

Business Responsibility and Sustainability Report

STATEMENT FROM THE MANAGING DIRECTOR

Dear Stakeholders,

We are pleased to share Delta Corp Limited (“Delta Corp”) Business Responsibility and Sustainability Report (BRSR) for the financial year 2024–25. This report continues our effort to transparently communicate our approach to responsible business conduct and sustainability performance.

At Delta Corp, we are committed to responsible and ethical operations. As India’s sole listed casino gaming company, we recognize the importance of aligning our practices with environmental and social considerations.

During the reporting year, we continued to build on our previous efforts to better understand and manage our environmental footprint. Our governance framework around sustainability matured through the formalization of internal roles and review mechanisms, contributing to more structured decision-making. Also, efficiency and performance of operational measures were systematically monitored during the year, with a focus on the utilization and effectiveness of waste processing infrastructure.

We maintained our focus on stakeholder engagement, drawing insights from internal teams, sustainability professionals, and sector experts. These interactions played a key role in defining the relevance and materiality of the topics disclosed in this report, ensuring that our approach remains grounded in the practical realities of our business and stakeholder expectations.

We appreciate the continued trust and support of our employees, customers, investors, regulators and all stakeholders. This report is a reflection of our ongoing efforts to share accurate and relevant information regarding our sustainability performance

Sincerely,

Ashish Kapadia

Managing Director

Delta Corp Limited

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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 2024-25
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:	-

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.	90.83
2.	Hospitality	Delta Corp has hotels in Goa and Daman that caters to its customers.	9.17
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	79.30
2.	Accommodation Service	5510	6.99
3.	Food & Beverage Service	5610	13.71
Total			100.00

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

Location	Number of operations	Number of Offices	Total
National	4	5	9
International	0	0	0

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

Location	Number
National (No. of States)	2 States and 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?

3.68%

c. A brief on types of customers

Delta Corp is a premier provider of gaming and hospitality services, catering to a diverse clientele of domestic and international tourists, as well as business travelers. The company elevates the gaming experience for all guests by providing a vast selection of high-quality casino games and electronic entertainment options. The company's hospitality segment delivers luxury accommodation, fine dining, and captivating entertainment, promising unforgettable moments in lavish settings. Additionally, with its MICE business, Delta Corp serves corporate clients by offering top-notch conference facilities and event management services. Overall, Delta Corp sets the standard for excellence in gaming, hospitality, and corporate events, providing unparalleled experiences to its guests.

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)	2623	1978	75.41	645	24.59
2.	Other than Permanent (E)	326	307	94.17	19	5.83
3.	Total employees (D+E)	2949	2285	77.48	664	22.52
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 2024-25			FY 2023-24			FY 2022-23		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	19%	6%	25%	23%	6%	29%	24%	5%	29%
Permanent Workers	0%	0%	0%	0%	0%	0%	0%	0%	0%

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

23. a. Names of holding/ subsidiary/ associate companies/ joint ventures as on 31st March, 2025.

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 Hotels and Resorts Private Limited	Subsidiary	100	No
4.	Deltin Amusement Park Private Limited	Subsidiary	100	No
5.	Deltin Online Skill Gaming Private Limited (formerly known as Deltatech Gaming Services Private Limited)	Subsidiary	100	No
6.	Highstreet Cruises & 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.	Deltatech Gaming Limited	Associate	49	No
13.	Waterways Shipyard Private Limited	Associate	45	No
14.	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 ₹): ₹ 574,63,82,880

(iii) Net worth (in ₹): ₹ 25,46,93,96,356

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 (NGRBC):

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 2024-25			FY 2023-24		
		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	0	0	-	0	0	-
Employees and workers	Yes	0	0	-	3	0	-
Customers	Yes	96	0	-	92	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/policies.html>

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/policies.html								
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.	-								
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	-								
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: PRINCIPAL 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, wherever necessary, which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

PRINCIPLE 1: BUSINESSES 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	Impact of Business on Society, Sustainability and its advantages	100
Key Managerial Personnel	1	Impact of Business on Society, Sustainability and its advantages	100
Employees other than BoD and KMPs	66	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	41
Workers	-	-	-

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 cases 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 firmly committed to maintaining the highest standards of integrity and ethical conduct through robust Anti-Corruption and Anti-Bribery provisions outlined in its Code of Conduct. The policy strictly prohibits any form of bribery or corrupt practices and ensures full compliance with applicable legal and regulatory frameworks.

All employees and stakeholders are encouraged to report potential violations via a secure and confidential whistle blower mechanism, which guarantees protection against any form of retaliation. This approach underscores Delta Corp's clear focus on transparency, accountability, and responsible business operations. The aforesaid policy on Code of Conduct can be accessed at: <https://deltacorp.in/policies.html>

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 2024-25	FY 2023-24
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	FY 2024-25		FY 2023-24	
	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 conflict of interest.

Not Applicable

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

	FY 2024-25	FY 2023-24
Number of days of accounts payables	24	34

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 2024-25	FY 2023-24
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)	2.25%	3.46%
	b. Sales (Sales to related parties/ Total Sales)	1.30%	0.87%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	80.38%	86.08%
	d. Investments (Investments in related parties/ Total Investments made)	69.37%	69.02%

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 2024-25	FY 2023-24	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**
 - (a) **Plastics (including packaging)**
 - (b) **E-waste**
 - (c) **Hazardous waste and**
 - (d) **other waste.**

As a service -driven entity, Delta Corp does not engage in production or manufacture of physical products. However, it remains committed to responsible waste management and environmental sustainability across its operations. The Company has implemented structured processes for safe segregation, recycling, and disposal of various waste categories in accordance with applicable laws and best industry practices:

Plastics (including packaging)	• Plastic waste is systematically segregated and stored on designated pontoons, then transported by boat to the mainland, where it is collected by the Corporation of the City of Panaji (CCP). Additionally, dry waste is managed in a dedicated, controlled area within hotel premises to ensure safe handling and reduce environmental impact.
E-waste	• Delta Corp ensures that all e-waste generated is disposed of through authorized recyclers in full compliance with local environmental regulations, safeguarding against improper disposal and promoting circularity.
Hazardous waste	• Delta Corp follows a defined protocol for the disposal of hazardous materials, partnering exclusively with government-authorized vendors to ensure adherence to all statutory requirements and minimize ecological risk.
Other waste (Organic waste):	• Delta Corp operates Organic Waste Composting (OWC) units with a daily capacity of 350–400 kg, converting food and organic waste into nutrient-rich manure. This output is utilized for in-house landscaping, shared with community institutions such as local churches, and made available to employees, exemplifying 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	1978	1978	100	1978	100	0	0	198	10	0	0
Female	645	645	100	645	100	645	100	0	0	0	0
Total	2623	2623	100	2623	100	645	25	198	8	0	0
Other than Permanent employees											
Male	307	307	100	307	100	0	0	77	25	0	0
Female	19	19	100	19	100	19	100	0	0	0	0
Total	326	326	100	326	100	19	6	77	24	0	0

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		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 2024-25 (%)	FY 2023-24 (%)
Cost incurred on well-being measures as a % of total revenue of the company	0.88	0.69

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

Benefits	FY 2024-25			FY 2023-24		
	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	99.49	0	Y	99	0	Y
Gratuity	99.90	0	Y (with Gratuity fund)	100	0	Y
ESI	57	0	N.A.	62	0	Y
Others – (NPS)	47	0	Y	45	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 environment by ensuring accessibility across all its facilities in India. The Company's infrastructure including common areas, washrooms, and its Head Office is designed to be wheelchair-friendly, featuring accessible ramps and provision of wheelchairs for seamless movement, including at jetties and onboard ships. This proactive approach underscores Delta Corp's broader commitment to inclusivity and equal 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 fostering an inclusive and equitable workplace. The company's Code of Conduct outlines its stance on equal opportunity and non-discrimination, including provisions aligned with the Rights of Persons with Disabilities Act, 2016. The policy is accessible here: <https://deltacorp.in/policies.html>

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	0%	0%	0%	0%
Total	100%	100%	0%	0%

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and workers? 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 put in place strong mechanisms to address and manage conflicts of interest involving Board members. Employees and stakeholders are encouraged to raise concerns through established channels, including the dedicated grievance email - wehearyou@deltin.com.

The Company also operates a whistle-blower mechanism via whistle.blower@deltin.com for confidential reporting of unethical or unsafe practices. In addition, employees seeking more direct support are welcome to connect with the HR team for one-on-one discussions, ensuring a safe and responsive environment for voicing concerns.

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

Category	FY 2024-25			FY 2023-24		
	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	1978	0	0	1880	0	0
Female	645	0	0	604	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 2024-25					FY 2023-24				
	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	2285	717	31	369	16	2123	570	27	398	19
Female	664	214	32	131	20	616	157	25	190	31
Total	2949	931	32	500	17	2739	727	27	588	21
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 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	2285	135	6	2123	1348	63
Female	664	20	3	616	345	56
Total	2949	155	5	2739	1693	62
Workers						
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0
Total	0	0	0	0	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 of such a system?

Yes, Delta Corp has implemented a comprehensive Occupational Health and Safety Management System that covers all employees. To further strengthen safety protocols, a third-party safety partner has been engaged to oversee and manage safety operations, including on its Casino ships, ensuring consistent and high standards across all work environments.

- 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 well-defined system to identify and assess work-related hazards for both routine and non-routine tasks. Routine activities are governed by structured checklists that help proactively indicate potential risks, ensuring safe operations. For non-routine tasks, comprehensive risk assessments are conducted to evaluate task-specific hazards and implement appropriate controls. Safety procedures and regular inspections support ongoing risk mitigation, while clear operational guidelines help maintain high safety standards.

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 processes to report work-related hazards through designated safety officers and incident reporting systems. Employees are empowered to refuse unsafe work without fear. Regular safety audits ensure swift mitigation of reported risks.

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

Yes. Delta Corp ensures employee well-being through access to non-occupational medical and healthcare services. Regular health camps are organized, supported by an in-house medical practitioner for ongoing care. Initiatives include cancer awareness and prevention programs focused on women's health, along with blood donation drives, dental and eye check-up, diabetes management camps, and yoga sessions to encourage holistic wellness and mental well-being.

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

Safety Incident/Number	Category*	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	2	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

*Including in the contract workforce

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 a proactive and structured approach to occupational safety. The Company conducts regular fire and boat drills, ensures the presence of alarms, extinguishers, and clearly marked emergency exits across all facilities. Risk assessments are routinely performed for both regular and non-routine operations to identify and mitigate potential hazards. Frequent safety inspections help address concerns such as tripping hazards, unsafe equipment, and ergonomic risks. The use of standardized safety checklists and adherence to the Domestic Safety Management Code ensure operational consistency. Employees are equipped with personal protective gear, and adequate ventilation systems are maintained to support air quality and overall well-being.

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

Category	FY 2024-25			FY 2023-24		
	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 prioritises stakeholders as essential collaborators in driving sustainable growth and long-term value. The process of identifying key stakeholder groups involves evaluating individuals and entities that are either impacted by the Company's operations or have the ability to influence its business outcomes. Using a structured and transparent approach, Delta Corp classifies stakeholders into internal and external categories, taking into account their relevance to strategic priorities and day-to-day functioning. This helps the Company foster meaningful engagement, ensure alignment of expectations, and support informed decision-making.

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	<ul style="list-style-type: none"> Annual General Meeting and Annual Report Stock Exchange filings and website updates Email / Letters 	Quarterly/ Annually or as may be required	<ul style="list-style-type: none"> Disclosures on Financial, Operating Performance Significant business decisions /outcomes Quick and satisfactory grievance redressal
Employees	No	<ul style="list-style-type: none"> Internal communications Annual appraisal meetings Employee engagement initiatives Email / Letters / WhatsApp One-on-one counselling 	Regular intervals	<ul style="list-style-type: none"> Learning and development Productivity Work life balance Staff Welfare Health and Safety Remuneration and Employee Benefits Corporate Policies

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
Suppliers	No	<ul style="list-style-type: none"> Periodic assessments and feedback Vendor engagements Periodic vendor communications 	Regular intervals	<ul style="list-style-type: none"> Maintaining strong ties with suppliers Fair contract and payment terms Regular exchange of technical know how
Customers	No	<ul style="list-style-type: none"> Direct feedback from guests Real-time social media engagement Market research Loyalty programme Digital media communication 	Continuous	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> Obtaining licenses, permissions and clarifications Corporate governance framework Prudent business practices
Bankers	No	<ul style="list-style-type: none"> Meetings Ongoing communication and relationship 	Continuous	<ul style="list-style-type: none"> Crucial for supply chain management Positive relationship to increase efficiency
Communities	Yes	<ul style="list-style-type: none"> CSR initiatives directly or through implementing agencies Special emphasis on education, animal welfare and other community services 	Continuous	<ul style="list-style-type: none"> 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 2024-25				FY 2023-24			
	Total (A)	No. of employees / % (B / A) workers covered (B)			Total (C)	No. of employees / % (D / C) workers covered (D)		
Employees								
Permanent	2623	0	0	0	2484	0	0	0
Other than permanent	326	0	0	0	255	0	0	0
Total Employees	2949	0	0	0	2739	0	0	0
Workers								
Permanent	0	0	0	0	0	0	0	0
Other than permanent	0	0	0	0	0	0	0	0
Total Workers	0	0	0	0	0	0	0	0

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

Category	FY 2024-25					FY 2023-24				
	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	1978	0	0	1978	100	1880	21	1	1859	99
Female	645	0	0	645	100	604	3	0	601	100
Other than Permanent										
Male	307	0	0	307	100	243	16	7	227	93
Female	19	0	0	19	100	12	1	8	11	92
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)	6	7,00,000*	2	5,50,000*
Key Managerial Personnel	3	14,34,464**per month	0	0
Employees other than BoD and KMP	2282	18,526 per month	664	18,505 per month
Workers	0	-	0	-

* All board members except managing director are paid only sitting fee of equal value for the meetings attended.

** 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 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	18	19

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 instituted clear and responsive internal mechanisms to address human rights grievances effectively. The HR team, in close coordination with the Legal department, ensures that all concerns related to human rights are handled with fairness, sensitivity, and urgency. A dedicated grievance redressal e-mail wehearyou@deltin.com has been set up to offer a confidential and accessible platform for employees and stakeholders to report issues. This initiative underscores the Company's commitment to upholding human dignity, fostering accountability, and ensuring a safe and respectful environment for all. The policy on human rights for Delta Corp is as follows: <https://deltacorp.in/policies.html>

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

	FY 2024-25			FY 2023-24		
	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	0	0	NA	3	0	Closed
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 2024-25	FY 2023-24
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	3
Complaints on POSH as a % of female employees / workers	0%	0.49%
Complaints on POSH upheld	0	3

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

Delta Corp maintains a strict zero-tolerance stance on discrimination and harassment, reinforcing its commitment to a safe, inclusive, and respectful workplace. To protect individuals who report misconduct in good faith, the Company has put in place robust safeguards through its Whistle Blower Policy, ensuring no complainant faces retaliation. Additionally, Delta Corp explicitly prohibits any adverse action against individuals raising concerns related to sexual harassment. A dedicated grievance e-mail whistle.blower@deltin.com allows employees to report such matters directly to the Chairman of the Audit Committee, reinforcing trust, confidentiality, and accountability in the redressal process.

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 2024-25	FY 2023-24
From renewable sources			
Total electricity consumption (A)	GJ	662.74	727.32
Total fuel consumption (B)	GJ	–	–
Energy consumption through other sources (C)	GJ	–	–
Total energy consumed from renewable sources (A+B+C)	GJ	662.74	727.32
From non-renewable sources			
Total electricity consumption (D)	GJ	28344.55	27091.70
Total fuel consumption (E)	GJ	82621.44	66306.20
Energy consumption through other sources (F)	GJ	–	–
Total energy consumed from non-renewable sources (D+E+F)	GJ	110965.99	93397.90
Total energy consumed (A+B+C+D+E+F)	GJ	111628.73	94125.22
Energy intensity per lakh rupee of turnover (Total energy consumption/ turnover in rupees)	GJ / Lakhs INR	1.94	1.48
Energy intensity per lakh rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/ Revenue from operations adjusted for PPP)	GJ / Lakhs INR	40.13	33.16
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-2024 and 2025 published by 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 2024-25	FY 2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface Water	200	211.60
(ii) Ground Water	24800	17938.20
(iii) Third Party Water	88943	84318
(iv) Seawater / desalinated water	–	–
(v) Others	–	–
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	113943	102467.80
Total volume of water consumption (in kilolitres)	113943	102467.80
Water intensity per lakh rupee of turnover (Total Water consumption / Revenue from operations)	1.98	1.61
Water intensity per lakh rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/ Revenue from operations adjusted for PPP)	40.97	36.10
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-2024 and 2025 published by 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 2024-25	FY 2023-24
Water discharge by destination and level of treatment (in kilolitres)		
i) To surface water	6287	10878.70
- No treatment	-	-
- With treatment-please specify level of treatment	6287	10878.70
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	7342.40	
- No treatment	7342.40	-
- With treatment-please specify level of treatment	-	-
v) Others		
- No treatment	-	-
- With treatment-please specify level of treatment	-	-
Total water discharge (in kilolitres)	13629.40	10878.70

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 2024-25	FY 2023-24
NOx	MT	39.07	11.59
SOx	MT	3.68	4.89
Particulate matter (PM)	MT	15.95	2.33
Persistent organic compounds (POP)	–	-	-
Volatile organic compounds (VOC)	–	-	-
Hazardous air pollutants (HAP)	–	-	-
Others – CO	Mg/Nm3	56.40	-
HC	Mg/Nm3	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 2024-25	FY 2023-24
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	5724.04	5315.97
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	5322.29	6193.47
Total Scope 1 and Scope 2 emission intensity per lakh rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	MtCO ₂ e / lakhs INR	0.19	0.18
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 / lakhs INR	3.97	4.05
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-2024 and 2025 published by 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, our air conditioning systems operated using the refrigerant R22, which has a high Global Warming Potential (GWP) of 1760 and contributed significantly to greenhouse gas emissions. As part of our sustainability efforts, we have upgraded to systems using R134a, a refrigerant with a lower GWP of 1300. This transition has resulted in a substantial reduction in GHG emissions while simultaneously improving the energy efficiency of our air conditioning systems.

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

Parameter	FY 2024-25	FY 2023-24
Total Waste generated (in metric tonnes)		
Plastic waste (A)	233.90	166.33
E-waste (B)	0.65	2.26
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)	0.98	2.72
Other Non-hazardous waste generated (Packing material, paper, glass , metal + Biodegradable waste) (H)	432.80	320.74
Total (A+B + C + D + E + F + G + H)	668.33	492.05
Waste intensity per lakh rupee of turnover (Total waste generated / Revenue from operations)	0.012	0.0077
Waste intensity per lakh rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.24	0.17
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)	3.67	13.73
ii) Re-used	-	-
iii) Other recovery operations	-	-
Total	3.67	13.73
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)	672.48	485.30
Total	672.48	485.30

*The revenue from operations has been adjusted for PPP based on the PPP conversion factor for the FY-2024 and 2025 published by 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 places a strong emphasis on sustainability through effective and responsible waste management practices. The Company employs innovative solutions such as Europa filters in generators, which extend oil change intervals and significantly reduce hazardous waste generation, particularly used lubricating oil. Bio Digestor systems are installed across establishments to efficiently decompose organic waste, primarily food and beverage residues, thereby lowering the environmental footprint. Additionally, Organic Waste Composting (OWC) machines, with an average capacity of 350–400 kg/day, convert organic waste into manure. This manure is used for in-house gardening, shared with community institutions like churches, and made available to employees, reinforcing Delta Corp's commitment to circular waste practices and 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
Not Applicable as no such impact assessments were conducted during the current Financial Year.					

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:

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
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 a 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.

Name of authority	Brief of the case	Corrective action taken
	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 engages proactively with local communities and has mechanisms in place to receive and address community grievances in a timely and respectful manner. Community members can raise concerns through designated officers at project locations or via email communication at wecare@deltin.com. All grievances are documented, assessed, and resolved through a structured internal process that ensures fair consideration and appropriate action. The Company also encourages ongoing dialogue with community representatives to foster trust and transparency.

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

	FY 2024-25 (in %)	FY 2023-24 (in %)
Directly sourced from MSMEs/ small producers	10	11
Directly from within India	99	98

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 2024-25 (in %)	FY 2023-24 (in %)
Rural	0	0
Semi-urban	1.27	1
Urban	70.29	60
Metropolitan	28.45	39

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 timely and effective handling of customer complaints and feedback. A 24/7 customer support system is operational across properties to address guest concerns in real time. The Company follows a standardized complaint resolution process that ensures transparency, accountability, and prompt resolution of issues. Additionally, guests can reach out post-visit through dedicated email ids – wecare@deltin.com and info@deltin.com – which are actively monitored by the customer care team to ensure every concern is acknowledged and resolved in a structured 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
Environmental and social parameters relevant to the product	
Safe and responsible usage	Not Applicable
Recycling and/or safe disposal	

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

	FY 2024-25			FY 2023-24		
	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	96	0	-	92	0	-

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

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

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/policies.html>

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 as the Company has not received any complaints on the issues.

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