



CIN: U22110TG1998PTC028994

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26TH ANNUAL REPORT
2023 – 24



CIN: U22110TG1998PTC028994

BOARD OF DIRECTORS

Mr. VINOD KUMAR DACHEPALLI	-	Whole time Director
Mr. RUSHIKESH DACHEPALLY	-	Director
Mrs. MANJULA DACHEPALLI	-	Director
Mr. ABHINAV DACHEPALLY	-	Director
Mr. HARISH KUMAR DACHEPALLI	-	Director

REGISTERED OFFICE

PLOT NO. 2/B, (C.F AREA) I.D.A
CHERLAPALLI, PHASE II, HYDERABAD,
TELANGANA-500051 INDIA.

AUDITORS

M/s. KUMAR & GIRI,
CHARTERED ACCOUNTANTS,
8-2-686/B/1, 12 VYJAYANTHI,
FLAT NO.3 & 4, 02ND FLOOR,
ROAD NO. 12, BANJARA HILLS,
HYDERABAD -500003.



CIN: U22110TG1998PTC028994

NOTICE IS HEREBY GIVEN THAT THE 26TH ANNUAL GENERAL MEETING OF M/S. DACHEPALLI PUBLISHERS PRIVATE LIMITED WILL BE HELD ON MONDAY, THE 30TH DAY OF SEPTEMBER, 2024 AT 11.00 A.M. AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT PLOT NO. 2/B, (C.F.AREA) I.D.A. CHERLAPALLI, PHASE-II, HYDERABAD, TELANGANA-500051 INDIA TO TRANSACT THE FOLLOWING BUSINESS:

Ordinary Business:

1. To receive, consider and adopt the audited financial statements of the Company for the financial year ended March 31st, 2024 the reports of the Board of Directors and Auditors thereon;

By order of the board
For DACHEPALLI PUBLISHERS PRIVATE LIMITED

Place: Hyderabad.
Date: 10.07.2024



Vinod Kumar Dacheppalli
Whole time Director
DIN: 02207911

Rushikesh Dacheppalli
Director
DIN: 02711233

Notes:

1. A member entitled to attend and vote at the Annual General Meeting (the "Meeting") is entitled to appoint a proxy to attend and vote on a poll instead of himself/herself and the proxy need not be a member of the Company.
2. A person can act as a proxy on behalf of members not exceeding fifty and holding in the aggregate not more than ten percent of the total share capital of the Company carrying voting rights. A member holding more than ten percent of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder.
3. Proxies, if any, in order to be effective must be received at the Company's Registered Office not late than 48 hours (forty eight hours) before the time fixed for holding the meeting.
4. The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 is appended hereto.

DIRECTORS' REPORT

To,
The Members,
M/s. DACHEPALLI PUBLISHERS PRIVATE LIMITED.

Your Directors have pleasure in presenting the 26th Annual Report of the Company together with the Audited Financial Statements for the financial year ended 31st March, 2024 along with the Report of Directors including annexure thereto and Report of Auditor's thereon.

FINANCIAL SUMMARY

Amount in Rs

Particulars	As at the end of current reporting period	As at the end of previous reporting period
Total Revenue	50,89,81,362	45,25,50,980
Total Expenses	45,94,84,604	44,03,00,908
Profit or Loss before Exceptional and Extraordinary items and Tax	4,94,96,758	1,22,50,072
Exceptional Items	--	--
Extraordinary Items	--	--
Profit or Loss before Tax	4,94,96,758	1,22,50,072
Current Tax	1,40,68,875	35,05,181
Deferred Tax	(2,38,822)	(65,526)
MAT Credit	--	--
Profit or Loss After Tax.	3,56,66,706	88,10,418

Dividend

No Dividend was recommended for the current financial year.

Transfer to Reserves in terms of Section 134 (3) (J) of the Companies Act, 2013

During the year under review, Profit of Rs. 3,56,66,706/- was transferred to General Reserve account.

Transfer of Unclaimed Dividend to Investor Education and Protection Fund

The provisions of Section 125(2) of the Companies Act, 2013 do not apply.

Change in the nature of business if any

During the year under review, there was no change in the nature of business of the company.

Information about Subsidiary/ JV/ Associate Company

Your Company has no Subsidiary Companies, Associate Companies and Joint Ventures as on 31st March, 2024.

Material changes and Commitments

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statements relate and the date of this report.

Share Capital

During the period under review, the Authorized Share Capital and Paid-Up Equity Share Capital is Rs. 6,12,00,000 i.e. 6,12,000 equity shares of Rs. 100/- each. There were no changes in the capital structure.

Deposits

The company has not accepted any deposits during the year.

Extract of Annual Return

The Extract of Annual Return as required under section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014, in Form MGT-9 is annexed to this report as "*Annexure- I*".

Board of Directors

The following are the Directors of the Company as on the date of the report:

Sri. Vinod Kumar Dachepalli	- Whole time Director
Sri. Rushikesh Dachepally	- Director
Sri. Manjula Dachepalli	- Director
Sri. Abhinav Dachepally	- Director
Sri. Harish Kumar Dachepalli	- Director

Changes in Board Constitution:**Appointment during the year:**

During the Year review, no Directors are appointed

Resignations during the Year:

During the Year review, there were no Resignations.

Declaration by Independent Directors:

The provisions of Section 149(6) for appointment of Independent Directors do not apply to the company

Key Managerial Personnel

During the Year review, no KMP are appointed

Meetings of the Board of Directors

During the year 2023-24 Eight (8) Board Meetings were convened and held. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013 and Secretarial Standards issued by the ICSI.

Directors' Responsibility Statement

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that:

- a) In the preparation of the annual accounts for the year ended 31st March, 2024, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at 31st March, 2024;
- c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) The directors had prepared the annual accounts on a going concern basis; and
- e) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Secretarial Standards

During the year under review, your Company had complied with the Secretarial standards issued by the Institute of Company Secretaries of India (ICSI).

Loans, Guarantees and Investments

During the year under review, there were no loans, guarantees and investments made by the Company under Section 186 of the Companies Act.

Auditors & Audit Report:

M/s. Kumar & Giri., Chartered Accountants (Firm Registration no: 001584S) were appointed as statutory auditors of the Company at the 25th Annual General Meeting held on 30th day of September, 2023, for a period of five years commencing from the conclusion of 25th Annual General Meeting (FY 2022-23) till the conclusion of 13th Annual General Meeting (FY 2027-28) and as such they continue as Statutory Auditors for the financial year under review.

The Statutory Audit of your Company is conducted by M/s. Kumar & Giri, Chartered Accountants, Hyderabad, (Firm Registration No. 001584S). Auditor's Report on the Financial Statements of the Company for the financial year 2023-24 is attached herewith.

The Auditors' Report which and the Notes on financial statements are self-explanatory, and needs no further explanation.

Related Party Transactions

Your Directors draw attention of the members to Notes to Accounts forming part of financial statement which sets out related party disclosures. All contracts / arrangements / transactions entered by the Company during the financial year with related parties were in the ordinary course of business and on an arm's length basis and all the transactions are in conformity with sections 184, 188 and other provisions of the Companies Act, 2013. Statement in Form AOC – 2 containing the particulars of the related party transactions is attached as **Annexure – III**.

Risk Management

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

Particulars of Employees

Statement of employees falling within the purview of Section 197 of the Companies Act, 2013 read with rule 5 (2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 of the Companies Act, 2013, do not apply to the company.

Conservation of Energy, Technology absorption and Foreign Exchange Earnings & Outgo:

(A) CONSERVATION OF ENERGY	
The steps taken or impact on conservation of energy	NA
The steps taken by the company for utilizing alternate sources of Energy	NA
The capital investment on energy conservation equipments	NA
(B) TECHNOLOGY ABSORPTION	
The efforts made towards technology absorption	NA
The benefits derived like product improvement, cost reduction, product development or import substitution	NA
In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)	NA
The expenditure incurred on research and development	NA

Details of Foreign currency transactions are as follows:

- a. The company has not earned any income in Foreign Currency during the year.
- b. The company has not incurred the following expenditure in Foreign Currency during the year:

Details in respect of Frauds reported by Auditors under Sub - Section (12) Of Section 143

The Auditors have not reported any offence involving fraud committed against the Company by the officers or employees of the Company under sub section (12) of section 143 to the Board.

Significant & Material orders passed by the Regulators, Courts and Tribunals Impacting the going concern status And Company's operations in future

There are no significant and material orders that were passed by the regulators or courts or tribunals against your Company.

Corporate Social Responsibility

The provisions for corporate social responsibility ("CSR") under the Companies Act, 2013, are not applicable to the company for the current financial year.

Prevention of Sexual Harassment of Women at Work Place Policy

The company has in place a policy for prevention of sexual harassment at the work place in line with the requirements of the sexual harassment of women at the work place (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has not received any Complaints on Sexual Harassment during the year.

Details in respect of adequacy of internal financial controls with reference to financial statements


The Company has in place adequate internal financial controls and these Controls ensure the accuracy and completeness of the Accounting Records and preparation of reliable financial statements.

ACKNOWLEDGEMENT


Your Directors wish to express their grateful appreciation to the continued co-operation received from the Banks, Government Authorities, Customers, Vendors and Shareholders during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed service of the Executives of the Company.

By order of the board
For DACHEPALLY PUBLISHERS PRIVATE LIMITED

Place: Hyderabad.
Date: 10.07.2024


Vinod Kumar Dacheppalli
Whole time Director
DIN: 02207911




Rushikesh Dacheppalli
Director
DIN: 02711233

FORM MGT-9

Extract of Annual Return as on financial year ended on 31.03.2023
[Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company
(Management & Administration) Rules, 2014]

I. REGISTRATION & OTHER DETAILS:

1.	CIN	U22110TG1998PTC028994
2.	Date of Incorporation	03/03/1998
3.	Name of the Company	DACHEPALLI PUBLISHERS PRIVATE LIMITED
4.	Category/Sub-category of the Company	Category: Company Limited by Shares Sub Category: Non-Government Indian Company
5.	Address of the Registered office & contact details	PLOT NO. 2/B, (C.F.AREA) I.D.A. CHERLAPALLI, PHASE-II, Hyderabad, HYDERABAD, Telangana, India, 500051. Email: vinod@dachepalli.com
6.	Whether listed company	No
7.	Name, Address & contact details of the Registrar & Transfer Agent, if any.	Not Applicable

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY:

(All the business activities contributing 10 % or more of the total turnover of the company shall be stated)

S. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1	BOOKS PRINTING & PUBLISH	99611511	100%

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES:

S. No.	Name & Address of the Company	CIN/GLN	Holding/ Subsidiary/ Associate	% of Shares held	Applicable Section
1	-- NIL --	--NIL --	--NIL --	--NIL --	--NIL --

IV. SHARE HOLDING PATTERN

(Equity Share Capital Breakup as percentage of Total Equity):

Category-wise Share Holding:

Category of Shareholders	No. of Shares held at the beginning of the year [as on 1 st April, 2023]				No. of Shares held at the end of the year [as on 31 st March, 2024]				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoter's									
(1) Indian									
a) Individual/ HUF	-	6,12,000	6,12,000	100%	-	61,20,000	61,20,000	100%	-
b) Central Govt	-	-	-	-	-	-	-	-	-
c) State Govt(s)	-	-	-	-	-	-	-	-	-
d) Bodies Corp.	-	-	-	-	-	-	-	-	-
e) Banks / FI	-	-	-	-	-	-	-	-	-
f) Any other	-	-	-	-	-	-	-	-	-
Sub Total (A) (1)	-	6,12,000	6,12,000	100%	-	61,20,000	61,20,000	100%	-
(2) Foreign									
a) NRI Individuals	-	-	-	-	-	-	-	-	-
b) Other Individuals	-	-	-	-	-	-	-	-	-
c) Bodies Corp.	-	-	-	-	-	-	-	-	-
d) Any other	-	-	-	-	-	-	-	-	-
Sub Total (A) (2)	-	-	-	-	-	-	-	-	-
Total shareholding of Promoter (A)	-	6,12,000	6,12,000	100%	-	61,20,000	61,20,000	100%	-
B. Public Shareholding									
1. Institutions									
a) Mutual Funds	-	-	-	-	-	-	-	-	-
b) Banks / FI	-	-	-	-	-	-	-	-	-
c) Central Govt.	-	-	-	-	-	-	-	-	-

d) State Govt.(s)	-	-	-	-	-	-	-	-	-
e) Venture Capital Funds	-	-	-	-	-	-	-	-	-
f) Insurance Companies	-	-	-	-	-	-	-	-	-
g) FIIIs	-	-	-	-	-	-	-	-	-
h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-
i) Others (specify)	-	-	-	-	-	-	-	-	-
Sub-total (B)(1):-	-	-	-	-	-	-	-	-	-
2. Non-Institutions									
a) Bodies Corp.	-	-	-	-	-	-	-	-	-
i) Indian	-	-	-	-	-	-	-	-	-
ii) Overseas	-	-	-	-	-	-	-	-	-
b) Individuals									
i) Individual shareholders holding nominal share capital uptoRs. 1 lakh	-	-	-	-	-	-	-	-	-
ii) Individual shareholders holding nominal share capital in excess of Rs. 1 lakh	-	-	-	-	-	-	-	-	-
c) Others (specify)	-	-	-	-	-	-	-	-	-
Non Resident Indians	-	-	-	-	-	-	-	-	-
Overseas Corporate Bodies	-	-	-	-	-	-	-	-	-
Foreign Nationals	-	-	-	-	-	-	-	-	-
Clearing Members	-	-	-	-	-	-	-	-	-
Trusts	-	-	-	-	-	-	-	-	-
Foreign Bodies - D R	-	-	-	-	-	-	-	-	-
Sub-total (B)(2):	-	-	-	-	-	-	-	-	-
Total Public Shareholding (B)	-	-	-	-	-	-	-	-	-

C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	-	6,12,000	6,12,000	100%	-	61,20,000	61,20,000	100%	-

B) Shareholding of Promoter & Shareholders:

S. No.	Shareholder's Name	Shareholding at the beginning of the year-2023			Shareholding at the end of the year-2024			% change in shareholding during the year
		No. of Shares	% of total Shares of the company	% of Shares / Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares/ Pledged / encumbered to total shares	
1	D.VINOD KUMAR	78,198	12.77	-	7,81,980	12.77	-	-
2	D.RUSHIKESH	2,02,688	33.11	-	20,26,880	33.11	-	-
3	D.MANJULA	2,09,198	34.17	-	20,91,980	34.17	-	-
4	D. HARISH KUMAR	30,601	5	-	2,97,010	4.85	-	0.15
5	D. ABHINAV	91,314	14.95	-	9,04,140	14.8	-	0.15
6	D. RAMYA	1	-	-	10	-	-	-
	Total	6,12,000	100%	-	61,20,000	100%	-	

C) Change in Promoters' Shareholding: Nil

S. No.	Shareholding of each Directors and each Key Managerial Personnel	Shareholding at the beginning of the year		Shareholding at the ending of the year	
		No. of shares	% of total shares of	No. of shares	% of total

			the company		shares of the compa ny

D) Shareholding Pattern of top ten Shareholders: (Other than Directors, Promoters and Holders of GDRs and ADRs): Nil

E) Shareholding of Directors and Key Managerial Personnel: 5 (Five)

S. No.	Shareholding of each Directors and each Key Managerial Personnel	Shareholding at the beginning of the year		Shareholding at the ending of the year	
		No. of shares	% of total shares of the compa ny	No. of shares	% of total shares of the compa ny
1.	D.VINOD KUMAR	78,198	12.77	-	-
2.	D.RUSHIKESH	2,02,688	33.11	-	-
3.	D.MANJULA	2,09,198	34.17	-	-
4.	D. ABHINAV	30,601	5	-	-
5.	D. HARISH KUMAR	91,314	14.95	-	-
	TOTAL	6,12,000	100%	-	-

V. INDEBTEDNESS:

Indebtedness of the Company including interest outstanding/accrued but not due for payment

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	15,98,83,296	26,97,09,423	-	42,95,92,719
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	15,98,83,296	26,97,09,423	-	42,95,92,719

Change in Indebtedness during the financial year				
* Addition	2,46,48,269	-	-	2,46,48,269
* Reduction	-	64,01,121	-	64,01,121
Net Change	2,46,48,269	64,01,121	-	3,10,49,390
Indebtedness at the end of the financial year				
i) Principal Amount	18,45,31,565	26,33,08,302	-	44,78,39,867
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	18,45,31,565	26,33,08,302	-	44,78,39,867

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. REMUNERATION TO MANAGING DIRECTOR, WHOLE-TIME DIRECTORS AND/OR MANAGER:

S.No.	Particulars of Remuneration	Name of WTD	Total Amount
		VINOD KUMAR D	
1	Gross salary	1200000	1200000
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-	-
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	-	-
2	Stock Option	-	-
3	Sweat Equity	-	-
4	Commission - as % of profit - others, specify...	-	-
5	Others, please specify	-	-
	Total (A)		1200000
	Ceiling as per the Act	-	

B. REMUNERATION TO OTHER DIRECTORS:

S No	Particulars of Remuneration	Name of Directors				Total Amount
		D HARISH KUMAR	D MANJ ULA	D ABHIN AV	D RUSHIKE SH	

		2000000	72000 0	200000 0	1200000		5920000
1	Independent Directors	-	-	-	-	-	-
	Fee for attending board committee meetings						
	Commission						
	Others, please specify						
	Total (1)	-	-	-	-	-	-
2	Other Non-Executive Directors						
	Fee for attending board committee meetings						
	Commission						
	Others, Please specify						
	Total (2)						
	Total (B)=(1+2)						
	Total Remuneration (A + B)	2000000	72000 0	200000 0	1200000	1200000 (VINOD KUMAR D)	7120000

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD: nil

S.No	Particulars of Remuneration	Key Managerial Personnel			
		CEO	CFO	CS	Total
1	Gross salary	-	-	-	-
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	-	-	-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-	-	-	-
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-	-	-
2	Stock Option	-	-	-	-
3	Sweat Equity	-	-	-	-
4	Commission	-	-	-	-
	- as % of profit	-	-	-	-
	Others specify...	-	-	-	-
5	Others, please specify	-	-	-	-
	Total	-	-	-	-

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES: Nil

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
A. COMPANY					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
B. DIRECTORS					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
C. OTHER OFFICERS IN DEFAULT					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-

By order of the board
For DACHEPALL PUBLISHERS PRIVATE LIMITED



VINOD KUMAR DACHEPALLY
Whole time Director
DIN: 02207911





RUSHIKESH DACHEPALLY
Director
DIN: 02711233

Place: Hyderabad
Date: 10.07.2024

DACHEPALLI PUBLISHERS PRIVATE LIMITED
PLOT NO.2/B, CF AREA, PHASE-2, IDA, CHERLAPALLY
HYDERABAD-500051

Balance Sheet As At 31st March 2024

(Amount in Rs.)

	Notes	As At 31-03-2024	As At 31-03-2023
1	2	3	4
I EQUITY AND LIABILITIES			
1) Shareholders' Funds			
a) Share Capital	2	6,12,00,000	6,12,00,000
b) Reserves and Surplus	3	14,80,50,595	11,23,83,889
		20,92,50,595	17,35,83,889
2) Share Application Money Pending Allotment			
3) Non - Current Liabilities			
a) Long- Term Borrowings	4	44,78,39,867	28,32,05,348
b) Deferred Tax Liability (Net)	5	65,72,236	68,11,058
		45,44,12,103	29,00,16,406
4) Current Liabilities			
a) Short Term Borrowings	4	-	14,63,87,371
b) Trade Payables	6	24,59,47,549	18,51,73,638
c) Other Current Liabilities	7	2,01,09,590	49,80,780
		26,60,57,139	33,65,41,789
TOTAL		92,97,19,836	80,01,42,083
II ASSETS			
1) Non - Current Assets			
a) Property, Plant & Equipment and Intangible Assets			
(i) Property, Plant & Equipment	8	5,98,36,052	6,63,56,460
(ii) Intangible Assets		-	-
(iii) Capital Work -in-Progress		-	-
		5,98,36,052	6,63,56,460
Non-Current Investments			
Deferred Tax Assets (Net)		19,39,942	19,39,942
b) Long-Term Loans and Advances			
	9	-	7,57,050
c) Other Non current Assets			
	11	43,60,141	78,21,394
2) Current Assets			
a) Inventory	10	27,23,15,530	27,44,61,272
b) Other Current Assets	11	56,05,00,878	44,78,21,079
c) Cash & Cash Equivalents	12	2,26,92,239	2,50,124
d) Short term loans and advances	9	80,75,054	7,34,762
		86,79,43,842	73,18,45,681
TOTAL		92,97,19,836	80,01,42,083

Significant Accounting Policies 1

The accompanying notes are an integral part of the financial statements

As per our Report of even date

For Kumar & Giri
Chartered Accountants
FRN : 001584S

(J Bhadra Kumar)
Partner
Membership No. 025480
UDIN : 24025480BKEDSR2519



For and on behalf of the Board of Directors
DACHEPALLI PUBLISHERS PRIVATE LIMITED

D. Vinod Kumar
Director

D. Rushikesh
Director



Place:Hyderabad
Date: 10.07.2024

DACHEPALLI PUBLISHERS PRIVATE LIMITED
PLOT NO.2/B, CF AREA, PHASE-2, IDA, CHERLAPALLY
HYDERABAD-500051

Statement of Profit and Loss for the year ended March 31, 2024

(Amount in Rs.)

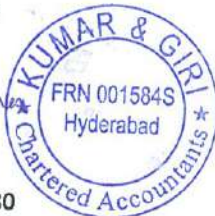
	Particulars	Notes	Figures as at end of 31-March-2024	Figures as at end of 31-March-2023
	1	2	3	4
	Income			
I	Revenue from Operations	13	50,86,06,782	45,19,48,057
II	Other income	14	3,74,580	6,02,923
III	Total Income (I+II)		50,89,81,362	45,25,50,980
	Expenses			
IV	Cost of Material Consumed	15	36,33,44,982	36,64,25,456
	Employee benefit expenses	16	4,92,07,660	2,75,44,316
	Other expenses	17	2,03,00,524	2,28,04,959
	Finance Costs	18	1,96,50,938	1,63,48,172
	Depreciation and amortisation expense	19	69,80,500	71,78,005
			45,94,84,604	44,03,00,908
V	Less: Transferred To Capital Work In Progress	8	-	-
VI	Total Expenses (IV - V)		45,94,84,604	44,03,00,908
VII	Profit before exceptional and extraordinary items and Tax (III - VI)		4,94,96,758	1,22,50,072
VIII	Exceptional Items			
IX	Profit Before extraordinary items and Tax		4,94,96,758	1,22,50,072
X	Extraordinary Items			
XI	Profit/(Loss)before tax		4,94,96,758	1,22,50,072
XII	Tax Expenses			
	(1) Current Tax		1,40,68,875	35,05,181
	(2) Deferred Tax		(2,38,822)	(65,526)
XIII	Profit /(Loss) for the period from continuing operations		3,56,66,706	88,10,418
XIV	Profit /(Loss) from discontinuing Operations		-	-
XV	Tax Expense on discontinuing Operations		-	-
XVI	Profit / (Loss) from Discontinuing Operations (after tax)		-	-
XVII	Profit / (Loss) for the Period		3,56,66,706	88,10,418
XVIII	Earnings per share			
	Basic and diluted		58.28	14.40
	Nominal value of share		100.00	100.00
	Summary of significant accounting policies	1		

The accompanying notes are an integral part of the financial statements

As per our Report of even date

For Kumar & Giri
Chartered Accountants
FRN : 001584S

(J Bhadra Kumar)
Partner
Membership No. 025480
UDIN : 24025480BKEDSR2519



For and on behalf of the Board of Directors
DACHEPALLI PUBLISHERS PRIVATE LIMITED

D. Vinod Kumar
Director

D. Rushikesh
Director

(Handwritten signature of D. Rushikesh)



Place:Hyderabad
Date: 10.07.2024

DACHEPALLI PUBLISHERS PRIVATE LIMITED
PLOT NO.2/B, CF AREA, PHASE-2, IDA, CHERLAPALLY
HYDERABAD-500051

Cash flow statement for the year ended 31st March, 2023

(Amount in Rs)

	For the year ended March 31, 2024	For the year ended March 31, 2023
I. Cash flow from operating activities		
Profit/(Loss) before tax	4,94,96,758	1,22,50,072
Adjustments for:		
Depreciation expense	69,80,500	71,78,005
Interest income	(3,74,580)	(6,02,923)
Interest expenses	1,96,50,938	1,63,48,172
Operating profit before working capital changes	7,57,53,616	3,51,73,326
Adjustments for:		
(Increase)/Decrease in Inventories	21,45,742	(9,94,61,272)
(Increase)/Decrease in Trade receivables	(11,26,80,070)	9,88,71,395
(Increase)/Decrease in Loans & Advances	(65,83,242)	1,92,37,040
Increase/(Decrease) in Long Term Borrowings	16,46,34,519	48,493
(Increase)/Decrease in Other assets	-	-
(Increase)/Decrease in Other non-current assets	34,61,253	(5,04,401)
Increase/(Decrease) in Provisions	-	-
Increase/(Decrease) in Trade payables	6,07,73,911	(4,52,21,038)
Increase/(Decrease) in Short Term Borrowings	(14,63,87,371)	82,76,666
Increase/(Decrease) in Other liabilities	1,51,28,810	(4,55,128)
Cash used in operations	5,62,47,168	1,59,65,081
Direct taxes paid	(1,40,68,875)	(35,05,181)
Net cash flow from operating activities	4,21,78,293	1,24,59,900
II. Cash Flow From Investing activities		
Property, plant and equipment	(4,59,820)	(3,63,100)
Non-Current Investments	-	(1,89,750)
Capital Work in Progress	-	-
Net cash flow from investing activities	(4,59,820)	(5,52,850)
III. Cash Flow From Financing activities		
Proceeds from issue of shares	-	-
Proceeds from / (Repayment of) secured loans	-	-
Proceeds from / (Repayment of) unsecured loans	-	-
Interest Received	3,74,580	6,02,923
Interest paid	(1,96,50,938)	(1,63,48,172)
Net cash flow from financing activities	(1,92,76,358)	(1,57,45,249)
Net Increase/(Decrease) in cash and cash equivalents	2,24,42,115	(38,38,199)
Cash and cash equivalents at the beginning of the year	2,50,124	40,88,323
Cash and cash equivalents at the end of the year	2,26,92,239	2,50,124

The above cash flow statement has been prepared under the 'Indirect Method' as set out in the AS

Summary of significant accounting policies

The accompanying notes are an integral part of the financial statements



As per our Report of even date
For Kumar & Giri
Chartered Accountants
FRN : 001584S

(J Bhadra Kumar)
Partner
Membership No. 025480



Place:Hyderabad
Date: 10.07.2024

For and on behalf of the Board of Directors
DACHEPALLI PUBLISHERS PVT LTD

D. Vinod Kumar
Director

D. Rushikesh
Director



DACHEPALLI PUBLISHERS PRIVATE LIMITED

Notes to audited financial statements for the year ended March 31, 2024

(Amount in Rs.)

2. Share capital

	March 31, 2024		March 31, 2023	
Authorised shares				
6,12,000 (March 31, 2024: 6,12,000) equity shares of Rs 100/- each		6,12,00,000		
6,12,000 (March 31, 2023: 6,12,000) equity shares of Rs 100/- each				6,12,00,000
		6,12,00,000		6,12,00,000
Issued and subscribed shares				
March 31, 2024: 6,12,000 equity shares of Rs 100/- each		6,12,00,000		
March 31, 2023: 6,12,000 equity shares of Rs 100/- each				6,12,00,000
Paid up shares				
March 31, 2024: 6,12,000 equity shares of Rs 100/- each		6,12,00,000		
March 31, 2023: 6,12,000 equity shares of Rs 100/- each				6,12,00,000
Total paid-up share capital		6,12,00,000		6,12,00,000
(a) Reconciliation of the shares outstanding at the beginning and at the end of the year	March 31, 2024		March 31, 2023	
Equity shares	Nos.	Amount	Nos.	Amount
At the beginning of the year	6,12,000	6,12,00,000	6,12,000	6,12,00,000
Issued during the year	-	-	-	-
Outstanding, at the end of the year	6,12,000	6,12,00,000	6,12,000	6,12,00,000

(b) Terms/ rights attached to equity shares

The Company has only one class of equity shares having par value of Rs.100/- per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividend in Indian Rupees. The dividend proposed by Board of Directors is subject to the approval of the shareholders in ensuing Annual General Meeting. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(c) Details of shareholders holding more than 5% shares in the Company	March 31, 2024		March 31, 2023	
	No's	% holding	No's	% holding
Equity shares				
D. Vinod Kumar	78,198	12.78%	78,198	12.78%
D. Rushikesh	2,02,688	33.12%	2,02,688	33.12%
D. Manjula	2,09,198	34.18%	2,09,198	34.18%
D. Sandhya Rani	-	0.00%	-	0.00%
D Abhinav	91,304	14.92%	91,304	14.92%
D Harish Kumar	30,601	5.00%	30,601	5.00%

d) As per records of the Company, including its register of shareholders/ members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

(e) Details of Shares held by promoters at the end of the year (Excl 2c above)	March 31, 2024		March 31, 2023	
	No's	% holding	No's	% holding



(Handwritten signature)

Equity shares	-	0.00%	-	0.00%
3. Reserves & Surplus				
	March 31, 2024		March 31, 2023	
a) Capital Reserve - Investment subsidy				
Opening Balance	11,23,83,888.53		10,35,73,471.00	
Transferred in the current year	3,56,66,706.35		88,10,417.53	
Closing Balance	14,80,50,594.88		11,23,83,888.53	
b) Securities Premium Reserve				
Opening Balance	-		-	
Transferred in the current year	-		-	
written back in the current year	-		-	
Closing Balance	-		-	
c) Other reserves				
Opening Balance	-		-	
Transferred in the current year	-		-	
written back in the current year	-		-	
Closing Balance	-		-	
d) Surplus				
Opening Balance	-		-	
Add: Net Profit / (Loss) after tax from Statement of Prof	-		-	
Amount available for appropriations	-		-	
Appropriations:				
Utilised for issue of Bonus Shares				
Transferred to Reserves				
Depreciation				
Proposed Equity Dividends				
Tax on Proposed Equity Dividends				
Closing Balance	-		-	
Total (a+b+c+d)	14,80,50,595		11,23,83,889	




4. Borrowings				
	Long-term		Short-Term	
	March 31, 2024	March 31, 2023	March 31, 2024	March 31, 2023
Secured				
Term Loan from Union Bank of India	-	1,34,95,925	-	22,14,399
Term Loan from Growth Source Financial technologies	2,02,00,863	-		
Term Loan from HDFC Bank	16,43,30,702	-		
Over Draft - ICICI Bank	-	-	0	-1582766
Over Draft - Union Bank of India	-	-	-	14,57,55,738
Total (A)	18,45,31,565	1,34,95,925	-	14,63,87,371
Unsecured Loans				
From Related Parties				
D. Abhinav	4,73,63,472	4,73,63,472		
D. Ankitha	2,79,98,563	2,79,98,563		
D. Harish Kumar	2,85,42,761	2,92,59,262		
D. Manjula	2,59,27,011	2,65,58,127		
D. Ramya	1,46,89,992	1,64,54,292		
D. Rushikesh	3,47,93,362	3,94,24,589		
D. Rushikesh HUF	47,69,498	47,69,498		
D. Sandhya Rani				
D. Sneha	2,07,30,836	2,07,30,836		
D. Vinod Kumar	3,41,86,767	3,47,70,994		
D. Vinod Kumar HUF	2,43,06,040	2,23,79,790	-	-
Total (B)	26,33,08,302	26,97,09,423	-	-
Total (A+B)	44,78,39,867	28,32,05,348	0	14,63,87,371

From Related Parties

All Loans are non-interest bearing. The loans taken are within the limits prescribed under Sec. 73 read with notification

Foot Notes

(i) The Company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets at any point of time during the year.

(ii) The Company is not declared as wilful defaulter by any bank or financial Institution or other lenders.

5. Deferred Tax Liability

	Non-Current		Current	
	March 31, 2024	March 31, 2023	March 31, 2024	March 31, 2023
Deferred Tax Liability	65,72,236	68,11,058		
Total	65,72,236	68,11,058		

6. Trade Payables

	Non-Current		Current	
	March 31, 2024	March 31, 2023	March 31, 2024	March 31, 2023
Due to Small, Medium & Micro Enterprises				
Others			24,59,47,549	18,51,73,638
Total	-	-	24,59,47,549	18,51,73,638

Refer Note No. 1.20 for the ageing schedule of Trade




7. Other liabilities	Non-Current		Current	
	March 31, 2024	March 31, 2023	March 31, 2024	March 31, 2023
Audit fee Payable			1,50,000	1,50,000
ESI Payable			8,248	20,377
PF Payable			94,462	78,826
Salaries & Other expenses Payable			29,92,070	16,02,500
TDS Payable			19,22,097	7,97,964
GST Payable				-
Other current liabilities			1,36,000	1,30,420
Inocme Tax Payable			1,40,68,875	15,52,094
TCS Payable			2,21,522	2,60,812
Electricity Provision			3,78,445	3,87,787
Employer ESI Payable			35,537	-
Employer PF Payable			1,02,334	-
Total			2,01,09,590	49,80,780

9. Loans and advances				
	Long Term		Short Term	
	March 31, 2024	March 31, 2023	March 31, 2024	March 31, 2023
Unsecured				
Capital advances				
Considered good				
Considered doubtful	-	-		
Less: Provision for Doubtful Advances	-	-		
(A)	-	-		
Security Deposits- considered good	-	7,57,050		
Other loans and advances				
Unsecured, considered good				
Advance income-tax			70,00,000	
TDS Receivable	-	-	1,30,381	
TCS Receivable	-	-	1,68,877	
It Refund	-	-	7,75,796	7,34,762
-to Related Parties	-	-		
-to Others	-	-		
Balances with statutory/government authorities	-	-		
(C)	-	-	80,75,054	7,34,762
Total (A+B+C)	-	7,57,050	80,75,054	7,34,762

The Company has not granted any loan or advance in the nature of loan to promoters, directors, KMPs and other related parties that are repayable on demand or without specifying any terms or period of repayment




10. Inventory

	Non-Current		Current	
	March 31, 2024	March 31, 2023	March 31, 2024	March 31, 2023
Raw Material			65280450.00	64850150.00
Workin Progress			63945780.00	62590150.00
Finished Goods			143089300.00	147020972.00
Total			27,23,15,530	27,44,61,272

The Company has physically verified the inventories at reasonable intervals and there are no discrepancies of 10% or more in the aggregate for each class of inventory were noticed during such verification.

11. Other assets

	Non-current		Current	
	March 31, 2024	March 31, 2023	March 31, 2024	March 31, 2023
Unsecured considered good				
Deposits	43,60,141	78,21,394		-
Preoperative expenses to the extent not written off	-	-		-
Prepaid Expenses	-	-		-
Trade Receivables Below 180 Days			30,07,77,905	17,85,83,214
Trade Receivables Above 180 Days			25,97,22,973	26,92,37,865
Total	43,60,141	78,21,394	56,05,00,878	44,78,21,079

The receivables due from the related parties are furnished in Note No. 1.18
Refer Note No. 1.19 for the ageing schedule of Trade Receivables

12. Cash and bank balances

	Non-Current		Current	
	March 31, 2024	March 31, 2023	March 31, 2024	March 31, 2023
Cash and cash equivalents				
Balances with banks:				
– On current accounts			2,23,35,657	-
– Deposits with original maturity of less than 3 months				
Cash on hand			3,56,582	2,50,124
			2,26,92,239	2,50,124
Other bank balances				
– Deposits with original maturity for more than 3 months but less than 12 months			-	-
– Margin money deposit				
			-	-
Amount disclosed under non current assets (Refer note 10)				
			2,26,92,239	2,50,124




13. Revenue From Operations

	March 31, 2024	March 31, 2023
Sale of Goods	50,86,06,782	45,19,48,057
Sale of Services	-	-
Total	50,86,06,782	45,19,48,057

14. Other Income

	March 31, 2024	March 31, 2023
Deemed Income : Cessation of Liability Interest	-	-
-on bank deposit	3,74,580	6,02,923
-on others	-	-
Miscellaneous income	-	-
Discount received	-	-
Total	3,74,580	6,02,923

15. Cost of Material Consumed

	March 31, 2024	March 31, 2023
Opening Stock	27,44,61,272	17,50,00,000
Purchases During the Year	36,11,99,240	46,58,86,728
Closing Stock	27,23,15,530	27,44,61,272
Total	36,33,44,982	36,64,25,456

16. Employee benefit expenses

	March 31, 2024	March 31, 2023
Salaries, wages and bonus	3,75,03,415	2,19,91,851
Staff Welfare	34,40,846	11,04,153
ESIC	3,56,560	1,87,819
Provident Fund	10,26,839	4,20,493
Directors Remuneration	68,80,000	38,40,000
	-	-
Total	4,92,07,660	2,75,44,316

17. Other Expenses

	March 31, 2024	March 31, 2023
Audit Fees & Certification Fee	1,50,000	1,50,000
Consultation Charges	-	47,500
Business Development Expenses	531,447	1,200,451
Rent	686,500	5,41,562
Unit Expenses	19,41,440	29,76,992
Insurance	11,76,918	8,88,792
Jobwork Charges	4,57,986	3,47,644
Professional Charges	3,40,000	4,00,000
Bad Debts	-	2,18,155
General Expenses	14,51,342	12,39,587
Power and Fuel	31,00,650	34,82,471
Administration Expenses	7,64,738	21,28,223
Repair and Maintenance	23,51,138	11,70,723
Telephone & Internet Expenses	1,96,197	2,00,157
Tour, Travel and Conveyance Expenses	39,05,446	27,72,067
Interest on Income Tax	1,55,774	97,404





Transport Charges	22,42,377	23,84,011
Duties and Taxes	8,48,571	25,59,220
	-	-
Total	2,03,00,524	2,28,04,959

18. Finance costs


	March 31, 2024	March 31, 2023
Interest on Term Loans	1,48,19,579	18,30,349
Interest on Overdraft		1,34,46,750
Interest on Vehicle Loan		15,526
Interest on Purchase	23,81,642	-
Bank charges	24,49,717	10,55,547
Total	1,96,50,938	1,63,48,172


19. Depreciation and Amortisation

	March 31, 2024	March 31, 2023
Depreciation - Tangible assets	69,80,500	71,78,005
Depreciation - In Tangible assets	-	-
Total	69,80,500	71,78,005

20. Contingent liabilities and commitments (to the extent not provided for)

Particulars	March 31, 2024	March 31, 2023
Contingent liabilities		
Claims against the company not acknowledged as debt	NIL	NIL
Guarantees	NIL	NIL
Other money for which the company is contingently liable	NIL	NIL
Commitments shall be classified as:		
Estimated amount of contracts remaining to be executed on capital account and not provided for	NIL	NIL
Uncalled liability on shares and other investments partly paid	NIL	NIL
Other commitments (specify nature)	NIL	NIL





21 - Information related to Profit and Loss account

Particulars	31-03-2024		31-03-2023	
	Amount	%	Amount	%
Value of imports calculated on C.I.F basis by the company during the financial year in respect of –				
I. Raw materials;	NIL		NIL	
II. Components and spare parts;	NIL		NIL	
III. Capital goods;	NIL		NIL	
Expenditure in foreign currency during the financial year on account of:				
I. Royalty	NIL		NIL	
II. Know-How	NIL		NIL	
III. Professional and consultation fee	NIL		NIL	
IV Interest	NIL		NIL	
V. Other Matters	NIL		NIL	
Raw materials, spare parts and components consumed during the financial year:				
Consumption of Raw Material				
Imported	NIL	NIL	NIL	NIL
Indigenous	36,33,44,982	100%	36,64,25,456	100%
Total	36,33,44,982	100%	36,64,25,456	100%
Consumption of Spare parts & components				
Imported	-	0%	-	0%
Indigenous	-	0%	-	0%
Total	-	0%	-	0%
The amount remitted during the year in foreign currencies on account of dividends:				
Dividends remitted in foreign currencies	NIL		NIL	
Total No. of non-resident shareholders	NIL		NIL	
Total No. of shares held non-resident shareholders	NIL		NIL	
Year to which the dividends relate	NIL		NIL	
Earnings in foreign exchange classified under the following heads, namely:-				
I. Export of goods calculated on F.O.B. basis; - Services	NIL		NIL	
II. Royalty, know-how ,professional and consultation fees;	NIL		NIL	
III. Interest and dividend;	NIL		NIL	
IV. Other income, (indicate the nature thereof)	NIL		NIL	

For and on behalf of the Board of Directors
DACHEPALLI PUBLISHERS PRIVATE LIMITED

D. Vinod Kumar
Director

D. Rushikesh
Director



DACHEPALLI PUBLISHERS PRIVATE LIMITED

Depreciation as per the Income tax Act 1961

Assessment Year 2024-25

	A	B	C	D	G	J
	WDV as on 01.04.2023	Additions Before 30/09/2023	Additions during the year	WDV as on 31.03.2024	Depreciation for the PY 2023- 24	WDV as on 01.04.2024
Block of Assets						
Building @10%	98,90,437			98,90,437	9,89,044	89,01,393
Plant & Machinery @15%	3,13,49,172	-		3,13,49,172	47,02,376	2,66,46,796
Furniture & Fixtures @10%	17,00,773			17,00,773	1,70,077	15,30,696
Computers & Pheripherals	1,89,823	1,62,809		6,49,643	2,00,455	4,49,188
	4,31,30,205	1,62,809	-	4,35,90,025	60,61,952	3,75,28,073

For: Dachepalli Publishers Pvt Ltd

D. R. Srinivas
Directors



DACHEPALLI PUBLISHERS PRIVATE LIMITED

Calculation of Deferred Tax

2023-2024

Particulars	Amount
Depreciation as per Companies Act	69,80,500
Depreciation as per Income Tax Act	60,61,952
Timing Difference	9,18,548
Tax Rate	26.00%
Deferred Tax Liability at End of the Year	2,38,822
Deferred Tax Liability at Beginning of the Year	68,11,058
Amount to be Charged to P&L	(65,72,236)

For: Dachehalli Publishers Pvt Ltd


Directors



Depreciation as per the Companies Act 2013

Asset	Age	Depreciat ion %	Gross Block			Depreciation Block			Net Block		
			Gross Block 01.04.2022	Additions during the year	deletions during the year	Closing	Up to 2023	For the year	Total Depreciation	Net Block as on 31.03.2023	Net Block as on 31.03.2024
Building	30	3.17	2,98,00,430.00			2,98,00,430.00	1,12,02,846.00	8,93,168.00	1,20,96,014.00	1,87,08,721.00	1,77,04,416.00
Machinery	15	6.33	7,66,75,441.00	-	-	7,66,75,441.00	3,00,20,122.00	48,69,435.00	3,48,89,557.00	4,66,55,047.00	4,17,85,884.00
Vehicles	10	9.15	34,55,151.00			34,55,151.00	31,77,467.00	1,82,730.00	33,60,197.00	2,77,684.00	94,954.00
Cars	8	11.88	1,12,94,083.00			1,12,94,083.00	1,04,12,847.00	7,72,528.00	1,11,85,375.00	7,70,101.00	1,08,708.00
Computer	3	31.67	25,17,015.00	4,59,820.00		29,76,835.00	25,72,107.00	2,62,639.00	28,34,746.00	(55,093.00)	1,42,089.00
			12,37,42,120.00	4,59,820.00	-	12,42,01,940.00	5,73,85,389.00	69,80,500.00	6,43,65,889.00	6,63,56,460.00	5,98,36,051.00

A ✓
R. S. R. S. R.



12,37,42,120 12,42,01,940 61,26,487 11,80,75,453 5,73,85,389 6,06,90,064 69,80,500 6,43,65,888 5,98,36,052
 12,37,42,120 12,42,01,940 61,26,487 11,80,75,453 5,73,85,389 6,06,90,064 69,80,500 6,43,65,888 5,98,36,052

Depreciation as per Companies Act for the year 2023-24

Asset	Year of Purchase	Gross Block 01.04.2023	Additions during the year	deletions during the year	First day of use in FY	Last Day of Use in FY	Gross block as on 31.03.2024	Salvage Value	Depreciable Value	Depreciation claimed till 2022-23	Balance Amount to be depreciated	Age of Asset	Depreciation for the year 2023-24	Accumulated Depreciation	Net Block as on 31.03.2023
Packing Machine	7-Feb-12	84,000			1-Apr-23	31-Mar-24	84,000	4,200	79,800	63,428	16,372	15	5,335	68,763	15,237
Packing Machine	26-Mar-12	79,800			1-Apr-23	31-Mar-24	79,800	3,990	75,810	59,461	16,349	15	5,068	64,529	15,271
Ashoka Leyland Building	6-Mar-12	4,78,164			1-Apr-23	31-Mar-24	4,78,164	23,908	4,54,256	5,91,728	(1,37,472)	8	-	5,91,728	-
Two Wheelers	30-Sep-11	1,32,19,900			1-Apr-23	31-Mar-24	1,32,19,900	6,60,995	1,25,58,905	60,08,702	65,50,203	30	4,19,777	64,28,479	66,77,857
STABILIZER	14-Dec-12	1,83,303			1-Apr-23	31-Mar-24	1,83,303	9,165	1,74,138	1,83,303	(9,165)	10	-	1,83,303	-
FURNITURE & FIXTURES	23-Aug-12	4,35,750			1-Apr-23	31-Mar-24	4,35,750	21,788	4,13,963	3,24,731	89,232	15	27,673	3,52,404	83,346
FOLDING MACHINE	8-Dec-12	15,200			1-Apr-23	31-Mar-24	15,200	760	14,440	15,200	(760)	10	-	15,200	-
Building	15-Jul-12	4,59,000			1-Apr-23	31-Mar-24	4,59,000	22,950	4,36,050	3,51,268	84,782	15	29,150	3,80,418	78,582
Building	30-Sep-12	14,03,189			1-Apr-23	31-Mar-24	14,03,189	70,159	13,33,030	5,07,255	8,25,775	30	44,556	5,51,811	8,51,378
Cutting Machine	30-Sep-12	60,000			1-Apr-23	31-Mar-24	60,000	3,000	57,000	23,689	35,311	30	1,905	23,594	36,406
Cutting Machine	25-Jun-12	5,10,000			1-Apr-23	31-Mar-24	5,10,000	25,500	4,84,500	3,93,991	90,509	15	32,388	4,26,379	83,621
Binding Machine	7-Mar-13	15,000			1-Apr-23	31-Mar-24	15,000	750	14,250	10,596	3,654	15	953	11,549	3,451
COMPUTERS	27-Jun-12	11,86,356			1-Apr-23	31-Mar-24	11,86,356	59,318	11,27,038	10,03,430	1,23,608	15	75,342	10,78,772	1,07,584
FURNITURE & FIXTURES	31-Aug-13	32,750			1-Apr-23	31-Mar-24	32,750	1,638	31,113	32,750	(1,637)	3	-	32,750	0
FURNITURE & FIXTURES	18-Nov-13	6,92,132			1-Apr-23	31-Mar-24	6,92,132	34,607	6,57,525	6,38,351	19,174	10	53,781	6,92,132	-
MOBILE PHONE	17-Jun-13	18,900			1-Apr-23	31-Mar-24	18,900	945	17,955	22,236	(4,281)	3	-	22,236	(3,336)
Two Wheelers	28-Jun-13	1,20,100			1-Apr-23	31-Mar-24	1,20,100	6,005	1,14,095	1,20,100	(6,005)	10	-	1,20,100	-
Two Wheelers	23-Jul-13	1,70,970			1-Apr-23	31-Mar-24	1,70,970	8,549	1,62,422	1,70,433	(8,012)	10	537	1,70,970	-
Two Wheelers	23-Aug-13	1,40,943			1-Apr-23	31-Mar-24	1,40,943	7,047	1,33,896	1,39,311	(5,415)	10	1,632	1,40,943	-
Building	30-Sep-13	2,45,604			1-Apr-23	31-Mar-24	2,45,604	12,280	2,33,324	77,633	1,55,691	30	7,799	85,432	1,60,172
Building	1-Apr-11	93,65,003			1-Apr-23	31-Mar-24	93,65,003	4,68,250	88,96,753	39,97,854	48,98,899	30	2,97,371	42,95,225	50,69,778
Maruti Van-2	31-Mar-10	43,221			1-Apr-23	31-Mar-24	43,221	2,161	41,060	43,221	(2,161)	8	-	43,221	0
Qualis	31-Mar-10	1,07,982			1-Apr-23	31-Mar-24	1,07,982	5,399	1,02,583	1,07,982	(5,399)	8	-	1,07,982	0
Scooter	31-Mar-10	65,799			1-Apr-23	31-Mar-24	65,799	3,290	62,509	65,799	(3,290)	10	-	65,799	-
Films	31-Mar-10	16,534			1-Apr-23	31-Mar-24	16,534	827	15,707	16,934	(3,227)	10	(400)	16,534	-
Cutting Machine	31-Mar-10	14,855			1-Apr-23	31-Mar-24	14,855	743	14,112	13,892	220	15	963	14,855	-
FURNITURE & FIXTURES	31-Mar-10	17,586			1-Apr-23	31-Mar-24	17,586	879	16,707	17,586	(879)	10	-	17,586	-
Television	31-Mar-10	5,961			1-Apr-23	31-Mar-24	5,961	298	5,663	11,319	(5,656)	3	-	11,319	(5,358)
Camera	31-Mar-10	1,476			1-Apr-23	31-Mar-24	1,476	74	1,402	2,803	(1,400)	3	-	2,803	(1,327)
Cycles	31-Mar-10	508			1-Apr-23	31-Mar-24	508	25	483	1,109	(626)	10	-	1,109	(601)
Air Coolers	31-Mar-10	1,534			1-Apr-23	31-Mar-24	1,534	77	1,457	2,913	(1,455)	3	-	2,913	(1,379)
Air Conditioners	31-Mar-10	20,799			1-Apr-23	31-Mar-24	20,799	1,040	19,759	40,329	(20,570)	3	-	40,329	(19,530)
Cell Phones	31-Mar-10	16,503			1-Apr-23	31-Mar-24	16,503	825	15,678	31,336	(15,658)	3	-	31,336	(14,833)
EPB	31-Mar-10	5,155			1-Apr-23	31-Mar-24	5,155	258	4,897	9,788	(4,891)	3	-	9,788	(4,633)
STRAPPING MACHINE	31-Mar-10	45,454			1-Apr-23	31-Mar-24	45,454	2,273	43,181	40,189	2,992	15	2,887	43,076	2,378
Fax Machine	31-Mar-10	3,818			1-Apr-23	31-Mar-24	3,818	191	3,627	7,250	(3,623)	3	-	7,250	(3,432)
Electric Motor	31-Mar-10	1,086			1-Apr-23	31-Mar-24	1,086	54	1,032	2,062	(1,030)	8	-	2,062	(976)
mahindra Bolero	11-Mar-10	4,19,820			1-Apr-23	31-Mar-24	4,19,820	20,991	3,98,829	4,19,820	(20,991)	8	-	4,19,820	(0)
Scooter	31-Mar-10	6,97,000			1-Apr-23	31-Mar-24	6,97,000	34,850	6,62,150	8,29,430	(1,67,280)	10	-	8,29,430	(1,32,430)
Two Wheeler	4-Aug-14	1,05,835			1-Apr-23	31-Mar-24	1,05,835	5,292	1,00,543	85,535	15,008	10	10,082	95,617	10,218
Two Wheeler	14-Aug-14	60,890			1-Apr-23	31-Mar-24	60,890	3,045	57,846	49,151	8,695	10	5,800	54,951	5,939
Two Wheeler	25-Mar-15	1,12,759			1-Apr-23	31-Mar-24	1,12,759	5,638	1,07,121	87,665	19,456	10	10,741	98,406	14,353
Mobile Phone	20-Jan-15	90,400			1-Apr-23	31-Mar-24	90,400	4,520	85,880	90,400	(4,520)	3	-	90,400	-

A. R. Subbarao



Computer	5-Jun-14	62,000	1-Apr-23	31-Mar-24	62,000	3,100	58,900	62,000	(3,100)	3	-	62,000	-
Computer	28-Jun-14	30,000	1-Apr-23	31-Mar-24	30,000	1,500	28,500	30,000	(1,500)	3	-	30,000	-
Building	21-Sep-14	35,680	1-Apr-23	31-Mar-24	35,680	1,784	33,896	14,174	19,722	30	1,133	15,307	20,373
Airconditioner	11-Apr-15	51,000	1-Apr-23	31-Mar-24	51,000	2,550	48,450	51,000	(2,550)	3	-	51,000	-
Airconditioner	13-May-15	49,800	1-Apr-23	31-Mar-24	49,800	2,490	47,310	49,800	(2,490)	3	-	49,800	-
Book Binding Machine	1-Dec-15	5,04,900	1-Apr-23	31-Mar-24	5,04,900	25,245	4,79,655	2,43,781	2,35,874	15	32,065	2,75,846	2,29,054
Capisitor	24-Dec-15	1,05,000	1-Apr-23	31-Mar-24	1,05,000	5,250	99,750	76,251	23,499	10	10,002	86,253	18,747
CC Camaras	1-Oct-15	47,250	1-Apr-23	31-Mar-24	47,250	2,363	44,888	47,250	(2,363)	3	-	47,250	-
Computer	2-Jul-15	72,350	1-Apr-23	31-Mar-24	72,350	3,618	68,733	72,350	(3,618)	3	-	72,350	-
Computer	9-Jul-15	30,500	1-Apr-23	31-Mar-24	30,500	1,525	28,975	30,500	(1,525)	3	-	30,500	-
Computer	29-Oct-15	26,250	1-Apr-23	31-Mar-24	26,250	1,313	24,938	26,250	(1,313)	3	-	26,250	-
Computer	18-Nov-15	27,000	1-Apr-23	31-Mar-24	27,000	1,350	25,650	27,000	(1,350)	3	-	27,000	-
Fork Lift Machine	31-Aug-15	4,36,050	1-Apr-23	31-Mar-24	4,36,050	21,803	4,14,248	4,04,301	9,947	8	31,749	4,36,050	-
Fork Lift Machine	9-Sep-15	9,13,950	1-Apr-23	31-Mar-24	9,13,950	45,698	8,68,253	8,46,362	21,891	8	67,588	9,13,950	-
Toyota innova	17-Nov-15	38,49,995	1-Apr-23	31-Mar-24	38,49,995	1,92,500	36,57,495	35,48,119	1,09,376	8	3,01,876	38,49,995	-
Isuzu vehicals	9-May-15	11,90,474	1-Apr-23	31-Mar-24	11,90,474	59,524	11,30,950	11,42,635	(11,685)	8	47,839	11,90,474	-
Kirloskar Generator	30-Nov-15	7,00,000	1-Apr-23	31-Mar-24	7,00,000	35,000	6,65,000	5,10,982	1,54,018	10	66,682	5,77,664	1,22,336
Hyundai Creta	12-Oct-15	16,64,700	1-Apr-23	31-Mar-24	16,64,700	83,235	15,81,465	15,58,101	23,364	8	1,06,599	16,64,700	-
Machine Blade	23-Sep-15	24,339	1-Apr-23	31-Mar-24	24,339	1,217	23,122	11,885	11,237	15	1,546	13,610	10,729
Machine Blade	18-Nov-15	24,339	1-Apr-23	31-Mar-24	24,339	1,217	23,122	11,885	11,237	15	1,546	13,610	10,729
Machine Blade	12-Feb-16	10,952	1-Apr-23	31-Mar-24	10,952	548	10,404	5,184	5,220	15	696	5,880	5,072
Mahindra Bolero	23-Nov-15	5,05,120	1-Apr-23	31-Mar-24	5,05,120	25,256	4,79,864	4,65,041	14,823	8	40,079	5,05,120	-
Mobile phone	2-Jul-15	42,245	1-Apr-23	31-Mar-24	42,245	2,112	40,133	42,245	(2,112)	3	-	42,245	-
Nissan Cars	14-Aug-15	1,36,349	1-Apr-23	31-Mar-24	1,36,349	6,817	1,29,532	1,36,349	(6,817)	3	-	1,36,349	-
Note Book Binding Machine	6-Nov-15	2,19,083	1-Apr-23	31-Mar-24	2,19,083	10,954	2,08,129	1,06,543	1,01,586	15	13,913	1,20,456	98,627
Paper Cutting Machine	15-Sep-15	5,10,000	1-Apr-23	31-Mar-24	5,10,000	25,500	4,84,500	2,53,333	2,31,167	15	32,388	2,85,721	2,24,279
Perfect Binding Machine	5-Oct-15	19,54,738	1-Apr-23	31-Mar-24	19,54,738	97,737	18,57,001	9,65,844	8,91,157	15	1,24,139	10,89,983	8,64,755
UPS	8-Jul-15	56,490	1-Apr-23	31-Mar-24	56,490	2,825	53,666	56,490	(2,825)	3	-	56,490	-
Sadlie Sticher	19-Nov-15	6,12,000	1-Apr-23	31-Mar-24	6,12,000	30,600	5,81,400	2,96,571	2,84,829	15	38,866	3,35,437	2,76,563
stitching machine	12-Sep-15	51,450	1-Apr-23	31-Mar-24	51,450	2,573	48,878	25,578	23,300	15	3,267	28,845	22,605
stitching machine	9-Oct-15	1,31,250	1-Apr-23	31-Mar-24	1,31,250	6,563	1,24,688	64,783	59,905	15	8,335	73,118	58,132
stitching machine	12-Jan-16	73,500	1-Apr-23	31-Mar-24	73,500	3,675	69,825	35,094	34,731	15	4,668	39,762	33,738
Strapping Machine	18-Sep-15	2,10,000	1-Apr-23	31-Mar-24	2,10,000	10,500	1,99,500	1,04,231	95,269	15	13,336	1,17,567	92,433
Transformer	25-Sep-15	28,350	1-Apr-23	31-Mar-24	28,350	1,418	26,933	14,396	12,537	15	1,800	16,196	12,154
Two Wheelers	2-Jul-15	58,950	1-Apr-23	31-Mar-24	58,950	2,948	56,003	45,444	10,559	10	5,616	51,060	7,890
Verna Cars	16-Nov-15	62,411	1-Apr-23	31-Mar-24	62,411	3,121	59,290	62,411	(3,121)	15	1,569	13,160	11,540
Water Cooler	22-Mar-16	24,700	1-Apr-23	31-Mar-24	24,700	1,235	23,465	11,591	11,874	15	4,413	38,98,000	30,57,650
Web Offset machine	24-Jul-15	69,55,650	1-Apr-23	31-Mar-24	69,55,650	3,47,783	66,07,868	34,56,269	31,51,599	15	4,413	38,98,000	30,57,650
Weighting machine	15-Oct-15	10,500	1-Apr-23	31-Mar-24	10,500	525	9,975	5,174	4,801	15	667	5,841	4,659
Coolers	5-Apr-16	28,000	1-Apr-23	31-Mar-24	28,000	1,400	26,600	12,570	14,030	15	1,778	14,348	13,652
Creta Car	19-Sep-16	14,84,761	1-Apr-23	31-Mar-24	14,84,761	74,238	14,10,523	11,95,851	2,14,672	8	1,76,798	13,72,649	1,12,112
EPBAX	10-Nov-16	32,750	1-Apr-23	31-Mar-24	32,750	1,638	31,113	25,565	5,548	3	-	25,565	7,185
Hydraulic trolley	23-Mar-17	38,000	1-Apr-23	31-Mar-24	38,000	1,900	36,100	15,228	20,872	15	2,413	17,641	20,359
Two Wheelers	25-Jul-16	1,91,642	1-Apr-23	31-Mar-24	1,91,642	9,582	1,82,060	1,24,883	57,177	10	18,256	1,43,139	48,503
CC Camar	28-Dec-16	43,365	1-Apr-23	31-Mar-24	43,365	2,168	41,197	33,399	7,798	3	-	33,399	9,966
Air Dryer	13-Feb-17	50,880	1-Apr-23	31-Mar-24	50,880	2,544	48,336	20,653	27,683	15	3,231	23,884	26,996
Stabilizer	1-Feb-17	62,975	1-Apr-23	31-Mar-24	62,975	3,149	59,826	25,666	34,160	15	3,999	29,665	33,310
Komori Machine	2-Jan-17	1,45,86,000	1-Apr-23	31-Mar-24	1,45,86,000	7,29,300	1,38,56,700	60,04,637	78,52,063	15	9,26,311	69,30,948	76,65,052
Cutting Machine	1-Mar-17	3,06,000	1-Apr-23	31-Mar-24	3,06,000	15,300	2,90,700	1,23,538	1,67,162	15	19,433	1,42,971	1,63,029
Air conditioner	25-Mar-17	2,68,042	1-Apr-23	31-Mar-24	2,68,042	13,402	2,54,640	2,01,381	53,259	3	66,661	2,68,042	-
BioMetric Device	22-Oct-16	47,250	1-Apr-23	31-Mar-24	47,250	2,363	44,888	37,078	7,810	3	10,172	47,250	-
Computer	25-Aug-16	1,87,200	1-Apr-23	31-Mar-24	1,87,200	9,360	1,77,840	1,49,253	28,587	3	37,947	1,87,200	-



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Dachepalli Publishers Private Limited

Significant accounting policies and Notes to Audited Financial Statements

A. Basic of accounting and preparation of financial statements

The financial statements have been prepared to comply in all material respects with the Accounting Standards notified by the Companies Accounting Standards Rules, 2016 and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared under the historical cost convention on an accrual basis.

B. Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of the operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

C. Investments

Investments that are readily realizable and intended to be held for not more than a year are classified as current investments. All other investments are classified as long-term. Current investments are carried at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost, but provision for diminution in value is made to recognize a decline other than temporary in the value of such investments.

D. Revenue recognition

Revenue (income) is recognized when no significant uncertainty as to determination/ realization exists.

E. Taxation

Tax expense comprises of current and deferred tax.

Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Indian Income Tax Act, 1961.

Deferred tax is recognized on a prudent basis for timing differences, being difference between taxable and accounting income/expenditure that originate in one period and are capable of reversal in one or more subsequent period(s). Deferred tax asset is recognized on carry forward of unabsorbed depreciation and tax losses only if there is virtual certainty that such asset can be realized against future taxable income. Unrecognized deferred tax asset of earlier periods are re-assessed and recognized to the extent that it has become reasonably certain that future taxable income will be available against which such deferred tax assets can be realized.



F. Earnings per share

Earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders, by the weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of share outstanding during the period are adjusted for the effects of all diluted potential equity shares.

G. Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand and current investments with an original maturity of three months or less.

H. Provisions

A provision is recognized when the company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance date and adjusted to reflect the current best estimates.





Independent Auditor's Report

To

The Members of

DACHEPALLI PUBLISHERS PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of **DACHEPALLI PUBLISHERS PRIVATE LIMITED** ('the Company'), which comprise the Balance Sheet as at March 31, 2024 and the Statement of Profit and Loss (including the other comprehensive income) and Statement of Cash Flows and the Statement of Changes in Equity for the year then ended, and a Summary of significant accounting policies and other explanatory information (hereinafter referred to as 'Standalone financial statements').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone financial statements give the information required by the Companies Act, 2013 ('the Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the State of Affairs of the Company as at March 31, 2024, and its profit (including the other comprehensive income), its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SA's) specified under section 143(10) of the Act. Our responsibilities under those SA's 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 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 there under, 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.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment were of most significance in our audit of financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Information other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of other information. The Other Information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the Financial Statements and our Auditor's Report thereon.

Our opinion on the Financial Statements doesn't cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. We have nothing to report in this regard.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation and presentation of these Standalone Financial Statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the Standalone specified under Section 133 of the Act and other accounting principles generally accepted in India.

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 Standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, the management is 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 Responsibility for the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system 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. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.


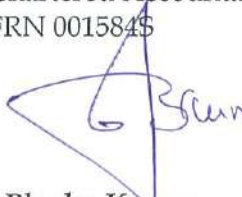
Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act (hereinafter referred to as the "Order"), and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information's and explanations given to us, we give in the Annexure A, a statement on the matters specified in the paragraph 3 and 4 of the order.
2. As required by Section 143 (3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - (b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - (c) The Balance sheet, the Statement of profit and loss and the statement of changes in equity dealt with by this Report are in agreement with the books of account;
 - (d) In our opinion, the aforesaid Standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
 - (e) On the basis of the written representations received from the directors as on March 31, 2024, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024, from being appointed as a director in terms of Section 164 (2) of the Act;
 - (f) With respect to the adequacy of the internal financial controls over the financial reporting of the company and the operating effectiveness of such controls, refer to our separate report in "ANNEXURE-B"

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:

- i) The Company does not have any pending litigations which would impact its financial position;
- ii) The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
- iii) There are no matters to be reported there under in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company;

For Kumar & Giri
Chartered Accountants
FRN 001584S



J Bhadra Kumar
Partner
Membership Number : 025480

Place: Hyderabad
Date: 10-07-2024

UDIN: 24025480BKEDSR2519

Annexure-A to the Independent Auditor's Report

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the members of DACHEPALLI PUBLISHERS PRIVATE LIMITED of even date)

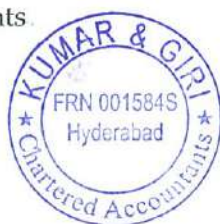
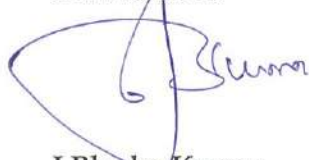
- (i) In respect of company's fixed assets:
- a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
 - (B) The Company do not have any Intangible Assets and hence, the Question of maintaining proper records of intangible assets does not arise
 - b) The major Property, Plant and Equipment of the company have been physically verified by the management at the year end and no material discrepancies were noticed on such verification.
 - c) According to the information and explanation given to us, the title deeds of the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the company.
 - d) The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
 - e) According to the information and explanation given to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder during the year.
- (ii) a) According to the information and explanation given to us, the inventories were physically verified by the management during the year at reasonable intervals. In our opinion and according to the information and explanations given to us, the coverage and procedure of such verification by the management is appropriate having regard to the size of the company and the nature of its operations. No discrepancies of 10% or more in aggregate of each class of inventories were noticed on such physical verification of inventories when compared with the books of accounts.
- b) The company has not been sanctioned any working capital limit from banks or financial institutions on the basis of security of current assets at any point of time during the year hence reporting under clause 3(ii)(b) of the Order is not applicable.
- (iii) During the year, the company has not made investments, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, limited liability partnerships or any other parties hence clause 3(iii)(a) to 3(iii) (f) is not applicable to the company..

- (iv) In our opinion and according to the information and explanations given to us, provisions of Section 186 of the Act, in respect of loans and advances given, investments made and guarantees are not applicable to the company and hence not commented upon. Further, in our opinion and according to the information and explanation given to us, provisions of section 185 of the Companies Act 2013 in respect of loans to entities in which the directors are interested have been complied with by the company. There are no loans given to the director of the company
- (v) The Company has not accepted any deposits from the public within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable.
- (vi) The maintenance of the cost records has not been specified for the activities of the Company by the Central Government u/s 148(1) of the Companies Act, 2013. Hence reporting under clause 3(vi) of the Order is not applicable.
- (vii) (a) According to the information and explanation given to us, the Company is regular in depositing with appropriate authorities undisputed statutory dues including Provident Fund, Employee State Insurance, Income Tax, Wealth Tax, Sales Tax, Goods and Services Tax, Customs Duty, Excise Duty, Cess and other applicable statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of outstanding statutory dues as at the last day of the year ending March 31, 2024 for period of more than six months from the date they became payable.
- (b) According to the information and explanation given to us, there are no dues of Income Tax, Sales Tax, Goods and Services Tax, Duty of Customs, Duty of Excise, Value Added Tax which have not been deposited on account of any dispute.
- (viii) There were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year. Hence clause 3(viii) of the Order is not applicable to the company.
- (ix) a) The Company did not have any loans or borrowings from any lender during the year. Accordingly, clause 3(ix)(a) of the Order is not applicable.
- b) The company has not been is a declared wilful defaulter by any bank or financial institution or government or government authority.
- c) The Company has not taken any term loan during the year and there are no unutilised term loans at the beginning of the year hence the reporting under clause 3(ix) c) is not applicable to the company.
- d) According to the information and explanations given to us and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that no funds raised on short term basis have been used for long term purposes by the company.

- e) The company does not hold any investment in any subsidiary, associates or joint venture (as defined under the Companies Act 2013 during the year ended March 31, 2024. Hence clause 3(ix)(e) of the Order is not applicable.
- f) The company does not hold any investment in any subsidiary, associates or joint venture (as defined under the Companies Act 2013 during the year ended March 31, 2024. Hence clause 3(ix) (f) of the Order is not applicable.
- (x) a) Being the private limited company, it cannot raise money by way of initial public offer or further public offer (including debt instruments) hence the clause 3(x)(a) of the Order is not applicable.
- b) According to the information and explanations given to us and on the basis of our examination of the records of the company, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year hence the clause 3(x)(b) of the Order is not applicable.
- (xi) a) No fraud by the company or no fraud on the Company has been noticed or reported during the year.
- b) During the year, no report under sub-section (12) of section 143 of the Act has been filed by secretarial auditor or by us in Form ADT - 4 as prescribed under Rule 13 Of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- c) The establishment of whistle blower mechanism is not applicable to the company hence reporting under clause 3(xi)(c) is not applicable to the company.
- (xii) The Company is not a Nidhi Company as per the provisions of the Act. Accordingly, the requirement to report on clause 3(xii) of the Order is not applicable to the Company.
- (xiii) All transactions with the related parties are in compliance with sections 177 and 188 Of Companies Act where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards..
- (xiv) a) In our opinion and based on our examination, the company does not have an internal audit system commensurate with the size and nature of its business and is not required to have an internal audit system as per the provisions of section 138 of the Companies Act, 2013
- b) Since the company is not required to have the internal audit system hence the clause 3(xiv)(b) is not applicable to the company.
- (xv) In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company.

- (xvi) a) According to the information and explanations given to us, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.
- b) The Company is not engaged in any Non-Banking Financial or Housing Finance activities. Accordingly, the requirement to report on clause 3 (xvi)(b) of the Order is not applicable to the Company.
- c) There is no group company /Core Investment Company. Accordingly, the requirement to report on clause 3(xvi) of the Order is not applicable to the company
- (xvii) The Company has not incurred cash losses in the current year and preceding financial year.
- (xviii) There has been no resignation of the statutory auditors during the year and accordingly, requirement to report on Clause 3(xviii) of the Order is not applicable to the Company
- (xix) On the basis of the financial ratios disclosed in notes to the Standalone Financial Statements, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying Financial Statements, our knowledge of the Board of Directors' and management's plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- (xx) The provisions of Section 135 towards corporate social responsibility are not applicable on the company. Accordingly, the provisions of clause 3(xx) of the Order is not applicable.
- (xxi) The reporting under clause (xxi) is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For Kumar & Giri
Chartered Accountants
FRN 001584S



J Bhadra Kumar
Partner
Membership Number : 025480
Place: Hyderabad
Date: 10-07-2024
UDIN: 24025480BKEDSR2519

Annexure - B to the Independent Auditors' Report

Report on the Internal Financial Controls over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

Opinion

We have audited the internal financial controls over financial reporting **DACHEPALLI PUBLISHERS PRIVATE LIMITED** ("the Company") as of March 31, 2024 in conjunction with our audit of the Standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting with reference to the Standalone Financial Statements.

Meaning of Internal Financial Controls over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that

- (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company;
- (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and
- (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

For Kumar & Giri
Chartered Accountants
FRN 001584S





J Bhadra Kumar
Partner

Membership Number : 025480
Place: Hyderabad
Date: 10-07-2024
UDIN: 24025480BKEDSR2519