

DELTA GALAXY ENGINEERING SERVICES LIMITED

Regd. Off: 152, Patliputra Colony, Near Toyota Showroom, Patliputra, Patna,
Phulwari, Bihar, India, 800013

CIN: U45204BR2011PLC017932; ✉ info@deltagalaxy.com;

☎: +91-9266804144; **website:** www.deltagalaxy.com

DIRECTOR REPORT

Dear Members,

DELTA GALAXY ENGINEERING SERVICES LIMITED

Your Board of directors have pleasure in presenting the 15th Annual Report together with the Audited Statement of Accounts of your Company for the financial Year ended March 31, 2026.

1. FINANCIAL SUMMARY:

The Company's financial performance for the financial year ended March 31, 2026 is summarized below:

Particulars	(Amount in Lakh)	
	Financial Year ended March 31, 2026	Financial Year ended March 31, 2025
Revenue from Operations	39,324.75	23,363.27
Expenses	34,556.97	19,933.32
Profit Before Tax	4,767.77	3,429.95
Less: Current Tax	1,082.86	867.13
Deferred Tax	124.78	10.47
Profit for the year	3,560.11	2,552.34

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, 2026.

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.

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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/2026/09/Form-MGT-7_signed.pdf

4. MEETING OF BOARD OF DIRECTORS AND COMMITTEES MEETING:

A. MEETING OF BOARD OF DIRECTORS

38 Board Meetings were held during the Financial Year ended March 31, 2026. 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
15-04-2025	7	4	57.14%
15-05-2025	7	4	57.14%
11-06-2025	7	4	57.14%
16-06-2025	7	4	57.14%
11-07-2025	7	4	57.14%
17-07-2025	7	4	57.14%
06-08-2025	7	4	57.14%
19-08-2025	7	4	57.14%
25-08-2025	7	4	57.14%
28-08-2025	7	4	57.14%
08-09-2025	7	4	57.14%
15-09-2025	7	4	57.14%
16-09-2025	7	4	57.14%
23-09-2025	7	4	57.14%

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30-09-2025	7	4	57.14%
17-10-2025	7	4	57.14%
30-10-2025	7	4	57.14%
31-10-2025	7	4	57.14%
15-11-2025	7	4	57.14%
28-11-2025	7	4	57.14%
29-11-2025	7	7	100.00%
04-12-2025	7	4	57.14%
08-12-2025	7	4	57.14%
15-12-2025	7	4	57.14%
29-12-2025	7	4	57.14%
30-12-2025	7	4	57.14%
19-01-2026	7	4	57.14%
27-01-2026	7	4	57.14%
28-01-2026	7	4	57.14%
03-02-2026	7	4	57.14%
11-02-2026	7	4	57.14%
16-02-2026	7	4	57.14%
27-02-2026	7	4	57.14%
28-02-2026	7	4	57.14%
07-03-2026	7	4	57.14%
10-03-2026	7	4	57.14%
25-03-2026	7	4	57.14%
31-03-2026	6	3	50.00%

B. MEETING OF AUDIT COMMITTEE

4 Audit Committee Meetings were held during the Financial Year ended March 31, 2026. 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
15-04-2025	3	3	100%
02-08-2025	3	3	100%
28-11-2025	3	3	100%

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26-03-2026	3	3	100%
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C. MEETING OF NOMINATION AND REMUNERATION COMMITTEE

1 Nomination and Remuneration Committee Meeting were held during the Financial Year ended March 31, 2026. Details are given as follows:

Date of Meeting	Total Number of directors as on date of meeting	Attendance	
		Number of directors attended	% of attendance
15-04-2025	3	3	100%

D. MEETING OF CSR COMMITTEE

2 CSR Committee Meetings were held during the Financial Year ended March 31, 2026. Details are given as follows:

Date of Meeting	Total Number of directors as on date of meeting	Attendance	
		Number of directors attended	% of attendance
25-08-2025	3	3	100%
21-03-2026	3	3	100%

E. MEETING OF INDEPENDENT DIRECTORS

Separate meeting of Independent Director Meeting was held during the Financial Year ended March 31, 2026. Details are given as follows:

Date of Meeting	Total Number of directors as on date of meeting	Attendance	
		Number of directors attended	% of attendance
15-10-2025	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 constituted following committees in 2024 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,

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Each operating as per the respective terms of reference prescribed under the Companies Act, 2013. 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) of 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 ₹50,00,00,000/- (Rupees Fifty Crores).

a. Modifications made during the financial year 2025–26

i. Increase in Authorized Share Capital

During the financial year 2025–26, the authorized share capital of the Company was increased from ₹30,00,00,000/- (Rupees Thirty Crores) to ₹50,00,00,000/- (Rupees Fifty Crores). The increase of ₹20,00,00,000/-, comprising 2,00,00,000 (Two Crore) equity shares of ₹10/- each, was approved by the shareholders through a Special Resolution passed at the Annual General Meeting held on December 22, 2025.

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.

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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 2025–26

There was no change in the paid-up share capital structure of the Company during the year under review.

b. 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. DEBENTURES

During the year under review, the Company issued 3600 Secured Redeemable Non-Convertible Debentures ("Debentures") of face value of ₹1,00,000/- each, aggregating to ₹36 crore, on a private placement basis, in accordance with the provisions of Section 71 of the Companies Act, 2013 read with the Companies (Share Capital and Debentures) Rules, 2014 and Section 42 of the Act read with the Companies (Prospectus and Allotment of Securities) Rules, 2014. The amount received up to 31 March 2026 is ₹17,20,00,000/-, equivalent to ₹47,777/- per Debenture. However, the Debentures are partly paid-up as on 31 March 2026. The proceeds of the issue have been utilised towards working capital requirements, in accordance with the objects stated in the private placement offer letter.

The Debentures are secured by way of pari-passu charge on the Company's immovable properties, movable fixed assets and receivables and carry an interest rate of 9% p.a.

8. MATERIAL CHANGE AND COMMITMENTS:

During the year under review, there were no material changes and commitments affecting the financial position of the Company which occurred between the end of the financial year to which this financial statement relates and the date of this Report. As such no specific details are required to be given or provided.

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9. CHANGES IN DIRECTORSHIP AND KMP:

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

S. No.	Name of Director/ KMP	DIN	Details of appointment/ Cessation	Date of event
1.	Mr. Jitendra Singh Chahar	AHPPC8425M	Resignation of CFO	15 th May, 2025
2.	Mr. Bharat Singh Bisht	BBXPB3976K	Appointment of CFO	15 th May, 2025
3.	Mr. Subhendu Rajan Shukla	10854554	Regularization of Director	22 nd Dec, 2025
4.	Mr. Subhendu Rajan Shukla	10854554	Resignation of Director	23 rd Mar, 2026

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

S. No.	Name of Director/ KMP	DIN/ PAN	Details of appointment/ Cessation	Date of event
01.	Ms. Swati Sharma	CLZPS3819P	Resignation of Company Secretary	02 nd July, 2026

Note: During the period subsequent to the close of the financial year and up to the date of this Report, based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors of the Company, at its meeting held on September 07, 2026, approved the appointment of **Mr. Amit Kumar (DIN: 05112643)** as Managing Director of the Company for a period of five (5) years with effect from September 07, 2026, subject to the approval of the Members of the Company at the ensuing Annual General Meeting.

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, 2026, 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.

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During the financial year, there are no material related party transactions except as disclosed in Note number 30 to the notes on accounts of the Balance sheet for FY 2025-26, thus, disclosure in Form AOC-2 is not required.

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 not appropriated and transferred any amount to any reserve except Debenture Redemption Reserve (DRR) and the board has decided to retain the entire amount in Profit and Loss/ General Reserve.

15. DEBENTURE REDEMPTION RESERVE (DRR)

In terms of Rule 18(7) of the Companies (Share Capital and Debentures) Rules, 2014, the Company, being an unlisted company, is required to create a Debenture Redemption Reserve of an amount equivalent to at least 10% of the value of the outstanding Debentures. Accordingly, the Company has created a DRR of ₹1,72,00,000 (Rupees One Crore Seventy Two Lakhs only) during the year under review, out of the profits available for payment of dividend.

None of the Debentures are due for maturity during the year ending 31st March, 2027, the requirement to invest or deposit a sum equivalent to not less than 15% of the amount of Debentures maturing during that year, in terms of Rule 18(7) of the said Rules, is not applicable to the Company.

There has been no default in payment of interest or repayment of principal on the Debentures during the year under review.

16. 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.

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17. 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

18. 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, events, financial, human, environment and Statutory Compliance.

19. 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:

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a.	Total Number of Female Employees	3
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

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

As on March 31, 2026, Company doesn't have any Subsidiary & Joint Venture and Associate Companies at the end of the year.

21. 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.

22. AUDITOR:

A. STATUTORY AUDITOR

M/s. *Umesh Prasad & Associates* (FRN: 015658C), Chartered Accountant was appointed as the Statutory Auditors of the Company in the 14th AGM for a term of 5 years who shall hold office till the conclusion of 19th Annual General Meeting to be held in the year 2031. They have audited the financial statements of the Company for the year under review.

Auditors determines that the Company is providing a fair and accurate representation of its financial position by examining financial transactions. They report to the shareholders and other stakeholders on the financial statements of the Company.

Pursuant to Section 139 and 141 of the Act and relevant Rules made thereunder, the Statutory Auditors have confirmed that they are not disqualified from continuing as Auditors of the Company.

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During the year under review, no instance of fraud was reported by the Statutory Auditor of the Company in their Audit Report under Section 143(12) of the Act, therefore no detail is required to be disclosed under Section 134 (3) of the Act.

The notes on financial statement referred to in the Auditor's Report are self-explanatory and do not call for any further comments. The Auditor's Report does not contain any qualification, reservation or adverse remark. The Auditors in their report for the financial year 2025-26 have given unmodified opinion.

B. SECRETARIAL AUDIT

During the financial year under review, the provisions relating to Secretarial Audit under Section 204 of the Companies Act, 2013, read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, were not applicable to the Company. Accordingly, the Company was not required to obtain a Secretarial Audit Report or annex the same to this Board's Report for the financial year ended March 31, 2026.

However, based on the audited financial statements for the financial year 2025-26, the Company has become subject to the applicable provisions relating to Secretarial Audit. Accordingly, the Board of Directors shall appoint a Secretarial Auditor in accordance with the applicable provisions of the Companies Act, 2013 and the rules made thereunder.

C. COST AUDIT

Pursuant to Section 148 of the Companies Act, 2013 read with The Companies (Cost Records and Audit) Amendment Rules, 2014, the maintenance of cost audit records is applicable on the company. Pursuant to the provisions of Section 148(1) of the Companies Act, the Board of Directors has approved the appointment of Mr. Rakshit Kochhar (Partner of M/s GURVINDER CHOPRA AND CO.) Cost Accountants bearing Firm Registration No. 100260, as the Cost Auditor for the financial year 2025-26 at its Board meeting held on 13th August, 2026 at a remuneration of Rs. 1,10,000/- (plus applicable taxes and out-of-pocket expenses), as approved by the Board of Directors.

Pursuant to Section 148 of the Companies Act, 2013 read with the Companies (Cost Records and Audit) Rules, 2014, the Company was required to appoint a Cost Auditor for the audit of cost records for the Financial Years 2023-24 and 2024-25. Due to an inadvertent oversight, the said appointment could not be made within the prescribed timelines for the respective years. The Board, upon identifying the lapse, has since appointed M/s. GURVINDER CHOPRA AND CO., Cost Accountants, as the Cost Auditor of the Company for conducting the audit of cost records for the Financial Years 2023-24 and 2024-25, at a remuneration of ₹94,400 and ₹94,400 respectively (plus applicable taxes and out-of-pocket expenses), as approved by the Board of Directors.

In terms of Section 148(3) of the Act read with Rule 14 of the Companies (Audit and Auditors) Rules, 2014, the remuneration payable to the Cost Auditor is required to be ratified by the members of the Company. Accordingly, a resolution seeking ratification of the remuneration

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payable to the Cost Auditor for the Financial Years 2023-24 and 2024-25 is being placed before the members at the ensuing Annual General Meeting, for their approval.

The Company has taken note of the delay in appointment and has put in place appropriate internal review measures to ensure timely compliance with cost audit requirements in future financial years. The Company is also in the process of filing an application for adjudication of penalty with the Registrar of Companies under Section 454 of the Companies Act, 2013, in respect of the aforesaid delay in appointment of the Cost Auditor, and shall comply with such directions/orders as may be passed in this regard.

23. 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.

24. DIRECTOR'S RESPONSIBILITY STATEMENT:

The Directors would like to inform the Members that the Audited Accounts for the financial year ended March 31, 2026, 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, 2026 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, 2026 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.

25. 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.

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26. 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.

27. 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. 38,32,011.64 Lakhs /-** (**Indian Rupees Thirty Eight Lakhs Thirty Two Thousand Eleven only**) during the FY 2025-26 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.

28. 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, 2026, in the prescribed manner.

29. 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.

30. ESTABLISHMENT OF VIGIL MECHNISM/ 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 it 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.

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31. 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 except Mr. Amit Kumar, whole-time director of the company.

32. 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.

33. 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.

34. 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.

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35. 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

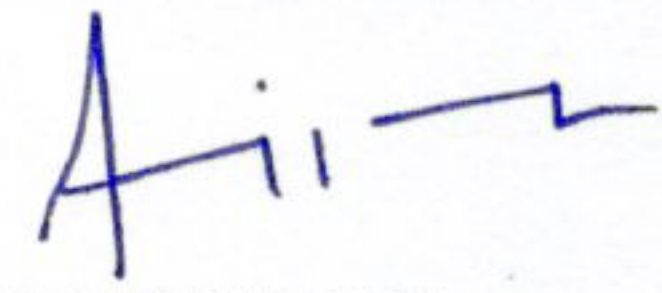
Your directors place on the record their appreciation of the Contribution made by employees, consultants at all levels, who with their competence, diligence, solidarity, co-operation and support have enabled the Company to achieve the desired results.

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: New Delhi
Date: 08-09-2026


ROHITASH SINGH
Managing Director
DIN: 07843216


AMIT KUMAR
Whole Time Director
DIN: 05112643

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Annexure: I

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
2022-23	3,25,54,666.00
2023-24	19,92,51,718.00
2024-25	34,29,95,362.00
Total	57,48,01,746.00

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Average net profit	19,16,00,582.00
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(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. 19,16,00,582. The company was required to spent 2% of Rs. 19,16,00,582 in year 2025-26 which comes to Rs. 38,32,011.64/-.

(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 : Rs. 4,37,387/-

(e) Total CSR obligation for the financial year [(b)+(c)-(d)] : Rs. 33,94,624/-

6. (a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project) : Rs. 39,00,000

(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. 39,00,000

(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
39,00,000	-	-	-	-	-

(f) Excess amount for set off, if any

SI No.	Particular	Amount (in Rs.)	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5) Less: Amount required to be set off for the FY 2024-25	38,32,011.64 4,37,387	33,94,624.00
(ii)	Total amount spent for the Financial Year		39,00,000.00
(iii)	Excess amount spent for the financial year [(ii)-(i)]		5,05,376.00
(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)]		5,05,376.00

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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

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Member

SHASHANK SINGH

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