

February 28, 2026

To,  
Listing Compliance Department,  
National Stock Exchange of India Limited (SME Emerge),  
Exchange Plaza, Plot No. C/1,  
Block G, Bandra Kurla Complex,  
Bandra (E), Mumbai-400 051  
**Company Symbol – DELTIC (NSE Emerge)**

Dear Sir/ Madam,

**Subject: Intimation of Show Cause Notice (SCN No: KOI/CUS/PR.COMMR/PORT/GR.V/ 27 /2026) received from the office of the Principal Commissioner of Customs (Port), Kolkata**

**Ref.: Part A, Para (B) (8) of Schedule III of the SEBI (LODR) Regulations, 2015 (“Listing Regulations”)**

We would like to inform you that Delta Autocorp Limited has received a show cause notice from the office of the Principal Commissioner of Customs (Port), Kolkata. The Company is in the process of seeking appropriate legal advice in the matter. The Company has also successfully defended a similar matter registered in the name of its LLP in the previous year and is evaluating the present notice in light of the same

The information required in terms of SEBI Master Circular “SEBI/HO/CFD/PoD2/CIR/P/0155” dated November 11, 2024 is provided herein **Annexure A**.

Information required pursuant to Regulation 30 (13) of the Listing Regulations is provided below in **Annexure B**.

We request you to kindly take note of this communication and disseminate.

Thanking you,  
Yours faithfully,  
**For Delta Autocorp Limited**

**Ankit Agarwal**  
**Managing Director**  
**DIN: 03289175**

**Corporate office:** - Unit No.408, 4<sup>th</sup> Floor, Krishna Apra Business Square Plot No D4,5 and 6, Netaji Subhash Place, Pitampura, Delhi-110034

**Unit-I:** 304P, Mihijam Road, Rupnarayanpur, Pithakiari, Hindustan Cables Town, Paschim Bardhaman, West Bengal, 713386

**Unit-II:** Plot No 61, 62 and 63, Gangeshwar Paper Mills, Saharanpur Road, Dundahera, Bagpat, Uttar Pradesh- 250101.

\*Formerly Known as Delta Autocorp Pvt. Ltd.

**Annexure A**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Details</b>
1	brief details of litigation viz. name(s) of the opposing party, court/ tribunal/agency where litigation is filed, brief details of dispute/litigation	Principal Commissioner of Customs (Port), Kolkata has issued Show Cause Notice under section 28(4) for short payment of duty in the import of E Scooter in CKD condition by wrongful availment of the concessional rate of IGST @ 5% claimed under SI No. 242A of Schedule-I of IGST Notification No. 01/2017-Integrated Tax (Rate) instead of IGST @ 28% under Sr. No. 173 of Schedule IV of IGST Notification No. 01/2017-Integrated Tax (Rate). The estimated short-paid differential duty of Rs. 77,59,742.05/- with Interest and penalty subject to adjudication.
2	expected financial implications, if any, due to compensation, penalty, etc	No financial implication on Company
3	quantum of claims, if any	Wrongful Availment of tax

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**Annexure B**

**A summary of key elements in terms of Regulation 30 (13) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) read with the Industry Standards  
Note on Regulation 30 Listing Regulations**

**February 28, 2026**

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**Company Symbol – DELTIC (NSE Emerge)**

**Dear Sir / Madam,**

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received from the office of the Principal Commissioner of Customs (Port), Kolkata.**

In respect of the captioned matter, I the undersigned, state and declare that the information and details provided in Form A, in compliance with Regulation 30 (13) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, is true, correct and complete to the best of my knowledge and belief.

**Thanking you,**

**Yours faithfully,**

**Ankit Agarwal**

**Date and Place:** February 28, 2026, New Delhi

**Designation:** Managing Director

**Corporate office:** - Unit No.408, 4<sup>th</sup> Floor, Krishna Apra Business Square Plot No D4,5 and 6, Netaji Subhash Place, Pitampura, Delhi-110034

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**Form A**

**Disclosure by Delta Autocorp Limited regarding receipt of communication from regulatory, statutory, enforcement or judicial authority under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**[Regulation 30 (13) – Disclosure of communication from regulatory, statutory, enforcement or judicial authority]**

Sr. No.	Particulars	Details
1.	Name of the listed company	Delta Autocorp Limited
2.	Type of communication received	Show Cause Notice
3.	Date of receipt of communication	As on February 28, 2026, the Company received the communication of SCN dated February 25, 2026
4.	Authority from whom communication Received	Principal Commissioner of Customs (Port), Kolkata
5.	Brief summary of the material contents of the communication received, including reasons for receipt of the communication	Principal Commissioner of Customs (Port), Kolkata has issued Show Cause Notice under section 28(4) for short payment of duty in the import of E Scooter in CKD condition by wrongful availment of the concessional rate of IGST @ 5% claimed under SI No. 242A of Schedule-I of IGST Notification No. 01/2017-Integrated Tax (Rate) instead of IGST @ 28% under Sr. No. 173 of Schedule IV of IGST Notification No. 01/2017-Integrated Tax (Rate)
6.	Period for which communication would be applicable, if stated	Not Applicable
7.	Expected financial implications on the listed company, if any	No financial implication on Company
8.	Details of any aberrations/non-compliances identified by the authority in the communication	Not Applicable
9.	Details of any penalty or restriction or sanction imposed pursuant to the communication	Not Applicable
10.	Action(s) taken by listed company with respect to the communication	Not Applicable
11.	Any other relevant information	-

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