

**INDEPENDENT REVIEWER'S REPORT
TO THE MEMBERS OF DELTA CORPORATION LIMITED**

REPORT ON THE REVIEW OF THE INFLATION ADJUSTED CONDENSED INTERIM FINANCIAL RESULTS

We have reviewed the inflation adjusted condensed interim financial results of Delta Corporation Limited ("the Group"), which comprise the inflation adjusted condensed statement of financial position as at 30 September 2020 and the inflation adjusted condensed statement of profit or loss and other comprehensive income, the inflation adjusted condensed statement of changes in equity, and the inflation adjusted condensed statement of cash flows for the year then ended, and the selected explanatory notes to the inflation adjusted condensed interim financial statements.

Directors' Responsibility for the Financial Statements

The Directors are responsible for the preparation and fair presentation of these inflation adjusted condensed interim financial statements in accordance with the International Accounting Standard ("IAS") 34 Interim Financial Reporting and the Zimbabwe Stock Exchange Listing Requirements, and for such internal control as the Directors determine necessary to enable the preparation of inflation adjusted condensed interim financial statements that are free from material misstatement, whether due to fraud or error.

Independent Reviewer's Responsibility

Our responsibility is to express a conclusion on these inflation adjusted condensed interim financial statements. We conducted our review in accordance with International Standard on Review Engagements ("ISRE") 2400 (Revised), Engagements to Review Historical Financial Statements. ISRE 2400 (Revised) requires us to conclude whether anything has come to our attention that causes us to believe that the inflation adjusted condensed interim financial statements, taken as a whole, are not prepared in all material respects in accordance with the applicable financial reporting framework. This standard also requires us to comply with relevant ethical requirements.

A review of the inflation adjusted condensed interim financial statements in accordance with ISRE 2400 (Revised) is a limited assurance engagement. The independent reviewer performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing. Accordingly, we do not express an audit opinion on these inflation adjusted condensed interim financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that these inflation adjusted condensed interim financial statements do not present fairly, in all material respects, the financial position of Delta Corporation Limited as at 30 September 2020 and its financial performance and cash flows for the year then ended in accordance with IAS 34 and the requirements of the Zimbabwe Stock Exchange Listing Requirements.

The engagement partner on the review resulting in this independent reviewer's report is Brian Mabiza.



DELOITTE & TOUCHE

Registered Auditor

Per Brian Mabiza

Partner

PAAB Practice Certificate Number: 0447

11 November 2020