
Walker Chandniok & Co LLP

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Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company 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 ('the Statement') of **Delta Corp Limited** ('the Company') for the quarter ended **30 June 2021** being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. The Statement, which is the responsibility of the Company's Management and 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 ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. 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 Engagements (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 the 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 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, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

Delta Corp Limited
Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

5. We draw attention to Note 2 to the accompanying Statement with respect to uncertainties relating to COVID-19 pandemic outbreak and management's evaluation of its impact on the operations of the Company and on the accompanying Statement, the extent of which is significantly dependent upon future developments. Our conclusion is not modified in respect of this matter.

For **Walker Chandiook & Co LLP**
Chartered Accountants
Firm Registration No:001076N/N500013

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Khushroo B. Panthaky
Partner
Membership No:042423

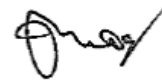
UDIN:21042423AAAAFW2880

Place: Mumbai
Date: 09 July 2021

Statement of Unaudited Standalone Financial Results for the Quarter 30th June, 2021

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

Sr. No.	Particulars	Standalone			
		Quarter Ended		Year Ended	
		30-Jun-21	31-Mar-21	30-Jun-20	31-Mar-21
		Unaudited	Audited (Refer Note 5)	Unaudited	Audited
1	Income from Operations				
	- Gaming Operations	28.47	155.01	-	230.96
	- Hospitality and Other Operations	7.00	8.10	0.04	16.79
	Gross Income from Operations	35.47	163.11	0.04	247.75
	Less : GST Included Above	6.57	29.89	0.01	45.94
	a) Net Sales / Revenue	28.90	133.22	0.03	201.81
	b) Other Income	5.05	3.22	11.35	26.70
	Total Income (a + b)	33.95	136.44	11.38	228.51
2	Expenses:				
	a) Cost of Material Consumed	2.21	10.81	0.00	16.60
	b) Change in Inventories	0.46	(0.76)	0.25	(0.46)
	c) Employee Benefit Expenses	18.06	17.21	12.13	51.65
	d) Depreciation and Amortization Expenses	3.98	2.42	4.45	15.94
	e) License Fees & Registration Charges	10.51	10.42	10.39	41.89
	f) Finance Costs	0.11	0.33	0.15	0.86
	g) Other Expenditure	13.97	31.72	3.78	61.40
	Total Expenses (a+b+c+d+e+f+g)	49.30	72.15	31.15	187.88
3	Profit/(Loss) Before Exceptional Items and Tax (1 - 2)	(15.35)	64.29	(19.77)	40.63
4	Exceptional Item	-	-	55.95	55.95
5	Profit/(Loss) Before Tax (3 + 4)	(15.35)	64.29	36.18	96.58
6	Tax Expenses/(Credit)	(3.72)	16.28	(5.90)	9.83
7	Profit/(Loss) for the Period/Year (5 - 6)	(11.63)	48.01	42.08	86.75
8	Other Comprehensive Income/(Loss)				
	i) Items that will not be reclassified to profit and loss (net of taxes)	17.42	9.21	24.03	42.33
	ii) Items will be reclassified to profit and loss (net of taxes)	-	-	-	-
	Total Other Comprehensive Income/(Loss) (net of taxes)	17.42	9.21	24.03	42.33
9	Total Comprehensive Income/(Loss) for the period/year (7 + 8)	5.79	57.22	66.11	129.08
10	Paid up Equity Share Capital (Face Value of Equity Shares ₹ 1/- each)	26.68	26.68	26.87	26.68
11	Other Equity (Excluding Revaluation Reserve)				1,985.83
12	Basic and Diluted EPS (Not Annualised)				
	Basic EPS	(0.44)	1.79	1.56	3.24
	Diluted EPS	(0.43)	1.79	1.56	3.23

Notes to the standalone financial results :

- 1 The above results for the quarter ended 30th June, 2021 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 9th July, 2021, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
- 2 Due to COVID-19 pandemic and the consequent lock down announced by the Government of India, the operations of the company were suspended since the third week of March, 2020 to October, 2020 (Previous year). During the current period The casino and Hotel at Goa and Casino at Sikkim were operational only for the month of April, 2021 with restriction of 50% of the normal capacity and again required to suspend operation consequent to lock down announced by respective state governments.

The company has assessed the potential impact of COVID-19 on the recoverable values of its financial and non-financial assets and impact on revenues and costs. The company considered internal and external sources of information and has performed sensitivity analysis on the assumptions used and based on current estimates, expects to recover the carrying amount of these assets. The impact of COVID-19 may be different from that estimated as at the date of approval of these financial results.

The company has also evaluated the possible impact of this pandemic on the business operations and the financial position of the company and based on its assessment of the current indicators of the future economic conditions, believes that the financial results for the period ended 30th June, 2021 may not have any material adverse impact on the net worth of the company. Further, the company is debt free and would have adequate liquidity available to honour its liabilities and obligations, as and when due. The management will continue to monitor any material changes to its COVID-19 impact assessment, resulting from the future economic conditions and future uncertainty, if any.

- 3 The company and the entire casino industry in Goa have made a representation to the Government of Goa, seeking a waiver / reduction / proportionate payment mechanism for casino licence fees for the period of shut down. In current quarter The company has provided a proportionate charge of license fees for the period from 1st May, 2021 to 30th June, 2021 amounting to ₹ 6.67 Crores (In Previous year ₹ 23.33 crore for 1st April, 2020 to 31st October, 2020).The said license fees for the period of shut down is only provided for and the actual payment for the same has not taken place.

Due to the pandemic situation, the stress on the operations and the representations made, the management is hopeful that the Government of Goa may consider its request, favourably. In such a situation, the provision of license fees made in the books may not be payable in full or in part, as per direction of the Government of Goa.

- 4 Tax Expenses includes Income Tax and Deferred Tax.

Particulars	Quarter Ended			Year Ended
	30-Jun-21	31-Mar-21	30-Jun-20	31-Mar-21
Income Tax	-	5.90	(0.99)	4.82
Deferred Tax	(3.72)	10.38	(4.91)	5.01

- 5 The figures for the quarter ended 31st March, 2021 are the balancing figures between audited figures in respect of full financial year for the year ended 31st March, 2021 and the unaudited published year to date figures upto 31st December, 2020 which were subjected to limited review.

For Delta Corp Limited



Jaydev Mody
(Chairman)
DIN : 00234797

Place : Mumbai
Date : 9th July, 2021

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Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the Company 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 unaudited **consolidated financial results** ('the Statement') of **Delta Corp Limited** ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), its associates (refer Annexure 1 for the list of subsidiaries and associates included in the Statement) for the quarter ended **30 June 2021**, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Holding Company's management and 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 ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. 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 Engagements (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 the 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 SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review reports of the other auditors referred to in paragraph 6 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, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

Delta Corp Limited
Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

5. We draw attention to Note 6 to the accompanying Statement with respect to uncertainties relating to COVID-19 pandemic outbreak and management's evaluation of its impact on the operations of the Group and on the accompanying Statement, the extent of which is significantly dependent upon future developments. Our conclusion is not modified in respect of this matter.
6. We did not review the interim financial results of 8 subsidiaries included in the Statement, whose financial information reflects total revenues of ₹ 12.46 crores, total net (loss) after tax of ₹(16.18) crores, total comprehensive (loss) of ₹ (16.14) crores, for the quarter ended on 30 June 2021. The Statement also includes the Group's share of net (loss) after tax of ₹ (0.21) crores and total comprehensive (loss) of ₹ (0.21) crores, for the quarter ended on 30 June 2021, as considered in the Statement, in respect of 1 associate, whose interim financial results have not been reviewed by us. These interim financial results have been reviewed by other auditors whose review reports have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associate is based solely on the review reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.

Further, of these subsidiaries, 1 subsidiary is located outside India, whose interim financial results have been prepared in accordance with the accounting principles generally accepted in its country, and which have been reviewed by other auditor under the review standard applicable in their country. The Holding Company's management has converted financial results of such a subsidiary from accounting principles generally accepted in their respective country to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's management. Our conclusion, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based on the review report of the other auditor and the conversion adjustments prepared by the management of the Holding Company and reviewed by us.

Our conclusion is not modified in respect of these matters with respect to our reliance on the work done by and the reports of the other auditors.

7. The Statement includes the interim financial results of 3 subsidiaries, which have not been reviewed by their auditors, whose interim financial results reflects total revenues of ₹ 0.00 crores ('0.00' denotes amounts less than Rs. one lakh), net (loss) after tax of ₹ (0.08) crores, total comprehensive loss of ₹ (0.08) crores for the quarter ended 30 June 2021. The Statement also includes the Group's share of net profit after tax of ₹ Nil and total comprehensive income of ₹ Nil for the quarter ended on 30 June 2021, in respect of 1 associate, based on their interim financial results, which have not been reviewed by their auditors, and have been furnished to us by the Holding Company's management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associate, are based solely on such unreviewed interim financial results. According to the information and explanations given to us by the management, these interim financial results are not material to the Group.

Our conclusion is not modified in respect of this matter with respect to our reliance on the financial results certified by the Board of Directors.

For **Walker Chandiook & Co LLP**
Chartered Accountants
Firm Registration No:001076N/N500013
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Khushroo B. Panthaky
Partner
Membership No:042423

UDIN:21042423AAAAFX1223

Place: Mumbai
Date: 09 July 2021

Delta Corp Limited
Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Annexure 1

List of entities included in the Statement

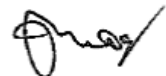
S. No.	Particulars
	Subsidiaries (including step down Subsidiaries)
1	Delta Pleasure Cruise Company Private Limited
2	Delta Offshore Developers Limited
3	Daman Entertainment Private Limited
4	Marvel Resorts Private Limited
5	Daman Hospitality Private Limited
6	Delta Hospitality and Entertainment Mauritius Limited
7	Caravella Entertainment Private Limited
8	Highstreet Cruises and Entertainment Private Limited
9	Deltin Hotel and Resorts Private Limited
10	Delta Hotel Lanka Private Limited
11	Gaussian Networks Private Limited
12	Deltin Cruises and Entertainment Private Limited
13	Gaussian Online Skill Gaming Private Limited.
14	Deltin Nepal Private Limited
	Associates
15	Zeicast Pte Limited (up to 4 May 2021)
16	Waterways Shipyard Private Limited

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Statement of Unaudited Consolidated Financial Results for the Quarter 30th June, 2021

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

Sr. No.	Particulars	Consolidated			
		Quarter Ended		Year Ended	
		30-Jun-21	31-Mar-21	30-Jun-20	31-Mar-21
		Unaudited	Audited (Refer Note 5)	Unaudited	Audited
1	Income from Operations				
	- Gaming Operations	41.43	211.87	0.00	309.38
	- Online Skill Gaming Operations	43.28	39.44	57.01	183.37
	- Hospitality and Other Operations	9.82	10.94	0.06	22.77
	Gross Income from Operations	94.53	262.25	57.07	515.52
	Less : GST Included Above	16.21	47.18	8.72	89.85
	Less : Intragroup Transactions	2.45	3.73	0.01	6.80
	a) Net Sales / Revenue	75.87	211.34	48.34	418.87
	b) Other Income	6.85	6.28	12.97	35.46
	Total Income (a + b)	82.72	217.62	61.31	454.33
2	Expenses:				
	a) Cost of Material Consumed	10.06	20.91	0.07	30.22
	b) Change in Inventories	(6.65)	(7.16)	0.23	(8.51)
	c) Employee Benefit Expenses	32.22	30.70	20.54	93.65
	d) Depreciation and Amortization Expenses	13.34	11.67	13.39	52.66
	e) License Fees & Registration Charges	25.31	25.05	25.31	101.44
	f) Finance Costs	1.11	1.39	1.34	5.44
	g) Other Expenditure	42.55	62.67	35.21	189.05
	Total Expenses (a+b+c+d+e+f+g)	117.94	145.23	96.09	463.95
3	Profit/(Loss) Before Exceptional Items and Tax (1 - 2)	(35.22)	72.39	(34.78)	(9.62)
4	Exceptional Item	-	3.71	-	(8.96)
5	Profit/(Loss) After Exceptional Items and Before Tax (3 + 4)	(35.22)	76.10	(34.78)	(18.58)
6	Share of Profit/(Loss) from Associates	(0.21)	0.58	-	0.58
7	Profit/(Loss) Before Tax (5 + 6)	(35.43)	76.68	(34.78)	(18.00)
8	Tax Expenses/(Credit)	(6.25)	19.03	(6.11)	7.51
9	Profit/(Loss) for the period/year from operations (7 - 8)	(29.18)	57.65	(28.67)	(25.51)
10	Share of Non Controlling Interest	(0.25)	(0.12)	(0.43)	(1.41)
11	Profit/(Loss) for the Period/Year (9 - 10)	(28.93)	57.77	(28.24)	(24.10)
12	Other Comprehensive Income/(Loss)				
	i) Items that will not be reclassified to profit and loss (net of taxes)	17.45	9.79	24.00	44.51
	ii) Items will be reclassified to profit and loss (net of taxes)	0.47	(1.50)	0.49	(1.98)
	Total Other Comprehensive Income/(Loss) (net of taxes)	17.92	8.29	24.49	42.53
13	Total Comprehensive Income/(Loss) for the period/year (9 + 12)	(11.26)	65.94	(4.18)	17.02
14	Paid up Equity Share Capital (Face Value of Equity Shares ₹ 1/- each)	26.68	26.68	26.87	26.68
15	Other Equity (Excluding Revaluation Reserve)				1,915.17
16	Profit and Losses Attributable to :				
	- Owners of the Company	(28.93)	57.77	(28.24)	(24.10)
	- Non Controlling Interest	(0.25)	(0.12)	(0.43)	(1.41)
17	Other Comprehensive Income Attributable to :				
	- Owners of the Company	17.92	8.29	24.49	42.53
	- Non Controlling Interest	0.00	0.00	0.00	0.00
18	Total Comprehensive Income Attributable to :				
	- Owners of the Company	(11.01)	66.06	(3.75)	18.43
	- Non Controlling Interest	(0.25)	(0.12)	(0.43)	(1.41)
19	Basic and Diluted EPS (Not Annualised)				
	Basic EPS	(1.08)	2.16	(1.05)	(0.90)
	Diluted EPS	(1.08)	2.15	(1.05)	(0.90)

Reporting of Segment-wise Revenue, Results and Capital Employed (Consolidated)				(₹ in Crores)	
Sr. No.	Particulars	Quarter Ended			Year Ended
		30-Jun-21	31-Mar-21	30-Jun-20	31-Mar-21
		Unaudited	Audited (Refer Note 5)	Unaudited	Audited
1	Segment Revenue				
	Casino Gaming Division	41.43	211.87	0.00	309.38
	Online Skill Gaming Division	43.28	39.44	57.01	183.37
	Hospitality Division	9.82	10.94	0.06	22.77
	Gross Revenue	94.53	262.25	57.07	515.52
	Less : GST included above	(16.21)	(47.18)	(8.72)	(89.85)
	Less : Inter Segment Revenue	(2.45)	(3.73)	(0.01)	(6.80)
	Net Sales / Income from Operations	75.87	211.34	48.34	418.87
2	Segment Results				
	Casino Gaming Division	(34.55)	69.19	(51.73)	(29.50)
	Online Skill Gaming Division	0.42	4.14	14.45	21.07
	Hospitality Division	(5.68)	(5.19)	(8.67)	(26.78)
	Total	(39.81)	68.14	(45.95)	(35.21)
	Unallocable Expenses (Net)	1.15	0.64	0.46	4.43
	Other Income (Net)	6.85	6.28	12.97	35.46
	Finance Costs	1.11	1.39	1.34	5.44
	Profit/(Loss) Before Tax and Exceptional Item	(35.22)	72.39	(34.78)	(9.62)
3	Capital Employed				
	Segment Assets				
	Casino Gaming Division	634.58	657.33	658.06	657.33
	Online Skill Gaming Division	324.87	333.72	332.67	333.72
	Hospitality Division	430.49	451.83	456.02	451.83
		1,389.94	1,442.88	1,446.75	1,442.88
	Unallocable Assets	744.47	719.66	683.76	719.66
	Total Assets	2,134.41	2,162.54	2,130.51	2,162.54
	Segment Liabilities				
	Casino Gaming Division	142.05	148.39	102.36	148.39
	Online Skill Gaming Division	36.19	41.91	51.75	41.91
	Hospitality Division	6.74	6.53	25.16	6.53
		184.98	196.83	179.27	196.83
	Unallocable Liabilities	16.68	22.64	16.52	22.64
	Total Liabilities	201.66	219.47	195.79	219.47
<p>Note on Segment Information:</p> <p>Business Segments</p> <p>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.</p>					



Notes to the consolidated financial results :

- 1 The above results for the quarter ended 30th June, 2021 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 9th July, 2021, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
- 2 The consolidated unaudited financial results of the Company, its subsidiaries and associates (the 'Group') have been prepared in accordance with Ind AS 110 consolidated financial statements and Ind AS 28 Investments in Associates.
- 3 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.
- 4 The unaudited financial results of the two overseas non material subsidiaries, one step down subsidiary and one associate company have been consolidated on the basis of unreviewed financial statements prepared by the management of such respective entities.
- 5 The figures for the quarter ended 31st March, 2021 are the balancing figures between audited figures in respect of full financial year for the year ended 31st March, 2021 and the unaudited published year to date figures upto 31st December, 2020 which were subjected to limited review.
- 6 Due to COVID-19 pandemic and the consequent lock down announced by the Government of India, the operations of the Group were suspended since the third week of March, 2020 to October, 2020 (Previous year). During the current period The casino and Hotel at Goa and Casino at Sikkim were operational only for the month of April, 2021 with restriction of 50% of the normal capacity and again required to suspend operation consequent to lock down announced by respective state governments. Casino in Nepal (under subsidiary- Deltin Nepal Private Limited) which has not resumed operations till 30th June, 2021.

The Group has assessed the potential impact of COVID-19 on the recoverable values of its financial and non-financial assets and impact on revenues and costs. The Group considered internal and external sources of information and has performed sensitivity analysis on the assumptions used and based on current estimates, expects to recover the carrying amount of these assets. The impact of COVID-19 may be different from that estimated as at the date of approval of these Consolidated financial results.

The Group has also evaluated the possible impact of this pandemic on the business operations and the financial position of the Group and based on its assessment of the current indicators of the future economic conditions, believes that the financial results for the period ended 30th June, 2021 may not have any material adverse impact on the net worth of the Group. Further, the Group is debt free and would have adequate liquidity available to honour its liabilities and obligations, as and when due. The management will continue to monitor any material changes to its COVID-19 impact assessment, resulting from the future economic conditions and future uncertainty, if any.

- 7 The Group and the entire casino industry in Goa have made a representation to the Government of Goa, seeking a waiver / reduction / proportionate payment mechanism for casino licence fees for the period of shut down. In current quarter The Group has provided a proportionate charge of license fees for the period from 1st May, 2021 to 30th June, 2021 amounting to ₹ 15.83 Crores (In Previous year ₹ 55.42 crore for 1st April, 2020 to 31st October, 2020).The said license fees for the period of shut down is only provided for and the actual payment for the same has not taken place.

Due to the pandemic situation, the stress on the operations and the representations made, the management is hopeful that the Government of Goa may consider its request, favourably. In such a situation, the provision of license fees made in the books may not be payable in full or in part, as per direction of the Government of Goa.

- 8 Tax Expenses includes Income Tax and Deferred Tax .

Particulars	Quarter Ended			(₹ in Crores)
	30-Jun-21	31-Mar-21	30-Jun-20	Year Ended 31-Mar-21
Income Tax	0.27	6.66	2.74	11.49
Deferred Tax	(6.52)	12.37	(8.85)	(3.98)

For Delta Corp Limited



Jaydev Mody

Jaydev Mody
(Chairman)
DIN : 00234797

Place : Mumbai
Date : 9th July, 2021