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Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date 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 standalone unaudited financial results ('the Statement') of **Delta Corp Limited** ('the Company') for the quarter ended **31 December 2022** and the year to date results for the period 1 April 2022 to 31 December 2022, 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').
2. The Statement, which is the responsibility of the Company's management and approved by the 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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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 specified under section 143(10) of the Act, 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.
4. 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 Act, 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 Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

5. The comparative financial information presented in the accompanying standalone financial results for the quarter ended 30 September 2022, quarter and nine months ended 31 December 2021 and for the year ended 31 March 2022 includes the financial information of erstwhile wholly-owned subsidiary, Daman Entertainment Private Limited ('the transferor Company') which has been merged with the Company as explained in Note 4 to the accompanying standalone financial results. Such financial information of the transferor Company for the aforesaid periods has been reviewed/audited by the auditor of the transferor Company, M/s Amit Desai & Co, who issued unmodified conclusions vide their review reports dated 10 October 2022 and 10 January 2022 and an unmodified opinion vide their audit report dated 09 April 2022, respectively, which have been furnished to us by the management and have been relied upon by us for the aforementioned purpose.

Our conclusion is not modified in respect of the matter referred above.

For Walker Chandiok & Co LLP

Chartered Accountants

Firm Registration No:001076N/N500013

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Khushroo B. Panthaky

Partner

Membership No:042423

UDIN:23042423BGWILB5706

Place: Mumbai

Date: 17 January 2023

Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months Ended 31st December, 2022

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

Sr. No.	Particulars	Standalone					
		Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	31-Mar-22
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
	- Gaming Operations	189.05	184.72	186.91	545.55	247.93	396.99
	- Hospitality	14.64	10.84	16.43	39.99	32.44	44.82
	Gross Income from Operations	203.69	195.56	203.34	585.54	280.37	441.81
	Less : GST Included Above	37.59	37.32	38.14	109.99	52.56	82.75
	a) Net Sales / Revenue	166.10	158.24	165.20	475.55	227.81	359.06
	b) Other Income	8.16	6.80	3.40	18.92	13.88	18.94
	Total Income (a + b)	174.26	165.04	168.60	494.47	241.69	378.00
2	Expenses:						
	a) Cost of Material Consumed	13.18	10.69	11.66	34.17	16.92	26.21
	b) Change in Inventories	(1.34)	(0.13)	(0.54)	(1.10)	0.01	0.28
	c) Employee Benefit Expenses	19.99	19.27	15.78	60.10	45.76	66.39
	d) Depreciation and Amortization Expenses	7.65	7.65	7.47	22.87	22.59	31.00
	e) License Fees & Registration Charges	11.94	11.55	10.52	35.12	31.02	41.90
	f) Finance Costs	1.28	0.52	0.93	2.33	1.15	1.86
	g) Other Expenditure	39.52	39.70	31.45	115.93	57.63	89.22
	Total Expenses (a+b+c+d+e+f+g)	92.22	89.25	77.27	269.42	175.08	256.86
3	Profit/(Loss) Before Exceptional Items and Tax (1 - 2)	82.04	75.79	91.33	225.05	66.61	121.14
4	Exceptional Item	-	-	(1.08)	(3.55)	(1.08)	(13.54)
5	Profit/(Loss) After Exceptional Items and Before Tax (3 + 4)	82.04	75.79	90.25	221.50	65.53	107.60
6	Tax Expenses/(Credit)	7.84	19.72	23.39	44.59	18.49	30.63
7	Profit/(Loss) for the Period/Year (5 - 6)	74.20	56.07	66.86	176.91	47.04	76.97
8	Other Comprehensive Income/(Loss)						
	i) Items that will not be reclassified to profit and loss (net of taxes)	1.07	17.46	(8.60)	(11.06)	27.07	48.56
	ii) Items will be reclassified to profit and loss (net of taxes)	-	-	-	-	-	-
	Total Other Comprehensive Income/(Loss) (net of taxes)	1.07	17.46	(8.60)	(11.06)	27.07	48.56
9	Total Comprehensive Income/(Loss) for the period/year (7 + 8)	75.27	73.53	58.26	165.85	74.11	125.53
10	Paid up Equity Share Capital (Face Value of Equity Shares ₹ 1/- each)	26.75	26.74	26.70	26.75	26.70	26.73
11	Other Equity (Excluding Revaluation Reserve)						1,993.02
12	Basic and Diluted EPS (Not Annualised except for the year ended 31st March, 2022)						
	Basic EPS	2.77	2.10	2.51	6.61	1.76	2.88
	Diluted EPS	2.76	2.09	2.49	6.59	1.75	2.87



Notes to the standalone financial results:

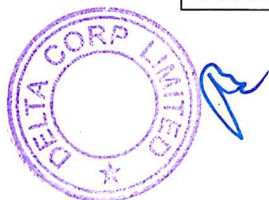
1. The above results for the quarter and nine months ended 31st December, 2022, which have been subjected to limited review by Statutory Auditors of the Company were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 17th January, 2023, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. Exceptional Item for the period ended 31st December, 2022 includes to ₹ 3.55 Crores towards impairment of investment pertaining to its step down subsidiary at Sri Lanka.
3. During the quarter, the Allotment Committee of the Board of Directors of the Company at its meeting held on 25th November, 2022 has made an allotment of 28,000 and 13,294 Equity Shares to ESOP and to ESAR grantees, respectively.
4. The Board of Directors of the Company at its meeting held on 11th April, 2022 have approved a Schemes of Amalgamation ('Schemes') of Daman Hospitality Private Limited and Daman Entertainment Private Limited (wholly owned subsidiaries of the Company) with Delta Corp Limited ('Company'). The Appointed Date as per the Schemes is 1st April, 2022. National Company Law Tribunal ("Ahmedabad") vide its order dated 30th November, 2022 (received on 23rd December, 2022) and National Company Law Tribunal ("Mumbai") vide its order dated 29th September, 2022 (received on 10th November, 2022) has approved the respective Schemes. Accordingly, the Company has accounted for the Schemes of Amalgamation under the 'pooling of interests' method in accordance with Appendix C of Ind AS 103 'Business Combinations'. The previous periods' figures in the standalone financial results have been restated as if the amalgamation had occurred from 1st April, 2021.

Pursuant to the Schemes, all assets and liabilities pertaining to Transferor Companies have been transferred to the Company without any consideration and the carrying amount of inter-company balances between the Transferor companies and the Company appearing in the books have been eliminated.

Below is the summary information for the impact of merger:-

(₹ in Crores)

Particulars	As Reported Earlier			
	Quarter		Nine Months Ended	Year Ended
	30-Sep-22	31-Dec-21	31-Dec-21	31-Mar-22
Revenue	164.79	168.30	240.75	376.50
Profit Before Tax (PBT)	76.17	88.90	66.53	108.19
Other Equity	-	-	-	2,089.78
Total Assets	-	-	-	2,234.09



(₹ in Crores)

Particulars	Restated due to merger			
	Quarter		Nine Months Ended	Year Ended
	30-Sep-22	31-Dec-21	31-Dec-21	31-Mar-22
Revenue	165.04	168.60	241.69	378.00
Profit Before Tax (PBT)	75.79	90.25	65.53	107.60
Other Equity	-	-	-	1,993.02
Total Assets	-	-	-	2,137.92

5. Tax Expenses includes Income Tax and Deferred Tax :

(₹ in Crores)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-Dec-22	30-Sep-22	31-Dec-22	31-Dec-22	31-Dec-21	31-Mar-22
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income Tax	(34.78)	19.47	21.62	1.14	21.62	37.98
Deferred Tax	42.62	0.25	1.77	43.45	(3.13)	(7.35)

For Delta Corp Limited

Place: Mumbai
Date: 17th January, 2023




Jaydev Mody
(Chairman)
DIN : 00234797

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Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date 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 consolidated 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 (refer Annexure 1 for the list of subsidiaries and associates included in the Statement) for the quarter ended **31 December 2022** and the consolidated year to date results for the period 1 April 2022 to 31 December 2022, 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').
2. This Statement, which is the responsibility of the Holding Company's management and 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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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 specified under section 143(10) of the Act, 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 Listing Regulation, to the extent applicable.

Delta Corp Limited

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

4. Based on our review conducted and procedures performed as stated in paragraph 3 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 Act, 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.
5. We did not review the interim financial results of 8 subsidiaries included in the Statement, whose financial information reflects total revenues of ₹ 68.96 Crores and ₹ 208.56 Crores, total net profit after tax of ₹ 7.10 Crores and ₹ 23.96 Crores, total comprehensive income of ₹ 7.16 Crores and ₹ 24.12 Crores, for the quarter and nine-month period ended on 31 December 2022, respectively, as considered in the Statement. The Statement also includes the Group's share of net profit after tax of ₹ 0.22 Crores and ₹ 0.80 Crores and total comprehensive income of ₹ 0.23 Crores and ₹ 0.81 Crores, for the quarter and nine-month period ended on 31 December 2022, respectively, as considered in the Statement, in respect of 2 associates, whose interim financial results have not been reviewed by us. 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 and associates 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 its country and which have been reviewed by other auditor under the review standard applicable in its 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 balances and affairs 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 with respect to our reliance on the work done by and the reports of the other auditors.

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Delta Corp Limited

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

6. The Statement includes the interim financial results of 3 subsidiaries, which have not been reviewed by their auditors, whose interim financial results reflect total revenues of ₹ 1.38 Crores and ₹ 3.04 Crores, net profit after tax of ₹ 1.00 Crores and ₹ 2.19 Crores, total comprehensive income of ₹ 1.00 Crores and ₹ 2.19 Crores, for the quarter and nine-month period ended 31 December 2022, respectively, as considered in the Statement and have been furnished to us by the Holding Company's management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, are based solely on such unreviewed interim financial results. According to the information and explanations given to us by the management, these interim results are not material to the Group.

Our conclusion is not modified in respect of this matter with respect to our reliance on the financial results, which have been certified by the Board of Directors.

For Walker Chandiok & Co LLP

Chartered Accountants

Firm Registration No:001076N/N500013

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Khushroo B. Panthaky

Partner

Membership No:042423

UDIN:23042423BGWILC7313

Place: Mumbai

Date: 17 January 2023

Delta Corp Limited**Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date 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****Sr. No. Particulars**

	Subsidiaries (Including step down Subsidiaries)
1	Delta Pleasure Cruise Company Private Limited
2	Delta Offshore Developers Limited
3	Marvel Resorts Private Limited
4	Delta Hospitality and Entertainment Mauritius Limited
5	Caravella Entertainment Private Limited
6	Highstreet Cruises & Entertainment Private Limited
7	Deltin Hotel & Resorts Private Limited
8	Delta Hotel Lanka Private Limited
9	Deltatech Gaming Limited (Formerly Known as Gaussian Networks Private Limited)
10	Deltin Cruises and Entertainment Private Limited
11	Gaussian Online Skill Gaming Private Limited
12	Deltin Nepal Private Limited
13	Deltin Amusement Park Private Limited
	Associates
1	Waterways Shipyard Private Limited
2	WSPL Containers Private Limited

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Statement of Unaudited Consolidated Financial Results for the Quarter and Nine Months Ended 31st December, 2022.

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

Sr. No.	Particulars	Consolidated					
		Quarter Ended		Nine Months Ended		Year Ended	
		31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	31-Mar-22
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
	- Gaming Operations	271.81	273.66	249.65	796.19	331.13	541.79
	- Online Skill Gaming Operations	50.74	49.41	35.71	143.98	119.44	161.97
	- Hospitality	14.64	10.84	16.43	39.99	32.44	44.82
	Gross Income from Operations	337.19	333.91	301.79	980.16	483.01	748.58
	Less : GST Included Above	59.51	59.64	53.45	173.84	83.91	130.74
	Less : Intragroup Transactions	4.31	4.30	1.12	12.71	1.29	1.71
	a) Net Sales / Revenue	273.37	269.97	247.22	793.61	397.81	616.13
	b) Other Income	11.65	9.90	4.98	27.61	19.63	38.08
	Total Income (a + b)	285.02	279.87	252.20	821.22	417.44	654.21
2	Expenses:						
	a) Cost of Material Consumed	29.84	31.09	20.83	84.47	43.77	66.09
	b) Change in Inventories	(12.19)	(14.77)	(5.47)	(34.58)	(21.10)	(29.38)
	c) Employee Benefit Expenses	39.31	38.42	29.81	116.55	85.74	122.94
	d) Depreciation and Amortization Expenses	14.88	14.97	13.60	44.09	40.56	56.08
	e) License Fees & Registration Charges	31.12	30.58	25.37	90.60	74.90	100.64
	f) Finance Costs	2.96	2.23	1.90	7.13	4.12	5.89
	g) Other Expenditure	82.97	84.31	69.49	246.41	153.85	226.19
	Total Expenses (a+b+c+d+e+f+g)	188.89	186.83	155.53	554.67	381.84	548.45
3	Profit/(Loss) Before Exceptional Items and Tax (1 - 2)	96.13	93.04	96.67	266.55	35.60	105.76
4	Exceptional Item	-	-	(1.08)	-	(1.08)	(7.78)
5	Profit/(Loss) After Exceptional Items and Before Tax (3 + 4)	96.13	93.04	95.59	266.55	34.52	97.98
6	Share of Profit/(Loss) from Associates	0.22	0.40	(0.47)	0.80	(0.68)	(0.38)
7	Profit/(Loss) Before Tax (5 + 6)	96.35	93.44	95.12	267.35	33.84	97.60
8	Tax Expenses/(Credit)	11.45	24.81	24.30	56.34	14.48	29.76
9	Profit/(Loss) for the period/year from operations (7 - 8)	84.90	68.63	70.82	211.01	19.36	67.84
10	Share of Non Controlling Interest	0.08	0.38	0.44	0.81	0.48	0.85
11	Profit/(Loss) for the Period/Year (9 - 10)	84.82	68.25	70.38	210.20	18.88	66.99
12	Other Comprehensive Income/(Loss)						
	i) Items that will not be reclassified to profit and loss (net of taxes)	1.16	17.35	(8.59)	(11.04)	27.38	47.42
	ii) Items will be reclassified to profit and loss (net of taxes)	0.33	0.15	(0.65)	(3.06)	(0.15)	(11.19)
	Total Other Comprehensive Income/(Loss) (net of taxes)	1.49	17.50	(9.24)	(14.10)	27.23	36.23
13	Total Comprehensive Income/(Loss) for the period/year (9 + 12)	86.39	86.13	61.58	196.91	46.59	104.07
14	Paid up Equity Share Capital (Face Value of Equity Shares ₹ 1/- each)	26.75	26.74	26.70	26.75	26.70	26.73
15	Other Equity (Excluding Revaluation Reserve)						1,994.79
16	Profit and Losses Attributable to :						
	- Owners of the Company	84.82	68.25	70.38	210.20	18.88	66.99
	- Non Controlling Interest	0.08	0.38	0.44	0.81	0.48	0.85
17	Other Comprehensive Income Attributable to :						
	- Owners of the Company	1.49	17.50	(9.24)	(14.10)	27.23	36.23
	- Non Controlling Interest	0.00	0.00	0.00	0.00	0.00	0.00
18	Total Comprehensive Income Attributable to :						
	- Owners of the Company	86.31	85.75	61.14	196.10	46.11	103.22
	- Non Controlling Interest	0.08	0.38	0.44	0.81	0.48	0.85
19	Basic and Diluted EPS (Not Annualised except for the year ended 31st March, 2022)						
	Basic EPS	3.17	2.55	2.64	7.86	0.71	2.51
	Diluted EPS	3.16	2.54	2.62	7.83	0.70	2.49




Reporting of Segment-wise Revenue, Results and Capital Employed (Consolidated)							(₹ in Crores)
Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	31-Mar-22
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue						
	Casino Gaming Division	271.81	273.66	249.65	796.19	331.13	541.79
	Online Skill Gaming Division	50.74	49.41	35.71	143.98	119.44	161.97
	Hospitality Division	14.64	10.84	16.43	39.99	32.44	44.82
	Gross Revenue	337.19	333.91	301.79	980.16	483.01	748.58
	Less : GST included above	(59.51)	(59.64)	(53.45)	(173.84)	(83.91)	(130.74)
	Less : Inter Segment Revenue	(4.31)	(4.30)	(1.12)	(12.71)	(1.29)	(1.71)
	Net Sales / Revenue from Operations	273.37	269.97	247.22	793.61	397.81	616.13
2	Segment Results						
	Casino Gaming Division	91.14	93.77	99.39	266.25	36.63	97.19
	Online Skill Gaming Division	(1.25)	(2.08)	(4.76)	(6.94)	(4.42)	(5.03)
	Hospitality Division	(1.99)	(5.72)	(0.74)	(11.48)	(10.20)	(15.09)
	Total	87.90	85.97	93.89	247.83	22.01	77.07
	Unallocable Expenses (Net)	0.46	0.60	0.30	1.76	1.92	3.50
	Other Income (Net)	11.65	9.90	4.98	27.61	19.63	38.08
	Finance Costs	2.96	2.23	1.90	7.13	4.12	5.89
	Profit/(Loss) Before Tax and Exceptional Item	96.13	93.04	96.67	266.55	35.60	105.76
3	Capital Employed						
	Segment Assets						
	Casino Gaming Division	859.84	851.75	679.89	859.84	679.89	720.04
	Online Skill Gaming Division	348.22	351.04	323.04	348.22	323.04	332.78
	Hospitality Division	408.57	403.67	422.70	408.57	422.70	411.28
		1,616.63	1,606.46	1,425.63	1,616.63	1,425.63	1,464.10
	Unallocable Assets	916.72	836.15	793.29	916.72	793.29	828.58
	Total Assets	2,533.35	2,442.61	2,218.92	2,533.35	2,218.92	2,292.68
	Segment Liabilities						
	Casino Gaming Division	219.51	217.51	183.56	219.51	183.56	200.96
	Online Skill Gaming Division	58.57	60.34	34.46	58.57	34.46	42.56
	Hospitality Division	14.12	8.63	9.86	14.12	9.86	8.04
		292.20	286.48	227.88	292.20	227.88	251.56
	Unallocable Liabilities	50.87	53.39	20.12	50.87	20.12	18.44
	Total Liabilities	343.07	339.87	248.00	343.07	248.00	270.00
Note on Segment Information: Business Segments 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.							



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Notes to the consolidated financial results:

1. The above results for the quarter and nine months ended 31st December, 2022, which have been subjected to limited 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 17th January, 2023, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. The consolidated unaudited 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.
3. 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.
4. The unaudited financial results of the two overseas non material subsidiaries and one step down non material subsidiary company have been consolidated on the basis of unreviewed financial statements prepared by the management of such respective entities.
5. During the quarter, the Allotment Committee of the Board of Directors of the Company at its meeting held on 25th November, 2022 has made an allotment of 28,000 and 13,294 Equity Shares to ESOP and to ESAR grantees, respectively.
6. The Board of Directors of Delta Corp Limited ('the Holding Company') at its meeting held on 11th April, 2022 have approved Schemes of Amalgamation ('Schemes') of Daman Hospitality Private Limited and Daman Entertainment Private Limited (wholly owned subsidiaries of the Holding Company) with Delta Corp Limited. The Appointed Date as per the Schemes is 1st April, 2022. The National Company Law Tribunal ("Ahmedabad") and National Company Law Tribunal ("Mumbai") have approved the respective Schemes. Accordingly, the Holding Company has accounted for the Schemes of Amalgamation under the 'Pooling of Interests' method in accordance with Appendix C of Ind AS 103 - Business Combinations, in its Standalone Financial Results.
7. Tax Expenses includes Income Tax and Deferred Tax :

Particulars	(₹ in Crores)					
	Quarter Ended			Nine Months Ended		Year Ended
	31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	31-Mar-22
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income Tax	(30.94)	25.51	21.55	11.75	21.94	39.04
Deferred Tax	42.39	(0.70)	2.75	44.59	(7.46)	(9.28)

Place: Mumbai
Date: 17th January, 2023



For Delta Corp Limited

Jaydev Mody
(Chairman)

DIN : 00234797