

18th August, 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: Business Responsibility and Sustainability Report for the financial year 2025-2026.

In compliance with provisions of Regulation 34(2)(f) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith a copy of Business Responsibility and Sustainability Report (BRSR) of the Company for the financial year 2025-2026.

The BRSR is also available on the website of the Company at <https://deltacorp.in/pdf/business-responsibility-and-sustainability-report/BRSR-2026.pdf>

You are requested to take the same in your record.

Thanking You.

Yours Sincerely,

For Delta Corp Limited

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

Regd. & Corporate Office :

www.deltacorp.in

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

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

Business Responsibility and Sustainability Report

STATEMENT FROM THE MANAGING DIRECTOR

Dear Stakeholders,

It gives me great pleasure to present Delta Corp Limited (“the Company or Delta Corp”) Business Responsibility and Sustainability Report (BRSR) for FY 2025-26. This report reflects our continued commitment to transparently communicating our approach to responsible business practices and sustainability performance.

At Delta Corp, responsible and ethical business conduct remains integral to our operations. As India's only listed casino gaming company, we acknowledge our responsibility to operate in a manner that balances business growth with environmental and social considerations.

During the FY 2025-26, we continued to strengthen our understanding and management of environmental impacts across our operations. Our sustainability governance framework evolved further through the formalization of internal roles, responsibilities, and review mechanisms, enabling a more structured and accountable approach to decision-making. We also maintained a strong focus on monitoring the efficiency and effectiveness of our operational initiatives, particularly in relation to waste management and resource utilization.

Stakeholder engagement remained a key priority throughout the year. Through ongoing interactions with employees, sustainability professionals, industry experts, and other stakeholders, we gained valuable insights that helped shape our sustainability approach. These engagements played an important role in identifying and validating the material topics presented in this report, ensuring that our approach remains well aligned with stakeholder expectations.

As we move forward, we remain committed to strengthening our sustainability practices and enhancing transparency across our operations. We value the continued trust and support of our employees, customers, investors, regulators, and all other stakeholders who contribute to our journey.

This report represents our ongoing efforts to provide accurate, meaningful, and relevant information on our sustainability performance and progress.

Sincerely,

Ashish Kapadia

Managing Director

Delta Corp Limited

SECTION A: GENERAL DISCLOSURES**I. Details of the listed entity**

1. Corporate Identity Number (CIN) of the Listed Entity:	L65493MH1990PLC436790
2. Name of the Listed Entity:	Delta Corp Limited
3. Year of incorporation:	1990
4. Registered office address:	Delta House, Plot No. 12, Hornby Vellard Estate, Dr. Annie Besant Road, Next to Copper Chimney, Worli, Mumbai- 400018
5. Corporate office address:	Delta House, Plot No. 12, Hornby Vellard Estate, Dr. Annie Besant Road, Next to Copper Chimney, Worli, Mumbai- 400018
6. E-mail:	secretarial@deltin.com
7. Telephone:	022 69874700
8. Website:	www.deltacorp.in
9. Financial year for which reporting is being done:	FY 2025-26
10. Name of the Stock Exchange(s) where shares are listed:	BSE Limited and National Stock Exchange of India Limited
11. Paid-up Capital:	₹ 26,77,71,097 comprising of 26,77,71,097 equity shares of Face Value ₹ 1/- each.
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:	Dilip Vaidya Company Secretary and Vice President - Secretarial Tel. No. 022 69874700 Email - secretarial@deltin.com
13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together):	Standalone basis.
14. Name of assurance provider:	Not Applicable as the Company does not fall under the purview of Assurance as per SEBI mandate.
15. Type of assurance obtained:	Not applicable.

II. Product/Services**16. Details of business activities (accounting for 90% of the turnover):**

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Offline Casino Gaming	Delta Corp boasts a comprehensive casino portfolio across offshore and onshore locations	90.48
2.	Hospitality	Delta Corp has hotels in Goa and Daman that caters to its customers	9.52
Total:			100.00

17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Offline Casino Gaming	9200	82.12
2.	Accommodation Service	5510	7.26
3.	Food & Beverage Service	5610	10.62
Total			100.00

III. Operations
18. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of Operations (Casinos & Hotels)	Number of Offices	Total
National	4	6	10
International	0	0	0

19. Markets served by the entity
a. Number of locations

Location	Number
National (No. of States)	3 States & 1 Union Territory
International (No. of Countries)	0

b. What is the contribution of exports as a percentage of the total turnover of the entity?

1.11%

c. A brief on types of customers

Delta Corp is a leading player in the gaming and hospitality industry, serving domestic and international tourists, leisure seekers, and business travellers. The Company offers a wide range of premium casino games and advanced electronic gaming options, delivering engaging and world-class entertainment experiences. Its hospitality portfolio encompasses luxury accommodations, curated culinary offerings, and immersive recreational experiences designed to create memorable guest experiences. Through its Meetings, Incentives, Conferences, and Exhibitions (MICE) business, Delta Corp also caters to corporate clients by providing modern event venues and comprehensive event management solutions. By integrating gaming, hospitality, and business event services, the Company delivers distinctive experiences across its diverse portfolio.

IV. Employees

20. Details as at the end of financial year:

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1.	Permanent(D)	2016	1529	75.84	487	24.16
2.	Other than Permanent (E)	83	80	96.39	3	3.61
3.	Total employees (D+E)	2099	1609	76.66	490	23.34
WORKERS						
4.	Permanent(F)	0	0	0	0	0
5.	Other than Permanent (G)	0	0	0	0	0
6.	Total workers (F+G)	0	0	0	0	0

b. Differently abled Employees and workers:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent(D)	0	0	0	0	0
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total differently abled employees (D+E)	0	0	0	0	0
DIFFERENTLY ABLED WORKERS						
4.	Permanent(F)	0	0	0	0	0
5.	Other than Permanent (G)	0	0	0	0	0
6.	Total differently abled workers (F+G)	0	0	0	0	0

21. Participation/Inclusion/Representation of women:

	Total (A)	Number and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	6	1	17
Key Management Personnel	3*	0	0

* Key Managerial Personnel includes Mr. Ashish Kapadia, who is also our Managing Director.

22. Turnover rate for permanent employees and workers:

(Disclose trends for the past 3 years)

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	42%	31%	39%	19%	6%	25%	23%	6%	29%
Permanent Workers	0%	0%	0%	0%	0%	0%	0%	0%	0%

V. Holding, Subsidiary and Associate companies (including joint ventures)

23. Names of holding/ subsidiary/ associate companies/ joint ventures

Sr. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Delta Penland Limited	Subsidiary	100	No
2	Delta Pleasure Cruise Company Private Limited	Subsidiary	100	Yes
3	Deltin Hotel & Resorts Private Limited	Step-Down Subsidiary	100	No
4	Deltin Amusement Park Private Limited	Subsidiary	100	No
5	Deltin Gaming and Entertainment Private Limited (formerly known as Deltin Online Skill Gaming Private Limited)	Subsidiary	100	No
6	Highstreet Cruises and Entertainment Private Limited	Subsidiary	100	Yes
7	Marvel Resorts Private Limited	Subsidiary	100	No
8	Deltin Foundation	Subsidiary	100	No
9	Delta Hospitality & Entertainment Mauritius Limited	Subsidiary	100	No
10	Deltin Cruises and Entertainment Private Limited	Step-down Subsidiary	100	No
11	Delta Hotels Lanka Private Limited	Step-down Subsidiary	100	No
12	Waterways Shipyard Private Limited	Associate	45	No
13	Harborpeak Real Estate Private Limited	Joint Venture	11.76	No

VI. CSR Details

24. (i) Whether CSR is applicable as per Section 135 of Companies Act, 2013: (Yes/No): Yes

(ii) Turnover (in ₹): ₹ 4,99,97,25,258

(iii) Net worth (in ₹): ₹ 22,12,92,66,339

VII. Transparency and Disclosures Compliances

25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	-	0	0	-
Investors (other than shareholders)	Yes	0	0	-	0	0	-
Shareholders	Yes	5	0	-	0	0	-
Employees and workers	Yes	0	0	-	0	0	-
Customers	Yes	54	0	-	96	0	-
Value Chain Partners	Yes	0	0	-	0	0	-
Others – Please Specify	Yes	0	0	-	0	0	-

The relevant policies related to the above can be found at <https://deltacorp.in/investors/investor-reports.php?cat=Policies>

26. Overview of the entity's material responsible business conduct issues. Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format:

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Regulatory	Risk	Non-compliance can lead to fines or penalties	Establish robust compliance processes and engage responsibly for policy advocacy	Negative
2.	Customer Health and Safety	Risk	Safety incidents can harm reputation and result in legal action	Implement stringent safety protocols and employee training	Negative
3.	Customer Privacy	Risk	Data breaches can lead to loss of customer trust	Strengthen data protection measures and encryption	Negative
4.	Responsible Marketing and Labelling	Opportunity	Transparent and ethical marketing can enhance brand reputation	Adopt responsible marketing practices	Positive
5.	Energy Management	Opportunity	Efficient energy usage can lead to cost savings	Implement energy-efficient technologies and practices in hotels, casinos and data centres	Positive
6.	Waste and Hazardous Materials Management	Opportunity	Effective waste management can reduce environmental impact	Implement waste reduction and recycling programs	Positive
7.	Physical Impacts of Climate Change	Risk	Climate change can lead to supply chain disruptions and property damage	Develop climate resilience strategies and disaster preparedness plans	Negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
1.	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c. Web Link of the Policies, if available.	https://deltacorp.in/investors/investor-reports.php?cat=Policies								
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3.	Do the enlisted policies extend to your value chain partners?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4.	Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	-								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company is in the process of strengthening its sustainability governance framework and integrating sustainability considerations into its business strategy. While various initiatives are being undertaken across environmental, social and governance aspects, the Company has not established any formal, publicly disclosed sustainability commitments, goals or targets with defined timelines as on the reporting date.								
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	As the Company has not established any formal sustainability commitments, goals or targets with defined timelines as on the reporting date, reporting on performance against such commitments is presently not applicable. As the Company's sustainability framework continues to mature, it intends to evaluate and establish measurable sustainability targets to monitor progress and drive continuous improvement.								
Governance, leadership and oversight										
7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure):	Please refer Managing Director's statement given at the beginning of the Business Responsibility and Sustainability Report.								
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Ashish Kapadia, Managing Director DIN: 02011632								
9.	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	No. However the senior management at Delta Corp reviews and undertakes decision-making related to sustainability and ESG.								

10. Details of review of NGRBCs by the Company:

Subject for review	Indicate whether review was undertaken by Director/ Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other-please specify								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Director									Annually								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Director									Annually								

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No)
If yes provide name of the agency.

P1	P2	P3	P4	P5	P6	P7	P8	P9
No								

12. If answer to question (1) above is “No” i.e., not all Principles are covered by a policy, reasons to be stated:

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

PRINCIPLE 1: BUSINESS SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY, AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE.

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the principles during the financial year.

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	1	BRSR Framework, Code of Conduct and Familiarisation Programme	100
Key Managerial Personnel	1	BRSR Framework, Code of Conduct and Familiarisation Programme	100
Employees other than BoD and KMPs	160	1) Deltin Connect 1 (Modules: Presenting Self, Communication Skills & Customer Experience) 2) Big Leap 3) POSH Refresher 4) Customer Experience 5) Communication Skills 6) Building Teams	67

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Workers	NA	NA	-
Other employees	24	1) Induction: a) Company Information b) Career Path & Staff Experience about the Company c) HR Procedures d) Hygiene and Grooming, Health Guidelines e) Accommodation f) Basic Fire Fighting, Evacuation Process, Personal Organisation Safety g) POSH 2) Customer Orientation 3) Grooming and Self-Management 4) Health & Personal Care	30

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website) :

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	-	Nil	Nil	Nil	NA
Settlement	-	Nil	Nil	Nil	NA
Compounding fee	-	Nil	Nil	Nil	NA
Non-Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions		Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	-	Nil		NA	NA
Punishment	-	Nil		NA	NA

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in case where monetary or non-monetary action has been appealed.

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
	NA

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

Delta Corp is committed to conducting its business with the highest levels of integrity, transparency, and ethical responsibility. The Company's Code of Conduct incorporates comprehensive Anti-Bribery and Anti-Corruption provisions that strictly prohibit all forms of bribery, corruption, and unethical business practices, while ensuring compliance with applicable laws and regulatory requirements.

To foster a culture of accountability, employees and other stakeholders are encouraged to report any suspected misconduct or policy violations through a secure and confidential whistle blower mechanism. The mechanism provides protection against retaliation, enabling concerns to be raised without fear. Through these measures, Delta Corp reinforces its commitment to ethical governance, responsible business practices, and regulatory compliance.

The Code of Conduct and related policies are available on the Company's website at <https://deltacorp.in/investors/investor-reports.php?cat=Policies>

5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:

	FY 2025-26	FY 2024-25
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

6. Details of complaints with regard to conflict of interest:

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	NA

7. Provide details of any corrective action taken or underway on issues related to fines/ penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

Not Applicable

8. Number of days of accounts payables [(Accounts payable *365) / Cost of goods/services procured] in the following format:

	FY 2025-26	FY 2024-25
Number of days of accounts payables	33	24

9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	NA	NA
	b. Number of trading houses where purchases are made from	NA	NA
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	NA	NA
Concentration of Sales	a. Sales to dealers/ distributors as % of total sales	NA	NA
	b. Number of dealers distributors to whom sales are made	NA	NA
	c. Sales to top 10 dealers/ distributors as % of total sales to dealers/ distributors	NA	NA
Share of RPTs in	a. Purchases (Purchases with related parties/ Total Purchases)	2.03%	2.25%
	b. Sales (Sales to related parties/ Total Sales)	0.17%	1.30%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	96.60%	80.38%
	d. Investments (Investments in related parties/ Total Investments made)	86%	69.37%

PRINCIPLE 2: BUSINESS SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE

Essential Indicators

1. **Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.**

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	Nil	Nil	-
Capex	Nil	Nil	-

2.
 - a. **Does the entity have procedures in place for sustainable sourcing? (Yes/No)**
No
 - b. **If yes, what percentage of inputs were sourced sustainably?**
Not Applicable

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for

As a service-oriented organisation, Delta Corp does not manufacture or sell physical products. The Company remains committed to responsible waste management and environmental stewardship across its operations. Comprehensive processes are in place to ensure the safe segregation, handling, recycling, and disposal of various waste categories in accordance with applicable regulations and industry best practices.

Plastics (including packaging)	Plastic waste is segregated and stored at designated collection points before being transported by boat to the mainland, where it is collected by the Corporation of the City of Panaji (CCP). Additionally, dry waste is managed within dedicated storage areas in hotel premises to ensure safe handling and minimise environmental impact.
E-waste	The company ensures that all e-waste generated from its operations is disposed of through authorised recyclers in compliance with applicable environmental regulations, promoting responsible disposal and resource recovery.
Hazardous waste	Delta Corp follows a defined process for the disposal of hazardous waste, engaging only government-authorised vendors to ensure compliance with statutory requirements and minimise environmental risks.
Other waste (Organic waste):	Delta Corp operates Organic Waste Composting (OWC) units with a daily processing capacity of 350–400 kg, converting food and organic waste into nutrient-rich compost. The compost is utilised for in-house landscaping, shared with local institutions such as churches, and made available to employees, supporting the Company's integrated approach to sustainability and community engagement.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Not applicable, as Delta Corp operates in the gaming and hospitality sector.

PRINCIPLE 3: BUSINESS SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS

Essential Indicators

1. a. Details of measures for the well-being of employees:

Category	% of employees covered by										
	Total	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
	(A)	Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	1529	1529	100	1529	100	0	0	180	12	0	0
Female	487	487	100	487	100	487	100	0	0	0	0
Total	2016	2016	100	2016	100	487	24.15	180	8.92	0	0
Other than Permanent employees											
Male	80	80	100	80	100	0	0	0	0	0	0
Female	3	3	100	3	100	3	100	0	0	0	0
Total	83	83	100	83	100	3	3.61	0	0	0	0

b. Details of measures for the well-being of workers:

Category	% of workers covered by										
	Total	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
	(A)	Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0
Other than Permanent workers											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format-

	FY 2025-26 (%)	FY 2024-25 (%)
Cost incurred on well-being measures as a % of total revenue of the company	1.24	0.88

2. Details of retirement benefits, for Current Financial Year and Previous Financial Year

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	99.29	0	Y	99.49	0	Y
Gratuity	100	0	Y - Gratuity Fund Manager	99.90	0	Y (with gratuity fund)
ESI	47.64	0	Y	57	0	N.A.
Others	30	0	Y	47	0	Y

Accessibility of workplaces
3. Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

Delta Corp remains committed to fostering an inclusive and accessible environment across all its facilities in India. The Company's infrastructure, including common areas, washrooms, jetties, vessels, and its Head Office, has been designed to support ease of access for persons with disabilities. Facilities such as wheelchair-friendly ramps and the availability of wheelchairs ensure seamless mobility across its premises. Through these initiatives, Delta Corp reinforces its commitment to inclusivity, equal opportunity, and barrier-free access for all stakeholders.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

Delta Corp is committed to creating an inclusive and equitable workplace that values diversity and promotes equal opportunities for all. The Company's Code of Conduct explicitly prohibits discrimination on the basis of disability and supports the principles enshrined in the Rights of Persons with Disabilities Act, 2016. Through its policies and practices, Delta Corp strives to provide a respectful, accessible, and enabling work environment where individuals can contribute and thrive irrespective of their abilities. The Code of Conduct is available here: <https://deltacorp.in/investors/investor-reports.php?cat=Policies>

5. Return to work and Retention rates of permanent employees and workers that took parental leave.

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100	100	0	0
Female	67	0	0	0
Total	75	100	0	0

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Not Applicable
Other than Permanent Workers	Not Applicable
Permanent Employees	Yes
Other than Permanent Employees	Yes

Delta Corp has established robust mechanisms to identify, address, and manage conflicts of interest involving Board members. Employees and stakeholders can report concerns through designated channels, including the dedicated grievance redressal email at wehearyou@deltin.com.

The Company also maintains a whistle-blower mechanism through whistle.blower@deltin.com, enabling the confidential reporting of unethical conduct or unsafe practices. Employees requiring additional support may engage directly with the HR team through one-on-one discussions, fostering a safe, responsive, and transparent environment for raising concerns.

7. Membership of employees and workers in association(s) or Unions recognised by the listed entity:

Category	FY 2025-26			FY 2024-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees						
Male	1529	0	0	1978	0	0
Female	487	0	0	645	0	0
Total Permanent Workers						
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	1609	696	43	405	25	2285	717	31	369	16
Female	490	158	32	225	46	664	214	32	131	20
Total	2099	854	41	630	30	2949	931	32	500	17
Workers										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0

9. Details of performance and career development reviews of employees and workers:

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	1609	1609	100	2285	135	6
Female	490	456	93	664	20	3
Total	2099	2065	98	2949	155	5
Workers						
Male	0	-	-	0	-	-
Female	0	-	-	0	-	-
Total	0	-	-	0	-	-

10. Health and safety management system:**a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/No). If yes, the coverage such system?**

Delta Corp is committed to providing a safe, healthy, and secure workplace for all employees and personnel across its operations. The Company has implemented a comprehensive Occupational Health and Safety (OHS) Management System that covers all employees and is designed to identify, assess, and mitigate workplace risks while promoting a strong culture of safety and well-being.

To further strengthen its safety framework, Delta Corp has engaged a specialized third-party safety partner to oversee and manage occupational health and safety operations across its facilities, including its offshore casino vessels. This partnership supports the implementation of robust safety protocols, regular inspections, risk assessments, emergency preparedness measures, and continuous monitoring of safety performance.

The Company seeks to ensure compliance with applicable health and safety regulations to prevent workplace injuries and incidents, and foster a proactive safety culture across all work environments. Well-being of its employees, contractors, guests, and other stakeholders is paramount to Delta Corp.

b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

Delta Corp has established a structured process for identifying, assessing, and mitigating workplace hazards associated with both routine and non-routine activities. Routine tasks are governed by standard operating procedures and safety checklists that support proactive risk identification and safe operations. For non-routine and high-risk activities, specific risk assessments are conducted to evaluate hazards and implement appropriate control measures. Regular inspections, safety audits, and operational guidelines further support effective risk management and help maintain a safe working environment across the organization.

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)

Yes, Delta Corp has established mechanisms for reporting work-related hazards through designated safety officers and incident reporting systems. Employees are encouraged to report unsafe conditions and may refuse unsafe work without fear of retaliation. Regular safety audits and inspections support timely risk mitigation and continuous improvement in workplace safety.

d. Do the employees/worker of the entity have access to non-occupational medical and healthcare services? (Yes/No)

Yes, Delta Corp promotes employee well-being through regular health camps, access to an in-house medical practitioner, and preventive healthcare initiatives. Wellness programs include women's health awareness, blood donation drives, dental and eye check-ups, diabetes management camps, and yoga sessions to support physical and mental well-being.

11. Details of safety related incidents, in the following format:

Safety Incident/Number	Category*	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	-	-
Total recordable work-related injuries	Employees	7	2
	Workers	-	-
No. of fatalities	Employees	0	0
	Workers	-	-
High-consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	-	-

*Including other than permanent employees

12. Describe the measures taken by the entity to ensure a safe and healthy work place.

Delta Corp is committed to maintaining a safe and healthy workplace through regular safety drills, risk assessments, workplace inspections, and adherence to established safety protocols. The Company ensures the availability of emergency response systems, personal protective equipment, and adequate workplace safety measures to mitigate operational risks and support employee well-being.

13. Number of Complaints on the following made by employees and workers:

Category	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	-	0	0	-
Health & Safety	0	0	-	0	0	-

14. Assessment for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	0
Working Conditions	0

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks/ concerns arising from assessments of health & safety practices and working conditions.

Not Applicable

PRINCIPLE 4: BUSINESS SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS
Essential Indicators
1. Describe the processes for identifying key stakeholder groups of the entity.

Delta Corp recognises its stakeholders as key partners in creating long-term value and supporting sustainable growth. The Company identifies stakeholder groups through a systematic assessment of individuals and entities that are affected by its operations or have the potential to influence business performance. Stakeholders are categorised into internal and external groups based on their significance to the Company's operations and strategic objectives. This structured approach enables meaningful engagement, promotes mutual understanding, and supports informed decision-making across the organisation.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors	No	- Annual General Meeting and Annual Report - Stock Exchange filings and website updates - Email / Letters	Quarterly/ Annually or as may be required	- Disclosures on Financial, Operating Performance - Significant business decisions /outcomes - Quick and satisfactory grievance redressal
Employees	No	- Internal communications - Annual appraisal meetings - Employee engagement initiatives - Email / Letters / WhatsApp - One-on-one counselling	Regular intervals	- Learning and development - Productivity - Work life balance - Staff Welfare - Health and Safety - Remuneration and Employee Benefits - Corporate Policies
Suppliers	No	- Periodic assessments and feedback - Vendor engagements - Periodic vendor communications	Regular intervals	- Maintaining strong ties with suppliers - Fair contract and payment terms - Regular exchange of technical know how
Customers	No	- Direct feedback from guests - Real-time social media engagement - Market research - Loyalty programme - Digital media communication	Continuous	- Impactful and delightful experience - Gamer first philosophy with real-money gaming opportunity - Protecting customer's privacy - Understanding and fulfilment of customer's needs - Best-in-class and state of art services
Governmental Bodies/ Regulatory Authorities	No	- Representation through trade bodies - Strategic representation and meetings with government agencies - Compliance to corporate, environmental, social and other regulations	Quarterly/ Half-yearly/Annually or as may be required	- Obtaining licenses, permissions and clarifications - Corporate governance framework - Prudent business practices

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Bankers	No	- Meetings - Ongoing communication and relationship	Continuous	- Crucial for supply chain management - Positive relationship to increase efficiency
Communities	Yes	- CSR initiatives directly or through implementing agencies - Special emphasis on education, animal welfare and other community services	Continuous	Social and economic empowerment

PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

Essential Indicators

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	2016	30	1	2623	0	0
Other than permanent	83	0	0	326	0	0
Total Employees	2099	30	1	2949	0	0
Workers						
Permanent	0	0	0	0	0	0
Other than permanent	0	0	0	0	0	0
Total Workers	0	0	0	0	0	0

2. Details of minimum wages paid to employees and workers, in the following format:

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent										
Male	1529	0	0	1529	100%	1978	0	0	1978	100
Female	487	0	0	487	100%	645	0	0	645	100
Other than Permanent										
Male	80	0	0	80	100%	307	0	0	307	100
Female	3	0	0	3	100%	19	0	0	19	100
Workers										
Permanent										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Other than Permanent										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0

3. Details of remuneration/ salary/ wages, in the following format:

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)*	4	15,00,000	1	20,00,000
Key Managerial Personnel**	3	15,55,000 p.m.	0	0
Employees other than BoD and KMP	1606	20,110 p.m.	490	20,047 p.m.
Workers	0	0	0	0

* All board members except managing director are paid sitting fee of equal value for the meetings attended and commission for the financial year 2025-26.

** KMPs include managing director who is not counted in the list of Board of Directors.

b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	18	18

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes

5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

Delta Corp has established robust and responsive mechanisms for addressing human rights concerns across its operations. The Human Resources team, in coordination with the Legal department, ensures that all grievances relating to human rights are addressed promptly, fairly, and with due sensitivity. To facilitate transparent and confidential reporting, the Company has instituted a dedicated grievance redressal channel at wehearyou@deltin.com, enabling employees and other stakeholders to raise concerns without fear of retaliation.

This mechanism reflects Delta Corp's commitment to upholding human dignity, promoting ethical conduct, fostering accountability, and maintaining a safe, respectful, and inclusive environment for all stakeholders. The Company's Human Rights Policy, which outlines its commitment to respecting and protecting internationally recognized human rights, is available on its website and may be accessed at Delta Corp Policies.

6. Number of Complaints on the following made by employees and workers:

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	2	0	NA	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour/Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	2	0
Complaints on POSH as a % of female employees / workers	0.41%	0%
Complaints on POSH upheld	0	0

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

Delta Corp maintains a zero-tolerance approach towards discrimination, harassment, retaliation, and all forms of workplace misconduct. The Company is committed to fostering a safe, inclusive, and respectful work environment where employees and stakeholders are empowered to raise concerns without fear of reprisal.

To reinforce this commitment, Delta Corp has established a robust Whistle Blower Policy that provides adequate safeguards against retaliation for individuals who report concerns in good faith. The Company strictly prohibits any adverse action against persons who raise complaints relating to sexual harassment, discrimination, unethical conduct, fraud, violations of applicable laws, or breaches of Company policies.

A dedicated whistle blower reporting channel enables employees and other stakeholders to confidentially report concerns directly to the Chairman of the Audit Committee. All complaints are handled with the utmost confidentiality and are subject to an impartial review and investigation process. This mechanism reflects the Company's commitment to transparency, accountability, ethical conduct, and the fair resolution of grievances.

Through its whistle blower framework, Delta Corp seeks to promote a culture of integrity, trust, and responsible business conduct across all levels of the organization.

9. Do human rights requirements form part of your business agreements and contracts? (Yes/No)

Yes

10. Assessment for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	0
Forced/involuntary labour	0
Sexual harassment	0
Discrimination at workplace	0
Wages	0
Others-please specify	0

11. Provide details of any corrective actions taken or underway to address significant risks/ concerning arising from the assessments at Question 10 above.

Not Applicable

PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

Parameter	Unit	FY 2025-26	FY 2024-25
From renewable sources			
Total electricity consumption (A)	GJ	622.45	662.74
Total fuel consumption (B)	GJ	-	-
Energy consumption through other sources (C)		-	-
Total energy consumed from renewable sources (A+B+C)	GJ	622.45	662.74
From non-renewable sources			
Total electricity consumption (D)	GJ	39,805.84	28,344.55
Total fuel consumption (E)	GJ	63,421.03	82,621.44
Energy consumption through other sources (F)	GJ	-	-
Total energy consumed from non-renewable sources (D+E+F)	GJ	1,03,226.87	1,10,965.99
Total energy consumed (A+B+C+D+E+F)	GJ	1,03,849.32	1,11,628.73
Energy intensity per lakh rupee of turnover (Total energy consumption/ turnover in rupees)		2.07	1.94
Energy intensity per lakh rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/ Revenue from operations adjusted for PPP)		42.25	40.13
Energy intensity in terms of physical output		-	-
Energy intensity (optional)- the relevant metric may be selected by the entity		-	-

* The revenue from operations has been adjusted for PPP based on the PPP conversion factor for the FY 2025 and 2026 as published by the International Monetary Fund (IMF) for India.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?

(Y/N) If yes, name of the external agency.

No

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

The PAT scheme is not applicable to Delta Corp.

3. Provide details of the following disclosures related to water, in the following format:

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface Water (Government water supply)	170	200
(ii) Ground Water	29,054	24,800
(iii) Third Party Water	93,618	88,943
(iv) Seawater / desalinated water	–	–
(v) Others	–	–
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	1,22,842	1,13,943
Total volume of water consumption (in kilolitres)	1,22,842	1,13,943
Water intensity per lakh rupee of turnover (Total Water consumption / Revenue from operations)	2.45	1.98
Water intensity per lakh rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/ Revenue from operations adjusted for PPP)	49.97	40.97
Water intensity in terms of physical output	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

*The revenue from operations has been adjusted for PPP based on the PPP conversion factor for the FY 2025 and 2026 as published by the International Monetary Fund (IMF) for India.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
i) To surface water		
- No treatment	-	-
- With treatment-please specify level of treatment	13,000	6,287
ii) To Groundwater		
- No treatment	-	-
- With treatment-please specify level of treatment	-	-
iii) To Seawater		
- No treatment	-	-
- With treatment-please specify level of treatment	-	-
iv) Sent to third-parties		
- No treatment	7,700	7,342.40
- With treatment-please specify level of treatment	-	-
v) Others		
- No treatment	-	-
- With treatment-please specify level of treatment	-	-
Total water discharge (in kilolitres)	20,700	13,629.40

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency

No

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

No

6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	MT	16.79	39.07
SOx	MT	17.96	3.68
Particulate matter (PM)	MT	3.92	15.95
Persistent organic compounds (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others - CO	mg/Nm3	60.30	56.40
HC	mg/Nm3	49.20	51.04

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?
(Y/N) If yes, name of the external agency.

No

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	4,728.35	5,724.04
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	7,880.28	5,322.29
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	MtCO ₂ e/lakhs INR	0.25	0.19
Total Scope 1 and Scope 2 emission intensity per lakh rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations Adjusted for PPP)	MtCO ₂ e/Million Revenue in operations adjusted to PPP	5.12	3.97
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

*The revenue from operations has been adjusted for PPP based on the PPP conversion factor for the FY 2025 and 2026 as published by the International Monetary Fund (IMF) for India.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?
(Y/N) If yes, name of the external agency.

No

8. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.

Earlier, Delta Corp's air conditioning systems utilised R22 refrigerant, which has a high Global Warming Potential (GWP) of 1,760 and contributes significantly to greenhouse gas emissions. As part of its sustainability initiatives, the Company transitioned to systems using R134a refrigerant, which has a lower GWP of 1,300. This upgrade has helped reduce GHG emissions while enhancing the energy efficiency of the air conditioning systems.

9. Provide details related to waste management by the entity, in the following format:

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	22.18	233.90
E-waste (B)	11.17	0.65
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous Waste (Used Spent Oil+Bilge water +Residue containing oil) (G)	10.86	0.98
Other non-hazardous waste generated (Packing material, paper, glass, metal)	380.91	432.80
Total (A+B + C + D + E + F + G + H)	424.85	668.33
Waste intensity per lakh rupee of turnover (Total waste generated / Revenue from operations)	0.008	0.012
Waste intensity per lakh rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.17	0.24
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
i) Recycled (Plastics+ other non-hazardous waste)	10.32	3.67
ii) Re-used	-	-
iii) Other recovery operations	-	-
Total	10.32	3.67
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
i) Incineration	-	-
ii) Landfilling	-	-
iii) Other disposal operations (Safely Disposed) (Plastic +E-waste+ Hazardous + Non-hazardous)	435.18	672.48
Total	435.18	672.48

*The revenue from operations has been adjusted for PPP based on the PPP conversion factor for the FY 2025 and 2026, as published by the International Monetary Fund (IMF) for India.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?

(Y/N) If yes, name of the external agency.

No

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

Delta Corp integrates sustainability into its operations through structured and responsible waste management practices. The Company adopts innovative solutions such as Europa filters in generators to extend oil change intervals, thereby reducing the generation of hazardous waste, especially used lubricating oil.

To manage organic waste efficiently, Bio Digester systems are deployed across its establishments, enabling the decomposition of food and beverage residues and minimizing environmental impact. Complementing this, Organic Waste Composting (OWC) machines—with an average capacity of 350-400 kg per day—convert organic waste into nutrient-rich manure.

The manure produced is utilized for in-house landscaping, distributed to community institutions such as churches, and shared with employees. These initiatives collectively demonstrate Delta Corp's commitment to circular waste management and meaningful community engagement.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:

Sr. no.	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval/ clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
1.	River Mandovi, Panaji	Gaming & Hospitality	Yes (CRZ clearance)

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
NA	NA	NA	NA	NA	NA

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

Yes, The Company is in compliance with all the applicable laws.

PRINCIPLE 7: BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/associations.

3

- b. List the top 10 trade and industry chambers/associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

S.No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	The Federation of Hotel & Restaurant Associations of India	National
2	Hotel and Restaurant Association (Western India)	Western Region - India
3	Travel and Tourism Association of Goa	State

2. Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.

Not Applicable

PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

Essential Indicators

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable					

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:

Sr. no.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not Applicable						

3. Describe the mechanisms to receive and redress grievances of the community.

Delta Corp maintains an active engagement framework with local communities and has established channels to facilitate the timely and effective resolution of community concerns. Community members may communicate grievances through designated representatives at project locations or by writing to the Company via email wecare@deltin.com. All concerns received are systematically recorded, reviewed, and addressed through a structured grievance management process designed to ensure impartial evaluation and appropriate resolution.

In addition, the Company promotes continuous interaction with community stakeholders to strengthen mutual trust, enhance transparency, and support constructive long-term relationships. Through these efforts, Delta Corp remains committed to being a responsible corporate citizen and a responsive community partner.

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:

	FY 2025-26 (in %)	FY 2024-25 (in %)
Directly sourced from MSMEs/ small producers	18.63	10
Directly from within India	98.31	99

5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost

Location	FY 2025-26 (in %)	FY 2024-25 (in %)
Rural	0	0
Semi-urban	1	1.27
Urban	66	70.29
Metropolitan	33	28.45

PRINCIPLE 9: BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER

Essential Indicators

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

Delta Corp has a robust and responsive consumer grievance redressal mechanism in place to ensure the timely and effective handling of customer complaints and feedback. The Company follows a standardized complaint resolution process that promotes transparency, accountability, and prompt resolution of issues.

A 24/7 customer support system is operational across establishments to address guest concerns in real time. All social media queries are actively monitored, with serious concerns or those requiring intervention escalated to the Guest Relations team, while routine queries and reviews are forwarded internally and responded to appropriately on the respective platforms.

Guests can also submit their feedback or concerns through QR codes placed at various outlets. Additionally, guests receive an SMS link after checkout to provide feedback, which is actively monitored to ensure all concerns are acknowledged and resolved in a structured and timely manner.

2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:

	As a percentage to total turnover (FY 2025-26)	As a percentage to total turnover (FY 2024-25)
Environmental and social parameters relevant to the product		
Safe and responsible usage	Not Applicable	Not Applicable
Recycling and/or safe disposal		

3. Number of consumer complaints in respect of the following:

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	NA	NA	-	NA	NA	-
Restrictive Trade Practices-	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Others	54	0	-	96	0	-

4. Details of instances of product recalls on account of safety issues:

	Number	Reasons for recall
Voluntary recalls	Not Applicable considering the nature of the business.	
Forced recalls		

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.

Yes, Delta Corp is committed to safeguarding the privacy and personal data of its customers, users, and stakeholders.

The Company's Privacy Policy outlines the practices and protocols in place to ensure secure and responsible management of personal information, in compliance with applicable data protection laws. This includes details on data collection, usage, storage, and user rights. The policy is accessible on the Company's website at: <https://deltacorp.in>.

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.

Not Applicable. The Company has not received any complaints on the aforementioned issues during FY 2025-26.

7. Provide the following information relating to data breaches:**a. Number of instances of data breaches**

0

b. Percentage of data breaches involving personally identifiable information of customers

0%

c. Impact, if any, of the data breaches

None