DELTA AUTOCORP LIMITED
Registered Office: Plot No.- 304P, Mihijam Road,
Pithakiary, Rupnarayanpur, Dist. - Paschim Bardhaman,
West Bengal – 713386, compliance@deltic.co, www.deltic.co
CIN- L29304WB2023PLC263697

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 2026

REF: NSE SYMBOL: DELTIC
ISIN: INE0XRN01019

Sub: Outcome of Board Meeting dated Saturday, November 14, 2026.

With reference to the afore-mentioned subject and pursuant to Regulation 30 read with Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby want to inform you that the Board of Directors in their meeting held today, i.e., on Saturday, 14th November 2026 at the Corporate office of the company which commenced at 2:30 PM and concluded at 05:30 PM inter-alia has:

1) Considered and approved the Unaudited Standalone & Consolidated Financial Results of the Company for the half year ended on September 30, 2026 as reviewed and recommended by the Audit Committee.

2) Appointed M/s. SBRT & Company, as Internal Auditor of the Company for FY 26-27 Pursuant to the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we hereby enclose the following:

- Standalone Unaudited Financial Results for the half year ended September 30, 2026 along with Limited Review Report of the Auditor;

- Consolidated Unaudited Financial Results for the half year ended September 30, 2026 along with Limited Review Report of the Auditor;

- Auditor's Certificate on utilization of IPO Proceeds;

Further kindly note that, Pursuant to BSE Circular No. LIST/COMP/0112019-20 dated April 02, 2019 and NSE Circular No. NSE/CML/2019/11 dated April 02, 2019 and in compliance of the provisions of SEBI (Prohibition of Insider Trading) (Amendment) Regulations, 2018, Regulations, 2018, the trading window has been closed w.e.f. 01st October, 2026 and will remain closed till the expiry of 48 hours after the declaration of financial results.

Further, the detailed disclosure as required under Regulation 30 and Schedule III of the Listing Regulations read with SEBI Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 enclosed as Annexure-A.

Thanking you,
FOR, DELTA AUTOCORP LIMITED

ANKIT AGARWAL
Digitally signed by ANKIT AGARWAL
Date: 2026.11.14 19:51:24 +05'30'

Ankit Agarwal
Managing Director
DIN: 03289175

Date: 14th November 2026
Place: Delhi

DELTA AUTOCORP LIMITED
Registered Office: Plot No.- 304P, Mihijam Road,
Pithakiary, Rupnarayanpur, Dist. - Paschim Bardhaman,
West Bengal – 713386, compliance@deltic.co, www.deltic.co
CIN- L29304WB2023PLC263697

Annexure-A

Disclosures as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Sr. No.	Details of events that needs to be provided	Details
1.	**Name**	Appointment of M/s. SBRT & Company as the internal auditor of the Company.
2.	**Reason for change viz. appointment, resignation, removal, death or otherwise;**	The Board at its meeting held on November 14, 2026, approved the appointment of M/s. SBRT & Company, as an Internal Auditor, for the FY 26-27.
3.	**Date of appointment/cessation (as applicable) & term of appointment;**	Date of Appointment: November 14, 2026 Firm has been appointed as Internal Auditor of the Company for the financial years commencing from 1st April 2026 to 31st March 2027.
4.	**Brief profile (in case of appointment);**	M/s. SBRT & Co. is a partnership firm of Chartered Accountants established on 22nd June, 2011, providing professional services across India. The firm is based in Haryana and Delhi, with an extensive network of associates and strategic partners in major cities across the country. The partners possess considerable professional experience and expertise in various fields of accounting, auditing, taxation and financial consultancy. The firm offers a wide range of professional services, including: Internal Audit and Statutory Audit; Income Tax and GST Advisory and Compliance; Corporate and Regulatory Matters; Preparation and Presentation of MIS Reports; Financial and Management Consultancy; and Other Accounting, Taxation and Advisory Services. The firm is committed to delivering quality professional services while maintaining the highest standards of professionalism, integrity, independence and dedication. With its extensive experience and client-centric approach, the firm aims to provide effective audit and advisory services, ensuring transparency, accountability and sound financial management.
5.	**Disclosure of relationships between directors (in case of appointment of a director).**	NA

Padam Dinesh & Co.
Chartered Accountants
11/6-B, IInd 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@vsinghi.com

Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results for the Half Year ended September 30, 2026 of Delta Autocorp Limited *(Formerly known as Delta Autocorp Private Limited)*

To
The Board of Directors of
Delta Autocorp Limited
(Formerly known as Delta Autocorp Private Limited)

1. We have reviewed the accompanying Statement of Unaudited Financial Results of Delta Autocorp Limited *(Formerly known as Delta Autocorp Private Limited)* (hereinafter referred to as "the Company") for the half year ended September 30, 2026 (the "Statement") being submitted by the company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" prescribed under section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India.Our responsibility is to express a conclusion on the Statements based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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 to making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would be aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with applicable Accounting Standards ("AS") and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Padam Dinesh & Company
Chartered Accountants
FRN: 009061N

PADAM KUMAR GUPTA
Digitally signed by PADAM KUMAR GUPTA
Date: 2026.11.14 16:19:38 +05'30'

Padam Kumar Gupta
Partner
Membership No.: 087747
UDIN: 26087747UJPQNV7954
Date:14.11.2026
Place: New Delhi

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

NAVEEN KANKARIA
Digitally signed by NAVEEN KANKARIA
Date: 2026.11.14 16:18:40 +05'30'

Naveen Kankaria
Partner
Membership No.: 153214
UDIN: 26153214RTOIKJ4725
Date: 14.11.2026
Place: New Delhi

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

Unaudited Standalone Balance Sheet as at 30th September, 2026

(Amount in ₹ lakhs unless otherwise stated)

Particulars	As at 30th September, 2026 (Unaudited)	As at 31st March, 2026 (Audited)
I **EQUITY AND LIABILITIES**		
(1) **Shareholders' Funds**		
(a) Share Capital	1,528.97	1,528.97
(b) Reserves and Surplus	6,902.29	6,462.01
	8,431.26	**7,990.98**
(2) **Non-current liabilities**		
(a) Other Long Term Liabilities	219.02	193.32
(b) Long-term Provisions	40.36	38.67
	259.38	**231.99**
(3) **Current liabilities**		
(a) Short-term borrowings	135.42	135.42
(b) Trade payables		
- Total outstanding dues of micro enterprises & small enterprises	107.51	363.11
- Total outstanding dues of creditors other than micro enterprises & small enterprise	575.53	38.17
	335.30	140.24
(c) Other current liabilities	7.84	36.76
(d) Short-term provisions	**1,161.59**	**713.70**
TOTAL EQUITY AND LIABILITIES	**9,852.23**	**8,936.67**
II **ASSETS**		
(1) **Non-current assets**		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant & Equipment	88.03	95.31
(ii) Intangible Assets	198.84	12.11
(iii) Intangible Assets under development	359.03	460.55
(b) Non-Current Investments	51.00	51.00
(c) Deferred Tax Asset (Net)	11.12	14.33
(d) Other Non-current assets	31.15	14.94
	739.17	**648.24**
(2) **Current assets**		
(a) Inventories	2,062.98	2,178.88
(b) Trade receivables	615.51	1,269.98
(c) Cash and cash equivalents	4,408.57	3,659.73
(d) Short-term loans and advances	2,002.81	1,168.29
(e) *Other current assets*	23.19	11.55
	9,113.06	**8,288.43**
TOTAL ASSETS	**9,852.23**	**8,936.67**

For DELTA AUTOCORP LIMITED

Ankit Agarwal

Authorised Signatory

Ankit Agarwal
(Managing Director)
DIN - 03289175
Place: New Delhi
Date: 14-11-2026

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

Unaudited Standalone Statement of Profit and Loss for period ended 30th September, 2026

(Amount in ₹ lakhs unless otherwise stated)

Particulars	For the six month ended 30th September, 2026 (Unaudited)	For the six month ended 31st March, 2026 (Unaudited)	For the six month ended 30th September, 2025 (Unaudited)	For the Year ended 31st March, 2026 (Audited)
(I) Revenue from operations	4,445.10	3,753.61	4,212.72	7,966.32
(II) Other income	112.31	174.90	132.47	307.37
(III) Total income (I + II)	**4,557.41**	**3,928.51**	**4,345.18**	**8,273.69**
(IV) Expenses				
Cost of Raw Material Consumed	3,675.00	2,688.02	3,043.99	5,732.00
Change in Inventories of Finished Goods & Work in Progress and Stock-In-Trade	(470.06)	6.58	(46.82)	(40.24)
Employee Benefits Expense	209.76	190.04	209.20	399.25
Finance Costs	3.77	1.72	2.37	4.09
Depreciation and Amortization Expense	33.63	15.12	14.61	29.73
Other Expenses	515.34	594.15	660.66	1,254.80
Total Expenses (IV)	**3,967.44**	**3,495.63**	**3,884.01**	**7,379.64**
(V) Profit /(Loss) before tax (III - IV)	**589.97**	**432.88**	**461.18**	**894.05**
(VI) Prior Period Expense/ (Income)	-	(36.06)	-	(36.06)
(VII) Profit /(Loss) before tax after prior period item (V-VI)	**589.97**	**468.94**	**461.18**	**930.11**
(VIII) Tax Expense				
Current tax	146.48	160.98	115.50	276.48
Deferred tax	3.20	(2.20)	(0.19)	(2.39)
(IX) Profit for the period (VII-VIII)	**440.28**	**310.15**	**345.87**	**656.02**
(X) Earnings per Equity share (nominal value of shares Rs. 10 per share)				
(1) Basic	**2.88**	**2.03**	**2.26**	**4.29**
(2) Diluted	**2.88**	**2.03**	**2.26**	**4.29**

For DELTA AUTOCORP LIMITED

Ankit Agarwal
(Managing Director)
DIN - 03289175
Place: New Delhi
Date: 14-11-2026

Authorised Signatory

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

Unaudited Standalone Statement of Cash Flows for the period ended 30th September, 2026

(Amount in ₹ lakhs unless otherwise stated)

Particulars	For the period ended 30th September 2026 (Unaudited)	For the period ended 30th September 2025 (Unaudited)
A. Cash flow from operating activities:		
Net Profit before tax	589.97	461.18
Adjustments for:		
Finance Costs	3.77	2.37
Gratuity Provision	6.27	5.35
Interest Income	(93.02)	(117.02)
Leave Encashment Provision	1.29	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
Deffered Tax	-	3.00
Depreciation and Amortisation Expense	33.63	14.61
Operating Profit Before Working Capital Changes	**541.91**	**354.41**
Adjusted for (Increase)/Decrease in operating assets		
Inventories	115.90	130.72
Trade Receivables	654.46	822.53
Loans and advances	(834.52)	(145.73)
Other Current Assets	(11.64)	(59.76)
Adjusted for Increase/(Decrease) in operating liabilities:		
Trade Payables	281.76	(147.09)
Short Term Provisions	(0.47)	0.65
Other current liabilities	195.06	45.06
Cash Generated From Operations Before Extra-Ordinary Items	**942.47**	**1,000.79**
Net Income Tax (paid)/ refunded	(180.80)	(110.00)
Net Cash Flow from/(used in) Operating Activities: (A)	**761.66**	**890.79**
B. Cash Flow from Investing Activities:		
Purchase of property, plant & equipment and intangible assets	(111.55)	(88.52)
Interest Income Received	93.02	117.02
Security Deposit Paid	(16.21)	(3.70)
Investment in subsidary	-	(1.00)
Receipt of Grant		2.00
Deposit taken from Customer	25.69	16.82
Net Cash Flow from/(used in) Investing Activities: (B)	**(9.05)**	**42.62**
C. Cash Flow from Financing Activities:		
Finance cost paid	(3.77)	(2.37)
Net Cash Flow from/(used in) Financing Activities (C)	**(3.77)**	**(2.37)**
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	748.84	931.04
Cash & Cash Equivalents As At Beginning of the period	3,659.73	3,278.11
Cash & Cash Equivalents As At End of the period	**4,408.57**	**4,209.15**

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	17.33	8.72
Balances with bank	4,391.24	4,200.43
Total Cash & Cash Equivalents	**4,408.57**	**4,209.15**

For DELTA AUTOCORP LIMITED

Ankit Agarwal

Authorised Signatory

Ankit Agarwal
(Managing Director)
DIN - 03289175
Place: New Delhi
Date: 14-11-2026

DELTA AUTOCORP LIMITED
(Formerly known as Delta Autocorp Private Limited)
Registered office : PLOT NO 304 P, PITHAKIARY, POST-RUPNARAYANPUR, Bardhaman, Bardhaman, Bardhaman,West Bengal, India, 713386

CIN: L29304WB2023PLC263697

Notes to standalone financial results:

1 The above standalone financial results for the half year ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th November 2026. The statutory auditors of the Company have carried out a limited review of these results in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2 The above financial results have been prepared in accordance with the recognition and measurement principles provided by the Accounting Standards (AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India, the provisions of the Companies Act, 2013 (the "Act"), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

3 The Earnings per share (EPS) have been computed in accordance with the Accounting Standard on Earnings per share (AS 20), which requires the effect of the bonus issue to be given from the earliest period reported.

4 The Company does not have more than one reportable segment in terms of AS-17 and hence, segment wise reporting is not applicable.

5 The comparative results and other information for the six months ended September 30, 2026 have been limited reviewed by the statutory auditors of the Company and for the six months ended March 31, 2026 have been audited by the statutory auditors of the Company. The management has exercised necessary due diligence to ensure that the said comparative results provide a true and fair view of its affairs.

6 The figures for the half-year ended March 31, 2026 are the balancing figures between the audited figures in respect of the full financial year and the unaudited figures upto the half year ended September 30, 2025. Comparative figures for the half year ended September 30, 2025 were subject to review by the Statutory auditors of the company.

7 The Company had completed a Fresh Issue of 38,88,000 Equity Shares by Initial Public Offer ("IPO") with a face value of Rs. 10.00 each at an issue price of Rs. 130.00 each aggregating to Rs. 5,054.40 Lakhs. Pursuant to the IPO, the Equity Shares of the Company were listed on the SME Platform of National Stock Exchange of India Limited) w.e.f. January 14, 2025

8 The Company has partially utilised proceeds from IPO as on 30th September 2026 as per object clause of the prospectus dated 10th January 2025 as detailed below

Deployment of Funds	Amount Disclosed in the offer document	Actual Amount Utilised Till September 26	Unutilised Amount	Remarks
Funding for expenditure towards Setting Up an electric three-wheeler Fabrication & Painting Plant	441.66	-	441.66	
Investment in New Product Development	2,132.00	389.84	1,742.16	
Funding of Working Capital	1,146.00	1,146.00	-	
General corporate Purpose	934.74	934.74	-	
Total	**4654.4**	**2470.58**	**2183.82**	

1. The Unutilised net proceeds amounting to Rs. 2183.82 Lakhs are lying in the bank account and fixed deposit of the company.

2. The company has confirmed that no part of the IPO proceeds has been invested, advanced, or otherwise deployed for any purpose othen than those stated in the objects of the issue as disclosed in the offer document.

9 The figures of the previous periods have been regrouped, wherever necessary, to correspond with the current period.

For and on behalf of the Board of Directors of
Delta Autocorp Limited

For DELTA AUTOCORP LIMITED
Director

Ankit Agarwal
Managing Director
DIN: 03289175

Date : 14-11-2026
Place: Delhi

Padam Dinesh & Co.
Chartered Accountants
11/6-B, IInd 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@vsinghi.com

Independent Auditor's Limited Review Report on the Unaudited Consolidated Financial Results for the Half Year ended September 30, 2026 of Delta Autocorp Limited *(Formerly known as Delta Autocorp Private Limited)*

To
The Board of Directors
Delta Autocorp Limited
(Formerly known as Delta Autocorp Private Limited)

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of ***Delta Autocorp Limited (Formerly known as Delta Autocorp Private Limited)*** (hereinafter also referred to as "the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the half year ended September 30, 2026 (the "Statement"), attached herewith, being submitted by the Holding Company pursuant to requirements under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

1. This statement, which is the responsibility of the Holding Company's Management and approved by the Board of Directors of the Holding Company, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25, ("Interim Financial Reporting") prescribed under section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statements based on our review.

2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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 to making inquiries, primarily of the Holding Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would be aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

Conclusion

3. Based on our review conducted and procedure performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited consolidated financial results, prepared in accordance with applicable Accounting Standards ("As") other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

4. The statement includes the results of the following entities:

Subsidiary

Electrofine Motors Private Limited

Other Matter

5. The statement includes the interim financial results of one subsidiary which have not been reviewed by us, whose financial results reflects total assets (before consolidation adjustments) of Rs 127.30 lakhs as at 30 September 2026 and total revenues (before consolidation adjustments) of Rs 98.59 lakhs, total net profit [including comprehensive loss] (before consolidation adjustments) of Rs 1.87 lakhs for the half year ending 30 September 2026 respectively, as considered in the statement.

For Padam Dinesh & Company
Chartered Accountants
FRN: 009061N

PADAM KUMAR GUPTA
Digitally signed by PADAM KUMAR GUPTA
Date: 2026.11.14 17:14:05 +05'30'

Padam Kumar Gupta
Partner
Membership No.: 087747
UDIN: 26087747UOVUYT8339
Date: 14.11.2026
Place: New Delhi

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

NAVEEN KANKARIA
Digitally signed by NAVEEN KANKARIA
Date: 2026.11.14 17:13:17 +05'30'

Naveen Kankaria
Partner
Membership No.: 153214
UDIN: 26153214XBGWVQ5093
Date: 14.11.2026
Place: New Delhi

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

Unaudited Consolidated Balance Sheet as at 30th September, 2026

(Amount in ₹ lakhs unless otherwise stated)

Particulars	As at 30th September, 2026 (Unaudited)	As at 31st March, 2026 (Audited)
I EQUITY AND LIABILITIES		
(1) Shareholders' Funds	1,528.97	1,528.97
(a) Share Capital	6,884.66	6,497.02
(b) Reserves and Surplus	**8,413.63**	**8,025.99**
	(0.00)	-
(2) Minority Interest	**(0.00)**	-
(3) Non-current liabilities	219.02	193.32
(a) Other Long Term Liabilities	40.36	38.67
(b) Long-term Provisions	**259.38**	**231.99**
(4) Current liabilities	135.42	135.42
(a) Short-term borrowings		
(b) Trade payables		
- Total outstanding dues of micro enterprises & small enterprises	109.56	363.11
- Total outstanding dues of creditors other than micro enterprises & small enterprise	575.53	38.23
	341.39	143.43
(c) Other current liabilities	7.84	2.44
(d) Short-term provisions	**1,169.73**	**682.63**
TOTAL EQUITY AND LIABILITIES	**9,842.74**	**8,940.59**
II ASSETS		
(1) Non-current assets	-	
(a) Property, Plant and Equipment and Intangible Assets	90.52	96.06
(i) Property, Plant & Equipment	198.84	12.11
(ii) Intangible Assets	359.03	460.55
(iii) Intangible Assets under development	50.00	50.00
(b) Non-Current Investments	14.85	14.34
(c) Deferred Tax Asset (Net)	36.85	15.94
(d) Other Non-current assets	**750.09**	**649.01**
(2) Current assets	2,112.02	2,188.10
(a) Inventories	492.61	1,245.61
(b) Trade receivables	4,420.08	3,665.05
(c) Cash and cash equivalents	2,009.67	1,170.73
(d) Short-term loans and advances	58.27	22.09
(e) Other current assets	**9,092.65**	8,291.58
TOTAL ASSETS	**9,842.74**	**8,940.59**

For DELTA AUTOCORP LIMITED

Ankit Agarwal
(Managing Director)
DIN - 03289175
Place: New Delhi
Date: 14-11-2026

Ankit Agarwal

Authorised Signatory

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

Unaudited Consolidated Statement of Profit and Loss for period ended 30th September, 2026

(Amount in ₹ lakhs unless otherwise stated)

Particulars	For the six month ended 30th September, 2026 (Unaudited)	For the six month ended 31st March, 2026 (Unaudited)	For the six month ended 30th September, 2025 (Unaudited)	For the Year ended 31st March, 2026 (Audited)
(I) Revenue from operations	4,409.43	3,752.87	4,205.29	7,958.16
(II) Other income	112.44	174.34	133.12	307.47
(III) Total income (I + II)	**4,521.88**	**3,927.22**	**4,338.41**	**8,265.63**
(IV) Expenses				
Cost of Raw Material Consumed	3,676.97	2,688.10	3,043.89	5,731.99
Change in Inventories of Finished Goods & Work in Progress and Stock-In-Trade	(510.94)	3.16	(52.63)	(49.47)
Employee Benefits Expense	213.67	192.80	210.44	403.24
Finance Costs	3.78	1.73	2.38	4.11
Depreciation and Amortization Expense	33.85	15.25	14.66	29.90
Other Expenses	524.99	597.83	663.84	1,261.67
Total Expenses (IV)	**3,942.31**	**3,498.86**	**3,882.58**	**7,381.45**
(V) Profit /(Loss) before tax (III - IV)	**579.56**	**428.35**	**455.83**	**884.18**
(VI) Prior Period Expense/ (Income)	-	(36.06)		(36.06)
(VII) Profit /(Loss) before tax after prior period item (V-VI)	**579.56**	**464.41**	**455.83**	**920.24**
(VIII) Tax Expense				
Current tax	146.48	116.89	114.73	231.62
Deferred tax	0.11	(2.22)	(0.19)	(2.41)
(IX) Profit for the period (VII-VIII)	**432.97**	**349.74**	**341.29**	**691.03**
(X) Earnings per Equity share				
(nominal value of shares Rs. 10 per share)				
(1) Basic	**2.83**	**2.29**	**2.23**	**4.52**
(2) Diluted	**2.83**	**2.29**	**2.23**	**4.52**

For DELTA AUTOCORP LIMITED

Ankit Agarwal

Authorised Signatory

Ankit Agarwal
(Managing Director)
DIN - 03289175
Place: New Delhi
Date: 14-11-2026

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

Unaudited Consolidated Statement of Cash Flows for the period ended 30th September, 2026

(Amount in ₹ lakhs unless otherwise stated)

Particulars	For the period ended 30th September 2026 (Unaudited)	For the period ended 30th September 2025 (Unaudited)
A. Cash flow from operating activities:		
Net Profit before tax	579.56	455.83
Adjustments for:		
Finance Costs	3.78	2.38
Gratuity Provision	6.27	5.35
Interest Income	(93.02)	(117.02)
Leave Encashment Provision	1.29	0.25
Loss/(Profit) on sale of fixed assets	-	0.10
Forex Gain	-	(7.13)
Discount Received	-	(5.97)
Miscellaneous Income	-	(2.47)
Sundry balances written back	-	0.13
Deffered Tax	-	3.00
Depreciation and Amortisation Expense	33.85	14.66
Operating Profit Before Working Capital Changes	**531.73**	**349.10**
Adjusted for (Increase)/Decrease in operating assets		
Inventories	75.02	133.66
Trade Receivables	778.23	821.23
Loans and advances	(838.94)	(157.56)
Other Current Assets	(46.72)	(58.01)
Adjusted for Increase/(Decrease) in operating liabilities:		
Trade Payables	258.52	(133.10)
Short Term Provisions	(0.47)	0.65
Other current liabilities	197.95	47.48
Cash Generated From Operations Before Extra-Ordinary Items	**955.33**	**1,003.45**
Net Income Tax (paid)/ refunded	(180.80)	(110.00)
Net Cash Flow from/(used in) Operating Activities: (A)	**774.52**	**893.45**
B. Cash Flow from Investing Activities:		
Purchase of property, plant & equipment and intangible assets	(113.52)	(89.45)
Interest Income Received	93.02	117.02
Security Deposit Paid	(20.91)	(4.70)
Receipt of grant		2.00
Deposit taken from Customer	25.69	16.82
Net Cash Flow from/(used in) Investing Activities: (B)	**(15.71)**	**41.69**
C. Cash Flow from Financing Activities:		
Issue of shares	-	1.00
Finance cost paid	(3.78)	(2.38)
Net Cash Flow from/(used in) Financing Activities (C)	**(3.78)**	**(1.38)**
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	755.03	933.75
Cash & Cash Equivalents As At Beginning of the period	3,665.05	3,278.11
Cash & Cash Equivalents As At End of the period	**4,420.08**	**4,211.87**

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	17.73	9.24
Balances with bank	4,402.35	4,202.63
Total Cash & Cash Equivalents	**4,420.08**	**4,211.87**

For DELTA AUTOCORP LIMITED
Ankit Agarwal
Authorised Signatory

Ankit Agarwal
(Managing Director)
DIN - 03289175
Place: New Delhi
Date: 14-11-2026

DELTA AUTOCORP LIMITED
(Formerly known as Delta Autocorp Private Limited)
Registered office : PLOT NO 304 P, PITHAKIARY, POST-RUPNARAYANPUR, Bardhaman, Bardhaman, Bardhaman,West Bengal, India, 713386

CIN: L29304WB2023PLC263697

Notes to consolidated financial results:

1 The above consolidated financial results for the half year ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th November 2026. The statutory auditors of the Company have carried out a limited review of these results in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2 The above financial results have been prepared in accordance with the recognition and measurement principles provided by the Accounting Standards (AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India, the provisions of the Companies Act, 2013 (the "Act"), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

3 The Earnings per share (EPS) have been computed in accordance with the Accounting Standard on Earnings per share (AS 20), which requires the effect of the bonus issue to be given from the earliest period reported.

4 The Company does not have more than one reportable segment in terms of AS-17 and hence, segment wise reporting is not applicable.

5 The comparative results and other information for the six months ended September 30, 2026 have been limited reviewed by the statutory auditors of the Company and for the six months ended March 31, 2026 have been audited by the statutory auditors of the Company. The management has exercised necessary due diligence to ensure that the said comparative results provide a true and fair view of its affairs.

6 The figures for the half-year ended March 31, 2026 are the balancing figures between the audited figures in respect of the full financial year and the unaudited figures upto the half year ended September 30, 2025. Comparative figures for the half year ended September 30, 2025 were subject to review by the Statutory auditors of the company.

7 The consolidated financial results include the following subsidiaries:
1. Electrofine Motors Private Limited

8 The Company had completed a Fresh Issue of 38,88,000 Equity Shares by Initial Public Offer ("IPO") with a face value of Rs. 10.00 each at an issue price of Rs. 130.00 each aggregating to Rs. 5,054.40 Lakhs. Pursuant to the IPO, the Equity Shares of the Company were listed on the SME Platform of National Stock Exchange of India Limited w.e.f. January 14, 2025

9 The Company has partially utilised proceeds from IPO as on 30th September 2026 as per object clause of the prospectus dated 10th January 2025 as detailed below

Deployment of Funds	Amount Disclosed in the offer document	Actual Amount Utilised Till September 26	Unutilised Amount	Remarks
Funding for expenditure towards Setting Up an electric three-wheeler Fabrication & Painting Plant	441.66	-	441.66	
Investment in New Product Development	2,132.00	389.84	1,742.16	
Funding of Working Capital	1,146.00	1,146.00	-	
General corporate Purpose	934.74	934.74	-	
Total	**4654.4**	**2470.58**	**2183.82**	

1. The Unutilised net proceeds amounting to Rs. 2183.82 Lakhs are lying in the bank account and fixed deposit of the company.

2. The company has confirmed that no part of the IPO proceeds has been invested, advanced, or otherwise deployed for any purpose othen than those stated in the objects of the issue as disclosed in the offer document.

10 The figures of the previous periods have been regrouped, wherever necessary, to correspond with the current period.

For and on behalf of the Board of Directors of
Delta Autocorp Limited

For DELTA AUTOCORP LIMITED
Director

Ankit Agarwal
Managing Director
DIN: 03289175

Place: Delhi

Date: 14-11-2026

Padam Dinesh & Co.
Chartered Accountants
11/6-B, IInd 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@vsinghi.com

To,
The Board of Directors
Delta Autocorp Limited
(Formerly known as "Delta Autocorp Private Limited")
Plot No. 304P,
Bardhaman, Pithakiarypost-Rupnarayanpur,
West Bengal - 713386, India

Subject: Statutory Auditor's Certificate certifying utilization of the issue proceeds as stated in the Offer Document up to 30.09.2026

Dear Sir(s),

We have been engaged by the management of the company to certify whether the company has complied with the conditions of Initial Public Offering (IPO) in relation to utilization of proceeds from Public Offering as required by Securities and Exchange Board of India (SEBI).

The accompanying **Annexure A** contains details of manner of the utilization of funds those stated in the offer document for the Initial Public Issue (the "Statement"), as required by the Clause 32(5) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, by the Delta Autocorp Limited *(Formerly known as "Delta Autocorp Private Limited")* (the "Company"), which we have initialled for identification purposes only.
The Funds were raised by the Company pursuant to the Initial Public Issue of 38,88,000 equity shares of face value of Rs. 10 each, at a premium of Rs. 120 each, aggregating to Rs. 50,54,40,000. Net proceeds received by the company as per offer document after IPO related expenses aggregates to Rs. 46,54,40,000.

Management Responsibility:

Those charged with governance and management of the company are responsible for utilizing the proceeds from IPO in accordance with the terms and conditions of IPO and necessary reporting with SEBI in relation to utilization of proceeds and deviations, if any, in accordance with the provisions of regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with other applicable act, rules, regulations & circulars issued by stock exchange.

Auditor Responsibility:

Our responsibility is to examine all the relevant documents in connection with the utilization of proceeds from IPO and certify whether the proceeds have been utilized in accordance with the terms and conditions of IPO and applicable regulation of SEBI

(Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable act, rules & regulations.

Opinion:

Based on our examination as above, and the information and explanations given to us, in our opinion, the Statement is in agreement with the audited financial statements for the period ended of the Company and fairly presents, in all material respects, the manner of the utilization of funds including funds utilized for purposes stated in the offer document.

Restrictions and Limitation:

This report is addressed to and provided to the Board of Directors of the Company solely for the purpose of enabling it to comply with its obligations under the Equity Listing Agreement to submit the accompanying Statement to the Audit Committee accompanied by a report thereon from the statutory auditors and should not be used by any other person or for any other purpose.

This certificate is issued solely for submission to the BSE Limited (SME Platform) and to such other regulatory authorities as may be required under the provisions of the SEBI(LODR) Regulations, 2015 and may not be used, referred to, or distributed for any other purpose without our prior written consent.

For Padam Dinesh & Company
Chartered Accountants
FRN: 009061N

PADAM KUMAR GUPTA
Digitally signed by PADAM KUMAR GUPTA
Date: 2026.11.14 17:17:25 +05'30'

Padam Kumar Gupta
Partner
Membership No.: 087747
UDIN: 26087747MIIDCX4923
Date: 14.11.2026
Place: New Delhi

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

NAVEEN KANKARIA
Digitally signed by NAVEEN KANKARIA
Date: 2026.11.14 17:18:15 +05'30'

Naveen Kankaria
Partner
Membership No.: 153214
UDIN: 26153214YPYOLG1139
Date: 14.11.2026
Place: New Delhi

Annexure- A

(Rupees in lakhs)

Deployment of Funds	Amount Disclosed in the offer document	Actual Amount Utilised Till September 2026	Unutilised Amount as on 30th September, 2026
Funding for expenditure towards Setting Up an electric three-wheeler Fabrication & Painting Plant	441.66	-	441.66
Investment in New Product Development	2,132.00	389.84	1,742.16
Funding of Working Capital	1,146.00	1,146.00	-
General corporate Purpose	934.74	934.74	-
Total	**4654.40**	**2470.58**	**2183.82**

1. The unutilised net proceeds amounting to Rs. 2183.82 lakhs are lying in the bank account and fixed deposits of the company.

2. The Company has confirmed that no part of the IPO proceeds has been invested, advanced, or otherwise deployed for any purpose other than those stated in the Objects of the Issue as disclosed in the Offer Document.