

Form No. MGT-8

**[Pursuant to section 92(2) of the Companies Act, 2013 and rule 11(2) of Companies
(Management and Administration) Rules, 2014]**

Registration No. of the Company: U29304WB2023PLC263697 Nominal Capital: Rs
16,00,00,000/-

To
The Members
Delta Autocorp Limited
PLOT NO 304 P, Mousza Pit Hakiyari,
Rupnarayanpur Bardhaman
West Bengal-713386 India

We have examined the registers, records and books and papers of Delta Autocorp Limited (the Company) as required to be maintained under the Companies Act, 2013 (the Act) and the rules made there under for the financial year ended on 31 March, 2023. In our opinion and to the best of my information and according to the examinations carried out by us and explanations furnished to us by the company, its officers and agents.

This Certificate is to be read along with the noting as mentioned here in under:

1. Maintenance of Secretarial records is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on such examination;
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on the test basis to ensure that correct facts are reflected in the secretarial records, we believe that the processes and practices, we followed provide a reasonable basis for our opinion;
3. We have not verified the correctness and appropriateness of the financial records and books of accounts of the Company;
4. Where ever required, we have obtained the management representation about the compliances of the laws, rules and regulations and happening of events etc;
5. The Compliance of the provisions of the Companies Act, and rules and regulations, standards are the responsibility of the Management, our examination was limited to the verification of the procedures on test basis.

Based on above, we certify that:

- A. the Annual Return states the facts as at the close of the aforesaid financial year correctly and adequately;
- B. during the aforesaid financial year the Company has complied with provisions of the Act & Rules made there under in respect of:

1. Its status under the Act;
2. Maintenance of registers/records all the registers as stated in Annexure 'A' to this certificate and the company has made necessary entries therein within the time prescribed therefor;
3. filing of forms and returns, with the Registrar of Companies, Regional Director, Central Government, the Tribunal, Court or other authorities within and beyond the prescribed time;
4. Calling/ convening/ holding meetings of Board of Directors as on 21.07.2023, 21.08.2023, 29.08.2023, 01.10.2023, 20.10.2023, 24.11.2023, 02.12.2023, 08.12.2023, 21.12.2023, 02.01.2024, 08.01.2024, 15.01.2024 and 14.03.2024 and the meetings of the members of the company as on 21.07.2023, 11.12.2023 and 21.12.2023 on due dates as stated in the annual in respect of which meetings, proper notices were given and the proceedings including the circular resolutions, if any, have been properly recorded in the Minute Book/registers maintained for the purpose and the same have been signed;
5. The Company has not closed/ was not required to close its Registers of Members or Security holders during the financial year;
6. The Company has not advances/loans to its directors and/or persons or firms or companies referred in section 185 of the Act;
7. The Company has entered into any contracts/arrangements with related parties as specified in section 188 of the Act;
8. The Company has issued 1,58,154 equity shares by way of conversion of unsecured loan into equity shares.
9. There were no transaction necessitating the Company to keep in abeyance the right to dividend, right shares and bonus shares pending registration of transfer of shares during the year;
- 10 The Company has not any declaration/ payment of dividend transfer of unpaid/ unclaimed dividend/other amounts as applicable to the Investor Education and Protection Fund in accordance with section 125 of the Act during the year;
- 11 The Company has signed the audited financial statement as per the provisions of section 134 of the Act and report of directors is as per sub-sections (3). (4) and (5) thereof;
13. Appointment/ re-appointment-filling up-casual vacancies of auditor as per the provisions of section 139 of the Act have been made;
14. No approvals required to be taken from the Central Government, Tribunal, Regional Director, Registrar, Court or such other authorities under the various provisions of the Act;
15. The Company has not Acceptance/ renewal/ repayment of deposits during the year under review;
16. The Company has taken loan from its directors, members, public financial institutions, banks and others during the period under review.

KAPIL KUMAR & Co.
CS KAPIL KUMAR
COMPANY SECRETARY

#31, Gali NO.2, Raja Nahar Singh
Colony, Ballabgarh, Faridabad
PH.NO.9711127962

17. No Loans and investments or guarantees given or providing of securities to other bodies corporate or persons falling under the provisions of section 186 of the Act.

18. The Company has altered the provisions of the Memorandum and Article of Association during the financial year under review by way of conversion of Private Limited into Public Limited and Increasing in Authorised Share Capital of the company..

Date: 25.12.2024

For KAPIL KUMAR & CO (Company Secretaries)

Place: Faridabad
Date: 25.12.2024

KAPIL KUMAR & CO
Company Secretaries
CP No-18416

ACS KAPIL KUMAR
Proprietor
M.No.-A40929
UDIN: **A040929F003485051**.

Annexure-A

Register as maintained by the Company-

Statutory Registers

- 1 Register of Members U/S 88 of the Act;
- 2 Minutes Book of Board Meeting U/S 118 of the Act;
- 3 Minutes Book of General Meeting of the Members of the Company U/S 118 of the Act;
- 4 Register of Particulars of Contracts in which Directors are interested U/S 189;
- 5 Register of Directors/Managing Director and Secretary U/S 170 of the Act;
- 6 Register of Directors' Shareholding U/S 170 of the Act;
7. Register of Charge U/S n 85 and Rule 7 of the Companies (Registration of Charges) Rules, 2014.