



**Independent Auditor's Review Report On consolidated unaudited half yearly 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  
DELAPLEX LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Delaplex Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit after tax of its associates and joint ventures for the half year ended September 2024 and for the period from 01<sup>st</sup> April, 2024 to 30<sup>th</sup> September, 2024 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding half year ended 30<sup>th</sup> September 2024 and the corresponding period from 01<sup>st</sup> April 2024 to 30<sup>th</sup> September 2024, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian GAAP, Accounting Standard 21 "Consolidated Financial Statements" ("AS 21"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. 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 Standards on Auditing 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 circular 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. The Statement includes the results of the following entities:

Sr. No.	Name of Subsidiary
1.	Celestia Crew Consultancy Private Limited
2.	Delaplex Software Limited, UK. (including its step-down subsidiaries)



**JODH JOSHI AND CO.**  
CHARTERED ACCOUNTANTS

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5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the reports of the appointed accountants/auditor of the subsidiary companies and other auditor/accountants 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 the aforesaid Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms 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.
6. We did not review the interim financial statements of DELAPLEX SOFTWARE LIMITED, UK. (subsidiary) included in the consolidated unaudited interim financial statements of the entities included in the Group, whose results reflect total assets of Rs. 1422.46 Lakhs as of 30<sup>th</sup> September 2024 and total revenues of Rs. 891.62 Lakhs, total net profit after tax of Rs. 166.06 Lakhs for the half year ended 30<sup>th</sup> September 2024 and for the period from 1<sup>st</sup> April 2024 to 30<sup>th</sup> September 2024 respectively, as considered in the respective consolidated unaudited financial statement of the aforementioned entity included in the Group.

The interim half yearly financial statements of these subsidiaries (direct subsidiary & its step down subsidiary in UK) have been compiled by the other auditors namely BCD Accountants Limited, Second Floor, 21 Graham Street, Birmingham, United Kingdom, B1 3JR whose reports have been furnished to us, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these branches and joint operations, is based solely on the report of such branch auditors and other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matter.

**For, Jodh Joshi and Co.**

Chartered Accountants

FRN: 104317W

  
Yash K. Verma

Partner

Membership No: 105954

UDIN: 24105954BKUITH 8440

Place: Nagpur

Date: 6<sup>th</sup> November 2024



**delaplex Limited**  
(Formerly known as: delaplex Private Limited)  
CIN: L72900MH2004PLC144498  
**STATEMENT OF CONSOLIDATED ASSETS & LIABILITIES**

(In Lakhs)

	Particulars	Note	As at September 30, 2024
			<b>Unaudited</b>
<b>I</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>1. Shareholders' funds</b>		
	(a) Share Capital	I.1	911.00
	(b) Reserves and surplus	I.2	5,966.78
	<b>Sub Total Shareholders Funds (A)</b>		<b>6,877.78</b>
	<b>Minority Interest in Subsidiaries</b>		-5.30
	<b>Sub Total Minority Interests (B)</b>		<b>-5.30</b>
	<b>3. Non-current liabilities</b>		
	(a) Long-term borrowings	I.3	168.24
	(b) Other Non-current Liabilities	I.4	-
	(c) Deferred Tax liability	I.5	-
	(d) Long-term provisions	I.6	-
	<b>Sub Total Non Current Liabilities (C)</b>		<b>168.24</b>
	<b>4. Current liabilities</b>		
	(a) Short-term borrowings	I.7	-
	(b) Trade payables	I.8	
	i) Due to MSME		7.06
	ii) Due to Others		281.05
	(c) Other current liabilities	I.9	40.53
	(d) Short-term provisions	I.10	320.60
	<b>Sub Total Current Liabilities (D)</b>		<b>649.24</b>
	<b>TOTAL (A+B+C+D)</b>		<b>7,689.96</b>
<b>II.</b>	<b>ASSETS</b>		
	<b>1. Non-current assets</b>		
	(a) Property, Plant and Equipment and Intangible assets		
	(i) Property, Plant and Equipment	I.11	56.83
	(ii) Capital work-in-progress		-
	(iii) Intangible Assets	I.11	916.10
	(b) Non-current investments	I.12	119.60
	(c) Long-term loans and advances	I.13	-
	(d) Deferred Tax Assets	I.5	47.62
	(e) Other Non Current Assets	I.14	48.48
	<b>Sub Total (A)</b>		<b>1,188.63</b>
	<b>2. Current assets</b>		
	(a) Current Investments	I.15	2,783.18
	(b) Trade receivables	I.16	2,610.38
	(c) Cash and Cash Equivalents	I.17	795.42
	(d) Short-term loans and advances	I.18	52.65
	(e) Other Current Assets	I.19	259.70
	<b>Sub Total (B)</b>		<b>6,501.33</b>
	<b>TOTAL (A + B)</b>		<b>7,689.96</b>

Note: The above statement should be read with the Significant Accounting Policies and Notes on Financial Statements.  
As per our report of even date attached

**For Jodh Joshi and Co.**  
**Chartered Accountants**

Firm's Registration No: 104317W

Yash K. Verma  
Partner  
M No. 105954



**For and on behalf of the Board of Directors**  
**delaplex Limited**

Preeti Sachdeva  
Director  
(DIN : 05354561)

Nitin Sachdeva  
Managing Director  
(DIN : 01627153)

Deepak Jajoo  
CFO

Manishraj Bhatt  
Company Secretary

UDIN: 24105954BK EUIH8440

Nagpur

Nagpur

**delaplex Limited**  
(Formerly known as: delaplex Private Limited)  
CIN: L72900MH2004PLC144498  
**STATEMENT OF CONSOLIDATED PROFIT & LOSS**

(In Lakhs)

	Particulars	Note	As at Half Yearly Sep 30, 2024
			Consolidated Unaudited
I	Revenue from operations	II.1	3,594.09
II	Other Income	II.2	132.43
III	<b>Total Income (I+II)</b>		<b>3,726.52</b>
	<b>Expenses:</b>		
	(a) Cost of materials consumed	II.3	4.72
	(b) Purchases of stock-in-trade	II.4	-
	(c) Changes in inventories of finished goods and work-in-progress	II.5	-
	(d) Employee benefits expense	II.6	2,242.60
	(e) Finance costs	II.7	1.19
	(f) Depreciation and amortisation expense	I.11	18.73
	(g) Other expenses	II.8	656.13
	(h) CSR Expenses		10.41
IV	<b>Total expenses</b>		<b>2,933.78</b>
V	<b>Profit /(Loss) before tax and Exceptional Items (III-IV)</b>		<b>792.74</b>
VI	<b>Exceptional Items</b>	II.9	-
VII	<b>Profit /(Loss) before tax (V-VI)</b>		<b>792.74</b>
VIII	<b>Tax expense:</b>		
	Current tax expense		154.75
	Deferred tax charge/(credit)		-0.03
			<b>154.72</b>
IX	<b>Profit after tax for the year (VII-VIII)</b>		<b>638.02</b>
	<b>Minority Interest in P&amp;L</b>		<b>-12.16</b>
X	<b>Profit after tax &amp; minority interest for the year</b>		<b>625.85</b>
XII	<b>Earnings per share (face value of ₹ 10/- each):</b>	II.10	
	(a) Basic (in ₹)		6.87
	(b) Diluted (in ₹)		6.87

Note: The above statement should be read with the Significant Accounting Policies and Notes on Financial Statements. As per our report of even date attached

For Jodh Joshi and Co.  
Chartered Accountants

Firm's Registration No: 104317W

Yash K. Verma  
Partner  
M No.105954



For and on behalf of the Board of Directors  
delaplex Limited

*Preeti Sachdeva*

Preeti Sachdeva  
Director  
(DIN : 05354561)

*Nitin Sachdeva*

Nitin Sachdeva  
Managing Director  
(DIN : 01627153)

*Deepak Jajoo*

Deepak Jajoo  
CFO

*Manishraj Bhatt*

Manishraj Bhatt  
Company Secretary

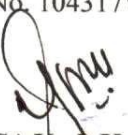
UDIN: 24105954BKEUIH8440

**delaPlex Limited**  
**(Formerly known as delaPlex Private Limited)**

Notes accompanying Consolidated Financial Results for period ended 30<sup>th</sup> Sep 2024 -


1. The figures for the corresponding previous periods have been re-grouped/re-classified wherever necessary to more appropriate presentations and to make comparable to the extent possible.
2. The company is engaged in only one business of IT & ITeS, hence no information has been furnished in accordance with AS 17 on "Segment Reporting" issued by Institute of Chartered Accountants of India.
3. The above results for the half year ended 30th September 2024 have been reviewed by the audit committee meeting held on 06th November 2024 and approve by the Board of Directors in their meeting held on 06th November 2024.
4. Delaplex Limited acquired subsidiaries in FY 2024-25, since this is first period of consolidation, no comparative consolidated figures are reported.
5. The aforesaid Financial Results are also being disseminated on the website of company i.e. (<https://delaplex.in/financial-result/>)

**For Jodh Joshi and Co.**  
Chartered Accountants  
Firm's Registration  
No. 104317W

  
**CA Yash K. Verma**  
Partner  
M No. 108954  
UDIN: 24105954BKEVJH8440  
Nagpur  
06th November 2024

**For and on Behalf of the Board**  
**Delaplex Limited**

  
  
**Preeti Sachdeva**  
Director  
(DIN: 05354561)

  
**Deepak Jajoo**  
CFO  
06th November 2024

  
**Nitin Sachdeva**  
Managing Director  
(DIN: 01627153)

  
**Manishraj Bhatt**  
Company Secretary