

DELTA CORP LIMITED

11th April, 2022

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: Intimation of the outcome of the meeting of the Board of Directors of Delta Corp Limited held on Monday, 11th April, 2022 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 Monday, 11th April, 2022 following decisions were taken:

1. Adoption and approval of Audited Financial Results (Standalone and Consolidated) for the quarter and year ended 31st March, 2022. (Copies of Audited Financial Results adopted and approved by the Board of Directors are enclosed herewith along with Auditors Report (Standalone and Consolidated) and Declaration pursuant to Regulation 33(3) (d) of Listing Regulations.)
2. Recommendation of Final Dividend @ 125% i.e. Rs. 1.25 per Equity Share. The dividend will be paid by the Company to the shareholders within 30 days from the date of approval of the same by the shareholders at the ensuing Annual General Meeting of the Company.
3. Considered and approved the draft Scheme of Amalgamation of Daman Entertainment Private Limited ("Transferor Company 1") and Daman Hospitality Private Limited ("Transferor Company 2") with Delta Corp Limited ("Company" or "Transferee Company") and their respective

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shareholders under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 ("Act") ("Scheme").

The Scheme, inter alia, provides for the amalgamation of the Transferor Company 1 and the Transferor Company 2 (collectively referred to as Transferor Companies) with Transferee Company.

The Scheme is subject to receipt of statutory and regulatory approvals, including approvals from the jurisdictional National Company Law Tribunal and the shareholders and creditors (as applicable) of the companies involved in the Scheme.

The Scheme as approved by the Board would be available on the website of the Company at www.deltacorp.in after submission of the same with the BSE Limited and National Stock Exchange of India Limited.

In terms of the Listing Regulations read with SEBI Circular No CIR/CFD/CMD/4/2015 dated 9 September 2015, we are furnishing herewith the details of the Scheme as **Annexure I**.

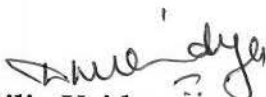
Also enclosed is the copy of press release for information and record.

The Board meeting commenced at 03.30 P.M. and concluded at 07.25 P.M.

Thanking You.

Yours Sincerely,

For Delta Corp Limited


Dilip Vaidya

Company Secretary & GM - Secretarial

FCS NO.7750

Encl- As above



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

To the Board of Directors of Delta Corp Limited

Opinion

1. We have audited the accompanying consolidated annual financial results ('the Statement') of **Delta Corp Limited** ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') and its associates for the quarter and year ended **31 March 2022**, 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 an 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 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 associates, for the year ended 31 March 2022.

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 associates, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us together with the audit evidence obtained by the other auditors in terms of their reports referred to in paragraph 13 of the Other Matter section below, is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – COVID 19 Impact

4. We draw attention to Note 9 to the accompanying statements, with respect to COVID-19 pandemic outbreak and management's evaluation of its impact on the operations of the Group for the year and on the accompanying statements. 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 associates 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/ management of the companies included in the Group and its associates, covered under the Act, are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the Group and its associates, and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively, for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.
6. In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its associates, are responsible for assessing the ability of the Group and of its associates, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the respective Board of Directors/ management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

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)

7. The respective Board of Directors of the companies included in the Group and of its associates, are responsible for overseeing the financial reporting process of the companies included in the Group and of its associates.

Auditor's Responsibilities for the Audit of the Statement

8. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act will always detect a material misstatement, when it exists. Misstatements can arise from fraud or error, and are considered material if, individually, or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.
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 system with reference to financial statements in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
 - Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates, to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

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)**

- Obtain sufficient appropriate audit evidence regarding the financial statements of the entities within the Group, and its associates, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors. For the other entities included in the Statement, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.
10. We communicate with those charged with governance of the Holding Company and such other entities included in the Statement, of which we are the independent auditors, regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
 11. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
 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 11 subsidiaries included in the Statement, whose financial information reflects total assets of ₹ 528.60 Crores as at 31 March 2022, total revenues of ₹ 131.63 Crores, total net loss after tax of ₹ (20.77) Crores, total comprehensive loss of ₹ (20.56) Crores, and cash flows (net) of ₹ 12.16 Crores for the year ended on that date, as considered in the Statement. The Statement also includes the Group's share of net loss after tax of ₹ (0.38) Crores and total comprehensive loss of ₹ (0.39) Crores for the year ended 31 March 2022, 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 and 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, 3 subsidiaries, are located outside India, whose annual financial statements have been prepared in accordance with accounting principles generally accepted in their respective countries, and which have been audited by other auditors under generally accepted auditing standards applicable in their respective countries. The Holding Company's management has converted the financial statements of such subsidiaries from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding Company's management. Our opinion, in so far as it relates to the balances and affairs of these subsidiaries, is based on the audit 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 matter with respect to our reliance on the work done by and the reports of the other auditors.

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)

14. The Statement includes the Group's share of net profit after tax of ₹ Nil, and total comprehensive income of ₹ Nil Crores for the year ended 31 March 2022, in respect of an associate, based on their annual financial statements, which have not been audited by their auditors. These financial statements have been furnished to us by the Holding Company's management. Our opinion, in so far as it relates to the amounts and disclosures included in respect of aforesaid associate, is based solely on such unaudited financial statements. In our opinion, and according to the information and explanations given to us by the management, these financial statements are not material to the Group.

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

15. The Statement includes the consolidated financial results for the quarter ended 31 March 2022, being the balancing figures between the audited consolidated figures in respect of the full financial year and the published unaudited year-to-date consolidated figures up to the third quarter of the current financial year, which were subject to limited review by us.

For **Walker Chandiook & Co LLP**

Chartered Accountants

Firm Registration No:001076N/N500013

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Khushroo B. Panthaky

Partner

Membership No:042423

UDIN:22042423AGVBFC9606

Place: Mumbai

Date: 11 April 2022

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

Annexure 1

List of entities included in the Statement

Sr. No.	Particulars
	Subsidiaries (Including step down Subsidiaries)
1	Delta Pleasure Cruise Company Private Limited
2	Delta Offshore Developers Limited
3	Daman Entertainment Private Limited
4	Marvel Resorts Private Limited
5	Daman Hospitality Private Limited
6	Delta Hospitality and Entertainment Mauritius Limited
7	Caravella Entertainment Private Limited
8	Highstreet Cruises & Entertainment Private Limited
9	Deltin Hotel & Resorts Private Limited
10	Delta Hotel Lanka Private Limited
11	Deltatech Gaming Private Limited (Formerly Known as Gaussian Networks Private Limited)
12	Deltin Cruises and Entertainment Private Limited
13	Gaussian Online Skill Gaming Private Limited
14	Deltin Nepal Private Limited
15	Deltin Amusement Park Private Limited (w.e.f. 12 February 2022)
	Associates
1	Zeicast Pte Limited (Up to 04 May 2021)
2	Waterways Shipyard Private Limited (w.e.f 15 February 2021)

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 quarter and year ended **31 March 2022**, 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 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 2022.

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 statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – COVID 19 Impact

4. We draw attention to Note 6 to the accompanying statement, with respect to COVID-19 pandemic outbreak and management's evaluation of its impact on the operations of the Company for the year and on the accompanying statements. 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.

Delta Corp Limited

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

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 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 management.
 - Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
 - Obtain sufficient appropriate audit evidence regarding the financial information of the Company to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of the Company. We remain solely responsible for our audit opinion.
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.

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

Other Matter

12. The Statement includes the financial results for the quarter ended 31 March 2022, 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 Chandio & Co LLP**
Chartered Accountants
Firm Registration No:001076N/N500013

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Khushroo B. Panthaky
Partner
Membership No:042423

UDIN:22042423AGVAVC7864

Place: Mumbai
Date: 11 April 2022



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Statement of Audited Consolidated Financial Results for the Quarter and Year Ended 31st March, 2022

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

Sr. No.	Particulars	Consolidated				
		Quarter Ended			Year Ended	
		31-Mar-22	31-Dec-21	31-Mar-21	31-Mar-22	31-Mar-21
	Audited (Refer Note No.4)	Unaudited	Audited (Refer Note No.4)	Audited	Audited	
1	Income from Operations					
	- Gaming Operations	210.66	249.65	211.87	541.79	309.38
	- Online Skill Gaming Operations	42.53	35.71	39.44	161.97	183.37
	- Hospitality and Other Operations	16.80	22.29	10.94	61.44	22.77
	Gross Income from Operations	269.99	307.65	262.25	765.20	515.52
	Less : GST Included Above	47.48	54.36	47.18	133.27	89.85
	Less : Intragroup Transactions	4.19	6.07	3.73	15.80	6.80
	a) Net Sales / Revenue	218.32	247.22	211.34	616.13	418.87
	b) Other Income	18.45	4.98	6.28	38.08	35.46
	Total Income (a + b)	236.77	252.20	217.62	654.21	454.33
2	Expenses:					
	a) Cost of Material Consumed	22.32	20.83	20.91	66.09	30.22
	b) Change in Inventories	(8.28)	(5.47)	(7.16)	(29.38)	(8.51)
	c) Employee Benefit Expenses	37.20	29.81	30.70	122.94	93.65
	d) Depreciation and Amortization Expenses	15.52	13.60	11.67	56.08	52.66
	e) License Fees & Registration Charges	25.74	25.37	25.05	100.64	101.44
	f) Finance Costs	1.77	1.90	1.39	5.89	5.44
	g) Other Expenditure	72.34	69.49	62.67	226.19	189.05
	Total Expenses (a+b+c+d+e+f+g)	166.61	155.53	145.23	548.45	463.95
3	Profit/(Loss) Before Exceptional Items and Tax (1 - 2)	70.16	96.67	72.39	105.76	(9.62)
4	Exceptional Item	(6.70)	(1.08)	3.71	(7.78)	(8.96)
5	Profit/(Loss) After Exceptional Items and Before Tax (3 + 4)	63.46	95.59	76.10	97.98	(18.58)
6	Share of Profit/(Loss) from Associates	0.30	(0.47)	0.58	(0.38)	0.58
7	Profit/(Loss) Before Tax (5 + 6)	63.76	95.12	76.68	97.60	(18.00)
8	Tax Expenses/(Credit)	15.28	24.30	19.03	29.76	7.51
9	Profit/(Loss) for the period/year from operations (7 - 8)	48.48	70.82	57.65	67.84	(25.51)
10	Share of Non Controlling Interest	0.37	0.44	(0.12)	0.85	(1.41)
11	Profit/(Loss) for the Period/Year (9 - 10)	48.11	70.38	57.77	66.99	(24.10)
12	Other Comprehensive Income/(Loss)					
	i) Items that will not be reclassified to profit and loss (net of taxes)	20.04	(8.59)	9.79	47.42	44.51
	ii) Items will be reclassified to profit and loss (net of taxes)	(11.04)	(0.65)	(1.50)	(11.19)	(1.98)
	Total Other Comprehensive Income/(Loss) (net of taxes)	9.00	(9.24)	8.29	36.23	42.53
13	Total Comprehensive Income/(Loss) for the period/year (9 + 12)	57.48	61.58	65.94	104.07	17.02
14	Paid up Equity Share Capital (Face Value of Equity Shares ₹ 1/- each)	26.73	26.70	26.68	26.73	26.68
15	Other Equity (Excluding Revaluation Reserve)				1,994.79	1,915.17
16	Profit and Losses Attributable to :					
	- Owners of the Company	48.11	70.38	57.77	66.99	(24.10)
	- Non Controlling Interest	0.37	0.44	(0.12)	0.85	(1.41)
17	Other Comprehensive Income Attributable to :					
	- Owners of the Company	9.00	(9.24)	8.29	36.23	42.53
	- Non Controlling Interest	0.00	0.00	0.00	0.00	0.00
18	Total Comprehensive Income Attributable to :					
	- Owners of the Company	57.11	61.14	66.06	103.22	18.43
	- Non Controlling Interest	0.37	0.44	(0.12)	0.85	(1.41)
19	Basic and Diluted EPS (Not Annualised)					
	Basic EPS	1.80	2.64	2.16	2.51	(0.90)
	Diluted EPS	1.79	2.62	2.15	2.49	(0.90)



Reporting of Segment-wise Revenue, Results and Capital Employed (Consolidated)						(₹ in Crores)
Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-Mar-22	31-Dec-21	31-Mar-21	31-Mar-22	31-Mar-21
		Audited (Refer Note No.4)	Unaudited	Audited (Refer Note No.4)	Audited	Audited
1	Segment Revenue					
	Casino Gaming Division	210.66	249.65	211.87	541.79	309.38
	Online Skill Gaming Division	42.53	35.71	39.44	161.97	183.37
	Hospitality Division	16.80	22.29	10.94	61.44	22.77
	Gross Revenue	269.99	307.65	262.25	765.20	515.52
	Less : GST included above	(47.48)	(54.36)	(47.18)	(133.27)	(89.85)
	Less : Inter Segment Revenue	(4.19)	(6.07)	(3.73)	(15.80)	(6.80)
	Net Sales / Income from Operations	218.32	247.22	211.34	616.13	418.87
2	Segment Results					
	Casino Gaming Division	60.56	99.39	69.19	97.19	(29.50)
	Online Skill Gaming Division	(0.61)	(4.76)	4.14	(5.03)	21.07
	Hospitality Division	(4.89)	(0.74)	(5.19)	(15.09)	(26.78)
	Total	55.06	93.89	68.14	77.07	(35.21)
	Unallocable Expenses (Net)	1.58	0.30	0.64	3.50	4.43
	Other Income (Net)	18.45	4.98	6.28	38.08	35.46
	Finance Costs	1.77	1.90	1.39	5.89	5.44
	Profit/(Loss) Before Tax and Exceptional Item	70.16	96.67	72.39	105.76	(9.62)
3	Capital Employed					
	Segment Assets					
	Casino Gaming Division	720.04	679.89	657.33	720.04	657.33
	Online Skill Gaming Division	332.78	323.04	333.72	332.78	333.72
	Hospitality Division	411.28	422.70	451.83	411.28	451.83
		1,464.10	1,425.63	1,442.88	1,464.10	1,442.88
	Unallocable Assets	828.58	793.29	719.66	828.58	719.66
	Total Assets	2,292.68	2,218.92	2,162.54	2,292.68	2,162.54
	Segment Liabilities					
	Casino Gaming Division	200.96	183.56	148.39	200.96	148.39
	Online Skill Gaming Division	42.56	34.46	41.91	42.56	41.91
	Hospitality Division	8.04	9.86	6.53	8.04	6.53
		251.56	227.88	196.83	251.56	196.83
	Unallocable Liabilities	18.44	20.12	22.64	18.44	22.64
	Total Liabilities	270.00	248.00	219.47	270.00	219.47
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.						



(₹ in Crores)

Balance Sheet		Standalone		Consolidated	
		31-Mar-22	31-Mar-21	31-Mar-22	31-Mar-21
		Audited	Audited	Audited	Audited
ASSETS					
1	Non-Current Assets				
	a) Property, Plant and Equipment	326.67	320.52	794.15	831.05
	b) Capital Work in Progress	4.98	4.24	6.58	5.03
	c) Goodwill	-	-	390.58	400.03
	d) Other Intangible Assets	0.09	0.34	12.21	11.01
	e) Intangible assets under development	-	0.05	0.32	0.91
	f) Investment in equity accounted investees	-	-	15.68	16.07
	g) Financial Assets				
	i) Investments	1,176.17	960.22	21.41	34.55
	ii) Other Financial Assets	14.60	13.76	19.47	18.00
	h) Deferred tax Assets	-	-	23.87	24.10
	i) Non Current tax Assets (Net)	5.66	6.51	10.19	8.67
	j) Other Non Current Assets	33.35	24.12	82.67	26.59
	Total Non Current Assets	1,561.52	1,329.76	1,377.13	1,376.01
2	Current Assets				
	a) Inventories	13.26	13.36	145.10	115.56
	b) Financial Assets				
	i) Investments	534.74	447.71	600.75	509.02
	ii) Trade Receivables	2.35	2.71	3.08	3.67
	iii) Cash and Cash Equivalents	21.45	18.36	96.19	59.74
	iv) Bank Balances other than (iii) above	5.31	3.36	6.66	4.01
	v) Loans	83.54	261.96	11.67	7.40
	vi) Other Financial Assets	3.54	3.53	20.68	20.29
	c) Other Current Assets	8.38	14.18	31.42	66.84
	Total Current Assets	672.57	765.17	915.55	786.53
	Total Assets	2,234.09	2,094.93	2,292.68	2,162.54
EQUITY AND LIABILITIES					
1	Equity				
	a) Equity Share Capital	26.73	26.68	26.73	26.68
	b) Other Equity	2,089.78	1,985.83	1,994.79	1,915.17
	Equity attributable to shareholders of the company	2,116.51	2,012.51	2,021.52	1,941.85
	Non - Controlling Interest	-	-	1.16	1.22
	Total Equity	2,116.51	2,012.51	2,022.68	1,943.07
2	Non-Current Liabilities				
	a) Financial Liabilities				
	i) Lease Liabilities	14.08	1.12	39.81	27.77
	b) Provisions	0.37	0.98	2.49	2.90
	c) Deferred Tax Liabilities	16.28	17.86	16.28	20.46
	Total Non Current Liabilities	30.73	19.96	58.58	51.13
3	Current Liabilities				
	a) Financial Liabilities				
	i) Lease Liabilities	3.24	2.01	5.52	7.51
	ii) Trade Payables				
	- Total outstanding dues of Micro Enterprises and Small Enterprises; and	0.34	0.50	0.55	0.80
	- Total outstanding dues of Creditors Other Than Micro Enterprises and Small Enterprises	9.62	10.55	14.24	17.82
	iii) Other Financial Liabilities	10.75	10.61	60.53	53.24
	b) Other Current Liabilities	16.24	10.84	26.10	21.58
	c) Provisions	46.15	27.95	103.93	66.25
	d) Current Tax Liabilities (Net)	0.51	-	0.55	1.14
	Total Current Liabilities	86.85	62.46	211.42	168.34
	Total Equity and Liabilities	2,234.09	2,094.93	2,292.68	2,162.54



Audited Consolidated Cash Flow Statement For the Year Ended 31st March, 2022

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

Particulars		Year Ended 31st March,	
		2022	2021
A.	Cash Flow From Operating Activities		
	Profit/(Loss) before tax and share of profits / (loss) of associates and after exceptional item	97.60	(18.00)
	Adjustments for :		
	Share of (Profit)/Loss of Associates	0.38	(0.58)
	Exceptional Items	7.78	8.96
	Rent Concession	(2.46)	-
	Liabilities written back (net)	(0.93)	(5.47)
	Depreciation and Amortization	56.08	52.66
	Impairment of Intangible Asset under Development	-	0.43
	(Gain)/Loss on sale of Property, Plant and Equipment (Net)	(11.07)	0.25
	Gain on Investments (Net)	(16.78)	(24.11)
	Employee Stock Option and ESAR Expenses	6.32	13.20
	Finance Costs	5.89	5.44
	Interest Income	(4.16)	(5.24)
	Dividend Income	(0.00)	-
	Provision for Expected Credit Loss	0.27	0.26
	Unrealised Foreign Exchange Loss (Net)	0.68	0.17
	Operating Profit before Working Capital Changes	139.60	27.97
	Adjustments For :		
	Inventories	(29.54)	(8.42)
	Trade Receivables	0.76	(3.25)
	Other Financial Assets	(3.66)	(1.68)
	Other Current Assets	15.15	(4.32)
	Trade and Other Payables	(3.29)	0.23
	Other Financial Liabilities	8.36	(1.39)
	Other Current Liabilities and Provisions	39.63	62.24
	Cash Generated from operating activities	167.01	71.38
	Taxes Paid (net of refunds)	(40.48)	(14.82)
	Net Cash Generated from Operating Activities (A)	126.53	56.56
B.	Cash Flow From Investing Activities		
	Purchase of Property, Plant and Equipment and Intangible Assets	(75.33)	(14.05)
	Proceeds from Sale of Property, Plant and Equipment and Intangible Assets	47.13	0.35
	Dividend Received	0.00	-
	Interest Received	7.11	4.71
	Purchase of Non Current Investments	0.00	(18.56)
	Proceeds from Sale of Non Current Investments	-	0.04
	Purchase of Current Investments	(309.60)	(234.86)
	Proceeds from sale of Current Investments	299.68	251.42
	Inter Corporate Deposits (Net)	(4.27)	2.30
	Investment in Fixed Deposit (Net)	(1.04)	(1.83)
	Net Cash (used in) Investing Activities (B)	(36.32)	(10.48)
C.	Cash Flow From Financing Activities		
	Payment for buyback of equity shares (including premium, income tax and buyback costs)	-	(41.82)
	Proceeds From Issue of Equity Shares	4.40	-
	Payment to Non Voting Class Shareholders of Subsidiary Company	-	(28.33)
	Finance Charges Paid	(2.19)	(0.43)
	Dividend Paid	(26.68)	-
	Payment to Non Controlling Interest (Net)	(8.50)	(3.23)
	Payment of Lease Liabilities	(11.46)	(6.45)
	Net Cash (used in) Financing Activities (C)	(44.43)	(80.26)
	Increase/(Decrease) in Cash and Cash Equivalents (A + B + C)	45.78	(34.18)
	Cash and Cash Equivalents as at Beginning of Year	59.51	93.69
	Effect of foreign exchange on cash and cash equivalents	(9.10)	-
	Cash and Cash Equivalents as at End of the Year	96.19	59.51
	Cash and Cash Equivalents Includes :		
	- Cash and Cash Equivalents	96.19	59.74
	- In Book Overdraft Accounts	-	(0.23)



Notes to the consolidated financial results :

- 1 The above audited results for the Financial Year ended 31st March, 2022 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 11th April, 2022 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, Final dividend on equity shares of 125% i.e. ₹ 1.25 per Equity Share.
- 3 The consolidated audited financial results of the Company, its subsidiaries and associates (the 'Group') have been prepared in accordance with Ind AS 110 consolidated financial statements and Ind AS 28 Investments in Associates.
- 4 The 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 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.
- 6 The unaudited financial results of non-material one step down subsidiary and one associate company have been consolidated on the basis of unaudited financial statements prepared by the management of such entities.
- 7 During the quarter Allotment Committee of the Board of Directors of the Company has made allotment of 170,508 and 112,300 Equity Shares to ESAR and ESOP grantees respectively.
- 8 Exceptional Item for the year ended 31st March, 2022 includes to ₹ 6.70 Crores towards impairment of Goodwill recognised in earlier year pertaining to one step down subsidiary at Sri Lanka and ₹ 1.08 Crores towards interest paid to Government of Goa in relation to transfer of Casino License pursuant to merger of an erstwhile subsidiary company with the company in F.Y 2014- 15.
- 9 Due to COVID-19 pandemic and the consequent lock downs announced by the respective Government Authorities, the operations of the Group were suspended since the third week of March, 2020 to October, 2020. During the current financial year also, consequent to the lock down due to the second/third wave of pandemic announced by the state governments, the Group could operate only partially as follows:
 - Casinos at Goa: For a part of April 2021 at 50% of normal capacity and with effect from 20th September 2021 with restrictions except for King Casino (under subsidiary- Delta Pleasure Cruise Company Private Limited), which resumed operation from 3rd October, 2021.



- Hotel at Goa: For a part of April 2021 at 50% of normal capacity and with effect from 5th July 2021 with restrictions.
- Casino at Sikkim: For April 2021 and part of May, 2021 at 50 % of normal capacity and with effect from 16th August 2021 with restrictions.
- Casino at Nepal: with effect from 8th September 2021 with restrictions.

The casino operation are allowed to operate at 100% capacity in Goa from 7th March 2022 and in Sikkim from 11th February 2022. Casino at Nepal is also operating without any restrictions w.e.f. 28th February, 2022. In Daman Government restriction for Hotel Industry were in force upto 28th February 2022 and thereafter no such restriction has been imposed.


10 The Group and the entire casino industry in Goa have made a representation to the Government of Goa, seeking a waiver / reduction / proportionate payment mechanism for casino licence fees for the period of shut down. In current period The Group has provided a proportionate charge of license fees of ₹ Nil Crores and ₹ 39.58 Crores for the quarter and year ended 31st March, 2022 respectively. The said license fees for the period of shut down is only provided for and the actual payment for the same has not taken place. Due to the pandemic situation, the stress on the operations and the representations made, the management is hopeful that the Government of Goa may consider its request, favorably. In such a situation, the provision of license fees made in the books may not be payable in full or in part, as per direction of the Government of Goa.

11 Tax Expenses includes Income Tax and Deferred Tax .

(₹ in Crores)

Particulars	Quarter Ended			Year Ended	
	31-Mar-22	31-Dec-21	31-Mar-21	31-Mar-22	31-Mar-21
Income Tax	17.10	21.55	6.66	39.04	11.49
Deferred Tax	(1.82)	2.75	12.37	(9.28)	(3.98)

For Delta Corp Limited


Jaydev Mody
(Chairman)
DIN : 00234797



Place : Mumbai

Date : 11th April, 2022



Regd. Off : 10, Kumar Place, 2408, General Thimayya Road, Pune 411001. (CIN No.L65493PN1990PLC058817)
Tel No.91-22-40794700 Fax No.91-22-40794777, Email ID : secretarial@deltin.com, Website : www.deltacorp.in

Statement of Audited Standalone Financial Results for the Quarter and Year Ended 31st March, 2022

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

Sr. No.	Particulars	Standalone				
		Quarter Ended			Year Ended	
		31-Mar-22	31-Dec-21	31-Mar-21	31-Mar-22	31-Mar-21
	Audited (Refer Note No.4)	Unaudited	Audited (Refer Note No.4)	Audited	Audited	
1	Income from Operations					
	- Gaming Operations	149.06	186.91	155.01	396.99	230.96
	- Hospitality and Other Operations	12.38	16.43	8.10	44.82	16.79
	Gross Income from Operations	161.44	203.34	163.11	441.81	247.75
	Less : GST Included Above	30.19	38.14	29.89	82.75	45.94
	a) Net Sales / Revenue	131.25	165.20	133.22	359.06	201.81
	b) Other Income	4.50	3.10	3.22	17.44	26.70
	Total Income (a + b)	135.75	168.30	136.44	376.50	228.51
2	Expenses:					
	a) Cost of Material Consumed	9.29	11.66	10.81	26.21	16.60
	b) Change in Inventories	0.27	(0.54)	(0.76)	0.28	(0.46)
	c) Employee Benefit Expenses	20.43	15.60	17.21	65.64	51.65
	d) Depreciation and Amortization Expenses	5.12	3.92	2.42	17.08	15.94
	e) License Fees & Registration Charges	10.88	10.52	10.42	41.90	41.89
	f) Finance Costs	0.71	0.93	0.33	1.86	0.86
	g) Other Expenditure	34.93	36.23	31.72	101.80	61.40
	Total Expenses (a+b+c+d+e+f+g)	81.63	78.32	72.15	254.77	187.88
3	Profit/(Loss) Before Exceptional Items and Tax (1 - 2)	54.12	89.98	64.29	121.73	40.63
4	Exceptional Item	(12.46)	(1.08)	-	(13.54)	55.95
5	Profit/(Loss) Before Tax (3 + 4)	41.66	88.90	64.29	108.19	96.58
6	Tax Expenses/(Credit)	13.59	23.00	16.28	30.88	9.83
7	Profit/(Loss) for the Period/Year (5 - 6)	28.07	65.90	48.01	77.31	86.75
8	Other Comprehensive Income/(Loss)					
	i) Items that will not be reclassified to profit and loss (net of taxes)	21.48	(8.60)	9.21	48.55	42.33
	ii) Items will be reclassified to profit and loss (net of taxes)	-	-	-	-	-
	Total Other Comprehensive Income/(Loss) (net of taxes)	21.48	(8.60)	9.21	48.55	42.33
9	Total Comprehensive Income/(Loss) for the period/year (7 + 8)	49.55	57.30	57.22	125.86	129.08
10	Paid up Equity Share Capital (Face Value of Equity Shares ₹ 1/- each)	26.73	26.70	26.68	26.73	26.68
11	Other Equity (Excluding Revaluation Reserve)				2,089.78	1,985.83
12	Basic and Diluted EPS (Not Annualised)					
	Basic EPS	1.05	2.47	1.79	2.90	3.24
	Diluted EPS	1.04	2.45	1.79	2.88	3.23





Audited Standalone Cash Flow Statement For the Year Ended 31st March, 2022

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

Particulars	Year Ended 31st March,	
	2022	2021
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net (Loss)/Profit Before Tax and after Exceptional Item	108.19	96.58
Adjustments for :		
Employee Stock Option and ESAR Expenses	0.41	8.24
Exceptional Items	13.54	(55.95)
Depreciation and Amortization	17.08	15.94
(Gain)/Loss on Sale of Property, Plant and Equipment (Net)	(0.04)	0.25
Finance Costs	1.86	0.86
Notional Gain on Transfer of Lease	(0.90)	-
Interest Income	(1.90)	(2.41)
Dividend Income	(0.00)	-
Gain on Investment	(13.57)	(21.90)
Liabilities written back (net)	(0.11)	(1.87)
Unrealised Exchange Loss/(Gain) (Net)	(0.04)	0.21
Provision for Expected Credit Loss	0.01	0.03
Operating Profit before Working Capital Changes	124.53	39.98
Adjustments For :		
Inventories	0.10	(0.24)
Trade Receivables	0.35	(1.88)
Other Financial Assets	(0.04)	0.50
Other Current Assets	(1.09)	0.32
Trade Payables	(1.09)	(1.77)
Other Financial Liabilities	0.30	0.81
Other Current Liabilities and Provisions	21.61	23.60
Cash generated from operating activities	144.67	61.32
Taxes paid (net of refunds)	(36.62)	(6.71)
Net Cash Generated from Operating Activities (a)	108.05	54.61
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment and Intangible Assets	(10.16)	(3.84)
Proceeds from Sale of Property, Plant and Equipment and Intangible Assets	1.55	0.22
Dividend Received	(0.00)	-
Interest Received	12.18	2.42
Purchase of Non Current Investments	(39.97)	(3.23)
Proceeds from sale of Non Current Investments	-	0.05
Purchase of Current Investments	(260.61)	(191.13)
Proceeds from Sale of Current Investments	241.98	199.41
Inter Corporate Deposits and Advances Given (Net)	(21.54)	(50.44)
Investment in Fixed Deposit (Net)	(0.76)	(0.53)
Net Cash (used in) Investing Activities (b)	(77.33)	(47.07)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Payment for buyback of equity shares (including premium, income tax and buyback costs)	-	(41.82)
Issue of Equity Shares	4.40	-
Finance Charges Paid	(2.03)	(0.20)
Dividend Paid	(26.68)	-
Payment of Lease Liabilities	(3.32)	(0.86)
Net Cash (used in) Financing Activities (c)	(27.63)	(42.88)
Increase/(Decrease) in Cash and Cash Equivalents (a + b + c)	3.09	(35.34)
Cash and Cash Equivalents as at Beginning of Year	18.36	53.70
Cash and Cash Equivalents as at End of the Year	21.45	18.36
Cash and Cash Equivalents includes :		
- Cash and Cash Equivalents	21.45	18.36



Notes to the standalone financial results :

- 1 The above audited results for the Financial Year ended 31st March, 2022 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 11th April, 2022 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, Final dividend on equity shares of 125% i.e. ₹ 1.25 per Equity Share.
- 3 The Board of Director of the Company has approved the Scheme of Amalgamation ("Scheme") which comprise of amalgamation of wholly owned subsidiary Companies Daman Hospitality Private Limited and Daman Entertainment Private Limited with the Company. The Appointed date is 1st April, 2022. The Scheme is subject to approval of regulatory authorities and will be given effect to in the financial results on such approvals.
- 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 Exceptional Item for the year ended 31st March, 2022 includes to ₹ 12.46 Crores towards impairment of investment in wholly owned Subsidiary at Mauritius, which has investment in its wholly owned subsidiary at Sri Lanka. Considering the uncertainties around Sri Lankan economy which does not seems to be improve soon, Company has made impairment provision as a matter of prudence. Exceptional Item for the year ended 31st March, 2022 also includes ₹ 1.08 Crores towards interest paid to Government of Goa in relation to transfer of Casino License pursuant to merger of an erstwhile subsidiary company with the company in F.Y 2014- 15.
- 6 Due to COVID-19 pandemic and the consequent lock downs announced by the respective Government Authorities, the operations of the Company were suspended since the third week of March, 2020 to October, 2020. During the current financial year also, consequent to the lock down due to the second/third wave of pandemic announced by the state governments, the Company could operate partially as follows:
 - Casinos at Goa: For a part of April 2021 at 50% of normal capacity and with effect from 20th September 2021 with restrictions
 - Hotel at Goa: For a part of April 2021 at 50% of normal capacity and with effect from 5th July 2021 with restrictions.
 - Casino at Sikkim: For April 2021 and part of May, 2021 at 50 % of normal capacity and with effect from 16th August 2021 with restrictions.

The casino operation are allowed to operate at 100% capacity in Goa from 7th March 2022 and in Sikkim from 11th February 2022. In Daman Government restriction for Hotel Industry were in force upto 28th February 2022 and thereafter no such restriction has been imposed.



7 During the quarter Allotment Committee of the Board of Directors of the Company has made allotment of 170,508 and 112,300 Equity Shares to ESAR and ESOP grantees respectively.

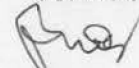
8 The Company and the entire casino industry in Goa have made a representation to the Government of Goa, seeking a waiver / reduction / proportionate payment mechanism for casino licence fees for the period of shut down. In current period The Company has provided a proportionate charge of license fees of ₹ Nil and ₹ 16.67 Crores for quarter and year ended 31st March, 2022 respectively. The said license fees for the period of shut down is only provided for and the actual payment for the same has not taken place. Due to the pandemic situation, the stress on the operations and the representations made, the management is hopeful that the Government of Goa may consider its request, favourably. In such a situation, the provision of license fees made in the books may not be payable in full or in part, as per direction of the Government of Goa.

9 Tax Expenses includes Income Tax and Deferred Tax.

(₹ in Crores)

Particulars	Quarter Ended			Year Ended	
	31-Mar-22	31-Dec-21	31-Mar-21	31-Mar-22	31-Mar-21
Income Tax	16.36	21.62	5.90	37.98	4.82
Deferred Tax	(2.77)	1.38	10.38	(7.10)	5.01

For Delta Corp Limited



Jaydev Mody
(Chairman)

DIN : 00234797



Place : Mumbai

Date : 11th April, 2022



11th April, 2022

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

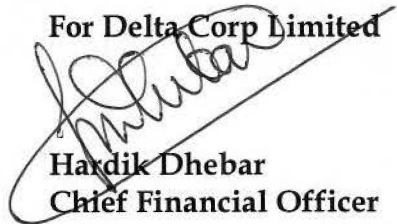
Ref: SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016

In compliance with Regulation 33(3) (d) of LODR as amended by the SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016 we hereby declare that, Statutory Auditors of our Company M/s. Walker Chandiook & 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, 2022.

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

Yours Sincerely,

For Delta Corp Limited



Hardik Dhebar
Chief Financial Officer

Regd. Office : 10, Kumar Place, 2408, General Thimayya Road, Pune - 411001.

Bayside Mall, 2nd Floor, Tardeo Road, Haji Ali, Mumbai - 400 034. URL : www.deltacorp.in	Phone : +91 22 4079 4700 Fax : +91 22 4079 4777 Email : secretarial@deltin.com CIN : L65493PN1990PLC056817
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Annexure I - Brief details of Amalgamation/ Merger

<p>a) Name of the entity(ies) forming part of the amalgamation/ merger, details in brief such as size, turnover etc</p>	<p>1. <u>Daman Entertainment Private Limited</u></p> <p>Total assets - INR 55,78,959/- Net worth - INR 55,56,459/- Turnover - Nil as on 31 March 2022 (Standalone)</p> <p>2. <u>Daman Hospitality Private Limited</u></p> <p>Total assets - INR 3,66,00,01,906/- Net worth - INR 3,65,41,92,167/- Turnover - INR 14,09,11,130/- as on 31 March 2022 (Standalone)</p> <p>3. <u>Delta Corp Limited</u></p> <p>Total assets - INR 22,34,09,21,542/- Net worth - INR 21,16,50,57,532/- Turnover - INR 3,59,05,08,166/- as on 31 March 2022 (Standalone)</p>
<p>b) Whether the transaction would fall within related party transactions? If yes, whether the same is done at "arms' length"</p>	<p>In terms of General Circular No. 30/2014 dated 17th July 2014 issued by Ministry of Corporate Affairs ("MCA Circular"), the transactions arising out of compromises, arrangements and amalgamations under the Act, will not attract the requirements of Section 188 of the Act.</p>
<p>c) Area of business of the entity(ies)</p>	<p>1. The Transferor Company 1 is inter-alia engaged in gaming and entertainment segment.</p> <p>2. The Transferor Company 2 is inter-alia engaged in the business of hotels, resorts, recreation centers, banquets, halls, conference hall, convention halls, business centers, restaurant.</p> <p>3. The Transferee Company currently operates in Goa and Sikkim in casino gaming (electronic and live) and hospitality segment.</p>

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<p>d) Rationale for amalgamation/ merger</p>	<ol style="list-style-type: none"> 1. The Transferee Company is desirous of consolidating the assets and liabilities of the Transferor Companies pursuant to amalgamation. By consolidating the assets and liabilities of the Transferor Companies, the Transferee Company can expand its current service territory and strengthen its existing market share. 2. Pursuant to the amalgamation, easier financial support will be available for the businesses of the Transferor Companies. 3. The Scheme will result in the following benefits: <ol style="list-style-type: none"> (a) combination of resources, creating better synergies, optimal utilisation of resources and greater economies of scale and deriving operating efficiencies from adoption of existing technology-enabled processes of the Transferor Company; (b) More efficient utilization of capital for enhanced development and growth of the consolidated business under a single entity; (c) Enable opportunities for employees of the parties to grow, by bringing them into a common pool; and (d) Elimination of multiple entities, legal and regulatory compliances and, reduction of administrative costs. 4. The Scheme is in the best interests of the shareholders, employees and the creditors of each of the Transferor Companies and the Transferee Company.
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DELTA CORP LIMITED

e)	In case of cash consideration - amount or otherwise share exchange ratio	The Transferor Companies are wholly owned subsidiary of the Transferee Company and therefore there shall be no issue of shares as consideration for the amalgamation of the Transferor Companies with the Transferee Company.
f)	Brief details of change in shareholding pattern (if any) of listed entity	There will not be any change in the existing shareholding pattern of the Transferee Company pursuant to the proposed Scheme.



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Results for Financial Year 2021-22 for Delta Corp Limited

Press Release:

- **Total Income for FY 21-22 grows 44 % YoY basis.**
- **EBIDTA for FY 21-22 grows by 346% YoY basis.**
- **Net profit after tax for FY 21-22 grows 278 % YoY basis.**

MUMBAI, April 11, 2022: Delta Corp has registered a consolidated income of Rs. 236.77 crore and net profit of Rs. 48.11 crore for 4th Quarter of FY 2021-22 and for Financial Year 21-22 consolidated income of Rs. 654.21 crores and net profit of Rs. 66.99 crore.

The Company posted robust numbers despite closure of operations for approx. 150 days during April 21 to September 21 on account of ongoing covid crisis. Further between January 22 to February 22 due to the Omicron wave there was a substantial decrease in visitation. In addition, Goa had the election code of conduct in place till 14th February, 2022 which further restricted activity.

Despite of all the above challenges, the Company has performed well

After the board meeting, Delta Corp Chairman Mr. Jaydev Mody said: "The Q4 results have given a good closure to the year, at the same time, we are looking forward to a fantastic year ahead. The Year has shown a steady and robust performance vis a vis the previous quarters and we expect full-fledged performance in the year ahead."

A circular seal of Delta Corp Limited with the text "DELTA CORP LIMITED" around the perimeter. Below the seal is a handwritten signature in black ink.

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