

**Statement of Unaudited Standalone Financial Results for the Quarter 30th June, 2019**

(Figures are ₹ in Crores) (unless specified otherwise '0' denotes amounts less than Rs. one Lakh)

Sr No.	Particulars	Standalone			
		Quarter Ended			Year Ended
		30-Jun-19	31-Mar-19	30-Jun-18	31-Mar-19
		Unaudited	Audited (Refer Note 2)	Unaudited	Audited
1	<b>Income from Operations</b>				
	- Gaming Operations	128.34	127.96	115.16	508.03
	- Hospitality and Other Operations	18.48	21.19	19.91	74.23
	Gross Income from Operations	146.82	149.15	135.07	582.26
	Less : GST Included Above	26.91	26.80	25.16	106.94
	<b>a) Net Sales / Revenue</b>	<b>119.91</b>	<b>122.35</b>	<b>109.91</b>	<b>475.32</b>
	b) Other Income	13.36	23.15	5.90	66.28
	<b>Total Income (a + b)</b>	<b>133.27</b>	<b>145.50</b>	<b>115.81</b>	<b>541.60</b>
2	<b>Expenses:</b>				
	a) Cost of Material Consumed	7.94	7.06	7.72	29.66
	b) Changes in Inventories	(0.33)	0.01	0.11	(0.08)
	c) Employee Benefit Expenses	18.88	19.06	20.32	77.23
	d) Depreciation and Amortization Expenses	5.05	4.17	3.84	16.18
	e) License Fees & Registration Charges	10.50	10.33	10.41	41.84
	f) Finance Costs	0.58	0.13	0.14	0.80
	g) Other Expenditure	28.01	30.75	29.10	116.12
	<b>Total Expenses (a+b+c+d+e+f+g)</b>	<b>70.63</b>	<b>71.51</b>	<b>71.64</b>	<b>281.75</b>
3	<b>Profit Before Tax (1 - 2)</b>	<b>62.64</b>	<b>73.99</b>	<b>44.17</b>	<b>259.85</b>
4	<b>Tax Expenses</b>	<b>18.87</b>	<b>20.11</b>	<b>15.56</b>	<b>76.53</b>
5	<b>Profit for the Year (3 - 4)</b>	<b>43.77</b>	<b>53.88</b>	<b>28.61</b>	<b>183.32</b>
6	Other Comprehensive Income (Net of Taxes)	(7.34)	4.36	(1.91)	17.43
7	<b>Total Comprehensive Income for the year (5 + 6)</b>	<b>36.43</b>	<b>58.24</b>	<b>26.70</b>	<b>200.75</b>
8	Paid up Equity Share Capital (Face Value of Equity Shares : Rs.1/- each)	27.09	27.09	26.76	27.09
9	Other Equity (Excluding Revaluation Reserve)				1,907.95
10	<b>Earning per Equity Share from continuing operations</b>				
	Basic EPS	1.62	2.00	1.07	6.80
	Diluted EPS	1.61	2.00	1.07	6.79



**Notes to the standalone financial results :**

- 1 The above results for the quarter ended 30th June, 2019 which have been subjected to review by Statutory Auditors of the Company were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 8th July, 2019, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2 The figures for the quarter ended 31st March, 2019 are the balancing figures between audited figures in respect of full financial year for the year ended 31st March, 2019 and the unaudited published year to date figures upto 31st December, 2018 which are subjected to limited review.
- 3 Effective 1st April, 2019, the Company adopted Ind AS 116 "Leases" using the cumulative catch-up approach. In accordance with the cumulative catch-up transition method, the comparatives have not been retrospectively adjusted. As a result of adoption of Ind AS 116, Company has recognised lease liability amounting to ₹ 7.86 Crores and right of use assets amounting to ₹ 6.96 Crores as of 30th June, 2019. Resulting impact in the statement of Profit and Loss is ₹ 0.80 Crores and ₹ 0.27 Crores shown as Depreciation and Finance cost respectively. Retained earnings as at 1st April, 2019 have decreased by ₹ 0.68 crores on account of adoption of Ind AS 116.
- 4 Tax Expenses includes Income Tax and Deferred Tax.

Particulars	(₹ in Crores)			
	Quarter Ended			Year Ended
	30-Jun-19	31-Mar-19	30-Jun-18	31-Mar-19
Income Tax	20.10	19.08	15.07	74.33
Deferred Tax	(1.23)	1.03	0.49	2.20

Place : Mumbai  
Date : 8th July, 2019



For Delta Corp Limited  
  
Jaydev Mody  
(Chairman)  
DIN : 00234797

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**Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

**To the Board of Directors of Delta Corp Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of Delta Corp Limited ('the Company') for the quarter ended 30 June 2019, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. The Statement is the responsibility of the Company's Management and has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review of the Statement, which has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), specified under Section 133 of the Companies Act, 2013, SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July 2016, (hereinafter referred to as 'the SEBI Circular'), and other accounting principles generally accepted in India.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.





**Delta Corp Limited**

**Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

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3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013, the SEBI Circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Walker Chandio & Co LLP**

Chartered Accountants

Firm Registration No: 001076N/N500013



**Nikhilesh Nagar**

Partner

Membership No. 079597

**UDIN No:19079597AAAAAG9256**

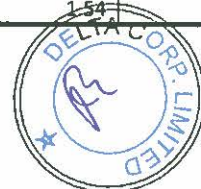
**Place:** Mumbai

**Date:** 8 July 2019

Statement of Unaudited Consolidated Financial Results for the Quarter 30th June, 2019

(Figures are ₹ in Crores) (unless specified otherwise '0' denotes amounts less than Rs. one Lakh)

Sr No.	Particulars	Consolidated			
		Quarter Ended		Year Ended	
		30-Jun-19	31-Mar-19	30-Jun-18	31-Mar-19
		Unaudited	Audited (Refer Note 7)	Unaudited	Audited
1	<b>Income from Operations</b>				
	- Gaming Operations	181.37	198.13	176.70	779.81
	- Online Skill Gaming Operations	35.62	37.22	38.99	148.16
	- Hospitality and Other Operations	19.79	23.61	22.72	82.08
	Gross Income from Operations	236.78	258.96	238.41	1,010.05
	Less : GST Included Above	43.11	46.73	43.40	183.68
	Less : Intragroup Transactions	7.16	7.94	7.76	28.56
	<b>a) Net Sales / Revenue</b>	<b>186.51</b>	<b>204.29</b>	<b>187.25</b>	<b>797.81</b>
	b) Other Income	8.21	9.24	8.26	31.29
	<b>Total Income (a + b)</b>	<b>194.72</b>	<b>213.53</b>	<b>195.51</b>	<b>829.10</b>
2	<b>Expenses:</b>				
	a) Cost of Material Consumed	12.80	8.89	9.99	65.13
	b) Changes in Inventories	(2.89)	0.46	0.18	(26.44)
	c) Employee Benefit Expenses	27.86	27.42	28.12	110.02
	d) Depreciation and Amortization Expenses	10.96	9.45	9.35	37.68
	e) License Fees & Registration Charges	24.48	24.17	24.35	97.89
	f) Finance Costs	1.02	0.25	0.22	1.78
	g) Other Expenditure	56.54	55.42	57.98	232.50
	<b>Total Expenses (a+b+c+d+e+f+g)</b>	<b>130.77</b>	<b>126.06</b>	<b>130.19</b>	<b>518.56</b>
3	<b>Profit Before Exceptional Items and Tax (1 - 2)</b>	<b>63.95</b>	<b>87.47</b>	<b>65.32</b>	<b>310.54</b>
4	Exceptional Items	-	4.27	-	4.27
5	<b>Profit After Exceptional Items and Before Tax (3 + 4)</b>	<b>63.95</b>	<b>91.74</b>	<b>65.32</b>	<b>314.81</b>
6	Share of Loss from Associate	-	-	-	-
7	<b>Profit Before Tax (5 + 6)</b>	<b>63.95</b>	<b>91.74</b>	<b>65.32</b>	<b>314.81</b>
8	Tax Expenses	21.65	34.42	22.80	114.13
9	<b>Profit for the year from continuing operations (7 - 8)</b>	<b>42.30</b>	<b>57.32</b>	<b>42.52</b>	<b>200.68</b>
10	Share of Non Controlling Interest	(0.18)	(0.01)	0.25	(0.32)
11	<b>Profit After Share of Non Controlling Interest from continuing operations (9 - 10)</b>	<b>42.48</b>	<b>57.33</b>	<b>42.27</b>	<b>201.00</b>
12	Loss from discontinued operations (Net of Taxes)	-	(0.61)	(0.86)	(4.24)
13	<b>Profit for the Period/Year (11 + 12)</b>	<b>42.48</b>	<b>56.72</b>	<b>41.41</b>	<b>196.76</b>
14	Other Comprehensive Income (Net of Taxes)	(6.79)	4.38	(1.11)	17.87
15	<b>Total Comprehensive Income for the year (13 + 14)</b>	<b>35.69</b>	<b>61.10</b>	<b>40.30</b>	<b>214.63</b>
16	Paid up Equity Share Capital (Face Value of Equity Shares : Rs.1/- each)	27.09	27.09	26.76	27.09
17	Other Equity (Excluding Revaluation Reserve)				1,915.18
18	Profit and Losses Attributable to :				
	- Owners of the Company	42.48	56.72	41.41	196.76
	- Non Controlling Interest	(0.18)	(0.01)	0.25	(0.32)
19	Other Comprehensive Income Attributable to :				
	- Owners of the Company	(6.79)	4.38	(1.11)	17.87
	- Non Controlling Interest	0.00	0.00	0.00	0.00
20	Total Comprehensive Income Attributable to :				
	- Owners of the Company	35.69	61.10	40.30	214.63
	- Non Controlling Interest	(0.18)	(0.01)	0.25	(0.32)
21	<b>Earning per Equity Share from continuing operations</b>				
	Basic EPS	1.57	2.13	1.58	7.46
	Diluted EPS	1.57	2.12	1.57	7.45
22	<b>Earning per Equity Share from discontinued operations</b>				
	Basic EPS	-	(0.02)	(0.03)	(0.16)
	Diluted EPS	-	(0.02)	(0.03)	(0.16)
23	<b>Earning per Equity Share from continuing and discontinued operations</b>				
	Basic EPS	1.57	2.11	1.55	7.30
	Diluted EPS	1.57	2.10	1.54	7.29





Reporting of Segment-wise Revenue, Results and Capital Employed (Consolidated)					(₹ in Crores)
Sr No.	Particulars	Quarter Ended			Year Ended
		30-Jun-19	31-Mar-19	30-Jun-18	31-Mar-19
		Unaudited	Audited (Refer Note 7)	Unaudited	Audited
1	<b>Segment Revenue</b>				
	Casino Gaming Division	181.37	198.13	176.70	779.81
	Online Skill Gaming Division	35.62	37.22	38.99	148.16
	Hospitality Division	19.79	23.61	22.72	82.08
	<b>Gross Revenue</b>	<b>236.78</b>	<b>258.96</b>	<b>238.41</b>	<b>1,010.05</b>
	Less : GST included above	(43.11)	(46.73)	(43.40)	(183.68)
	Less : Inter Segment Revenue	(7.16)	(7.94)	(7.76)	(28.56)
	<b>Net Sales / Income from Operations</b>	<b>186.51</b>	<b>204.29</b>	<b>187.25</b>	<b>797.81</b>
2	<b>Segment Results</b>				
	Casino Gaming Division	58.52	72.98	57.45	280.53
	Online Skill Gaming Division	2.00	9.03	5.80	26.57
	Hospitality Division	(3.14)	(2.95)	(5.27)	(21.44)
	<b>Total</b>	<b>57.38</b>	<b>79.06</b>	<b>57.98</b>	<b>285.66</b>
	Unallocable Expenses (Net)	0.62	0.58	0.70	4.63
	Other Income (Net)	8.21	9.24	8.26	31.29
	Finance Costs	1.02	0.25	0.22	1.78
	<b>Profit Before Tax and Exceptional Item</b>	<b>63.95</b>	<b>87.47</b>	<b>65.32</b>	<b>310.54</b>
3	<b>Capital Employed</b>				
	<b>Segment Assets</b>				
	Casino Gaming Division	773.96	747.30	622.61	747.30
	Online Skill Gaming Division	319.42	307.57	290.04	307.57
	Hospitality Division	477.88	475.60	499.43	475.60
		<b>1,571.26</b>	<b>1,530.47</b>	<b>1,412.08</b>	<b>1,530.47</b>
	Unallocable Assets	572.76	564.51	646.32	564.51
	<b>Total Assets</b>	<b>2,144.02</b>	<b>2,094.98</b>	<b>2,058.40</b>	<b>2,094.98</b>
	<b>Segment Liabilities</b>				
	Casino Gaming Division	69.28	54.47	52.36	54.47
	Online Skill Gaming Division	34.36	31.01	202.45	31.01
	Hospitality Division	28.89	28.75	29.72	28.75
		<b>132.53</b>	<b>114.23</b>	<b>284.53</b>	<b>114.23</b>
	Unallocable Liabilities	30.77	30.48	37.25	30.48
	<b>Total Liabilities</b>	<b>163.30</b>	<b>144.71</b>	<b>321.78</b>	<b>144.71</b>
<b>Notes on Segment Information:</b> <b>Business Segments</b> Based on the "management approach" as defined in Ind AS 108 – Operating Segments, the Chief Operating Decision Maker (CODM) evaluates the Company's performance and allocates resources based on an analysis of various performance indicators by business segments. Accordingly, information has been presented along with Business Segments. The Accounting principles used in the preparation of the financial results are consistently applied to record revenue and expenditure in individual segments.					



**Notes to the consolidated financial results :**

- 1 The above results for the quarter ended 30th June, 2019 which have been subjected to review by Statutory Auditors of the Company were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 8th July, 2019, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2 The consolidated audited financial results of the Company and its subsidiaries and associate (the 'Group') have been prepared as per Ind AS 110 consolidated financial statements and Ind AS 28 on investments in Associates.
- 3 The Standalone and Consolidated Financial Results are available on Company's website i.e. [www.deltacorp.in](http://www.deltacorp.in) and also on the website of the Stock Exchanges, where shares of the Company are listed i.e. [www.bseindia.com](http://www.bseindia.com) and [www.nseindia.com](http://www.nseindia.com).
- 4 The unaudited financial results of overseas non material two subsidiaries, one step down subsidiary and one associate companies have been consolidated on the basis of un-reviewed financial statement prepared by the management of respective entities.
- 5 Effective 1st April, 2019, the Group adopted Ind AS 116 "Leases" using the cumulative catch-up approach. In accordance with the cumulative catch-up transition method, the comparatives have not been retrospectively adjusted. As a result of adoption of Ind AS 116, Company has recognised lease liability amounting to ₹ 17.31 Crores and right of use assets amounting to ₹ 14.71 Crores as of 30th June, 2019. Resulting impact in the statement of Profit and Loss is ₹ 1.49 Crores and ₹ 0.58 Crores shown as Depreciation and Finance cost respectively. Retained earnings as at 1st April, 2019 have decreased by ₹ 1.89 Crores on account of adoption of Ind AS 116.
- 6 During the previous year two entities were accounted for under equity method as associates. The Group's Share in Profit and Loss of both associates was immaterial, accordingly not considered in the consolidated audited financial statements. During the quarter ended 30th June, 2019 there has been a change in the contractual terms with these entities whereby they ceased to be associates. The impact of the Group's share of results of these associates for the quarter was and is not significant. During the quarter the investment in these companies has been classified and recognised as fair value through other comprehensive income.
- 7 The figures for the quarter ended 31st March, 2019 are the balancing figures between audited figures in respect of full financial year for the year ended 31st March, 2019 and the unaudited published year to date figures upto 31st December, 2018 which are subjected to limited review.
- 8 One of the casino vessels namely "DELTIN JAQK" owned and operated by Highstreet Cruises and Entertainment Private Limited underwent maintenance in dry-dock and was not operational for 19 days during the quarter, this impacted the gaming revenue during the current quarter.
- 9 Tax Expenses includes Income Tax and Deferred Tax .

Particulars	Quarter Ended			(₹ in Crores)
	30-Jun-19	31-Mar-19	30-Jun-18	Year Ended 31-Mar-19
Income Tax	22.38	29.39	20.39	102.71
Deferred Tax	(0.73)	5.03	2.41	11.42

Place : Mumbai  
Date : 8th July, 2019



For Delta Corp Limited  
  
Jaydev Mody  
(Chairman)  
DIN : 00234797



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**Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

**To the Board of Directors of Delta Corp Limited**

1. We have reviewed the accompanying statement of consolidated unaudited financial results ('the Statement') of Delta Corp Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), its associate (Refer Annexure 1 for the list of subsidiaries and associate included in the Statement) for the quarter ended 30 June 2019 being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Holding Company's management and has been approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013, SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July 2016, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review reports of other auditors referred to in paragraph 5 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in Ind AS 34, specified under Section 133 of the Companies Act, 2013, the SEBI Circulars and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.





**Delta Corp Limited**

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

5. We did not review the interim financial results of 8 subsidiaries included in the Statement, whose financial information reflects total revenues of ₹ 43.74 crores, total net profit after tax of ₹ 4.21 crores and total comprehensive income of ₹ 4.18 crores, for the quarter ended on 30 June 2019, as considered in the Statement. These interim financial results have been reviewed by other auditors whose review reports have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the review reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.

Further, of these subsidiaries, 1 subsidiary is located outside India whose interim financial results have been prepared in accordance with accounting principles generally accepted in their country and which have been reviewed by other auditors under Nepal Standards on Review Engagements applicable in their country. The Holding Company's management has converted the financial results of such subsidiary from accounting principles generally accepted in their country to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's management. Our conclusion, in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based on the review report of other auditor and the conversion adjustments prepared by the management of the Holding Company and reviewed by us.

Our conclusion is not modified in respect of this matter.

6. We did not review the interim financial results of 3 subsidiaries included in the Statement, whose interim financial results reflect total revenues of ₹ 0.00 crores, (denotes amounts less than ₹ one lakh), net (loss) after tax of ₹ (0.02) crores, total comprehensive (loss) of ₹ (0.02) crores for the quarter ended 30 June 2019. The Statement also includes the Group's share of net profit after tax of ₹ Nil, and total comprehensive profit of ₹ Nil for the quarter ended on 30 June 2019, as considered in the Statement, in respect of 1 associate, based on their interim financial results whose financial results have not been reviewed by their auditors. These interim financial results are unreviewed and have been furnished to us by the management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associate, and our report in terms of Regulation 33 (read with Regulation 63) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular, in so far as it relates to the aforesaid subsidiaries and associate, are based solely on such unreviewed financial information. In our opinion and according to the information and explanations given to us by the management, these interim financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of this matter.

**For Walker Chandio & Co LLP**

Chartered Accountants

Firm Registration No: 001076N/N500013



**Nikhilesh Nagar**

Partner

Membership No. 079597

UDIN No:19079597AAAAAF7073

Place: Mumbai

Date: 8 July 2019

## Delta Corp Limited

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

### Annexure 1

#### List of entities included in the Statement

S. No.	Particulars
	<b>Subsidiaries (including step down Subsidiaries)</b>
1	Delta Pleasure Cruise Company Private Limited
2	Delta Offshore Developers Limited
3	Daman Entertainment Private Limited
4	Marvel Resorts Private Limited
5	Daman Hospitality Private Limited
6	Delta Hospitality and Entertainment Mauritius Limited
7	Caravella Entertainment Private Limited
8	Highstreet Cruises and Entertainment Private Limited
9	Deltin Hotel and Resorts Private Limited
10	Delta Hotel Lanka Private Limited
11	Gaussian Networks Private Limited
12	Deltin Cruises and Entertainment Private Limited (Formerly known as Gaussian Software Private Limited)
13	Mind Sports League Private Limited
14	Gaussian Online Skill Gaming Private Limited.
15	Deltin Nepal Private Limited
	<b>Associate</b>
16	Zeicast Pte Limited

