

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 2025**. 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: 25105954BMJMAG8902

Place: Nagpur

Date: 14th November 2025

Delaplex Limited

(Formerly known as: delaplex Private Limited)

CIN: L72900MH2004PLC144498

STATEMENT OF STANDALONE ASSETS & LIABILITIES


(₹ in Lakhs)

	Particulars	Note	As at September 30, 2025	As at March 31, 2025
			Unaudited	Audited
I	EQUITY AND LIABILITIES			
	1. Shareholders' funds			
	(a) Share Capital	I.1	911.00	911.00
	(b) Reserves and surplus	I.2	6,841.80	6,321.62
	Sub Total Shareholders Funds (A)		7,752.80	7,232.62
	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		0.56	16.37
	ii) Due to Others		1.85	3.76
	(c) Other current liabilities	I.9	27.71	38.28
	(d) Short-term provisions	I.10	652.77	40.15
	Sub Total Current Liabilities (C)		682.89	98.57
	TOTAL (A+B+C)		8,435.69	7,331.20
II.	ASSETS			
	1. Non-current assets			
	(a) Property, Plant and Equipment and Intangible assets			
	(i) Property, Plant and Equipment	I.11	122.15	68.98
	(ii) Capital work-in-progress		-	14.20
	(b) Non-current investments	I.12	20.48	20.48
	(c) Long-term loans and advances	I.13	1,248.63	1,012.50
	(d) Deferred Tax Assets	I.5	32.10	36.61
	(e) Other Non Current Assets	I.14	1,086.79	1,233.38
	Sub Total (A)		2,510.16	2,386.16
	2. Current assets			
	(a) Current Investments	I.15	-	-
	(b) Trade receivables	I.16	2,607.10	2,656.19
	(c) Cash and Cash Equivalents	I.17	527.14	294.49
	(d) Short-term loans and advances	I.18	8.27	52.65
	(e) Other Current Assets	I.19	2,783.03	1,941.69
	Sub Total (B)		5,925.53	4,945.02
	TOTAL (A + B)		8,435.69	7,331.20

Note: The above statement should be read with the Significant Accounting Policies and Notes on Financial Statements.

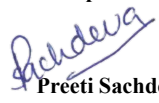
As per our report of even date attached

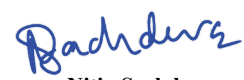
For Jodh Joshi and Co.
Chartered Accountants
Firm's Registration No: 104317W



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
Nagpur
Nov 14 2025


Manishraj Bhatt
Company Secretary

UDIN: 25105954BMJMAG8902

Nagpur
Nov 14 2025

Delaplex Limited

(Formerly known as: delaPlex Private Limited)

CIN: L72900MH2004PLC144498

STATEMENT OF STANDALONE PROFIT & LOSS

(₹ in Lakhs)

	Particulars	Note	As at Half Yearly Sep 30, 2025	As at Half Yearly Mar 31, 2025	As at Half Yearly Sep 30, 2024	As at March 31, 2025	As at March 31, 2024
			Unaudited	Audited	Audited	Audited	Audited
I	Revenue from operations	II.1	3,057.75	2,882.71	2,693.30	5,576.01	5,534.87
II	Other Income	II.2	252.77	199.36	131.33	330.69	105.24
III	Total Income (I+II)		3,310.52	3,082.07	2,824.63	5,906.70	5,640.10
	Expenses:						
	(a) Cost of materials consumed	II.3	252.10	2.49	4.67	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	1,737.04	1,868.41	1,810.26	3,678.67	3,787.58
	(e) Finance costs	II.7	3.07	2.00	0.45	2.45	0.67
	(f) Depreciation and amortisation expense	I.11	23.37	18.34	13.93	32.27	34.69
	(g) Other expenses	II.8	617.93	435.14	345.82	780.96	601.29
	(h) CSR Expenses		12.28	11.09	10.41	21.50	37.29
IV	Total expenses		2,645.80	2,337.48	2,185.54	4,523.02	4,465.47
V	Profit/(Loss) before tax and Exceptional Items (III-IV)		664.72	744.59	639.09	1,383.68	1,174.63
VI	Exceptional Items	II.9	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)		664.72	744.59	639.09	1,383.68	1,174.63
VIII	Tax expense:						
	Current tax expense		165.11	185.23	154.74	339.06	213.11
	Deferred tax charge/(credit)		4.51	7.87	3.11	10.98	(47.59)
			169.62	193.10	157.85	350.04	165.52
IX	Profit after tax for the year (VII-VIII)		495.11	551.49	481.24	1,033.64	1,009.11
XII	Earnings per share (face value of ₹ 10/- each):	II.10					
	(a) Basic (in ₹)		5.43	6.05	5.28	11.35	13.28
	(b) Diluted (in ₹)		5.43	6.05	5.28	11.35	13.28

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: 25105954BMJ MAG8902
Nagpur
Nov 14 2025

For and on behalf of the Board of Directors
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Director
(DIN : 05354561)

Deepak Jajoo
CFO

Nagpur
Nov 14 2025

Nitin Sachdeva
Managing Director
(DIN : 01627153)

Manishraj Bhatt
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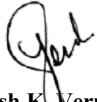
STATEMENT OF STANDALONE CASH FLOWS

(₹ in Lakhs)

Particulars	Cash Flow	
	As at September 30, 2025	As at March 31, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Extraordinary items	664.72	1,174.63
Adjustment For:		
(a) Depreciation and Amortization	23.37	34.69
(b) Interest & Finance Charges	3.07	0.67
(c) (Gain)/Loss on Sale of Assets	-	-
(d) Short/Excess provision written off	-	-
(e) Interest & Other income	(252.77)	(105.24)
(f) ESOP Reserve	32.58	-
(f) Preliminary Expenses written off	-	-
(g) Provision for Gratuity	-	-
Operating Profit before Working Capital Changes	470.97	1,104.76
Adjustment For :		
(a) (Increase)/Decrease in Inventories	-	-
(b) (Increase)/Decrease in Trade Receivables	49.09	(204.53)
(c) (Increase)/Decrease in Other Assets	(841.34)	(212.88)
(d) Increase /(Decrease) in Trade Payables	(17.72)	0.61
(e) Increase /(Decrease) in Other Liabilities	(10.57)	42.07
(f) Increase /(Decrease) in Provisions	612.61	30.94
CASH GENERATED FROM OPERATIONS	263.04	760.96
Less : Direct Taxes paid	(165.11)	(214.32)
Less : CSR & Other Adjustment (For FY 23-24)	-	20.79
CASH FLOW BEFORE EXTRAORDINARY ITEMS	97.93	567.43
NET CASH FROM OPERATING ACTIVITIES (A)	97.93	567.43
B. CASH FLOW FROM INVESTING ACTIVITIES		
(a) Sales / (Addition) in Fixed Assets & WIP	(62.33)	(28.83)
(b) Adjustment on Account of Opening gratuity Provision	-	-
(c) (Increase) / Decrease in Investment	-	(2,820.00)
(d) (Increase) / Decrease in loans and advances	(191.75)	(52.90)
(e) (Increase) / Decrease in Non Current Assets	146.59	(0.96)
(f) Interest and other income	252.77	105.24
NET CASH FROM INVESTING ACTIVITIES (B)	145.28	(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)	(7.50)	2,948.20
(e) Dividends Distributed	-	-
(f) Interest & Charges Paid	(3.07)	(0.67)
NET CASH FLOW IN FINANCING ACTIVITIES (C)	(10.57)	2,947.52
NET INCREASE IN CASH & CASH EQUIVALENTS (A)+(B)+(C)	232.64	717.50
OPENING BALANCE – CASH & CASH EQUIVALENT	294.49	426.75
CLOSING BALANCE - CASH & CASH EQUIVALENT	527.14	1,144.25

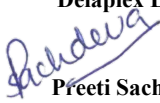
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Partner
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For and on Behalf of the Board
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Notes accompanying Standalone Financial Results for period ended 30th Sep 2025 -

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. Trade Receivables in our standalone financial statements represents amounts receivable from our related entities including US based promoter company, subsidiary and associate entities. The bifurcation of amount receivable between related and unrelated entities is given below for better understanding of the stakeholders:

Particulars (Days)	0-30	31-60	61-90	91-180	181 -365	Total
Related Parties	3,72,59,045	3,76,74,466	3,73,94,956	1,49,71,901	-	12,73,00,368
Unrelated Parties	11,20,28,433	10,06,446	8,47,685	11,91,931	1,83,34,842	13,34,09,337
Total	14,92,87,478	3,86,80,912	3,82,42,641	1,61,63,832	1,83,34,842	26,07,09,705
% of Trade Receivables	57%	15%	15%	6%	7%	100%


5. The aforesaid Financial Results are also being disseminated on the website of company i.e. (<https://delaplex.in/financial-result/>)

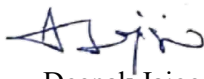
For Jodh Joshi and Co.
Chartered Accountants
Firm's Registration
No. 104317W



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Partner
M No. 105954
UDIN: 25105954BMJMAG8902
Nagpur
14th November 2025



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