
Walker Chandiook & 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 2024**, 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').
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 recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, 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 2024.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing 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 results 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.

Emphasis of Matter – Contingent liability for Goods and Service Tax demands

4. We draw attention to Note 6 of the accompanying standalone financial results, which describes the uncertainties relating to show cause notices received by the Company, along with three subsidiary companies, for alleged short payment of Goods and Service Tax (GST) aggregating Rs. 23,207.30 crores for the period 1 July 2017 to 30 November 2022. Based on a legal assessment, the management is confident of a favourable outcome of the aforesaid matter and accordingly no adjustments have been made to the accompanying standalone financial results.

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 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 Ind AS specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 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, specified under section 143(10) of the Act, 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;

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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)

- 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 an 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 Board of Directors;
 - Conclude on the appropriateness of the Board of Directors' 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; and
 - 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 2024, 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:24042423BKCMNE8276

Place: Mumbai
Date: 07 May 2024

Walker Chandiook & Co LLP

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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'), and its associate for the year ended **31 March 2024**, 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').
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 and associate, 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 recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the consolidated net profit after tax and other comprehensive income and other financial information of the Group and its associate, for the year ended 31 March 2024.

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)

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing 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 associate, 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 results 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 together with the audit evidence obtained by the other auditors in terms of their reports referred to in paragraph 13 of the Other Matters section below, is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Contingent liability for Goods and Service Tax demands

4. We draw attention to Note 9 of the accompanying consolidated financial results, which describes the uncertainties relating to show cause notices received by the Holding Company and three subsidiary companies for alleged short payment of Goods and Service Tax (GST) aggregating Rs. 23,207.30 Crores for the period 1 July 2017 to 30 November 2022. Based on a legal assessment, the management is confident of favourable outcome of the aforesaid matter and accordingly, no adjustments have been made to the accompanying financial results.

The above matter has also been included as an Emphasis of Matter in the audit reports issued by other auditors on the financial statements of the two subsidiary companies for the quarter and year ended 31 March 2024.

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 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 profit or loss and other comprehensive income, and other financial information of the Group including its associate in accordance with the Ind AS prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 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 of the companies included in the Group and its associate, 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 associate, 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.

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)**

6. In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its associate, are responsible for assessing the ability of the Group and of its associate, 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 either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
7. Those respective Board of Directors are also responsible for overseeing the financial reporting process of the companies included in the Group and of its associate.

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 specified under section 143(10) of the Act, 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 Board of Directors;
 - Conclude on the appropriateness of Board of Directors'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 associate, 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 associate to cease to continue as a going concern;

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- 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; and
 - Obtain sufficient appropriate audit evidence regarding the financial information/ financial statements of the entities within the Group, and its associate, 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.
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 9 subsidiaries included in the Statement, whose financial information reflects total assets of ₹ 854.43 Crores as at 31 March 2024, total revenues of ₹ 215.12 Crores, total net profit after tax of ₹ 0.91 Crores, total comprehensive income of ₹ 0.78 Crores, and cash flows (net) of ₹ (12.58) 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 ₹ 0.95 Crores and total comprehensive income of ₹ 0.98 Crores for the year ended 31 March 2024, in respect of an 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 / associate is based solely on the audit reports of such other auditors, and the procedures performed by us as stated in paragraph 12 above.

Further, of these subsidiaries and associate, 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 amounts and disclosures included in respect of these subsidiaries, is based on the audit report 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 matters with respect to our reliance on the work done by and the reports of the other auditors.

Delta Corp Limited

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14. The Statement includes the annual financial information of one subsidiary, which has not been audited, whose annual financial information reflect total assets of ₹ Nil as at 31 March 2024, total revenues of ₹ Nil, total net loss after tax of ₹ (0.02) Crores, total comprehensive loss of ₹ (0.02) Crores for the year ended 31 March 2024, and cash flow (net) of ₹ (0.05) Crores for the year then ended. This financial information has 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 this subsidiary, is based solely on such unaudited financial information. In our opinion, and according to the information and explanations given to us by the management, this financial information is not material to the Group.

Our opinion is not modified in respect of this matter with respect to our reliance on the financial information certified by the Board of Directors.

15. The Statement includes the consolidated financial results for the quarter ended 31 March 2024, 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 a 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:24042423BKCMNF5150

Place: Mumbai

Date: 07 May 2024

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 Statements

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	Highstreet Cruises & Entertainment Private Limited
6	Deltin Hotel & Resorts Private Limited
7	Delta Hotel Lanka Private Limited
8	Deltatech Gaming Limited (Formerly Known as Gaussian Networks Private Limited)
9	Deltin Cruises and Entertainment Private Limited
10	Gaussian Online Skill Gaming Private Limited
11	Deltin Amusement Park Private Limited
12	Caravella Entertainment Private Limited (up to 20 February 2024)
13	Deltin Nepal Private Limited (up to 20 February 2024)
	Associate
1	Waterways Shipyard Private Limited

DELTA CORP LIMITED

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Statement of Audited Standalone Financial Results for the Quarter and Year Ended 31st March, 2024

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

Sr. No.	Particulars	Standalone				
		Quarter Ended			Year Ended	
		31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	31-Mar-23
		Refer Note 4	Unaudited	Refer Note 4	Audited	Audited
1	Income from Operations					
	- Gaming Operations	127.92	133.45	104.58	584.81	545.42
	- Hospitality	13.60	13.74	13.93	50.85	48.64
	a) Net Sales / Revenue	141.52	147.19	118.51	635.66	594.06
	b) Other Income	12.51	8.51	13.09	39.09	32.01
	Total Income (a + b)	154.03	155.70	131.60	674.75	626.07
2	Expenses:					
	a) Cost of Material Consumed	11.40	11.52	8.60	45.79	42.77
	b) Change in Inventories	0.48	(0.20)	0.04	0.89	(1.06)
	c) Employee Benefit Expenses	24.61	23.12	23.19	94.66	83.29
	d) Depreciation and Amortization Expenses	8.80	9.26	7.63	37.04	30.50
	e) License Fees & Registration Charges	11.86	12.13	11.92	47.97	47.04
	f) Finance Costs	2.08	1.55	0.65	5.26	2.98
	g) Other Expenditure	44.54	44.79	35.48	171.63	151.41
	Total Expenses (a+b+c+d+e+f+g)	103.77	102.17	87.51	403.24	356.93
3	Profit Before Exceptional Items and Tax (1 - 2)	50.26	53.53	44.09	271.51	269.14
4	Exceptional Item	58.86	-	-	58.86	(3.55)
5	Profit Before Tax (3 + 4)	109.12	53.53	44.09	330.37	265.59
6	Tax Expenses	22.44	12.40	5.10	76.93	49.69
7	Profit for the Period/Year (5 - 6)	86.68	41.13	38.99	253.44	215.90
8	Other Comprehensive Income/(Loss)					
	i) Items that will not be reclassified to profit and loss (net of taxes)	35.97	23.98	(21.81)	80.21	(32.87)
	ii) Items will be reclassified to profit and loss (net of taxes)	-	-	-	-	-
	Total Other Comprehensive Income/(Loss) (net of taxes)	35.97	23.98	(21.81)	80.21	(32.87)
9	Total Comprehensive Income for the period/year (7 + 8)	122.65	65.11	17.18	333.65	183.03
10	Paid up Equity Share Capital (Face Value of Equity Shares ₹ 1/- each)	26.78	26.78	26.76	26.78	26.76
11	Other Equity (Excluding Revaluation Reserve)				2,445.63	2,143.43
12	Basic and Diluted EPS (Not Annualised except for the year ended 31st March)					
	Basic EPS	3.24	1.54	1.46	9.47	8.07
	Diluted EPS	3.24	1.54	1.45	9.47	8.05



Audited Standalone Cash Flow Statement For the Year Ended 31st March, 2024

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

Particulars	Year Ended 31st March	
	2024	2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax and after Exceptional Item	330.37	265.59
<u>Adjustments for :</u>		
Employee Stock Option and ESAR Expenses	(0.95)	(0.71)
Exceptional Items	(58.86)	3.55
Depreciation and Amortization	37.04	30.50
Loss on Sale of Property, Plant and Equipment (Net)	0.57	0.87
Finance Costs	5.26	2.98
Interest Income	(3.76)	(3.64)
Dividend Income	(4.27)	(4.55)
Gain on Investment	(28.38)	(21.70)
Liabilities write off/(written back) (Net)	(0.87)	(0.97)
Unrealised Exchange (Gain)/Loss (Net)	(0.02)	(0.10)
Operating Profit before Working Capital Changes	276.13	271.82
<u>Adjustments For :</u>		
Inventories	0.90	(1.15)
Trade Receivables	(4.01)	0.65
Other Financial Assets	0.19	(0.40)
Other Current Assets	(33.61)	(46.67)
Trade Payables	(4.22)	11.40
Other Financial Liabilities	7.32	0.87
Other Current Liabilities and Provisions	15.64	(7.53)
Cash Generated from operating activities	258.34	228.99
Taxes paid (net of refunds)	(72.30)	(6.45)
Net Cash Generated from Operating Activities (a)	186.04	222.54
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment and Intangible Assets	(87.23)	(40.45)
Proceeds from Sale of Property, Plant and Equipment and Intangible Assets	0.26	0.22
Dividend Received	4.27	4.55
Interest Received	3.30	0.79
Purchase of Non Current Investments	(105.05)	(2.32)
Proceeds from Sale of Subsidiary	62.00	-
Purchase of Current Investments	(413.66)	(549.68)
Proceeds from Sale of Current Investments	528.05	599.38
Inter Corporate Deposits and Advances Given (Net)	(141.56)	(183.79)
Investment in Fixed Deposit (Net)	3.84	-
Net Cash (Used in) Investing Activities (b)	(145.78)	(171.30)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Issue of Equity Shares	2.99	1.55
Finance Charges Paid	(1.33)	(0.85)
Dividend Paid	(33.47)	(33.43)
Payment of Lease Liabilities	(7.21)	(5.79)
Net Cash (Used in) Financing Activities (c)	(39.02)	(38.52)
Increase in Cash and Cash Equivalents (a + b + c)	1.24	12.72
Cash and Cash Equivalents as at Beginning of Year	35.16	22.44
Cash and Cash Equivalents as at End of the Year	36.40	35.16



Notes to the standalone financial results:

1. The above audited results for the Financial Year ended 31st March, 2024 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 7th May, 2024 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 125% i.e. ₹ 1.25 per Equity Share.
3. During the quarter, Caravella Entertainment Private Limited and its subsidiary Deltin Nepal Private Limited ceased to be subsidiaries of the Company with effect from 20th February, 2024
4. 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.
5. Current Year exceptional item includes profit on sale of subsidiary company viz namely Caravella Entertainment Private Limited of ₹ 61.99 crores and IPO amount of ₹ 3.13 crores is expensed out.
6. On 27th September, 2023 the Company along with its two subsidiary companies had received show cause notices from the Directorate General of GST Intelligence, Hyderabad, for alleged short payment of Goods and Service Tax (GST) aggregating ₹ 16,822.98 crores under Section 74(1) of the CGST Act, 2017 and Goa SGST Act, 2017 for the period from 1st July 2017 to 31st March 2022 and another subsidiary company has received show cause notice dated 28th October, 2023 for alleged short payment of Goods and Service Tax (GST) aggregating ₹ 6,384.32 crores for the period from 1st July 2017 to 30th November 2022 from Directorate General of GST Intelligence, Kolkata.

The amounts claimed under the above notices are inter alia based on the gross bet value/face value of all games played at the casinos/ online platform and short payment of GST on consideration received towards entry to the casino/gross rake amount collected from online platform during the above mentioned period. The demands made by the authorities on the gross bet value/ gross face value as against gross gaming revenue/gross rake amount has been an industry issue and multiple representations have been made by the industry participants to the Government in this regard.

The holding company/ subsidiary companies as mentioned above have filed Writ petitions and have obtained Stay order from respective High Courts.

The Union of India had sought the transfer of all similar Writ Petitions of the entire Industry pending at various High Courts to the Supreme Court and the same has been admitted by the Honorable Supreme Court.

Without prejudice, the Company, based on a legal assessment, is of the view that all the above notices and the tax demands are arbitrary in nature and contrary to the provisions of law. The Companies have challenged such tax demands and initiated necessary legal proceedings.



Further, the Company has made investments in equity shares aggregating to ₹ 777.52 crores in aforesaid three subsidiaries who have received notices for alleged short payment of GST aggregating to ₹ 11,439.49 crores. In addition to investments in equity shares, the Company has also provided short term loans aggregating ₹ 46.07 crores to these subsidiaries. Considering the fact that these subsidiaries have a good ground to defend against the said show cause notices, the management of the Company believes that until the GST matter gets effectively concluded, no provision for impairment is currently required towards investments made in equity shares and loans given to the these subsidiaries.

7. Tax Expenses includes Income Tax and Deferred Tax.

(₹ in Crores)

Particulars	Quarter Ended			Year Ended	
	31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	31-Mar-23
Income Tax	21.62	14.61	1.02	77.46	2.16
Deferred Tax	0.82	(2.21)	4.08	(0.53)	47.53

For Delta Corp Limited



[Handwritten Signature]

Jaydev Mody
(Chairman)

DIN : 00234797



Place: Mumbai

Date: 7th May, 2024

Statement of Audited Consolidated Financial Results for the Quarter and Year Ended 31st March, 2024

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

Sr. No.	Particulars	Consolidated				
		Quarter Ended			Year Ended	
		31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	31-Mar-23
		Refer Note 4	Unaudited	Refer Note 4	Audited	Audited
1	Income from Operations					
	- Gaming Operations	174.07	181.54	175.61	812.83	825.21
	- Online Skill Gaming Operations	35.08	39.13	40.16	146.80	162.17
	- Hospitality	13.60	13.74	13.93	50.85	48.64
	Gross Income from Operations	222.75	234.41	229.70	1,010.48	1,036.02
	Less : Customer Incentive - Online Skill Gaming	25.14	21.61	12.85	69.78	56.30
	Less : Intragroup Transactions	2.80	2.67	2.54	15.40	15.25
	a) Net Sales / Revenue	194.81	210.13	214.31	925.30	964.47
	b) Other Income	18.32	12.73	18.78	56.92	46.39
	Total Income (a + b)	213.13	222.86	233.09	982.22	1,010.86
2	Expenses:					
	a) Cost of Material Consumed	23.77	20.82	28.56	88.92	113.03
	b) Change in Inventories	(8.56)	(4.36)	(13.63)	(22.41)	(48.21)
	c) Employee Benefit Expenses	41.42	42.69	42.50	174.41	159.05
	d) Depreciation and Amortization Expenses	14.92	16.02	14.56	63.78	58.65
	e) License Fees & Registration Charges	30.71	31.39	31.06	124.75	121.66
	f) Finance Costs	3.19	2.97	2.48	11.04	9.61
	g) Other Expenditure	65.76	63.80	65.64	266.24	268.60
	Total Expenses (a+b+c+d+e+f+g)	171.21	173.33	171.17	706.73	682.39
3	Profit Before Exceptional Items and Tax (1 - 2)	41.92	49.53	61.92	275.49	328.47
4	Exceptional Item	49.78	-	-	49.78	-
5	Profit After Exceptional Items and Before Tax (3 + 4)	91.70	49.53	61.92	325.27	328.47
6	Share of Profit/(Loss) from Associates	0.39	0.15	0.02	0.95	0.82
7	Profit Before Tax (5 + 6)	92.09	49.68	61.94	326.22	329.29
8	Tax Expenses	19.62	15.12	10.64	81.56	66.98
9	Profit for the period/year from operations (7 - 8)	72.47	34.56	51.30	244.66	262.31
10	Share of Non Controlling Interest	0.06	0.08	0.13	0.43	0.94
11	Profit for the Period/Year (9 - 10)	72.41	34.48	51.17	244.23	261.37
12	Other Comprehensive Income/(Loss)					
	i) Items that will not be reclassified to profit and loss (net of taxes)	35.60	23.67	(22.27)	79.47	(33.31)
	ii) Items will be reclassified to profit and loss (net of taxes)	2.08	0.18	2.45	3.00	(0.61)
	Total Other Comprehensive Income/(Loss) (net of taxes)	37.68	23.85	(19.82)	82.47	(33.92)
13	Total Comprehensive Income for the period/year (9 + 12)	110.15	58.41	31.48	327.13	228.39
14	Paid up Equity Share Capital (Face Value of Equity Shares ₹ 1/- each)	26.78	26.78	26.76	26.78	26.76
15	Other Equity (Excluding Revaluation Reserve)				2,491.03	2,192.23
16	Profit and Losses Attributable to :					
	- Owners of the Company	72.41	34.48	51.17	244.23	261.37
	- Non Controlling Interest	0.06	0.08	0.13	0.43	0.94
17	Other Comprehensive Income Attributable to :					
	- Owners of the Company	37.68	23.85	(19.82)	82.47	(33.92)
	- Non Controlling Interest	0.00	0.00	0.00	0.00	0.00
18	Total Comprehensive Income Attributable to :					
	- Owners of the Company	110.09	58.33	31.35	326.70	227.45
	- Non Controlling Interest	0.06	0.08	0.13	0.43	0.94
19	Basic and Diluted EPS (Not Annualised except for the year ended 31st March)					
	Basic EPS	2.70	1.29	1.91	9.12	9.77
	Diluted EPS	2.70	1.29	1.91	9.12	9.75



Reporting of Segment-wise Revenue, Results and Capital Employed (Consolidated)

(Figures are ₹ in Crores)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	31-Mar-23
		Refer Note 4	Unaudited	Refer Note 4	Audited	Audited
1	Segment Revenue					
	Casino Gaming Division	174.07	181.54	175.61	812.83	825.21
	Online Skill Gaming Division	35.08	39.13	40.16	146.80	162.17
	Hospitality Division	13.60	13.74	13.93	50.85	48.64
	Gross Revenue	222.75	234.41	229.70	1,010.48	1,036.02
	Less : Customer Incentive - Online Skill Gaming	(25.14)	(21.61)	(12.85)	(69.78)	(56.30)
	Less : Inter Segment Revenue	(2.80)	(2.67)	(2.54)	(15.40)	(15.25)
	Net Sales / Revenue from Operations	194.81	210.13	214.31	925.30	964.47
2	Segment Results					
	Casino Gaming Division	35.50	42.13	49.95	258.38	316.20
	Online Skill Gaming Division	(8.18)	(1.76)	(1.75)	(20.19)	(8.69)
	Hospitality Division	(0.04)	0.19	(1.75)	(5.95)	(13.23)
	Total	27.28	40.56	46.45	232.24	294.28
	Unallocable Expenses (Net)	0.49	0.79	0.83	2.63	2.59
	Other Income (Net)	18.32	12.73	18.78	56.92	46.39
	Finance Costs	3.19	2.97	2.48	11.04	9.61
	Profit Before Tax and Exceptional Item	41.92	49.53	61.92	275.49	328.47
3	Capital Employed					
	Segment Assets					
	Casino Gaming Division	947.22	890.74	846.83	947.22	846.83
	Online Skill Gaming Division	324.73	353.78	331.54	324.73	331.54
	Hospitality Division	859.28	857.12	780.49	859.28	780.49
		2,131.23	2,101.64	1,958.86	2,131.23	1,958.86
	Unallocable Assets	734.46	701.01	587.99	734.46	587.99
	Total Assets	2,865.69	2,802.65	2,546.85	2,865.69	2,546.85
	Segment Liabilities					
	Casino Gaming Division	208.98	247.21	209.20	208.98	209.20
	Online Skill Gaming Division	55.20	69.13	54.50	55.20	54.50
	Hospitality Division	22.63	20.07	14.97	22.63	14.97
		286.81	336.41	278.67	286.81	278.67
	Unallocable Liabilities	61.07	56.21	47.10	61.07	47.10
	Total Liabilities	347.88	392.62	325.77	347.88	325.77

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.



(Figures are ₹ in Crores)

Balance Sheet		Standalone		Consolidated	
		31-Mar-24	31-Mar-23	31-Mar-24	31-Mar-23
		Audited	Audited	Audited	Audited
ASSETS					
1	Non-Current Assets				
	a) Property, Plant and Equipment	677.42	656.52	895.88	810.77
	b) Capital Work in Progress	66.03	19.66	175.87	21.75
	c) Goodwill	25.27	25.27	390.54	390.58
	d) Other Intangible Assets	0.12	0.08	4.72	9.30
	e) Intangible assets under development	0.31	-	2.68	0.13
	f) Investment in equity accounted investees	-	-	17.47	16.49
	g) Financial Assets				
	i) Investments	1,112.77	833.69	113.01	8.91
	ii) Other Financial Assets	15.33	16.39	19.16	21.19
	h) Deferred tax Assets (Net)	-	-	10.55	10.41
	i) Non Current tax Assets (Net)	9.78	10.08	14.54	11.05
	j) Other Non Current Assets	61.06	53.86	312.05	194.92
	Total Non Current Assets	1,968.09	1,615.55	1,956.47	1,495.50
2	Current Assets				
	a) Inventories	13.53	14.43	18.61	193.40
	b) Financial Assets				
	i) Investments	493.61	487.81	534.31	534.80
	ii) Trade Receivables	6.40	4.14	10.24	5.16
	iii) Cash and Cash Equivalents	36.40	35.16	126.95	124.55
	iv) Bank Balances other than (iii) above	4.10	3.32	4.32	4.11
	v) Loans	86.00	119.43	53.60	31.75
	vi) Other Financial Assets	5.33	7.74	16.35	32.59
	c) Other Current Assets	58.37	35.86	144.84	124.99
	Total Current Assets	703.74	707.89	909.22	1,051.35
	Total Assets	2,671.83	2,323.44	2,865.69	2,546.85
EQUITY AND LIABILITIES					
1	Equity				
	a) Equity Share Capital	26.78	26.76	26.78	26.76
	b) Other Equity	2,445.63	2,143.43	2,491.03	2,192.23
	Equity attributable to shareholders of the Company	2,472.41	2,170.19	2,517.81	2,218.99
	Non - Controlling Interest	-	-	-	2.09
	Total Equity	2,472.41	2,170.19	2,517.81	2,221.08
2	Non-Current Liabilities				
	a) Financial Liabilities				
	i) Lease Liabilities	22.48	13.31	34.75	53.38
	b) Provisions	2.12	-	4.44	2.10
	c) Deferred Tax Liabilities (Net)	52.48	44.45	52.68	44.41
	Total Non Current Liabilities	77.08	57.76	91.87	99.89
3	Current Liabilities				
	a) Financial Liabilities				
	i) Lease Liabilities	8.13	4.69	16.76	14.13
	ii) Trade Payables				
	- Total outstanding dues of Micro Enterprises and Small Enterprises; and	2.22	1.16	3.88	1.78
	- Total outstanding dues of Creditors Other Than Micro Enterprises and Small Enterprises	17.78	23.14	31.51	27.53
	iii) Other Financial Liabilities	17.99	9.78	46.53	50.62
	b) Other Current Liabilities	21.13	8.54	43.32	23.05
	c) Provisions	50.23	48.18	108.31	106.92
	d) Current Tax Liabilities (Net)	4.86	-	5.70	1.85
	Total Current Liabilities	122.34	95.49	256.01	225.88
	Total Equity and Liabilities	2,671.83	2,323.44	2,865.69	2,546.85



Audited Consolidated Cash Flow Statement For the Year Ended 31st March, 2024

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

Particulars	Year Ended 31st March,	
	2024	2023
A. Cash Flow From Operating Activities		
Profit Before Tax and after Share of Profits / (Loss) of Associates and Exceptional Item	326.22	329.29
<u>Adjustments for :</u>		
Share of (Profit)/Loss of Associates	(0.95)	(0.82)
Employee Stock Option and ESAR Expenses	2.60	1.90
Exceptional Items	(49.78)	-
Income on Lease Cancellation	(0.14)	-
Depreciation and Amortization	63.78	58.65
Loss/(Gain) on sale of Property, Plant and Equipment (Net)	0.51	1.23
Finance Costs	11.04	9.61
Interest Income	(12.72)	(11.30)
Dividend Income	(4.27)	(4.55)
Liabilities written back (Net)	(4.33)	(4.01)
Unrealised Foreign Exchange Loss/(Gain) (Net)	0.10	(0.00)
Provision for Expected Credit Loss	0.36	-
Gain on Investments (Net)	(34.26)	(25.60)
Operating Profit before Working Capital Changes	298.16	354.40
<u>Adjustments For :</u>		
Inventories	(22.28)	(48.30)
Trade Receivables	0.98	1.17
Other Financial Assets	(2.87)	0.26
Other Current Assets	(54.41)	(139.73)
Trade and Other Payables	7.13	1.32
Other Financial Liabilities	4.50	5.80
Other Current Liabilities and Provisions	21.95	(2.29)
Cash Generated from operating activities	253.16	172.63
Taxes Paid (net of refunds)	(82.87)	(18.59)
Net Cash Generated from Operating Activities (A)	170.29	154.04
B. Cash Flow From Investing Activities		
Purchase of Property, Plant and Equipment and Intangible Assets	(210.88)	(119.49)
Proceeds from Sale of Property, Plant and Equipment and Intangible Assets	0.53	0.38
Dividend Received	4.27	4.55
Interest Received	11.43	6.47
Purchase of Non Current Investments	(105.05)	-
Purchase of Current Investments	(547.02)	(623.79)
Proceeds from sale of Current Investments	673.51	691.38
Proceeds from sale of subsidiary	62.00	-
Inter Corporate Deposits (Net)	(3.88)	(20.08)
Investment in Fixed Deposit (Net)	4.54	(12.42)
Net Cash (used in) Investing Activities (B)	(110.55)	(73.00)
C. Cash Flow From Financing Activities		
Proceeds From Issue of Equity Shares	2.99	1.55
Finance Charges Paid	(1.63)	(1.19)
Dividend Paid	(33.47)	(33.43)
Payment of Lease Liabilities	(21.89)	(19.01)
Net Cash (used in) Financing Activities (C)	(54.00)	(52.08)
Increase in Cash and Cash Equivalents (A + B + C)	5.74	28.96
Less : Cash and bank balances adjusted on sale of subsidiary	(6.32)	-
Cash and Cash Equivalents as at Beginning of Year	124.55	96.19
Effect of foreign exchange on cash and cash equivalents	2.98	(0.60)
Cash and Cash Equivalents as at End of the Year	126.95	124.55



Notes to the consolidated financial results:

1. The above audited results for the Financial Year ended 31st March, 2024 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 7th May, 2024 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 125% i.e. ₹ 1.25 per Equity Share.
3. The consolidated 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 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.
5. The financial results of a non-material subsidiary have been consolidated on the basis of unaudited financial statements prepared by the management of such entity.
6. During the quarter, Caravella Entertainment Private Limited and its subsidiary Deltin Nepal Private Limited ceased to be subsidiaries of the Company with effect from 20th February, 2024.
7. Current Year exceptional item includes profit on sale of subsidiary company viz namely Caravella Entertainment Private Limited of ₹ 58.79 crores and IPO amount of ₹ 9.01 crores is expensed out.
8. One of the casino Vessels namely "DELTIN JAQK" owned and operated by Highstreet Cruises and Entertainment Private Limited (a subsidiary company) underwent maintenance in dry-dock and was not operational for 35 days during the quarter, which impacted the gaming revenue during the current quarter.
9. On 27th September, 2023 the Holding Company and its two subsidiary companies received show cause notices from the Directorate General of GST Intelligence, Hyderabad, for alleged short payment of Goods and Service Tax (GST) aggregating ₹ 16,822.98 crores under Section 74(1) of the CGST Act, 2017 and Goa SGST Act, 2017 for the period from 1st July 2017 to 31st March 2022 and another subsidiary company received show cause notice dated 28th October, 2023 for alleged short payment of Goods and Service Tax (GST) aggregating ₹ 6,384.32 crores for the period 1st July 2017 to 30th November 2022 from Director General of GST Intelligence, Kolkata.

The amounts claimed under the above notices are inter-alia based on the gross bet/ face value of all games played at the casinos/online platform and short payment of GST on consideration received towards entry to the casino / gross rake amount collected from online platform during the above mentioned period. The demands made by the authorities on the gross bet value/ Gross face value as against gross gaming revenue /gross rake amount has been an industry issue and multiple representations have been made by the industry participants to the Government in this regard.

The holding company / subsidiary companies have filed Writ petitions and have obtained stay order from respective High Courts.

The Union of India had sought the transfer of all similar Writ Petitions of the entire Industry pending at various High Courts to the Supreme Court and the same has been admitted by the Honorable Supreme Court.



Without prejudice, the Holding Company and its three subsidiaries, based on a legal assessment, is of the view that all the above notices and the tax demands are arbitrary in nature and contrary to the provisions of law. The Companies have challenged such tax demands and initiated necessary legal proceedings.

The Holding Company carries Goodwill arising out of consolidation of subsidiaries amounting to ₹ 355.29 crores which has been recognised in the earlier years. Considering the fact that the Holding and subsidiary companies have a good ground to defend against the said show cause notices, the Group management believes that until the GST matter gets effectively concluded, no provision for impairment is currently required towards Goodwill and other assets related to the three subsidiaries, as reflected in the consolidated financial results.

10. Tax Expenses includes Income Tax and Deferred Tax.

Particulars	Quarter Ended			Year Ended	
	31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	31-Mar-23
Income Tax	20.10	16.84	7.28	83.78	19.03
Deferred Tax	(0.48)	(1.72)	3.36	(2.22)	47.95

For Delta Corp Limited



Jaydev Mody
(Chairman)

DIN : 00234797



Place: Mumbai

Date: 7th May, 2024

07th May, 2024

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

Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligation and Disclosure Requirements) (Amendment) Regulations, 2015 ["LODR"]

Ref: SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016

In compliance with Regulation 33(3)(d) of LODR as amended by the SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016 we hereby declare that Statutory Auditors of our Company M/s. Walker Chandiok & Co. LLP, Chartered Accountants (FRN: 001076N/N500013) have issued an Audit Report with unmodified opinion on Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended 31st March, 2024.

You are requested to take the same on record & oblige.

Yours Sincerely,

For Delta Corp Limited

Anil Indru Malani Digitally signed by
Anil Indru Malani
Date: 2024.05.07
19:03:38 +05'30'

Anil Malani
Chief Financial Officer

Regd. Office : 10, Kumar Place, 2408, General Thimayya Road, Pune - 411 001.

Delta House, Hornby Vellard Estate,
Dr. Annie Besant Road,
Next to Copper Chimney,
Worli, Mumbai - 400 018.

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Email : secretarial@deltin.com
CIN : L65493PN1990PLC058817