

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 2025 and for the period from 01st April, 2025 to 30th September, 2025 ("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 30th September 2025 and the corresponding period from 01st April 2025 to 30th September 2025, 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)

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. 2457.83 Lakhs as of 30th September 2025 and total revenues of Rs. 920.73 Lakhs, total net profit after tax of Rs. 234.91 Lakhs for the half year ended 30th September 2025 and for the period from 1st April 2025 to 30th September 2025 respectively, as considered in the respective consolidated unaudited financial statement of the afore mentioned 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 Rehncy Shaheen Chartered Accountants, 1276/1278 Greenford Road, Greenford, Middlesex, UB6 0HH 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: 25105954BMJMAH3792

Place: Nagpur

Date: 14th November 2025

INDIA

Delaplex Limited

(Formerly known as: delaplex Private Limited)

CIN: L72900MH2004PLC144498

STATEMENT OF CONSOLIDATED ASSETS & LIABILITIES

(₹ in Lakhs)

	Particulars	Note	As at Sep 30, 2025	As at Mar 31, 2025
			Audited	Audited
I	EQUITY AND LIABILITIES			
	1. Shareholders' funds			
	(a) Share Capital	I.1	911.00	911.00
	(b) Reserves and surplus	I.2	7,326.59	6,473.48
	Sub Total Shareholders Funds (A)		8,237.59	7,384.48
	Minority Interest in Subsidiaries		(7.82)	(5.99)
	Sub Total Minority Interests (B)		(7.82)	(5.99)
	3. 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 (C)		-	-
	4. Current liabilities			
	(a) Short-term borrowings	I.7	-	-
	(b) Trade payables	I.8		
	i) Due to MSME		0.56	5.76
	ii) Due to Others		214.75	188.68
	(c) Other current liabilities	I.9	38.17	52.64
	(d) Short-term provisions	I.10	699.73	226.19
	Sub Total Current Liabilities (D)		953.21	473.27
	TOTAL (A+B+C+D)		9,182.98	7,851.76
II.	ASSETS			
	1. Non-current assets			
	(a) Property, Plant and Equipment and Intangible assets			
	(i) Property, Plant and Equipment	I.11	126.54	73.52
	(ii) Capital work-in-progress			14.20
	(iii) Intangible Assets & WIP	I.11	1,684.11	1,444.49
	(b) Non-current investments	I.12	19.60	19.60
	(c) Long-term loans and advances	I.13	-	-
	(d) Deferred Tax Assets	I.5	40.21	42.40
	(e) Other Non Current Assets	I.14	948.87	1,161.71
	Sub Total (A)		2,819.33	2,755.92
	2. Current assets			
	(a) Current Investments	I.15	-	-
	(b) Trade receivables	I.16	2,994.13	2,690.30
	(c) Cash and Cash Equivalents	I.17	609.67	411.78
	(d) Short-term loans and advances	I.18	10.06	52.65
	(e) Other Current Assets	I.19	2,749.79	1,941.12
	Sub Total (B)		6,363.65	5,095.85
	TOTAL (A + B)		9,182.98	7,851.76

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



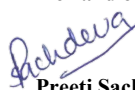
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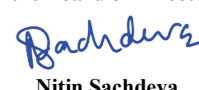
UDIN: 25105954BMJMAH3792


Nagpur

Nov 14 2025

For and on behalf of the Board of Directors


Preeti Sachdeva
Director
(DIN : 05354561)


Nitin Sachdeva
Managing Director
(DIN : 01627153)


Deepak Jajoo
CFO


Manishraj Bhatt
Company Secretary

Nagpur

Nov 14 2025

Delaplex Limited

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

(₹ in Lakhs)

	Particulars	Audited	As at Half Yearly Sep 30, 2025	As at Half Yearly Mar 31, 2025	As at Half Yearly Sep 30, 2024	As at For Year Mar 31, 2025
			Consolidated Unaudited	Consolidated Audited	Consolidated Unaudited	Consolidated Audited
I	Revenue from operations	II.1	3,717.75	3,160.30	3,594.09	6,754.39
II	Other Income	II.2	185.63	123.32	132.43	255.76
III	Total Income (I+II)		3,903.38	3,283.63	3,726.52	7,010.15
	Expenses:					
	(a) Cost of materials consumed	II.3	252.15	3.24	4.72	7.95
	(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	2,045.61	1,948.66	2,242.60	4,191.26
	(e) Finance costs	II.7	3.69	2.45	1.19	3.64
	(f) Depreciation and amortisation expense	I.11	25.02	16.94	18.73	35.67
	(g) Other expenses	II.8	675.06	536.97	656.13	1,193.11
	(h) CSR Expenses		12.28	11.09	10.41	21.50
IV	Total expenses		3,013.82	2,519.34	2,933.78	5,453.12
V	Profit/(Loss) before tax and Exceptional Items (III-IV)		889.56	764.29	792.74	1,557.03
VI	Exceptional Items	II.9	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)		889.56	764.29	792.74	1,557.03
VIII	Tax expense:					
	Current tax expense		165.11	184.37	154.75	339.12
	Deferred tax charge/(credit)		4.51	3.92	(0.03)	3.89
	(d) (Less): MAT Credit Entitlement		169.62	188.29	154.72	343.01
IX	Profit after tax for the year (VII-VIII)		719.95	576.00	638.02	1,214.01
	Minority Interest in P&L		1.83	3.54	(12.16)	6.32
X	Profit after tax & minority interest for the year		721.77	579.54	625.85	1,220.33
XII	Earnings per share (face value of ₹ 10/- each):	II.10				
	(a) Basic (in ₹)		7.92	6.32	7.00	13.33
	(b) Diluted (in ₹)		7.92	6.32	7.00	13.33

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

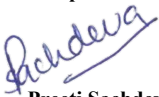

Yash K. Verma

Partner
M No.105954
UDIN: 25105954BMJMAH3792



For and on behalf of the Board of Directors


Delaplex Limited


Preeti Sachdeva
Director
(DIN : 05354561)


Deepak Jajoo
CFO



Nitin Sachdeva
Managing Director
(DIN : 01627153)


Manishraj Bhatt
Company Secretary
Nagpur
Nov 14 2025

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Delaplex Limited

(Formerly known as: delaPlex Private Limited)

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STATEMENT OF CONSOLIDATED CASH FLOWS

(₹ in Lakhs)


Particulars	Cash Flow	Cash Flow
	As at Half Yearly Sep 30, 2025	As at For Year Mar 31, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Extraordinary items	889.56	1,557.03
Adjustment For:		
(a) Depreciation and Amortization	25.02	35.67
(b) Interest & Finance Charges	3.69	3.64
(c) Foreign Currency Translation	106.26	47.52
(d) Employee Stock Option Reserve	32.58	-
(e) Minority Share of P&L	1.83	6.32
(f) Interest & Other income	(185.63)	(255.76)
Operating Profit before Working Capital Changes	873.31	1,394.42
Adjustment For :		
(a) (Increase)/Decrease in Inventories	-	-
(b) (Increase)/Decrease in Trade Receivables	(303.83)	(518.56)
(c) (Increase)/Decrease in Other Assets	(593.64)	(35.38)
(d) Increase /(Decrease) in Trade Payables	20.87	188.31
(e) Increase /(Decrease) in Other Liabilities	(14.48)	4.03
(f) Increase /(Decrease) in Provisions	473.54	121.53
CASH GENERATED FROM OPERATIONS	455.78	1,154.34
Less : Direct Taxes paid	(169.62)	(343.01)
Less : CSR & Other Adjustment	-	-
CASH FLOW BEFORE EXTRAORDINARY ITEMS	286.16	811.33
NET CASH FROM OPERATING ACTIVITIES (A)	286.16	811.33
B. CASH FLOW FROM INVESTING ACTIVITIES		
(a) Sales / (Addition) in Fixed Assets & WIP	(303.46)	(1,524.19)
(b) Adjustment on Account of Opening gratuity Provision	-	-
(c) (Increase) / Decrease in Investment	-	103.00
(d) (Increase) / Decrease in Long term loans and advances	42.59	-
(e) (Increase) / Decrease in Non Current Assets	-	(20.19)
(f) Interest and other income	185.63	255.76
(g) Minority Purchase for Blueberry Systems UK	-	(82.34)
NET CASH FROM INVESTING ACTIVITIES (B)	(75.25)	(1,267.96)
C. CASH FLOW FROM FINANCING ACTIVITIES		
(a) Increase/(Decrease) in Borrowings	-	-
(b) Increase/(Decrease) in Long term Liabilities	-	-
(c) IPO/ESOP Expenses	(7.50)	(15.67)
(d) Dividends Distributed	-	(250.53)
(e) Interest & Charges Paid	(3.69)	(3.64)
(f) Non Controlling Interest in Subsidiary	(1.83)	(6.00)
NET CASH FLOW IN FINANCING ACTIVITIES (C)	(13.02)	(275.83)
NET INCREASE IN CASH & CASH EQUIVALENTS (A)+(B)+(C)	197.89	(732.46)
OPENING BALANCE – CASH & CASH EQUIVALENT	411.78	1,144.24
CLOSING BALANCE - CASH & CASH EQUIVALENT	609.67	411.78

As per our Report of even date

For Jodh Joshi and Co.

Chartered Accountants

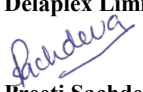
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For and on Behalf of the Board

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Nagpur

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Delaplex Limited
(Formerly known as Delaplex Private Limited)

Notes accompanying Consolidated Financial Results for period ended 30th Sep 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 & 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 2025 have been reviewed by the audit committee meeting held on 14th November 2025 and approve by the Board of Directors in their meeting held on 14th November 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



Yash K. Verma
Partner
M No. 105954
UDIN: 25105954BMJMAH3792
Nagpur
14th November 2025



For and on Behalf of the Board
Delaplex Limited



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14th November 2025



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