



October 29, 2026

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

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

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

We refer to the disclosures made by Delta Corp Limited (“Company”) in relation to the orders dated September 25, 2026 passed by the Additional Commissioner, Central GST, Goa Commissionerate (“Additional Commissioner”) in relation to the Company and its subsidiaries (Highstreet Cruises and Entertainment Private Limited and Delta Pleasure Cruise Company Private Limited (“Subsidiaries”)), under the CGST Act, 2017 (“CGST Act”) and Goa GST Act, 2017 (“Goa GST Act”).

By way of update, please note that pursuant to applications filed by the Company and the Subsidiaries, rectification orders dated October 28, 2026 have been passed by the Additional Commissioner. 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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by Dilip
Narendra Vaidya
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Dilip Vaidya
Company Secretary & Vice President — Secretarial
FCS No. 7750

Encl.: Annexure A

Regd. & Corporate Office :

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

Phone : +91 22 6987 4700
Email : secretarial@deltin.com
CIN : L65493MH1990PLC436790
Web : www.deltacorp.in

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-POD2/1/3762/2026 dated January 30, 2026.

Sno.	Particulars	Description																																
1.	Name of the authority(s)	Additional Commissioner, Central Goods and Services Tax, Goa Commissionerate (“Authority”).																																
2.	Nature and details of the action(s) taken or order(s) passed	Pursuant to the orders dated October 28, 2026 issued under Section 161 of the CGST Act (“Rectification Orders”), the Authority has rectified the quantification of the differential GST demand in respect of mixed supply (casino-entry packages) for the period of July 2017 and March 2022 under the orders dated September 25, 2026 (“Original Orders”). The Authority has held that the differential GST on the taxable package/ mixed supply receipts is required to be computed on a cum-tax basis (consistent with the show cause notice), after giving credit for GST already discharged on the corresponding receipts, and that the application of the rate on an ex-tax basis in the Original Orders constituted an error apparent on the face of the record. <table><tr><th rowspan="2">Entity</th><th colspan="2">Differential GST Demand</th><th rowspan="2">Reduction</th></tr><tr><th>Original Orders</th><th>Rectification Orders</th></tr><tr><td>Company</td><td>INR 27.57 Crore</td><td>INR 21.54 Crore</td><td>INR 6.03 Crore</td></tr><tr><td>HCEPL</td><td>INR 8.57 Crore</td><td>INR 6.70 Crore</td><td>INR 1.87 Crore</td></tr><tr><td>DPCCPL</td><td>INR 96.58 Lakh</td><td>INR 75.45 Lakh</td><td>INR 21.12 Lakh</td></tr><tr><td>Total</td><td>INR 37.11 Crore</td><td>INR 28.99 Crore</td><td>INR 8.12 Crore</td></tr></table> Save and except for the above rectification, all other findings and directions contained in the Original Orders, remain unchanged. Consequently, the interest liability (at the rate of 18% per annum) on the unpaid differential GST would be levied from the due date for payment of differential tax until payment of the amounts and the penalty amounts under Section 74 of the CGST Act for the shortfall of tax payment, also stand reduced to: <table><tr><th>Entity</th><th>Penalty</th></tr><tr><td>Company</td><td>INR 21.54 Crore</td></tr><tr><td>HCEPL</td><td>INR 6.70 Crore</td></tr><tr><td>DPCCPL</td><td>INR 75.45 Lakh</td></tr><tr><td>Total</td><td>INR 28.99 Crore</td></tr></table>	Entity	Differential GST Demand		Reduction	Original Orders	Rectification Orders	Company	INR 27.57 Crore	INR 21.54 Crore	INR 6.03 Crore	HCEPL	INR 8.57 Crore	INR 6.70 Crore	INR 1.87 Crore	DPCCPL	INR 96.58 Lakh	INR 75.45 Lakh	INR 21.12 Lakh	Total	INR 37.11 Crore	INR 28.99 Crore	INR 8.12 Crore	Entity	Penalty	Company	INR 21.54 Crore	HCEPL	INR 6.70 Crore	DPCCPL	INR 75.45 Lakh	Total	INR 28.99 Crore
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3.	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	October 28, 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 Rectification Orders reduce the aggregate differential GST demand in respect of mixed supply under the Original Orders by INR approx. INR 8.12 Crore. The Company and its Subsidiaries are evaluating the Rectification Orders and the Original Orders and may take appropriate steps, including filing appeals, within the prescribed timelines under law.

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