
Walker Chandniok & Co LLP

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Independent Auditor's Report on Standalone Annual 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

Opinion

1. We have audited the accompanying standalone annual financial results ('the Statement') of **Delta Corp Limited** ('the Company') for the year ended 31 March 2021, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'), including relevant circulars issued by the SEBI from time to time.
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - (i) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
 - (ii) gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2021.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Statement* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Delta Corp Limited
Independent Auditor's Report on Standalone Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Emphasis of Matter – COVID 19 Impact

4. We draw attention to Note 4 to the accompanying Statement with respect to uncertainties relating to COVID-19 pandemic outbreak and management's evaluation of its impact on the operations of the Company and on the accompanying Statement, the extent of which is significantly dependent upon future developments. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Statement

5. This Statement has been prepared on the basis of the standalone annual audited financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Ind AS prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.
6. In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
7. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

8. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.
9. As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Delta Corp Limited

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place adequate internal financial controls with reference to financial statements and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
 - Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
10. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
11. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

12. The Statement includes the financial results for the quarter ended 31 March 2021, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us.

For **Walker Chandiook & Co LLP**
Chartered Accountants
Firm Registration No:001076N/N500013

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Khushroo B. Panthaky
Partner
Membership No:042423

UDIN:21042423AAAADJ1010

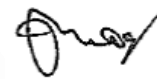
Place: Mumbai
Date: 26 April 2021

Page 3 of 3

Statement of Audited Standalone Financial Results for the Quarter and Year Ended 31st March, 2021

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

Sr. No.	Particulars	Standalone				
		Quarter Ended		Year Ended		
		31-Mar-21	31-Dec-20	31-Mar-20	31-Mar-21	31-Mar-20
		Audited (Refer Note 6)	Unaudited	Audited (Refer Note 6)	Audited	Audited
1	Income from Operations					
	- Gaming Operations	155.01	75.95	101.47	230.96	501.23
	- Hospitality and Other Operations	8.10	7.99	13.23	16.79	58.51
	Gross Income from Operations	163.11	83.94	114.70	247.75	559.74
	Less : GST Included Above	29.89	15.96	19.93	45.94	101.39
	a) Net Sales / Revenue	133.22	67.98	94.77	201.81	458.35
	b) Other Income	3.22	6.09	8.55	26.70	34.00
	Total Income (a + b)	136.44	74.07	103.32	228.51	492.35
2	Expenses:					
	a) Cost of Material Consumed	10.81	5.58	8.05	16.60	33.15
	b) Change in Inventories	(0.76)	(0.09)	(0.24)	(0.46)	(0.74)
	c) Employee Benefit Expenses	17.21	12.95	17.71	51.65	71.63
	d) Depreciation and Amortization Expenses	2.42	4.53	4.48	15.94	19.38
	e) License Fees & Registration Charges	10.42	10.51	10.30	41.89	42.01
	f) Finance Costs	0.33	0.19	0.34	0.86	1.51
	g) Other Expenditure	31.72	19.74	31.28	61.40	120.16
	Total Expenses (a+b+c+d+e+f+g)	72.15	53.41	71.92	187.88	287.10
3	Profit/(Loss) Before Exceptional Items and Tax (1 - 2)	64.29	20.66	31.40	40.63	205.25
4	Exceptional Item	-	-	(55.95)	55.95	(55.95)
5	Profit/(Loss) Before Tax (3 + 4)	64.29	20.66	(24.55)	96.58	149.30
6	Tax Expenses/(Credit)	16.28	5.17	8.49	9.83	49.74
7	Profit/(Loss) for the Period/Year (5 - 6)	48.01	15.49	(33.04)	86.75	99.56
8	Other Comprehensive Income/(Loss)					
	i) Items that will not be reclassified to profit and loss (net of taxes)	9.21	13.15	(35.95)	42.33	(55.31)
	ii) Items will be reclassified to profit and loss (net of taxes)	-	-	-	-	-
	Total Other Comprehensive Income/(Loss) (net of taxes)	9.21	13.15	(35.95)	42.33	(55.31)
9	Total Comprehensive Income/(Loss) for the period/year (7 + 8)	57.22	28.64	(68.99)	129.08	44.25
10	Paid up Equity Share Capital (Face Value of Equity Shares ₹ 1/- each)	26.68	26.68	27.09	26.68	27.09
11	Other Equity (Excluding Revaluation Reserve)				1,985.83	1,889.92
12	Basic and Diluted EPS (Not Annualised)					
	Basic EPS	1.79	0.58	(1.22)	3.24	3.67
	Diluted EPS	1.79	0.58	(1.22)	3.23	3.67

Notes to the standalone financial results :

- The above audited results for the Financial Year ended 31st March, 2021 which have been subjected to audit 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 26th April, 2021 in terms of Clause 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and any amendment thereof
- The Board of Directors have recommended, subject to the approval of the equity shareholders at the ensuing Annual General Meeting, a dividend on equity shares of 100% i.e. ₹.1 per Equity Share .
- During the previous financial year, the Company had made a provision of ₹ 55.95 Crores towards doubtful recovery of a loan given to its wholly owned subsidiary (WOS), Deltin Cruises and Entertainment Private Limited (DCEPL). During the first quarter of the current financial year, the investment in DCEPL, along with the loan amount, have been transferred to another WOS of the Company. Now for the standalone company, the loan amount is good and recoverable and accordingly, the provision of ₹ 55.95 Crores made towards doubtful recovery of the loan is reversed and shown under exceptional item for the year ended 31st March, 2021.
- Due to COVID-19 pandemic and the consequent lock down announced by the Government of India, the operations of the Company were suspended since the third week of March, 2020 (Previous year). During the current year casino operations were closed till 30th October 2020. Casino operations at Goa and Sikkim have been permitted at 50% capacity from 1st November, 2020 onwards. The hotel operations at Daman have gradually resumed since the "Unlock 1" (1st June 2020). Both, casino and hotel businesses have witnessed a good growth in revenue in the fourth quarter of the current year.

In the month of March 2021 the pandemic situation in the country has started getting worse and many States may witness the lockdown once again. Since the resumption of operation in November 2020 till 31st March 2021 the Company has not witnessed any impact on the operations but there is uncertainty with regard to the COVID-19 pandemic. The management of the Company has assessed the potential impact of COVID-19 on the recoverable values of its financial and non-financial assets and impact on revenues and costs. The Company considered internal and external sources of information and has performed sensitivity analysis on the assumptions used and based on current estimates, expects to recover the carrying amount of these assets. The impact of COVID-19 may be different from that estimated as at the date of approval of these standalone financial results.

The management has also evaluated the possible impact of this pandemic on the business operations and the financial position of the company and based on its initial assessment of the current indicators of the future economic conditions, believes that the financial results for the year ending 31st March, 2021 may not have any material adverse impact on the net worth of the company as at 31st March 2021. Further, the company is debt free and would have adequate liquidity available to honour its liabilities and obligations, as and when due. The management will continue to monitor any material changes to its COVID-19 impact assessment, resulting from the future economic conditions and future uncertainty, if any.

- The Company and the entire casino industry in Goa have made a representation to the Government of Goa, seeking a waiver / reduction / proportionate payment mechanism casino licence fees for the period of shut down i.e. from 1st April 2020 to 31st October 2020. The Company has provided a proportionate charge of license fees for the period from 1st April 2020 to 31st October 2020 amounting to ₹ 23.33 crore. The provision has been created proportionately on quarterly basis (₹ 20.05 for Quarter 1 and Quarter 2 cumulatively) and for the month of October 2020 (₹ 3.28 crore). The said license fees is only provided for and the actual payment for the same has not taken place.

Due to the pandemic situation, the stress on the operations and the representations made, the management is hopeful that the Government of Goa may consider its request, favourably. In such a situation, the provision of license fees made in the books may not be payable in full or in part, as per direction of the Government of Goa.

- The figures of the last quarter are the balancing figures between audited results in respect of full financial year and the published year to date reviewed figures up to the third quarter of the respective financial year.

- Tax Expenses includes Income Tax and Deferred Tax

Particulars	(₹ in Crores)				
	Quarter Ended			Year Ended	
	31-Mar-21	31-Dec-20	31-Mar-20	31-Mar-21	31-Mar-20
Income Tax	5.90	-	7.34	4.82	48.93
Deferred Tax	10.38	5.17	1.15	5.01	0.81

Place : Mumbai
Date : 26th April,2021



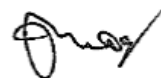
For Delta Corp Limited

Jaydev Mody
(Chairman)
DIN : 00234797

Standalone Cash Flow Statement For the Year Ended 31st March, 2021

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

Particulars		Year Ended 31st March,	
		2021	2020
A.	<u>Cash Flow From Operating Activities</u>		
	Net Profit Before Tax	96.58	149.30
	<u>Adjustments for :</u>		
	Employee Stock Option Expenses	8.24	7.44
	Exceptional Items	(55.95)	55.95
	Depreciation and Amortization	15.94	19.38
	Loss on Sale of Property, Plant and Equipment	0.25	0.39
	Finance Costs	0.86	1.51
	Notional Gain on Transfer of Lease	-	(0.01)
	Interest Income	(2.41)	(5.93)
	Dividend Income	-	(10.91)
	Gain on Investment	(21.90)	(15.94)
	Liabilities written back (net)	(1.87)	(0.29)
	Unrealised Exchange (Gain)/Loss	0.21	(0.18)
	Provision for Expected Credit Loss	0.03	1.75
	Operating Profit before Working Capital Changes	39.98	202.46
	<u>Adjustments For :</u>		
	Inventories	(0.24)	(1.29)
	Trade Receivables	(1.88)	5.77
	Other Financial Assets	0.50	(1.01)
	Other Current Assets	0.32	39.91
	Trade Payables	(1.77)	5.20
	Other Financial Liabilities	0.81	(8.38)
	Other Current Liabilities and Provisions	23.60	(5.30)
	Cash Generated from Operations	61.32	237.36
	Taxes paid (net of refunds)	(6.71)	(55.06)
	Net Cash Generated From Operating Activities (a)	54.61	182.30
B.	<u>Cash Flow From Investing Activities</u>		
	Purchase of Property, Plant and Equipment and Intangible Assets	(3.84)	(40.67)
	Proceeds from Sale of Property, Plant and Equipment and Intangible Assets	0.22	6.83
	Dividend Received	-	10.91
	Interest Received	2.42	5.72
	Purchase of Current Investment	(191.13)	(1,216.39)
	Proceeds from Sale of Current Investments	199.41	1,170.48
	Proceeds from sale of Non Current Investments	0.05	13.75
	Purchase of Non Current Investment	(3.23)	(21.36)
	Inter Corporate Deposits and Advance Given (Net)	(50.44)	(10.64)
	Investment in Fixed Deposit (Net)	(0.53)	(0.48)
	Net Cash Utilised in Investing Activities (b)	(47.07)	(81.85)
C.	<u>Cash Flow From Financing Activities</u>		
	Payment for buyback of equity shares (including premium, income tax and buyback costs)	(41.82)	-
	Finance Charges Paid	(0.20)	(0.43)
	Dividend Paid (including Dividend Distribution Tax)	-	(69.04)
	Payment of Lease Liabilities	(0.86)	(4.37)
	Net Cash Utilised in Financing Activities (c)	(42.88)	(73.84)
	(Decrease)/Increase in Cash and Cash Equivalents (a + b + c)	(35.34)	26.61
	Cash and Cash Equivalents as at Beginning of Year	53.70	27.09
	Cash and Cash Equivalents as at End of the Year	18.36	53.70
	Cash and Cash Equivalents includes :		
	- Cash and Cash Equivalents	18.36	53.70

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Independent Auditor's Report on Consolidated Annual 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

Opinion

1. We have audited the accompanying consolidated annual 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 associates for the year ended 31 March 2021, attached herewith, 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) ('Listing Regulations'), including relevant circulars issued by the SEBI from time to time.
2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of other auditors on separate audited financial statements of the subsidiaries, associates as referred to in paragraph 13 below, the Statement:
 - (i) includes the annual financial results of the entities listed in Annexure 1;
 - (ii) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
 - (iii) gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the consolidated net loss after tax and other comprehensive income and other financial information of the Group and its associates, for the year ended 31 March 2021.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those standards are further described in *the Auditor's Responsibilities for the Audit of the Statement section of our report*. We are independent of the Group and its associates, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and that obtained by the other auditors in terms of their reports referred to in paragraph 13 of the Other Matter section below, is sufficient and appropriate to provide a basis for our opinion.

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

Emphasis of Matter – COVID 19 Impact

4. We draw attention to Note 9 to the accompanying Statement with respect to uncertainties relating to COVID-19 pandemic outbreak and management's evaluation of its impact on the operations of the Group and on the accompanying Statement, the extent of which is significantly dependent upon future developments. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Statement

5. The 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 on the basis of the consolidated annual audited financial statements. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net loss after tax and other comprehensive income, and other financial information of the Group including its associates in accordance with the accounting principles generally accepted in India, including the Ind AS prescribed under section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Holding Company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the Statement. Further, in terms of the provisions of the Act, the respective Board of Directors/ management of the companies included in the Group and its associates, covered under the Act, are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the Group and its associates and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively, for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.
6. In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its associates, are responsible for assessing the ability of the Group and of its associates, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the respective Board of Directors/ management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
7. The respective Board of Directors/ management of the companies included in the Group and of its associates, are responsible for overseeing the financial reporting process of the companies included in the Group and of its associates.

Auditor's Responsibilities for the Audit of the Statement

8. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement, when it exists. Misstatements can arise from fraud or error, and are considered material if, individually, or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

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

9. As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
 - Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates, to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
 - Obtain sufficient appropriate audit evidence regarding the financial statements of the entities within the Group, and its associates, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors. For the other entities included in the Statement, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.
10. We communicate with those charged with governance of the Holding Company and such other entities included in the Statement, of which we are the independent auditors, regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
11. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

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

Other Matters

13. We did not audit the annual financial statements of 10 subsidiaries included in the Statement, whose financial information reflects total assets of ₹ 486.89 crores as at 31 March 2021, total revenues of ₹ 73.56 crores, total net loss after tax of ₹ (51.43) crores, total comprehensive loss of ₹ (50.01) crores, and cash flows (net) of ₹ 4.25 crores for the year ended on that date, as considered in the Statement. The Statement also includes the Group's share of net profit after tax of ₹ 0.58 crores and total comprehensive income of ₹ 0.57 crores for the year ended 31 March 2021, in respect of 1 associate, whose annual financial statements have not been audited by us. These annual financial statements have been audited by other auditors whose audit reports have been furnished to us by the management, and our opinion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associate is based solely on the audit reports of such other auditors, and the procedures performed by us as stated in paragraph 9 above.

Further, of these subsidiaries, 3 subsidiaries are located outside India, whose annual financial statements have been prepared in accordance with accounting principles generally accepted in their respective countries, and which have been audited by other auditors under generally accepted auditing standards applicable in their respective countries. The Holding Company's management has converted the financial statements of such subsidiaries from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding Company's management. Our opinion, in so far as it relates to the balances and affairs of these subsidiaries, is based on the audit reports of other auditors and the conversion adjustments prepared by the management of the Holding Company and audited by us.

Our opinion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors.

14. The Statement includes the annual financial statements of 1 subsidiaries, which have not been audited, whose annual financial statements reflect total assets of ₹ 21.36 crores as at 31 March 2021, total revenues of ₹ 0.01 crores, total net loss after tax of ₹ (0.09) crores, total comprehensive loss of ₹ (0.09) crores for the year ended 31 March 2021, and cash outflow (net) of ₹ (0.01) crores for the year then ended, as considered in the Statement. The Statement also includes the Group's share of net profit after tax of ₹ Nil, and total comprehensive income of ₹ Nil for the year ended 31 March 2021, in respect of 1 associate, based on its annual financial information, which has not been audited by its auditor. These financial statements/ financial information have been furnished to us by the Holding Company's management. Our opinion, in so far as it relates to the amounts and disclosures included in respect of aforesaid subsidiaries and associate, is based solely on such unaudited financial statements / financial information. In our opinion, and according to the information and explanations given to us by the management, these financial statements/ financial information are not material to the Group.

Our opinion is not modified in respect of these matters with respect to our reliance on the financial statements/ information certified by the Board of Directors.

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

15. The Statement includes the consolidated financial results for the quarter ended 31 March 2021, being the balancing figures between the audited consolidated figures in respect of the full financial year and the published unaudited year-to-date consolidated figures up to the third quarter of the current financial year, which were subject to limited review by us.

For **Walker Chandiook & Co LLP**
Chartered Accountants
Firm Registration No:001076N/N500013

KHUSHROO Digitally signed by
KHUSHROO B PANTHAKY
B PANTHAKY Date: 2021.04.26
18:25:07 +05'30'

Khushroo B. Panthaky
Partner
Membership No:042423

UDIN:21042423AAAADK3721

Place: Mumbai
Date: 26 April 2021

Delta Corp Limited
Independent Auditor's Report on Consolidated Annual 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

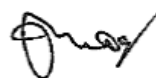
S. No.	Particulars
	Subsidiaries (including step down Subsidiaries)
1	Delta Pleasure Cruise Company Private Limited
2	Delta Offshore Developers Limited
3	Daman Entertainment Private Limited
4	Marvel Resorts Private Limited
5	Daman Hospitality Private Limited
6	Delta Hospitality and Entertainment Mauritius 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 (up to 23 July 2019)
14	Gaussian Online Skill Gaming Private Limited.
15	Deltin Nepal Private Limited
	Associate
16	Zeicast Pte Limited
17	Waterways shipyard Private Limited (From 15 February 2021)

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Statement of Audited Consolidated Financial Results for the Quarter and Year Ended 31st March, 2021

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

Sr. No.	Particulars	Consolidated				
		Quarter Ended		Year Ended		
		31-Mar-21	31-Dec-20	31-Mar-20	31-Mar-21	31-Mar-20
		Audited (Refer Note 6)	Unaudited	Audited (Refer Note 6)	Audited	Audited
1	Income from Operations					
	- Gaming Operations	211.87	97.51	160.26	309.38	737.01
	- Online Skill Gaming Operations	39.44	42.33	45.30	183.37	162.14
	- Hospitality and Other Operations	10.94	10.82	17.93	22.77	69.29
	Gross Income from Operations	262.25	150.66	223.49	515.52	968.44
	Less : GST Included Above	47.18	27.01	38.13	89.85	173.22
	Less : Intragroup Transactions	3.73	2.83	4.43	6.80	21.81
	a) Net Sales / Revenue	211.34	120.82	180.93	418.87	773.41
	b) Other Income	6.28	8.11	10.37	35.46	33.34
	Total Income (a + b)	217.62	128.93	191.30	454.33	806.75
2	Expenses:					
	a) Cost of Material Consumed	20.91	8.77	12.99	30.22	56.02
	b) Change in Inventories	(7.16)	(1.56)	(1.30)	(8.51)	(10.22)
	c) Employee Benefit Expenses	30.70	24.76	29.17	93.65	112.16
	d) Depreciation and Amortization Expenses	11.67	13.66	13.11	52.66	48.53
	e) License Fees & Registration Charges	25.05	25.46	27.07	101.44	101.09
	f) Finance Costs	1.39	1.39	1.61	5.44	5.06
	g) Other Expenditure	62.67	51.65	65.35	189.05	238.57
	Total Expenses (a+b+c+d+e+f+g)	145.23	124.13	148.00	463.95	551.21
3	Profit/(Loss) Before Exceptional Items and Tax (1 - 2)	72.39	4.80	43.30	(9.62)	255.54
4	Exceptional Item	3.71	-	-	(8.96)	0.70
5	Profit/(Loss) After Exceptional Items and Before Tax (3 + 4)	76.10	4.80	43.30	(18.58)	256.24
6	Share of Profit from Associates	0.58	-	-	0.58	-
7	Profit/(Loss) Before Tax (5 + 6)	76.68	4.80	43.30	(18.00)	256.24
8	Tax Expenses/(Credit)	19.03	3.76	14.58	7.51	71.46
9	Profit/(Loss) for the period/year from operations (7 - 8)	57.65	1.04	28.72	(25.51)	184.78
10	Share of Non Controlling Interest	(0.12)	(0.24)	(0.32)	(1.41)	(0.85)
11	Profit/(Loss) for the Period/Year (9 - 10)	57.77	1.28	29.04	(24.10)	185.63
12	Other Comprehensive Income/(Loss)					
	i) Items that will not be reclassified to profit and loss (net of taxes)	9.79	14.79	(93.19)	44.51	(112.67)
	ii) Items will be reclassified to profit and loss (net of taxes)	(1.50)	(0.27)	1.13	(1.98)	1.39
	Total Other Comprehensive Income/(Loss) (net of taxes)	8.29	14.52	(92.06)	42.53	(111.28)
13	Total Comprehensive Income/(Loss) for the period/year (9 + 12)	65.94	15.56	(63.34)	17.02	73.50
14	Paid up Equity Share Capital (Face Value of Equity Shares ₹ 1/- each)	26.68	26.68	27.09	26.68	27.09
15	Other Equity (Excluding Revaluation Reserve)				1,915.17	1,927.51
16	Profit and Losses Attributable to :					
	- Owners of the Company	57.77	1.28	29.04	(24.10)	185.63
	- Non Controlling Interest	(0.12)	(0.24)	(0.32)	(1.41)	(0.85)
17	Other Comprehensive Income Attributable to					
	- Owners of the Company	8.29	14.52	(92.06)	42.53	(111.28)
	- Non Controlling Interest	0.00	0.00	0.00	0.00	0.00
18	Total Comprehensive Income Attributable to					
	- Owners of the Company	66.06	15.80	(63.02)	18.43	74.35
	- Non Controlling Interest	(0.12)	(0.24)	(0.32)	(1.41)	(0.85)
19	Basic and Diluted EPS (Not Annualised)					
	Basic EPS	2.16	0.05	1.07	(0.90)	6.85
	Diluted EPS	2.15	0.05	1.07	(0.90)	6.85

Reporting of Segment-wise Revenue, Results and Capital Employed (Consolidated)					(₹ in Crores)	
Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-Mar-21	31-Dec-20	31-Mar-20	31-Mar-21	31-Mar-20
		Audited (Refer Note 6)	Unaudited	Audited (Refer Note 6)	Audited	Audited
1	Segment Revenue					
	Casino Gaming Division	211.87	97.51	160.26	309.38	737.01
	Online Skill Gaming Division	39.44	42.33	45.30	183.37	162.14
	Hospitality Division	10.94	10.82	17.93	22.77	69.29
	Gross Revenue	262.25	150.66	223.49	515.52	968.44
	Less : GST included above	(47.18)	(27.01)	(38.13)	(89.85)	(173.22)
	Less : Inter Segment Revenue	(3.73)	(2.83)	(4.43)	(6.80)	(21.81)
	Net Sales / Income from Operations	211.34	120.82	180.93	418.87	773.41
2	Segment Results					
	Casino Gaming Division	69.19	2.69	28.32	(29.50)	210.55
	Online Skill Gaming Division	4.14	1.21	14.19	21.07	41.58
	Hospitality Division	(5.19)	(4.91)	(4.27)	(26.78)	(19.71)
	Total	68.14	(1.01)	38.24	(35.21)	232.42
	Unallocable Expenses (Net)	0.64	0.91	3.70	4.43	5.16
	Other Income (Net)	6.28	8.11	10.37	35.46	33.34
	Finance Costs	1.39	1.39	1.61	5.44	5.06
	Profit/(Loss) Before Tax and Exceptional Item	72.39	4.80	43.30	(9.62)	255.54
3	Capital Employed					
	Segment Assets					
	Casino Gaming Division	657.33	668.14	680.39	657.33	680.39
	Online Skill Gaming Division	333.72	335.83	328.75	333.72	328.75
	Hospitality Division	451.83	446.18	460.64	451.83	460.64
		1,442.88	1,450.15	1,469.78	1,442.88	1,469.78
	Unallocable Assets	719.66	676.54	672.17	719.66	672.17
	Total Assets	2,162.54	2,126.69	2,141.95	2,162.54	2,141.95
	Segment Liabilities					
	Casino Gaming Division	148.39	149.80	92.58	148.39	92.58
	Online Skill Gaming Division	41.91	48.76	41.00	41.91	41.00
	Hospitality Division	6.53	41.41	26.55	6.53	26.55
		196.83	239.97	160.13	196.83	160.13
	Unallocable Liabilities	22.64	10.29	23.92	22.64	23.92
	Total Liabilities	219.47	250.26	184.05	219.47	184.05
<p>Note on Segment Information:</p> <p>Business Segments</p> <p>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.</p>						



(₹ in Crores)

Balance Sheet		Standalone		Consolidated	
		31-Mar-21	31-Mar-20	31-Mar-21	31-Mar-20
		Audited	Audited	Audited	Audited
ASSETS					
1	Non-Current Assets				
	a) Property, Plant and Equipment	320.52	334.63	831.05	876.52
	b) Capital Work in Progress	4.24	4.85	5.03	5.25
	c) Goodwill	-	-	400.03	400.31
	d) Other Intangible Assets	0.34	0.66	11.01	9.15
	e) Intangible assets under development	0.05	-	0.91	1.45
	f) Investment in equity accounted investees	-	-	16.07	-
	g) Financial Assets				
	i) Investments	960.22	957.10	34.55	29.20
	ii) Other Financial Assets	13.76	13.00	18.00	17.77
	h) Deferred tax Assets	-	-	24.10	19.31
	i) Non Current tax Assets (Net)	6.51	5.34	8.67	8.32
	j) Other Non Current Assets	24.12	23.49	26.59	27.86
	Total Non Current Assets	1,329.76	1,339.07	1,376.01	1,395.14
2	Current Assets				
	a) Inventories	13.36	13.12	115.56	107.14
	b) Financial Assets				
	i) Investments	447.71	392.27	509.02	475.59
	ii) Trade Receivables	2.71	0.85	3.67	0.49
	iii) Cash and Cash Equivalents	18.36	53.70	59.74	93.69
	iv) Bank Balances other than (iii) above	3.36	1.06	4.01	2.37
	v) Loans	261.96	155.60	7.40	9.70
	vi) Other Financial Assets	3.53	4.52	20.29	11.63
	c) Other Current Assets	14.18	14.39	66.84	46.20
	Total Current Assets	765.17	635.51	786.53	746.81
Total Assets		2,094.93	1,974.58	2,162.54	2,141.95
EQUITY AND LIABILITIES					
1	Equity				
	a) Equity Share Capital	26.68	27.09	26.68	27.09
	b) Other Equity	1,985.83	1,889.92	1,915.17	1,927.51
	Equity attributable to shareholders of the company	2,012.51	1,917.01	1,941.85	1,954.60
	Non - Controlling Interest	-	-	1.22	3.30
	Total Equity	2,012.51	1,917.01	1,943.07	1,957.90
2	Non-Current Liabilities				
	a) Financial Liabilities				
	i) Other Financial Liabilities	1.12	2.38	27.77	34.53
	b) Provisions	0.98	0.82	2.90	2.50
	c) Deferred Tax Liabilities	17.86	12.68	20.46	19.70
	Total Non Current Liabilities	19.96	15.88	51.13	56.73
3	Current Liabilities				
	a) Financial Liabilities				
	i) Trade Payables				
	- Due to Micro Enterprises and Small Enterprises	0.50	0.54	0.80	0.81
	- Others	10.55	12.64	17.82	18.07
	ii) Other Financial Liabilities	12.62	13.96	60.75	80.82
	b) Other Current Liabilities	10.84	5.78	21.58	14.43
	c) Provisions	27.95	8.32	66.25	9.88
	d) Current Tax Liabilities (Net)	-	0.45	1.14	3.31
	Total Current Liabilities	62.46	41.69	168.34	127.32
Total Equity and Liabilities		2,094.93	1,974.58	2,162.54	2,141.95



Notes to the consolidated financial results :

- 1 The above audited results for the Financial Year ended 31st March, 2021 which have been subjected to audit 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 26th April, 2021 in terms of Clause 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and any amendment thereof
- 2 The Board of Directors have recommended, subject to the approval of the equity shareholders at the ensuing Annual General Meeting, a dividend on equity shares of 100% i.e. ₹. 1 per Equity Share.
- 3 The consolidated audited financial results of the Company, its subsidiaries and associates (the 'Group') have been prepared in accordance with Ind AS 110 consolidated financial statements and Ind AS 28 Investments in Associates.
- 4 The standalone and consolidated financial results are available on Company's website i.e. www.deltacorp.in and also on the website of the stock exchanges, where shares of the Company are listed i.e. www.bseindia.com and www.nseindia.com.
- 5 The unaudited financial results of non material one step down subsidiary and one associate company have been consolidated on the basis of unaudited financial statements prepared by the management of such entities.
- 6 The figures of the last quarter are the balancing figures between audited results in respect of full financial year and the published year to date reviewed figures up to the third quarter of the respective financial year.
- 7 Exceptional Item of ₹ 8.96 Crores represent additional amount paid to non-voting class equity shareholders of a subsidiary company on account of settlement of winding up proceedings and other related disputes. The winding up proceedings were filed against the company with regard to the additional interest on the fully convertible debentures, sought by the non-voting class Equity Shareholders.
- 8 During the quarter, Delta Pleasure Cruise Company Private Limited (DPCCPL), a wholly owned subsidiary of the Company has acquired 45% of the equity share capital of Waterways Shipyard Private Limited (WSPL). Consequent to this investment, WSPL, has become an associate of DPCCPL.
- 9 Due to COVID-19 pandemic and the consequent lock down announced by the Government of India, the operations of the Group were suspended since the third week of March, 2020 (Previous year). During the current year casino operations were closed till 30th October 2020. The casino operations resumed at Goa and Sikkim from the first week of November, 2020 with restriction of 50% of the normal capacity, except for Deltin Caravela casino (under subsidiary- Delta Pleasure Cruise Company Private Limited) which resumed operations from January 2021 and casino in Nepal (under subsidiary- Deltin Nepal Private Limited) which has not resumed operations till 31st March 2021 . The Hotel operations at Daman have gradually resumed since the "Unlock 1" (1st June 2020). Both casino and hotel have witnessed good growth in revenue in the fourth quarter of the current year.

In the month of March 2021 the pandemic situation in the country has started getting worse and many States may witness the lockdown once again. As at 31st March 2021 the Group has not witnessed any impact on the operations but the uncertainty prevails with regard to the COVID-19 pandemic. The Group has assessed the potential impact of COVID-19 on the recoverable values of its financial and non-financial assets and impact on revenues and costs. The Group considered internal and external sources of information and has performed sensitivity analysis on the assumptions used and based on current estimates, expects to recover the carrying amount of these assets. The impact of COVID-19 may be different from that estimated as at the date of approval of these Consolidated financial results.

The Group has also evaluated the possible impact of this pandemic on the business operations and the financial position of the Group and based on its initial assessment of the current indicators of the future economic conditions, believes that the financial results for the year ended 31st March, 2021 may not have any material adverse impact on the net worth of the Group as at 31st March 2021. Further, the Group is debt free and would have adequate liquidity available to honour its liabilities and obligations, as and when due. The management will continue to monitor any material changes to its COVID-19 impact assessment, resulting from the future economic conditions and future uncertainty, if any.

- 10 The Group and the entire casino industry in Goa have made a representation to the Government of Goa, seeking a waiver / reduction / proportionate payment mechanism for casino licence fees for the period of shut down i.e. from 1st April 2020 to 31st October 2020. The Group has provided a proportionate charge of license fees for the period from 1st April 2020 to 31st October 2020 amounting to ₹ 55.42 crore. The provision has been created proportionately on quarterly basis (₹ 47.63 for Quarter 1 and Quarter 2 cumulatively) and for the month of October 2020 (₹ 7.79 crore). The said license fees is only provided for and the actual payment for the same has not taken place.

Due to the pandemic situation, the stress on the operations and the representations made, the management is hopeful that the Government of Goa may consider its request, favourably. In such a situation, the provision of license fees made in the books may not be payable in full or in part, as per direction of the Government of Goa.

- 11 Tax Expenses includes Income Tax and Deferred Tax

Particulars	(₹ in Crores)				
	Quarter Ended			Year Ended	
	31-Mar-21	31-Dec-20	31-Mar-20	31-Mar-21	31-Mar-20
Income Tax	6.66	1.07	13.06	11.49	67.00
Deferred Tax	12.37	2.69	1.52	(3.98)	4.46

Place : Mumbai
Date : 26th April, 2021



For Delta Corp Limited

Jaydev Mody
(Chairman)
DIN : 00234797

Consolidated Cash Flow Statement For the Year Ended 31st March, 2021

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

Particulars	Year Ended 31st March,	
	2021	2020
A. Cash Flow From Operating Activities		
Net (Loss)/Profit Before Tax	(18.00)	256.24
<u>Adjustments for :</u>		
Share of Profit of Associates	(0.58)	-
Exceptional Items	8.96	(0.70)
Notional Gain on Transfer of Lease	-	(0.01)
Liabilities written back (net)	(5.47)	(0.59)
Depreciation and Amortization	52.66	48.53
Impairment of Intangible Asset under Development	0.43	-
Loss on sale of Property, Plant and Equipment	0.25	0.80
Gain on Investments	(24.11)	(19.21)
Employee Stock Option	13.20	7.44
Finance Costs	5.44	5.06
Interest Income	(5.24)	(7.60)
Dividend Income	-	(5.15)
Provision for Expected Credit Loss and Bad Debts	0.26	4.37
Unrealised Foreign Exchange Loss	0.17	0.19
Operating Profit before Working Capital Changes	27.97	289.37
<u>Adjustments For :</u>		
Inventories	(8.42)	(11.41)
Trade Receivables	(3.25)	6.39
Other Financial Assets	(1.68)	(3.56)
Other Current Assets	(4.32)	104.95
Trade and Other Payables	0.23	7.88
Other Financial Liabilities	(1.39)	2.41
Other Current Liabilities and Provisions	62.24	(4.89)
Cash Generated from Operations	71.38	391.14
Taxes Paid (net of refunds)	(14.82)	(72.31)
Net Cash Generated From Operating Activities (A)	56.56	318.83
B. Cash Flow From Investing Activities		
Purchase of Property, Plant and Equipment and Intangible Assets	(14.05)	(66.50)
Proceeds from Sale of Property, Plant and Equipment and Intangible Assets	0.35	0.51
Dividend Received	-	5.15
Interest Received	4.71	5.96
Purchase of Non Current Investments	(18.56)	(40.15)
Proceeds from Sale of Non Current Investments	0.04	-
Purchase of Current Investments	(234.86)	(1,471.92)
Proceeds from sale of Current Investments	251.42	1,355.09
Proceeds from sale of investment in subsidiary (net of cash and cash equivalent)	-	1.09
Inter Corporate Deposits (Net)	2.30	(3.50)
Investment in Fixed Deposit (Net)	(1.83)	(0.53)
Net Cash Utilised in Investing Activities (B)	(10.48)	(214.80)
C. Cash Flow From Financing Activities		
Payment for buyback of equity shares (including premium, income tax and buyback costs)	(41.82)	-
Payment to Non Voting Class Shareholders of Subsidiary Company	(28.33)	-
Finance Charges Paid	(0.43)	(0.67)
Dividend Paid (including Dividend Distribution Tax)	-	(70.22)
Payment to Non Controlling Interest (Net)	(3.23)	(1.35)
Payment of Lease Liabilities	(6.45)	(10.97)
Repayment of Current Borrowing	-	(0.19)
Net Cash Utilised in Financing Activities (C)	(80.26)	(83.40)
(Decrease)/Increase in Cash and Cash Equivalents (A + B + C)	(34.18)	20.63
Cash and Cash Equivalents as at Beginning of Year	93.69	73.06
Cash and Cash Equivalents as at End of the Year	59.51	93.69
Cash and Cash Equivalents Includes :		
- Cash and Cash Equivalents	59.74	93.69
- In Book Overdraft Accounts	(0.23)	(0.00)