of Directors at present comprises of five non-executive Directors of which two are non executive independent directors. The particulars of the Directors as at the end of the financial are given hereunder:

<b>Dates on which the Board Meetings were held</b>	<b>Total Strength of the Board</b>	<b>No. of Directors Present</b>
30.05.2016	5	5
14.08.2016	5	5
08.09.2016	5	5
14.11.2016	5	3
09.02.2017	5	5
20.03.2017 (Independent Directors Meeting)	2	2
23.03.2017	5	3
30.03.2017	5	5

Name of Director	Attendance at the Board Meetings held on								Attendance at the AGM held on 30.09.2016
	30.5.2016	14.08.2016	08.09.2016	14.11.2016	09.02.2017	20.03.2017	23.03.2017	30.03.2017	
Mrs. Milee Jain	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
Ms. Natasha Jain	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes
Mr. Nilesh Kumar Jain	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
Mr. Pulkit Agarwal	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes
Mr. Vikash Jain	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes

During the year under review, 8 (Eight) Board meetings were held.

### 3. AUDIT COMMITTEE

The Audit Committee at present consists of 3 Non- executive Directors, who are persons possessing the requisite experience and expertise.

The terms of reference of the Audit Committee include:-

- reviewing internal control systems, nature and scope of audit as well as post audit discussions;
- reviewing quarterly, half-yearly and annual financial statements including financial statements of subsidiaries with particular reference to matters to be included in the Directors' Responsibility Statement to be included in the Board's Report;
- ensuring compliance with internal control systems;
- recommending to the Board any matter relating to financial management, including audit report; overseeing Company's financial reporting process and disclosure of financial information;
- reviewing performance of statutory and internal auditors.
- any other matter which may be referred to the Committee by the Board.

Composition of the Audit Committee during the year 2016-17

Name of director	Attendance	
	No. of meetings entitled to attend	attended
Mr. Nilesh Kumar Jain	4	4
Mr. Pulkit Agarwal	4	4
Ms. Natasha Jain	4	4

#### 4. REMUNERATION COMMITTEE

In compliance with Section 178 of the Companies Act, 2013, the Board has formed the "Nomination and Remuneration Committee".

The terms of reference of the Committee inter alia, include the following:

- Succession planning of the Board of Directors and Senior Management Employees;
- Identifying and selection of candidates for appointment as Directors / Independent Directors based on certain laid down criteria;
- Identifying potential individuals for appointment as Key Managerial Personnel and to other Senior Management positions;
- Formulate and review from time to time the policy for selection and appointment of Directors, Key Managerial Personnel and senior management employees and their remuneration;
- Review the performance of the Board of Directors and Senior Management Employees based on certain criteria as approved by the Board.

The composition of the Remuneration Committee as at March 31, 2017 and details of the Members participation at the Meetings of the Committee are as under:

Name of director	Attendance
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	No. of meetings entitled to attend	attended
Mr. Nilesh Kumar Jain	2	2
Mr. Pulkit Agarwal	2	2
Ms. Natasha Jain	2	2

## 5. STAKEHOLDER RELATIONSHIP COMMITTEE

In compliance with the provisions of Section 178 of the Companies Act, 2013 and the Listing Agreement, the Board has renamed the existing "Shareholders'/Investors' Grievance Committee" as the "Stakeholders' Relationship Committee".

The terms of reference of the Committee are:

- transfer/transmission of shares/debentures and such other securities as may be issued by the Company from time to time;
- issue of duplicate share certificates for shares/debentures and other securities reported lost, defaced or destroyed, as per the laid down procedure;
- issue new certificates against subdivision of shares, renewal, split or consolidation of share certificates / certificates relating to other securities;
- issue and allot right shares / bonus shares pursuant to a Rights Issue / Bonus Issue made by the Company, subject to such approvals as may be required;
- to grant Employee Stock Options pursuant to approved Employees' Stock Option Scheme(s), if any, and to allot shares pursuant to options exercised;
- to issue and allot debentures, bonds and other securities, subject to such approvals as may be required;
- to approve and monitor dematerialization of shares / debentures / other securities and all matters incidental or related thereto;
- to authorize the Company Secretary and Head Compliance / other Officers of the Share Department to attend to matters relating to non-receipt of annual reports, notices, non-receipt of declared dividend / interest, change of address for correspondence etc. and to monitor action taken;
- monitoring expeditious redressal of investors / stakeholders grievances;
- all other matters incidental or related to shares, debenture

Name of director	Attendance	
	No. of meetings entitled to attend	attended
Mrs.Milee Jain	2	2
Mr. Nilesh Kumar Jain	2	2
Mr. Vikash Jain	2	2

E-mail ID pursuant to Clause 47(f) of the Listing Agreement with the Stock Exchanges: **deltaimpex1985@gmail.com**

### **Status of Investors' Complaints as on 31st March, 2017**

Number of complaints received during the year and entirely dealt with: **NIL**

Number of complaints pending: **NIL**

### **6. GENERAL BODY MEETINGS**

Location and time where last two Annual General Meetings were held:-

Date	Location	Time
30.09.2015	Kamakhya Umananda Bhawan, 1 <sup>st</sup> floor, A.T. Road, Guwahati - 781001 Assam, India	11.00 am
30.09.2016	Kamakhya Umananda Bhawan, 1 <sup>st</sup> floor, A.T. Road, Guwahati - 781001 Assam, India	11.30 am

### **Extraordinary General Meeting (EGM)**

There was no Extra Ordinary General meeting held during the financial year 2016-17.

### **7. PERFORMANCE EVALUATION**

Pursuant to the provisions of the Companies Act, 2013 and Clause 49 of the Listing Agreement, the Board has carried out the annual performance evaluation of its own performance, the Directors individually as well as the evaluation of the working of its Audit,



Nomination and Remuneration and Compliance Committees. A structured questionnaire was prepared after taking into consideration inputs received from the Directors, covering various aspects of the Board's functioning such as adequacy of the composition of the Board and its Committees, Board culture, execution and performance of specific duties, obligations and governance.

A separate exercise was carried out to evaluate the performance of individual Directors including the Chairman of the Board, who were evaluated on parameters such as level of engagement and contribution, independence of judgement, safeguarding the interest of the Company and its minority shareholders etc. The performance evaluation of the Independent Directors was carried out by the entire Board. The Directors expressed their satisfaction with the evaluation process.

## **8. DISCLOSURES**

Materially significant related party transactions: The Company has not entered into any transactions of material nature with its Promoters, Directors, the management, subsidiary companies or relatives, etc, that may have potential conflict with its interest during the year under review.

## **9. MEANS OF COMMUNICATION**

In compliance with Clause 41 of the Listing Agreement the Company regularly intimates unaudited half yearly and quarterly results as well as the audited annual results to the Stock Exchanges after they are taken on record by the Board of Directors. No presentations have been made to institutional investors or to the analysts.

## **10. VIGIL MECHANISM / WHISTLE BLOWER POLICY**

In staying true to our values of Strength, Performance and Passion and in line with our vision of being one of the most respected companies in India, the Company is committed to the high standards of Corporate Governance and stakeholder responsibility. The Company has a Fraud Risk Management Policy (FRM) to deal with instances of fraud and mismanagement, if any. The FRM Policy ensures that strict confidentiality is maintained whilst dealing with concerns and also that no discrimination will be meted out to any person for a genuinely raised concern.

## 11. GENERAL SHAREHOLDER INFORMATION

**AGM date, time and venue:** Friday, the 29<sup>th</sup> day of September, 2017 at Kamakhya Umananda Bhawan, 1<sup>st</sup> Floor, A.T. Road, Guwahati-781001 at 11.30 A.M.

**Financial Year:** 1st April 2016 to 31st March 2017.

**Book closure Period:** 26<sup>th</sup> September 2017 to 29<sup>th</sup> September 2017 (both days inclusive).

**Dividend payment date:** No dividend has been recommended for the year ended 31<sup>st</sup> March, 2017.

**Listing on Stock Exchanges:** The shares of the Company are listed with the Metropolitan Stock Exchange Of India Limited (w.e.f 22.07.2015)

**Stock Price Data:** No prices have been quoted at the Exchange.

**Share Transfer System:** Share transfers are registered within a maximum period of 30 days from the date of receipt, provided, the documents are complete in all respects.

**Registrar and Share Transfer Agent:** Shares can be lodged at registered office at Kamakhya Umananda Bhawan, 1<sup>st</sup> Floor, A.T. Road, Guwahati-781001, Assam

**'or'**

Bigshare Services Pvt Ltd, Bharat Tin Works Building, 1<sup>st</sup> Floor, Opp. Vasant Oasis, Makwana Road, Marol, Andheri – East, Mumbai – 400059, Maharashtra

**Dematerialisation of shares & liquidity:** Shares are partly in Demat and partly in Physical Form.

**Outstanding GDR/ADR/Warrants or any convertible instruments:** Not Applicable.

**Address for Correspondence:-**

<b>Registered office:</b>	Kamakhya Umananda Bhawan, 1 <sup>st</sup> Floor, A.T. Road, Guwahati-781001, Assam
<b>RTA:</b>	<b>Bigshare Services Pvt Ltd</b> Bharat Tin Works Building, 1 <sup>st</sup> Floor, Opp. Vasant Oasis, Makwana Road, Marol, Andheri - East, Mumbai - 400059, Maharashtra Ph: + 91-22-6263 8200 Website: <a href="http://www.bigshareonline.com">www.bigshareonline.com</a> Email: <a href="mailto:info@bigshareonline.com">info@bigshareonline.com</a> Fax: +91-22-6263 8299

Place: Guwahati

Date: 02.09.2017

For and on behalf of the board

**DELTA IMPEX LIMITED**

For DELTA IMPEX LIMITED

✓ Milee Jain

DIRECTOR  
Sd/-

(Milee Jain)

Director

For DELTA IMPEX LIMITED

Nilesh Kumar Jain

DIRECTOR

Sd/-

(Nilesh Kumar Jain)

Director

**ANNEXURE INDEX**

<b><u>Annexure</u></b>	<b><u>Content</u></b>
i.	Annual Return Extracts in MGT 9
ii.	AOC 2 - Related Party Transactions disclosure
iii.	AOC1- Details of subsidiary
iv.	MR-3 Secretarial Audit Report
v.	Particulars of employees
vi.	Audited Financial Statement

Annexure I

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

As on financial year ended on 31.03.2017

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company  
(Management & Administration) Rules, 2014.

I. REGISTRATION & OTHER DETAILS:

1.	CIN	L51909AS1985PLC002339
2.	Registration Date	26-03-1985
3.	Name of the Company	DELTA IMPEX LIMITED
4.	Category/Sub-category of the Company	PUBLIC COMPANY LIMITED BY SHARES COMPANY HAVING SHARE CAPITAL
5.	Address of the Registered office & contact details	KAMAKHYA UMANANDA BHAWAN, 1ST FLOOR, A.T. ROAD, GUWAHATI - 781001, ASSAM. Telephone : 9954236026, 0361-2545467 Email : <a href="mailto:deltaimpex1985@gmail.com">deltaimpex1985@gmail.com</a> Website: <a href="http://www.deltaimpex.biz">www.deltaimpex.biz</a>
6.	Whether listed company	YES
7.	Name, Address & contact details of the Registrar & Transfer Agent, if any.	Bigshare Services Pvt Ltd Bharat Tin Works Building, 1 <sup>st</sup> Floor, Opp. Vasant Oasis, Makwana Road, Marol, Andheri - East, Mumbai - 400059, Maharashtra Ph: + 91-22-6263 8200 Website: <a href="http://www.bigshareonline.com">www.bigshareonline.com</a> Email: <a href="mailto:info@bigshareonline.com">info@bigshareonline.com</a> Fax: +91-22-6263 8299

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

(All the business activities contributing 10 % or more of the total turnover of the company shall be stated)

S. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1.	Wholesale of Agricultural raw material	51219	100.00%

### III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

Sr. No.	Name And Address Of The Company	CIN/GLN	Holding/ Subsidiary /Associate	% of shares held	Applicable Section
1.	Rithya Entrade Limited	U74999AS2017PLC017812	Subsidiary	60	2(87)
2.	Rajyashree Entrade Limited	U74999AS2017PLC017807	Subsidiary	57.11	2(87)
3.	Fancies Infodeal Limited	U74999AS2017PLC017865	Subsidiary	51	2(87)
4.	Unananda Tradelink Limited	U74999AS2017PLC017866	Subsidiary	51	2(87)
5.	Zeniths North East India Limited	U74999AS2017PLC017861	Subsidiary	52	2(87)

### IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year [As on 31-March-2016]				No. of Shares held at the end of the year [As on 31-March-2017]				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
<b>A. Promoters</b>									
(1) Indian									
a) Individual/HUF	23100	0.00	23100	4.29	23100	0.00	23100	4.29	0.00
b) Central Govt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) State Govt(s)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d) Bodies Corp.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
e) Banks / FI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
f) Any other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total shareholdi</b>	<b>23100</b>	<b>0.00</b>	<b>23100</b>	<b>4.29</b>	<b>23100</b>	<b>0.00</b>	<b>23100</b>	<b>4.29</b>	<b>0.00</b>







<b>Grand Total (A+B+C)</b>	<b>387215</b>	<b>151785</b>	<b>539000</b>	<b>100</b>	<b>387215</b>	<b>151785</b>	<b>539000</b>	<b>100</b>	<b>0.00</b>
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**B) Shareholding of Promoter-**

S N	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in share holding during the year
		No. of Shares	% of total Shares of the company	%of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	%of Shares Pledged / encumbered to total shares	
1	MILEE JAIN	22000	4.08	0.00	22000	4.08	0.00	0.00
2	NILESH KUMAR JAIN	100	0.02	0.00	100	0.02	0.00	0.00
3	MOTILAL RATANLAL CHHABRA (HUF)	100	0.02	0.00	100	0.02	0.00	0.00
4	MANISH JAIN & SONS (HUF)	100	0.02	0.00	100	0.02	0.00	0.00
5	AMIT KUMAR JAIN & SONS (HUF)	100	0.02	0.00	100	0.02	0.00	0.00
6	MUNNA DEVI JAIN	100	0.02	0.00	100	0.02	0.00	0.00
7	RITESH KUMAR JAIN	100	0.02	0.00	100	0.02	0.00	0.00
8	AMIT KUMAR JAIN	100	0.02	0.00	100	0.02	0.00	0.00
9	MANISH JAIN	100	0.02	0.00	100	0.02	0.00	0.00
10	SUNITA DEVI JAIN	100	0.02	0.00	100	0.02	0.00	0.00

11	PAYAL JAIN	100	0.02	0.00	100	0.02	0.00	0.00
12	MADHURI JAIN	100	0.02	0.00	100	0.02	0.00	0.00

**C) Change in Promoters' Shareholding (please specify, if there is no change)**

SN	Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	23100	4.29	-	-
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g allotment/transfer/bonus/sweat equity etc):				
	Date	Reason			
	NIL	NIL		-	-
	At the end of the year	-	-	23100	4.29

**D) Shareholding Pattern of top ten Shareholders:**

**(Other than Directors, Promoters and Holders of GDRs and ADRs):**

SN		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1	MUKESH KUMAR SWAMI				
	At the beginning of the year	26400	4.90	-	-
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity	-	-	-	-

	etc.):				
	At the end of the year	-	-	26400	4.90

SN		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
2	<b>PRABHA CHOUDHURY</b>				
	At the beginning of the year	24235	4.50	-	-
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	-	-	-	-
	At the end of the year	-	-	24235	4.50

SN		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
3	<b>SANTOSH KUMAR CHOUDHURY</b>				
	At the beginning of the year	24200	4.49	-	-
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	-	-	-	-
	At the end of the year	-	-	24200	4.49

SN		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
4	<b>KAMLESH KUMAR SINGH</b>				
	At the beginning of the year	22000	4.08	-	-
	Date wise Increase / Decrease in	-	-	-	-

	Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):				
	At the end of the year	-	-	22000	4.08

SN		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
5	<b>SHIPRA JAIN</b>				
	At the beginning of the year	22000	4.08	-	-
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	-	-	-	-
	At the end of the year	-	-	22000	4.08

SN		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
6	<b>RAUNAK JAIN</b>				
	At the beginning of the year	22000	4.08	-	-
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	-	-	-	-
	At the end of the year	-	-	22000	4.08

SN		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
7	<b>SHEETAL JAIN</b>				

	At the beginning of the year	22000	4.08	-	-
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	-	-	-	-
	At the end of the year	-	-	22000	4.08

SN		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
8	<b>VIMAL KUMAR JAIN</b>				
	At the beginning of the year	22000	4.08	-	-
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	-	-	-	-
	At the end of the year	-	-	22000	4.08

SN		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
9	<b>SUNITA DEVI MACHIWAL</b>				
	At the beginning of the year	22000	4.08	-	-
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	-	-	-	-
	At the end of the year	-	-	22000	4.08

SN		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of	No. of shares	% of total shares of
10	<b>HEMLATA JAIN</b>				

			<b>the company</b>		<b>the company</b>
	At the beginning of the year	22000	4.08	-	-
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	-	-	-	-
	At the end of the year	-	-	22000	4.08

### E) Shareholding of Directors and Key Managerial Personnel:

SN		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1	MILEE JAIN				
	At the beginning of the year	22000	4.08	-	-
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	-	-	-	-
	At the end of the year	-	-	22000	4.08

SN		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
2	NILESH KUMAR JAIN				
	At the beginning of the year	100	0.02	-	-
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):				
	Date	Reason			
			-	-	-
	At the end of the year	-	-	100	0.02

SN		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
3	VIKASH JAIN				
	At the beginning of the year	-	-	-	-
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):				
	Date	Reason			
			-	-	-
	At the end of the year	-	-	-	-

V) **INDEBTEDNESS** -Indebtedness of the Company including interest outstanding/accrued but not due for payment.

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
<b>Indebtedness at the beginning of the financial year</b>				
i) Principal Amount	0.00	0.00	0.00	0.00
ii) Interest due but not paid	0.00	0.00	0.00	0.00
iii) Interest accrued but not due	0.00	0.00	0.00	0.00
<b>Total (i+ii+iii)</b>	0.00	0.00	0.00	0.00
<b>Change in Indebtedness during the financial year</b>				
* Addition	0.00	32,06,313.00	0.00	32,06,313.00
* Reduction	0.00	0.00	0.00	0.00
<b>Net Change</b>	0.00	32,06,313.00	0.00	32,06,313.00
<b>Indebtedness at the end of the financial year</b>				
i) Principal Amount	0.00	32,06,313.00	0.00	32,06,313.00
ii) Interest due but not paid	0.00	0.00	0.00	0.00
iii) Interest accrued but not due	0.00	0.00	0.00	0.00
<b>Total (i+ii+iii)</b>	0.00	32,06,313.00	0.00	32,06,313.00

## VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL-

### A. Remuneration to Managing Director, Whole-time Directors and/or Manager:

SN.	Particulars of Remuneration	Name of MD/WTD/ Manager				Total Amount
		----	---	---	---	
1	Gross salary	0.00	0.00	0.00	0.00	0.00
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	0.00	0.00	0.00	0.00	0.00
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	0.00	0.00	0.00	0.00	0.00
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	0.00	0.00	0.00	0.00	0.00
2	Stock Option	0.00	0.00	0.00	0.00	0.00
3	Sweat Equity	0.00	0.00	0.00	0.00	0.00
4	Commission - as % of profit - others, specify...	0.00	0.00	0.00	0.00	0.00
5	Others, please specify	0.00	0.00	0.00	0.00	0.00
	<b>Total (A)</b>	0.00	0.00	0.00	0.00	0.00
	<b>Ceiling as per the Act</b>	0.00	0.00	0.00	0.00	0.00

### B. Remuneration to other directors

SN.	Particulars of Remuneration	Name of Directors				Total Amount
		PULKIT AGARWAL	NATASHA JAIN	----	---	
1	Independent Directors					
	Fee for attending board committee meetings	82000	82000	0.00	0.00	82000
	Commission	0.00	0.00	0.00	0.00	0.00
	Others, please specify	0.00	0.00	0.00	0.00	0.00
	<b>Total (1)</b>	82000	82000	0.00	0.00	164000



2	<b>Other Non-Executive Directors</b>					
	Fee for attending board committee meetings	0.00	0.00	0.00	0.00	0.00
	Commission	0.00	0.00	0.00	0.00	0.00
	Others, please specify	0.00	0.00	0.00	0.00	0.00
	Total (2)	0.00	0.00	0.00	0.00	0.00
	Total (B)=(1+2)	82000	82000	0.00	0.00	82000
	Total Managerial Remuneration	82000	82000	0.00	0.00	164000
	Overall Ceiling as per the Act	0.00	0.00	0.00	0.00	0.00

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN

MD/MANAGER/WTD

SN	Particulars of Remuneration	Key Managerial Personnel			
		CEO	CS	CFO	Total
1	Gross salary				
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	0.00	0.00	0.00	0.00
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	0.00	0.00	0.00	0.00
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	0.00	0.00	0.00	0.00
2	Stock Option	0.00	0.00	0.00	0.00
3	Sweat Equity	0.00	0.00	0.00	0.00
4	Commission	0.00	0.00	0.00	0.00
	- as % of profit	0.00	0.00	0.00	0.00
	others, specify...	0.00	0.00	0.00	0.00
5	Others, please specify	0.00	0.00	0.00	0.00

	<b>Total</b>	0.00	0.00	0.00	0.00
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**VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:**

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
<b>A. COMPANY</b>					
Penalty	0.00	0.00	0.00	0.00	0.00
Punishment	0.00	0.00	0.00	0.00	0.00
Compounding	0.00	0.00	0.00	0.00	0.00
<b>B. DIRECTORS</b>					
Penalty	0.00	0.00	0.00	0.00	0.00
Punishment	0.00	0.00	0.00	0.00	0.00
Compounding	0.00	0.00	0.00	0.00	0.00
<b>C. OTHER OFFICERS IN DEFAULT</b>					
Penalty	0.00	0.00	0.00	0.00	0.00
Punishment	0.00	0.00	0.00	0.00	0.00
Compounding	0.00	0.00	0.00	0.00	0.00

**Annexure - II**

**FORM NO. AOC -2**

**(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014.**

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arms length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at Arm's length basis.

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	NA
b)	Nature of contracts/arrangements/transaction	NA
c)	Duration of the contracts/arrangements/transaction	NA
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	NA
e)	Justification for entering into such contracts or arrangements or transactions'	NA
f)	Date of approval by the Board	NA
g)	Amount paid as advances, if any	NA
h)	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	NA

2. Details of contracts or arrangements or transactions at Arm's length basis.

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	NA
b)	Nature of contracts/arrangements/transaction	NA
c)	Duration of the contracts/arrangements/transaction	NA
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	NA
e)	Date of approval by the Board	NA
f)	Amount paid as advances, if any	NA

**Annexure - III**

**Form AOC-1**

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies  
(Accounts) Rules, 2014)

**Statement containing salient features of the financial statement of subsidiaries/associate  
companies/joint ventures**

**Part "A": Subsidiaries**

(Information in respect of each subsidiary to be presented with amounts in Rs.)

Particulars	Details				
	Rithya Entrade Limited	Rajyashree Entrade Limited	Zeniths North East India Limited	Umananda Tradmlink Limited	Fancies Infodeal Limited
Reporting period	31.03.2017	31.03.2017	31.03.2017	31.03.2017	31.03.2017
Share capital	25,00,000	35,02,000	5,00,000	5,00,000	5,00,000
Reserves & surplus	46,887	63,334.00	(28,419.00)	(8,879.00)	(36,276.00)
Total assets	26,03,307.00	36,25,774.00	12,40,426.00	4,94,121.00	4,93,724.00
Total Liabilities	26,03,307.00	36,25,774.00	12,40,426.00	4,94,121.00	4,93,724.00
Investments	22,15,245.00	32,39,450.00	4,18,750.00	4,41,787.50	4,42,875.00
Turnover	21,08,520.00	24,23,700.00	0.00	0.00	0.00
Profit before taxation	68,307.00	92,274.00	(28,419.00)	(8,879.00)	(36,276.00)
Provision for taxation	21,420.00	28,940.00	0.00	0.00	0.00
Profit after taxation	46,887.00	63,334.00	(28,419.00)	(8,879.00)	(36,276.00)
Proposed Dividend	0.00	0.00	0.00	0.00	0.00
% of shareholding	60%	57.11%	52%	51%	51%

**Notes:**

- Names of subsidiaries which have been liquidated or sold during the year.
  - Integrity Entrade Limited
  - Life and Culture Entrade Limited

(c) Annexure-V

Statement of Particulars of employees pursuant to the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

Sl. No.	Name	Designation/ Nature of Duties	Remuneration Received [Rs.]	Qualification	Experience in years	Age in years	Date of commencement of employment	Last employment held
1	2	3	4	5	6	7	8	9
	NA	NA	NA	NA	NA	NA	NA	NA

**Notes:**

- All appointments are / were non-contractual
- Remuneration as shown above comprises of Salary, Leave Salary, Bonus, Gratuity where paid, Leave Travel Assistance, Medical Benefit, House Rent Allowance, Perquisites and Company's Contribution to Provident Fund and Superannuation Fund. Remuneration on Cash basis
- None of the above employees is related to any Director of the Company employed for part of the financial year.

**Form No. MGT-11  
PROXY FORM**

**[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies  
(Management and Administration) Rules, 2014]**

**Name of the Company:** Delta Impex Limited

**Registered Office:** Kamakhya Umananda Bhawan; 1<sup>st</sup> Floor, A.T. Road, Guwahati 781001

Name of the Member(s)		
Registered Address		
E-mail Id	Folio No /Client ID	DP ID
I/We, being the member(s) of _____ shares of the above named company. Hereby appoint		
Name :	E-mail Id:	
Address:		
Signature , or failing him		

Name :	E-mail Id:
Address:	
Signature , or failing him	

Name :	E-mail Id:
Address:	
Signature , or failing him	

as my/ our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 32<sup>nd</sup> Annual General Meeting of the company, to be held on the 29<sup>th</sup> day of September, 2017 at 11:30 a.m. at the registered office of the company at Kamakhya Umananda Bhawan; 1<sup>st</sup> Floor, A.T. Road, Guwahati 781001 and at any adjournment thereof in respect of such resolutions as are indicated below:

**Resolution No.**

Sl. No.	Resolution(S)
1.	Adoption of statement of Profit & Loss, Balance Sheet, report of Director's and Auditor's for the financial year 31st March, 2017
2.	Re-appointment of Mr. Vikash Jain as Director
3.	Rectification and Re-appointment of M/s. N. K. Choudhary & Associates, Chartered Accountants as Statutory Auditors & fixing their remuneration

Signed this \_\_\_\_ day of \_\_\_\_\_ 20\_\_

Signature of Shareholder: \_\_\_\_\_ Signature of Proxy holder: \_\_\_\_\_

Affix Revenue Stamps
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**Note:**

- 1) This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company not less than 48 hours before the commencement of the Meeting.
- 2) The proxy need not be a member of the company

**DELTA IMPEX LIMITED**  
CIN- L51909AS1985PLC002339  
KAMAKHYA UMANANDA BHAWAN, 1<sup>st</sup> FLOOR, A.T. Road; Guwahati – 781001  
Website: www.deltaimpex.biz, E-mail id: deltaimpex1985@gmail.com, Phone-  
9954236026, 0361-2545467

**ATTENDANCE SLIP**

(To be handed over at the entrance of the meeting hall)

**32<sup>nd</sup> Annual General Meeting on 29/09/2017**

Full name of the members attending \_\_\_\_\_

(In block capitals)

Ledger Folio No./Client ID No. \_\_\_\_\_ No. of shares held: \_\_\_\_\_

Name of Proxy \_\_\_\_\_

(To be filled in, if the proxy attends instead of the member)

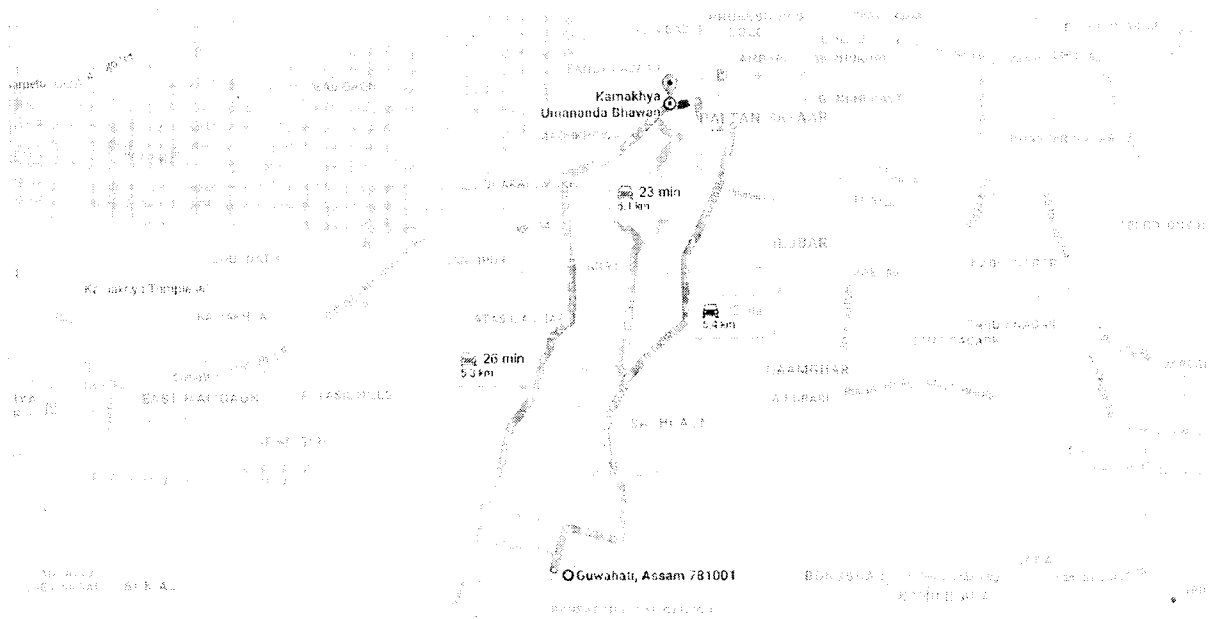
I hereby record my presence at the 32<sup>nd</sup> Annual General Meeting of the Company to be held on Friday the 29<sup>th</sup> day of September, 2017 at 11:30 a.m. at the registered office of the company at Kamakhya Umananda Bhawan; 1<sup>st</sup> Floor, A.T. Road, Guwahati 781001

(Member's /Proxy's Signature)

**Note:**

- 1) Members are requested to bring their copies of the Annual Report to the meeting, since further copies will not be available.
- 2) The Proxy, to be effective should be deposited at the Registered Office of the Company not less than FORTY EIGHT HOURS before the commencement of the meeting.
- 3) A Proxy need not be a member of the Company.
- 4) In the case of joint holders, the vote of the senior who tenders a vote, whether in person or by Proxy, shall be accepted to the exclusion of the vote of the other joint holders. Seniority shall be determined by the order in which the names stand in the Register of Members.
- 5) The submission by a member of this form of proxy will not preclude such member from attending in person and voting at the meeting.

## Route Map for 32<sup>ND</sup> Annual general Meeting of the company







## **Independent Auditor's Report**

To the Members of

**DELTA IMPEX LIMITED**

### **Report on the Financial Statements**

We have audited the accompanying financial statements of *M/s. Delta Impex Limited* ('the Company'), which comprise the Balance Sheet as at 31 March 2017 and the Statement of Profit and Loss for the year then ended, and a summary of the significant accounting policies and other explanatory information.

### **Management's Responsibility for the Financial Statements**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013, with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these standalone financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.





We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

**Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

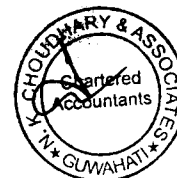
(a) in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2017;

and

(b) in the case of Statement of Profit and Loss, of the Loss for the year ended on that date

and

(c) in the case of cash flow statement for the year under on that date.





**Report on Other Legal and Regulatory Requirements**

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the ***Annexure "A"***, a statement on the matters specified in paragraphs 3 and 4 of the said Order.
  
2. As required by section 143(3) of the Act, we report that:
  - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
  
  - b. In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  
  - c. The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with books of account
  
  - d. in our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
  
  - e. On the basis of the written representations received from the directors as on 31st March, 2016 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2016 from being appointed as a director in terms of Section 164(2) of the Act.
  
  - f. with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in ***Annexure "B"***; and
  
  - g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:



# ***N. K. Choudhary & Associates***

***Chartered Accountants***

4TH FLOOR, RAM KUMAR ARCADE, ROOM NO. 5010, CHATTRIBARI ROAD, GUWAHATI-781001 (ASSAM)

Phone: 2518211 (O), 98640-91197 (M) e-mail-choudharyca@yahoo.com



- i) The Company does not have any pending litigations which would impact its financial position.
- ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

***For N. K. Choudhary & Associates***

***Chartered Accountants***

FRN: 319216E



***CA N.K. Choudhary***

Proprietor

M. No.: 054570

Guwahati, Assam

30 May 2017



**Annexure to the Independent Auditors' Report**

The Annexure referred to in our Independent Auditors' Report to the members of the Company on the standalone financial statements for the year ended 31 March 2017,

we report that:

- i. (a) The company does not possess any Fixed Assets, so the provisions (a), (b) and (c) of Clause 1 of CARO is not applicable.
- ii. (a) The company did not held any inventories during the year end; accordingly paragraph 3(ii) of the Order is not applicable to the Company.
- iii. (a) The Company had not granted loans to bodies corporate covered in the register maintained under section 189 of the Companies Act, 2013 ('the Act'); accordingly paragraph 3(ii) of the Order is not applicable to the Company.
- iv. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans and investments made.
- v. The Company has not accepted any deposits from public covered under sections 73 to 76 of the Companies Act, 2013.
- vi. As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.
- vii. (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, income tax, sales tax, wealth tax, service tax, duty of customs, value added tax, cess and other material statutory dues have been regularly deposited during the year by the Company with the appropriate authorities. As explained to us, the Company did not have any dues on account of employees' state insurance and duty of excise.





According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, income tax, sales tax, wealth tax, service tax, duty of customs, value added tax, cess and other material statutory dues were in arrears as at 31 March 2017 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there is no amount payable in respect of income tax, wealth tax, service tax, sales tax, customs duty, excise duty, value added tax and cess whichever applicable, which have not been deposited on account of any disputes.

- viii. The Company does not have any loans or borrowings from any financial institution, banks, government or debenture holders during the year. Accordingly, paragraph 3(viii) of the Order is not applicable.
- ix. The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly, paragraph 3 (ix) of the Order is not applicable.
- x. According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the year.
- xi. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has paid/provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act. This clause is not applicable for the same company.
- xii. In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- xiii. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.



# ***N. K. Choudhary & Associates***

***Chartered Accountants***

4TH FLOOR, RAM KUMAR ARCADE, ROOM NO. 5010, CHATTRIBARI ROAD, GUWAHATI-781001 (ASSAM)

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- xiv. According to the information and explanations give to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
- xv. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.
- xvi. The Company is not a Non – banking Financial Company and is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934 and as such the clause in not applicable.

***For N. K. Choudhary & Associates***

***Chartered Accountants***

FRN: 319216E

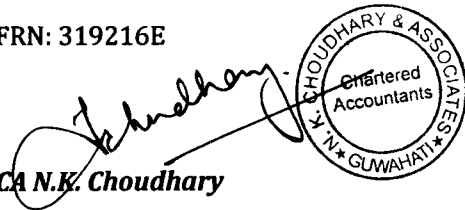
***CA N.K. Choudhary***

Proprietor

M. No.: 054570

Guwahati, Assam

30 May 2017





**Annexure "B" to the Standalone Independent Auditor's Report**

**Report on the Internal Financial Controls under Clause (j) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")**

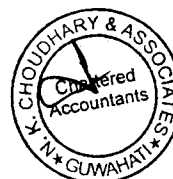
We have audited the internal financial controls over financial reporting of *Delta Impex Limited* ("the Company") as of March 31, 2017 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

**Management's Responsibility for Internal Financial Controls**

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

**Auditors' Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.







Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

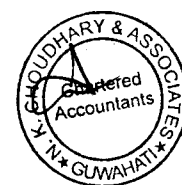
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

**Meaning of Internal Financial Controls over Financial Reporting**

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

**Inherent Limitations of Internal Financial Controls over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



# ***N. K. Choudhary & Associates***

***Chartered Accountants***

4TH FLOOR, RAM KUMAR ARCADE, ROOM NO. 5010, CHATTRIBARI ROAD, GUWAHATI-781001 (ASSAM)

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## **Opinion**

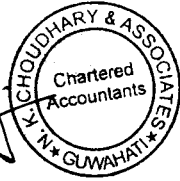
In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2017, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

***For N. K. Choudhary & Associates***

***Chartered Accountants***

FRN: 319216E

  
**CA N.K. Choudhary**



Proprietor

M. No.: 054570

Guwahati, Assam

30 May 2017

**BALANCE SHEET AS AT 31ST MARCH, 2017**

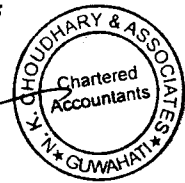
All figures in Rupees (negatives within brackets)

Note No.	Year ended		
	31st March' 2017	31st March' 2016	
<i>All figures in Rupees (negatives within brackets)</i>			
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' funds</b>			
(a) Share Capital	1	26,95,000.00	26,95,000.00
(b) Reserve & Surplus	2	1,42,097.88	1,24,500.14
(c) Money received against share warrents		-	-
<b>Share application money pending allotment</b>			
		-	-
<b>Non - Current Liabilities</b>			
(a) Long Term Borrowings	3	32,06,313.00	-
(b) Deferred Tax Liabilities (net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long Term Provisions		-	-
<b>Current Liabilities</b>			
(a) Short Term Borrowings		-	-
(b) Trade Payables		-	-
(c) Other Current Liabilities	4	1,06,743.00	66,974.00
(d) Short -Term Provisions	5	8,735.00	12,963.00
<b>TOTAL</b>		<b>61,58,888.88</b>	<b>28,99,437.14</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
(a) Fixed Assets		-	-
Tangible Assets		-	-
Intangible Assets		-	-
Capital work-in-progress		-	-
Intangible Assets under development		-	-
(b) Non -Current Investments		-	-
(c) Deferred Tax Assets (Net)		-	-
(d) Long Term loans and advances		-	-
(e) Other Non-current Assets		-	-
<b>Current Assets</b>			
(a) Current Investment	6	42,71,000.00	11,00,000.00
(b) Inventories		-	-
(c) Trade Receivables		-	-
(d) Cash and Bank Balances	7	16,36,108.88	14,73,496.14
(e) Short Term Loans and Advances		-	-
(f) Other current assets	8	2,51,780.00	3,25,941.00
<b>TOTAL</b>		<b>61,58,888.88</b>	<b>28,99,437.14</b>
Significant Accounting Policies	20		
Other Notes	15 to 19		

This is the Balance Sheet referred to in our report of even date.

For **N.K. Choudhary & Associates**  
 Chartered Accountants  
 FRN: 319216E

*N.K. Choudhary*  
**CA N.K. Choudhary**  
 Proprietor



M. No. 054570  
 Place : Guwahati  
 30 May 2017

For & on behalf of the Board of  
**DELTA IMPEX LIMITED**

For **DELTA IMPEX LIMITED** For **DELTA IMPEX LIMITED**

*Milee Jain*  
**(Milee Jain)**  
 DIRECTOR Director

*Vikash Jain*  
**(Vikash Jain)**  
 DIRECTOR Director

**STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH 2017**

*All figures in Rupees (negatives within brackets)*

PARTICULARS	Note No.	Year ended	Year ended
		31st March 2017	31st March 2016
<i>All figures in Rupees (negatives within brackets)</i>			
<b>INCOME</b>			
Income from Operation	9	3,01,935.24	4,16,071.09
Other Income	10	2,88,800.00	58,208.00
	<b>Total Income:</b>	<b>5,90,735.24</b>	<b>4,74,279.09</b>
<b>EXPENDITURE</b>			
Cost of Material Consumed		-	-
Purchase of Stock in trade		-	-
Employee Benefit Expenses	11	3,63,467.00	2,21,962.00
Finance Cost	12	6,313.00	-
Depreciation & Amortisation Expenses		-	-
Other Administrative Expenses		1,92,685.50	2,10,567.50
	<b>Total Expenses:</b>	<b>5,62,465.50</b>	<b>4,32,529.50</b>
Profit Before Tax		28,269.74	41,749.59
Tax Expenses:			
(i) Current Tax		8,735.00	12,963.00
(iii) Tax/Interest liability of Earlier Years		1,937.00	1,553.00
		<b>10,672.00</b>	<b>14,516.00</b>
<b>Profit for the period</b>		<b>17,597.74</b>	<b>27,233.59</b>
Earnings per equity share of face value of Rs. 5/-	14		
Basic (in Rs.)		0.03	0.05
Diluted (in Rs.)		0.03	0.05
Significant Accounting Policies	20		
Other Notes	15 to 19		

This is the Statement of Profit & Loss Account referred to in our report of even date.

For **N.K. Choudhary & Associates**  
 Chartered Accountants  
 FRN: 319216E

*N.K. Choudhary*  
**CA N.K. Choudhary**  
 Proprietor  
 M. No. 054570



For & on behalf of the Board of  
**DELTA IMPEX LIMITED**

For **DELTA IMPEX LIMITED**

*Milee Jain*  
**(Milee Jain)**  
**DIRECTOR**

For **DELTA IMPEX LIMITED**

*Vikash Jain*  
**(Vikash Jain)**  
**DIRECTOR**

Place : Guwahati  
 30 May 2017

**CASH FLOW STATEMENT  
 FOR THE YEAR ENDED 31.03.2017**

Particulars	Details (in Rs.)	Amount (in Rs.)
<b><u>Cash Flow from Operating Activities</u></b>		
<b>Net profit before taxation and extraordinary item</b>		28,269.74
<b>Less: Tax Expenses</b>		
(i) Current Tax	8,735.00	
(iii) Tax/Interest liability of Earlier Years	1,937.00	10,672.00
		17,597.74
<b>Adjustments for Non Cash Items:-</b>		
Listing Processing Fees		79,800.00
<b>Operating Profit before working capital changes</b>		<b>97,397.74</b>
<b><u>Adjustments for Change in Working Capital:-</u></b>		
Increase/(Decrease) in Current Liabilities	39,769.00	
Increase/(Decrease) in Tax Liabilities	-4,228.00	
(Increase)/Decrease in Current Assets	-5,639.00	29,902.00
		29,902.00
<b>Net Cash from Operating Activities</b>	<b>(A)</b>	<b>1,27,299.74</b>
<b><u>Cash Flow from Investing Activities</u></b>		
Increase in Investment in Equity Instruments		-31,71,000.00
<b>Net Cash from Investing Activities</b>	<b>(B)</b>	<b>-31,71,000.00</b>
<b><u>Cash Flow from Financing Activities</u></b>		
Increase in Loan term Borrowings		32,06,313.00
<b>Net Cash from Financing Activities</b>	<b>(C)</b>	<b>32,06,313.00</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>		<b>1,62,612.74</b>
Cash & Cash Equivalent at the Beginning of the Year		14,73,496.14
Cash & Cash Equivalent at the End of the Year		16,36,108.88

For **N.K. Choudhary & Associates**  
 Chartered Accountants  
 FRN: 319216E

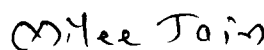
  
**CA N.K. Choudhary**

Proprietor  
 M. No. 054570



For & on behalf of the Board of  
**DELTA IMPEX LIMITED**

For **DELTA IMPEX LIMITED**

  
**Mitesh Jain**

**(Mitesh Jain)**  
 Director

For **DELTA IMPEX LIMITED**

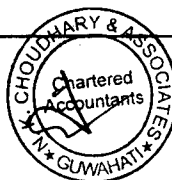
  
**Vikash Jain**

**(Vikash Jain)** **DIRECTOR**  
 Director

Place : Guwahati  
 30 May 2017

## Notes on Financial Statements for the year ended 31st March, 2017

SHAREHOLDER'S FUND	As at 31st March 2017		As at 31st March 2016	
	No. of Shares	Amount	No. of Shares	Amount
<i>All figures in Rupees (negatives within brackets)</i>				
<b>1 SHARE CAPITAL</b>				
Authorised Equity Shares of Rs. 5 Each	6,00,000	30,00,000.00	6,00,000	30,00,000.00
Issued, Subscribed and fully paid-up <u>Equity Shares of Rs. 5 Each</u>				
At the beginning of the year	5,39,000	26,95,000.00	5,39,000	26,95,000.00
Add: Issued during the year	-	-	-	-
	<b>5,39,000.00</b>	<b>26,95,000.00</b>	<b>5,39,000.00</b>	<b>26,95,000.00</b>
<b>Reconciliation of the shares outstanding at the beginning and at the end of the year.</b>	As at 31st March 2017		As at 31st March 2016	
	No of Shares	Amount	No of Shares	Amount
At the beginning of the year	5,39,000	26,95,000.00	5,39,000	26,95,000.00
Issued during the year	-	-	-	-
Redeemed during the year	-	-	-	-
Outstanding at the end of the year	5,39,000	26,95,000.00	5,39,000	26,95,000.00
	As at 31st March 2017		As at 31st March 2016	
<i>All figures in Rupees (negatives within brackets)</i>				
<b>2 RESERVES AND SURPLUS</b>				
<b>Surplus in Statement of Profit and Loss</b>				
At the beginning of the year			1,24,500.14	97,266.55
Add: Profit for the year			17,597.74	27,233.59
Add: Transfer from general Reserve			-	-
Net Profit available for appropriation			1,42,097.88	1,24,500.14
Less: Dividend on Equity shares			-	-
At the end of the year			<b>1,42,097.88</b>	<b>1,24,500.14</b>
<b>3 LONG TERM BORROWINGS</b>				
Assam Valley Finance and Investments Private Limited			11,02,170.00	-
Shrey Finance and Investments Private Limited			21,04,143.00	-
		<b>TOTAL</b>	<b>32,06,313.00</b>	<b>-</b>
<b>4 OTHER CURRENT LIABILITIES</b>				
<b>Other Payables</b>				
Other Accrued Expenses <u>Annexure</u>			1,06,743.00	66,974.00
		<b>TOTAL</b>	<b>1,06,743.00</b>	<b>66,974.00</b>
<b>5 SHORT - TERM PROVISIONS</b>				
Provision for Income Tax			8,735.00	12,963.00
		<b>TOTAL</b>	<b>8,735.00</b>	<b>12,963.00</b>
<b>6 CURRENT INVESTMENT</b>				
Invested in equity instrument(Unquoted)				
<b>In Others</b>				
Investment in other Indian companies equity instruments unquoted trade (current investment) (lower of cost and Market value) <u>Annexure - 2</u>			42,71,000.00	11,00,000.00
<b>Gross Investment</b>			42,71,000.00	11,00,000.00
<b>Net Investment</b>			42,71,000.00	11,00,000.00
<b>Aggregate amount of unquoted instruments</b>			<b>42,71,000.00</b>	<b>11,00,000.00</b>
<b>7 CASH &amp; BANK BALANCES</b>				
(i) <b>Cash and Cash equivalents</b>				
Balance with Schedule Banks (Current Account)			14,56,625.88	13,47,271.14
Cheque in hand			1,65,000.00	-
Cash in Hand			14,483.00	1,26,225.00
<b>For DELTA IMPEX LIMITED</b>		<b>TOTAL</b>	<b>16,36,108.88</b>	<b>14,73,496.14</b>



Milee Tain  
DIRECTOR

Nikampan  
DIRECTOR

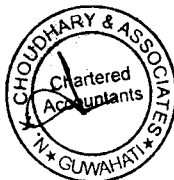
DELTA IMPEX LIMITED

1ST FLOOR, KAMAKHYA UMANAND BHAWAN, A T ROAD, GUWAHATI-781001

CIN-L51909AS1985PLC002339 Ph No: 9954236026

Email : deltainpex1985@gmail.com

	As at 31st March 2017	As at 31st March 2016
<i>All figures in Rupees (negatives within brackets)</i>		
<b>8 OTHER CURRENT ASSETS</b>		
Miscellaneous expenditure not written off		
Listing processing fees	2,39,400.00	3,19,200.00
<u>Other Assets</u>	-	-
Any Other Assets	12,380.00	6,741.00
<b>TOTAL</b>	<b>2,51,780.00</b>	<b>3,25,941.00</b>
<b>9 REVENUE FROM OPERATIONS</b>		
Sales	3,01,935.24	4,16,071.09
	<b>3,01,935.24</b>	<b>4,16,071.09</b>
<b>10 OTHER INCOME</b>		
<u>Interest Income</u>		
Interest from long-term intercorporate deposits <u>Annexure -3</u>	1,23,800.00	1,208.00
<u>Net gain/loss on Sale of Investment</u>		
Profit on sale of long-term investment	1,65,000.00	57,000.00
<b>TOTAL</b>	<b>2,88,800.00</b>	<b>58,208.00</b>
<b>11 EMPLOYEE BENEFITS EXPENSES</b>		
Salaries and wages	1,99,467.00	1,81,962.00
Directors' Remuneration	1,64,000.00	40,000.00
<b>TOTAL</b>	<b>3,63,467.00</b>	<b>2,21,962.00</b>
<b>12 FINANCE COST</b>		
Interest paid on Loan	6,313.00	-
<b>TOTAL</b>	<b>6,313.00</b>	<b>-</b>
<b>13 OTHER ADMINISTRATIVE EXPENSES</b>		
Audit Fees	✓5,750.00	11,236.00
Bank Charges	✓395.50	1,066.50
ROC Filing fees	4,500.00	11,000.00
Secreterial Compliance Fees	✓2,000.00	2,000.00
Consultancy Fees	✓4,500.00	12,000.00
General Expenses <u>Annexure - 4</u>	1,72,045.00	1,70,915.00
Printing and stationery	3,495.00	2,350.00
<b>TOTAL</b>	<b>1,92,685.50</b>	<b>2,10,567.50</b>



For DELTA IMPEX LIMITED

Milee Jain

DIRECTOR

For DELTA IMPEX LIMITED

Milee Jain

DIRECTOR

**14 Earning per Share**

Basic earnings per share is calculated by dividing the net profit for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

For the purpose of calculating diluted earnings per share, weighted average number of shares outstanding are adjusted for the effects of all dilutive potential equity shares from the exercise of option on unissued share capital.

The calculations of earning per share (basic and diluted) are based on the earning and number of shares as computed below.

	2016-2017	2015-2016
<i>All figures in Rupees (negatives within brackets)</i>		
Profit after tax for the financial year (attributable to equity shareholders)	17,597.74	27,233.59
Reconciliation of number of shares	No. of Shares	No. of Shares
Weighted average number of shares:		
For basic earning per share	5,39,000.00	5,39,000.00
Add:		
deemed exercise of options on unissued equity share capital	-	-
For diluted earning per share	5,39,000.00	5,39,000.00
Earning per share (face value Rs. 5 each)	Rs.	Rs
Basic	0.03	0.05
Diluted	0.03	0.05

15 Expenditure in Foreign Currency : Nil (Previous Yr. Nil)

16 Earnings in Foreign Exchange : Nil (Previous Yr. Nil)

**17 Disclosures in respect of Related Parties**

Pursuance to Accounting Standard -18 "Related Party disclosures" issued by ICAI, following are the related parties.

Description of their relationship and transactions with them during the year in the ordinary course of business :

- i) List of Related Parties where control exists and related parties with whom transactions have taken place and relationship.

Relationship	Name Of The Related Party	
Key Manegerial Personnel & Their Relatives	Milee Jain	Director
	Vikash jain	Director
	Nilesh Kumar Jain	Director
Enterprises Owned Or Significantly influenced by Key Management And/Or Their Relatives		

ii) Transactions During The Year With Related Parties **NIL**

**NOTES: 1)** Related Party Relationship is Identified By The Company On The Basis Of Available Information

18 Contingent Liabilities and Commitments NIL (Prev Yr. Rs. 16,000.00)

19 The Revised Schedule VI has become effective from 1st April,2011 for the preparation of financial statements. This has significantly impacted the disclosure and presentation made in the financial statements. Previous year figures has been regrouped/ reclassified whenever necessary to correspond with the Current year's Classification/Disclosure.



For DELTA IMPEX LIMITED

Milee Jain

DIRECTOR

For DELTA IMPEX LIMITED

Nilesh Kumar Jain

DIRECTOR



As at 31st March 2017	As at 31st March 2016
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**Annexure - 1**

**OTHER ACCURED EXPENSES**

Sanjay Kumar Baid	6,500.00	6,500.00
S.L Gangwal and Company	56,180.00	56,180.00
Bigshares Services Pvt. Ltd.	4,313.00	4,294.00
Directors remuneration outstanding	34,000.00	-
N.K. Choudhary & Associates	5,750.00	-
<b>TOTAL</b>	<b>1,06,743.00</b>	<b>66,974.00</b>

**Annexure - 2**

**CURRENT INVESTMENT**

Investment in other Indian companies equity instruments unquoted trade  
 (current investment) (lower of cost and Market value)

Integrity Entrade Limited	-	5,50,000.00
Life and Culture Entrade Limited	-	5,50,000.00
Francies Infodeal Limited	2,55,000.00	-
Rajyashree Entrade Limited	20,00,000.00	-
Rithya Entrade Limited	15,00,000.00	-
Umananda Tradelink Limited	2,56,000.00	-
Zenith North East India Limited	2,60,000.00	-
<b>TOTAL</b>	<b>42,71,000.00</b>	<b>11,00,000.00</b>

**Annexure - 3**

**OTHER INCOME** (Interest from long-term intercorporate deposits)

**Interest income:**

Orchid Finlease Pvt Ltd.	-	1,208.00
Shyam Investments Private Limited	1,23,800.00	-
<b>TOTAL</b>	<b>1,23,800.00</b>	<b>1,208.00</b>

**Annexure - 4**

**GENERAL EXPENSES**

Board Meeting Expenses	2,725.00	3,245.00
Sundry Expenses	8,940.00	9,925.00
CDSL Custodian Fees	10,176.00	10,177.00
NSDL Depository Charges	10,305.00	10,305.00
RTA Maintenance Charges	17,252.00	17,138.00
Website Maintenance Charges	2,907.00	10,000.00
Listing Processing Fees	79,800.00	79,800.00
Listing Fees	28,625.00	28,500.00
Courier Charges	2,115.00	1,625.00
Penalty on Income Tax	-	200.00
Penalty MCX	9,200.00	-
<b>TOTAL</b>	<b>1,72,045.00</b>	<b>1,70,915.00</b>



For DELTA IMPEX LIMITED  
 Mitee Jain  
 DIRECTOR

For DELTA IMPEX LIMITED  
 Nivam Jain  
 DIRECTOR

**1. SIGNIFICANT ACCOUNTING POLICIES**

**i. Basis for preparation of accounts**

The financial statements of Delta Impex Limited have been prepared in accordance with the Generally Accepted Accounting Principles in India ("Indian GAAP") to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013 ("the Act"), as applicable. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year. Current assets do not include elements which are not expected to be realised within one year and current liabilities do not include items which are due after one year.

**ii. Use of Estimates**

The preparation of financial statements require the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expenses for the reporting period. The management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ from these estimates. Any revision to accounting estimates is recognised prospectively in the current and future periods. Example of such estimates includes provision for non - performing loans, provision for employee benefit plans and provision for income taxes.

**iii. Revenue recognition**

All significant income and expenses are accounted for on accrual basis.

**iv. Investments**

The Company had invested its funds in Equity Instruments of Other Company and is stated in the balance sheet at their actual value.

**vi. Fixed Assets/ Depreciation**

The Company does not hold any fixed assets at the year end.

**viii. Employee Benefits**

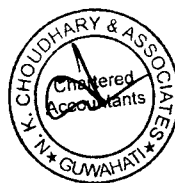
Employee benefits include provident fund, superannuation fund, employee state insurance scheme, gratuity fund, compensated absences, long service awards and post-employment medical benefits if any.

**ix. Taxation**

**Income Tax**

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the applicable tax rates and the provision of the Income Tax Act, 1961 and the other applicable tax laws.

Deferred tax corresponds to the net effect of tax on all timing differences, which occur as a result of items being allowed for income tax purposes during a year different from when they were recognised in the financial statements.



*Delta Impex Limited*  
Assessment Year: 2017-2018

For DELTA IMPEX LIMITED  
Milee Dain  
DIRECTOR

For DELTA IMPEX LIMITED  
Vikram Jaim  
DIRECTOR

**x. Operating Cycle**

Based on the nature of products/activities of the company and the normal time between acquisition of assets and their realization in cash or cash equivalents, the company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non current.

**xi. Earnings per share**

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income (net of any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the year, unless they have been issued at a later date. The dilutive potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. average market value of the outstanding shares). Dilutive potential equity shares are determined independently for each period presented. The number of equity shares and potentially dilutive equity shares are adjusted for share splits / reverse share splits and bonus shares, as appropriate.

*for N. K. Choudhary & Associates.*

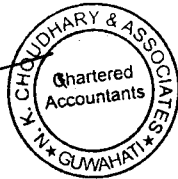
*Chartered Accountants*

FRN: 319216E

*CA N K Choudhary*

Proprietor

M. No.: 054570



Guwahati, Assam

30 May 2017

**For DELTA IMPEX LIMITED**

*Milee Sam*

**DIRECTOR**

**For DELTA IMPEX LIMITED**

*Urangain*

**DIRECTOR**

*Delta Impex Limited*

*Assessment Year: 2017-2018*

**(B) Notes on Accounts**

1. The Company does not have any creditors at any time during the year..

2. Payments to Auditors:-

<b>Auditors Remuneration</b>	<b>2016-2017</b>	<b>2015-2016</b>
Audit Fees	5,000.00	10,000.00
Service Tax	750.00	1,236.00
<b>Total</b>	<b>5,750.00</b>	<b>11,236.00</b>

3. The Company has not granted any advances to concerns in which directors are interested.

4. Provisions of Accounting Standards (AS) - 17 issued by the Institute of Chartered Accountants of India on "Segment Reporting" are not been applicable to the Company.

5. Previous Year figures have been re-grouped or re-arranged wherever considered necessary.

6. Figures have been rounded off to the nearest rupees.

7. Figures in brackets indicate negative (-) figures.

8. Remuneration was paid to the directors during the year amounting to Rs. 1,64,000.00.

*for N. K. Choudhary & Associates.*

*Chartered Accountants*

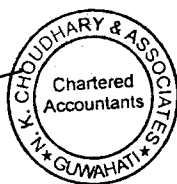
FRN: 319216E

*N. K. Choudhary*

**CA N K Choudhary**

Proprietor

M. No.: 054570



Guwahati, Assam

30 May 2017

**For DELTA IMPEX LIMITED**

*Milce Jain*

**DIRECTOR**

**For DELTA IMPEX LIMITED**

*Niranjani*

**DIRECTOR**

*Delta Impex Limited*

*Assessment Year: 2017-2018*