

19th October, 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: Intimation of the outcome of the meeting of the Board of Directors of Delta Corp Limited held on Monday, 19th October, 2026 and disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended (“Listing Regulations”).

With regard to the captioned matter and in compliance with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held on Monday, 19th October, 2026, have adopted and approved Un-audited Financial Results (Standalone and Consolidated) for the quarter and half year ended 30th September, 2026.

Copies of Un-audited Financial Results (Standalone and Consolidated) along with limited review reports are enclosed herewith.

The Board meeting commenced at 4.00 P.M. and concluded at 07.00 P.M.

Thanking You.

Yours Sincerely,

For Delta Corp Limited

Dilip
Narendra
a Vaidya

Digitally signed
by Dilip
Narendra Vaidya
Date: 2026.10.19
20:24:11 +05'30'

Dilip Vaidya

Company Secretary & Vice President - Secretarial

FCS No.7750

Encl- As above

Regd. & Corporate Office :

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

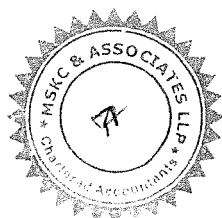
Phone : +91 22 6987 4700
Email : secretarial@deltin.com
CIN : L65493MH1990PLC436790

Web:- www.deltacorp.in

Independent Auditor's Review Report on standalone unaudited financial results of Delta Corp Limited for the quarter and year to date pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of Delta Corp Limited

1. We have reviewed the accompanying Statement of standalone unaudited financial results of Delta Corp Limited (hereinafter referred to as 'the Company') for the quarter ended September 30, 2026 and the year to-date results for the period from April 01, 2026 to September 30, 2026 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulations').
2. This Statement, which is the responsibility of Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder ('Ind AS 34'), and other recognized accounting principles generally accepted in India, and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.



MSKC & Associates LLP

Chartered Accountants

5. The standalone unaudited financial results of the Company for the quarter ended June 30, 2026, included in the Statement, was reviewed by another auditor whose report dated August 11, 2026, expressed an unmodified conclusion on those standalone unaudited financial results.

The standalone unaudited financial results of the Company for the quarter ended September 30, 2025 and year to date results for the period April 01, 2025 to September 30, 2025, included in the Statement, was reviewed by another auditor whose report dated October 15, 2025, expressed an unmodified conclusion on those standalone unaudited financial results.

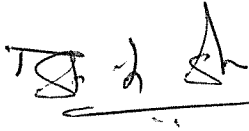
The standalone audited financial results of the Company for the year ended March 31, 2026, included in the Statement, was audited by another auditor whose report dated April 22, 2026, expressed an unmodified opinion on those standalone audited financial results.

Our conclusion is not modified in respect of the above matter.

For M S K C & Associates LLP

Chartered Accountants

ICAI Firm Registration Number: 0015955/S000168



Bhavik L. Shah

Partner

Membership No.: 122071

UDIN: 26122071BAOFHO8090



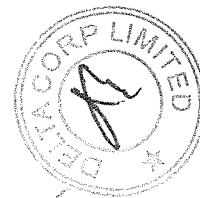
Place: Mumbai

Date: October 19, 2026

Statement of Unaudited Standalone Financial Results for the Quarter and Six Months Ended 30th September, 2026

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

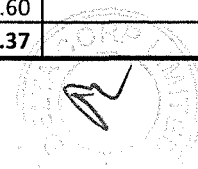
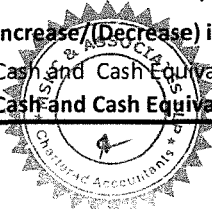
Sr. No.	Particulars	Standalone					
		Quarter Ended			Six Months Ended		Year Ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
	- Casino Gaming	119.09	116.88	122.74	235.97	241.64	452.36
	- Hospitality	7.85	16.55	8.31	24.40	20.31	47.61
	a) Net Sales / Revenue from Operations	126.94	133.43	131.05	260.37	261.95	499.97
	b) Other Income	3.81	20.57	4.79	24.38	12.89	54.58
	Total Income (a + b)	130.75	154.00	135.84	284.75	274.84	554.55
2	Expenses:						
	a) Cost of Material Consumed	8.69	10.41	11.15	19.10	22.32	42.20
	b) Change in Inventories	0.12	(0.02)	(0.31)	0.10	(0.12)	(0.47)
	c) Employee Benefit Expenses	31.03	27.92	28.87	58.95	56.37	113.40
	d) Depreciation and Amortization Expenses	5.78	6.09	8.24	11.87	16.48	30.76
	e) License Fees & Registration Charges	11.32	12.00	11.99	23.32	23.98	48.01
	f) Finance Costs	0.58	0.52	0.82	1.10	1.57	2.81
	g) Other Expenditure	39.78	45.98	42.49	85.76	88.32	164.56
	Total Expenses (a+b+c+d+e+f+g)	97.30	102.90	103.25	200.20	208.92	401.27
3	Profit Before Exceptional Items and Tax (1 - 2)	33.45	51.10	32.59	84.55	65.92	153.28
4	Exceptional Item (Refer Note No.2)	(118.98)	(200.62)	-	(319.60)	-	(3.89)
5	Profit/(Loss) Before Tax (3 + 4)	(85.53)	(149.52)	32.59	(235.05)	65.92	149.39
6	Tax Expenses (Net)	(5.51)	(40.25)	10.18	(45.76)	17.67	31.18
7	Profit/(Loss) for the Period/Year (5 - 6)	(80.02)	(109.27)	22.41	(189.29)	48.25	118.21
8	Other Comprehensive Income/(Loss)						
	i) Items that will not be reclassified to profit and loss (net of taxes)	(10.94)	14.78	(374.90)	3.84	(355.44)	(418.75)
	ii) Items will be reclassified to profit and loss (net of taxes)	-	-	-	-	-	-
	Total Other Comprehensive Income/(Loss) (net of taxes)	(10.94)	14.78	(374.90)	3.84	(355.44)	(418.75)
9	Total Comprehensive Income/(Loss) for the period/year (7 + 8)	(90.96)	(94.49)	(352.49)	(185.45)	(307.19)	(300.54)
10	Paid up Equity Share Capital (Face Value of Equity Shares ₹ 1/- each)	26.78	26.78	26.78	26.78	26.78	26.78
11	Other Equity (Excluding Revaluation Reserve)						2,186.15
12	Basic and Diluted Earning Per Equity Share (EPS) (Amount in ₹) (Not Annualised)						
	Basic EPS	(2.99)	(4.08)	0.84	(7.07)	1.80	4.41
	Diluted EPS	(2.99)	(4.08)	0.84	(7.07)	1.80	4.41



Delta Corp Limited
Standalone Cash Flow Statement for the period ended 30th September, 2026

(₹ in Crores)

Particulars		Period Ended 30th September,	
		2026	2025
A.	<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
	Net (Loss)/Profit Before Tax and after Exceptional Items	(235.05)	65.92
	<u>Adjustments for :</u>		
	Employee Stock Option and ESAR Expenses	-	0.00
	Exceptional Items	319.60	-
	Depreciation and Amortization	11.87	16.48
	Loss / (Gain) on Sale of Property, Plant and Equipment (Net)	(1.98)	(0.39)
	Finance Costs	1.10	1.57
	Income on Cancellation of Lease	(0.75)	
	Interest Income	(0.50)	(1.46)
	Dividend Income	(15.21)	(2.10)
	Gain on Investments	(1.03)	(6.14)
	Sundry Balance (Written Back) /Written Off (Net)	0.02	0.01
	Unrealised Exchange Gain (Net)	(0.02)	(0.06)
	Provision for Expected Credit Loss	0.02	0.02
	Operating Profit before Working Capital Changes	78.07	73.85
	<u>Adjustments For :</u>		
	Inventories	0.15	0.19
	Trade Receivables	(2.87)	3.08
	Other Financial Assets	0.14	(0.17)
	Other Non-Current and Current Assets	26.89	20.63
	Trade Payables	1.95	5.43
	Other Financial Liabilities	1.62	1.87
	Other Current Liabilities and Provisions	1.86	2.27
	Cash Generated from operating activities	107.81	107.15
	Taxes paid (net of refunds)	(2.78)	(7.01)
	Net Cash Generated from Operating Activities (a)	105.03	100.14
B.	<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
	Purchase of Property, Plant and Equipments and Intangible Assets	(0.38)	(5.96)
	Proceeds from Sale of Property, Plant and Equipments and Intangible Assets	4.53	1.05
	Dividend Received	15.21	2.10
	Interest Received	0.51	0.83
	Purchase of Non Current Investments	-	(22.26)
	Proceeds from Redemption of Preference Shares	10.49	-
	Purchase of Current Investments	(82.25)	(81.01)
	Proceeds from Sale of Current Investments	115.00	133.81
	Inter Corporate Deposits and Advances Given (Net)	(128.23)	(99.86)
	Investment in Fixed Deposit (Net)	1.85	1.38
	Net Cash Used in Investing Activities (b)	(63.27)	(69.92)
C.	<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
	Finance Charges Paid	(0.07)	(0.06)
	Dividend Paid	(13.39)	(33.47)
	Proceeds from Current Borrowings	30.00	-
	Interest Paid on Lease	(1.03)	(1.51)
	Payment of Lease Liabilities	(3.50)	(5.23)
	Net Cash Generated/(Used) in Financing Activities (c)	12.01	(40.27)
	Increase/(Decrease) in Cash and Cash Equivalents (a + b + c)	53.77	(10.05)
	Cash and Cash Equivalents as at Beginning of Year	26.60	36.29
	Cash and Cash Equivalents as at End of the Period	80.37	26.24



Notes to the standalone financial results:

1. The above results for the quarter and half year ended 30th September, 2026 which have been subjected to review by Statutory Auditors of the Company were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 19th October, 2026, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. On 27th September, 2023 the Company and its two subsidiary companies namely Highstreet Cruises & Entertainment Private Limited and Delta Pleasure Cruise Company Private Limited received show cause notices from the Directorate General of GST Intelligence, Hyderabad, for alleged short payment of Goods and Service Tax (GST) aggregating ₹ 16,822.98 Crores under Section 74(1) of the CGST Act, 2017 and Goa SGST Act, 2017 for the period from 1st July, 2017 to 31st March, 2022 and Deltatech Gaming Limited ("DGL") 'the erstwhile associate Company', received show cause notice dated 28th October, 2023 for alleged short payment of Goods and Service Tax (GST) aggregating ₹ 6,384.32 Crores for the period 1st July, 2017 to 30th November, 2022 from Director General of GST Intelligence, Kolkata.

Additionally on 17th March, 2026, the Company along with its one subsidiary, Highstreet Cruises & Entertainment Private Limited and on 25th September 2026, Delta Pleasure Cruise Company Private Limited received show cause notice from Office of The Commissioner of Commercial Taxes, Goa for alleged short payment of GST aggregating ₹ 1,883.96 Crores under Section 74(1) of the CGST Act, 2017 and Goa SGST Act, 2017 for the period from 1st April, 2022 to 31st March, 2023.

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

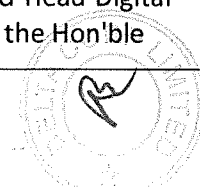
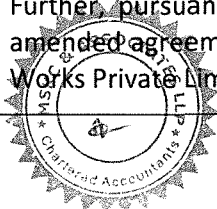
The Hon'ble Supreme Court pronounced its judgment dated 27th May, 2026 in matters relating to GST applicability on online gaming, betting, gambling and casino transactions. Pursuant to the said judgment, pending proceedings are required to be adjudicated in accordance with the principles laid down by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

Subsequently, the Company received adjudication orders in relation to the aforesaid proceedings for the period 1st July, 2017 to 31st March, 2022 wherein the GST demand for casino transactions was determined under Rule 31C of the CGST rules of ₹ 78.56 Crores. Further, the Company also received adjudication orders for mixed supply for the aforesaid period of ₹ 93.80 Crores.

Based on the aforesaid orders and the principles laid by the Supreme Court's judgement, the Company has computed the GST provision for the period July, 2017 to September, 2023 in respect of casino transactions and for the period July, 2017 to September, 2025 in respect of mixed supply and recognised total provision (including interest) aggregating to ₹ 319.60 Crores in the standalone results as at 30th September, 2026 as Exceptional Item (including ₹ 200.62 Crores provision recognised during the quarter ended 30th June, 2026).

The Company has made provision on prudence basis and reserves all rights to contest and litigate the aforesaid matter before the appropriate authorities / forums. Based on legal advice and management's assessment, the Company believes that it has strong grounds to contest the entire demand for mixed supply and interest levied on the GST demand determined under Rule 31C. Subsequent to the balance sheet date, the Company has paid the principal amount of liability to the tune of ₹ 49 Crores under Rule 31C as per adjudication order for the period 1st July, 2017 to 31st March, 2022.

Further, pursuant to the Share Purchase and Investment Agreement dated 20th February, 2025 read with amended agreement dated 19th March, 2025, entered into between Delta Corp Limited, DGL and Head Digital Works Private Limited (buyer) in relation to sale of stake of DGL, and considering the judgment of the Hon'ble



Supreme Court dated 27th May, 2026, management has reassessed and concluded that the Company will no longer be required to indemnify the buyer towards GST liability in respect of alleged short payment of GST.

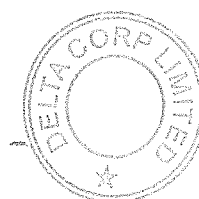
The Company has investments in equity shares in the aforesaid two subsidiaries aggregating ₹ 650.58 Crores and has provided short-term loans aggregating ₹ 249.72 Crores as at 30th September, 2026. Based on management's assessment of the recoverable amounts from such subsidiaries, no provision for impairment is currently required. Also, the Company has investment amounting ₹ 159.08 Crores in erstwhile associate Company which have been fully provided for in previous year being investment in an online gaming company.

3. The Board of Directors of the Company, at its meeting held on 6th December, 2024, approved the Revised Composite Scheme of Arrangement amongst Delta Corp Limited, Deltin Hotel & Resorts Private Limited, Delta Penland Limited and Deltin Cruises and Entertainment Private Limited and their respective shareholders and creditors, for which approvals from NSE and BSE have been obtained. Pursuant to the order dated 18th June, 2026, passed by the Mumbai Bench of the National Company Law Tribunal (NCLT), meetings of the shareholders and sundry creditors were convened on 13th August, 2026, wherein the Scheme was duly approved by the shareholders and creditors of the Company. The Scheme is proposed to be effective from 1st April, 2025 and pending receipt of the remaining requisite statutory and regulatory approvals, no adjustments have been made in the standalone financial results.
4. During the last quarter, Company has closed down its operation in "Deltin Denzong Casino, Sikkim" to improve operational efficiency and long-term profitability.
5. Writ Petition No. 317 of 2019, filed before the Hon'ble Bombay High Court inter alia seeking directions to grant a license under Section 13A of the Goa, Daman and Diu Public Gambling Act, 1976 for installation of electronic amusement/slot machines at The Deltin Hotel, Daman has been dismissed by the Hon'ble Court vide its order dated 29th April, 2026. The Holding Company has filed Special leave petition in Supreme Court against High Court order, which has been admitted.
6. Due to flooding caused by heavy monsoon rains on 23rd July, 2026, operations at The Deltin, Daman were suspended for 37 days during the quarter ended 30th September, 2026, adversely impacting hospitality revenue for the quarter. The Hotel has resumed its normal operations from 29th August, 2026.
7. Tax Expenses includes Income Tax and Deferred Tax.

Particulars	Quarter Ended			Six months ended		Year Ended
	30-Sep-26	30-June-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
Income Tax	9.63	8.72	10.73	18.35	18.27	33.93
Deferred Tax	(15.14)	(48.97)	(0.55)	(64.11)	(0.60)	(2.75)
Total	(5.51)	(40.25)	10.18	(45.76)	17.67	31.18



For Delta Corp Limited




Jaydev Mody
 (Chairman)
 DIN: 00234797

Place: Mumbai

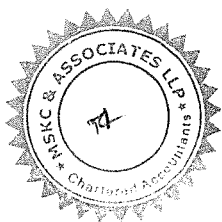
Date: 19th October, 2026

Independent Auditor's Review Report on consolidated unaudited financial results of Delta Corp Limited for the quarter and year to date pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of Delta Corp Limited

1. We have reviewed the accompanying statement of consolidated unaudited financial results of Delta Corp Limited (hereinafter referred to as 'the Holding Company'), its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') and its share of the net loss after tax and total comprehensive loss of its associate and joint ventures for the quarter ended September 30, 2026 and the year to-date results for the period from April 01, 2026 to September 30, 2026 ('the Statement'), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulations').
2. This 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 in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Regulations, as amended, to the extent applicable.
4. This Statement includes the results of the Holding Company and the following entities which are enumerated in Annexure 1 to the report



MSKC & Associates LLP

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5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 to 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial information of nine subsidiaries included in the Statement, whose interim financial information reflects total assets of Rs. 773.72 Crores as at September 30, 2026, total revenues of Rs. 32.57 Crores and Rs. 68.13 Crores, total net loss after tax of Rs. 12.21 Crores and Rs. 84.15 Crores and total comprehensive loss of Rs. 12.18 and Rs. 84.09 Crores, for the quarter ended September 30, 2026 and for the period from April 01, 2026 to September 30, 2026, respectively, and cash flows (net) of Rs. 34.82 Crores for the period from April 01, 2026 to September 30, 2026, as considered in the Statement. The Statement also includes the Group's share of net profit after tax of Rs. 0.35 Crores and Rs. 0.76 Crores and total comprehensive income of Rs. 0.35 Crores and Rs. 0.76 Crores for the quarter ended September 30, 2026 and for the period from April 01, 2026 to September 30, 2026, respectively, as considered in the Statement, in respect of an associate, whose interim financial information has not been reviewed by us. These financial information have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and an associate, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of the above matter with respect to our reliance on the work done by and report of the other auditors.

7. The Statement includes the interim financial information of one subsidiary which has not been reviewed by their auditors, whose interim financial information reflect total assets of Rs. 38.25 Crores as at September 30, 2026, total revenue of Rs. Nil and Rs. Nil, total net profit after tax of Rs. 14.96 Crores and Rs. 13.44 Crores and total comprehensive profit of Rs. 14.96 Crores and Rs. 13.44 Crores for the quarter ended September 30, 2026 and for the period from April 01, 2026 to September 30, 2026, respectively, and cash flows (net) of Rs. 0.91 Crores for the period from April 01, 2026 to September 30, 2026, as considered in the Statement. The Statement also includes the Group's share of net loss after tax of Rs. 0.94 Crores and Rs. 2.17 Crores and total comprehensive loss of Rs. 0.94 Crores and Rs. 2.17 Crores for the quarter ended September 30, 2026 and for the period from April 01, 2026 to September 30, 2026, respectively, as considered in the Statement, in respect of four joint ventures, based on their interim financial information which have not been reviewed by their auditors. These interim financial information have been furnished to us by the Management and our conclusion on the Statement in so far as it relates to the amounts and disclosures included in respect of such subsidiary and Joint ventures is based solely on such management prepared unaudited interim financial information. According to the information and explanations given to us by the Management, these interim financial information are not material to the Group.

Our conclusion is not modified in respect of the above matter with respect to our reliance on the financial result certified by the management.



Registered Office: 10th Floor, Level 13th, Module 4, 21/22, Olympia Cyberspace, Alandur Road, Arulaiyammanpet, Guindy, Chennai 600032, Tamil Nadu, India

Tel: +91 44 6131 0200 | LLPIN: ACK-7004

Ahmedabad | Bengaluru | Chennai | Gurugram | Hyderabad | Kolkata | Mumbai | Pune

MSKC & Associates LLP

Chartered Accountants

8. The consolidated unaudited financial results of the Group for the quarter ended June 30, 2026, included in the Statement, was reviewed by another auditor whose report dated August 11, 2026, expressed an unmodified conclusion on those consolidated unaudited financial results.

The consolidated unaudited financial results of the Group for the quarter ended September 30, 2025 and year to date results for the period from April 01, 2025 to September 30, 2025, included in the Statement, was reviewed by another auditor whose report dated October 15, 2025, expressed an unmodified conclusion on those consolidated unaudited financial results.

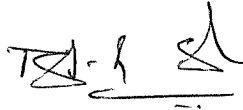
The consolidated audited financial results of the Group for the year ended March 31, 2026, included in the Statement, was audited by another auditor whose report dated April 22, 2026, expressed an unmodified opinion on those consolidated audited financial results.

Our conclusion is not modified in respect of the above matter.

For M S K C & Associates LLP

Chartered Accountants

ICAI Firm Registration Number: 001595S/S000168



Bhavik L. Shah

Membership No.: 122071

UDIN: 26122071XTMOGV259



Place: Mumbai

Date: October 19, 2026

MSKC & Associates LLP

Chartered Accountants

Annexure 1 - List of entities included in the results

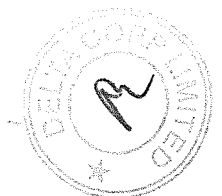
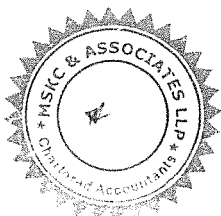
Sr. No	Name of the Entity	Relationship with the Holding Company
1	Delta Pleasure Cruise Company Private Limited	Subsidiary
2	Delta Hospitality & Entertainment Mauritius Limited	
3	Delta Hotel Lanka Private Limited	
4	Highstreet Cruises & Entertainment Private Limited	
5	Marvel Resorts Private Limited	
6	Deltin Hotel & Resorts Private limited	
7	Deltin Gaming and Entertainment Private Limited (Formerly Known as Deltin Online Skill Gaming Private Limited)	
8	Deltin Cruises and Entertainment Private Limited	
9	Deltin Amusement Park Private Limited	
10	Delta Penland Limited	
11	Easymile Parking Solutions & Management Private Limited (w.e.f. April 30, 2026)	
12	Shanta Infratech Private Limited (w.e.f. April 30, 2026)	
13	Waterways Shipyard Private Limited	Associate
14	Terranest Agri - Infratech LLP	Joint venture
15	Prairie Real Estate LLP	
16	Zenithvista Real Estate LLP	
17	Harborpeak Real Estate Private Limited	



Statement of Unaudited Consolidated Financial Results for the Quarter and Six Months Ended 30th September, 2026

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

Sr. No.	Particulars	Consolidated					
		Quarter Ended			Six Months Ended		Year Ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
	- Casino Gaming	151.28	151.85	174.76	303.13	347.47	642.59
	- Hospitality	7.85	16.55	8.31	24.40	20.31	47.60
	- Others	0.41	0.43	-	0.84	-	-
	Gross Income from Operations	159.54	168.83	183.07	328.37	367.78	690.19
	Less : Intragroup Transactions	0.20	0.28	0.31	0.48	0.85	1.73
	a) Net Sales / Revenue from Operations	159.34	168.55	182.76	327.89	366.93	688.46
	b) Other Income	4.71	9.59	7.92	14.30	19.59	40.72
	Total Income (a + b)	164.05	178.14	190.68	342.19	386.52	729.18
2	Expenses:						
	a) Cost of Material Consumed	12.22	13.93	14.99	26.15	29.21	55.87
	b) Change in Inventories	0.02	0.01	(0.35)	0.03	0.06	0.09
	c) Employee Benefit Expenses	41.10	42.96	42.39	84.06	82.40	169.90
	d) Depreciation and Amortization Expenses	10.20	10.23	11.78	20.43	23.96	46.88
	e) License Fees & Registration Charges	26.76	27.41	30.25	54.17	60.48	118.47
	f) Finance Costs	1.66	2.33	1.10	3.99	2.12	5.95
	g) Other Expenditure	50.52	53.53	55.83	104.05	116.03	213.54
	Total Expenses (a+b+c+d+e+f+g)	142.48	150.40	155.99	292.88	314.26	610.70
3	Profit Before Exceptional Items and Tax (1 - 2)	21.57	27.74	34.69	49.31	72.26	118.48
4	Exceptional Item (Refer Note No.5)	(136.92)	(306.73)	-	(443.65)	-	(5.51)
5	Profit/(Loss) After Exceptional Items and Before Tax (3 + 4)	(115.35)	(278.99)	34.69	(394.34)	72.26	112.97
6	Share of Profit/(Loss) from Associates and Joint Ventures	(0.61)	(0.80)	0.97	(1.41)	1.35	1.05
7	Profit/(Loss) Before Tax (5 + 6)	(115.96)	(279.79)	35.66	(395.75)	73.61	114.02
8	Tax Expenses/(Credit) Net	(9.28)	(67.22)	10.56	(76.50)	19.05	28.73
9	Profit/(Loss) for the period/year from operations (7 - 8)	(106.68)	(212.57)	25.10	(319.25)	54.56	85.29
10	Share of Non Controlling Interest	(0.27)	(0.15)	0.00	(0.42)	0.00	0.00
11	Profit/(Loss) for the Period/Year (9 - 10)	(106.41)	(212.42)	25.10	(318.83)	54.56	85.29
12	Other Comprehensive Income/(Loss) - OCI						
	i) Items that will not be reclassified to profit and loss (net of taxes)	(10.92)	14.84	(422.03)	3.92	(402.62)	(465.60)
	ii) Items will be reclassified to profit and loss (net of taxes)	1.15	(1.99)	0.78	(0.84)	0.31	0.91
	Total Other Comprehensive Income /(Loss) (net of taxes)	(9.77)	12.85	(421.25)	3.08	(402.31)	(464.69)
13	Total Comprehensive Income/(Loss) for the period/year (11 + 12)	(116.18)	(199.57)	(396.15)	(315.75)	(347.75)	(379.40)
14	Paid up Equity Share Capital (Face Value of Equity Shares ₹ 1/- each)	26.78	26.78	26.78	26.78	26.78	26.78
15	Other Equity (Excluding Revaluation Reserve)						2,224.91
16	Profit and Losses Attributable to :						
	- Owners of the Company	(106.41)	(212.42)	25.10	(318.83)	54.56	85.29
	- Non Controlling Interest	(0.27)	(0.15)	0.00	(0.42)	0.00	0.00
17	Other Comprehensive Income/(Loss) Attributable to :						
	- Owners of the Company	(9.77)	12.85	(421.25)	3.08	(402.31)	(464.69)
	- Non Controlling Interest	0.00	0.00	0.00	0.00	0.00	0.00
18	Total Comprehensive Income/(Loss) Attributable to :						
	- Owners of the Company	(116.18)	(199.57)	(396.15)	(315.75)	(347.75)	(379.40)
	- Non Controlling Interest	(0.27)	(0.15)	0.00	(0.42)	0.00	0.00
19	Basic and Diluted Earning Per Equity Share (EPS) (Amount in ₹) (Not Annualised)						
	Basic EPS	(3.97)	(7.93)	0.94	(11.91)	2.04	3.19
	Diluted EPS	(3.97)	(7.93)	0.94	(11.91)	2.04	3.19



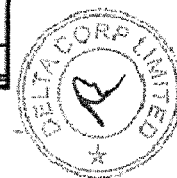
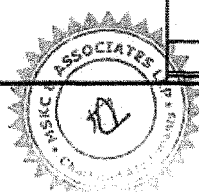
Reporting of Segment-wise Revenue, Results and Capital Employed (Consolidated)							
(Figures are ₹ in Crores)							
Sr. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue						
	Casino Gaming	151.28	151.85	174.76	303.13	347.47	642.59
	Hospitality	7.85	16.55	8.31	24.40	20.31	47.60
	Others	0.41	0.43	-	0.84	-	-
	Gross Revenue	159.54	168.83	183.07	328.37	367.78	690.19
	Less : Inter Segment Revenue	0.20	0.28	0.31	0.48	0.85	1.73
	Net Sales / Revenue from Operations	159.34	168.55	182.76	327.89	366.93	688.46
2	Segment Results						
	Casino Gaming	26.67	19.95	31.11	46.62	58.41	87.96
	Hospitality	(4.54)	1.68	(2.74)	(2.86)	(2.60)	(1.92)
	Others	(0.49)	(0.55)	-	(1.04)	-	-
	Total	21.64	21.08	28.37	42.72	55.81	86.04
	Unallocable Expenses (Net)	0.62	0.60	0.50	1.22	1.02	2.33
	Other Income (Net)	2.21	9.59	7.92	11.80	19.59	40.72
	Finance Costs	1.66	2.33	1.10	3.99	2.12	5.95
	Profit Before Tax and Exceptional Item	21.57	27.74	34.69	49.31	72.26	118.48
3	Capital Employed						
	Segment Assets						
	Casino Gaming	1,210.15	1,111.74	1,019.63	1,210.15	1,019.63	1,124.43
	Hospitality	1,145.62	1,162.37	1,071.32	1,145.62	1,071.32	1,130.52
	Others	66.71	66.69	-	66.71	-	-
		2,422.48	2,340.80	2,090.95	2,422.48	2,090.95	2,254.95
	Unallocable Assets	264.44	317.73	487.97	264.44	487.97	319.14
	Total Assets	2,686.92	2,658.53	2,578.92	2,686.92	2,578.92	2,574.09
	Segment Liabilities						
	Casino Gaming	718.72	569.89	211.83	718.72	211.83	254.62
	Hospitality	20.46	19.16	17.74	20.46	17.74	25.08
	Others	6.93	8.32	-	6.93	-	-
		746.11	597.37	229.57	746.11	229.57	279.70
	Unallocable Liabilities	21.82	12.19	66.01	21.82	66.01	42.70
	Total Liabilities	767.93	609.56	295.58	767.93	295.58	322.40
Note on Segment Information: Business Segments Based on the "management approach" as defined in Ind AS 108 – Operating Segments, the Chief Operating Decision Maker (CODM) evaluates the Company's performance and allocates resources based on an analysis of various performance indicators by business segments. Accordingly, information has been presented along with Business Segments. The Accounting principles used in the preparation of the financial results are consistently applied to record revenue and expenditure in individual segments.							



Delta Corp Limited
Consolidated Cash Flow Statement for the period ended 30th September, 2026

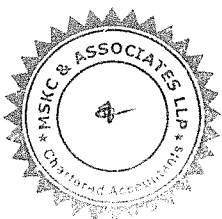
(₹ in Crores)

Particulars	Period Ended 30th September,	
	2026	2025
A. Cash Flow From Operating Activities		
Net (Loss)/Profit Before Tax and after Share of Profits / (Loss) of Associates, Joint Venture and Exceptional Item	(395.75)	73.61
<u>Adjustments for :</u>		
Share of (Profit)/Loss of Associates and Joint Venture	1.41	(1.35)
Exceptional Items	443.65	-
Income on Lease Cancellation	(0.85)	-
Depreciation and Amortization	20.43	23.96
Loss/(Gain) on sale of Property, Plant and Equipment (Net)	(1.92)	(0.76)
Finance Costs	3.99	2.12
Interest Income	(2.37)	(5.60)
Dividend Income	(1.86)	(2.10)
Sundry Balance (Written Back) /Written Off (Net)	0.63	(0.08)
Foreign Exchange Loss/(Gain) (Net)	0.83	-
Provision for Expected Credit Loss	0.02	0.02
Gain on Investments (Net)	(3.21)	(9.03)
Operating Profit before Working Capital Changes	65.00	80.79
<u>Adjustments For :</u>		
Inventories	(0.01)	0.34
Trade Receivables	(3.69)	4.57
Other Financial Assets	(2.22)	(0.31)
Other Non-Current and Current Assets	33.85	51.82
Trade Payables	1.88	4.04
Other Financial Liabilities	(0.73)	8.37
Other Current Liabilities and Provisions	1.42	3.36
Cash Generated from operating activities	95.50	152.98
Taxes Paid (net of refunds)	(5.56)	(8.17)
Net Cash Generated from Operating Activities (A)	89.94	144.81
B. Cash Flow From Investing Activities		
Purchase of Property, Plant and Equipment and Intangible Assets	(88.10)	(108.13)
Proceeds from Sale of Property, Plant and Equipment and Intangible Assets	5.00	1.50
Dividend Received	1.86	2.10
Interest Received	6.28	2.10
Acquisition of Subsidiary Companies	(0.06)	(22.26)
Purchase of Current Investments	(158.10)	(132.40)
Proceeds from sale of Current Investments	216.86	151.02
Inter Corporate Deposits (Net)	(2.48)	(5.75)
Investment in Fixed Deposit (Net)	0.04	2.11
Net Cash Used in Investing Activities (B)	(18.70)	(109.71)
C. Cash Flow From Financing Activities		
Finance Charges Paid	(0.09)	(0.09)
Dividend Paid	(13.39)	(33.47)
Interest Paid on Lease	(3.89)	(2.04)
Payment of Lease Liabilities	(6.53)	(9.42)
Proceeds From Current Borrowing	30.00	-
Net Cash Generated/(Used in) Financing Activities (C)	6.10	(45.02)
Increase/(Decrease) in Cash and Cash Equivalents (A + B + C)	77.34	(9.92)
Cash and Cash Equivalents as at beginning of year	75.70	89.35
Cash and Cash Equivalents acquired on acquisition of subsidiaries	0.26	-
Effect of foreign exchange on cash and cash equivalents	(0.84)	0.31
Less : Book overdraft used for cash management purpose	-	3.27
Cash and Cash Equivalents as at end of the period	152.46	76.47



(Figures are ₹ in Crores)

Balance Sheet		Standalone		Consolidated	
		30-Sep-26	31-Mar-26	30-Sep-26	31-Mar-26
		Unaudited	Audited	Unaudited	Audited
	ASSETS				
1	Non-Current Assets				
	a) Property, Plant and Equipment	621.59	629.84	853.00	859.03
	b) Capital Work in Progress	83.57	87.28	554.26	467.87
	c) Goodwill	25.27	25.27	137.83	128.75
	d) Other Intangible Assets	0.25	0.24	0.28	0.26
	e) Investment in equity accounted investees	-	-	47.50	48.83
	f) Financial Assets				
	i) Investments	1,027.04	1,035.07	34.46	32.00
	ii) Other Financial Assets	14.34	15.09	21.54	18.14
	g) Deferred tax Assets (Net)	26.63	-	114.49	51.72
	h) Non Current tax Assets (Net)	6.87	6.87	9.57	10.66
	i) Other Non Current Assets	38.64	38.64	484.47	459.53
	Total Non Current Assets	1,844.20	1,838.30	2,257.40	2,076.79
2	Current Assets				
	a) Inventories	14.65	14.80	19.08	19.07
	b) Financial Assets				
	i) Investments	111.74	141.35	147.58	201.03
	ii) Trade Receivables	4.23	3.14	6.32	4.00
	iii) Cash and Cash Equivalents	80.37	26.60	152.46	75.70
	iv) Bank Balances other than (iii) above	4.32	1.71	4.32	1.71
	v) Loans	421.04	292.80	10.57	69.28
	vi) Other Financial Assets	1.49	2.75	9.12	13.60
	c) Other Current Assets	37.13	64.79	80.07	112.91
	Total Current Assets	674.97	547.94	429.52	497.30
	Total Assets	2,519.17	2,386.24	2,686.92	2,574.09
	EQUITY AND LIABILITIES				
1	Equity				
	a) Equity Share Capital	26.78	26.78	26.78	26.78
	b) Other Equity	1,987.31	2,186.15	1,895.80	2,224.91
	Equity attributable to shareholders of the Company	2,014.09	2,212.93	1,922.58	2,251.69
	Non - Controlling Interest	-	-	(3.59)	-
	Total Equity	2,014.09	2,212.93	1,918.99	2,251.69
2	Non-Current Liabilities				
	a) Financial Liabilities				
	i) Lease Liabilities	9.40	10.89	40.42	37.64
	b) Other Non Current Liabilities	-	-	10.64	10.64
	c) Provisions	2.38	1.28	4.79	3.48
	d) Deferred Tax Liabilities (Net)	-	36.84	-	36.93
	Total Non Current Liabilities	11.78	49.01	55.85	88.69
3	Current Liabilities				
	a) Financial Liabilities				
	i) Borrowings	30.00	-	30.00	-
	ii) Lease Liabilities	6.33	6.67	12.73	11.34
	iii) Trade Payables				
	- Total outstanding dues of Micro Enterprises and Small Enterprises; and	1.04	2.88	1.56	3.61
	- Total outstanding dues of Creditors Other Than Micro Enterprises and Small Enterprises	19.41	15.62	24.24	19.54
	iv) Other Financial Liabilities	16.40	14.94	34.18	48.92
	b) Other Current Liabilities	76.93	28.86	196.74	35.81
	c) Provisions	324.92	52.63	393.57	111.58
	d) Current Tax Liabilities (Net)	18.27	2.70	19.06	2.91
	Total Current Liabilities	493.30	124.30	712.08	233.71
	Total Equity and Liabilities	2,519.17	2,386.24	2,686.92	2,574.09



Notes to the consolidated financial results:

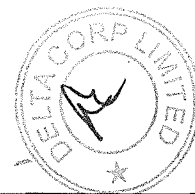
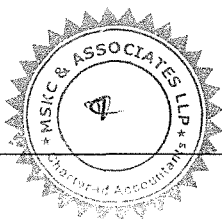
1. The above results for the quarter and half year ended 30th September, 2026 which have been subjected to review by Statutory Auditors of the Company were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 19th October, 2026, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. The standalone and consolidated financial results are available on Company's website i.e. www.deltacorp.in and also on the website of the stock exchanges, where shares of the Company are listed i.e. www.bseindia.com and www.nseindia.com.
3. The consolidated financial results of the Company, its subsidiaries, its associate and joint ventures (the 'Group') have been prepared in accordance with Ind AS 110 consolidated financial statements and Ind AS 28 Investments in Associates and Joint Ventures.
4. The financial results of an overseas subsidiary and four joint ventures have been consolidated on the basis of un-reviewed financial statements prepared by the management of such respective entities.
5. On 27th September, 2023 the Holding Company and its two subsidiary companies namely Highstreet Cruises & Entertainment Private Limited and Delta Pleasure Cruise Company Private Limited ("the Group") received show cause notices from the Directorate General of GST Intelligence, Hyderabad, for alleged short payment of Goods and Service Tax (GST) aggregating ₹ 16,822.98 Crores under Section 74(1) of the CGST Act, 2017 and Goa SGST Act, 2017 for the period from 1st July, 2017 to 31st March, 2022 and Deltatech Gaming Limited ("DGL") 'the erstwhile associate Company', received show cause notice dated 28th October, 2023 for alleged short payment of Goods and Service Tax (GST) aggregating ₹ 6,384.32 Crores for the period 1st July, 2017 to 30th November, 2022 from Director General of GST Intelligence, Kolkata.

Additionally on 17th March, 2026 and on 25th September, 2026, the Group received show cause notices from Office of The Commissioner of Commercial Taxes, Goa for alleged short payment of GST aggregating ₹ 1,883.96 Crores under Section 74(1) of the CGST Act, 2017 and Goa SGST Act, 2017 for the period from 1st April, 2022 to 31st March, 2023.

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

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

Subsequently, the Group received adjudication orders in relation to the aforesaid proceedings for the period 1st July, 2017 to 31st March, 2022 wherein the GST demand for casino transactions was determined under Rule 31C of the CGST rules of ₹ 151.15 Crores. Further, the Group also received adjudication orders for mixed supply for the aforesaid period of ₹ 125.27 Crores.



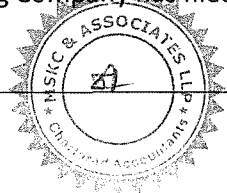
Based on the aforesaid orders and the principles laid by the Hon'ble Supreme Court's judgement, the Group has computed the GST provision for the period July, 2017 to September, 2023 in respect of casino transactions and for the period July, 2017 to September, 2025 in respect of mixed supply and recognised total provision (including interest) aggregating to ₹ 443.65 Crores in the consolidated results as at 30th September, 2026 as Exceptional Item (including ₹ 306.73 Crores provision recognised during the quarter ended 30th June, 2026).

The Group has made provision on prudence basis and reserves all rights to contest and litigate the aforesaid matter before the appropriate authorities / forums. Based on legal advice and management's assessment, the Group believes that it has strong grounds to contest the entire demand for mixed supply and interest levied on the GST demand determined under Rule 31C. Subsequent to the balance sheet date, the Group has paid the principal amount of liability to the tune of ₹ 80.97 Crores under Rule 31C as per adjudication order for the period 1st July, 2017 to 31st March, 2022.

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

The Holding Company carries Goodwill amounting to ₹ 93.51 Crores pertaining to above mentioned two subsidiary companies. Based on the assessment of the recoverable amounts, management has determined that no impairment towards Goodwill and other assets relating to the two subsidiaries is currently required. The Holding company also carries investment in erstwhile associate amounting to ₹ 240.26 Crores which had been fully provided for in previous year being investment in online gaming company.

6. The Board of Directors of the Holding Company, at its meeting held on 6th December, 2024, approved the Revised Composite Scheme of Arrangement amongst Delta Corp Limited, Deltin Hotel & Resorts Private Limited, Delta Penland Limited and Deltin Cruises and Entertainment Private Limited and their respective shareholders and creditors, for which approvals from NSE and BSE have been obtained. Pursuant to the order dated 18th June, 2026, passed by the Mumbai Bench of the National Company Law Tribunal (NCLT), meetings of the shareholders and sundry creditors were convened on 13th August, 2026, wherein the Scheme was duly approved by the shareholders and creditors of the Company. The Scheme is proposed to be effective from 1st April, 2025 and, pending receipt of the remaining requisite statutory and regulatory approvals, no adjustments have been made in the consolidated financial results.
7. During the last quarter, Group has closed down its operation in "Deltin Denzong Casino, Sikkim" to improve operational efficiency and long-term profitability.
8. During the quarter and half year ended 30th September, 2026, "King Casino" was not operational, as it had vacated its earlier location in the Mandovi River in preparation for deployment of a new vessel. However, pursuant to a Public Interest Litigation filed before the Hon'ble Bombay High Court, the Hon'ble Court has directed that, upon obtaining all requisite certificates and approvals for the new vessel, prior permission of the Hon'ble Court will be required before the vessel can commence operations in the Mandovi River. The Group is currently in the process of obtaining the necessary certificates and approvals for the new vessel.
9. Writ Petition No. 317 of 2019, filed before the Hon'ble Bombay High Court inter alia seeking directions to grant a license under Section 13A of the Goa, Daman and Diu Public Gambling Act, 1976 for installation of electronic amusement/slot machines at The Deltin Hotel, Daman has been dismissed by the Hon'ble Court vide its order dated 29th April, 2026. The Holding Company has filed Special leave petition in Supreme Court against High Court order, which has been admitted.

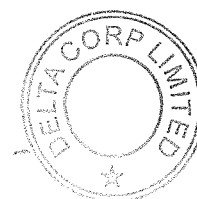


10. The Company completed the acquisition of Shanta Infratech Private Limited and Easymile Parking Solutions & Management Private Limited on 30th April, 2026, which has been accounted for provisionally under Ind AS 103, as the purchase price allocation and fair valuation exercise are yet to be finalized. Management has recognized the acquisition based on the best information available as of the reporting date and will update the provisional amounts within the measurement period prescribed under Ind AS 103, if required.
11. Due to flooding caused by heavy monsoon rains on 23rd July, 2026, operations at The Deltin, Daman were suspended for 37 days during the quarter ended 30th September, 2026, adversely impacting hospitality revenue for the quarter. The Hotel has resumed its normal operations from 29th August, 2026.
12. Tax Expenses includes Income Tax and Deferred Tax.

(₹ in Crores)

Particulars	Quarter Ended			Six months ended		Year Ended
	30-Sept-26	30-Jun-26	30-Sept-25	30-Sept-26	30-Sept-25	31-Mar-26
Income Tax	11.29	11.53	12.68	22.82	21.98	41.81
Deferred Tax	(20.57)	(78.75)	(2.12)	(99.32)	(2.93)	(13.08)
Total	(9.28)	(67.22)	10.56	(76.50)	19.05	28.73

For Delta Corp Limited



[Signature]

Jaydev Mody
(Chairman)

DIN: 00234797

Place: Mumbai

Date: 19th October, 2026