11th August, 2026

National Stock Exchange of India Ltd. Listing Department. Exchange Plaza, C-1, Block- G, Bandra Kurla Complex, Bandra (East) Mumbai–400 051. **Symbol: DELTACORP**	**BSE Ltd.,** Corporate Relation Department, Listing Department, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001. **Scrip Code 532848**

Dear Sir/Madam,

Sub: Outcome of the meeting of the Board of Directors of Delta Corp Limited held on Tuesday, 11th August, 2026 and disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended ("Listing Regulations").

With regard to the captioned matter and in compliance with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that at the meeting of the Board of Directors of the Company held on Tuesday, 11th August, 2026 following decisions were taken:

1. Adoption and approval of Un-audited Financial Results (Standalone and Consolidated) for the quarter ended 30th June, 2026. Copies of Un-audited Financial Results adopted and approved by the Board of Directors are enclosed herewith along with Limited Review Report.

2. The Board fixed Monday, 17th August, 2026 as the record date for ascertaining entitlement for the payment of Final Dividend, if approved at the Annual General Meeting (AGM). The Board of Directors at its meeting held on 22nd April, 2026 had recommended a Final Dividend of ₹ 0.50 per share subject to approval of shareholders at the ensuing AGM.

3. Convening of the 35th AGM of the Company on Thursday, 10th September, 2026 through Video Conferencing (VC)/Other Audio Visual Means (OAVM).

The Board meeting commenced at 04.00 P.M. and concluded at 07.15 P.M.

Thanking You.

Yours Sincerely,

For Delta Corp Limited

Dilip Narendra Vaidya

Digitally signed by Dilip Narendra Vaidya
Date: 2026.08.11 20:05:10 +05'30'

Dilip Vaidya
Company Secretary & Vice President - Secretarial
FCS No. 7750

Encl- As above

Regd. & Corporate Office :

Delta House, Plot No. 12,
Hornby Vellard Estate,
Dr. Annie Besant Road,
Next to Copper Chimney,
Worli, Mumbai - 400 018.

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Off Western Express Highway,
Goregaon (East),
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T +91 22 6626 2699

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

To the Board of Directors of Delta Corp Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of **Delta Corp Limited** ('the Company') for the quarter ended **30 June 2026,** 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. We draw attention to Note 2 to the accompanying Statement which describes the ongoing proceedings against the Company relating to Goods and Services Tax ('GST') matters. Pursuant to the judgment of the Hon'ble Supreme Court dated 27 May 2026 on the 'value of supply' matter under applicable GST regulations, the Company has recognised a provision amounting to ₹ 200.62 Crore, including interest and penalty in the current quarter. Further, with respect to the 'mixed supply' matter under applicable GST regulations, based on legal assessment, the management is confident of favourable outcome and accordingly, no adjustments have been made to the accompanying Statement.

   Our conclusion is not modified in respect of this matter.

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

KHUSHROO B PANTHAKY
Digitally signed by KHUSHROO B PANTHAKY
Date: 2026.08.11 19:40:53 +05'30'

Khushroo B. Panthaky
Partner
Membership No. 042423

UDIN: 26042423WSFQAK7647

Place: Mumbai
Date: 11 August 2026

DELTA CORP LIMITED

Regd. Off : Delta House, Plot No 12, Hornby Vellard Estate, Dr Annie Besant Road, Worli, Mumbai-400018.
(CIN No.L65493MH1990PLC436790)
Tel No.91-22-69874700, Email ID : secretarial@deltin.com, Website : www.deltacorp.in

Statement of Unaudited Standalone Financial Results for the Quarter Ended 30th June, 2026

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

Sr. No.	Particulars	Standalone			
		Quarter Ended			Year Ended
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		Unaudited	Refer Note 4	Unaudited	Audited
1	**Income from Operations**				
	- Casino Gaming	116.88	106.91	118.90	452.36
	- Hospitality	16.55	13.25	12.00	47.61
	a) Net Sales / Revenue from Operations	**133.43**	**120.16**	**130.90**	**499.97**
	b) Other Income	20.57	38.31	8.10	54.58
	Total Income (a + b)	**154.00**	**158.47**	**139.00**	**554.55**
2	**Expenses:**				
	a) Cost of Material Consumed	10.41	10.27	11.17	42.20
	b) Change in Inventories	(0.02)	(0.57)	0.19	(0.47)
	c) Employee Benefit Expenses	27.92	29.16	27.50	113.40
	d) Depreciation and Amortization Expenses	6.09	6.87	8.24	30.76
	e) License Fees & Registration Charges	12.00	11.99	11.99	48.01
	f) Finance Costs	0.52	0.50	0.75	2.81
	g) Other Expenditure	45.98	39.17	45.83	164.56
	Total Expenses (a+b+c+d+e+f+g)	**102.90**	**97.39**	**105.67**	**401.27**
3	**Profit Before Exceptional Items and Tax (1 - 2)**	**51.10**	**61.08**	**33.33**	**153.28**
4	Exceptional Item (Refer Note No.2 & 5)	(200.62)	(3.89)	-	(3.89)
5	**Profit/(Loss) Before Tax (3 + 4)**	**(149.52)**	**57.19**	**33.33**	**149.39**
6	**Tax Expenses (Net)**	(40.25)	6.61	7.49	31.18
7	**Profit/(Loss) for the Period/Year (5 - 6)**	**(109.27)**	**50.58**	**25.84**	**118.21**
8	**Other Comprehensive Income/(Loss)**				
	i) Items that will not be reclassified to profit and loss (net of taxes)	14.78	(44.76)	19.46	(418.75)
	ii) Items will be reclassified to profit and loss (net of taxes)	-	-	-	-
	Total Other Comprehensive Income/(Loss) (net of taxes)	**14.78**	**(44.76)**	**19.46**	**(418.75)**
9	**Total Comprehensive Income/(Loss) for the period/year (7 + 8)**	**(94.49)**	**5.82**	**45.30**	**(300.54)**
10	Paid up Equity Share Capital (Face Value of Equity Shares ₹ 1/- each)	26.78	26.78	26.78	26.78
11	Other Equity (Excluding Revaluation Reserve)				2,186.15
12	**Basic and Diluted Earning Per Equity Share (EPS) (Not Annualised)**				
	Basic EPS	(4.08)	1.89	0.97	4.41
	Diluted EPS	(4.08)	1.89	0.97	4.41

DELTA CORP LIMITED

Notes to the standalone financial results:

1. The above results for the quarter ended 30th June, 2026 which have been subjected to review by Statutory Auditors of the Company were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 11th August, 2026 in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. On 27th September, 2023 the Company along with its two subsidiary companies, namely Highstreet Cruises & Entertainment Private Limited and Delta Pleasure Cruise Company Private Limited, 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 Deltatech Gaming Limited ("DGL"), 'the erstwhile associate 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 from 1st July, 2017 to 30th November, 2022 from Directorate General of GST Intelligence, Kolkata.

   Additionally, on 17th March, 2026, the Company along with its one subsidiary, Highstreet Cruises & Entertainment Private Limited received show cause notice from Office of The Commissioner of Commercial Taxes, Goa for alleged short payment of GST aggregating ₹ 1,752.39 Crores under Section 74(1) of the CGST Act, 2017 and Goa SGST Act, 2017 for the period from 1st April, 2022 to 31st March, 2023.

   The Company / subsidiary companies / erstwhile associate company, as mentioned above, had filed Writ petitions and had obtained stay order from respective High Courts on show cause notices for the period from 1st July, 2017 to 30th November, 2022. The Union of India had sought the transfer of all similar Writ Petitions of the entire Industry pending at various High Courts to the Hon'ble Supreme Court and same had been admitted by the Hon'ble Supreme Court.

   The Hon'ble Supreme Court pronounced its judgment dated 27th May, 2026 in matters relating to GST applicability on online gaming, betting, gambling and casino transactions. Pursuant to the said judgment, pending proceedings are required to be adjudicated in accordance with the principles laid down by the Hon'ble Supreme Court and the applicable valuation provisions under the CGST Rules.

   Pursuant to the Hon'ble Supreme Court judgment, the Company has reassessed the matter based on Rule 31C of the CGST Rules and other applicable legal principles. Based on such reassessment, the Company has estimated GST payable of approximately ₹ 95.04 Crores for the period 1st July, 2017 to 30th September, 2023. The Company has also recognised interest of ₹ 96.08 Crores and penalty of ₹ 9.50 Crores u/s 73 of the Act. Accordingly, the Company has recognised an aggregate provision of ₹ 200.62 Crores in the unaudited standalone financial results for the quarter ended 30th June, 2026 as an exceptional item.

   Based on the Hon'ble Supreme Court judgement, the Company has filed its submission to adjudicating authorities. However, Company continues to believe that it has good grounds in relation to various aspects of the matter, including arithmetical accuracy of computation, interest, penalty and other submissions made before the adjudicating authorities. The Company has made provision on prudence basis and reserves all rights to contest and litigate the aforesaid matter before the appropriate authorities / forums.

   Further, pursuant to the Share Purchase and Investment Agreement dated 20th February, 2025 read with amended agreement dated 19th March, 2025, entered into between Delta Corp Limited, DGL and Head Digital Works Private Limited (buyer) in relation to sale of stake of DGL, and considering the judgment of the Hon'ble Supreme Court dated 27th May, 2026, management has reassessed and concluded that the Company will no longer be required to indemnify the buyer towards GST liability in respect of alleged short payment of goods and services tax.

Separately, the GST authorities had also raised issues relating to alleged mixed supply in respect of certain components such as casino access, food and beverages, liquor and feeder services.The Company had disputed the said allegation on the basis that these are separate and independent supplies, separately identified / charged, and that the ingredients of mixed supply under the GST law are not satisfied. The Company has also contended that alcoholic liquor for human consumption is outside the ambit of GST and that feeder services and other supplies need to be evaluated independently in accordance with applicable law.

Based on legal advice and management's assessment, the Company believes that it has strong grounds to contest the mixed supply allegations. Accordingly, no provision has been recognised in respect of the mixed supply matter. The ultimate outcome of this matter remains dependent on adjudication by the appropriate authorities.

The Company will continue to reassess the matter at each reporting date based on developments in the adjudication proceedings, legal advice and other relevant facts and circumstances.

The Company has investments in equity shares aggregating to ₹ 650.58 Crores in two subsidiaries who had also received notices for alleged short payment of GST aggregating to ₹ 5,457.29 Crores. Also, the Company has investment amounting ₹ 159.08 Crores in erstwhile associate Company which have been fully provided for in previous year being investment in an online gaming company (refer note 7 for more details), who had received notices for alleged short payment of GST to ₹ 6,384.32 Crores as above mentioned. In addition to investments in equity shares, the Company has provided short-term loans aggregating ₹ 204.50 Crores as at 30th June, 2026 to the two subsidiaries.

In view of the provision recognised by those subsidiaries for the estimated GST liability based on Rule 31C during the current quarter ended 30th June, 2026 pursuant to the Hon'ble Supreme Court judgement, management has evaluated the recoverability of the carrying value of investments and loans. Based on management's assessment of the recoverable amounts for investment in subsidiaries and short-term loans, no provision for impairment is currently required.

3. The Board of Directors, at its meeting held on 6th December 2024, approved the Revised Composite Scheme of Arrangement amongst Delta Corp Limited, Deltin Hotel & Resorts Private Limited, Delta Penland Limited and Deltin Cruises and Entertainment Private Limited and their respective shareholders and creditors, for which approvals from NSE and BSE have been obtained. Pursuant to an order dated 18th June 2026 of the Mumbai Bench of the National Company Law Tribunal (NCLT), meetings of the shareholders and sundry creditors have been directed to be convened on 13th August 2026. The Scheme is proposed to be effective from 1st April 2025 and, pending receipt of requisite statutory approvals, no adjustments have been made in the standalone financial results.

4. The figures for the quarter ended 31st March, 2026 are the balancing figures between audited figures in respect of full financial year for the year ended 31st March, 2026 and the unaudited published year to date figures upto 31st December, 2025 which were subjected to limited review.

5. For the quarter ended 31st March, 2026, exceptional item includes incremental cost of ₹ 3.89 Crores on account of implications of new labour code.

6. During the quarter, Company has closed down its operation in "Deltin Denzong Casino, Sikkim" to improve operational efficiency and long-term profitability.

DELTA CORP LIMITED

7. On 22nd August, 2025, the Promotion and Regulation of Online Gaming Act, 2025 came into force, prohibiting online real-money gaming. Accordingly, investments in Deltatech Gaming Limited, Head Digital Works Private Limited and Openplay Technologies Private Limited have been fully impaired to ₹ Nil as at 31st March, 2026, due to cessation of their core operations. The Company recognised a fair value loss of ₹ 378.34 Crores in Other Comprehensive Income (OCI) (impact recorded in Q2 FY2025-26). Estimated deferred tax asset of ₹ 60 Crores has not been recognised due to lack of probable future taxable capital gains.

8. Writ Petition No. 317 of 2019, filed before the Hon'ble Bombay High Court inter alia seeking directions to grant a license under Section 13A of the Goa, Daman and Diu Public Gambling Act, 1976 for installation of electronic amusement/slot machines at Deltin Hotel, has been dismissed by the Hon'ble Court vide its order dated 29thApril, 2026. The Holding Company has filed Special leave petition in Supreme Court against High Court order.

9. Tax Expenses includes Income Tax and Deferred Tax.

(₹ in Crores)

Particulars	**Quarter Ended**			**Year Ended**
	30-June-26	**31-Mar-26**	**30-June-25**	**31-Mar-26**
Income Tax	8.72	7.99	7.54	33.93
Deferred Tax	(48.97)	(1.38)	(0.05)	(2.75)
Total	**(40.25)**	**6.61**	**7.49**	**31.18**

For Delta Corp Limited

DELTA CORP LIMITED

Jaydev Mody
(Chairman)
DIN: 00234797

Place: Mumbai

Date: 11th August, 2026

Walker Chandiok &Co LLP

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T +91 22 6626 2699

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

To the Board of Directors of Delta Corp Limited

1. We have reviewed the accompanying statement of 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 associate and joint ventures (refer Annexure 1 for the list of subsidiaries, associate and joint ventures including in the Statement) for the quarter ended **30 June 2026,** 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 Circular issued by the SEBI under Regulation 33 (8) of the Listing Regulation, to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review reports of the other auditors referred to in paragraph 6 below, 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. We draw attention to Note 6 to the accompanying Statement which describes the ongoing proceedings against the Group relating to Goods and Services Tax ('GST') matters. Pursuant to the judgment of the Hon'ble Supreme Court dated 27 May 2026 on the 'value of supply' matter under applicable GST regulations, the Group has recognised a provision amounting to ₹ 306.73 Crores, including interest and penalty in the current quarter. Further, with respect to the 'mixed supply' matter under applicable GST regulations, based on legal assessment, the management is confident of favourable outcome and accordingly, no adjustments have been made to the accompanying Statement.

   Our conclusion is not modified in respect of this matter.

6. We did not review the interim financial results of 9 subsidiaries included in the Statement, whose financial information reflects total revenues of ₹ 35.40 Crores, total net loss after tax of ₹ (87.16) Crores and total comprehensive loss of ₹ (87.09) Crores, for the quarter ended on 30 June 2026, as considered in the Statement. The Statement also includes the Group's share of net profit after tax of ₹ 0.41 Crores and total comprehensive income of ₹ 0.41 Crores, for the quarter ended on 30 June 2026, as considered in the Statement, in respect of an associate and 2 joint ventures, 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 / associate / joint ventures is based solely on the review reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.

   Our conclusion is not modified in respect of these matters with respect to our reliance on the work done by and the reports of the other auditors.

7. The Statement includes the interim financial results of a subsidiary, which have not been reviewed by its auditor, whose interim financial results reflects total revenues of ₹ Nil, net loss after tax of ₹ (1.52) Crores and total comprehensive loss of ₹ (1.52) Crores, for the quarter ended 30 June 2026, as considered in the Statement. The Statement also includes the Group's share of net profit after tax of ₹ 0.00 Crores and total comprehensive income of ₹ 0.00 Crores for the quarter ended on 30 June 2026, in respect of 2 joint ventures, based on their interim financial results, which have not been reviewed by their auditors 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 subsidiary and joint ventures, are based solely on such unreviewed interim financial results. According to the information and explanations given to us by the management, these interim financial 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 certified by the Board of Directors.

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

KHUSHROO B PANTHAKY
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Date: 2026.08.11 19:41:38 +05'30'

Khushroo B. Panthaky
Partner
Membership No. 042423

UDIN: 26042423FTLSCS4707

Place: Mumbai
Date: 11 August 2026

Annexure 1

List of entities included in the Statement

Sr. No	Name of Entities
	Subsidiaries (Including step down Subsidiaries)
1	Delta Pleasure Cruise Company Private Limited
2	Marvel Resorts Private Limited
3	Delta Hospitality and Entertainment Mauritius Limited
4	Highstreet Cruises & Entertainment Private Limited
5	Deltin Hotel & Resorts Private Limited
6	Delta Hotel Lanka Private Limited
7	Deltin Cruises and Entertainment Private Limited
8	Deltatech Gaming and Entertainment Private Limited (Formerly known as Deltin Online Skill Gaming Private Limited)
9	Deltin Amusement Park Private Limited
10	Delta Penland Limited
11	Easymile Parking Solutions & Management Private Limited (w.e.f. 30 April 2026)
12	Shanta Infratech Private Limited (w.e.f. 30 April 2026)
	Associate
1	Waterways Shipyard Private Limited
	Joint Ventures
1	Harborpeak Real Estate Private Limited
2	Terranest Agri-Infratech LLP
3	Prairie Real Estate LLP
4	Zenithvista Real Estate LLP

DELTA CORP LIMITED

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Statement of Unaudited Consolidated Financial Results for the Quarter Ended 30th June, 2026

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

Sr. No.	Particulars	Consolidated			
		Quarter Ended			Year Ended
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		Unaudited	Refer Note 4	Unaudited	Audited
1	**Income from Operations**				
	- Casino Gaming	151.85	148.48	172.71	642.59
	- Hospitality	16.55	13.25	12.00	47.60
	- Others	0.43	-	-	-
	Gross Income from Operations	168.83	161.73	184.71	690.19
	Less : Intragroup Transactions	0.28	0.48	0.54	1.73
	a) Net Sales / Revenue from Operations	**168.55**	**161.25**	**184.17**	**688.46**
	b) Other Income	9.59	13.73	11.67	40.72
	Total Income (a + b)	**178.14**	**174.98**	**195.84**	**729.18**
2	**Expenses:**				
	a) Cost of Material Consumed	13.93	13.23	14.22	55.87
	b) Change in Inventories	0.01	(0.11)	0.41	0.09
	c) Employee Benefit Expenses	42.96	45.07	40.01	169.90
	d) Depreciation and Amortization Expenses	10.23	12.81	12.18	46.88
	e) License Fees & Registration Charges	27.41	27.71	30.23	118.47
	f) Finance Costs	2.33	2.85	1.02	5.95
	g) Other Expenditure	53.53	47.63	60.20	213.54
	Total Expenses (a+b+c+d+e+f+g)	**150.40**	**149.19**	**158.27**	**610.70**
3	**Profit Before Exceptional Items and Tax (1 - 2)**	**27.74**	**25.79**	**37.57**	**118.48**
4	Exceptional Item (Refer Note No.6 & 8)	(306.73)	(5.51)	-	(5.51)
5	**Profit/(Loss) After Exceptional Items and Before Tax (3 + 4)**	**(278.99)**	**20.28**	**37.57**	**112.97**
6	Share of Profit/(Loss) from Associates and Joint Ventures	(0.80)	1.43	0.38	1.05
7	**Profit/(Loss) Before Tax (5 + 6)**	**(279.79)**	**21.71**	**37.95**	**114.02**
8	**Tax Expenses/(Credit) Net**	(67.22)	5.26	8.49	28.73
9	**Profit/(Loss) for the period/year from operations (7 - 8)**	**(212.57)**	**16.45**	**29.46**	**85.29**
10	Share of Non Controlling Interest	(0.15)	0.00	0.00	0.00
11	**Profit/(Loss) for the Period/Year (9 - 10)**	**(212.42)**	**16.45**	**29.46**	**85.29**
12	**Other Comprehensive Income/(Loss) - OCI**				
	i) Items that will not be reclassified to profit and loss (net of taxes)	14.84	(44.39)	19.41	(465.60)
	ii) Items will be reclassified to profit and loss (net of taxes)	(1.99)	1.00	(0.47)	0.91
	Total Other Comprehensive Income /(Loss) (net of taxes)	**12.85**	**(43.39)**	**18.94**	**(464.69)**
13	**Total Comprehensive Income/(Loss) for the period/year (11 + 12)**	**(199.57)**	**(26.94)**	**48.40**	**(379.40)**

DELTA CORP LIMITED

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

Sr. No.	Particulars	Consolidated			
		Quarter Ended			Year Ended
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		Unaudited	Refer Note 4	Unaudited	Audited
14	Paid up Equity Share Capital (Face Value of Equity Shares ₹ 1/- each)	26.78	26.78	26.78	26.78
15	Other Equity (Excluding Revaluation Reserve)				2,224.91
16	Profit and Losses Attributable to :				
	- Owners of the Company	(212.42)	16.45	29.46	85.29
	- Non Controlling Interest	(0.15)	0.00	0.00	0.00
17	Other Comprehensive Income/(Loss) Attributable to :				
	- Owners of the Company	12.85	(43.39)	18.94	(464.69)
	- Non Controlling Interest	0.00	0.00	0.00	0.00
18	Total Comprehensive Income/(Loss) Attributable to :				
	- Owners of the Company	(199.57)	(26.94)	48.40	(379.40)
	- Non Controlling Interest	(0.15)	0.00	0.00	0.00
19	**Basic and Diluted Earning Per Equity Share (EPS) (Not Annualised)**				
	Basic EPS	(7.93)	0.61	1.10	3.19
	Diluted EPS	(7.93)	0.61	1.10	3.19

DELTACORP LIMITED

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

(Figures are ₹ in Crores)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		Unaudited	Refer Note 4	Unaudited	Audited
1	**Segment Revenue**				
	Casino Gaming	151.85	148.48	172.71	642.59
	Hospitality	16.55	13.25	12.00	47.60
	Others	0.43	-	-	-
	Gross Revenue	168.83	161.73	184.71	690.19
	Less : Inter Segment Revenue	0.28	0.48	0.54	1.73
	Net Sales / Revenue from Operations	**168.55**	**161.25**	**184.17**	**688.46**
2	**Segment Results**				
	Casino Gaming	19.95	15.65	27.30	87.96
	Hospitality	1.68	(0.05)	0.14	(1.92)
	Others	(0.55)	-	-	-
	Total	**21.08**	**15.60**	**27.44**	**86.04**
	Unallocable Expenses (Net)	0.60	0.69	0.52	2.33
	Other Income (Net)	9.59	13.73	11.67	40.72
	Finance Costs	2.33	2.85	1.02	5.95
	Profit Before Tax and Exceptional Item	**27.74**	**25.79**	**37.57**	**118.48**
3	**Capital Employed**				
	Segment Assets				
	Casino Gaming	1,111.74	1,124.43	1,031.58	1,124.43
	Hospitality	1,162.37	1,130.52	1,050.54	1,130.52
	Others	66.69	-	-	-
		2,340.80	2,254.95	2,082.12	2,254.95
	Unallocable Assets	317.73	319.14	942.50	319.14
	Total Assets	**2,658.53**	**2,574.09**	**3,024.62**	**2,574.09**
	Segment Liabilities				
	Casino Gaming	569.89	254.62	210.93	254.62
	Hospitality	19.16	25.08	12.54	25.08
	Others	8.32	-	-	-
		597.37	279.70	223.47	279.70
	Unallocable Liabilities	12.19	42.70	88.18	42.70
	Total Liabilities	**609.56**	**322.40**	**311.65**	**322.40**

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.

DELTA CORP LIMITED

Notes to the consolidated financial results:

1. The above results for the quarter ended 30th June, 2026 which have been subjected to review by Statutory Auditors of the Company were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 11th August, 2026 in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. 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.

3. The consolidated financial results of the Company, its subsidiaries, its associate and joint ventures (the 'Group') have been prepared in accordance with Ind AS 110 consolidated financial statements and Ind AS 28 Investments in Associates and Joint Ventures.

4. The figures for the quarter ended 31st March, 2026 are the balancing figures between audited figures in respect of full financial year for the year ended 31st March, 2026 and the unaudited published year to date figures upto 31st December, 2025 which were subjected to limited review.

5. The financial results of an overseas subsidiary and two joint ventures have been consolidated on the basis of un-reviewed financial statements prepared by the management of such respective entities.

6. On 27th September, 2023 the Holding Company and its two subsidiary companies namely Highstreet Cruises & Entertainment Private Limited and Delta Pleasure Cruise Company Private Limited 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 Deltatech Gaming Limited ("DGL") 'the erstwhile associate 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.

   Additionally on 17th March, 2026, the Holding Company along with its one subsidiary, Highstreet Cruises & Entertainment Private Limited received show cause notice from Office of The Commissioner of Commercial Taxes, Goa for alleged short payment of GST aggregating ₹ 1,752.39 Crores under Section 74(1) of the CGST Act, 2017 and Goa SGST Act, 2017 for the period from 1st April, 2022 to 31st March, 2023.

   The Holding Company / subsidiary companies / erstwhile associate company, as mentioned above, had filed Writ petitions and had obtained stay order from respective High Courts on show cause notices for the period from 1st July, 2017 to 30th November, 2022. The Union of India had sought the transfer of all similar Writ Petitions of the entire Industry pending at various High Courts to the Hon'ble Supreme Court and same had been admitted by the Hon'ble Supreme Court.

   The Hon'ble Supreme Court pronounced its judgment dated 27th May, 2026 in matters relating to GST applicability on online gaming, betting, gambling and casino transactions. Pursuant to the said judgment, pending proceedings are required to be adjudicated in accordance with the principles laid down by the Hon'ble Supreme Court and the applicable valuation provisions under the CGST Rules. Pursuant to the Hon'ble Supreme Court judgment, the Group has reassessed the matter based on Rule 31C of the CGST Rules and other applicable legal principles.

DELTACORP LIMITED

Based on such reassessment, the Group has estimated GST payable of approximately ₹143.89 Crores for the period 1st July, 2017 to 30th September, 2023. The Group has also recognised interest of ₹ 148.45 Crores and penalty of ₹ 14.39 Crores u/s 73 of the Act. Accordingly, the Group has recognised an aggregate provision of ₹ 306.73 Crores in the unaudited consolidated financial results for the quarter ended 30th June, 2026 as an exceptional item.

Based on the Hon'ble Supreme Court judgement, the Group's management has filed its submission to adjudicating authorities. However, the Group continues to believe that it has good grounds in relation to various aspects of the matter, including arithmetical accuracy of computation, interest, penalty and other submissions made before the adjudicating authorities. The Group has made provision on prudence basis and reserves all rights to contest and litigate the aforesaid matter before the appropriate authorities / forums.

Further, pursuant to the Share Purchase and Investment Agreement dated 20th February, 2025 read with amended agreement dated 19th March, 2025, entered into between Delta Corp Limited, DGL and Head Digital Works Private Limited (buyer) in relation to sale of stake of DGL, and considering the judgment of the Hon'ble Supreme Court dated 27th May, 2026, management has reassessed and concluded that the Group will no longer be required to indemnify the buyer towards GST liability in respect of alleged short payment of goods and services tax.

Separately, the GST authorities had also raised issues relating to alleged mixed supply in respect of certain components such as casino access, food and beverages, liquor and feeder / transportation services. The Group had disputed the said allegation on the basis that these are separate and independent supplies, separately identified / charged, and that the ingredients of mixed supply under the GST law are not satisfied. The Group has also contended that alcoholic liquor for human consumption is outside the ambit of GST and that feeder services and other supplies need to be evaluated independently in accordance with applicable law.

Based on legal advice and management's assessment, the Group believes that it has strong grounds to contest the mixed supply allegations. Accordingly, no provision has been recognised in respect of the mixed supply matter. The ultimate outcome of this matter remains dependent on adjudication by the appropriate authorities. The Group's Management will continue to reassess the matter at each reporting date based on developments in the adjudication proceedings, legal advice and other relevant facts and circumstances.

The Holding Company carries Goodwill amounting to ₹ 93.51 Crores pertaining to above mentioned two subsidiary companies. The holding company also carries investment in erstwhile associate amounting to ₹ 240.26 Crores which had been fully provided for in previous year being investment in online gaming company (refer note 7 for more details).

In view of the provision recognised by those subsidiaries for the estimated GST liability based on Rule 31C during the current quarter ended 30th June, 2026 pursuant to the Hon'ble Supreme Court judgement, Group's management has evaluated the recoverable amounts of the cash generating units to determine if goodwill is required to be impaired. Based on the assessment of the recoverable amounts, management has determined that no impairment towards Goodwill and other assets relating to the two subsidiaries is currently required.

7. On 22nd August 2025, the Promotion and Regulation of Online Gaming Act, 2025 came into force, prohibiting online real-money gaming. Accordingly, investments in Deltatech Gaming Limited, Head Digital Works Private Limited and Openplay Technologies Private Limited have been fully impaired to ₹ Nil as at 31st March 2026, due to cessation of their core operations. The Group recognised a fair value loss of ₹ 459.52 Crores in Other Comprehensive Income (OCI) (impact recorded in Q2 FY2025-26). Estimated deferred tax asset of ₹ 60 Crores has not been recognised due to lack of probable future taxable capital gains.

8. For the quarter ended 31st March, 2026, exceptional item includes incremental cost of ₹ .5.51 Crores on account of implications of new labour code.

9. The Board of Directors of holding Company, at its meeting held on 6th December 2024, approved the Revised Composite Scheme of Arrangement amongst Delta Corp Limited, Deltin Hotel & Resorts Private Limited, Delta Penland Limited and Deltin Cruises and Entertainment Private Limited and their respective shareholders and creditors, for which approvals from NSE and BSE have been obtained. Pursuant to an order dated 18th June 2026 of the Mumbai Bench of the National Company Law Tribunal (NCLT), meetings of the shareholders and sundry creditors have been directed to be convened on 13th August 2026. The Scheme is proposed to be effective from 1st April, 2025 and, pending receipt of requisite statutory approvals, no adjustments have been made in the consolidated financial results.

10. During the current quarter, Group has closed down its operation in "Deltin Denzong Casino, Sikkim" to improve operational efficiency and long-term profitability.

11. During the quarter ended 30th June, 2026, "King Casino" was not operational, as it had vacated its earlier location in the Mandovi River in preparation for deployment of a new vessel. However, pursuant to a Public Interest Litigation filed before the Hon'ble Bombay High Court, the Hon'ble Court has directed that, upon obtaining all requisite certificates and approvals for the new vessel, prior permission of the Hon'ble Court will be required before the vessel can commence operations in the Mandovi River. The Group is currently in the process of obtaining the necessary certificates and approvals for the new vessel.

12. Writ Petition No. 317 of 2019, filed before the Hon'ble Bombay High Court inter alia seeking directions to grant a license under Section 13A of the Goa, Daman and Diu Public Gambling Act, 1976 for installation of electronic amusement/slot machines at Deltin Hotel, has been dismissed by the Hon'ble Court vide its order dated 29th April, 2026. The Holding Company has filed Special leave petition in Supreme Court against High Court order.

13. The Company completed the acquisition of Shanta Infratech Private Limited and Easymile Parking Solutions & Management Private Limited on 30th April, 2026, which has been accounted for provisionally under Ind AS 103, as the purchase price allocation and fair valuation exercise are yet to be finalized. Management has recognized the acquisition based on the best information available as of the reporting date and will update the provisional amounts within the measurement period prescribed under Ind AS 103, if required.

14. Tax Expenses includes Income Tax and Deferred Tax.

(₹ in Crores)

Particulars	**Quarter Ended**			**Year Ended**
	30-Jun-26	**31-Mar-26**	**30-Jun-25**	**31-Mar-26**
Income Tax	11.53	10.80	9.30	41.81
Deferred Tax	(78.75)	(5.54)	(0.81)	(13.08)
Total	**(67.22)**	**5.26**	**8.49**	**28.73**

For Delta Corp Limited

DELTA CORP LIMITED

Jaydev Mody
(Chairman)
DIN: 00234797

Place: Mumbai
Date: 11th August, 2026