



JODH JOSHI AND CO.
CHARTERED ACCOUNTANTS

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LIMITED REVIEW REPORT

To,
THE BOARD OF DIRECTORS OF
DELAPLEX LIMITED

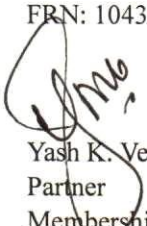
We have reviewed the accompanying statement of standalone unaudited financial results of DELAPLEX LIMITED for the half year ended **30th September 2024**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement.

A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Jodh Joshi and Co.
Chartered Accountants
FRN: 104317W


Yash K. Verma
Partner

Membership No: 105954

UDIN: 24105954BKEUI42022

Place: Nagpur

Date: 6th November 2024



delaPlex Limited
(Formerly known as: delaPlex Private Limited)
CIN: L72900MH2004PLC144498
STATEMENT OF STANDALONE ASSETS & LIABILITIES

(₹ in Lakhs)

	Particulars	Note	As at September 30, 2024	As at March 31, 2024
			Unaudited	Audited
I	EQUITY AND LIABILITIES			
	1. Shareholders' funds			
	(a) Share Capital	I.1	911.00	911.00
	(b) Reserves and surplus	I.2	5,772.25	5,554.17
	Sub Total Shareholders Funds (A)		6,683.25	6,465.17
	2. Non-current liabilities			
	(a) Long-term borrowings	I.3	-	-
	(b) Other Non-current Liabilities	I.4	-	-
	(c) Deferred Tax liability	I.5	-	-
	(d) Long-term provisions	I.6	-	-
	Sub Total Non Current Liabilities (B)		-	-
	3. Current liabilities			
	(a) Short-term borrowings	I.7	-	-
	(b) Trade payables	I.8		
i) Due to MSME		7.06	2.65	
ii) Due to Others		0.45	3.48	
(c) Other current liabilities	I.9	31.62	48.61	
(d) Short-term provisions	I.10	92.33	104.66	
Sub Total Current Liabilities (C)		131.46	159.40	
	TOTAL (A+B+C)		6,814.71	6,624.57
II.	ASSETS			
	1. Non-current assets			
	(a) Property, Plant and Equipment and Intangible assets			
	(i) Property, Plant and Equipment	I.11	55.82	43.69
	(ii) Capital work-in-progress		-	-
	(b) Non-current investments	I.12	120.48	100.00
	(c) Long-term loans and advances	I.13	904.40	-
	(d) Deferred Tax Assets	I.5	44.49	47.59
	(e) Other Non Current Assets	I.14	46.79	46.79
	Sub Total (A)		1,171.98	238.07
	2. Current assets			
	(a) Current Investments	I.15	2,755.00	2,780.00
	(b) Trade receivables	I.16	2,184.89	2,171.74
	(c) Cash and Cash Equivalents	I.17	367.54	1,144.24
(d) Short-term loans and advances	I.18	52.65	52.90	
(e) Other Current Assets	I.19	282.65	237.61	
Sub Total (B)		5,642.73	6,386.49	
	TOTAL (A + B)		6,814.71	6,624.58

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)

Deepak Jajoo
CFO
Nagpur
6-Nov-24

Nitin Sachdeva
Managing Director
(DIN : 01627153)

Manishraj Bhatt
Company Secretary

UDIN: 24105954BKEUIC2022
Nagpur
6-Nov-24

delaPlex Limited
(Formerly known as: delaPlex Private Limited)
CIN: L72900MH2004PLC144498
STATEMENT OF STANDALONE PROFIT & LOSS

(₹ in Lakhs)

	Particulars	Note	As at Half Yearly	As at Half Yearly	As at Half Yearly	As at March 31, 2024	As at March 31, 2023
			Sep 30, 2024	Mar 31, 2024	Sep 30, 2023	Audited	Audited
			Unaudited	Audited	Audited	Audited	Audited
I	Revenue from operations	II.1	2,693.30	2,749.03	2,785.84	5,534.87	5,400.46
II	Other Income	II.2	131.33	76.80	28.44	105.24	121.35
III	Total Income (I+II)		2,824.63	2,825.82	2,814.28	5,640.10	5,521.81
	Expenses:						
	(a) Cost of materials consumed	II.3	4.67	1.88	2.07	3.94	21.14
	(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	1,810.26	1,953.07	1,834.51	3,787.58	3,869.75
	(e) Finance costs	II.7	0.45	0.37	0.30	0.67	0.40
	(f) Depreciation and amortisation expense	I.11	13.93	20.21	14.49	34.69	48.01
	(g) Other expenses	II.8	345.82	283.50	317.81	601.30	482.47
	(h) CSR Expenses		10.41	37.29	-	37.29	-
IV	Total expenses		2,185.54	2,296.31	2,169.18	4,465.48	4,421.76
V	Profit/(Loss) before tax and Exceptional Items (III-IV)		639.09	529.52	645.10	1,174.62	1,100.05
VI	Exceptional Items	II.9	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)		639.09	529.52	645.10	1,174.62	1,100.05
VIII	Tax expense:						
	Current tax expense		154.75	52.91	161.43	214.32	277.28
	Deferred tax charge/(credit)		3.10	(40.06)	(7.53)	(47.59)	-
			157.86	12.85	153.90	166.73	277.28
IX	Profit after tax for the year (VII-VIII)		481.23	516.67	491.21	1,007.89	822.76
XII	Earnings per share (face value of ₹ 10/- each):	II.10					
	(a) Basic (in ₹)		5.28	7.07	6.72	13.26	11.26
	(b) Diluted (in ₹)		5.28	7.07	6.72	13.26	11.26

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 R. Verma
Partner
M No.105954



UDIN: 24105954BKEUI42022
Nagpur
6-Nov-24



For and on behalf of the Board of Directors
delaPlex Limited

Preeti Sachdeva
Preeti Sachdeva
Director
(DIN : 05354561)

Deepak Jajoo
Deepak Jajoo
CFO

Nagpur
6-Nov-24

Nitin Sachdeva
Nitin Sachdeva
Managing Director
(DIN : 01627153)

Manishraj Bhatt
Manishraj Bhatt
Company Secretary

delaPlex Limited
(Formerly known as: delaPlex Private Limited)
CIN: L72900MH2004PLC144498
STATEMENT OF STANDALONE CASH FLOWS

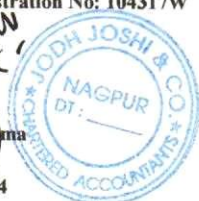
(₹ in Lakhs)

Particulars	Cash Flow	
	As at September 30, 2024	As at March 31, 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Extraordinary items	639.09	1,174.62
Adjustment For:		
(a) Depreciation and Amortization	13.93	34.69
(b) Interest & Finance Charges	0.45	0.67
(c) (Gain)/Loss on Sale of Assets	-	-
(d) Short/Excess provision written off	-	-
(e) Interest & Other income	(131.33)	(105.24)
(f) Preliminary Expenses written off	-	-
(g) Provision for Gratuity	-	-
Operating Profit before Working Capital Changes	522.14	1,104.75
Adjustment For :		
(a) (Increase)/Decrease in Inventories	-	-
(b) (Increase)/Decrease in Trade Receivables	(13.16)	(204.53)
(c) (Increase)/Decrease in Other Assets	(45.04)	(212.88)
(d) Increase /(Decrease) in Trade Payables	1.39	0.61
(e) Increase /(Decrease) in Other Liabilities	(16.99)	42.07
(f) Increase /(Decrease) in Provisions	(12.33)	30.94
CASH GENERATED FROM OPERATIONS	436.01	760.95
Less : Direct Taxes paid	(154.75)	(214.32)
Less : CSR & Other Adjustment (For FY 23-24)	-	20.79
CASH FLOW BEFORE EXTRAORDINARY ITEMS	281.25	567.42
NET CASH FROM OPERATING ACTIVITIES (A)	281.25	567.42
B. CASH FLOW FROM INVESTING ACTIVITIES		
(a) Sales / (Addition) in Fixed Assets & WIP	(26.05)	(28.83)
(b) Adjustment on Account of Opening gratuity Provision	-	-
(c) (Increase) / Decrease in Investment	4.52	(2,820.00)
(d) (Increase) / Decrease in loans and advances	(904.15)	(52.90)
(e) (Increase) / Decrease in Non Current Assets	-	(0.96)
(f) Interest and other income	131.33	105.24
NET CASH FROM INVESTING ACTIVITIES (B)	(794.36)	(2,797.45)
C. CASH FLOW FROM FINANCING ACTIVITIES		
(a) Increase/(Decrease) in Borrowings	-	-
(b) Increase/(Decrease) in Long term Liabilities	-	-
(c) Increase / (Decrease) in Long Term Provisions	-	-
(d) Funds from IPO (Net of Expenses)	(12.62)	2,948.20
(e) Dividends Distributed	(250.53)	-
(f) Interest & Charges Paid	(0.45)	(0.67)
NET CASH FLOW IN FINANCING ACTIVITIES (C)	(263.60)	2,947.52
NET INCREASE IN CASH & CASH EQUIVALENTS (A)+(B)+(C)	(776.70)	717.49
OPENING BALANCE – CASH & CASH EQUIVALENT	1,144.24	426.75
CLOSING BALANCE - CASH & CASH EQUIVALENT	367.54	1,144.24

As per our Report of even date

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

Yash K. Verma
Partner
M No.105554



For and on Behalf of the Board
delaPlex Limited

Preeti Sachdeva
Director
(DIN : 05354561)

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Managing Director
(DIN : 01627153)

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Manishraj Bhatt
Company Secretary

UDIN: 24105954BKEUI42022

Nagpur
6-Nov-24


Nagpur
6-Nov-24

delaPlex Limited
(Formerly known as delaPlex Private Limited)

Notes accompanying Standalone Financial Results for period ended 30th 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. 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. 105954
UDIN: 24105954BKEU1T2022
Nagpur
06th November 2024




For and on Behalf of the Board
delaPlex Limited


Preeti Sachdeva
Director
(DIN: 05354561)


Deepak Jajoo
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06th November 2024


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