Independent Auditor's Report

To The Members of Delta Galaxy Engineering Services Limited (Formerly Known as Delta Galaxy Engineering Services Private Limited)

Report on the Financial Statements

We have audited the accompanying Financial Statements of **Delta Galaxy Engineering Services Limited (Formerly Known as Delta Galaxy Engineering Services Private Limited)** ("the Company"), which comprise the Balance Sheet as at 31st March, 2026, the Statement of Profit and Loss and Statement of cash flows for the year then ended, and notes to the financial statements including a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2026, and its profit and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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UMESH PRASAD
M.No. 402156
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Chartered Accountants

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701:

We have determined that there are no key audit matters to communicate in our report.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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Responsibilities of Management and those charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also: -

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143 (3) of the Act, we report that: -

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

(c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account;

(d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;

e) On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act;

f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting;

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g) As required by section 197(16) of the Act based on our audit, we report that the Company has paid remuneration to its directors during the year in accordance with the provisions of section 197 read with Schedule V to the Act.

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us: -

(i) The Company does not have any pending litigations as at the close of the year;

(ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;

iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv) (a) The Management has represented that, to the best of its knowledge and belief, as disclosed in the notes to the accounts no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) The Management has represented, that, to the best of its knowledge and belief, as disclosed in the notes to accounts, no funds (which are material either individually or in the aggregate) have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party

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("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(c) Based on the audit procedures that has been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (iv)(a) and (iv) (b) of Rule 11(e) as provide above contain any material mis-statement.

v) The company has not declared or paid any dividend during the year and has not proposed final dividend for the year.

vi) Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2026, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

For Umesh Prasad & Associates
Chartered Accountants
(Firm Registration No. 015658C)

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RANCHI
Chartered Accountants

CA Umesh Prasad
Partner
Membership No.: 402156

Place: - Delhi
Date: - 05.08.2026

Unique Document Identification Number (UDIN) for this document is 26402156DTYGHH2880.

Annexure "A" to the Independent Auditor's Report

(Referred to in paragraph 1 under 'Report on other legal and regulatory requirements' section of our report to the members of **Delta Galaxy Engineering Services Limited (Formerly Known as Delta Galaxy Engineering Services Private Limited)** of even date)

(i)		In respect of the Company's Property, Plant and Equipment and Intangible Assets:
	(a)	(A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and relevant details of right-of-use assets. (B) The Company has maintained proper records showing full particulars of intangible assets.
	(b)	The fixed assets of the Company were physically verified on test check basis by the management during the year. According to the information and explanations given to us and as examined by us, no material discrepancies were noticed on such verification.
	(c)	According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds provided to us, we report that, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date.
	(d)	The Company has not revalued any of its Property, Plant and Equipment (including right-of-use assets) and intangible assets during the year.
	(e)	No proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.
(ii)	(a)	The inventory has been physically verified on test check basis by the management during the year. In our opinion, the frequency of such verification is reasonable. According to the information and explanations given to us and as examined by us, no material discrepancies were noticed on such verification.
	(b)	The Company has been sanctioned working capital limits in excess of 5 crore in aggregate from banks during the year on the basis of security of current

		assets of the Company. The quarterly returns/statements filed by the Company with such banks are in agreement with the books of accounts of the Company.
(iii)		According to information and explanation given to us, the company has not made Investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties. Hence reporting under clause 3(iii)(a), 3(iii)(b), 3(iii)(c), 3(iii)(d), 3(iii)(e) and 3(iii)(f) of the Order is not applicable.
(iv)		The Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of loans granted, investments made and guarantees and securities provided, as applicable.
(v)		The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under c of the Order is not applicable.
(vi)		The maintenance of cost records has been specified by the Central Government under section 148(1) of the Act. We have broadly reviewed the cost records maintained during the year by the Company pursuant to the Companies (Cost Records and Audit) Rules, 2014, as amended and prescribed by the Central Government under sub-section (1) of Section 148 of the Act, and are of the opinion that, prima facie, the prescribed cost records have been made and maintained by the company. We have, however, not made a detailed examination of the cost records with a view to determine whether they are accurate or complete.
(vii)		In respect of statutory dues:
	(a)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including Goods and Service Tax, provident fund, employees' state insurance, income-tax, sales- tax, service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues have been generally regularly deposited during the year by the company with the appropriate authorities and there are no arrears of outstanding statutory dues as on the last day of the financial year for a period of more than six months from the day they became payable.
	(b)	According to the information and explanations given to us and the records of the company examined by us, there are no statutory dues as mentioned

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		in sub clause (a) which have not been deposited on account of any dispute.
(viii)		There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
(ix)	(a)	The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
	(b)	The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
	(c)	Term loans were applied for the purpose for which the loans were obtained.
	(d)	On an overall examination of the financial statements of the Company, no funds raised on short-term basis have been used for long-term purposes by the Company.
	(e)	On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
	(f)	The Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Hence, the requirement to report on clause 3(ix)(f) of the Order is not applicable to the Company.
(x)	(a)	The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.
	(b)	During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.
(xi)	(a)	No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.
	(b)	No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit

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		and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.
	(c)	As represented to us by the Management, there were no whistle blower complaints received by the Company during the year and upto the date of this report.
(xii)		The Company is not a Nidhi Company and hence reporting under clause 3(xii) of the Order is not applicable.
(xiii)		In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.
(xiv)	(a)	In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.
	(b)	We have considered the internal audit reports of the company issued till date, for the period under audit.
(xv)		In our opinion during the year the Company has not entered into any non-cash transactions with its Directors or persons connected with its directors. and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.
(xvi)	(a)	In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.
	(b)	In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.
(xvii)		The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.
(xviii)		There has been no resignation of the statutory auditors of the Company during the year.

(xix)		On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
(xx)		The Company has spent the entire amount required to be spent towards Corporate Social Responsibility (CSR) activities during the year in compliance with the provisions of Section 135 of the Companies Act, 2013. Accordingly, there was no unspent CSR amount requiring transfer to a Fund specified in Schedule VII under Section 135(5) or to a special account under Section 135(6) of the Act.

For Umesh Prasad & Associates
Chartered Accountants
(Firm Registration No. 015658C)

UMESH PRASAD & ASSOCIATES
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M.No. 402156
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Chartered Accountants

CA Umesh Prasad
Partner
Membership No.: 402156

Place: - Delhi
Date: - 05.08.2026

Unique Document Identification Number (UDIN) for this document is 26402156DTYGHH2880.

Annexure "B" to the Independent Auditor's Report

(Referred to in paragraph 2 (f) under 'Report on other legal and regulatory requirements' section of our report to the Members of **Delta Galaxy Engineering Services Limited (Formerly Known as Delta Galaxy Engineering Services Private Limited)** of even date)

Report on the internal financial controls over financial reporting under clause (i) of sub – section 3 of section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **Delta Galaxy Engineering Services Limited (Formerly Known as Delta Galaxy Engineering Services Private Limited)** ("the Company") as at March 31, 2026, in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's responsibility for internal financial controls

The board of directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

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Auditors' responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the standards on auditing prescribed under Section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those standards and the guidance note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement in the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial control system over financial reporting.

Meaning of internal financial controls over financial reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (iii) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

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Limitations of internal financial controls over financial reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management of override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion and according to the information and explanations given to us, the Company has, in all material respects, an adequate internal financial control system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Umesh Prasad & Associates
Chartered Accountants
(Firm Registration No. 015658C)

UMESH PRASAD & ASSOCIATES
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CA Umesh Prasad
Partner
Membership No.: 402156

Place: - Delhi
Date: - 05.08.2026

Unique Document Identification Number (UDIN) for this document is 26402156DTYGHH2880.

Delta Galaxy Engineering Services Limited

CIN - U45204BR2011PLC017932

Balance Sheet as at 31st March 2026

(Amount in Rs.)

	Particulars	Note No.	As at 31st March, 2026	As at 31st March 2025
I	**EQUITY AND LIABILITIES**			
1.	**Shareholders' Funds**			
	a. Share Capital	3	26,62,29,660	26,62,29,660
	b. Reserves and Surplus	4	1,22,10,81,971	86,78,65,712
2.	**Share application money pending allotment**		-	-
3.	**Non-Current Liabilities**			
	a. Long-term borrowings	5	96,74,64,162	18,06,23,924
	b. Deferred tax liabilities (Net)	6	94,28,930	-
	c. Other Long term liabilities		-	-
4.	**Current Liabilities**			
	a. Short-term borrowings	7	41,53,38,734	9,55,47,522
	b. Trade payables	8		
	-total outstanding dues of micro and small enterprises		-	-
	-total outstanding dues of creditors other than micro and small		39,40,18,914	75,50,04,953
	c. Other current liabilities	9	10,05,53,119	8,00,80,363
	d. Short - term provisions	10	11,18,43,022	8,67,13,527
			3,48,59,58,512	**2,33,20,65,662**
II	**ASSETS**			
1.	**Non-current assets**			
	a. Property, Plant & Equipment and Intangible assets	11		
	(i) Property, Plant and Equipment		57,15,90,580	5,37,48,792
	(ii) Intangible Assets		-	-
	(iii) Capital Work in Progress		-	-
	b. Non-Current Investments		-	-
	c. Deferred tax assets (net)	12	-	30,49,769
	d. Other Non Current Assets	13	19,37,657	18,15,657
2.	**Current Assets**			
	a. Current Investments	14	27,63,000	-
	b. Inventories	15	74,50,83,939	69,97,87,373
	c. Trade Receivables	16	1,90,86,72,477	1,31,04,13,503
	d. Cash and Cash Equivalents	17	89,75,931	1,01,60,629
	e. Short Term Loans and Advances	18	16,90,01,608	19,65,16,383
	f. Other Current Assets	19	7,79,33,320	5,65,73,556
			3,48,59,58,512	**2,33,20,65,662**
	See accompanying notes forming part of the financial statements	1-39		

For M/S Umesh Prasad & Associates
Chartered Accountants
Firm Registration No. 015658C

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Chartered Accountants

CA Umesh Prasad
Partner
M. No.: 402156
Place - Ranchi
Date - 05.08.2026
UDIN: 26402156DTYGHH2880

For and on behalf of the Board of Directors

Rohitash Singh **Managing Director** **(DIN: 07843216)**	**Shashank Singh** **Whole Time Director** **(DIN: 08317300)**
Amit Kumar **Whole Time Director** **(DIN: 05112643)**	**Bharat Singh Bisht** **Chief Financial Officer**

Delta Galaxy Engineering Services Limited

CIN - U45204BR2011PLC017932

Statement of Profit & Loss for the Year ended on 31st March, 2026

(Amount in Rs.)

	Particulars	Note No.	For the Year ended 31st March 2026	For the Year ended 31st March 2025
I	Revenue from Operations	20	3,93,23,57,993	2,33,63,06,038
II	Other Income	21	1,17,048	21,657
III	**Total Income**		**3,93,24,75,041**	**2,33,63,27,695**
IV	**EXPENSES**			
	Cost of Materials Consumed	22	3,19,64,97,101	1,96,78,44,206
	Change in Inventories of Finished Goods and Work in Progress	23	(1,65,12,354)	(11,78,14,713)
	Employee Benefits Expenses	24	9,93,11,322	4,10,28,973
	Finance Cost	25	5,73,66,274	2,93,36,924
	Depreciation and Amortization Expense	26	2,17,67,753	53,70,544
	Other Expenses	27	9,72,67,801	6,75,66,400
			3,45,56,97,896	**1,99,33,32,334**
V	**Profit before tax**		**47,67,77,144**	**34,29,95,362**
VI	**Tax Expense**			
	a. Current Tax (Net of Mat)	28	10,82,86,759	8,67,13,527
	b. Deferred Tax		1,24,78,700	10,47,162
			12,07,65,459	**8,77,60,689**
VII	**Profit/ (Loss) After Tax**		**35,60,11,686**	**25,52,34,673**
VIII	**Earning per equity share of Rs. 10/- each**			
	a. Basic		13.37	12.03
	b. Diluted		13.37	12.03
	See accompanying notes forming part of the financial statements	1-39		

For M/S Umesh Prasad & Associates
Chartered Accountants
Firm Registration No. 015658C

UMESH PRASAD & ASSOCIATES
CA
UMESH PRASAD
M.NO.-402156
RANCHI
Chartered Accountants

CA Umesh Prasad
Partner
M. No.: 402156
Place - Ranchi
Date - 05.08.2026
UDIN: 26402156DTYGHH2880

For and on behalf of the Board of Directors

Rohitash

Rohitash Singh
Managing Director
(DIN: 07843216)

Shashank

Shashank Singh
Whole Time Director
(DIN: 08317300)

Amit Kumar
Whole Time Director
(DIN: 05112643)

Bharat Singh Bisht
Chief Financial Officer

Delta Galaxy Engineering Services Limited

CIN - U45204BR2011PLC017932

Cash Flow Statement for the year ended as on 31st March, 2026

(Amount in Rs.)

	Particulars	Note No.	For the Year ended 31st March 2026	For the Year ended 31st March 2025
(A)	**Cash Flow from Operating Activities**			
	Net profit as per The Statement of Profit & Loss before Tax		47,67,77,144	34,29,95,362
	Adjustment for:-			
	Depreciation		2,17,67,753	53,70,544
	Expenses related with financing activities		5,73,66,274	2,93,36,924
	Previous Year Provision for Gratuity Adjustment		(27,95,427)	-
	Operating Profit Before Working Capital Changes		**55,31,15,744**	**37,77,02,829**
	Adjustment for Current Assets & Liabilities			
	(Increase)/Decrease in trade receivable		(59,82,58,973)	(84,04,68,221)
	(Increase)/Decrease in inventories		(4,52,96,566)	(11,84,25,465)
	(Increase)/Decrease in other current assets		(2,13,59,765)	(3,81,84,228)
	(Increase)/Decrease in other Non current assets		29,27,769	2,76,505
	(Increase)/Decrease in short term loans and advances		2,75,14,775	(7,00,43,528)
	Increase/(Decrease) in trade payables		(36,09,86,039)	36,09,90,536
	Increase/(Decrease) in provisions		-	-
	Increase/(Decrease) in other current liabilities		2,04,72,756	(20,42,63,976)
	Increase/(Decrease) in long term payables		-	-
	Direct taxes paid		(8,62,07,033)	(3,00,32,683)
			(1,06,11,93,077)	(94,01,51,060)
	Cash Generated from (utilized in) Operating activities	(A)	**(50,80,77,332)**	**(56,24,48,231)**
(B)	**Cash flow from Investment Activities**			
	Purchase of Current Investments		(27,63,000)	-
	Sale/ (Purchase) of fixed assets		(53,96,09,541)	(54,25,752)
	Cash generate from (utilised in) Investing activities	(B)	**(54,23,72,541)**	**(54,25,752)**
(C)	**Cash flow from Financing Activities**			
	Increase/(Decrease) in Long/ Short term borrowings		1,10,66,31,449	(1,06,54,284)
	Increase/(Decrease) in Capital Investment		-	11,62,29,660
	Increase/(Decrease) in Security Premium		-	49,07,21,227
	Interest & other finance expenses paid		(5,73,66,274)	(2,93,36,924)
	Cash generated from (utilised in) Financing activities	(C)	**1,04,92,65,175**	**56,69,59,679**
Net Increase/(Decrease) in Cash and cash equivalents (A+B+C)			**(11,84,698)**	**(9,14,304)**
	Opening Cash & Cash Equivalents		1,01,60,629	1,10,74,934
	Closing Cash & Cash Equivalents		**89,75,931**	**1,01,60,629**

Cash & Cash Equivalents	For the Year ended 31st March 2026	For the Year ended 31st March 2025
Cash in Hand	71,66,880	87,97,873
Balance with Bank	18,09,051	13,62,756
Cash & Cash equivalents as stated	**89,75,931**	**1,01,60,629**

For M/S Umesh Prasad & Associates
Chartered Accountants
Firm Registration No. 015658C

UMESH PRASAD & ASSOCIATES Chartered Accountants UMESH PRASAD M.NO.-402156 RANCHI

CA Umesh Prasad
Partner
M. No.: 402156
Place - Ranchi
Date - 05.08.2026
UDIN: 26402156DTYGHH2880

For and on behalf of the Board of Directors

Rohitash Singh
Managing Director
(DIN: 07843216)

Shashank Singh
Whole Time Director
(DIN: 08317300)

Amit Kumar
Whole Time Director
(DIN: 05112643)

Bharat Singh Bisht
Chief Financial Officer

Delta Galaxy Engineering Services Limited

CIN - U45204BR2011PLC017932

Notes Forming Part of the Financial Statements as at 31-03-2026

Note No. 1 : Corporate Information

Delta Galaxy Engineering Services Limited (Formerly known as Delta Galaxy Engineering Services Private Limited) ("the company") is a Public limited company domiciled in India, incorporated under the provisions of Companies Act, 1956, has its registered office at 152, Patliputra Colony, Near Toyota Showroom, Patliputra, Patna, Phulwari, Bihar, India, 800013.

The Company has converted from Private Limited Company to Public Limited Company pursuant to a special resolution passed in the extraordinary general meeting of the shareholders of the Company held on 25 May 2024, and the name of the Company has changed to Delta Galaxy Engineering Services Limited from Delta Galaxy Engineering Services Private Limited, pursuant to a certificate of incorporation by the Registrar of Companies on 27 December 2024.

Note No. 2 : Significant Accounting Policies

a. **Basis of Accounting**

The financial statement of the company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 the Companies Act, 2013, read with Rule 7 of the Companies Accounting Rules, 2014 and the relevant provisions of the Companies Act ("the 2013 Act"), 2013. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

b. **Inventories**

Cost includes cost of purchase and other costs included in bringing the inventories to their present location and condition. The method of valuation of various categories of inventory are as follows :-

1. Raw Materials : At lower of cost or net realisable value (Weighted Average Method)
2. Work in Progress & Finished goods : Cost of Raw Material Consumed plus appropriate share of overheads.
3. Finished goods : Cost of Raw Material Consumed plus appropriate share of overheads based on normal operating capacity.
4. Stores, Spares & Packing Materials : At Cost (Weighted Average Method)

c. **Tangible Assets and Depreciation**

Tangible assets are measured at cost.

Tangible Assets are recorded at cost less accumulated depreciation and impairment losses, if any. The company capitalizes all costs relating to acquisition and installation of Fixed Assets. Borrowing costs are capitalized as part of qualifying fixed assets.

Subsequent expenditure related to an item of fixed asset is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance. All other expenses on existing fixed assets, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the statement of profit and loss for the period during which such expenses are incurred.

Advances paid towards the acquisition of fixed assets outstanding at each balance sheet date are disclosed as "Capital Advances" under Long Term Loans and advances.

Depreciation on Fixed Assets acquired is provided on Written Down Method at the rates and in the manner prescribed in the "Schedule II" of the Companies Act, 2013.

Gains or losses arising from derecognition of fixed assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

d. **Intangible Assets**

Intangible assets are stated at the consideration paid for acquisition less accumulated amortization and impairment loss if any. Intangible assets are amortized on Written Down Value Method over the estimated economic life.

e. **Revenue Recognition**

Income are generally recognized and accounted on accrual basis.

f. **Purchases:**

Purchases have been accounted for net of purchase returns and GST paid on such purchases in the current financial year in accordance with principles laid down in the Accounting Standard-2.

UMESH PRASAD & ASSOCIATES
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Notes Forming Part of the Financial Statements as at 31-03-2026

g. **Employees Retirement Benefits**

Retirement benefits will be charged to Statement of Profit and Loss in the year as and when paid to the employee under relevant prescribed acts and rules.

h. **Foreign Exchange Transactions**

(i) Initial Recognition

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Conversion

Foreign currency monetary items are retranslated using the exchange rate prevailing at the reporting date.

(iii) Exchange difference

Exchange differences arising on the settlement of monetary items or on reporting Company monetary items at rates different from those at which they were initially recorded during the year, or reported in previous financial statements, are recognized as income or as expenses in the year in which they arise.

i. **Investments**

Investments that are readily realizable and are intended to be held for not more than one year from the balance sheet date are classified as current investments and are stated at lower of cost and fair market value. All other investments are classified as long term investments.

Long term investments are stated at cost of acquisition. Provision, if any, is made to recognise a decline other than a temporary , in the value of long term investments.

j. **Taxation**

1. Current Tax is determined on the profit of the year in accordance with the provisions of the Income Tax Act, 1961.
2. Deferred Tax is calculated at the rates and laws that have been enacted or substantively enacted as at the Balance Sheet date and is recognized on timing difference that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets, subject to consideration of prudence, are recognized and carried forward only to the extent that they can be realized.
3. MAT credit is recognized as an asset when and to the extent there is convincing evidence that the company will pay normal tax during the specified period. The company reviews the same at each balance sheet date and writes down the carrying amount of MAT credit entitlement to the extent there is no longer convincing evidence to the effect that the Company will pay normal tax during the specified period.

k. **Borrowing Costs**

Borrowing cost includes interest, amortization of ancillary cost incurred in connection with the arrangement of borrowings and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost.

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur.

l. **Provisions, Contingent Liabilities and Contingent Assets**

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be outflow of resources. Contingent Liabilities are not recognized, but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the financial statements.

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Notes Forming Part of the Financial Statements as at 31-03-2026

m. **Earning Per Share**

The basic earnings per share is calculated by dividing the net profit after tax for the year by the weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, net profit after tax during the year and the weighted average number of shares outstanding during the year are adjusted for the effect of all dilutive potential equity shares. The dilutive potential equity shares are deemed converted as of the beginning of the year unless they have been issued at a later date. The dilutive potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. average market value of the outstanding shares). Anti dilutive effect of any potential equity shares is ignored in the calculation of earnings per share.

n. **Cash Flow Statements**

Cash flow are reported using indirect method, whereby net profit before tax is adjusted for the effects of transaction of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flow from regular revenue generating, investing and financing activities of the Company are segregated.

o. **Use of estimates**

The preparation of financial statements in conformity with Indian GAAP requires managements to make judgments, estimates and assumption that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

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Notes Forming Part of the Financial Statements as at 31-03-2026

Note No.	Particulars	As at 31st March, 2026	As at 31st March, 2025
3	**Share Capital**		
3.1	Authorized Share Capital		
	5,00,00,000 Equity Shares of Rs. 10/- each. (3,00,00,000 Equity Shares in previous year)	50,00,00,000	30,00,00,000
		50,00,00,000	**30,00,00,000**
3.2	Issued , Subscribed & Fully Paid up Capital		
	2,66,22,966 Equity Shares of Rs. 10/- each.	26,62,29,660	26,62,29,660
		26,62,29,660	**26,62,29,660**
3.3	Reconciliation Of Number of Shares		
	Number Of Equity Shares as at the beginning of the Financial year	2,66,22,966	1,50,00,000
	Add :- Number of Shares Issued during the period	-	1,16,22,966
	Number Of Equity Shares as at the end of the financial Years	2,66,22,966	2,66,22,966
3.4	Terms / Rights attached to Equity Shares The company has only one class of equity share having par value of Rs.10 per share. Each holder of the equity share is entitled to one vote per share. Whenever the company declares dividend it will be paid in Indian Rupees. In the event of liquidation of the Company, the holders of Equity Shares will be entitled to receive any of the remaining assets of the Company, after distribution of all preferential amounts. However, no such preferential amounts exist currently. The distribution will be in proportion to the number of Equity Shares held by the Shareholders.		
4	**Reserves & Surplus**		
4.1	**Surplus (Statement of Profit & Loss)**		
	Opening balance	37,71,44,485	12,19,09,812
	Add : Profit During the Year	35,60,11,686	25,52,34,673
	Less: Previous Year Provision for Gratuity Adjustment	27,95,427	-
	Less: Debenture Redemption Reserve	1,72,00,000	-
	Closing balance	71,31,60,744	37,71,44,485
4.2	**Securities Premium Reserve**		
	Opening balance	49,07,21,227	-
	Add : During the Year	-	49,07,21,227
	Closing balance	49,07,21,227	49,07,21,227
4.3	**Debenture Redemption Reserve**		
	Opening balance	-	-
	Add : During the Year	1,72,00,000	-
	Closing balance	1,72,00,000	-
	Total	**1,22,10,81,971**	**86,78,65,712**
5	**Long Term Borrowings**		
5.1	**Term Loan (Secured)**		
	-From Banks/NBFCs		
	HDFC Bank	17,36,64,483	14,31,48,732
	ICICI Bank	15,16,031	22,01,353
	Axis Bank	5,67,91,100	-
	Bandhan Bank	2,00,34,167	-
	Central Bank of India	11,71,788	-
	Kotak Mahindra Bank	1,35,55,395	-
	Mahindra & Mahindra Financial Services	80,14,313	-
	TATA CAPITAL	4,24,78,044	-
	The Karur Vysya Bank	22,69,30,214	-
5.2	Unsecured Loans from related parties / others	25,13,08,628	3,52,73,840
5.3	9% Unsecured Non-Convertible Debentures	17,20,00,000	-
	Total	**96,74,64,162**	**18,06,23,924**

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Delta Galaxy Engineering Services Limited
CIN - U45204BR2011PLC017932

Notes Forming Part of the Financial Statements as at 31-03-2026

Note No.	Particulars	As at 31st March, 2026	As at 31st March, 2025
6	**Deferred Tax Liability (Net)**		
	Opening balance	-	-
	During the Year	94,28,930	-
	Closing balance	**94,28,930**	-
7	**Short Term Borrowings**		
	(Secured/Unsecured)		
7.1	Loans repayable on demand		
	-From Banks		
	HDFC Bank CC - 50200077185551	8,96,00,000	8,86,42,689
	Punjab National Bank CC - 0159009000000318	24,92,14,989	-
7.2	Current Maturities of Long Term Debt		
	HDFC Bank	1,62,85,834	62,80,186
	ICICI Bank	6,85,323	6,24,647
	Axis Bank	3,06,32,091	-
	Bandhan Bank	58,90,154	-
	Central Bank of India	2,70,929	-
	Kotak Mahindra Bank	26,69,805	-
	Mahindra & Mahindra Financial Services	23,02,113	-
	TATA CAPITAL	1,02,21,356	-
	The Karur Vysya Bank	75,66,140	-
	Total	**41,53,38,734**	**9,55,47,522**
8	**Trade Payables**		
8.1	Due to Micro and Small enterprises	-	-
8.2	Due to Others	39,40,18,914	75,50,04,953
	Total	**39,40,18,914**	**75,50,04,953**
9	**Other Current Liabilities**		
9.1	**Statutory Liabilities:**		
	GST Payable	4,76,80,014	3,64,64,263
	TDS and TCS Payable	4,08,03,701	3,89,91,120
	EPF/ESIC Payable	3,84,464	2,71,797
	Professional Tax Payable	5,000	34,000
9.2	**Other Payables :**		
	Audit Fees Payable	1,36,000	1,62,000
	Bank Interest Payable	7,05,123	7,41,678
	Interest on Borrowings Accrued But Not Paid	41,98,685	11,20,717
	Rent Expenses Payable	4,00,780	74,602
	Salary & Wages Payable	62,39,352	22,20,186
9.3	Advance From Customers	-	-
	Total	**10,05,53,119**	**8,00,80,363**
10	**Short Term Provisions**		
	Provision for Taxation	10,82,86,759	8,67,13,527
	Provision for Gratuity	35,56,263	-
	Total	**11,18,43,022**	**8,67,13,527**

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Notes Forming Part of the Financial Statements as at 31-03-2026

Note No.	Particulars	As at 31st March, 2026	As at 31st March, 2025
12	**Deferred Tax Asset**	30,49,769	40,96,931
	Opening balance	(30,49,769)	(10,47,162)
	During the year	-	**30,49,769**
13	**Other Non Current Assets**	10,41,000	9,19,000
	Security Deposits - Rent	8,96,657	8,96,657
	Security Deposits - Others	**19,37,657**	**18,15,657**
14	**Current Investments**	27,63,000	-
	Mutual Funds		
	Total	**27,63,000**	-
15	**Inventories**	12,81,48,667	9,93,64,455
15.1	Raw Material	61,69,35,272	60,04,22,918
15.2	Work in Progress **Total**	**74,50,83,939**	**69,97,87,373**
16	**Trade Receivables**	-	-
16.1	Secured, Considered good	1,90,86,72,477	1,31,04,13,503
16.2	Unsecured, considered good	-	-
16.3	Doubtful **Total**	**1,90,86,72,477**	**1,31,04,13,503**
17	**Cash and Cash Equivalents**	18,09,051	13,62,756
17.1	Balances with Banks	71,66,880	87,97,873
17.2	Cash in hand **Total**	**89,75,931**	**1,01,60,629**
18	**Short term Loan & Advances**		
18.1	**Loans & Advances (Unsecured, Considered Good)**	16,43,42,030	19,42,66,559
	-to suppliers / others	6,000	13,26,442
	-to staff		
18.2	**Others**	46,53,577	9,23,383
	Prepaid Expenses **Total**	**16,90,01,608**	**19,65,16,383**
19	**Other Current Assets**	-	-
19.1	Receivable from NBFCs	18,49,180	18,49,180
19.2	Tax Pre-Deposits	7,60,84,140	5,47,24,376
19.3	TDS and TCS Receivable **Total**	**7,79,33,320**	**5,65,73,556**

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Notes Forming Part of the Financial Statements as at 31-03-2026

Note No.11 : Property, Plant & Equipments

Particulars		Gross Block				Accumulated Depreciation				Net Block	
		As on 01.04.2025	Addition during the year	Deduction during the year	As on 31.03.2026	As on 01.04.2025	Addition during the year	Deduction during the year	As on 31.03.2026	As on 31.03.2026	As on 31.03.2025
11.1	**Tangible Assets**										
a.	Buildings	4,60,00,000	31,22,37,024	-	35,82,37,024	43,71,302	62,36,782	-	1,06,08,084	34,76,28,939	4,16,28,698
b.	Computer & Data	29,28,534	1,95,170	-	31,23,703	26,57,254	2,52,271	-	29,09,525	2,14,178	2,71,280
c.	Furniture & Fittings	12,27,692	-	-	12,27,692	4,18,156	2,26,802	-	6,44,958	5,82,734	8,09,536
d.	Plant & Machinery	3,46,38,629	16,21,55,728	-	19,67,94,357	2,77,44,302	74,30,709	-	3,51,75,011	16,16,19,346	68,94,327
e.	Vehicle	1,78,55,906	6,46,02,807	-	8,24,58,713	1,47,95,517	70,45,181	-	2,18,40,698	6,06,18,015	30,60,389
f.	Office Equipments	19,63,957	4,18,814	-	23,82,770	8,79,395	5,76,008	-	14,55,403	9,27,367	10,84,562
	Total	**10,46,14,717**	**53,96,09,541**	-	**64,42,24,259**	**5,08,65,926**	**2,17,67,753**	-	**7,26,33,679**	**57,15,90,580**	**5,37,48,792**
	(Previous Year)	9,91,88,965	54,25,752	-	10,46,14,717	4,54,95,382	53,70,544	-	5,08,65,926	5,37,48,791	5,36,93,583

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Note no. 8 **Trade payable ageing schedule**

Outstanding for following periods from due date of payment (2025-26)

S.no	Particulars	Not due	Unbilled amount	< 1 year	1-2 years	2-3 years	> 3 years	Total
	MSME		-	-	-	-	-	-
	Others		-	39,40,18,914		-	-	39,40,18,914
	Disputed dues-MSME		-	-	-	-	-	-
	Disputed dues-Other		-	-	-	-	-	-
	Total		-	**39,40,18,914**	-	-	-	**39,40,18,914**

Outstanding for following periods from due date of payment (2024-25)

S.no	Particulars	Not due	Unbilled amount	< 1 year	1-2 years	2-3 years	> 3 years	Total
	MSME		-	-	-	-	-	-
	Others		-	75,50,04,953	-	-	-	**75,50,04,953**
	Disputed dues-MSME		-	-	-	-	-	-
	Disputed dues-Other		-	-	-	-	-	-
	Total			**75,50,04,953**	-	-	-	**75,50,04,953**

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Note no. 16 **Trade receivable ageing schedule**

Outstanding for following periods from due date of payment (2025-26)

S.no	Particulars	Not due	Unbilled amount	< 6 months	6month-1 years	1-2 years	2-3 years	> 3 years	Total
	Undisputed Trade Receivables – considered good	-	-	1,90,86,72,477	-	-	-	-	1,90,86,72,477
	Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-	-
	Disputed Trade Receivables – considered good	-	-	-	-	-	-	-	-
	Disputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-	-
	Total	-	-	**1,90,86,72,477**	-	-	-	-	**1,90,86,72,477**

Outstanding for following periods from due date of payment (2024-25)

S.no	Particulars	Not due	Unbilled amount	< 6 months	6month-1 years	1-2 years	2-3 years	> 3 years	Total
	Undisputed Trade Receivables – considered good	-	-	1,31,04,13,503	-	-	-	-	1,31,04,13,503
	Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-	-
	Disputed Trade Receivables – considered good	-	-	-	-	-	-	-	-
	Disputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-	-
	Total	-	-	**1,31,04,13,503**	-	-	-	-	**1,31,04,13,503**

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Delta Galaxy Engineering Services Limited

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Notes Forming Part of the Financial Statements as at 31-03-2026

Note No.	Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
20	**Revenue from Operations**		
	Revenue from Operations	3,93,23,57,993	2,33,63,06,038
	Total	**3,93,23,57,993**	**2,33,63,06,038**
21	**Other Income**		
21.1	Miscellaneous Income	2,401	11,958
21.2	Interest On FDR	1,14,647	9,699
	Total	**1,17,048**	**21,657**
22	**Cost of Materials Consumed**		
	Opening Stock	9,93,64,455	9,87,53,702
	Add : Purchases	34,80,79,705	10,94,41,609
	Direct Expenses		
	i.) Paid to Subcontractors	2,77,71,49,362	1,82,61,48,768
	ii.) Freight Charges	18,32,470	54,97,126
	iii.) Electricity Charges	2,60,537	2,67,473
	iv.) Power & Fuel	4,57,58,199	1,71,59,477
	v.) Rent (Plant & Machinery)	5,22,01,040	99,40,505
	Less : Closing Stock	12,81,48,667	9,93,64,455
	Cost of Materials Consumed	**3,19,64,97,101**	**1,96,78,44,206**
23	**Changes in inventories of Finished Goods and Work in Progress**		
	Inventories at the beginning of the year		
	i.) Work in Progress	60,04,22,918	48,26,08,205
	Sub Total (A)	**60,04,22,918**	**48,26,08,205**
	Inventories at the end of the year		
	i.) Work in Progress	61,69,35,272	60,04,22,918
	Sub Total (B)	**61,69,35,272**	**60,04,22,918**
	Net Increase / (Decrease) (A - B)	**(1,65,12,354)**	**(11,78,14,713)**
24	**Employee Benefit Expenses**		
24.1	Salary & Wages	4,61,25,121	3,22,22,012
24.2	Director's Remuneration	5,04,00,000	74,85,000
24.3	Staff welfare Expenses	2,59,322	4,54,940
24.4	Gratuity Expenses	7,60,836	-
24.5	Contribution to PF/ ESI	17,66,043	8,67,021
	Total	**9,93,11,322**	**4,10,28,973**
25	**Finance Costs**		
25.1	Interest on Term Loan	2,62,88,704	1,39,89,608
25.2	Interest on Cash Credit	1,66,54,849	53,65,637
25.3	Interest on 9% Debentures	41,98,685	-
25.4	Other Interest Cost	33,11,026	99,81,679
25.5	Other Borrowing Cost	69,13,010	-
	Total	**5,73,66,274**	**2,93,36,924**
26	**Depreciation and Amortization Expense**		
	Depreciation	2,17,67,753	53,70,544
		2,17,67,753	**53,70,544**

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Notes Forming Part of the Financial Statements as at 31-03-2026

Note No.	Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
27	**Other Expenses**		
	Audit Fees	1,50,000	1,50,000
	Bank Charges	26,54,344	18,91,649
	Business Promotion	53,00,106	82,79,332
	Books & Periodicals	-	2,300
	Consultancy Fees	1,75,06,350	1,07,84,611
	Conveyance Exp.	8,35,994	70,575
	CSR Expense	39,00,000	-
	Director's Sitting Fees	3,75,000	2,00,000
	Festival Expenses	-	2,69,000
	Insurance	8,87,720	4,96,878
	Legal & Professional	1,32,88,729	32,81,181
	Merchant Banker Fees	-	10,00,000
	Miscellaneous Expenses	1,17,595	16,063
	Office Expenses	15,30,975	4,53,333
	Printing & Stationery	-	50,133
	Rates, Taxes & Fees	5,10,097	30,67,313
	Rentals	57,35,132	44,87,559
	Repair & Maintenance	1,11,93,081	18,20,374
	Security Expenses	12,40,416	16,07,600
	Site Maintenance Expenses	1,67,67,399	1,53,05,101
	Software Expenses	3,63,251	1,27,481
	Statutory Late Fees & Penalty	20,37,672	65,44,989
	Telephone Expenses	2,797	21,000
	Testing Expenses & Water Label Exp.	-	82,375
	Tour & Travels	1,28,71,141	75,57,553
	Total	**9,72,67,801**	**6,75,66,400**
28	**Current tax**		
	Current tax	10,82,86,759	8,67,13,527
	Less : MAT credit entitlement/ (Utilisation)	-	-
	Net Current tax	**10,82,86,759**	**8,67,13,527**

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Note No. 39 : Ratio Analysis				
Ratio	**Numerator**	**Denominator**	**Current Period**	**Previous Period**
Current Ratio	Current Assets	Current Liabilities	2.85	2.23
Debt-equity ratio	Total Debt	Shareholder's Equity	0.93	0.24
Return on equity ratio	Net Profits after taxes	Average Shareholder's Equity	27.16%	36.31%
Inventory turnover ratio	Sales	Average Inventory	5.44	3.67
Trade receivables turnover ratio	Net Credit Sales	Average Accounts Receivable	2.44	2.62
Trade payables turnover ratio	Net Credit Purchases	Average Trade Payables	5.44	3.52
Net capital turnover ratio	Net Sales	Average Working Capital	2.50	2.76
Net profit ratio	Net Profit	Net Sales	9.05%	10.92%
Return on capital employed	Earning before interest and taxes	Capital Employed	20.49%	27.15%

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