

DIRECTOR REPORT

Dear Members,

DELTA GALAXY ENGINEERING SERVICES LIMITED

Your Board of directors have pleasure in presenting the 14th Annual Report together with the Audited Statement of Accounts of your Company for the financial Year ended March 31, 2025.

1. FINANCIAL SUMMARY:

The Company's financial performance for the financial year ended March 31, 2025 is summarized below:

Particulars	(Amount in Lakh)	
	Financial Year ended March 31, 2025	Financial Year ended March 31, 2024
Revenue from Operations	23,363.27	17,448.37
Expenses	19,933.32	15455.85
Profit Before Tax	3,429.95	1,992.51
Less: Current Tax	867.13	592.24
Deferred Tax	10.47	(4.23)
Profit for the year	2,552.34	1,404.50
Add: Balance in profit and Loss Account	1219.10	314.60
Less: Bonus Issue	0	500.00
Closing Balance	3771.44	1219.10

2. STATE OF AFFAIRS

The Board of Directors is pleased to present the state of affairs of the Company for the financial year ended March 31, 2025.

Delta Galaxy Engineering Services Limited is a leading, integrated Engineering, Procurement and Construction (EPC) enterprise, delivering turnkey solutions across diverse infrastructure sectors. The Company has built a strong and reputable presence in the execution of water supply systems, hydropower development projects, government infrastructure works, road construction, civil engineering projects, and tunnel engineering activities.

Additionally, the Company is actively engaged in transportation services, and the supply and installation of machinery, equipment, and electrical systems.

Since its incorporation in 2011, the Company has remained committed to undertaking large-value and high-impact infrastructure projects, with a strategic focus on supporting national development priorities. Over the years, the Company has consistently demonstrated growth, diversification, and capability enhancement by delivering projects of strategic importance to various departments of the Government of India.

With a strong emphasis on quality, operational excellence, and innovation, the Company offers comprehensive, end-to-end project execution—from engineering and planning to implementation and commissioning—tailored to meet client-specific requirements across sectors.

There has been no change in the nature of business of the Company during the financial year under review.

3. WEB LINK OF ANNUAL RETURN, IF ANY

The Company is having website i.e. www.deltagalaxy.com and annual return of Company has been published on such website. Link of the same given below:

Link: <https://deltagalaxy.com/wp-content/uploads/2025/11/Form-MGT-7.pdf>

4. MEETING OF BOARD OF DIRECTORS AND COMMITTEES MEETING:

A. MEETING OF BOARD OF DIRECTORS

36 Board Meetings were held during the Financial Year ended March 31, 2025. The maximum gap between any two Board Meetings was less than one Hundred and Twenty days. Details are given as follows:

Date of Meeting	Total Number of directors as on date of meeting	Attendance	
		Number of directors attended	% of attendance
05-04-2024	3	3	100%
06-04-2024	4	4	100%
03-05-2024	4	4	100%
14-06-2024	4	4	100%
20-06-2024	4	4	100%
26-06-2024	4	4	100%
01-07-2024	4	4	100%
05-07-2024	4	4	100%
25-07-2024	4	4	100%
29-07-2024	4	4	100%
30-07-2024	4	4	100%
31-07-2024	4	4	100%
12-08-2024	4	4	100%
14-08-2024	4	4	100%
19-08-2024	4	4	100%
02-09-2024	4	4	100%
05-09-2024	4	4	100%

11-09-2024	4	4	100%
13-09-2024	4	4	100%
16-09-2024	7	7	100%
19-09-2024	7	5	71.42%
27-09-2024	7	5	71.42%
29-09-2024	7	5	71.42%
14-10-2024	7	5	71.42%
26-10-2024	7	5	71.42%
26-11-2024	6	4	66.67%
03-12-2024	6	4	66.67%
17-12-2024	6	4	66.67%
03-01-2025	7	5	71.42%
08-01-2025	7	5	71.42%
10-01-2025	7	5	71.42%
05-02-2025	7	5	71.42%
18-02-2025	7	6	85.71%
06-03-2025	7	5	71.42%
17-03-2025	7	5	71.42%
24-03-2025	7	5	71.42%

B. MEETING OF AUDIT COMMITTEE

2 Audit Committee Meetings were held during the Financial Year ended March 31, 2025. The maximum gap between any two Audit Committee Meetings was less than one Hundred and Twenty days. Details are given as follows:

Date of Meeting	Total Number of directors as on date of meeting	Attendance	
		Number of directors attended	% of attendance
26-10-2024	3	3	100%
03-01-2025	3	3	100%

C. MEETING OF NOMINATION AND REMUNERATION COMMITTEE

1 Nomination and Remuneration Committee Meeting were held during the Financial Year ended March 31, 2025. Details are given as follows:

Date of Meeting	Total Number of directors as on date of meeting	Attendance	
		Number of directors attended	% of attendance
26-10-2024	3	3	100%

D. MEETING OF CSR COMMITTEE

2 CSR Committee Meetings were held during the Financial Year ended March 31, 2025. Details are given as follows:

Date of Meeting	Total Number of directors as on date of meeting	Attendance	
		Number of directors attended	% of attendance
10-01-2025	3	3	100%
17-03-2025	3	3	100%

E. MEETING OF INDEPENDENT DIRECTORS

Separate meeting of Independent Director Meeting was held during the Financial Year ended March 31, 2025. Details are given as follows:

Date of Meeting	Total Number of directors as on date of meeting	Attendance	
		Number of directors attended	% of attendance
18-02-2025	3	3	100%

5. COMMITTEES OF THE BOARD

To ensure effective governance, regulatory compliance, and focused oversight across key functional areas, the Board of Directors has constituted various committees in accordance with the provisions of the Companies Act, 2013, and other applicable guidelines.

The Company has constituted the following statutory committees:

1. Audit Committee,
2. Nomination and Remuneration Committee, and
3. Corporate Social Responsibility (CSR) Committee,

Each operating as per the respective terms of reference prescribed under the Act. These committees oversee financial reporting, internal controls, remuneration policies, board composition, and CSR-related activities.

In addition to the statutory committees, the Company has also established

1. POSH (Prevention of Sexual Harassment) Committee and
2. Management Committee

To facilitate efficient handling of Workplace ethics and safety, as well as operational and administrative matters.

All committees function in accordance with their approved charters, and report their recommendations and observations to the Board at regular intervals. These committees have effectively discharged their responsibilities during the year under review.

6. DETAILS IN RESPECT OF FRAUD:

During the year under review, the statutory Auditor in their report have not reported any instances of fraud committed in the Company by its officers or Employees under Section 143(12) if the Companies Act, 2013.

7. CHANGES IN SHARE CAPITAL

A. AUTHORIZED SHARE CAPITAL

As on the date of this Report, the authorized share capital of the Company is ₹30,00,00,000/- (Rupees Thirty Crores).

a. Modifications made during the financial year 2024–25

i. Increase in Authorized Share Capital

During the financial year 2024–25, the authorized share capital of the Company was increased from ₹20,00,00,000/- (Rupees Twenty Crores) to ₹30,00,00,000/- (Rupees Thirty Crores). The increase of ₹10,00,00,000/-, comprising 1,00,00,000 (One Crore) equity shares of ₹10/- each, was approved by the shareholders through a Special Resolution passed at the Extra-Ordinary General Meeting held on July 30, 2024.

b. Changes after closure of financial year

There has been no change in the authorised share capital of the Company after the end of the financial year.

B. PAID UP SHARE CAPITAL

As on the date of this Report, the paid-up share capital of the Company is ₹26,62,29,660/- (Rupees Twenty-Six Crore Sixty-Two Lakh Twenty-Nine Thousand Six Hundred Sixty only), comprising 2,66,22,966 equity shares of ₹10/- each.

a. Changes during the financial year 2024–25

The changes in the Paid-up share capital structure of your Company during the year under review are detailed as under:

i. Allotment of Equity Shares under Preferential Issue

During the year under review, the Company issued and allotted 31,15,500 (Thirty-One Lakh Fifteen Thousand Five Hundred) Equity Shares of face value ₹10/- each at a premium of ₹50/- per share, aggregating to ₹18,69,30,000/- (Rupees Eighteen Crore Sixty-Nine Lakhs Thirty Thousand only), on a preferential basis for cash consideration.

The allotment was made pursuant to the approval of the shareholders vide Special Resolution passed on 01 July 2024 and the allotment was completed on 25 July 2024 in accordance with

Section 62(1)(c) and other applicable provisions of the Companies Act, 2013 and rules made thereunder.

ii. Allotment of Equity Shares under Preferential Issue

Further, during the year, the Company issued and allotted 1,48,000 (One Lakh Forty-Eight Thousand) Equity Shares of face value ₹10/- each at a premium of ₹50/- per share, aggregating to ₹88,80,000/- (Rupees Eighty-Eight Lakh Eighty Thousand only), on a preferential basis for cash consideration.

The allotment was made pursuant to the approval of the shareholders vide Special Resolution dated 01 July 2024, and was completed on 29 July 2024, in accordance with Section 62(1)(c) and other applicable provisions of the Companies Act, 2013 and rules made thereunder.

iii. Conversion of Loan into Equity

During the financial year 2024–25, the Company converted outstanding unsecured loans into equity shares in accordance with the respective Loan Conversion Agreements and approvals obtained from the shareholders and the Board. The details are as under:

a. Conversion pursuant to Agreement dated April 02, 2024

The Company issued and allotted 37,58,600 (Thirty-Seven Lakh Fifty-Eight Thousand Six Hundred) equity shares of face value ₹10/- each at a premium of ₹50/- per share, aggregating to ₹22,55,16,000/-, upon conversion of unsecured loans. The allotment was approved and completed on 30 July 2024, in compliance with Section 62(3) of the Companies Act, 2013.

b. Conversion pursuant to Agreement dated August 25, 2023

Pursuant to the approval accorded by the shareholders at the Extra-Ordinary General Meeting held on 02 September 2024, the Company issued and allotted 15,95,022 equity shares of face value ₹10/- each at a premium of ₹32/- per share, aggregating to ₹6,69,90,924/-, upon conversion of unsecured loan.

c. Conversion pursuant to Agreement dated April 02, 2024

Further, upon conversion of outstanding unsecured loan based on the Loan Conversion Agreement dated 02 April 2024, the Company issued and allotted 14,83,547 equity shares of face value ₹10/- each at a premium of ₹32/- per share, aggregating to ₹6,23,08,974/-, as approved by the shareholders.

d. Conversion pursuant to Agreement dated January 31, 2024

Additionally, in accordance with the approval of the Board of Directors at its meeting held on 16 September 2024, the Company issued and allotted 15,22,297 (Fifteen Lakh Twenty-Two Thousand Two Hundred Ninety-Seven) equity shares of face value ₹10/- each at a premium of ₹27/- per share, aggregating to ₹5,63,24,989/-, upon conversion of unsecured loan.

A valuation report from a Registered Valuers, determining the fair value of equity shares, was duly obtained in respect of each of the above allotments, in compliance with the applicable provisions of the Companies Act, 2013 and rules made thereunder.

ii. Changes after closure of financial year

There have been no changes in the paid-up share capital of the Company subsequent to the end of the financial year.

8. MATERIAL CHANGE AND COMMITMENTS:

The following material changes and commitments have occurred between the end of the financial year to which the financial statements relate and the date of this Report, and their impact on the financial position of the Company is not determinable at this stage:

A. Conversion of the Company from Private Limited to Public Limited

During the financial year under review, the Company initiated the process of conversion from a Private Limited Company to a Public Limited Company. The shareholders approved the conversion by way of Special Resolution passed on 25 May 2024.

Subsequently, upon due approval from the Registrar of Companies, a fresh Certificate of Incorporation dated 27 December 2024 was issued, reflecting the change in status and name of the Company to:

“Delta Galaxy Engineering Services Limited”

The Board of Directors confirms that the conversion has no adverse impact on the existing rights, obligations, liabilities, assets, or contractual arrangements of the Company undertaken prior to the conversion. All commitments, undertakings, and financial liabilities continue without modification.

9. CHANGES IN DIRECTORSHIP:

A. Change in the Board of Directors during the period under review:

S. No.	Name of Director	DIN	Details of appointment/ Cessation	Date of event
1.	Mr. Rohitash Singh	07843216	Appointed as an Additional Director	06 th Apr, 2024
2.	Mr. Rohitash Singh	07843216	Re-designated as Managing Director	10 th April, 2024
3.	Mr. Shashank Singh	08317300	Appointed as a Whole Time Director	10 th April, 2024
4.	Ms. Aayushi Roy	09568384	Resigned due to Preoccupation	26 th Oct, 2024
5.	Mr. Yogesh Shukla	10874300	Appointed as an Additional Director	17 th Dec, 2024
6.	Mr. Yogesh Shukla	10874300	Resigned due to Preoccupation	24 th Mar, 2025
7.	Mr. Subhendu Rajan Shukla	10854554	Appointed as an Additional Director	24 th Mar, 2025

8.	Mr. Mopuri Krishniah Sateesh	10098764	Appointed as an Independent Director	14 th Sep, 2024
9.	Mrs. Vijaya Shahapurkar	10767960	Appointed as an Independent Director	14 th Sep, 2024
10.	Mr. Sajal Saxena	08531746	Appointed as an Independent Director	14 th Sep, 2024

Note: The Nomination and Remuneration Committee has recommended the regularisation of Mr. Subhendu Rajan Shukla (DIN: 10854554) from Additional Director to Director of the Company, subject to the approval of the shareholders at the ensuing Annual General Meeting.

B. Changes after closure of Financial Year upto the date of this report: NA

10. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS:

No Significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

11. CONTRACTS AND ARRANGEMENTS WITH RELATED PARTY:

All related party transactions there were entered into during the financial year ended March 31, 2025, were on arm's length basis and were in the ordinary course of business. Therefore, the provisions of Section 188 of the Companies Act, 2013 were not attracted.

However, there are no materially significant related party transactions during the financial year made by the Company, thus, disclosure in Form AOC-2 is not required.

However, the disclosure of transactions with related parties for the financial year is given in Note No. 29 to the Balance sheet i.e, as per Accounting Standard 18

12. COMPLIANCE WITH SECRETARIAL STANDARD:

The Company has complied with the applicable Secretarial Standards (as amended from time to time) on meeting of the Board of Directors and Meeting of Shareholders (EGM/AGM) i.e. SS-1 and SS-2 issued by The Institute of Company Secretaries of India and approved by Central Government under Section 118(10) of the Companies Act, 2013.

13. PARTICULARS OF LOANS AND INVESTMENT:

The Company has not made any Investment, given guarantees and securities during the financial year under review. There is no need to comply provisions of Section 186 of Companies Act, 2013.

14. TRANSFER TO RESERVE:

The Board of Directors of your company has decided not to transfer any amount to the Reserves for the financial year under Review.

15. DIVIDEND:

The Board of Directors of your Company, after considering holistically the relevant circumstances, has decided that it would be prudent, not to recommend any Dividend for the financial year under review.

16. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS & OUTGO:**A. Conservation of Energy, Technology Absorption**

Conservation of energy is of utmost significance to the Company. Operations of the Company are not energy intensive. However, every effort is made to ensure optimum use of energy by using energy-efficient computers, processes and other office equipment. Constant efforts are made through regular/ preventive maintenance and upkeep of existing electrical equipment to minimize breakdowns and loss of energy.

The Company is continuously making efforts for induction of innovative technologies and techniques required for the business activities.

- Steps taken by Company for utilizing alternate sources of energy: NIL
- Capital Investment on energy conservation equipment's: NIL

B. Foreign Exchange earnings and Outgo

Earnings	NIL
Outgo	NIL

17. RISK MANAGEMENT POLICY:

Risk Management is the process of identification, assessment and prioritization of risks followed by coordinated efforts to minimize, monitor and mitigate/control the probability and/or impact of unfortunate events or to maximize the realization of opportunities. The Company has laid down a comprehensive Risk Assessment and Minimization Procedure Which is reviewed by the Board from time to time. These procedures are reviewed to ensure that executive management controls risk through means of a properly defined framework. The major risks have been identified by the Company and its mitigation process/ measures have been formulated in the areas such as business, project execution, dg events, financial, human, environment and Statutory Compliance.

18. PREVENTION OF SEXUAL HARASSMENT OF WOMEN AT WORKPLACE ("POSH")

The Company has adopted a policy for prevention of Sexual harassment at the workplace, in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("POSH Act"). An Internal Complaints Committee ("ICC") has been duly constituted as per the provisions of the POSH Act to redress complaints regarding sexual harassment at the workplace.

During the financial year under review, the Company has complied with all the provisions of the POSH Act and the rules framed thereunder. Further details are as follow:

a.	Total Number of Female Employees	5
b.	Number of complaints of Sexual Harassment received in the Year	0
c.	Number of complaints disposed off during the year	0
d.	Number of cases pending for more than ninety days	0

19. DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANIES:

As on March 31, 2025, Company doesn't have any Subsidiary & Joint Venture and Associate Companies at the end of the year.

20. INTERNAL FINANCIAL CONTROL:

The Company has established and maintained adequate internal financial controls commensurate with the size and nature of its business. These controls are designed to ensure the orderly and efficient conduct of operations, safeguarding of assets, prevention and detection of frauds and errors, accuracy of accounting records, and timely preparation of reliable financial information.

During the year, the internal financial controls were evaluated by the management, and based on such review, no material weaknesses were observed in their design or operation. The Board of Directors confirms that such internal financial controls were operating effectively during the financial year under review.

21. AUDITOR:

A. STATUTORY AUDITOR

a. Change in the Board of Directors during the period under review:

M/s Rajesh Thakur & Associates, Chartered Accountants (FRN: 030495C) resigned on 14th August, 2024 as the Statutory Auditors of the Company due to pre occupancy of work and pursuant to the recommendation made by the Board of directors and approval of the members in EGM held on August 20, 2024, M/s Manish Pandey & Associates, Chartered Accountants (FRN: 019807C), are appointed as the Statutory Auditors of the Company for the FY 2023-24 to fill casual vacancy, from the conclusion of the EGM held on August 20, 2024 to the conclusion of this ensuing Annual General Meeting.

M/s Manish Pandey & Associates, Chartered Accountants (FRN: 019807C) resigned on 11th September, 2024 as the Statutory Auditors of the Company due to sudden medical emergency and pursuant to the recommendation made by the Board of directors and approval of the members in EGM held on September 20, 2024, M/s Murmuria & Associates, Chartered Accountants (FRN: 316188E), are appointed as the

Statutory Auditors of the Company for the FY 2023-24 to fill casual vacancy, from the conclusion of the EGM held on September 20, 2024 to the conclusion of Annual General Meeting held on 30th September, 2024.

M/s GUPTA SACHDEVA & CO., Chartered Accountants (FRN: 006706N), was appointed as the statutory auditors of the Company in the Annual General Meeting held on 30.09.2024 for a term of consecutive 5 years till the Annual General Meeting to be held for the FY 2028.

b. Changes after closure of Financial Year upto the date of this report:

The Statutory Auditor of the Company, *M/s. GUPTA SACHDEVA & CO., Chartered Accountants* (Firm Registration No. 006706N), has audited the financial statements of the Company for the financial year ended 31 March 2025 and signed the same on 26 November 2025.

Subsequent to the completion of the audit, the said Auditor has tendered his resignation from the office of Statutory Auditor with effect from 28 November 2025, due to pre-occupancy in other assignments.

The resignation was reviewed by the Audit Committee and thereafter recommended new Auditor to the Board of Directors, which has duly noted and accepted the resignation.

In accordance with the recommendation of the Audit Committee, the Board of Directors proposes the appointment of *M/s. Umesh Prasad & Associates, Chartered Accountants* (Firm Registration No. 015658C), as the Statutory Auditor of the Company for a term of five consecutive financial years, from the conclusion of the ensuing Annual General Meeting until the conclusion of the AGM to be held for the financial year ending 31 March 2030, subject to approval of the members.

B. SECRETARIAL AUDIT

In terms of the provision of Section 204 of the Companies Act, 2013 and Rule 9 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014. Secretarial Audit is not applicable to the Company and hence the company is not required to annex the Secretarial Audit Report to the Board's Report.

22. BOARD'S COMMENT ON THE AUDITOR'S REPORT:

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self-explanatory and do not call for any further comment.

23. DIRECTOR'S RESPONSIBILITY STATEMENT:

The Directors would like to inform the Members that the Audited Accounts for the financial year ended March 31, 2025, are in full conformity with the requirement of the Companies Act, 2013. The Directors further confirm that:-

- a) In the preparation of the annual accounts for the year ended March 31, 2025 the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same.
- b) The Directors have selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2025 and of the profit of the Company for the year ended on that date.
- c) The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
- d) The Directors have prepared the annual accounts on a 'going concern' basis.
- e) The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company.
- 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.

24. DEPOSITS

The Company has not accepted/received any deposits, during the year under review, falling within the ambit of Section 73 of the Companies Act, 2013 ("Act") and the Companies (Acceptance of Deposits) Rules, 2014.

25. INSOLVENCY PROCEEDINGS

There was no Insolvency Proceedings were initiated during the year and no such proceedings are pending as on the date of this report.

26. CORPORATE SOCIAL RESPONSIBILITY

The Company has constituted a CSR Committee to decide upon and implement the CSR Policy of the Company.

As per the provision of Section 135 the Company was required to spend **INR. 20 Lakhs /- (Indian Rupees Twenty Lakhs only)** during the FY 2024-25 and the same has spent on the areas mentioned under Schedule VII of Companies Act, 2013.

The brief outline of CSR Policy and initiatives undertaken during the year has been annexed as 'Annexure -I' to the Directors' Report.

27. COST RECORD

Pursuant to the provisions of Section 148 of the Companies Act, 2013, read with the Companies (Cost Records and Audit) Rules, 2014, the Company is required to maintain cost records in respect of its specified products and services. The Board of Directors hereby confirms that the Company has duly

maintained the required cost records for the financial year ended March 31, 2025, in the prescribed manner.

28. STATEMENT ON DECLARATION FROM INDEPENDENT DIRECTORS

The Company has received necessary declarations from all Independent Directors of the Company in accordance with the provisions of Section 149(7) of the Companies Act, 2013 confirming that they meet the criteria of independence as prescribed under Section 149(6) of the Companies Act, 2013.

29. ESTABLISHMENT OF VIGIL MECHANISM/ WHISTLE BLOWER POLICY:

Pursuant to the provisions of section 177(9) of the Companies Act, 2013 read with Rule 7 of the Companies (Meeting of Board and its powers) Rules, 2014, the Company has adopted Whistle Blower Policy/Vigil Mechanism for directors and employees to report concerns about unethical behaviour, actual or suspected fraud or violation of the Code of Conduct. It also provides for adequate safeguards against victimization of directors /employees who avail of the Mechanism.

30. PARTICULARS OF EMPLOYEES, DIRECTORS AND KEY MANAGERIAL PERSONNEL REMUNERATION:

During the financial year under review, there were no employees drawing remuneration in excess of the limits prescribed under Section 197(12) of the Companies Act, 2013 read with Rule 5(1), 5(2), and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

31. CORPORATE GOVERNANCE

The Company has adopted best corporate practices and is committed to conducting its business in accordance with the applicable laws, rules and regulations. The Company's Corporate Governance practices are driven by effective and strong Board oversight, timely disclosures, transparent accounting policies and high level of Integrity in decision making.

32. FORMAL ANNUAL EVALUATION OF THE PERFORMANCE OF THE BOARD, ITS COMMITTEES & INDIVIDUAL DIRECTORS:

The Board of Directors have evaluated the performance of all Independent Directors, Non-Independent Directors and its Committees. The Board deliberated on various evaluation attributes for all directors and after due deliberations made an objective assessment and evaluated that all the directors in the Board have adequate expertise drawn from diverse industries and business and bring specific competencies relevant to the Company's business and operations. The Board found that the performance of all the Directors was quite satisfactory.

The Board also noted that the term of reference and composition of the Committees was clearly defined. The Committee performed their duties diligently and contributed effectively to the decisions of the Board.

The functioning of the Board and its committees were quite effective. The Board evaluated its performance as a whole and was satisfied with its performance and composition of Independent and Non-Independent Directors.

33. DIFFERENCE IN VALUATION:

The Company has not made any one-time settlement for loans taken from the Banks or Financial Institutions, and hence the details of difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof is not applicable.

34. MATERNITY BENEFIT

The Company affirms that it has duly complied with all provisions of the Maternity Benefit Act, 1961, and has extended all statutory benefits to eligible women employees during the year.

ACKNOWLEDGMENT


Your directors place on the record their appreciation of the Contribution made by employees, consultants at all levels, who with their competence, diligence, solidarity, co-operation and support have enabled the Company to achieve the desired results.

The board of Directors gratefully acknowledge the assistance and co-operation received from the Central and State Governments Departments, Shareholders and Stakeholders.

**For and on behalf of Board of Directors
Delta Galaxy Engineering Services Limited**

Place: Bihar
Date: 29-11-2025


ROHITASH SINGH
Managing Director
DIN: 07843216


SHASHANK SINGH
Whole Time Director
DIN: 08317300

Corporate Social Responsibility (CSR)

[Pursuant to clause (o) of sub-section (3) of section 134 of the Act and Rule 9 of the Companies (Corporate Social Responsibility) Rules, 2014]

1. A brief outline of the Company's CSR policy

M/s Delta Galaxy Engineering Services Limited believes that a Company has responsibility towards Society, Community and Environment in which it operates. Its aim is to achieve responsible growth and hence it is committed to operate in a socially responsible way. All the activities listed in Schedule VII of Companies Act, 2013 have been incorporated in the Company's CSR policy.

However, to meet the necessary compliance of law a policy had been formulated as per the requirements of Section 135 of Companies Act, 2013.

2. The Composition of the CSR Committee.

The CSR Committee was constituted on 3rd January, 2025 and comprises the following members:

- Mr. Rohitash Singh – Chairman (Managing Director)
- Mr. Shashank Singh – Member (Whole-Time Director)
- Mr. Sajal Saxena – Member (Independent Director)

3. Provide the web link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company.

Website Link: <https://deltagalaxy.com/>

4. Provide the executive summary along with web link(s) of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8, if applicable.

Not Applicable

5. (a) Average net profit of the company as per section 135(5)

The average profit of the Company for the last three financial years is:

Financial Year	Profit
2021-22	25,85,292.14
2022-23	3,25,54,666.00
2023-24	19,92,51,718.00
Total	23,43,91,676.14
Average net profit	7,81,30,558.71

(b) Two percent of average net profit of the company as per section 135(5)

The average net profit for the last three financial year is Rs. 7,81,30,558.71. The company was required to spent 2% of Rs. 7,81,30,558.71 in year 2024-25 which comes to Rs. 15,62,611.17.

(c) Surplus arising out of the CSR projects or programmes or activities of the previous financial years. : NIL

(d) Amount required to be set off for the financial year, if any : Nil

(e) Total CSR obligation for the financial year [(b)+(c)-(d)] : Rs. 15,62,611.17

6. (a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project) : Rs. 20,00,000

(b) Amount spent in Administrative Overheads : Nil

(c) Amount spent on Impact Assessment, if applicable : Not Applicable

(d) Total amount spent for the Financial Year [(a)+(b)+(c)]: Rs. 20,00,000

(e) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year. (in Rs.)	Amount Unspent (in Rs.)					
	Total Amount transferred to Unspent CSR Account as per section 135(6)			Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5)		
	Amount	Date of transfer	Name of the Fund	Amount	Date of transfer	
20,00,000	-	-	-	-	-	

(f) Excess amount for set off, if any

Sl No.	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	15,62,611.17
(ii)	Total amount spent for the Financial Year	20,00,000.00
(iii)	Excess amount spent for the financial year [(ii)-(i)]	4,37,388.83
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	-
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	-

7. Details of Unspent CSR amount for the preceding three financial years:

Sl No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135(6) (in Rs.)	Balance Amount in Unspent CSR Account under subsection (6) of section 135 (in Rs.)	Amount spent in the Financial Year (in Rs.).	Amount transferred to a Fund as specified under Schedule VII as per second proviso to subsection (5) of section 135, if any		Amount remaining to be spent in succeeding financial years. (in Rs.)	Deficiency, if any
					Amount (in Rs.).	Date of transfer		
1	-		-	Nil	-	-	-	
2	-		-	Nil	-	-	-	
3	-		-	Nil			-	
	TOTAL			Nil			-	

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

No

If Yes, enter the number of Capital assets created/ acquired; NA

9. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5)

NA

It is confirmed that the implementation and monitoring of CSR Policy, is in compliance with CSR objectives and Policy of the Company.

Chairman

ROHITASH SINGH



Member

SHASHANK SINGH

