



Padam Dinesh & Co.
Chartered Accountants

11/6-B IInd Floor, Shanti Chambers,
Pusa Road, New Delhi-110 005

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padamdinesh@gmail.com
padamdinesh@yahoo.com

Consent from Statutory Auditor and Peer Review Auditor

To,

The Board of Directors

Delta Autocorp Limited
Plot No 304 P, Pithakiarypost-Rupnarayanpur,
Bardhaman, West Bengal, India, 713386

Dear Sir/Madam,

Sub: Proposed Initial Public Offering (the "Issue") of equity shares of ₹ 10 (the "Equity Shares") by Delta Autocorp Limited (the "Company")

I, Padam Kumar Gupta, Partner of M/s. Padam Dinesh & Co, Chartered Accountants, do hereby give consent to our name being included as Statutory Auditor, Peer Review Auditor and as an Expert in relation to Restated Financial Information and the Statement of Tax Benefits of the Company in the Red Herring Prospectus and Prospectus to be filed with the Stock Exchange under provisions of section 26 and 32 of the Companies Act, 2013, and for the purpose of Registration with Registrar of Companies in respect of the proposed public issue of equity shares.

We enclose a copy of Peer Review Certificate as **Annexure A** and We also certify that our Peer Review Certificate is valid till **31st May 2027**

I also authorize the Company to deliver a copy of this letter of consent to the Registrar of Companies pursuant to the provisions of section 26 and 32 of the Companies Act, 2013.

Yours Faithfully,

For Padam Dinesh & Co.
Chartered Accountants
Firm Reg No. : 009061N
Peer Review No. : 016797

CA Padam Kumar Gupta
Partner
Membership No. 087747



Place : New Delhi

Date : 12th December 2024

Annexure A



The Institute of Chartered Accountants of India
(Setup by an Act of Parliament)

Peer Review Board

Peer Review Certificate No.: 016797

This is to certify that the Peer Review of

M/s Padam Dinesh & Co

11/6B, 2nd Floor,

Shanti Chambers, Pusa Road,

New Delhi-110005

FRN: 009061N

has been carried out for the period

2020-2023

pursuant to the *Peer Review Guidelines 2022*, issued by the Council of the Institute of Chartered Accountants of India.

This Certificate is effective from: 01-06-2024

The Certificate shall remain valid till: 31-05-2027

Issued at New Delhi on 16-05-2024

CA. Prasanna Kumar D

Chairman
Peer Review Board

CA. (Dr.) Raj Chawla

Vice-Chairman
Peer Review Board

CA. Mohit Baijal

Secretary
Peer Review Board

Note : The Certificate is issued on behalf of the Peer Review Board of ICAI and ICAI or any of its functionaries are not liable for any non-compliance by the Practice Unit. The Certificate can be revoked for the reason stated in the '*Peer Review Guidelines 2022*'.



V. SINGHI & ASSOCIATES
Chartered Accountants
708, 7TH Floor, Pragati tower,
Rajendra Place, New Delhi-110008
Phone: +91 11 49847995
E-Mail: delhi@vsinghi.com

Consent from Statutory Auditor and Peer Review Auditor

To,

The Board of Directors

Delta Autocorp Limited
Plot No 304 P, Pithakiarypost-Rupnarayanpur,
Bardhaman, West Bengal, India, 713386

Dear Sir/Madam,

Sub: Proposed Initial Public Offering (the "Issue") of equity shares of ₹ 10 (the "Equity Shares") by Delta Autocorp Limited (the "Company")

I, Naveen Kankaria, Partner of M/s. V. Singhi & Associates, Chartered Accountants, do hereby give consent to our name being included as Statutory Auditor, Peer Review Auditor and as an Expert in relation to Restated Financial Information and the Statement of Tax Benefits of the Company in the Red Herring Prospectus and Prospectus to be filed with the Stock Exchange under provisions of section 26 and 32 of the Companies Act, 2013, and for the purpose of Registration with Registrar of Companies in respect of the proposed public issue of equity shares.

I enclose a copy of Peer Review Certificate as **Annexure A** and also certify that our Peer Review Certificate is valid till **28th February 2027**.

I also authorize the Company to deliver a copy of this letter of consent to the Registrar of Companies pursuant to the provisions of section 26 and 32 of the Companies Act, 2013.

Yours Faithfully,

For V. Singhi & Associates
Chartered Accountants
Firm Reg No.: 0311017E
Peer Review No.: 016400



CA Naveen Kankaria
Partner
Membership No. 153214
Place: New Delhi
Date: 12th December 2024



The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

Peer Review Board

Peer Review Certificate No.: 016400

This is to certify that the Peer Review of

M/s V Singhi & Associates

Four Mangoe Lane, Surendra Mohan Ghosh Sarani,

Ground Floor,

Kolkata-700001

FRN: 311017E

has been carried out for the period

2020-2023

pursuant to the *Peer Review Guidelines 2022*, issued by the Council of the Institute of Chartered Accountants of India.

This Certificate is effective from: 01-03-2024

The Certificate shall remain valid till: 28-02-2027

Issued at New Delhi on 11-03-2024

CA. Prasanna Kumar D

Chairman
Peer Review Board

CA. (Dr.) Raj Chawla

Vice-Chairman
Peer Review Board

CA. Mohit Bajaj

Secretary
Peer Review Board

Note : The Certificate is issued on behalf of the Peer Review Board of ICAI and ICAI or any of its functionaries are not liable for any non-compliance by the Practice Unit. The Certificate can be revoked for the reason stated in the *Peer Review Guidelines 2022*.

