

March 18, 2026

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

Please note that the Company and its subsidiary, Highstreet Cruises and Entertainment Private Limited, have received notices under Section 74(1) of the CGST Act, 2017 and Goa GST Act, 2017 from the Office of the Commissioner of Commercial Taxes, Government of Goa dated March 17, 2026, for the Financial Year 2022-23, as set out below:

Notice Received by	Amount of alleged tax shortfall (including interest and penalty)
Delta Corp Limited	INR 13,50,25,82,872 (Indian Rupees One Thousand Three Hundred and Fifty Crore Twenty Five Lakh Eighty Two Thousand Eight Hundred Seventy Two)
Highstreet Cruises and Entertainment Pvt. Ltd., subsidiary of the Company	INR 4,02,12,70,440 (Indian Rupees Four Hundred and Two Crore Twelve Lakh Seventy Thousand Four Hundred and Forty)

The above notices allege short payment of GST. The alleged GST shortfall in the abovementioned notices are *inter alia* based on the estimated gross bet value of all games played at the casinos during the relevant period. Demand of GST on gross bet value, rather than gross gaming revenue, has been an industry issue and various representations have already been made to the Government at an industry level in relation to this issue.

The Company and its subsidiary have challenged earlier similar demands relating to the period from July 2017 to March 2022. The Hon'ble Supreme Court of India has stayed further proceedings of all the impugned notices for the period from July 2017 to March 2022 until the final disposal of the petitions before it.

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 : L65493PN1990PLC058817
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The Company and its subsidiary have been legally advised that the above notices and the tax demands are arbitrary and contrary to law, and the Company and its subsidiary will pursue all legal remedies available to them to challenge such tax demands and related proceedings.

For Delta Corp Limited

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

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