



October 15, 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
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Dear Sir/Madam,

Sub: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI LODR”).

Ref: SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 (“**SEBI Master Circular**”)

We refer to the earlier disclosures made by Delta Corp Limited (“**Company**”) in relation to the notice received by the Company with respect to Deltin Denzong Casino, under the CGST Act, 2017 (“**CGST Act**”) and Sikkim GST Act, 2017 (“**Sikkim GST Act**”), for shortfall of tax payments for the period between the period of July 2017 and March 2022, and the decision of the Supreme Court of India on the matter.

Pursuant to proceedings before the Joint Commissioner, CGST & Central Excise, Siliguri Commissionerate, the Company has received an order dated October 14, 2026, under the CGST Act and Sikkim GST Act. The details required under Regulation 30 of SEBI LODR read with the SEBI Master Circular are enclosed herewith as **Annexure A**.

This information is also being disseminated on the website of the Company at www.deltacorp.in.

For Delta Corp Limited

Dilip
Narendra
Vaidya

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Dilip Narendra
Vaidya
Date: 2026.10.15
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Dilip Vaidya
Company Secretary & Vice President – Secretarial
FCS No. 7750
Encl.: Annexure A

Regd. & Corporate Office :

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

Web:- www.deltacorp.in

Phone : +91 22 6987 4700
Email : secretarial@deltin.com
CIN : L65493MH1990PLC436790

Annexure A

Disclosure of information pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026.

Sno.	Particulars	Description
1.	Name of the authority(s)	Joint Commissioner, Central Goods and Services Tax and Central Excise, Siliguri Commissionerate ("Authority").
2.	Nature and details of the action(s) taken or order(s) passed	Pursuant to the order dated October 14, 2026 (Order-in-Original No. 02/ADJ/GST/JC/SLG/2026-27), the following differential GST demand (along with interest) has been made for the period of July 2017 and March 2022, in respect of: (a) Valuation of actionable claims: The Authority has determined the differential GST amount of INR 1,64,45,616, on the basis of the order and directions of the Supreme Court of India. The taxable value has been determined under Rule 31C of the CGST Rules, 2017. The Authority has also levied interest under Section 50 of the CGST Act (at the applicable notified rate) on the above differential GST demand amount from the day succeeding the due date of the return for each tax period until payment of the amounts. The Authority has also levied a penalty under Section 74 of the CGST Act, equivalent to the above differential GST demand amount. (b) Mixed supply: The Authority has determined a differential GST demand of INR 1,43,21,637 on casino entry packages. The Authority has also levied interest under Section 50 of the CGST Act (at the applicable notified rate) on the above differential GST demand amount from the day succeeding the due date of the return for each tax period until payment of the amounts. The Authority has also levied a penalty under Section 74 of the CGST Act, equivalent to the above differential GST demand amount.

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3.	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	October 14, 2026
4.	Details of the violation(s) / contravention(s) committed or alleged to be committed	Please see details at paragraph 2 above.
5.	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	Please see details at paragraph 2 above. The Company is evaluating the order and may take appropriate steps, including filing an appeal in relation to the order, within the prescribed timelines under law.

**Dilip
Narendra
Vaidya**

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