



Date: 08.10.2024

To,
The General Manager,
Department of Corporate Services,
BSE Limited,
P.J. Towers, Dalal Street,
Mumbai – 400 001.

Scrip code: 532848

Sub: Application under Regulation 37 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") for the proposed Composite Scheme of Arrangement between Delta Corp Limited ("Company" or "Demerged Company") and Delta Penland Private Limited ("Resulting Company") and their respective shareholders and creditors ("Scheme")

Compliance report as per Securities and Exchange Board of India's ("SEBI") Master Circular dated June 20, 2023 bearing reference number SEBI/HO/CFD/POD-2/P/CIR/2023/93 ("SEBI Master Circular")

Dear Sir/Madam,

It is hereby certified that the draft Composite Scheme of Arrangement between Delta Corp Limited ("Demerged Company") and Delta Penland Private Limited ("Resulting Company") and their respective shareholders and creditors (hereinafter referred to as "Scheme") does not, in any way violate, override or limit the provisions of securities laws or requirements of the Stock Exchange(s) and the same is in compliance with the applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and this circular, including the following:

Sl.	Reference	Particulars	Remarks
1	Regulations 17 to 27 of LODR Regulations	Corporate governance requirements	Complied
2	Regulation 11 of LODR Regulations	Compliance with securities laws	Complied
Requirements of this circular			
(a)	Para (I)(A)(2)	Submission of documents to Stock Exchanges	Complied

Regd. & Corporate Office :

Delta House, Plot No. 12,
Hornby Vellard Estate,
Dr. Annie Besant Road,
Next to Copper Chimney,
Worli, Mumbai - 400 018.

Phone : +91 22 6987 4700
Email : secretarial@deltain.com
CIN : L65493PN1990PLC058817



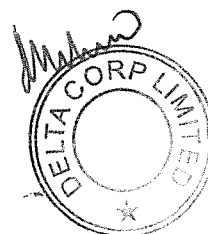
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(b)	Para (I)(A)(3)	Conditions for schemes of arrangement involving unlisted entities	Yes, will be complied
(c)	Para (I)(A)(4) (a)	Submission of Valuation Report	Complied. Copy of the Share Entitlement Ratio Report is enclosed as a part of this application.
(d)	Para (I)(A)(5)	Auditors certificate regarding compliance with Accounting Standards	Complied. Copy of the certificates issued by the statutory auditors of the Demerged Company and the Resulting Company confirming that accounting treatment mentioned in the Scheme is in compliance with Section 133 of the Companies Act, 2013 and accounting standards framed thereunder is enclosed as part of this application.
(e)	Para (I)(A)(9)	Provision of approval of public shareholders through e-voting	The Demerged Company will comply with provisions of e-voting as per the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosures Requirements)

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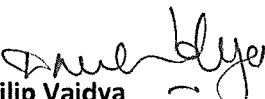
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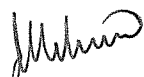
			Regulations, 2015 as amended from time to time. Provisions of Part I(A)(10)(b) read with Para I(A)(10)(a) of SEBI Master Circular No. SEBI/HO/CFD/POD-2/P/CIR/2023/93 dated June 20, 2023 are not applicable. In this regard, certificate from Statutory Auditor of the Demerged Company is enclosed as part of this application.
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For Delta Corp Limited


Dilip Vaidya
Company Secretary
FCS No. 7750



For Delta Corp Limited


Ashish Kapadia
Managing Director
DIN: 02011632

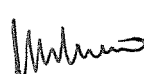
Certified that the transactions / accounting treatment provided in the draft Composite Scheme of Arrangement between Delta Corp Limited and Delta Penland Private Limited and their respective shareholders and creditors are in compliance with all the Accounting Standards applicable to a listed entity.

For Delta Corp Limited


Anil Malani
Chief Financial Officer



For Delta Corp Limited


Ashish Kapadia
Managing Director
DIN: 02011632

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