

13th July, 2023

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| National Stock Exchange of India Ltd. Listing Department. Exchange Plaza, C-1, Block- G, Bandra Kurla Complex, Bandra (East) Mumbai-400 051. Fax No. 26598235/8237/8347. Symbol: DELTACORP | BSE Ltd. Corporate Relation Department, Listing Department, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001. Facsimile No. 22723121/22722037/2041 Scrp Code 532848 |
|--|--|

Dear Sir/Madam,

Sub: Business Responsibility and Sustainability Report for the financial year 2022-2023.

In compliance with provisions of Regulation 34(2)(f) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith a copy of Business Responsibility and Sustainability Report (BRSR) of the Company for the financial year 2022-2023.

The BRSR is also available on the website of the Company at [BRRSR-23.pdf \(deltacorp.in\)](http://BRRSR-23.pdf(deltacorp.in))

You are requested to take the same in your record.

Thanking You.

Yours Sincerely,

For Delta Corp Limited

Dilip Vaidya

Company Secretary & Vice President - Secretarial

FCS NO.7750

Encl- As above

Regd. Office : 10, Kumar Place, 2408, General Thimayya Road, Pune – 411001.

Bayside Mall, 2nd Floor,
Tardeo Road, Haji Ali,
Mumbai - 400 034.
URL : www.deltacorp.in

Phone : +91 22 4079 4700
Fax : +91 22 4079 4777
Email : secretarial@deltin.com
CIN : L65493PN1990PLC058817

Business Responsibility And Sustainability Report

Statement from the Managing Director

Dear Stakeholders,

As the Managing Director of Delta Corp, I am proud to present our first annual Business Responsibility and Sustainability Report (BRSR). At Delta, we are deeply committed to conducting our business in a responsible and sustainable manner. Delta Corp's sustainability approach is focused on creating value for all stakeholders while minimizing the negative impact on the environment and society. The company's sustainability efforts are guided by its core values of integrity, transparency and respect for human rights.

We have made good progress as an organization in the past. We are the only listed company in India engaged in casino gaming, and in recent years, we also expanded to skill based online gaming through one of our subsidiaries. Currently we are operating in the areas of offline gaming, online gaming and luxury hospitality and we are well aware of the business sustainability related risks in these areas.

To understand the material risks for the business, we engaged with experts and with our stakeholders in the previous financial year. We utilized the inputs received from our key stakeholders to arrive at the material issues which we have reported in this business responsibility and sustainability report. We believe this transparency would help investors and other stakeholders to understand the risks & opportunities of the business and the progress we make towards long term sustainability.

Over the past year, we have made significant progress in our sustainability journey. We started with ensuring that the organization has right governance structure and policies in place and made progress towards reducing our environmental footprint. We initiated steps to reduce our carbon footprint and waste footprint through investments on electric vehicles and waste processing units. We were also able to reduce our water footprint in the last financial year.

Looking ahead, we see immense opportunities to further integrate sustainability into our business operations. We have identified energy management as a low hanging fruit to be more sustainable, given the nature of our operations. We have also identified responsible marketing as another opportunity and we believe that engaging with our stakeholders is crucial to our success in this area.

I would like to thank our employees, customers, investors and other stakeholders for their support and engagement in our sustainability journey. We look forward to continuing to work together to create a more sustainable and responsible business.

Sincerely,

Ashish Kapadia

Managing Director

Delta Corp Limited

Section A: General Disclosures

I. Details of the listed entity

| | | |
|-----|--|--|
| 1. | Corporate Identity Number (CIN) of the Listed Entity | L65493PN1990PLC058817 |
| 2. | Name of the Listed Entity | Delta Corp Limited |
| 3. | Year of incorporation | 1990 |
| 4. | Registered office address | 10, Kumar Place, 2408, General Thimayya Road, Pune - 411001 |
| 5. | Corporate address | Bayside Mall, 2 nd Floor, Tardeo Road, Haji Ali, Mumbai - 400034 |
| 6. | E-mail | secretarial@deltin.com |
| 7. | Telephone | 022 40794700 |
| 8. | Website | www.deltacorp.in |
| 9. | Financial year for which reporting is being done | FY 22-23 |
| 10. | Name of the Stock Exchange(s) where shares are listed | BSE Limited and National Stock Exchange of India Limited |
| 11. | Paid-up Capital | ₹ 26,75,95,597 |
| 12. | Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report. | Dilip Vaidya Company Secretary and Vice President – Secretarial Tel. No. 022 40794700 Email - secretarial@deltin.com |
| 13. | Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together). | Consolidated* |

* The details inside this report are for the entity and the subsidiaries that participate in the business responsibility initiatives of the company as indicated in the response to the 21st question of this section.

II. Products/services:

14. Details of business activities (accounting for 90% of the turnover):

| S. No. | Description of Main Activity | Description of Business Activity | % of Turnover of the entity |
|--------------|------------------------------|--|-----------------------------|
| 1 | Offline Casino Gaming | Delta Corp offers offline casino services through its offshore and land-based casinos. | 80.33 |
| 2 | Hospitality | Delta Corp has hotels in Goa and Daman that caters to its customers. | 4.46 |
| 3 | Online gaming portals | Delta Corp through its subsidiary has two online portals for poker and rummy. | 15.21 |
| Total | | | 100 |

15. Products/Services sold by the entity (accounting for 90% of the entity's turnover):

| S. No. | Product / Service | NIC Code | % of total Turnover contributed |
|--------------|-----------------------|----------|---------------------------------|
| 1 | Offline Casino Gaming | 9200 | 80.33 |
| 2 | Hospitality | 5510 | 4.46 |
| 3 | Online gaming portals | 9200 | 15.21 |
| Total | | | 100 |

III. Operations:

16. Number of locations where plants and/or operations/offices of the entity are situated:

| Location | Number of operations | Number of offices | Total |
|---------------|----------------------|-------------------|-------|
| National | 9 | 8 | 17 |
| International | 1 | 0 | 1 |

17. Markets served by the entity:

- a. Number of locations

| Locations | Number |
|----------------------------------|--------|
| National (No. of States) | 5 |
| International (No. of Countries) | 1 |

- b. What is the contribution of exports as a percentage of the total turnover of the entity?

| Summary | FIRC | Encashment | Total Export | Total Turnover | % of Turnover |
|--|---------------------|--------------------|---------------------|-----------------------|---------------|
| Delta Corp Limited | 9,67,73,209 | 1,64,24,760 | 11,31,97,969 | 5,94,05,77,473 | 1.91 |
| Highstreet Cruises and Entertainment Private Limited | 84,94,249 | 47,55,123 | 1,32,49,372 | 1,63,98,03,209 | 0.81 |
| Delta Pleasure Cruise Company Private Limited | 23,00,345 | 19,28,653 | 42,28,998 | 62,07,91,233 | 0.68 |
| Total | 10,75,67,803 | 2,31,08,536 | 13,06,76,339 | 8,20,11,71,915 | 1.59 |

- c. A brief on types of customers

Delta Corp has onshore, offshore and online gaming services.

Delta Corp's primary customers are individuals who visit its gaming and hospitality establishments. These individuals include domestic and international tourists and business travelers. The company caters to a diverse customer base, ranging from budget-conscious customers to high-net-worth individuals.

The gaming segment primarily targets customers interested in casino gaming, including table games such as poker, baccarat and roulette, as well as electronic games like slot machines. The hospitality segment caters to customers looking for luxurious accommodation, dining and entertainment experiences.

Delta Corp also has online gaming services through its subsidiary that offers the opportunity to play poker or rummy online for its customers.

In addition to individual customers, Delta Corp also serves corporate customers through its MICE (Meetings, Incentives, Conferences and Exhibitions) business. The company provides conference and meeting facilities, event management services and other amenities to corporate clients.

IV. Employees

18. Details as at the end of Financial Year:

- a. Employees and workers (including differently abled):

| S. No. | Particulars | Total (A) | Male | | Female | |
|------------------|--------------------------------|-------------|-------------|--------------|-------------|--------------|
| | | | No. (B) | % (B / A) | No. (C) | % (C / A) |
| EMPLOYEES | | | | | | |
| 1. | Permanent (D) | 3286 | 2435 | 74.10 | 851 | 25.90 |
| 2. | Other than Permanent (E) | 1256 | 992 | 78.98 | 264 | 21.02 |
| 3. | Total employees (D + E) | 4542 | 3427 | 75.45 | 1115 | 24.55 |
| WORKERS* | | | | | | |
| 4. | Permanent (F) | 0 | 0 | 0 | 0 | 0 |
| 5. | Other than Permanent (G) | 51 | 48 | 94.12 | 3 | 5.88 |
| 6. | Total workers (F + G) | 51 | 48 | 94.12 | 3 | 5.88 |

*The data given for workers throughout the report are of the contract staff of the company.

b. Differently abled employees and workers:

| S. No. | Particulars | Total (A) | Male | | Female | |
|------------------------------------|--|-----------|----------|------------|----------|-----------|
| | | | No. (B) | % (B / A) | No. (C) | % (C / A) |
| DIFFERENTLY ABLED EMPLOYEES | | | | | | |
| 1. | Permanent (D) | 1 | 1 | 100 | 0 | 0 |
| 2. | Other than Permanent (E) | 0 | 0 | 0 | 0 | 0 |
| 3. | Total differently abled employees (D + E) | 1 | 1 | 100 | 0 | 0 |
| DIFFERENTLY ABLED WORKERS | | | | | | |
| 4. | Permanent (F) | 0 | 0 | 0 | 0 | 0 |
| 5. | Other than Permanent (G) | 0 | 0 | 0 | 0 | 0 |
| 6. | Total workers (F + G) | 0 | 0 | 0 | 0 | 0 |

19. Participation/Inclusion/Representation of women

| | Total (A) | No. and percentage of Females | |
|---------------------------|-----------|-------------------------------|-----------|
| | | No. (B) | % (B / A) |
| Board of Directors | 7 | 1 | 14.29 |
| Key Management Personnel* | 3 | 0 | 0 |

*Key Management Personnel includes Mr. Ashish Kapadia, who is also our Managing Director.

20. Turnover rate for permanent employees and workers

| | FY 2022-23 (Turnover rate in current FY) | | | FY 2021-22 (Turnover rate in previous FY) | | | FY 2020-21 (Turnover rate in the year prior to the previous FY) | | |
|-------------------|---|--------|--------|--|--------|--------|--|--------|--------|
| | Male | Female | Total | Male | Female | Total | Male | Female | Total |
| | Permanent Employees | 36.47% | 29.73% | 34.72% | 34.65% | 28.22% | 33.15% | 38.64% | 37.30% |
| Permanent Workers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

V. Holding, Subsidiary and Associate Companies (including joint ventures)

21. (a) Names of holding / subsidiary / associate companies / joint ventures

| S. No. | Name of the Holding/Subsidiary/ Associate Companies/Joint Ventures (A) | Indicate whether holding/ Subsidiary/ Associate/ Joint Venture | % of shares held by listed entity | Does the entity indicated in column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|--------|--|--|-----------------------------------|--|
| 1. | Caravella Entertainment Private Limited (CCGPL) | Subsidiary | 100 | No |
| 2. | Delta Hospitality & Entertainment Mauritius Limited (DHEML) | Subsidiary | 100 | No |
| 3. | Delta Offshore Developers Limited (DODL) | Subsidiary | 100 | No |
| 4. | Delta Pleasure Cruise Company Private Limited (DPCCPL) | Subsidiary | 100 | Yes |
| 5. | Deltin Hotels and Resorts Private Limited (DHRPL) | Subsidiary | 100 | No |
| 6. | Deltin Amusement Park Private Limited (DAPPL) | Subsidiary | 100 | No |
| 7. | Deltatech Gaming Limited (DGL) | Subsidiary | 100 | Yes |

| S. No. | Name of the Holding/Subsidiary/ Associate Companies/Joint Ventures (A) | Indicate whether holding/ Subsidiary/ Associate/ Joint Venture | % of shares held by listed entity | Does the entity indicated in column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|--------|--|--|-----------------------------------|--|
| 8. | Gaussian Online Skill Gaming Private Limited (GOSGPL) | Subsidiary | 100 | No |
| 9. | Highstreet Cruises & Entertainment Private Limited (HCEPL) | Subsidiary | 100 | Yes |
| 10. | Marvel Resorts Private Limited (MRPL) | Subsidiary | 100 | No |
| 11. | Delta Hotels Lanka Private Limited (DHLPL) | Step-Down Subsidiary | 100 | No |
| 12. | Deltin Cruises and Entertainment Private Limited (DCEPL) | Step-Down Subsidiary | 100 | No |
| 13. | Deltin Nepal Private Limited (DNPL) | Step-Down Subsidiary | 89.29 | Yes |
| 14. | Waterways Shipyard Private Limited (WSPL) | Associate | 45 | No |

VI. CSR Details

22. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

(i) Turnover (in Rs.) - 3,59,05,08,166*

(i) Net worth (in Rs.) - 17,80,09,47,026*

*The details given are for FY22.

VII. Transparency and Disclosures Compliances

23. Complaints / Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy) | FY 2022-23 Current Financial Year | | | FY 2021-22 Previous Financial Year | | |
|---|---|--|--|---------|--|--|---------|
| | | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks |
| Communities | Yes | 0 | 0 | - | 0 | 0 | - |
| Investors (other than shareholders) | Yes | 0 | 0 | - | 0 | 0 | - |
| Shareholders | Yes | 8 | 0 | - | 1 | 0 | - |
| Employees and workers | Yes | 0 | 0 | - | 0 | 0 | - |
| Customers | Yes | 0 | 0 | - | 0 | 0 | - |
| Value Chain Partners | Yes | 0 | 0 | - | 0 | 0 | - |
| Other (please specify) | Yes | 0 | 0 | - | 0 | 0 | - |

The relevant policies mentioning the grievance redressal policy of the company can be found at <https://deltacorp.in/policies.html>.

During the Financial Year 2022-23, 8 grievances in total received from both internal and external stakeholders. Out of this, 8 grievances (100%) were disposed of and none were under process.

24. Overview of the entity's material responsible business conduct issues

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format:

The material issues for Delta Corp were arrived at by conducting stakeholder engagement. Probable set of issues for the company was arrived at through desk research and issues were prioritized by stakeholders and Delta Corp senior management. The issues that were deemed to be critically important for both the stakeholders and the senior management were identified as material issues for the company. The list of issues identified were as follows:

- Regulatory compliance
- Customer health and safety
- Customer privacy
- Responsible marketing and labelling
- Energy management
- Waste and hazardous materials management
- Product design
- Physical impacts of climate change

| Sl. No. | Material Issue | Risk/ Opportunity | Rationale for Identifying the Risk/Opportunity | Approach to Adapt or Mitigate (in case of risk) | Financial Implications (Positive/Negative) |
|---------|--|-------------------|---|--|--|
| 1 | Regulatory Compliance | R | Non-compliance can lead to fines or penalties | Establish robust compliance processes and engage responsibly for policy advocacy | Negative |
| 2 | Customer Health and Safety | R | Safety incidents can harm reputation and result in legal action | Implement stringent safety protocols and employee training | Negative |
| 3 | Customer Privacy | R | Data breaches can lead to loss of customer trust | Strengthen data protection measures and encryption, especially for our online gaming portals | Negative |
| 4 | Responsible Marketing and Labelling | O | Transparent and ethical marketing can enhance brand reputation | Adopt responsible marketing practices | Positive |
| 5 | Energy Management | O | Efficient energy usage can lead to cost savings | Implement energy-efficient technologies and practices in hotels, casinos and data centres | Positive |
| 6 | Waste and Hazardous Materials Management | O | Effective waste management can reduce environmental impact | Implement waste reduction and recycling programs | Positive |
| 7 | Product Design | O | Sustainable product design can attract eco-conscious customers | Incorporate sustainable design principles | Positive |
| 8 | Physical Impacts of Climate Change | R | Climate change can lead to supply chain disruptions and property damage | Develop climate resilience strategies and disaster preparedness plans | Negative |

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

| Disclosure Questions | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
|---|------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|
| Policy and management processes | | | | | | | | | |
| 1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No) | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| b. Has the policy been approved by the Board? (Yes/No) | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| c. Web Link of the Policies, if available | https://deltacorp.in/policies.html | | | | | | | | |
| 2. Whether the entity has translated the policy into procedures. (Yes / No) | Yes | Yes | Yes | Yes | No | Yes | No | Yes | Yes |
| 3. Do the enlisted policies extend to your value chain partners? (Yes/No) | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 4. Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle. | - | - | - | - | - | - | - | - | - |
| 5. Specific commitments, goals and targets set by the entity with defined timelines, if any. | - | | | | | | | | |
| 6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met. | - | | | | | | | | |

Governance, Leadership and Oversight

| | | | | | | | | | |
|---|--|--|--|--|--|--|--|--|--|
| 7. Statement by Director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements | Please refer Managing Director's statement given before the Business Responsibility and Sustainability Report. | | | | | | | | |
| 8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies). | Mr. Ashish Kapadia (Managing Director) | | | | | | | | |
| 9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details. | No. Top Management looks into social sustainability related issues. | | | | | | | | |

10. Details of Review of NGRBCs by the Company:

| Subject for Review | Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee | | | | | | | | | Frequency (Annually/ Half yearly/ Quarterly/Any other – please specify) | | | | | | | | |
|---|--|----------|-----|-----|-----|-----|-----|-----|-----|---|-----|-----|-----|-----|-----|-----|-----|-----|
| | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
| | Performance against above policies and follow up action | Director | | | | | | | | | A | A | A | A | A | A | A | A |
| Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances | Director | | | | | | | | | A | A | A | A | A | A | A | A | A |

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.

| | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
|---|-----------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|
| Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency. | Yes, Pozhat Sustainable Solutions | | | | | | | | |

12. If answer to question (1) above is “No” i.e., not all Principles are covered by a policy, reasons to be stated:

| Questions | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
|---|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| The entity does not consider the principles material to its business (Yes/No) | | | | | | | | | |
| The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No) | | | | | | | | | |
| The entity does not have the financial or/human and technical resources available for the task (Yes/No) | | | | | | | | | |
| It is planned to be done in the next financial year (Yes/No) | | | | | | | | | |
| Any other reason (please specify) | | | | | | | | | |

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1 - Businesses should conduct and govern themselves with integrity and in a manner that is Ethical, Transparent and Accountable.

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the principles during the financial year:

| Segment | Total number of training and awareness programmes held | Topics / principles covered under the training and its impact | % of persons in respective category covered by awareness programmes |
|-----------------------------------|--|---|---|
| Board of Directors | 1 | Safety, Impact of the services on stakeholders, Environmental impacts | 100 |
| Key Managerial Personnel | 1 | Safety, Impact of the services on stakeholders, Environmental impacts | 100 |
| Employees other than BoD and KMPs | 19 | Induction training | 100 |
| | | Fire and safety training | 98.42 |
| | | Grooming and Self-management | 32.95 |
| | | SOP and Occupational health & safety training | 24.47 |
| | | Customer orientation and Front office management | 32.95 |
| Workers | 15 | Induction Training | 100 |
| | | Fire and Safety Communication | 100 |
| | | Grooming | 34.62 |
| | | Customer Orientation | 34.62 |

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format.

(Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

NIL

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.

NIL

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

Yes. The policy of the company towards corruption and bribery is well established and communicated through its Code of Conduct. The document can be accessed at <https://deltacorp.in/policies.html>.

5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:

There were no such disciplinary actions taken by law enforcement agencies for FY2022-23 or FY2021-22.

6. Details of complaints regarding conflict of interest:

There were no complaints regarding conflict of interest for FY2022-23 or FY2021-22.

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

Not applicable

Leadership Indicators

1. Awareness programmes conducted for value chain partners on any of the principles during the financial year:

NIL

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If yes, provide details of the same.

Yes, the entity has implemented processes to effectively handle and prevent conflicts of interest involving members of the Board. These processes include the implementation of a Code of Conduct and ethical business practices.

PRINCIPLE 2 - Businesses should provide goods and services in a manner that is sustainable and safe.

Essential Indicators

1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.

| | Current Financial Year FY 2022-23 | Previous Financial Year FY 2021-22 | Details of improvements in environmental and social impacts |
|-----------|---|--|---|
| R&D | Nil | Nil | - |
| Capex (₹) | 0.02% | 1.30% | Delta has invested in a bio-digester, a transformative solution to waste management. This system processes organic waste, reducing our reliance on landfill disposal. In tandem with the bio-digester, we have established a composting unit that further ensures efficient and environmentally friendly waste disposal. This unit converts organic waste into nutrient-rich compost, which can be used for landscaping or donated to local farms, thereby promoting sustainable agricultural practices. Beyond waste management, Delta is advocating for greener transportation by investing in electric scooters and bikes. The Ather 450x Electric Scooter and E-bike Photo LP have been introduced as part of our commitment to reduce carbon emissions. These eco-friendly transportation alternatives reduce the consumption of fossil fuels and contribute to a healthier lifestyle among our employees. We're proud to offer these options to our team, reinforcing our commitment to their well-being and to environmental stewardship. |

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)
No.
- b. If yes, what percentage of inputs were sourced sustainably?
Not applicable.

- Describe the processes in place to safely reclaim your products for reusing, recycling, and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

Not applicable to us as we are into Gaming and hospitality services.

- Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Not applicable to us as we are into Gaming and hospitality services.

Leadership Indicators

- Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?

No

- If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

Not applicable.

- Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Not applicable.

- Of the products and packaging reclaimed at end of life of products, provide amount (in metric tonnes) reused, recycled, and safely disposed.

Not applicable to us as we are into Gaming and hospitality services.

- Reclaimed products and their packaging materials (as percentage of products sold) for each product category.

Not applicable to us as we are into Gaming and hospitality services.

PRINCIPLE 3 - Businesses should respect and promote the well-being of all employees, including those in their value chains.

Essential Indicators

- a. Details of measures for the well-being of employees:

| Category | Total (A) | % of employees covered by | | | | | | | | Day Care facilities | |
|---------------------------------------|-----------|---------------------------|-----------|--------------------|-----------|--------------------|-----------|--------------------|-----------|---------------------|-----------|
| | | Health insurance | | Accident insurance | | Maternity benefits | | Paternity Benefits | | | |
| | | Number (B) | % (B / A) | Number (C) | % (C / A) | Number (D) | % (D / A) | Number (E) | % (E / A) | Number (F) | % (F / A) |
| Permanent employees | | | | | | | | | | | |
| Male | 2435 | 2297 | 94.33 | 2297 | 94.33 | 0 | 0 | 183 | 7.52 | 183 | 7.52 |
| Female | 851 | 771 | 90.60 | 771 | 90.60 | 771 | 90.60 | 0 | 0 | 53 | 6.23 |
| Total | 3286 | 3068 | 93.37 | 3068 | 93.37 | 771 | 23.46 | 183 | 5.57 | 236 | 7.18 |
| Other than Permanent employees | | | | | | | | | | | |
| Male | 992 | 972 | 97.98 | 775 | 78.13 | 0 | 0 | 0 | 0 | 0 | 0 |
| Female | 264 | 250 | 94.70 | 170 | 64.39 | 250 | 94.70 | 0 | 0 | 0 | 0 |
| Total | 1256 | 1222 | 97.29 | 945 | 75.24 | 250 | 19.90 | 0 | 0 | 0 | 0 |

b. Details of measures for the well-being of workers:

| Category | Total (A) | % of workers covered by | | | | | | | | Day Care facilities | |
|-------------------------------------|--|-------------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|---------------------|--------------|
| | | Health insurance | | Accident insurance | | Maternity benefits | | Paternity Benefits | | | |
| | | Number (B) | % (B / A) | Number (C) | % (C / A) | Number (D) | % (D / A) | Number (E) | % (E / A) | Number (F) | % (F / A) |
| Permanent workers | | | | | | | | | | | |
| Male | Delta does not have any permanent workers. | | | | | | | | | | |
| Female | | | | | | | | | | | |
| Total | | | | | | | | | | | |
| Other than Permanent workers | | | | | | | | | | | |
| Male | 48 | 48 | 100 | 48 | 100 | 0 | 0 | 0 | 0 | 0 | 0 |
| Female | 3 | 3 | 100 | 3 | 100 | 3 | 100 | 0 | 0 | 0 | 0 |
| Total | 51 | 51 | 100 | 51 | 100 | 3 | 5.88 | 0 | 0 | 0 | 0 |

Delta Corp is deeply committed to the well-being of our workers. We believe that a healthy and engaged workforce is key to our success. To this end, we have implemented a range of initiatives aimed at promoting health, wellness and engagement among our employees.

We have organized a series of health camps, including Cancer Awareness & Prevention Camps with a focus on Women's Health, Blood Donation camps, Dental Checkup camps, Diabetes Awareness, Prevention and Treatment camps and camps for administering Covid Prevention Booster doses. We also host Yoga Camps to promote physical fitness and mental well-being.

In addition to health initiatives, we also prioritize employee engagement. We have organized a variety of activities such as 'Deltin's Got Talent', a platform for employees to showcase their talents and sports tournaments including football, carrom and cricket. We also celebrate the diverse cultural festivals of India, including Navratri, Diwali, Eid and Christmas and host special events like the Deltin Diwali Utsav, Long Service Awards, Kite Flying Festival and annual picnics.

Furthermore, we encourage our employees to contribute to societal and environmental initiatives. This includes participation in beach clean-ups as part of the Swachh Bharat Abhiyaan and planting saplings on World Environment Day.

In essence, at Delta Corp, we strive to create a work environment that promotes health, engagement and a sense of social and environmental responsibility among our employees.

2. Details of retirement benefits, for Current Financial Year and Previous Financial Year.

| Benefits | FY22-23 Current Financial Year | | | FY 21-22 Previous Financial Year | | |
|-------------------------|--|--|--|--|--|--|
| | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) |
| PF | 99 | 0 | Yes | 99 | 0 | Yes |
| Gratuity | 100 | 0 | Yes | 100 | 0 | Yes |
| ESI | 70 | 0 | Yes | 74 | 0 | Yes |
| Others – please specify | NA | NA | NA | NA | NA | NA |

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

Yes. Entity's common areas and washrooms are accessible with wheelchair in Indian facilities. The Head Office building is a wheelchair accessible property with a ramp. However, we have only one disabled employee who does not require this facility. We also have wheelchairs kept on the jetties and in the ships.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

Yes. The company has a code of conduct which communicates its policy on equal opportunity. The same can be accessed at <https://deltacorp.in/policies.html>.

5. Return to work and Retention rates of permanent employees and workers that took parental leave.

| Gender | Permanent employees | | Permanent workers | |
|--------|---------------------|----------------|---------------------|----------------|
| | Return to work rate | Retention rate | Return to work rate | Retention rate |
| Male | 100 | 100 | 0 | 0 |
| Female | 100 | 100 | 0 | 0 |
| Total | 100 | 100 | 0 | 0 |

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.

| | Yes/No |
|--------------------------------|--------|
| Permanent Workers | Yes |
| Other than Permanent Workers | Yes |
| Permanent Employees | Yes |
| Other than Permanent Employees | Yes |

The entity has implemented processes to address conflicts of interest involving members of the Board. The grievances can be informed to the respective authorities within the company through the email ID wehearyou@deltin.com. There is also a whistle blower mail ID to reveal illicit/unsafe activities -whistle.blower@deltin.com. The employees also have the option to either communicate their concerns through a direct one-on-one discussion with HR.

Additionally, in Nepal, conflicts of interest are managed through the establishment of a Management Committee which is applicable only for workers.

7. Membership of employees and worker in association(s) or Unions recognised by the listed entity:

Delta recognizes the right to freedom of association in accordance with the laws and regulations. However, we do not have any recognized employee association/union.

8. Details of training given to employees and workers:

| Category | FY 2022-23 Current Financial Year | | | | | FY 2021-22 Previous Financial Year | | | | |
|--------------|-----------------------------------|-------------------------------|--------------|----------------------|--------------|------------------------------------|-------------------------------|--------------|----------------------|--------------|
| | Total (A) | On Health and safety measures | | On Skill upgradation | | Total (D) | On Health and safety measures | | On Skill upgradation | |
| | | No. (B) | % (B / A) | No. (C) | % (C / A) | | No. (E) | % (E / D) | No. (F) | % (F / D) |
| Employees | | | | | | | | | | |
| Male | 3427 | 3269 | 95.39 | 628 | 18.33 | 2881 | 2771 | 96.18 | 268 | 9.30 |
| Female | 1115 | 1021 | 91.57 | 203 | 18.21 | 787 | 732 | 93.01 | 49 | 6.23 |
| Total | 4542 | 4290 | 94.45 | 831 | 18.30 | 3668 | 3503 | 95.50 | 317 | 8.64 |
| Workers | | | | | | | | | | |
| Male | 48 | 48 | 100 | 40 | 83.33 | 35 | 35 | 100 | 30 | 85.71 |
| Female | 3 | 3 | 100 | 3 | 100 | 3 | 3 | 100 | 3 | 100 |
| Total | 51 | 51 | 100 | 43 | 84.31 | 38 | 38 | 100 | 33 | 86.84 |

9. Details of performance and career development reviews of employees and worker.

| Category | FY 22-23 Current Financial Year | | | FY 21-22 Previous Financial Year | | |
|------------------|---------------------------------|-------------|--------------|----------------------------------|-------------|--------------|
| | Total(A) | No. (B) | % (B / A) | Total (C) | No. (D) | % (D / C) |
| Employees | | | | | | |
| Male | 3427 | 2127 | 62.07 | 2881 | 1849 | 64.18 |
| Female | 1115 | 617 | 55.34 | 787 | 550 | 69.89 |
| Total | 4542 | 2744 | 60.41 | 3668 | 2399 | 65.40 |
| Workers | | | | | | |
| Male | 48 | 30 | 62.50 | 35 | 25 | 71.43 |
| Female | 3 | 2 | 66.67 | 3 | 3 | 100 |
| Total | 51 | 32 | 62.75 | 38 | 28 | 73.68 |

10. Health and safety management system:

- a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage of such system?

Yes. Delta Corp complies with the Domestic Safety Management code, and technical management is provided by M/S Amba Shipping. In Nepal, a dedicated team comprising members from all departments, totaling seven individuals, ensures the implementation of an occupational health and safety management system. This includes yearly training and workplace safety assessments.

- b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

Our company adheres to a robust and comprehensive protocol to identify and mitigate work-related hazards, ensuring the safety and well-being of our employees, which is of paramount importance to us.

For routine tasks, we utilize a meticulously created checklist that enables us to systematically identify potential hazards associated with various jobs. This approach allows us to proactively address any safety issues and ensures that all our operations align with the best safety practices.

For non-routine tasks, we employ a specialized risk assessment process. This method allows us to identify unique risks associated with these activities, ensuring that we can take the necessary precautions to protect our staff.

We have also established safety procedures that cover a wide range of shipboard operations. These protocols provide clear guidelines to our employees and help mitigate potential risks, ensuring smooth and safe operations.

To further bolster our commitment to safety, we conduct regular safety inspections. This process involves a thorough review of our workplace environments, identifying potential hazards such as unsafe working conditions or improper material storage. These inspections ensure that we maintain the highest standards of safety and continuously work towards improving our work environment.

In addition, we have undertaken a comprehensive hazard identification process for our unit in Nepal. We systematically identify potential hazards in the workplace, including physical, chemical, biological and ergonomic hazards. This is accomplished through detailed workplace inspections, observations and consultations with our employees.

Our robust protocols and processes reflect our unwavering commitment to ensuring a safe and healthy work environment for all our employees, reinforcing our position as a responsible and safety-conscious organization. We firmly believe that these measures not only contribute to the well-being of our staff but also enhance operational efficiency and productivity, adding value to our stakeholders.

- c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)

Yes, at Delta Corp, we prioritize the safety and well-being of our workers above all else. We have established robust processes that empower our workers to report work-related hazards and to extricate themselves from potentially risky situations. Our near-miss reporting system, operational across all our ships, serves as a proactive measure to identify and rectify potential hazards before they escalate into serious incidents.

Furthermore, we conduct monthly safety meetings across all our vessels, creating a platform for open dialogue about safety concerns. These meetings serve as an avenue for discussing any reported hazards or near-misses and for

devising appropriate corrective and preventive actions.

To further ensure the safety of our workers during critical operations, we have implemented comprehensive checklists. These checklists serve as a guide to ensure all safety measures are in place and adhered to, thereby safeguarding our workers from potential incidents.

Our approach to worker safety is proactive, comprehensive and underpinned by a commitment to continuous improvement and open communication.

d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)

Yes, at Delta Corp, we prioritize the health and well-being of our employees and workers, providing them with access to non-occupational medical and healthcare services. This includes a variety of health camps aimed at promoting awareness, prevention and treatment of various health conditions.

Our initiatives include Cancer Awareness & Prevention Camps with a special focus on Women’s Health, Blood Donation camps, Dental Checkup camps and Diabetes Awareness, Prevention and Treatment camps. In response to the ongoing pandemic, we have also organized camps for administering Covid Prevention Booster doses. Additionally, we host Yoga Camps to encourage physical fitness and mental well-being.

11. Details of safety related incidents, in the following format:

There were zero incidents reported at all the locations of the company.

12. Describe the measures taken by the entity to ensure a safe and healthy workplace.

Our company is dedicated to ensuring a safe and healthy workplace, implementing various measures to achieve this goal. We follow standard processes for fire and safety, including the installation of fire alarms, fire extinguishers and clearly marked emergency exits. These measures are in place to promptly respond to any fire-related incidents and ensure the safety of our employees.

To proactively manage workplace safety, we conduct regular risk assessments for both routine and non-routine tasks. These assessments help identify potential risks and allow us to implement mitigation measures accordingly. Furthermore, we have partnered with Momentum India, an expert in crowd management and safety, who provides oversight and specialized training to our senior and mid-level management, enhancing our safety management capabilities.

Compliance with the Domestic Safety Management code is a priority for us. We conduct regular safety inspections to address potential hazards promptly. These inspections cover various aspects such as tripping hazards, unsafe equipment, and ergonomic issues. Adhering to safety checklists for different job functions ensures consistent compliance with safety protocols.

The provision of Personal Protective Equipment (PPE), including safety glasses, gloves, and hard hats, is a crucial part of our commitment to employee safety. We conduct pre-joining ship medical examinations to ensure the health and well-being of prospective employees. Additionally, regular boat and fire drills enhance emergency preparedness, while monthly safety committee meetings provide a platform to discuss and address safety-related concerns.

In addition to physical safety measures, we prioritize the overall well-being of our workforce. Adequate ventilation systems are in place to maintain good air quality and minimize the risk of respiratory issues. We promote healthy habits by offering access to nutritious food options, encouraging regular exercise, and implementing wellness programs.

Our comprehensive approach to safety, including the implementation of standard fire and safety processes, showcases our commitment to maintaining a safe and healthy workplace. These measures not only protect our employees but also contribute to the long-term success and sustainability of our business.

13. Number of Complaints on the following made by employees and workers:

There were no complaints from employees or workers in this financial year or the previous financial year.

14. Assessments for the year:

| | % of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|-----------------------------|--|
| Health and safety practices | NIL |
| Working Conditions | NIL |

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.
Not applicable.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).

Yes, the company extends life insurance coverage and compensatory packages in the event of the death of both employees and workers.

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

Yes. The company periodically audits value chain partners to ensure timely deduction and deposition of statutory dues.

3. Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

Not applicable as there were no employees/workers who have suffered any forms of work-related injury/illness.

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)

In our online gaming subsidiary DGL, we provide transition assistance programs to support employees in managing career endings resulting from retirement or termination of employment. We are yet to implement the same in other units.

5. Details on assessment of value chain partners:

| % of value chain partners (by value of business done with such partners) that were assessed | |
|---|-----|
| Health and safety practices | NIL |
| Working Conditions | NIL |

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

Not applicable.

PRINCIPLE 4 - Businesses should respect the interests of and be responsive to all its stakeholders.

Essential Indicators

1. Describe the processes for identifying key stakeholder groups of the entity.

The following is a step-by-step process done to identify key stakeholder groups for Delta Corp

- **Identification of internal stakeholders:** Internal stakeholders are those who have a direct connection to the company, such as employees, shareholders and management. Identify all internal stakeholders who may be affected by the materiality assessment.
- **Identification of external stakeholders:** External stakeholders are those who do not have a direct connection to the company, but who are impacted by the company's operations, such as customers, suppliers, regulators and the local community.
- **Prioritization of identified stakeholders:** Prioritized stakeholders based on their level of interest in the assessment, as well as their level of influence over Delta Corp's operations were finalised for further engagement for the materiality assessment process.

- List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

| Stakeholder Group | Whether identified as Vulnerable & Marginalized Group (Yes/No) | Channels of communication | Frequency of engagement | Purpose and scope of engagement including key topics and concerns raised during such engagement |
|---|--|--|-------------------------|---|
| Investors | No | eMail/Letters | Regular intervals | During the stakeholder engagement for materiality assessment, the key topics raised were regulatory compliance of the company, equal opportunity and non-discrimination, forced and child labor, employee wellbeing, development and well-being of local communities, customer protection and ethical customer engagement: Marketing, Feedback, and Fair Distribution. |
| Employees | No | eMail/Letters | Regular intervals | During the stakeholder engagement for materiality assessment, the key topics raised were regulatory compliance of the company, customer protection. |
| Suppliers | No | eMail/Letters | Regular intervals | During the stakeholder engagement for materiality assessment, the key topics raised were regulatory compliance of the company, employee well-being and development: health, amenities, training, and career growth, energy, development and well-being of local communities, customer protection and ethical customer engagement: marketing, feedback, and fair distribution. |
| Vendors | No | eMail/Letters | Regular intervals | During the stakeholder engagement for materiality assessment, the key topics raised were ethical behavior, regulatory compliance of the company, anti-corruption practices of the company, forced and child labour, equitable compensation, employee wellbeing, sustainable resource management, customer protection and ethical customer engagement. |
| Governmental Bodies/ Regulatory Authorities | No | eMail/Letters | Regular intervals | Business association |
| Bankers | No | Email/Letters | Regular intervals | Business association |
| Communities | Yes | eMail/Letters/ interactions through NGO partners | Regular intervals | Social and economic empowerment |

Leadership Indicators

- Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

The Company recognizes the significance of frequent and proactive interaction with its key stakeholders to communicate and improve its strategies and performance effectively. The company also conducted stakeholder engagement specifically to obtain their feedback on ESG issues. The information from this engagement is utilized by the board to arrive at strategies for Delta.

By maintaining ongoing engagement, the Company can enhance its understanding of stakeholder expectations and better meet their needs. The Board is kept apprised of relevant progress, and the Directors are solicited for their inputs on a needy basis.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Yes, the company conducts materiality assessment through the stakeholder engagement process. The details related to the material topics identified are given in Section A, and the key stakeholders engaged with are elaborated within this chapter itself. The company is constantly improving its strategies and processes as per the input of stakeholders.

3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.

The Company's Corporate Social Responsibility (CSR) activities are centered on supporting disadvantaged, vulnerable, and marginalized segments of society. More details on the initiatives and the outcomes are given in the principle 8 chapter and in the CSR section of the Annual Report.

PRINCIPLE 5 - Businesses should respect and promote human rights.

Essential Indicators

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

| Category | FY 2022-23 Current Financial Year | | | FY 2021-22 Previous Financial Year | | |
|----------------------|--------------------------------------|--|--------------|---------------------------------------|--|--------------|
| | Total (A) | No. of employees/ workers covered (B) | % (B / A) | Total (C) | No. employee's/ workers covered (D) | % (D / C) |
| Employees | | | | | | |
| Permanent | 3286 | 0 | 0 | 2766 | 0 | 0 |
| Other than permanent | 1256 | 0 | 0 | 902 | 0 | 0 |
| Total Employees | 4542 | 0 | 0 | 3668 | 0 | 0 |
| Workers | | | | | | |
| Permanent | 0 | 0 | 0 | 0 | 0 | 0 |
| Other than permanent | 51 | 0 | 0 | 38 | 0 | 0 |
| Total Workers | 51 | 0 | 0 | 38 | 0 | 0 |

2. Details of minimum wages paid to employees and workers, in the following format:

| Category | Total (A) | FY 2022-23 Current Financial Year | | | | FY 2021-22 Previous Financial Year | | | | |
|----------------------|--------------|--------------------------------------|--------------|---------------------------|--------------|---------------------------------------|--------------------------|--------------|---------------------------|--------------|
| | | Equal to Minimum Wage | | More than Minimum Wage | | Total (D) | Equal to Minimum Wage | | More than Minimum Wage | |
| | | No. (B) | % (B / A) | No. (C) | % (C / A) | | No. (E) | % (E / D) | No. (F) | % (F / D) |
| Employees | | | | | | | | | | |
| Permanent | 3286 | 0 | 0 | 3068 | 93.37 | 2766 | 0 | 0 | 2646 | 95.66 |
| Male | 2435 | 0 | 0 | 2297 | 94.33 | 2121 | 0 | 0 | 2036 | 95.99 |
| Female | 851 | 0 | 0 | 771 | 90.60 | 645 | 0 | 0 | 610 | 94.57 |
| Other than Permanent | 1256 | 32 | 2.55 | 1215 | 96.74 | 902 | 38 | 4.21 | 857 | 95.01 |
| Male | 992 | 18 | 1.81 | 966 | 97.38 | 760 | 20 | 2.63 | 735 | 96.71 |
| Female | 264 | 14 | 5.30 | 249 | 94.32 | 142 | 18 | 12.61 | 122 | 85.92 |

| Category | Total (A) | FY 2022-23 Current Financial Year | | | | FY 2021-22 Previous Financial Year | | | | |
|----------------------|--------------|--------------------------------------|--------------|---------------------------|--------------|---------------------------------------|--------------------------|--------------|---------------------------|--------------|
| | | Equal to Minimum Wage | | More than Minimum Wage | | Total (D) | Equal to Minimum Wage | | More than Minimum Wage | |
| | | No. (B) | % (B / A) | No. (C) | % (C / A) | | No. (E) | % (E / D) | No. (F) | % (F / D) |
| Workers | | | | | | | | | | |
| Permanent | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Male | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Female | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other than Permanent | 51 | 0 | 0 | 51 | 100 | 38 | 0 | 0 | 38 | 100 |
| Male | 48 | 0 | 0 | 48 | 100 | 35 | 0 | 0 | 35 | 100 |
| Female | 3 | 0 | 0 | 3 | 100 | 3 | 0 | 0 | 3 | 100 |

3. Details of remuneration/salary/wages, in the following format:

| | Male | | Female | |
|-----------------------------------|--------|---|--------|---|
| | Number | Median remuneration/ salary/ wages of respective category | Number | Median remuneration/ salary/ wages of respective category |
| Board of Directors (BoD) | 5 | 10,00,000* | 1 | 3,00,000* |
| Key Managerial Personnel (KMP)** | 3 | 1,20,73,431 | 0 | – |
| Employees other than BoD and KMP+ | 1946 | 2,35,068 | 577 | 2,11,968 |
| Workers | – | – | – | – |

* All board members except managing director are paid only a sitting fee of equal value for the meetings attended.

** KMPs include managing director who is not counted in the list of board of directors.

+ Data includes only for the main entity DCL.

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes. Human resource department is responsible for addressing human rights impacts and issues at Delta Corp.

5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

Delta Corp places immense importance on the respect and protection of human rights, recognizing it as a fundamental pillar for maintaining a conducive working environment and building strong, sustainable relationships with all its stakeholders. The responsibility for handling and addressing human rights grievances lies within our dedicated Human Resources (HR) department, which is committed to ensuring fair and swift resolution to any concerns raised.

Our HR department works closely with our Legal Associates, leveraging their expertise in human rights-related issues to provide effective and just solutions. This integrated approach ensures that we remain vigilant and responsive to any potential infringements on the human rights of our employees, partners, and other stakeholders.

To facilitate easy reporting and redressal of any human rights grievances, Delta Corp has established a dedicated email channel, wehearyou@deltin.com. This platform provides a confidential, safe and accessible means for stakeholders to voice their concerns directly to our HR department, reinforcing our commitment to transparency, accountability and respect for human rights.

Through these mechanisms, Delta Corp continues to uphold its commitment to human rights, fostering a work environment that is not only inclusive and respectful, but also responsive to the needs and concerns of all its stakeholders.

6. Number of Complaints on the following made by employees and workers:

There were no complaints made by employees and workers on human rights.

7. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

Delta Corp has established a comprehensive Whistle Blower Policy to prevent adverse consequences to the complainant in discrimination and harassment cases. The key mechanisms in place are:

Confidentiality: Delta Corp ensures the confidentiality of the Whistle Blower to the maximum extent possible. The identity of the Whistle Blower is kept confidential, and the same protection is extended to any other employee assisting in the investigation.

Protection from Retaliation: The company has a strong stance against any form of retaliation towards the Whistle Blower. Any unfair practice such as retaliation, threat, intimidation of termination/suspension of service, disciplinary action, transfer, demotion, refusal of promotion, or the like is strictly prohibited. The company takes steps to minimize difficulties that the Whistle Blower may experience as a result of making the Protected Disclosure.

Thorough Investigation: All Protected Disclosures reported are thoroughly investigated by Investigators appointed by the Chairperson of the Audit Committee. The investigation is treated as a neutral fact-finding process, not an accusation. The outcome of the investigation may not necessarily support the conclusion of the Whistle Blower that an improper or unethical act was committed.

Rights of the Subject: Subjects of the investigation are informed of the allegations at the outset of a formal investigation and have opportunities to provide their inputs during the investigation. They have the right to consult with a person or persons of their choice, other than the Investigators and/or members of the Audit Committee and/or the Whistle Blower. Subjects also have the right to be informed of the outcome of the investigation.

These mechanisms collectively ensure a safe and secure environment for employees to report any unethical behavior, actual or suspected fraud, or violation of the company's code of conduct or ethics policy.

8. Do human rights requirements form part of your business agreements and contracts? (Yes/No)

Yes, human rights requirements are included as part of the business agreements and contracts.

9. Assessments for the year - % of your plants and offices that were assessed (by entity or statutory authorities or third parties)

Nil

10. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

Not applicable.

Leadership Indicators

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.

Currently, there is no business process that has been modified or introduced as a direct result of addressing human rights grievances. If in the future, Delta receives complaints on human rights violations, then we will take cognizance of the same and will modify or develop new processes as required.

2. Details of the scope and coverage of any Human rights due diligence conducted.

Nil

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes, the premises of Delta Corp are accessible to differently abled visitors including common areas and washrooms.

4. Details on assessment of value chain partners:

Nil

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.

Not applicable.

PRINCIPLE 6 - Businesses should respect and make efforts to protect and restore the environment.

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

| Parameter | FY 2022-23 (Current Financial Year) | FY 2021-22 (Previous Financial Year) |
|--|--|---|
| Total electricity consumption (A) – Mega Joules | 2,63,91,424 | 2,06,08,520 |
| Total fuel consumption (B) – Mega Joules | 10,72,80,775 | 6,88,53,240 |
| Energy consumption through other sources (C) – Mega Joules | 14,670 | 11,296 |
| Total energy consumption (A+B+C) – Mega Joules | 13,36,86,869 | 8,94,73,056 |
| Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees) – Megajoules/ Lakh ₹ | 2250 | 2492 |
| Energy intensity (optional) – the relevant metric may be selected by the entity | NA | NA |

In FY2021-22, we had national lockdown and the ships were not operational leading to lower consumption of fuel.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

The PAT scheme is not applicable for Delta Corp.

3. Provide details of the following disclosures related to water, in the following format:

| Parameter | FY 2022-23 (Current Financial Year) | FY 2021-22 (Previous Financial Year) |
|---|--|---|
| Water withdrawal by source (in kilolitres) | | |
| (i) Surface water | 1,495 | 1,995 |
| (ii) Groundwater | 7,118 | 24,855 |
| (iii) Third party water (Road tankers) | 97,479 | 97,448 |
| (iv) Seawater / desalinated water | 0 | 0 |
| (v) Others | 0 | 0 |
| Total volume of water withdrawal (In kilolitres) (i + ii + iii + iv + v) | 1,06,092 | 1,24,298 |
| Total volume of water consumption (In kilolitres) | 96,055.8 | 1,18,583.7 |
| Water intensity per rupee of turnover (Water consumed / turnover) | 0.00001617 | 0.00003303 |
| Water intensity (optional) – the relevant metric may be selected by the entity | – | – |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes. While the data given is not assured by any entity, the operations of the vessels of Delta were evaluated by National Green Tribunal (NGT) and audited by TUV SUD (representing Goa State Pollution Control Board) for water and related waste emissions.

4. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

Yes. While the data given is not assured by any entity, the operations of the vessels of Delta were evaluated by National Green Tribunal (NGT) and audited by TUV SUD (representing Goa State Pollution Control Board) for water and related waste emissions.

5. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

| Parameter | Please specify unit | FY 2022-23 (Current Financial Year) | FY 2021-22 (Previous Financial Year) |
|-------------------------------------|---------------------|--|---|
| NOx | Kg | 5013 | 3533 |
| Sox | Kg | 6474 | 11085 |
| Particulate matter (PM) | Kg | 5013 | 3533 |
| Persistent organic pollutants (POP) | NA | NA | NA |
| Volatile organic compounds (VOC) | - | - | - |
| Hazardous air pollutants (HAP) | - | - | - |
| Others (please specify): | | | |
| - Carbon Monoxide | Kg | 3138 | 2203 |
| - Hydrocarbons | (g/kw-hr) | 0.3 (g/kw-hr) | 0.32 (g/kw-hr) |
| - NMHC (at 15% O2) | mg/Mm3 | 70.4 (mg/Mm3) | 72.4 (mg/Mm3) |

All the air emission figures are calculated only for the ships. Other facilities are assumed to have negligible contributions towards air emissions.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No

6. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:

| Parameter | Unit | FY 2022-23 (Current Financial Year) | FY 2021-22 (Previous Financial Year) |
|--|---------------------------------|--|---|
| Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) | Metric tonnes of CO2 equivalent | 8,739.85 | 5,606.69 |
| Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) | Metric tonnes of CO2 equivalent | 5,974.73 | 4,665.54 |
| Total Scope 1 and Scope 2 emissions per rupee of turnover | Metric tonnes of CO2e per ₹ | 0.0000010 | 0.0000013 |
| Total Scope 1 and Scope 2 emission intensity (optional) | | | |
| - the relevant metric may be selected by the entity | - | - | - |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No

7. Does the entity have any project related to reducing Green House Gas emission? If yes, then provide details.

Yes, Delta Corp is actively engaged in projects aimed at reducing Green House Gas (GHG) emissions as part of our commitment to environmental sustainability.

One of our key initiatives is the transition to electric vehicles. We have replaced traditional petroleum-based vehicles with electric alternatives, including the Ather 450x Electric Scooter and E-bike Photo LP. This shift not only reduces our carbon footprint but also promotes the use of renewable energy sources.

In our maritime operations, we have made significant changes to reduce energy consumption and emissions. We have replaced traditional halogen-based lights on our ships with energy-efficient LED lights, resulting in a substantial decrease in power consumption and associated GHG emissions.

We have also upgraded our air conditioning plants, switching from reciprocating compressors to energy-efficient screw compressors that use the ozone-friendly refrigerant R134a. This change enhances our energy efficiency while also reducing our impact on the ozone layer.

Additionally, we have installed a new oil filtration system on one of our ships. This system reduces the frequency of oil changes, thereby decreasing emissions associated with oil usage.

Delta Corp is committed to reducing our GHG emissions through a range of innovative and sustainable projects throughout all our operations.

8. Provide details related to waste management by the entity, in the following format:

| Parameter | FY 2022-23 (Current Financial Year) | FY 2021-22 (Previous Financial Year) |
|--|--|---|
| Total Waste generated (in metric tonnes) | | |
| Plastic waste (A) | 18.1 | 11.93 |
| E-waste (B) | - | - |
| Bio-medical waste (C) | NA | NA |
| Construction and demolition waste (D) | 14.3 | 13.3 |
| Battery waste (E) | - | - |
| Radioactive waste (F) | NA | NA |
| Other Hazardous waste (G) | Used spent oil | 5.6 |
| | Bilge water | 1.5 |
| Other Non-hazardous waste generated (H). | Biodegradable waste | 77.3 |
| | Non-Biodegradable waste | 70.2 |
| Please specify, if any. | 346.5 | 346.5 |
| Total (A+B + C + D + E + F + G + H) | 742 | 179.83 |
| For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes) | | |
| Category of waste | | |
| (i) Recycled | NIL | NIL |
| (ii) Re-used | NIL | NIL |
| (iii) Other recovery operations | NIL | NIL |
| Total | NIL | NIL |
| For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes) | | |
| (i) Recycled | NA | NA |
| (ii) Re-used | NA | NA |
| (iii) Other recovery operations | - | - |
| Total | - | - |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes. While the data given is not assured by any entity, the operations of the vessels of Delta were evaluated by National Green Tribunal (NGT) and audited by TUV SUD (representing Goa State Pollution Control Board) for water and related waste emissions.

Delta Corp is committed to responsible waste management across all our operations. We have implemented robust procedures to ensure the safe and environmentally friendly disposal of all types of waste.

When it comes to IT hardware, we have a system in place to assess the viability of repairs. If the hardware is deemed unrepairable, it is responsibly scrapped through a certified third-party vendor, ensuring that any potential environmental impact is minimized.

Our approach to battery disposal is equally conscientious. We operate on a buy-back mode, ensuring that used batteries are returned to the supplier, preventing them from ending up in landfill sites and causing environmental harm.

Recognizing the potential hazards associated with certain types of waste, we have partnered with Shiva Petro-synth Specialities Ltd., an authorized agency, for the disposal of hazardous waste. This ensures that such waste is handled and disposed of in a manner that is safe and compliant with all relevant regulations.

Plastic waste, a significant environmental concern, is responsibly managed by Delta Corp. We have established a partnership with the Corporation of the City of Panaji, ensuring that all plastic waste is properly processed and recycled, reducing our environmental footprint.

Lastly, waste generated on our ships is handled with utmost care. We utilize a shore reception facility for the disposal of ship waste, ensuring that it is processed in a manner that is both safe and environmentally responsible.

9. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

Delta Corp is deeply committed to promoting sustainable practices within our establishments and recognizes the critical importance of effective waste management. To this end, we have implemented several practices and technologies aimed at reducing and effectively managing waste.

Our key waste management strategy is the utilization of Europa filters for our generators. This innovative system has significantly extended our oil change intervals, resulting in a notable reduction in the generation of hazardous waste, particularly with respect to lubricating oil. This approach not only curtails waste but also contributes to the efficient operation of our equipment, demonstrating our commitment to integrating sustainability with operational excellence.

Furthering our commitment to reducing organic waste, we have incorporated the use of Bio Digester systems across our establishments. These systems play a vital role in decomposing organic waste, thereby improving waste management and reducing our environmental footprint. This initiative primarily pertains to food and drink waste, underscoring our commitment to reducing waste in all areas of our operations.

In addition to our in-house measures, we have established a strategic partnership with a waste management organization in Nepal. Through this partnership, we ensure regular and professional waste collection from our office, contributing further to efficient waste management. This service is maintained through a monthly fee, demonstrating our willingness to invest in sustainable practices.

Through these initiatives, we strive to safeguard our environment, contribute to our communities, and offer value to our stakeholders.

10. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:

| S. No. | Location of Operations / Offices | Type of operations | Whether the conditions of environmental approval / clearance are being complied with? |
|--------|----------------------------------|----------------------|---|
| 1. | River Mandovi, Panaji | Gaming & Hospitality | Yes (CRZ clearance) |
| 2. | Indian Coast Guard Air Station | Gaming & Hospitality | Yes |

11. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

| Name and brief details of project | EIA Notification No. | Date | Whether conducted by independent external agency (Yes / No) | Results communicated in public domain (Yes / No) | Relevant Web link |
|-------------------------------------|----------------------|------------|---|--|-------------------|
| Water Audit report | ET-005695 | 31/12/2019 | Yes | No | – |
| National Green Tribunal inspections | 228/2013 | 13/05/2022 | Yes | No | – |

12. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

Yes. We are compliant with all the applicable laws.

Leadership Indicators

1. Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources, in the following format:

| Parameter | FY 2022-23 (Current Financial Year) | FY 2021-22 (Previous Financial Year) |
|--|--|---|
| From renewable sources | | |
| Total electricity consumption (A) | NIL | NIL |
| Total fuel consumption (B) | NIL | NIL |
| Energy consumption through other sources (C) | NIL | NIL |
| Total energy consumed from renewable sources (A+B+C) | NIL | NIL |
| From non-renewable sources | | |
| Total electricity consumption (D) | 2,63,91,424 | 2,06,08,520 |
| Total fuel consumption (E) | 10,72,80,775 | 6,88,53,240 |
| Energy consumption through other sources (F) | 14,670 | 11,296 |
| Total energy consumed from non-renewable sources. (D+E+F) | 13,36,86,869 | 8,94,73,056 |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No

2. Provide the following details related to water discharged:

| Parameter | FY 2022-23 (Current Financial Year) | FY 2021-22 (Previous Financial Year) |
|--|--|---|
| Water discharge by destination and level of treatment (in kilolitres) | | |
| (i) To Surface water | | |
| - No treatment | - | - |
| - With treatment – please specify level of treatment | - | - |
| (ii) To Groundwater | | |
| - No treatment | - | - |
| - With treatment – please specify level of treatment | - | - |
| (ii) To Seawater | | |
| - No treatment | - | - |
| - With treatment – please specify level of treatment | - | - |
| (iv) Sent to third parties | | |
| - No treatment (Sent to STP plant, PWD) | 10,026.5 | 5,714.3 |
| - With treatment – please specify level of treatment | - | - |
| (v) Others | | |
| - No treatment (Sent to STP plant, PWD) | - | - |
| - With treatment – please specify level of treatment | - | - |
| - No treatment | - | - |
| - With treatment – please specify level of treatment | - | - |
| Total water discharged (in kilolitres) | 10,026.5 | 5,714.3 |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes. While the data given is not assured by any entity, the operations of the vessels of Delta were evaluated by National Green Tribunal (NGT) and audited by TUV SUD (representing Goa State Pollution Control Board) for water and related waste emissions.

3. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):

We do not operate in water stressed areas.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No.

4. Please provide details of total Scope 3 emissions & its intensity.

The company has not calculated its scope 3 emissions owing to it not being a material issue for the organization.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No.

5. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Not available.

6. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

| Sr. Initiative undertaken No. | Details of the initiative | Outcome of the initiative |
|--|--|---|
| 1. Efficient oil filters | We are utilizing Europa filters for our generators. This significantly extends oil change intervals and contributes to the efficient operation of equipment. | This has reduced the oil change routines of generator, thereby reducing the use of hazardous waste of lubricant oil by 50%. |
| 2. Bio-Digestor | Delta has invested in a bio-digestor, a transformative solution to waste management. This system processes organic waste, reducing our reliance on landfill disposal | This has eliminated process of disposal of wet waste. |
| 3. Composting Units | We have established a composting unit that converts organic waste into nutrient-rich compost. | This has eliminated process of disposal of wet waste and compost generated is used in gardens. |
| 4. Energy efficient lighting (LED) | We changed the existing lights in the ships from traditional halogen-based lights to LED lights. | This has considerably brought down the power consumption and subsequent GHG emissions |
| 5. Use of energy efficient compressors | AC plants changed from reciprocating to energy efficient screw compressor with ozone friendly refrigerant R134a | This has reduced the KW load on generators thereby reducing the diesel consumption |
| 6. Electric vehicles | Delta has invested in greener transportation through the procurement of Ather 450x Electric Scooter and E-bike Photo LP. | This has reduced our overall carbon emissions through the reduction of fossil fuel consumption and contribute to a healthier lifestyle among our employees. |

7. Does the entity have a business continuity and disaster management plan?

The entity has implemented a business continuity and disaster management plan. This plan includes provisions for an escape plan, a lifesaving appliance plan, and a fire control plan.

8. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.

Nil

9. Percentage of value chain vpartners (by value of business done with such partners) that were assessed for environmental impacts.

Nil

PRINCIPLE 7 - Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations.

Three.

- b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

| Sr. No. | Name of the trade and industry chambers/ associations | Reach of trade and industry chambers/ associations |
|---------|--|--|
| 1. | The Federation of Hotel & Restaurant Associations of India | National |
| 2. | All India Gaming Federation* | National |
| 3. | Federation of Indian Fantasy Sports* | National |

*Applicable only to Deltatech Gaming Limited

2. Provide details of corrective action taken or underway on any issues related to anticompetitive conduct by the entity, based on adverse orders from regulatory authorities.

Not applicable

Leadership Indicators

1. Details of public policy positions advocated by the entity:
The company has not advocated for any public policy in the last financial year.

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development.

Essential Indicators

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.
No Projects undertaken
2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity.
No Projects undertaken
3. Describe the mechanisms to receive and redress grievances of the community.
Delta Corp has implemented processes to address grievance of community and the grievances can be informed to the respective authorities within the company through the email ID wehearyou@deltin.com.
4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:

| | FY 2022-23 (Current Financial Year) | FY 2021-22 (Previous Financial Year) |
|--|--|---|
| Directly sourced from MSMEs/ small producers | 7.38% | 5.66% |
| Sourced directly from within the district and neighbouring districts | —* | —* |

* Not quantifiable.

Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):
Not applicable.
2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:
The company does not have any CSR activities in any of the designated aspirational districts.
3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized/ vulnerable groups?
No
- (b) From which marginalized /vulnerable groups do you procure?
Not applicable.

(c) What percentage of total procurement (by value) does it constitute?

Not applicable.

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

NIL

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

Not applicable.

6. Details of beneficiaries of CSR Projects:

Details of CSR amount spent against other than ongoing projects for the financial year (FY 2022-23)

| Sr. No. | Name of the Project | Item from the list of activities in Schedule VII to the Act | Amount spent for the project. (₹ in Crore) | Mode of Implementation - Direct (Yes/No) | Mode of Implementation - through Implementing Agency | |
|--------------|----------------------|---|--|--|--|-------------------------|
| | | | | | Name | CSR Registration Number |
| 1. | Animal Welfare | VII (iv) | 0.04 | No | Shrimad Rajchandra Jivdaya Trust | CSR00003177 |
| 2. | Promoting Healthcare | VII (i) | 0.14 | Yes | NA | NA |
| 3. | Promoting Education | VII (ii) | 0.20 | No | Office of the State commissioner for Persons with Disabilities, Govt, of Goa | CSR00043818 |
| | | VII (ii) | 0.04 | No | West Wind Association | CSR00012199 |
| | | VII (ii) | 0.26 | Yes | NA | NA |
| Total | | | 0.68 | | | |

▪ Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year.

| Sr. No. | Name of the Project | Financial Year in which the project was commenced | Project duration | Total amount allocated for the project (₹ in Crores) | Amount spent on the project in the reporting Financial Year (₹ in Crores) | Cumulative amount spent at the end of reporting Financial Year (₹ in Crores) | Status of the project - Completed / Ongoing |
|---------|---------------------|---|---|--|---|--|---|
| 1. | Project Khel | FY 2020-21 | Commencement year: FY 2020-21 Completion year: FY 2023-24. | 2.48 | 1.67 | 2.12 | Ongoing |
| 2. | Project Shiksha | FY 2021-22 | Commencement year: FY 2021-22 Completion year: FY 2024-25. | 2.57 (Existing: 1.60 Addition: 0.97) | 0.12 | 0.12 | Ongoing |
| 3. | Project Khel | FY 2021-22 | Commencement year: FY 2021-22 Completion year: FY 2024-25. | 1.05 (Existing: 0.65 Addition: 0.40) | 0.36 | 0.36 | Ongoing |
| 4. | Project Khel* | FY 2020-21 | Commencement year: FY 2020-21 Completion year: FY 2023-24. | 0.54 | 0.42 | 0.54 | Ongoing |
| 5. | Project Khel+ | FY 2020-21 | Commencement year: FY 2020-21 Completion year: FY 2023-24. | 0.26 | 0.13 | 0.26 | Ongoing |

Note: Total obligation for DCL towards CSR for financial year 2022-2023 was ₹ 2.04 Crores. Out of the said obligation the Company spent ₹ 0.68 Crores. Unspent Amount of ₹ 1.36 Crores was allocated towards Ongoing Project 2021-22 vide circular resolution passed by the Board of Directors dated 29th March 2023.

* CSR activity of Deltatech Gaming Limited.

+ CSR activity of DPCCPL.

PRINCIPLE 9 Businesses should engage with and provide value to their consumers in a responsible manner.

Essential Indicators

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

At Delta Corp, we are committed to ensuring a high-quality experience for all our guests, whether they are visiting our casinos or hotels. We have several mechanisms in place to receive and respond to consumer complaints and feedback effectively.

On the casino floor, our well-trained floor managers are always accessible to address any immediate concerns or complaints. They are equipped to resolve issues on the spot, ensuring our guests can continue to enjoy their gaming experience without unnecessary interruptions.

For our hotel guests, the front desk staff is available around the clock to receive any complaints or feedback. We have a standard process for lodging a complaint which includes a formal acknowledgment of the complaint received and dedicated personnel to handle the resolution process. This enables us to promptly address and resolve any issues that may arise during our guests' stay.

Additionally, we have established dedicated phone lines for each of our locations. These lines are staffed by customer service representatives trained to handle complaints and other inquiries. This gives our guests an additional channel to voice their concerns or provide feedback, even after they have left our premises.

As reported in principle 1 section of this BRSR, most of our employees are well trained on Customer orientation and Front office management to ensure that our customers receive best service from us and receive resolutions to their complaints.

We understand the importance of receiving and addressing feedback in a timely manner. Thus, we strive to resolve all complaints within a stipulated time frame, keeping the customer informed throughout the process. Our commitment to receiving and responding to customer feedback is an integral part of our service, and we continually seek ways to improve these mechanisms.

2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:
Not applicable.

3. Number of consumer complaints in respect of the following:

| | FY 2022-23 (Current Financial year) | | Remarks | FY 2021-22 (Previous Financial year) | | Remarks |
|--------------------------------|--|---|---------|---|---|---------|
| | Received during the year | Pending resolution at the end of year | | Received during the year | Pending resolution at the end of year | |
| Data privacy | 0 | 0 | | 0 | 0 | |
| Advertising | 0 | 0 | | 0 | 0 | |
| Cyber-security | 0 | 0 | | 0 | 0 | |
| Delivery of essential services | 0 | 0 | | 0 | 0 | |
| Restrictive Trade Practices | 0 | 0 | | 0 | 0 | |
| Unfair Trade Practices | 0 | 0 | | 0 | 0 | |
| Other | 0 | 0 | | 0 | 0 | |

4. Details of instances of product recalls on account of safety issues:

Not applicable.

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.

Yes. The company's Data and User Privacy policy information is covered under the Company's Privacy policy.

The policy can also be accessed at <https://www.deltin.com/privacy-policy.php>.

For the online gaming company, the policy can be found at <https://www.adda52.com/privacy-policy>.

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services

We have not received any complaints with respect to advertising from any of our customers.

Leadership Indicators

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).

Delta Corp's official website, www.deltin.com has the complete information of the company. From here, the user can navigate to the dedicated pages of multitudes of our facilities. Apart from this, we have a strong presence over social media and visibility on a few partner sites as well.

2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.

Delta Corp takes a multi-faceted approach to ensure that our customers are well-informed and educated about the safe and responsible usage of our services.

At our gaming venues, we have implemented numerous initiatives to promote responsible gaming. This begins with clear, conspicuous signage at all entrances in the casinos and in our online gaming portals, reminding patrons that they must be above the age of 18 to participate in any gambling activities. We also provide written materials and have trained staff available to provide information about responsible gaming and to help those who may need assistance. This includes both general information about the nature of gambling and specific tips for how to gamble responsibly, such as setting time and money limits.

Furthermore, we maintain an open dialogue with our customers about the potential risks associated with gambling. We have implemented warning and disclosure mechanisms across our gaming facilities and digital platforms to ensure that patrons are fully aware of the possible outcomes of their gaming activities.

In our hotels, safety is our top priority. Each room is equipped with a clear and detailed fire exit plan, and safety routes are conspicuously displayed in all public areas of the hotel. We regularly conduct safety drills and ensure our staff are trained in emergency procedures to handle any potential situations that may arise.

Moreover, we provide information to our guests about the facilities and services available at our properties, including any potential hazards or areas of caution. For example, we inform guests about pool safety rules, and provide information on how to safely use the various amenities offered by the hotel. We also maintain a 24/7 customer service line where guests can reach out with any questions or concerns regarding safety or responsible usage of our services.

Through these measures, Delta Corp is committed to ensuring that our customers enjoy our services in a safe, responsible manner.

3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.

Not applicable as our services does not fall under essential services.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable)
If yes, provide details in brief. Did your entity carry out any survey regarding consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

Not applicable as we are not manufacturing products.

5. Provide the following information relating to data breaches:

- a. Number of instances of data breaches along-with impact

No breaches in the financial year.

- b. Percentage of data breaches involving personally identifiable information of customers

Not applicable.