

Independent Auditor's Report on the Half yearly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,

The Board of Directors,

delaPlex Limited, (Formerly known as delaPlex Private Limited).

Report on the Audit of the Standalone Financial Results

We have audited the accompanying standalone financial results of **DELAPLEX LIMITED** ("the Company") for the half year ended **March 31, 2025** and the year-to-date results for the period from **April 01, 2024 to March 31, 2025** attached herewith, being submitted by the Company pursuant to the requirement of regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Obligations").

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Results:

- i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard;
- and
- ii) give a true and fair view, in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards (AS) prescribed under Section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the net profit and other financial information for the half year ended **March 31, 2025** as well as the year to date results for the period from **April 01, 2024 to March 31, 2025**.

Basis for Opinion

We have conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Results

These, half-yearly as well as year to date standalone financial results have been prepared on the basis of the annual standalone financial statements. The Company's Board of Directors are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Standalone financial results that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements.

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143 (3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For, Jodh Joshi and Co.

Chartered Accountants

FRN: 104317W



Yash K. Verma

Partner

Membership Number: 105954

UDIN: 25105954BMJLXY8082

Place: Nagpur

Date: 30th May 2025






STATEMENT OF STANDALONE ASSETS & LIABILITIES

(₹ in Lakhs)

	Particulars	Note	As at March 31, 2025	As at March 31, 2024
			Audited	Audited
I	EQUITY AND LIABILITIES			
	1. Shareholders' funds			
	(a) Share Capital	I.1	911.00	911.00
	(b) Reserves and surplus	I.2	6,321.62	5,554.17
	Sub Total Shareholders Funds (A)		7,232.62	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		16.37	2.65
	ii) Due to Others		3.76	3.48
	(c) Other current liabilities	I.9	38.28	48.61
	(d) Short-term provisions	I.10	40.15	104.66
	Sub Total Current Liabilities (C)		98.57	159.40
	TOTAL (A+B+C)		7,331.19	6,624.57
II.	ASSETS			
	1. Non-current assets			
	(a) Property, Plant and Equipment and Intangible assets			
	(i) Property, Plant and Equipment	I.11	68.98	43.69
	(ii) Capital work-in-progress		14.20	-
	(b) Non-current investments	I.12	1,108.41	100.00
	(c) Long-term loans and advances	I.13	1,012.50	-
	(d) Deferred Tax Assets	I.5	36.61	47.59
	(e) Other Non Current Assets	I.14	70.52	46.79
	Sub Total (A)		2,311.22	238.07
	2. Current assets			
	(a) Current Investments	I.15	1,666.28	2,780.00
	(b) Trade receivables	I.16	2,656.19	2,171.74
	(c) Cash and Cash Equivalents	I.17	294.49	1,144.24
	(d) Short-term loans and advances	I.18	52.65	52.90
	(e) Other Current Assets	I.19	350.35	237.61
	Sub Total (B)		5,019.97	6,386.49
	TOTAL (A + B)		7,331.19	6,624.57

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
UDIN: 25105954BMJLXY8082
Date :- 30-May-2025
Place :- Nagpur



For and on behalf of the Board of Directors
Delaplex Limited




Nitin Sachdeva
Managing Director
(DIN : 01627153)



STATEMENT OF STANDALONE PROFIT & LOSS

	Particulars	Note	As at Half Yearly Mar 31, 2025		As at Half Yearly Sep 30, 2024		As at March 31, 2024		As at March 31, 2025		(₹ in Lakhs)	
			Audited	Unaudited	Audited	Unaudited	Audited	Audited	Audited	Audited	As at March 31, 2024	As at March 31, 2025
I	Revenue from operations	II.1	2,882.71	2,693.30	2,749.03		2,749.03		5,576.01		5,534.87	
II	Other Income	II.2	199.36	131.33	76.80		76.80		330.69		105.24	
III	Total Income (I+II)		3,082.07	2,824.63	2,825.82		2,825.82		5,906.70		5,640.10	
	Expenses:											
	(a) Cost of materials consumed	II.3	2.49	4.67	1.88		1.88		7.17		3.94	
	(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	1,868.41	1,810.26	1,953.07		1,953.07		3,678.67		3,787.58	
	(e) Finance costs	II.7	2.00	0.45	0.37		0.37		2.45		0.67	
	(f) Depreciation and amortisation expense	I.11	18.34	13.93	20.21		20.21		32.27		34.69	
	(g) Other expenses	II.8	435.14	345.82	283.50		283.50		780.96		601.29	
	(h) CSR Expenses		11.09	10.41	37.29		37.29		21.50		37.29	
IV	Total expenses		2,337.48	2,185.54	2,296.31		2,296.31		4,523.02		4,465.47	
V	Profit (Loss) before tax and Exceptional Items (III-IV)		744.59	639.09	529.52		529.52		1,383.68		1,174.63	
VI	Exceptional Items	II.9	-	-	-		-		-		-	
VII	Profit (Loss) before tax (V-VI)		744.59	639.09	529.52		529.52		1,383.68		1,174.63	
VIII	Tax expense:											
	Current tax expense		184.32	154.74	52.91		52.91		339.06		214.33	
	Deferred tax charge/(credit)		7.87	3.11	(40.06)		(40.06)		10.98		(47.59)	
			192.19	157.85	12.85		12.85		350.04		166.74	
IX	Profit after tax for the year (VII-VIII)		552.40	481.24	516.67		516.67		1,033.64		1,007.89	
XII	Earnings per share (face value of ₹ 10/- each):	II.10										
	(a) Basic (in ₹)		6.06	5.28	7.07		7.07		11.35		13.26	
	(b) Diluted (in ₹)		6.06	5.28	7.07		7.07		11.35		13.26	

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 K. Verma

Partner

M No.105954

UDIN:25105954BMJLXY8082

Nagpur

30-May-25

For and on behalf of the Board of Directors
Delaplex Limited

Nitin Sachdeva
Managing Director
(DIN : 01627153)



STATEMENT OF STANDALONE CASH FLOWS

(₹ in Lakhs)

Particulars	Cash Flow	
	As at March 31, 2025	As at March 31, 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Extraordinary items	1,383.68	1,174.63
Adjustment For:		
(a) Depreciation and Amortization	32.27	34.69
(b) Interest & Finance Charges	2.45	0.67
(c) (Gain)/Loss on Sale of Assets	-	-
(d) Short/Excess provision written off	-	-
(e) Interest & Other income	(330.69)	(105.24)
(f) Preliminary Expenses written off	-	-
(g) Provision for Gratuity	-	-
Operating Profit before Working Capital Changes	1,087.71	1,104.76
Adjustment For :		
(a) (Increase)/Decrease in Inventories	-	-
(b) (Increase)/Decrease in Trade Receivables	(484.45)	(204.53)
(c) (Increase)/Decrease in Other Assets	(101.76)	(212.88)
(d) Increase /(Decrease) in Trade Payables	14.00	0.61
(e) Increase /(Decrease) in Other Liabilities	(10.33)	42.07
(f) Increase /(Decrease) in Provisions	(64.51)	30.94
CASH GENERATED FROM OPERATIONS	440.67	760.96
Less : Taxes	(350.04)	(214.32)
Less : CSR & Other Adjustment	-	20.79
CASH FLOW BEFORE EXTRAORDINARY ITEMS	90.63	567.43
NET CASH FROM OPERATING ACTIVITIES (A)	90.63	567.43
B. CASH FLOW FROM INVESTING ACTIVITIES		
(a) Sales / (Addition) in Fixed Assets & WIP	(71.76)	(28.83)
(b) Adjustment on Account of Opening gratuity Provision	-	-
(c) (Increase) / Decrease in Investment	105.31	(2,820.00)
(d) (Increase) / Decrease in loans and advances	(1,012.25)	(52.90)
(e) (Increase) / Decrease in Non Current Assets	(23.72)	(0.96)
(f) Interest and other income	330.69	105.24
NET CASH FROM INVESTING ACTIVITIES (B)	(671.74)	(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)	(15.67)	2,948.20
(e) Dividends Distributed	(250.53)	-
(f) Interest & Charges Paid	(2.45)	(0.67)
NET CASH FLOW IN FINANCING ACTIVITIES (C)	(268.65)	2,947.52
NET INCREASE IN CASH & CASH EQUIVALENTS (A)+(B)+(C)	(849.75)	717.50
OPENING BALANCE – CASH & CASH EQUIVALENT	1,144.24	426.75
CLOSING BALANCE - CASH & CASH EQUIVALENT	294.49	1,144.25
	-	-

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.105954

UDIN: 25105954BMJLXY8082
Nagpur
30-May-25

For and on Behalf of the Board
Delaplex Limited

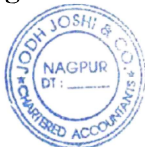
Nitin Sachdeva
Managing Director
(DIN : 01627153)



Notes accompanying Standalone Financial Results for period ended 31st March 2025

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 & Business Consulting, 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 31st March 2025 have been reviewed by the audit committee meeting held on 30th May 2025 and approve by the Board of Directors in their meeting held on 30th May 2025.
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: 25105954BMJLXY8082**

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



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