**To,**
The Manager
Corporate Relationship Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (East),
Mumbai – 400 051

**Subject:** Clarification regarding submission of Financial Results not in prescribed format and submission of revised Financial Results (Standalone and Consolidated) as per SEBI format

Dear Sir/Madam,

This is to inform you that the financial results submitted for the Half-Year and Year ended 31st March, 2025 were inadvertently not in the format prescribed under SEBI (LODR) Regulations, 2015.

We regret the oversight and are now submitting the **revised Standalone and Consolidated Financial Results** in the correct SEBI format.

We sincerely apologize for the inconvenience caused and assure you that going forward, adequate care will be taken to ensure timely and correct compliance with all regulatory requirements.

We request you to kindly take the revised results on record.

Thanking you.

Yours faithfully,
For **Delaplex Limited**

Manishraj Bhuwanchand Bhatt
Digitally signed by Manishraj Bhuwanchand Bhatt
Date: 2025.07.04 19:42:44 +05'30'

**CS Manishraj Bhatt**
**Company Secretary cum Compliance Officer**
Mem No: **A63754**

**Date:** 30th May, 2025

To,
The Manager
Corporate Relationship Department,
National Stock Exchange of India Limited,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400051

**Symbol: DELAPLEX**

**Subject:** Outcome of Board Meeting held today, i.e., 30th May, 2025.

Dear Sir/Madam,

We wish to inform you that in compliance with the provisions of Regulation 33 read with Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 the Board of Directors at their meeting held today, i.e. 30th May 2025 have inter alia approved the following:

1. The Standalone and Consolidated Audited Financial Results set out in compliance with applicable Accounting Standards for the half-year and year ended 31st March, 2025 together with Statement of Assets and Liabilities.

The Board Meeting commenced at 05:30 P.M. and concluded at 6:20 P.M.

The aforesaid results are also being disseminated on company's website at delaPlex.in.

You are requested to kindly take the information on your record.

Yours faithfully,

**For DELAPLEX LIMITED**

Manishraj Bhuwanchand Bhatt
Digitally signed by Manishraj Bhuwanchand Bhatt
Date: 2025.07.04 19:43:11 +05'30'

**CS Manishraj Bhatt**

**Company Secretary cum Compliance Officer**

**Mem No:** A63754

JODH JOSHI AND CO.
CHARTERED ACCOUNTANTS

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**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.

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## 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.

JODH JOSHI & CO. NAGPUR DT : CHARTERED ACCOUNTANTS

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- 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**

JODH JOSHI & CO. NAGPUR DT: CHARTERED ACCOUNTANTS

**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**

JODH JOSHI & CO. NAGPUR DT : CHARTERED ACCOUNTANTS

**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**

DELAPLEX LIMITED

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

## STATEMENT OF STANDALONE PROFIT & LOSS

(₹ in Lakhs)

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

JODH JOSHI & CO. NAGPUR CHARTERED ACCOUNTANTS

**Yash K. Verma**
**Partner**
**M No.105954**
**UDIN:**25105954BMJLXY8082
**Nagpur**
**30-May-25**

**For and on behalf of the Board of Directors**
**Delaplex Limited**

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. Figures for Half Year ended 31st March 2025 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 2024
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**

JODH JOSHI & CO. NAGPUR CHARTERED ACCOUNTANTS

**CA Yash K. Verma**
**(Partner)**
**M No. 105954**
**UDIN:**

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

DELAPLEX LIMITED

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

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**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, 2025** and the year-to-date results for the period from **April 01, 2024 to March 31,2025** ("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, 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.

JODH JOSHI & CO. NAGPUR DT: CHARTERED ACCOUNTANTS

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**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:

JODH JOSHI & CO. NAGPUR DT: CHARTERED ACCOUNTANTS

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- 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 repot 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.

JODH JOSHI & CO. NAGPUR DT: CHARTERED ACCOUNTANTS

JODH JOSHI AND CO.
CHARTERED ACCOUNTANTS

HEAD OFFICE :
1st Floor, JP House, Ravinagar Square,
Amravati Road, Nagpur-440010.
BRANCH :
3, Giriraj Heights, Patil Lane No.3,
College Road, Nashik-422005.
+91 9209515628, 9209608687
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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.1741.85 Lakhs, Total revenue of Rs. 1439.65 Lakhs and net profit after tax of Rs. 201.04 Lakhs as of 31st March 2025.

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 2025 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**

JODH JOSHI & CO. NAGPUR DT : CHARTERED ACCOUNTANTS

**Yash K. Verma**
**Partner**
**Membership Number: 105954**
**UDIN:** 25105954BMJLXZ9506
**Place: Nagpur**
**Date: 30th May 2025**

## STATEMENT OF CONSOLIDATED ASSETS & LIABILITIES

(₹ in Lakhs)

| | Particulars | Note | As at March 31, 2025 | As at September 30, 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 | 6,473.48 | 5,966.78 |
| | **Sub Total Shareholders Funds (A)** | | **7,384.48** | **6,877.78** |
| | **Minority Interest in Subsidiaries** | | -5.99 | -5.30 |
| | **Sub Total Minority Interests (B)** | | **-5.99** | **-5.30** |
| | **3. Non-current liabilities** | | | |
| | (a) Long-term borrowings | I.3 | - | 168.24 |
| | (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)** | | **-** | 168.24 |
| | **4. Current liabilities** | | | |
| | (a) Short-term borrowings | I.7 | - | - |
| | (b) Trade payables | I.8 | | |
| | i) Due to MSME | | 5.76 | 7.06 |
| | ii) Due to Others | | 188.68 | 281.05 |
| | (c) Other current liabilities | I.9 | 52.64 | 40.53 |
| | (d) Short-term provisions | I.10 | 226.19 | 320.60 |
| | **Sub Total Current Liabilities (D)** | | **473.27** | **649.24** |
| | **TOTAL (A+B+C+D)** | | **7,851.76** | **7,689.96** |
| **II.** | **ASSETS** | | | |
| | **1. Non-current assets** | | | |
| | (a) Property, Plant and Equipment and Intangible assets | | | |
| | (i) Property, Plant and Equipment | I.11 | 73.52 | 56.83 |
| | (ii) Capital work-in-progress | | 14.20 | - |
| | (iii) Intangible Assets & WIP | I.11 | 1,444.49 | 916.10 |
| | (b) Non-current investments | I.12 | 1,109.13 | 119.60 |
| | (c) Long-term loans and advances | I.13 | - | - |
| | (d) Deferred Tax Assets | I.5 | 42.40 | 47.62 |
| | (e) Other Non Current Assets | I.14 | 72.18 | 48.48 |
| | **Sub Total (A)** | | **2,755.92** | **1,188.63** |
| | **2. Current assets** | | | |
| | (a) Current Investments | I.15 | 1,667.87 | 2,783.18 |
| | (b) Trade receivables | I.16 | 2,690.30 | 2,610.38 |
| | (c) Cash and Cash Equivalents | I.17 | 411.78 | 795.42 |
| | (d) Short-term loans and advances | I.18 | 52.65 | 52.65 |
| | (e) Other Current Assets | I.19 | 273.25 | 259.70 |
| | **Sub Total (B)** | | **5,095.85** | **6,501.33** |
| | **TOTAL (A + B)** | | **7,851.76** | **7,689.97** |

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**

JODH JOSHI & CO. NAGPUR DT: CHARTERED ACCOUNTANTS

**Yash K. Verma**
**Partner**
**M No.105954**
**UDIN:** 25105954BMJLXZ9506
**Nagpur**
**May 30, 2025**

**For and on behalf of the Board of Directors**
**Delaplex Limited**

DELAPLEX LIMITED

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

**STATEMENT OF CONSOLIDATED PROFIT & LOSS**

**(₹ in Lakhs)**

| | Particulars | Audited | As at Half Yearly Mar 31, 2025 | As at Half Yearly Sep 30, 2024 | As at For Year Mar 31, 2025 |
|---|---|---|---|---|---|
| | | | Consolidated Audited | Consolidated Unaudited | Consolidated Audited |
| I | Revenue from operations | II.1 | 3,160.30 | 3,594.09 | 6,754.39 |
| II | Other Income | II.2 | 123.32 | 132.43 | 255.76 |
| III | **Total Income (I+II)** | | **3,283.63** | **3,726.52** | **7,010.15** |
| | **Expenses:** | | | | |
| | (a) Cost of materials consumed | II.3 | 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 | 1,948.66 | 2,242.60 | 4,191.26 |
| | (e) Finance costs | II.7 | 2.45 | 1.19 | 3.64 |
| | (f) Depreciation and amortisation expense | I.11 | 16.94 | 18.73 | 35.67 |
| | (g) Other expenses | II.8 | 536.97 | 656.13 | 1,193.11 |
| | (h) CSR Expenses | | 11.09 | 10.41 | 21.50 |
| IV | **Total expenses** | | **2,519.34** | **2,933.78** | **5,453.12** |
| V | **Profit /(Loss) before tax and Exceptional Items (III-IV)** | | **764.29** | **792.74** | **1,557.03** |
| VI | **Exceptional Items** | II.9 | - | - | - |
| VII | **Profit /(Loss) before tax (V-VI)** | | **764.29** | **792.74** | **1,557.03** |
| VIII | **Tax expense:** | | | | |
| | Current tax expense | | 184.37 | 154.75 | 339.12 |
| | Deferred tax charge/(credit) | | 3.92 | -0.03 | 3.89 |
| | (d) (Less): MAT Credit Entitlement | | | | |
| | | | **188.29** | **154.72** | **343.01** |
| IX | **Profit after tax for the year (VII-VIII)** | | **576.00** | **638.02** | **1,214.01** |
| | **Minority Interest in P&L** | | 3.54 | -12.16 | 6.32 |
| X | **Profit after tax & minority interest for the year** | | **579.54** | **625.85** | **1,220.33** |
| XII | **Earnings per share (face value of ₹ 10/- each):** | II.10 | | | |
| | (a) Basic (in ₹) | | 6.36 | 7.00 | 13.33 |
| | (b) Diluted (in ₹) | | 6.36 | 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**

JODH JOSHI & CO. NAGPUR DT: CHARTERED ACCOUNTANTS

**Yash K. Verma**
**Partner**
**M No.105954**
**UDIN:** 25105954BMJLXZ9506
**Nagpur**
**May 30, 2025**

**For and on behalf of the Board of Directors**
**Delaplex Limited**

DELAPLEX LIMITED

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

**Notes accompanying Consolidated 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. Delaplex Limited acquired subsidiaries in FY 2024-25, since this is first period of consolidation, no comparative consolidated figures are reported.
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**

JODH JOSHI & CO. NAGPUR DT: CHARTERED ACCOUNTANTS

**CA Yash K. Verma**
**(Partner)**
**M No. 105954**
**UDIN:**

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

DELAPLEX LIMITED

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

**Date:** 30th May, 2025

To,
The Manager
Corporate Relationship Department,
National Stock Exchange of India Limited,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400051

**Symbol: DELAPLEX**

**Subject:** - Declaration on Auditor's Report under Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

Dear Sir/Madam,

Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 we hereby declare and confirm that the Auditor's Report on Standalone and Consolidated Financial Statements and results for the Half-Year and Year ended 31st March, 2025 which are being sent herewith are unmodified and without any qualification.

Thanking you,

Yours faithfully,

**For DELAPLEX LIMITED**

Manishraj Bhuwanchand Bhatt
Digitally signed by Manishraj Bhuwanchand Bhatt
Date: 2025.07.04 19:44:07 +05'30'

**CS Manishraj Bhatt**

**Company Secretary cum Compliance Officer**

**Mem No:** A63754