

To
National Stock Exchange of India Limited
Exchange Plaza
Plot no. C/1, G Block
Bandra Kurla Complex
Bandra (East)
Mumbai 400051

Date: 14th November, 2025.

REF: NSE SYMBOL: DELTIC
ISIN: INEOXRN01019

Subject: Outcome of the Board meeting held on 14th day of November, 2025.

Dear Sir,

In Compliance with Regulation 30 and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform Exchange that the Board of Directors of the Company at their meeting held on Friday, 14th Day of November, 2025 has inter alia considered and approved the following items of agenda;

1. Standalone and Consolidated unaudited Financial Results for the half year ended 30th September, 2025 and Limited Review Report on unaudited financial Results of Standalone and Consolidated for the half year ended 30th September, 2025.
2. Appointment of Ms. Rama Kanojia for the post of Company Secretary and Compliance Officer of the company w. e. f. 14th November, 2025. The brief details of information as required under Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for the said matter is enclosed as "Annexure A".
3. To discuss any other matters with the permission of the Chair.

The meeting of Board of Directors of the Company was commenced at 3:00 pm and concluded at 4:00 pm.

Kindly take the same on record and oblige.

FOR DELTA AUTOCORP LIMITED

Ankit Agarwal
Managing Director DIN:
03289175

ANNEXURE A

Reason for Appointment	Ms. Rama Kanojia as Company Secretary and Compliance Officer of the Company
Date of Appointment	14 th November, 2025
Brief Profile	Ms. Rama Kanojia is a Company Secretary registered as Associate Member with The Institute of Company Secretaries of India (ICSI) having work experience in the area concerned with Secretarial and Legal Compliances. During her career tenure, she was exposed to Secretarial Compliances including matters related to Companies Act, SEBI and Stock Exchanges. She is well versed with the provisions of the Companies Act and listed compliances.
Disclosure of relationships between Director	NA

Delta Autocorp Limited (Formerly known as Deita Autocorp Private Limited)

CIN: L29304WB2023PLC263697

Plot No.- 304P, Mihijam Road, Pithakiary, Rupnaryanpur, Paschim Bardhman, West Bengal -713386

Statement of Unaudited Standalone Assets and Liabilities as at September 30th, 2025

(Amount is in ₹ lakhs unless otherwise stated)

Particulars	As at 30th September 2025 (UnAudited)	As at 31st March 2025 (Audited)
I EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
(a) Share Capital	1,528.97	1,528.97
(b) Reserves and Surplus	6,124.66	5,776.79
	7,653.63	7,305.76
(2) Non-current liabilities		
(a) Other Long Term Liabilities	235.86	219.04
(b) Long-term Provisions	41.73	35.58
	277.59	254.62
(3) Current liabilities		
(a) Short-term borrowings	387.22	387.22
(b) Trade payables		
- Total outstanding dues of micro enterprises & small enterprises	142.67	149.24
- Total outstanding dues of creditors other than micro enterprises & small enterprises }	96.45	236.97
(c) Other current liabilities	199.01	153.96
(d) Short-term provisions	2.89	2.25
	828.24	929.64
TOTAL EQUITY AND LIABILITIES	8,759.47	8,490.02
II ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant & Equipment	71.63	80.84
(ii) Intangible Assets	13.26	16.14
(iii) Capital Work-in-Progress		
(iv) Intangible Assets under development	376.60	290.60
(b) Non-Current Investments	1.00	-
(c) Deferred Tax Asset (Net)	12.13	11.93
(d) Other Non-current assets	18.06	14.36
	492.68	413.87
(2) Current assets		
(a) Inventories	1,695.17	1,825.89
(b) Trade receivables	838.01	1,660.54
(c) Cash and cash equivalents	4,209.15	3,278.11
(d) Short-term loans and advances	1,401.55	1,255.82
(e) Other current assets	122.91	55.79
	8,266.79	8,076.15
TOTAL ASSETS	8,759.47	8,490.02



Place: New Delhi
Date: 14-11-2025

For Delta Autocorp Limited

Ankit Agarwal
(Managing Director)
DIN - 03289175

Delta Autocorp Limited (Formerly known as Delta Autocorp Private Limited)
CIN: L29304WB2023PLC263697
Plot No.- 304P, Mihijam Road, Pithakiary, Rupnaryanpur, Paschim Bardhman, West Bengal -713386

Statement of Unaudited Standalone Financial Results for Half year ended on 30th September, 2025

(Amount is in ₹ lakhs unless otherwise stated)

Particulars	For the Six Month ended 30th September 2025 (Unaudited)	For the Six Month ended 31st March 2025 (Audited)	For the Six Month ended 30th September 2024 (Audited)	For the Year ended 31st March 2025 (Audited)
(I) Revenue from operations	4,212.72	5,234.34	3,084.18	8,318.51
(II) Other income	132.47	78.05	4.00	82.05
(III) Total income (I + II)	4,345.19	5,312.39	3,088.18	8,400.56
(IV) Expenses				
Cost of Raw Material Consumed	3,043.99	3,833.71	2,345.90	6,179.61
Change in Inventories of Finished Goods & Work in Progress and Stock-In-Trade	(46.82)	64.66	(85.28)	(20.62)
Employee Benefits Expense	209.20	217.44	193.22	410.66
Finance Costs	2.37	8.79	12.51	21.30
Depreciation and Amortization Expense	14.61	14.72	13.83	28.55
Other Expenses	660.66	418.91	230.83	649.74
Total Expenses (IV)	3,884.01	4,558.24	2,711.01	7,269.25
(V) Profit /(Loss) before tax	461.18	754.15	377.17	1,131.32
(VI) Profit /(Loss) before tax after prior period item (V)	461.18	754.15	377.17	1,131.32
(VII) Tax Expense				
Current tax	115.50	165.86	94.92	294.55
Deferred tax	(0.19)	0.65	(3.85)	(3.19)
(VIII) Profit for the period (VI-VII)	345.87	587.64	286.09	839.96
(IX) Earnings per Equity share (nominal value of shares Rs. 10 per share)				
(1) Basic	2.26	3.84	2.51	5.49
(2) Diluted	2.26	3.84	2.51	5.49



For Delta Autocorp Limited

Ankit Agarwal

Place: New Delhi
Date: 14-11-2025

Ankit Agarwal
(Managing Director)
DIN - 03289175

Statement of Unaudited Standalone Cash Flows for Half year ended 30th September, 2025

Particulars	For the Six Months ended 30th September 2025	For the Year ended 31st March 2025
A. Cash flow from operating activities:		
Net Profit before tax	461.18	1,131.32
Adjustments for:		
Finance Costs	2.37	21.30
Gratuity Provision	5.35	42.69
Interest Income	(117.02)	(21.28)
Leave Encashment Provision	0.25	7.78
Provision for Labour Welfare Fund	0.10	0.14
Forex Gain	(7.13)	(2.81)
Discount Received	(5.97)	(19.17)
Miscellaneous Income	(2.47)	(1.53)
Sundry balances written back	0.13	(37.26)
Deffered Tax	3.00	5.55
Depreciation and Amortisation Expense	14.61	28.55
Operating Profit Before Working Capital Changes	354.41	1,155.28
Adjusted for (Increase)/Decrease in operating assets		
Inventories	130.72	(84.06)
Trade Receivables	822.53	(1,378.50)
Loans and advances	(145.73)	(294.87)
Other Current Assets	(59.76)	(16.58)
Adjusted for Increase/(Decrease) in operating liabilities:		
Trade Payables	(147.09)	(333.99)
Short Term Provisions	0.65	1.11
Other current liabilities	45.06	13.94
Cash Generated From Operations Before Extra-Ordinary Items	1,000.79	(937.67)
Net Income Tax (paid)/ refunded	(110.00)	(330.00)
Net Cash Flow from/(used in) Operating Activities: (A)	890.79	(1,267.67)
B. Cash Flow from Investing Activities:		
Purchase of property, plant & equipment and intangible assets	(88.52)	(194.28)
Interest Income Received	117.02	21.28
Security Deposit Paid	(3.70)	(1.71)
Investment in subsidiary	(1.00)	-
Reciept of Grant	2.00	-
Deposit taken from Customer	16.82	(32.37)
Net Cash Flow from/(used in) Investing Activities: (B)	42.62	(207.09)
C. Cash Flow from Financing Activities:		
Issue of shares	-	4,688.63
Finance cost paid	(2.37)	(21.30)
Net Cash Flow from/(used in) Financing Activities: (C)	(2.37)	4,667.33
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	931.04	3,192.57
Cash & Cash Equivalents As At Beginning of the period	3,278.11	85.54
Cash & Cash Equivalents As At End of the period	4,209.15	3,278.11
Notes:		
1 The above Statement of Cash Flows has been prepared under "Indirect Method" as set out in the Accounting Standard -3 Cash Flow Statement notified by the Companies (Accounting Standards) Rules,2021.		
2 Cash and cash Equivalents include:		
Cash on hand	8.72	8.60
Balances with bank	4,200.43	3,269.52
Total Cash & Cash Equivalents	4,209.15	3,278.11

For Delta Autocorp Limited



Ankit Agarwal

Ankit Agarwal
(Managing Director)
DIN - 03289175

Place: New Delhi
Date: 14-11-2025

Explanatory notes to the Statement of Un-Audited Standalone and Consolidated Financial Results of Delta Autocorp Limited (Formerly known as Delta Autocorp Private Limited) for the half year ended September 30, 2025

- 1 The above unaudited financial results for the half year ended 30 September 2025 in respect of Delta Autocorp Limited have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 14 November 2025. The statutory auditors have carried out limited review of the unaudited financials results of the company for half year ending 30th September 2025.

- 2 The above financial results of Delta Autocorp Limited ("the Company") have been prepared in accordance with and in all material respects with the Accounting Standards (IGAAP) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), as amended.

- 3 As per MCA Notification dtd.16th February 2015, Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and disclosure Requirements) Regulation, 2009 are exempted from the compulsory requirement of adoption of IND-AS

- 4 The Company had completed a Fresh Issue of 38,88,000 Equity Shares by Initial Public Offer ("IPO") with a face value Rs. 10.00 each at an issue price of Rs. 130.00 each aggregating to 5,054.40 Lakhs. Pursuant to the IPO, the Equity shares of the Company were listed on the Emerge Platform of National Stock Exchange of India Limited ("Emerge Platform of NSE") w.e.f. January 14, 2025. Accordingly, these audited financial results for the half year ended March 31, 2025 are drawn for the very first time in accordance with the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, as amended.

- 5 The company has incorporated one subsidiary namely Electrofine Motors Private Limited in last six months, Consolidated statement is prepared for the same.

- 6 The company has partially utilised proceeds from IPO as per Object clause of the prospectus dated 10th January 2025 as detailed below:-

(Amount is in ₹ lakhs unless otherwise stated)

Deployment of Funds	Amount disclosed in the Offer Document	Actual Amount Utilised	Unutilised Amount	Deviation (if any)
Funding of Expenditure towards Setting up an Electric Three-Wheeler Fabrication Plant & Painting Plant	441.66	NIL	441.66	
Investment in New Product Development	2132.00	190.65	1941.35	
Funding of Working Capital Requirement	1146.00	1146	0	
General Corporate Purposes	934.74	714.75	219.99	
Total	4654.40	2051.40	2603.00	

- 7 As the company collectively operates only in one business segment, hence, it is reporting its results in single Segment. Therefore, Segment disclosure is not applicable.

- 8 The figures for the half year ended March 31, 2025 are the balancing figures between the audited figures in respect for the year ended March 31, 2025 and half year ended September 30, 2024

- 9 There were no exceptional and extra-ordinary items for the reporting period.

- 10 The figures for the corresponding previous periods / year have been regrouped / reclassified wherever necessary.

- 11 The Company has received ₹ 2,00,000 from the Government under the MSME Listing Support Scheme as reimbursement towards IPO expenses incurred in the previous financial year. Since the IPO expenses were adjusted against the Securities Premium Account, the reimbursement has also been credited to the Securities Premium Account. The amount has been treated as a capital receipt and not recognized in the Statement of Profit and Loss.



For Delta Autocorp Limited

Ankit Agarwal

Ankit Agarwal
(Managing Director)
DIN - 03289175

Place: New Delhi
Date: 14-11-2025

**Independent Auditor's Review Report on Unaudited Standalone Financial Results
for the Half Year ended 30.09.2025 of Delta Autocorp Limited pursuant to the
Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements)
Regulations, 2015 as amended**

To Board of Directors of
Delta Autocorp Limited
Plot No 304 P, Pithakiary,
Post-Rupnarayanpur, Bardhaman,
West Bengal, India, 713386

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Delta Autocorp Limited ("the Company"), for the half year ended 30th September, 2025 ("the Statement"), attached herewith being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (Listing Regulation).
2. This Statement, which is the responsibility of the Company's Management and approved by Board of Directors of the company has been prepared by the management of the Company in accordance with the recognition and measurement principles laid down in the Accounting Standard -25 "Interim Financial Reporting" (AS 25) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a review report on the statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, of unaudited standalone financial results and financial position prepared in accordance with applicable accounting standards i.e. AS's prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the companies (Accounts) rules, 2014 and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

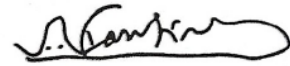
For Padam Dinesh & Co
Chartered Accountants
FRN: 009061N




Padam Kumar Gupta
Partner
M.No.: 087747
UDIN: 250877478MIKDW2785
Place: New Delhi
Date: 14-11-2025



For V. Singhi & Associates
Chartered Accountants
FRN: 0311017E



Naveen Kankaria
Partner
M.No.: 153214
UDIN: 251532148MIF716648
Place: New Delhi
Date: 14-11-2025

Delta Autocorp Limited (Formerly known as Delta Autocorp Private limited)

CIN: L29304WB2023PLC263697

Plot No.- 304P, Mihijam Road, Pithakiary, Rupnaryanpur, Paschim Bardhman, West Bengal -713386

Statement of Unaudited Consolidated Assets and Liabilities as at September 30th, 2025

(Amount is in ₹ lakhs unless otherwise stated)

Particulars	As at 30th September 2025 (UnAudited)
EQUITY AND LIABILITIES	
Shareholders' funds	
Share capital	1,528.97
Reserves and surplus	6,120.10
	7,649.07
Non-current liabilities	
Long-term borrowings	-
Other Long Term Liabilities	235.86
Long-term Provisions	41.73
	277.59
Current liabilities	
Short-term borrowings	388.22
Trade payables	
- Total outstanding dues of micro enterprises & small enterprises	142.67
- Total outstanding dues of creditors other than micro enterprises & small enterprises	96.45
Other current liabilities	200.83
Short-term provisions	2.89
	831.06
TOTAL EQUITY AND LIABILITIES	8,757.72
ASSETS	
Non-current assets	
Property, Plant and Equipment's	
- Tangible Assets	72.50
- Intangible Assets	13.26
- Intangible Assets under development	376.60
Deferred Tax Asset (Net)	12.13
Other Non-current assets	19.06
	493.55
Current assets	
Inventories	1,700.97
Trade receivables	825.32
Cash and cash equivalents	4,211.87
Short-term loans and advances	1,402.34
Other current assets	123.68
	8,264.17
TOTAL ASSETS	8,757.72



For Delta Autocorp Limited

Ankit Agarwal
(Managing Director)

DIN - 03289175

Place: New Delhi

Date: 14-11-2025

Delta Autocorp Limited (Formerly known as Delta Autocorp Private limited)

CIN: L29304WB2023PLC263697

Plot No.- 304P, Mihijam Road, Pithakiary, Rupnaryanpur, Paschim Bardhman, West Bengal -713386

Statement of Unaudited Consolidated Financial Results for Half year ended on 30th September, 2025*{Amount is in ₹ lakhs unless otherwise stated}***For Six month ended
30th September 2025
(Unaudited)****Revenue**

Revenue from operations	4,205.29
Other income	133.12

Total income	4,338.41
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Expenses

Cost of Raw Material Consumed	3,043.89
Change in Inventories of Finished Goods & Work in Progress and Stock-In-Trade	(52.63)
Employee Benefits Expense	210.44
Finance Costs	2.38
Depreciation and Amortization Expense	14.66
Other Expenses	663.84

Total Expenses	3,882.58
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Profit/(Loss) before tax	455.83
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Tax Expense

Current tax	114.73
Deferred tax	(0.19)

Profit for the year	341.29
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Earnings per share

(nominal value of shares Rs. 10 per share)

Basic	2.23
Diluted	2.23

**For Delta Autocorp Limited**

Ankit Agarwal
(Managing Director)
DIN - 03289175

Place: New Delhi**Date: 14-11-2025**

Delta Autocorp Limited (Formerly known as Delta Autocorp Private limited)

CIN: L29304WB2023PLC263697

Plot No.- 304P, Mihijam Road, Pithakiary, Rupnaryanpur, Paschim Bardhman, West Bengal -713386

Statement of Unaudited Consolidated Cash Flows for Half year ended 30th September, 2025

(Amount is in ₹ lakhs unless otherwise stated)

For Six month ended
30th September 2025
(Unaudited)**A. Cash Flow From Operating Activities:**

Net Profit before tax as per Profit And Loss A/c	455.83
Adjustments for:	
Finance Costs	2.38
Gratuity Provision	5.35
Interest Income	(117.02)
Leave Encashment Provision	0.25
Provision for Labour Welfare Fund	0.10
Forex Gain	(7.13)
Discount Received	(5.97)
Miscellaneous Income	(2.47)
Sundry balances written back	0.13
Deferred Tax	3.00
Depreciation and Amortisation Expense	14.66
Operating Profit Before Working Capital Changes	349.10
Adjusted for (Increase)/Decrease in operating assets	
Inventories	133.66
Trade Receivables	821.23
Loans and advances	(157.56)
Other Current Assets	(58.01)
Adjusted for Increase/(Decrease) in operating liabilities:	
Trade Payables	(133.10)
Short Term Provisions	0.65
Other current liabilities	47.48
Cash Generated From Operations Before Extra-Ordinary Items	1,003.45
Net Income Tax paid/ refunded	(110.00)
Net Cash Flow from/(used in) Operating Activities: (A)	893.45

B. Cash Flow from Investing Activities:

Purchase of property, plant & equipment and intangible assets	(89.45)
Interest Income Received	117.02
Security Deposit Paid	(4.70)
Deposit taken from Customer	16.82
Receipt of Grant	2.00

Net Cash Flow from/(used in) Investing Activities: (B) 41.69**C. Cash Flow from Financing Activities:**

Proceed of Borrowings	1.00
Finance cost paid	(2.38)

Net Cash Flow from/(used in) Financing Activities (C) (1.38)

Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C) 933.75

Cash & Cash Equivalents As At Beginning of the Year 3,278.11

Cash & Cash Equivalents As At End of the Year **4,211.87**

Notes:

1 The above Statement of Cash Flows has been prepared under the "Indirect Method" as set out in the Accounting Standard -3 on Cash Flow Statement notified by the Companies (Accounting Standards) Rules,2006.

2 Cash and cash Equivalents include:

Cash on Hand	9.24
Balances with bank	4,202.63
Total Cash & Cash Equivalents	4,211.87



For Delta Autocorp Limited

Ankit Agarwal
(Managing Director)

DIN - 03289175

Place: New Delhi
Date: 14-11-2025



Padam Dinesh & Co.

Chartered Accountants

11/6-B, 11nd Floor, Shanti Chambers, Pusa Road,
New Delhi-110005 • E-mail: padamdinesh@gmail.com

V. Singhi & Associates

Chartered Accountants

1208-1209, 12th Floor, Vikrant Tower, Rajendra Place,
New Delhi-110008 • E-mail: delhi@singhi.com

Independent Auditor's Review Report on Unaudited Consolidated Financial Results for the Half Year ended 30.09.2025 of the Company, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended

**To Board of Directors of
Delta Autocorp Limited**
Plot No 304 P, Pithakiary,
Post-Rupnarayanpur, Bardhaman,
West Bengal, India, 713386

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Delta Autocorp Limited ("the Holding Company") and it's Wholly Owned Subsidiary- Electrofine Motors Private Limited ("the Holding Company and it's wholly owned subsidiary together referred to as group"), for the half year ended 30th September, 2025 ("the Statement"), attached herewith being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (Listing Regulation).
2. This Statement, which is the responsibility of the Company's Management and approved by Board of Directors of the company has been prepared by the management of the Company in accordance with the recognition and measurement principles laid down in the Accounting Standard -25 "Interim Financial Reporting" (AS 25) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a review report on the statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, of unaudited consolidated financial results and financial position prepared in accordance with applicable accounting standards i.e. AS's prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the companies (Accounts) rules, 2014 and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Padam Dinesh & Co
Chartered Accountants
FRN: 009061N



Padam Kumar Gupta
Partner

M.No.: 087747

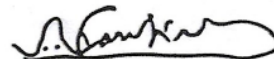
UDIN: 25087747BM1KDV9773

Place: New Delhi

Date: 14-11-2025



For V. Singhi & Associates
Chartered Accountants
FRN: 0311017E



Naveen Kankaria
Partner

M.No.: 153214

UDIN: 25153214BM1FYJ8705

Place: New Delhi

Date: 14-11-2025



Padam Dinesh & Co.
Chartered Accountants

11/6-B, 11nd Floor, Shanti Chambers, Pusa Road,
New Delhi-110005 • E-mail : padamdinesh@gmail.com

V. Singhi & Associates
Chartered Accountants

1208-1209, 12th Floor, Vikrant Tower, Rajendra Place,
New Delhi-110008 • E-mail : delhi@singhi.com

Certificate on Disclosure for utilization of issue proceeds for Listed Entities on NSE EMERGE in the case of Delta Autocorp Limited ("the company") (CIN: L29304WB2023PLC263697) having registered address at Plot.NO.304 P, Pithakiary, Post-Rupnarayanpur, Bardhaman-713386, West Bengal, India- 713386

In connection with the Disclosure for utilization of issue proceeds for Listed Entities on NSE EMERGE, we have verified the information mentioned in Annexure A with respect to the Company, extracted from the standalone financial statements of the company for the half year ended September 30, 2025 and other relevant records the Company prepared and produced before us by the Board of Directors of the Company. The information mentioned in Annexure A was approved by the audit committee and taken on record by the Board of Directors of the Company in their meeting held on 14.11.2025.

We hereby confirm that while providing this certificate we have complied with the Code of Ethics issued by the Institute of Chartered Accountants of India. This certificate is being provided in compliance with NSE Circular No. NSE/CML/2024/23 dated 05/09/2024

Annexure-A

Fund Utilisation Statement

(₹ in lakhs)

Deployment of Funds	Amount disclosed in the Offer Document	Actual Amount Utilised	Unutilised Amount	Remarks
Funding of Expenditure towards Setting up an Electric Three-Wheeler Fabrication Plant & Painting Plant	441.66	NIL	441.66	
Investment in New Product Development	2132.00	190.65	1941.35	
Funding of Working Capital Requirement	1146.00	1146.00	NIL	
General Corporate Purposes	934.74	714.75	219.99	
Total	4654.40	2051.40	2603.00	

For Padam Dinesh & Company
Chartered Accountants
FRN: 00961N

Padam Kumar Gupta
Partner

Membership No.: 087747
UDIN: 250877478MIKDX5563
Date: 14.11.2025
Place: New Delhi



For V. Singhi & Associates
Chartered Accountants
FRN: 311017E

Naveen Kankaria
Partner

Membership No.: 153214
UDIN: 251532148MIFYH8673
Date: 14.11.2025
Place: New Delhi

