DELTA CORP LIMITED

September 26, 2026

National Stock Exchange of India Ltd., Listing Department. Exchange Plaza, C-1, Block-G, Bandra Kurla Complex, Bandra (East) Mumbai – 400 051 **Symbol: DELTACORP**	**BSE Ltd.,** Corporate Relation Department, Listing Department, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001 **Scrip Code: 532848**

Dear Sir/Madam,

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

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

We refer to the earlier disclosures made by Delta Corp Limited ("**Company**") in relation to the notices received by the Company and its subsidiaries (Highstreet Cruises and Entertainment Private Limited ("**HCEPL**") and Delta Pleasure Cruise Company Private Limited ("**DPCCPL**")) ("**Subsidiaries**"), under the CGST Act, 2017 ("**CGST Act**") and Goa GST Act, 2017 ("**Goa GST Act**"), for shortfall of tax payments for the period between the period of July 2017 and March 2022, and the decision of the Supreme Court of India on the matter.

Pursuant to proceedings before the Additional Commissioner, Central GST, Goa Commissionerate, the Company and its Subsidiaries, have received orders dated September 25, 2026, under the CGST Act and Goa GST Act. The details required under Regulation 30 of SEBI LODR read with the SEBI Master Circular are enclosed herewith as **Annexure A**.

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

For Delta Corp Limited

Dilip Narendra Vaidya
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Dilip Vaidya
Company Secretary & Vice President — Secretarial
FCS No. 7750

Encl.: Annexure A

DELTA CORP LIMITED

Annexure A

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

<table>
<tr><th>Sno.</th><th>Particulars</th><th>Description</th></tr>
<tr><td>1.</td><td>Name of the authority(s)</td><td>Additional Commissioner, Central Goods and Services Tax, Goa Commissionerate (“Authority”).</td></tr>
<tr><td>2.</td><td>Nature and details of the action(s) taken or order(s) passed</td><td>Pursuant to the orders dated September 25, 2026, the following differential GST demand (along with interest) has been made for the period of July 2017 and March 2022, in respect of:

(a) Valuation of actionable claims:

The Authority has determined the differential GST amount on the basis of the order and directions of the Supreme Court of India and the GST differential has been arrived at on the basis of the value of chips sold during the relevant period (and not the gross bet value of all games played during the relevant period).

GST at the rate of 18% has been applied for the period July 1, 2017 to January 24, 2018, and at 28% for the period January 25, 2018, to March 31, 2022, on the taxable value determined under Rule 31C of the CGST Rules, 2017.

<table>
<tr><th>Entity</th><th>Differential GST Demand</th></tr>
<tr><td>Company</td><td>INR 47.36 crore</td></tr>
<tr><td>HCEPL</td><td>INR 29.04 crore</td></tr>
<tr><td>DPCCPL</td><td>INR 2.92 crore</td></tr>
<tr><td>Total</td><td>INR 79.32 crore</td></tr>
</table>

The Authority has also levied interest at the rate of 18% per annum on the above amounts on and from October 1, 2023, until payment of the amounts.
(b) Mixed supply:

The Authority has held that the casino-entry packages constitute a mixed supply taxable at the rate of 28%.

<table>
<tr><th>Entity</th><th>Differential GST Demand</th></tr>
<tr><td>Company</td><td>INR 27.57 crore</td></tr>
<tr><td>HCEPL</td><td>INR 8.57 crore</td></tr>
<tr><td>DPCCPL</td><td>INR 96.58 lakh</td></tr>
<tr><td>Total</td><td>INR 37.11 crore</td></tr>
</table>
</td></tr>
</table>

Regd. & Corporate Office :

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

Web:- www.deltacorp.in

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

Dilip Narendra Vaidya

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		The Authority has also levied interest at the rate of 18% per annum on the above amounts on and from the due date for payment until payment of the amounts. The Authority has levied a penalty equivalent to the above differential GST demand on the Company, HCEPL and DPCCPL under Section 74 of the CGST Act for the shortfall of tax payment. **Entity** — **Penalty** Company — INR 27.57 crore HCEPL — INR 8.57 crore DPCCPL — INR 96.58 lakh Total — INR 37.11 crore
3.	**Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority**	September 25, 2026
4.	**Details of the violation(s) / contravention(s) committed or alleged to be committed**	Please see details at paragraph 2 above.
5.	**Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible**	Please see details at paragraph 2 above. The Company and its Subsidiaries, are evaluating the orders and may take appropriate steps, including filing appeals in relation to the orders, within the prescribed timelines under law. The proceedings in relation to notices received for the casino in Sikkim for the period between the period of July 2017 and March 2022, remain pending and the Company will make disclosures, if required, upon the completion of such proceedings.

Entity	Penalty
Company	INR 27.57 crore
HCEPL	INR 8.57 crore
DPCCPL	INR 96.58 lakh
Total	INR 37.11 crore

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