

Independent Auditor's Report on the Half yearly and Year to Date Audited Consolidated 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 Consolidated Financial Results

We have audited the accompanying statement of consolidated financial results of **DELAPLEX LIMITED** ("the Holding Company") and its subsidiaries (together referred to as "the Group" for the half year ended **March 31, 2026** and the year-to-date results for the period from **April 01, 2025 to March 31, 2026** ("the Statement") attached herewith, being submitted by the Holding Company pursuant to the requirement of regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").

Opinion

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of reports on separate financial statements and other financial information of subsidiaries, the aforesaid Consolidated 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 consolidated net profit and other financial information of the Group for the half year ended **March 31, 2026** as well as the year to date results for the period from **April 01, 2025 to March 31, 2026**.

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

The Statement, which is responsibly of the Company's management and approved by the Board of Directors have been prepared based on the consolidated financial statement. The company's board of directors is responsible for preparing the consolidated financial records that provide true and fair view of the consolidated net profit and other financial information. This preparation is in accordance with the recognition and measurement principles outlined in 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 and in compliance with Regulation 33 of the Listing Regulations.

The Board of Directors of the jointly controlled entity is responsible for maintaining adequate accounting records in accordance with the Act. Their duties include safeguarding the entity's assets, preventing and detecting fraud and irregularities, selecting and applying appropriate accounting policies and making reasonable and prudent estimates. They are also responsible for designing, implementing and making reasonable and prudent estimates. They are also responsible for designing, implementing and maintaining adequate internal financial records. These controls support the preparation of consolidated financial results. These controls support the preparation of consolidated financial results that present a true and fair view and are free from material misstatement, whether due to fraud or error, for use by the Company's Board of Directors.

In preparing the consolidated financial results, the respective Board of Directors of the Company and its Subsidiary are responsible for assessing the ability of the Company and Subsidiary to continue as a going concern. This includes disclosing, when 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 respective Board of Directors of the Company and its Subsidiary 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 consolidated 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 consolidated 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 consolidated financial results, whether due to fraud or error. Design and perform audit procedures responsive to those risks, and obtain audit evidence to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than that from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls in place and whether such controls are operating effectively.
- 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. Based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company and its jointly controlled entity to continue as a going concern. If such a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if the 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 and its jointly controlled entity to cease to continue as a going concern.
 - **Evaluate** the overall presentation, structure, and content of the consolidated financial results, including disclosures, and assess whether they fairly represent the underlying transactions and events.
 - **Obtain** sufficient and appropriate audit evidence regarding the financial information of the entities or business activities within the Company and its jointly controlled entity to express an opinion on the consolidated financial results. We are responsible for the direction, supervision, and performance of the audit of the consolidated financial results for the entities included in the financial results of which we are the independent auditors. For entities audited by other auditors and included in the consolidated financial results, those other auditors remain responsible for their audits. We remain solely responsible for our audit opinion.

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

From the matters communicated with those charged with governance, we determine the matters that were of most significance in the audit of the consolidated financial results of the current period. These are therefore identified as key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure of the matter or, in extremely rare circumstances, we determine that a matter should not be communicated due to potential adverse consequences that would reasonably outweigh the public interest benefits of such disclosure.

Other Matters

We did not audit the annual standalone financial statements of one of the subsidiary included in the consolidated financial statements whose financial information (before inter-company eliminations) reflects total assets of Rs. 2700.18 Lakhs, Total revenue of Rs. 1694.43 Lakhs and net profit after tax of Rs. 322.54 Lakhs as of 31st March 2026.

These annual standalone financial statements have been audited by other auditor & whose audit reports have been furnished to us. Our opinion is not modified in respect of these matters with respect to our reliance on the work done by & the reports of the other auditors. The Statement includes the half yearly results for the year ended 31st March 2026 being the balancing figure between audited figures in respect of full financial year and the published audited figures in respect of First half year of the current financial year.

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



Yash K. Verma
Partner

Membership Number: 105954

UDIN: 26105954MBNIZI9743

Place: Nagpur

Date: 28th May 2026

STATEMENT OF CONSOLIDATED ASSETS & LIABILITIES

(₹ in Lakhs)

	Particulars	Note	As at Mar 31, 2026	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	8,087.22	6,473.48
	Sub Total Shareholders Funds (A)		8,998.22	7,384.48
	Minority Interest in Subsidiaries		1.21	-5.99
	Sub Total Minority Interests (B)		1.21	-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		16.17	5.76
	ii) Due to Others		152.59	188.68
	(c) Other current liabilities	I.9	5.38	52.64
	(d) Short-term provisions	I.10	95.95	180.32
	Sub Total Current Liabilities (D)		270.09	427.40
	TOTAL (A+B+C+D)		9,269.52	7,805.89
II.	ASSETS			
	1. Non-current assets			
	(a) Property, Plant and Equipment and Intangible assets			
	(i) Property, Plant and Equipment	I.11	124.64	73.52
	(ii) Capital work-in-progress	I.11	146.06	14.20
	(iii) Intangible Assets & WIP	I.11	2,079.02	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	29.62	42.40
	(e) Other Non Current Assets	I.14	1,973.22	1,166.19
	Sub Total (A)		4,372.17	2,760.40
	2. Current assets			
	(a) Current Investments	I.15	-	-
	(b) Trade receivables	I.16	2,256.25	2,690.30
	(c) Cash and Cash Equivalents	I.17	631.15	411.78
	(d) Short-term loans and advances	I.18	8.27	52.65
	(e) Other Current Assets	I.19	2,001.68	1,890.77
	Sub Total (B)		4,897.35	5,045.50
	TOTAL (A + B)		9,269.52	7,805.89

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




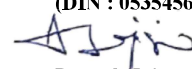
UDIN: 26105954MBNIZI9743
Nagpur
May 28 2026


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
May 28 2026



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

(₹ in Lakhs)

	Particulars	Audited	As at Half Yearly Mar 31, 2026	As at Half Yearly Sep 30, 2025	As at Half Yearly Mar 31, 2025	As at For Year Mar 31, 2026	As at For Year Mar 31, 2025
			Consolidated Unaudited	Consolidated Audited	Consolidated Unaudited	Consolidated Audited	Consolidated Audited
I	Revenue from operations	II.1	3,171.69	3,717.75	3,160.30	6,889.44	6,754.39
II	Other Income	II.2	232.18	185.63	123.32	417.81	255.76
III	Total Income (I+II)		3,403.87	3,903.38	3,283.63	7,307.25	7,010.15
	Expenses:						
	(a) Cost of materials consumed	II.3	42.11	252.15	3.24	294.27	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	1,984.77	2,045.61	1,948.66	4,030.38	4,191.26
	(e) Finance costs	II.7	10.89	3.69	2.45	14.58	3.64
	(f) Depreciation and amortisation expense	I.11	37.52	25.02	16.94	62.53	35.67
	(g) Other expenses	II.8	571.16	675.06	536.97	1,246.22	1,193.11
	(h) CSR Expenses		12.22	12.28	11.09	24.50	21.50
IV	Total expenses		2,658.66	3,013.82	2,519.34	5,672.48	5,453.12
V	Profit /(Loss) before tax and Exceptional Items (III-IV)		745.21	889.56	764.29	1,634.77	1,557.03
VI	Exceptional Items	II.9	-	-	-	-	-
VII	Profit /(Loss) before tax (V-VI)		745.21	889.56	764.29	1,634.77	1,557.03
VIII	Tax expense:						
	Current tax expense		165.64	165.11	184.37	330.75	339.12
	Deferred tax charge/(credit)		8.41	4.51	3.92	12.92	3.89
	(d) (Less): MAT Credit Entitlement						
			174.05	169.62	188.29	343.67	343.01
IX	Profit after tax for the year (VII-VIII)		571.16	719.95	576.00	1,291.11	1,214.01
	Minority Interest in P&L		-9.03	1.83	3.54	-7.20	6.32
X	Profit after tax & minority interest for the year		562.13	721.77	579.54	1,283.90	1,220.33
XII	Earnings per share (face value of ₹ 10/- each):	II.10					
	(a) Basic (in ₹)		6.27	7.90	6.32	14.17	13.33
	(b) Diluted (in ₹)		6.27	7.90	6.32	14.17	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: 26105954MBNIZ19743

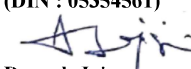
Nagpur


May 28 2026




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
May 28 2026




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

(₹ in Lakhs)

Particulars	Cash Flow	Cash Flow
	As at Half Yearly Mar 31, 2026	As at For Year Mar 31, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Extraordinary items	1,634.77	1,557.03
Adjustment For:		
(a) Depreciation and Amortization	62.53	35.67
(b) Interest & Finance Charges	14.58	3.64
(c) Foreign Currency Translation	202.33	47.52
(d) Employee Stock Option Reserve	65.16	-
(e) Minority Share of P&L	-7.20	6.32
(f) Interest & Other income	-417.81	-255.76
Operating Profit before Working Capital Changes	1,554.37	1,394.42
Adjustment For :		
(a) (Increase)/Decrease in Inventories	-	-
(b) (Increase)/Decrease in Trade Receivables	434.05	-518.56
(c) (Increase)/Decrease in Other Assets	-98.13	-35.38
(d) Increase /(Decrease) in Trade Payables	-25.68	188.31
(e) Increase /(Decrease) in Other Liabilities	-47.26	4.03
(f) Increase /(Decrease) in Provisions	-84.37	121.53
CASH GENERATED FROM OPERATIONS	1732.97	1,154.34
Less : Direct Taxes paid	-343.67	-343.01
Less : CSR & Other Adjustment	-	-
CASH FLOW BEFORE EXTRAORDINARY ITEMS	1,389.31	811.33
NET CASH FROM OPERATING ACTIVITIES (A)	1,389.31	811.33
B. CASH FLOW FROM INVESTING ACTIVITIES		
(a) Sales / (Addition) in Fixed Assets & WIP	-880.05	-1,524.19
(b) Adjustment on Account of Opening gratuity Provision	-	-
(c) (Increase) / Decrease in Investment	-	103.00
(d) (Increase) / Decrease in Loans and advances	44.38	-
(e) (Increase) / Decrease in Non Current Assets	-807.04	-20.19
(f) Interest and other income	417.81	255.76
(g) Minority Purchase for Blueberry Systems UK	82.34	-82.34
NET CASH FROM INVESTING ACTIVITIES (B)	-1,142.56	-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	-20.00	-15.67
(d) Dividends Distributed	-	-250.53
(e) Interest & Charges Paid	-14.58	-3.64
(f) Non Controlling Interest in Subsidiary	7.20	-6.00
NET CASH FLOW IN FINANCING ACTIVITIES (C)	-27.38	-275.83
NET INCREASE IN CASH & CASH EQUIVALENTS (A)+(B)+(C)	219.37	-732.46
OPENING BALANCE – CASH & CASH EQUIVALENT	411.78	1,144.24
CLOSING BALANCE - CASH & CASH EQUIVALENT	631.15	411.78

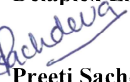
As per our Report of even date
For Jodh Joshi and Co.
Chartered Accountants
Firm's Registration No: 104317W



Yash V. Verma
Partner
M No.105954




UDIN: 26105954MBNIZI9743
Nagpur
May 28 2026

For and on Behalf of the Board
Delaplex Limited


Preeti Sachdeva
Director
(DIN : 05354561)


Deepak Jajoo
CFO
Nagpur
May 28 2026


Nitin Sachdeva
Managing Director
(DIN : 01627153)


Manishraj Bhatt
Company Secretary



Notes accompanying Consolidated Financial Results for period ended 31st March 2026

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 Consultancy; 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 2026 have been reviewed by the audit committee meeting held on 28th May 2026 and approve by the Board of Directors in their meeting held on 28th May 2026.
4. Figures for Half Year ended 31st March 2026 are the balancing figures between the audited figures for the full financial year and reviewed year to date figures for the half year ended 30th Sep 2025
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**

A handwritten signature in blue ink, appearing to read 'Yash'.



**CA Yash K. Verma
(Partner)
M No. 105954
UDIN: 26105954MBNIZI9743
Date: 28th May 2026**

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



A handwritten signature in blue ink, appearing to read 'Nitin Sachdeva'.

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