



23rd April, 2018

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| National Stock Exchange of India Ltd. Listing Department. Exchange Plaza, C-1, Block- G, Bandra Kurla Complex, Bandra (East) Mumbai-400 051. Fax No. 26598235/8237/8347. Symbol: DELTACORP | BSE Ltd., Corporate Relation Department, Listing Department, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 023. Facsimile No. 22723121/22722037/2041 Scrip Code 532848 |
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Dear Sir/Madam,

Sub: Outcome of Board Meeting

With regard to the captioned matter and in compliance with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that at the meeting of the Board of Directors of the Company held on 23rd April, 2018 following decisions were taken:

1. Adoption and approval of Audited Financial Results (Standalone and Consolidated) for the quarter and year ended 31st March, 2018. (Copies of Audited Financial Results adopted and approved by the Board of Directors are enclosed herewith along with Auditors Report (Standalone and Consolidated) and Declaration pursuant to Regulation 33(3) (d) of Listing Regulations.
2. Recommendation of Dividend @ 100 % i.e. Re. 1/- per Equity Share. The dividend will be paid by the Company to the shareholders within 30 days from the date of approval of the same by the shareholders at the ensuing Annual General Meeting of the Company.

The Board meeting concluded at 8.00 P.M.

You are requested to take the same on record & oblige.

Yours Sincerely,

For Delta Corp Limited

Dilip Vaidya
Company Secretary & GM - Secretarial
FCS NO.7750
Encl- As above

Regd. Office : 10, Kumar Place, 2408, General Thimayya Road, Pune – 411001.

Bayside Mall, 2nd Floor,
Tardeo Road, Haji Ali,
Mumbai - 400 034.
URL : www.deltacorp.in

Phone : +91 22 4079 4700
Fax : +91 22 4079 4777
Email : secretarial@deltin.com
CIN : L65493PN1990PLC058817

| Sr No. | Particulars | Standalone | | | | |
|--------|---|------------------------|------------------|------------------------|------------------|------------------|
| | | Quarter Ended | | Year Ended | | |
| | | 31-Mar-18 | 31-Dec-17 | 31-Mar-17 | 31-Mar-18 | 31-Mar-17 |
| | | Audited (Refer Note 7) | Reviewed | Audited (Refer Note 7) | Audited | Audited |
| 1 | Income from Operations | | | | | |
| | - Gaming Operations | 11,633.82 | 10,572.71 | 6,549.90 | 39,697.13 | 26,516.48 |
| | - Online Gaming Operations | - | - | - | - | - |
| | - Hospitality and Other Operations | 1,877.06 | 1,919.53 | 395.96 | 4,674.00 | 1,276.58 |
| | Gross Income from Operations | 13,510.88 | 12,492.24 | 6,945.86 | 44,371.13 | 27,793.06 |
| | Less : GST Included Above | 2,521.18 | 2,333.64 | - | 6,791.04 | - |
| | Less : Intragroup Transactions | - | - | - | - | - |
| | a) Net Sales / Revenue | 10,989.70 | 10,158.60 | 6,945.86 | 37,580.09 | 27,793.06 |
| | b) Other income | 433.04 | 782.02 | 161.67 | 2,409.83 | 485.55 |
| | Total Income (a + b) | 11,422.74 | 10,940.62 | 7,107.53 | 39,989.92 | 28,278.61 |
| 2 | Expenses: | | | | | |
| | a) Cost of Material Consumed | 698.10 | 752.21 | 466.61 | 2,457.19 | 1,713.36 |
| | b) Changes in Inventories | 13.44 | (41.47) | 15.08 | (44.89) | 19.83 |
| | c) Employee Benefit Expenses | 1,861.59 | 1,918.30 | 978.56 | 6,289.28 | 3,952.39 |
| | d) Depreciation and Amortization Expenses | 433.39 | 366.62 | 302.22 | 1,463.50 | 1,205.31 |
| | e) License Fees & Registration Charges | 426.93 | 434.84 | 375.36 | 1,766.06 | 1,460.17 |
| | f) Gaming & Entertainment Tax | - | - | 691.98 | 846.64 | 2,914.78 |
| | g) Finance Costs | 60.51 | 23.11 | 443.94 | 462.60 | 1,355.11 |
| | h) Other Expenditure | 3,176.78 | 3,354.95 | 2,294.61 | 10,624.85 | 8,018.90 |
| | Total Expenses (a+b+c+d+e+f+g+h) | 6,670.74 | 6,808.56 | 5,568.36 | 23,865.23 | 20,639.85 |
| 3 | Profit Before Exceptional Items and Tax (1 - 2) | 4,752.00 | 4,132.06 | 1,539.17 | 16,124.69 | 7,638.76 |
| 4 | Exceptional Items | (192.46) | - | - | (101.73) | 2.10 |
| 5 | Profit After Exceptional Items and Before Tax (3 + 4) | 4,559.54 | 4,132.06 | 1,539.17 | 16,022.96 | 7,640.86 |
| 6 | Share of Loss from Associate and Joint Venture | - | - | - | - | - |
| 7 | Profit Before Tax from Operations (5 + 6) | 4,559.54 | 4,132.06 | 1,539.17 | 16,022.96 | 7,640.86 |
| 8 | Tax Expenses | 1,655.13 | 1,456.81 | 784.66 | 5,567.09 | 2,378.63 |
| 9 | Net Profit for the period/year from operations (7 - 8) | 2,904.41 | 2,675.25 | 754.51 | 10,455.87 | 5,262.23 |
| 10 | Share of Non Controlling Interest | - | - | - | - | - |
| 11 | Net Profit After Taxes, Share of Non Controlling Interest (9 - 10) | 2,904.41 | 2,675.25 | 754.51 | 10,455.87 | 5,262.23 |
| 12 | Other Comprehensive Income/(Loss) (Net of Taxes) | (3,089.80) | 2,876.24 | 470.68 | (269.30) | 1,197.81 |
| 13 | Total Comprehensive (Loss)/Income After Taxes (11 + 12) | (185.39) | 5,551.49 | 1,225.19 | 10,186.57 | 6,460.04 |
| 14 | Paid up Equity Share Capital (Face Value of Equity Shares : Re.1/- each) | 2,675.90 | 2,675.90 | 2,316.24 | 2,675.90 | 2,316.24 |
| 15 | Other Equity (Excluding Revaluation Reserve) | - | - | - | 164,447.83 | 93,096.21 |
| 16 | Profit and Losses Attributable to : | | | | | |
| | - Owners of the Company | | | | | |
| | - Non Controlling Interest | | | | | |
| 17 | Other Comprehensive Income Attributable to : | | | | | |
| | - Owners of the Company | | | | | |
| | - Non Controlling Interest | | | | | |
| 18 | Total Comprehensive Income Attributable to : | | | | | |
| | - Owners of the Company | | | | | |
| | - Non Controlling Interest | | | | | |
| 19 | Basic and Diluted EPS ₹ (Not Annualised) | | | | | |
| | Basic EPS | 1.11 | 1.02 | 0.33 | 3.98 | 2.28 |
| | Diluted EPS | 1.10 | 1.02 | 0.33 | 3.98 | 2.28 |



Notes to the standalone financial results :

- 1 The above audited results for the Financial Year ended 31st March, 2018 which have been subjected to audit 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 23rd April, 2018, in terms of Clause 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2 The Board of Directors have recommended, subject to the approval of the equity shareholders at the ensuing Annual General Meeting, a dividend on equity shares of 100% i.e. Rs.1/- per Equity Share after payment of dividend to preference shareholders as per the terms and conditions contained therein.
- 3 During the quarter Gaussian Online Skill Gaming Private Limited, a Wholly Owned Subsidiary (WOS) of the Company was incorporated.
- 4 The Nomination, Remuneration and Compensation Committee of the Board of Directors have granted 9,44,000 options to eligible grantees at its meeting held on 3rd April, 2018.
- 5 Exceptional Items for the year ended 31st March, 2018 include profit on liquidation of a subsidiary company and one time expenses in relation to Government Dues and Interest there upon. Similar period in last year exceptional items includes profit on sale of subsidiaries companies.
- 6 Tax Expenses includes Income Tax, Deferred Tax and reversal of earlier year Income Tax.

(₹ in Lakhs)

| Particulars | Quarter Ended | | | Year Ended | |
|--------------|---------------|-----------|-----------|------------|-----------|
| | 31-Mar-18 | 31-Dec-17 | 31-Mar-17 | 31-Mar-18 | 31-Mar-17 |
| Income Tax | 1,470.13 | 1,349.16 | 910.00 | 4,995.28 | 2,236.36 |
| Deferred Tax | 185.00 | 107.65 | (125.34) | 571.81 | 142.27 |

- 7 The figures of the last quarter are the balancing figures between audited results in respect of full financial year and the published year to date reviewed figures upto the third quarter of the respective financial year.

Place : Mumbai
Date : April, 23, 2018



For Delta Corp Limited

Jaydev Mody
Jaydev Mody
(Chairman)

Walker Chandniok & Co LLP
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India

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Independent Auditor's Report on Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Delta Corp Limited

1. We have audited the standalone financial results of Delta Corp Limited ('the Company') for the year ended 31 March 2018, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Attention is drawn to Note 7 to the standalone financial results regarding the figures for the quarter ended 31 March 2018 as reported in these standalone financial results, which are the balancing figures between audited standalone figures in respect of the full financial year and the published standalone year to date figures up to the end of the third quarter of the financial year. Also, the figures up to the end of the third quarter had only been reviewed and not subjected to audit. These standalone financial results are based on the standalone financial statements for the year ended 31 March 2018 prepared in accordance with the accounting principles generally accepted in India, including Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 ('the Act') and published standalone year to date figures up to the end of the third quarter of the financial year prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, Interim Financial Reporting, specified under Section 133 of the Act, and SEBI Circulars CIR/CFD/CMD/15/2015 dated 30 November 2015 and CIR/CFD/FAC/62/2016 dated 5 July 2016, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these standalone financial results based on our audit of the standalone financial statements for the year ended 31 March 2018 and our review of standalone financial results for the nine months period ended 31 December 2017.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.



Delta Corp Limited

Independent Auditor's Report on Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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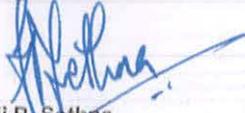
3. In our opinion and to the best of our information and according to the explanations given to us, the standalone financial results:
- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circulars CIR/CFD/CMD/15/2015 dated 30 November 2015 and CIR/CFD/FAC/02/2016 dated 5 July 2016 in this regard; and
 - (ii) give a true and fair view of the standalone net profit (including other comprehensive income) and other financial information in conformity with the accounting principles generally accepted in India including Ind AS specified under Section 133 of the Act for the year ended 31 March 2018.

Walker Chandniok & Co LLP

For Walker Chandniok & Co LLP

Chartered Accountants

Firm Registration No.: 001076N/N500013



per Adi P. Setlani

Partner

Membership No. 100040

Place : Mumbai

Date : 23 April 2018

| Sr No. | Particulars | Consolidated | | | | |
|--------|---|------------------|------------------------|------------------|------------------|------------------|
| | | Quarter Ended | | | Year Ended | |
| | | 31-Mar-18 | 31-Dec-17 | 31-Mar-17 | 31-Mar-18 | 31-Mar-17 |
| | Audited (Refer Note 7) | Reviewed | Audited (Refer Note 7) | Audited | Audited | |
| 1 | Income from Operations | | | | | |
| | - Gaming Operations | 16,356.71 | 15,597.64 | 9,474.31 | 58,030.70 | 40,504.90 |
| | - Online Gaming Operations | 3,353.76 | 2,842.29 | - | 8,603.98 | - |
| | - Hospitality and Other Operations | 2,188.51 | 2,329.79 | 1,828.26 | 8,147.48 | 6,906.57 |
| | Gross Income from Operations | 21,898.98 | 20,769.72 | 11,302.57 | 74,782.16 | 47,411.47 |
| | Less : GST Included Above | 3,926.45 | 3,744.48 | - | 11,178.24 | - |
| | Less : Intragroup Transactions | 814.84 | 807.79 | 489.55 | 2,838.15 | 1,946.30 |
| | a) Net Sales / Revenue | 17,157.69 | 16,217.45 | 10,813.02 | 60,765.77 | 45,465.17 |
| | b) Other Income | 838.26 | 792.97 | 190.26 | 2,862.21 | 494.97 |
| | Total Income (a + b) | 17,995.95 | 17,010.42 | 11,003.28 | 63,627.98 | 45,960.14 |
| 2 | Expenses: | | | | | |
| | a) Cost of Material Consumed | 972.03 | 943.85 | 708.20 | 3,584.74 | 3,143.75 |
| | b) Changes in Inventories | (32.61) | (32.27) | 31.85 | (75.15) | 2.34 |
| | c) Employee Benefit Expenses | 2,657.61 | 2,681.47 | 1,585.93 | 9,459.95 | 6,405.16 |
| | d) Depreciation and Amortization Expenses | 943.22 | 935.44 | 874.70 | 3,713.55 | 3,611.76 |
| | e) License Fees & Registration Charges | 955.65 | 975.10 | 819.18 | 4,051.74 | 3,280.46 |
| | f) Gaming & Entertainment Tax | - | - | 988.77 | 1,265.26 | 4,386.37 |
| | g) Finance Costs | 83.42 | 34.29 | 941.42 | 1,037.63 | 3,497.42 |
| | h) Other Expenditure | 5,855.58 | 4,778.93 | 3,237.03 | 17,777.80 | 11,851.17 |
| | Total Expenses (a+b+c+d+e+f+g+h) | 11,434.90 | 10,316.81 | 9,187.09 | 40,815.52 | 36,178.43 |
| 3 | Profit Before Exceptional Items and Tax (1 - 2) | 6,561.05 | 6,693.61 | 1,816.19 | 22,812.46 | 9,781.71 |
| 4 | Exceptional Items | (80.19) | - | (4.51) | 104.76 | 419.93 |
| 5 | Profit After Exceptional Items and Before Tax (3 + 4) | 6,480.86 | 6,693.61 | 1,811.68 | 22,917.22 | 10,201.64 |
| 6 | Share of Loss from Associate and Joint Venture | - | - | (73.25) | (72.02) | (310.51) |
| 7 | Profit Before Tax from Operations (5 + 6) | 6,480.86 | 6,693.61 | 1,738.43 | 22,845.20 | 9,891.13 |
| 8 | Tax Expenses | 1,914.06 | 2,251.23 | 641.87 | 7,368.90 | 2,803.46 |
| 9 | Net Profit for the period/year from operations (7 - 8) | 4,566.80 | 4,442.37 | 1,096.56 | 15,476.30 | 7,087.67 |
| 10 | Share of Non Controlling Interest | 42.19 | (31.47) | (39.43) | (78.60) | (287.22) |
| 11 | Net Profit After Taxes, Share of Non Controlling Interest (9 - 10) | 4,524.61 | 4,473.85 | 1,135.99 | 15,554.90 | 7,374.89 |
| 12 | Other Comprehensive Income/(Loss) (Net of Taxes) | (3,069.63) | 2,812.99 | 261.32 | (501.08) | 1,042.96 |
| 13 | Total Comprehensive (Loss)/Income After Taxes (11 + 12) | 1,454.98 | 7,286.84 | 1,397.31 | 15,053.82 | 8,417.85 |
| 14 | Paid up Equity Share Capital (Face Value of Equity Shares : Re.1/- each) | 2,675.90 | 2,675.90 | 2,316.24 | 2,675.90 | 2,316.24 |
| 15 | Other Equity (Excluding Revaluation Reserve) | | | | 165,598.09 | 89,703.56 |
| 16 | Profit and Losses Attributable to : | | | | | |
| | - Owners of the Company | 4,524.61 | 4,473.85 | 1,135.99 | 15,554.90 | 7,374.89 |
| | - Non Controlling Interest | 42.19 | (31.47) | (39.43) | (78.60) | (287.22) |
| 17 | Other Comprehensive Income Attributable to : | | | | | |
| | - Owners of the Company | (3,069.63) | 2,812.99 | 261.32 | (501.08) | 1,042.96 |
| | - Non Controlling Interest | 0.00 | 0.00 | 0.00 | - | 0.00 |
| 18 | Total Comprehensive Income Attributable to : | | | | | |
| | - Owners of the Company | 1,454.98 | 7,286.84 | 1,397.31 | 15,053.82 | 8,417.85 |
| | - Non Controlling Interest | 42.19 | (31.47) | (39.43) | (78.60) | (287.22) |
| 19 | Basic and Diluted EPS ₹ (Not Annualised) | | | | | |
| | Basic EPS | 1.72 | 1.71 | 0.49 | 5.92 | 3.19 |
| | Diluted EPS | 1.72 | 1.71 | 0.49 | 5.92 | 3.19 |



Reporting of Segment-wise Revenue, Results and Capital Employed (Consolidated)

(₹ in Lakhs)

| Sr No. | Particulars | Quarter Ended | | | Year Ended | |
|--------|---|------------------------|-------------------|------------------------|-------------------|-------------------|
| | | 31-Mar-18 | 31-Dec-17 | 31-Mar-17 | 31-Mar-18 | 31-Mar-17 |
| | | Audited (Refer Note 7) | Reviewed | Audited (Refer Note 7) | Audited | Audited |
| 1 | Segment Revenue | | | | | |
| | Casino Gaming Division | 16,356.71 | 15,597.64 | 9,474.31 | 58,030.70 | 40,504.90 |
| | Online Gaming Division | 3,353.76 | 2,842.29 | - | 8,603.98 | - |
| | Hospitality Division | 2,188.51 | 2,329.79 | 1,828.26 | 8,147.48 | 6,906.57 |
| | Gross Revenue | 21,898.98 | 20,769.72 | 11,302.57 | 74,782.16 | 47,411.47 |
| | Less : GST included above | (3,926.45) | (3,744.48) | - | (11,178.24) | - |
| | Less : Inter Segment Revenue | (814.84) | (807.79) | (489.55) | (2,838.15) | (1,946.30) |
| | Net Sales / Income from Operations | 17,157.69 | 16,217.45 | 10,813.02 | 60,765.77 | 45,465.17 |
| 2 | Segment Results | | | | | |
| | Casino Gaming Division | 5,961.84 | 5,431.73 | 3,188.11 | 21,026.99 | 15,539.88 |
| | Online Gaming Division | 473.91 | 1,132.33 | - | 2,539.22 | - |
| | Hospitality Division | (553.70) | (535.00) | (582.47) | (2,317.61) | (2,396.53) |
| | Total | 5,882.05 | 6,029.06 | 2,605.64 | 21,248.60 | 13,143.35 |
| | Unallocable Expenses (Net) | 75.84 | 94.13 | 38.29 | 260.72 | 359.20 |
| | Other Income (Net) | 838.26 | 792.97 | 190.26 | 2,862.21 | 494.97 |
| | Finance Costs | 83.42 | 34.29 | 941.42 | 1,037.63 | 3,497.41 |
| | Profit Before Tax and Exceptional Item | 6,561.05 | 6,693.61 | 1,816.19 | 22,812.46 | 9,781.71 |
| 3 | Capital Employed | | | | | |
| | Segment Assets | | | | | |
| | Casino Gaming Division | 61,323.71 | 45,325.20 | 48,036.28 | 61,323.71 | 48,036.28 |
| | Online Gaming Division | 29,541.85 | 28,741.22 | - | 29,541.85 | - |
| | Hospitality Division | 50,275.48 | 49,418.83 | 50,664.17 | 50,275.48 | 50,664.17 |
| | | 141,141.04 | 123,485.25 | 98,700.45 | 141,141.04 | 98,700.45 |
| | Unallocable Assets | 57,222.62 | 73,765.88 | 27,026.18 | 57,222.62 | 27,026.18 |
| | Total Assets | 198,363.66 | 197,251.13 | 125,726.63 | 198,363.66 | 125,726.63 |
| | Segment Liabilities | | | | | |
| | Casino Gaming Division | 4,369.28 | 5,024.07 | 15,320.69 | 4,369.28 | 15,320.69 |
| | Online Gaming Division | 20,398.53 | 19,522.02 | - | 20,398.53 | - |
| | Hospitality Division | 2,834.44 | 3,109.31 | 14,158.36 | 2,834.44 | 14,158.36 |
| | | 27,602.25 | 27,655.40 | 29,479.05 | 27,602.25 | 29,479.05 |
| | Unallocable Liabilities | 1,077.98 | 1,653.41 | 2,626.10 | 1,077.98 | 2,626.10 |
| | Total Liabilities | 28,680.23 | 29,308.81 | 32,105.15 | 28,680.23 | 32,105.15 |

Notes on Segment Information:**Business Segments**

Based on the "management approach" as defined in Ind AS 108 – Operating Segments, the Chief Operating Decision Maker (CODM) evaluates the Company's performance and allocates resources based on an analysis of various performance indicators by business segments. Accordingly, information has been presented along with Business Segments. The Accounting principles used in the preparation of the financial results are consistently applied to record revenue and expenditure in individual segments.



| Statement of Assets and Liabilities as at 31st March, 2018 | | Standalone | | Consolidated | |
|--|---|-------------------|-------------------|-------------------|-------------------|
| | | 31-Mar-18 | 31-Mar-17 | 31-Mar-18 | 31-Mar-17 |
| | | Audited | Audited | Audited | Audited |
| | ASSETS | | | | |
| 1 | Non-Current Assets | | | | |
| | a) Property, Plant and Equipment, net | 33,096.79 | 20,535.59 | 82,249.03 | 71,612.33 |
| | b) Capital Work in Progress | 86.55 | 13.28 | 334.25 | 23.63 |
| | c) Goodwill on Consolidation | - | - | 39,455.47 | 13,272.76 |
| | d) Other Intangible Assets | 368.61 | 31.43 | 655.86 | 325.20 |
| | e) Intangible assets under development | 75.43 | - | 75.43 | 28.48 |
| | f) Financial Assets | | | | |
| | i) Investments | 62,147.46 | 32,721.44 | 541.24 | 491.15 |
| | ii) Other Financial Assets | 1,234.63 | 1,377.60 | 2,029.72 | 2,244.18 |
| | g) Deferred tax Assets (net) | - | 918.00 | 1,560.92 | 3,507.84 |
| | h) Other Non Current Assets | 373.39 | 629.52 | 467.93 | 506.69 |
| | Total Non Current Assets | 97,382.86 | 56,226.86 | 127,369.85 | 92,012.26 |
| 2 | Current Assets | | | | |
| | a) Inventories | 1,276.76 | 1,178.25 | 7,049.44 | 6,952.54 |
| | b) Financial Assets | | | | |
| | i) Investments | 36,466.51 | 9,315.05 | 41,660.00 | 9,315.05 |
| | ii) Trade Receivables | 750.09 | 356.53 | 829.25 | 425.35 |
| | iii) Cash and Cash Equivalents | 6,240.83 | 2,035.63 | 12,295.46 | 3,088.76 |
| | iv) Bank Balances other than (iii) above | 52.78 | 49.86 | 52.78 | 49.86 |
| | v) Loans | 45,682.25 | 32,269.64 | 3,839.64 | 4,586.91 |
| | vi) Other Financial Assets | 597.27 | 1,156.67 | 949.60 | 1,535.14 |
| | c) Current Tax Assets (Net) | 283.93 | 295.32 | 465.22 | 509.87 |
| | d) Other Current Assets | 1,363.65 | 2,963.42 | 3,852.62 | 7,250.89 |
| | Total Current Assets | 92,714.07 | 49,620.37 | 70,993.81 | 33,714.37 |
| | Total Assets | 190,096.93 | 105,847.23 | 198,363.66 | 125,726.63 |
| | EQUITY AND LIABILITIES | | | | |
| 1 | Shareholders' Funds | | | | |
| | a) Equity Share Capital | 2,675.90 | 2,316.24 | 2,675.90 | 2,316.24 |
| | b) Other Equity | 164,447.83 | 93,096.21 | 165,598.09 | 89,703.56 |
| | Equity attributable to shareholders of the company | 167,123.73 | 95,412.45 | 168,273.99 | 92,019.80 |
| | Non - Controlling Interest | - | - | 1,409.44 | 1,601.67 |
| | Total Equity | 167,123.73 | 95,412.45 | 169,683.43 | 93,621.47 |
| 2 | Non-Current Liabilities | | | | |
| | a) Financial Liabilities | | | | |
| | i) Borrowings | 97.28 | 2,408.19 | 125.65 | 2,422.73 |
| | ii) Other Financial Liabilities | - | - | 853.50 | 750.00 |
| | b) Provisions | 142.62 | 222.13 | 183.55 | 350.31 |
| | c) Deferred Tax Liabilities | 1,061.58 | - | - | - |
| | Total Non Current Liabilities | 1,301.48 | 2,630.32 | 1,162.70 | 3,523.04 |
| 3 | Current Liabilities | | | | |
| | a) Financial Liabilities | | | | |
| | i) Borrowings | 58.91 | 1,988.34 | 18.60 | 3,678.67 |
| | ii) Trade Payables | 933.91 | 572.90 | 1,452.89 | 1,298.77 |
| | iii) Other Financial Liabilities | 18,554.81 | 2,911.43 | 22,270.16 | 19,633.65 |
| | b) Other Current Liabilities | 937.46 | 461.12 | 2,255.21 | 1,133.92 |
| | c) Provisions | 670.07 | 561.48 | 755.72 | 597.78 |
| | d) Current Tax Liabilities (Net) | 516.56 | 1,309.19 | 764.95 | 2,239.33 |
| | Total Current Liabilities | 21,671.72 | 7,804.46 | 27,517.53 | 28,582.12 |
| | Total Equity and Liabilities | 190,096.93 | 105,847.23 | 198,363.66 | 125,726.63 |



Notes to the consolidated financial results :

- 1 The above audited results for the Financial Year ended 31st March, 2018 which have been subjected to audit 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 23rd April, 2018, in terms of Clause 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2 The Board of Directors have recommended, subject to the approval of the equity shareholders at the ensuing Annual General Meeting, a dividend on equity shares of 100% i.e. Rs.1/- per Equity Share after payment of dividend to preference shareholders as per the terms and conditions contained therein.
- 3 During the quarter Gaussian Online Skill Gaming Private Limited, a Wholly Owned Subsidiary (WOS) of the Company was incorporated.
- 4 The Nomination, Remuneration and Compensation Committee of the Board of Directors have granted 9,44,000 options to eligible grantees at its meeting held on 3rd April, 2018.
- 5 The consolidated unaudited financial results of the Company and its subsidiaries, joint venture and associates (the 'Group') have been prepared as per Ind AS 110 consolidated financial statements, Ind AS 111 on Joint arrangements and Ind AS 28 on investments in Associates and Joint Venture.
- 6 The Company has been following the practice of publishing Consolidated Financial Results. 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.
- 7 The figures of the last quarter are the balancing figures between audited results in respect of full financial year and the published year to date reviewed figures upto the third quarter of the respective financial year.
- 8 The unaudited financial results of three subsidiaries, two step down subsidiaries and one associate company have been consolidated on the basis of un-reviewed financial statement prepared by the management of respective entities.
- 9 Exceptional Items for year ended 31st March, 2018 includes profit on liquidation of a subsidiary company, profit on sale of joint venture and one time expenses in relation to Government Dues and Interest there upon. Similar period in last year exceptional items includes profit on sale of subsidiary companies and provision of diminution in value of investment in Joint Venture.
- 10 Tax Expenses includes Income Tax, Deferred Tax and reversal of earlier year Income Tax.

(₹ in Lakhs)

| Particulars | Quarter Ended | | | Year Ended | |
|--------------|---------------|-----------|-----------|------------|-----------|
| | 31-Mar-18 | 31-Dec-17 | 31-Mar-17 | 31-Mar-18 | 31-Mar-17 |
| Income Tax | 1,855.02 | 2,083.47 | 1,119.68 | 6,853.06 | 3,330.43 |
| Deferred Tax | 59.04 | 167.76 | (477.81) | 515.84 | (526.97) |

Place : Mumbai
Date : April, 23, 2018



For Delta Corp Limited
Jaydev Mody
Jaydev Mody
(Chairman)



Walker Chandiook & Co LLP
16th Floor, Tower II
Indiabulls Financial Centre
S B Marg, Elphinstone (W)
Mumbai 400013
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Independent Auditor's Report on Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Delta Corp Limited

1. We have audited the consolidated financial results of Delta Corp Limited and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), its associates and joint ventures for the year ended 31 March 2018, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Attention is drawn to Note 7 to the consolidated financial results regarding the figures for the quarter ended 31 March 2018 as reported in these consolidated financial results, which are the balancing figures between audited consolidated figures in respect of the full financial year and the published consolidated year to date figures up to the end of the third quarter of the financial year. Also, the figures up to the end of the third quarter had only been reviewed and not subjected to audit. These consolidated financial results are based on the consolidated financial statements for the year ended 31 March 2018 prepared in accordance with the accounting principles generally accepted in India, including Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 ('the Act') and published consolidated year to date figures up to the end of the third quarter of the financial year prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, Interim Financial Reporting, specified under Section 133 of the Act, and SEBI Circulars CIR/CFD/CMD/15/2015 dated 30 November 2015 and CIR/CFD/FAC/62/2016 dated 5 July 2016, which are the responsibility of the Holding Company's management. Our responsibility is to express an opinion on these consolidated financial results based on our audit of the consolidated financial statements for the year ended 31 March 2018 and our review of consolidated financial results for the nine month's period ended 31st December 2017.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.
3. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of other auditors on separate financial results and on other financial information of the subsidiaries, associates and joint ventures, the consolidated financial results:
 - (i) include the financial results for the year ended 31 March 2018, of the following entities:
 - a. Delta Pleasure Cruise Company Private Limited
 - b. Delta Offshore Developers Limited
 - c. Caravela Entertainment Private Limited
 - d. Daman Entertainment Private Limited
 - e. Highstreet Cruises and Entertainment Private Limited
 - f. Freedom Charter Services Private Limited
 - g. Zeicast Pte Limited
 - h. Marvel Resorts Private Limited
 - i. Daman Hospitality Private Limited
 - j. Delta Hospitality & Entertainment Mauritius Limited
 - k. Delta Hotel Lanka Private Limited



Delta Corp Limited

Independent Auditor's Report on Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Page 2 of 2

- l. Deltin Hotels and Resorts Private Limited
- m. Gaussian Networks Private Limited
- n. Mind Sport League Private Limited
- o. Gaussian Software Private Limited
- p. Delta Pan Africa
- q. Delta Corp East Africa
- r. Gaussian Online Skill Gaming Private Limited

- (ii) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circulars CIR/CFD/CMD/15/2015 dated 30 November 2015 and CIR/CFD/FAC/62/2016 dated 5 July 2016 in this regard and
- (iii) give a true and fair view of the consolidated net profit (including other comprehensive income) and other financial information in conformity with the accounting principles generally accepted in India including Ind AS specified under Section 133 of the Act for the year ended 31 March 2018.

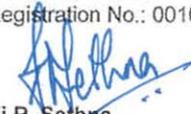
4. We did not audit the financial statements of 7 subsidiaries, whose financial statements reflect total assets of Rs. 24,554 lakhs and net assets of Rs. 11,376 lakhs as at 31 March 2018, and total revenues of Rs. 16,803 lakhs for the year ended on that date, as considered in the consolidated financial results. The consolidated financial results also include the Group's share of net loss (Including Other Comprehensive Income) of Rs. 3 lakhs for the year ended 31 March 2018, as considered in the consolidated financial results, in respect of a joint venture, whose financial statements have not been audited by us. These financial statements have been audited by other auditors whose reports have been furnished to us by the management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and joint venture and our report in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circulars CIR/CFD/CMD/15/2015 dated 30 November 2015 and CIR/CFD/FAC/62/2016 dated 5 July 2016, in so far as it relates to the aforesaid subsidiaries and joint venture, are based solely on the reports of such other auditors.

Our opinion on the consolidated financial results is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors.

5. We did not audit the financial statements of 5 subsidiaries whose financial statements reflect total assets of Rs. 2,569 lakhs and net assets of Rs. 2,427 lakhs as at 31 March 2018, and total revenues of Rs. 1 lakhs for the year ended on that date, as considered in the consolidated financial results. The consolidated financial results also include the Group's share of net loss (Including Other Comprehensive Income) of Rs. 72 lakhs for the year ended 31 March 2018, as considered in the consolidated financial results, in respect of an associate whose financial statements have not been audited by us. These financial statements are unaudited and have been furnished to us by the management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associate and our report in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circulars CIR/CFD/CMD/15/2015 dated 30 November 2015 and CIR/CFD/FAC/62/2016 dated 5 July 2016, in so far as it relates to the aforesaid subsidiaries and associate, are based solely on such unaudited financial statements. In our opinion and according to the information and explanations given to us by the management, these financial statements are not material to the Group.

Our opinion on the consolidated financial results is not modified in respect of this matter with respect to our reliance on the financial statements certified by the management.


For Walker Chandniok & Co LLP
Chartered Accountants
Firm Registration No.: 001076N/N500013


per Adi P. Sethna
Partner
Membership No. 108840

Place: Mumbai
Date: 23 April 2018



23rd April, 2018

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|--|--|
| National Stock Exchange of India Ltd. Listing Department. Exchange Plaza, C-1, Block- G, Bandra Kurla Complex, Bandra (East) Mumbai-400 051. Fax No. 26598235/8237/8347. Symbol: DELTACORP | BSE Ltd., Corporate Relation Department, Listing Department, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 023. Facsimile No. 22723121/22722037/2041 Scrip Code 532848 |
|--|--|

Dear Sir/Madam,

Sub: Declaration pursuant to Regulation 33(3) (d) of the Securities & Exchange Board of India (Listing Obligation and Disclosure Requirements) (Amendment) Regulations, 2016 ["LODR"]

Ref: SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016

In compliance with Regulation 33(3) (d) of LODR as amended by the SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016 we hereby declare that, Statutory Auditors of our Company M/s. Walker Chandiook & Co. LLP., Chartered Accountants (FRN: 001076N/N500013) have issued an Audit Report with unmodified opinion on Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended 31st March, 2018.

You are requested to take the same on record & oblige.

Yours Sincerely,

For Delta Corp Limited


Hardik Dhebar
Chief Financial Officer

Regd. Office : 10, Kumar Place, 2408, General Thimayya Road, Pune – 411001.

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| Bayside Mall, 2nd Floor, Tardeo Road, Haji Ali, Mumbai - 400 034. URL : www.deltacorp.in | Phone : +91 22 4079 4700 Fax : +91 22 4079 4777 Email : secretarial@deltin.com CIN : L65493PN1990PLC058817 |
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