



CIN: U22110TG1998PTC028994

www.dachepalli.com

25TH ANNUAL REPORT
2022 – 23



CIN: U22110TG1998PTC028994

BOARD OF DIRECTORS

Mr. VINOD KUMAR DACHEPALLY	-	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 25TH ANNUAL GENERAL MEETING OF M/S. DACHEPALLI PUBLISHERS PRIVATE LIMITED WILL BE HELD ON SATURDAY, THE 30TH DAY OF SEPTEMBER, 2023 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, 2023 the reports of the Board of Directors and Auditors thereon;
2. Re-appointment of M/s. KUMAR & GIRI, Chartered Accountants, (Firm Registration Number: 001584S):

“RESOLVED THAT pursuant to the provisions of Section 139 and all other applicable provisions of the Companies Act, 2013 (the “Act”) and the Rules framed there under, as amended from time to time, M/s. KUMAR & GIRI, Chartered Accountants, Hyderabad, having Firm Registration Number: 001584S, Issued by The Institute of Chartered Accountants of India, be and is hereby re-appointed for five years as the Auditor of the company to hold office till the conclusion of the Annual General Meeting of the company to be held in the financial year 2027-28 at such remuneration as may be fixed by the Board of Directors of the company.”

“FURTHER RESOLVED THAT Board of Directors be and is hereby authorized to file necessary copies of this resolution and Forms with the Registrar of Companies and such other authorities in this regard.”

By order of the board
For DACHEPALLI PUBLISHERS PRIVATE LIMITED

Place: Hyderabad.
Date: 20.09.2023


Vinod Kumar Dachepally
Whole time Director
DIN: 02207911


Rushikesh Dachepally
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.

CIN: U22110TG1998PTC028994

DIRECTORS' REPORT

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

Your Directors have pleasure in presenting the 25th Annual Report of the Company together with the Audited Financial Statements for the financial year ended 31st March, 2023 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	45,25,50,980	25,27,22,073
Total Expenses	44,03,00,908	24,34,58,556
Profit or Loss before Exceptional and Extraordinary items and Tax	1,22,50,072	92,63,517
Exceptional Items	--	--
Extraordinary Items	--	--
Profit or Loss before Tax	1,22,50,072	92,63,517
Current Tax	35,05,181	27,43,764
Deferred Tax	(65,526)	96,252
MAT Credit	--	--
Profit or Loss After Tax.	88,10,418	64,23,501

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. 88,10,418/- 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, 2023.

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 Dachepally	- 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, on 20th May 2022, sudden demise of Director Smt. Dachepalli Sandhya Rani occurred and company submitted her cessation and also surrendered the Director Identification.

Declaration by Independent Directors:

The provisions of Section 149(7) 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 2022-23 Six (6) 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, 2023, 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, 2023;
- 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, Hyderabad, (Firm Registration Number: 001584S) Statutory Auditors of the Company the term completed on 31st March, 2023, your directors have decided to recommend for the re-appoint M/s. Kumar & Giri., as the Statutory Auditors of the Company for a period of 5 years i.e. from the conclusion of the ensuing this Annual General Meeting up to the conclusion of the Annual General Meeting to be held in the year ended 31st March, 2028.

The Auditors Report has given by M/s. Kumar & Giri, Chartered Accountants (Firm Registration No. 001584S), for the year under review does not contain any qualification, reservation or adverse remark or disclaimer. The Notes on financial statements referred to in the Auditors' Report are self-explanatory and do not call for any further comments.

The Statutory Audit of your Company is conducted by M/s. Kumar & Giri, Chartered Accountants (Firm Registration No. 01584S). Auditor's Report on the Financial Statements of the Company for the financial year 2022-23 is attached herewith.

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 provisions of 'The Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 are not applicable to your Company.

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 DACHEPALLI PUBLISHERS PRIVATE LIMITED

Place: Hyderabad.
Date: 20.09.2023


Vinod Kumar Dachepally
Whole time Director
DIN: 02207911


Rushikesh Dachepally
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, 2022]				No. of Shares held at the end of the year [as on 31 st March, 2023]				% Change during the year
	Dem at	Physical	Total	% of Total Shares	Dem at	Physical	Total	% of Total Shares	
A. Promoter's									
(1) Indian									
a) Individual/ HUF	-	6,12,000	6,12,000	100%	-	6,12,000	6,12,000	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%	-	6,12,000	6,12,000	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%	-	6,12,000	6,12,000	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) FIs	-	-	-	-	-	-	-	-	-
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%	-	6,12,000	6,12,000	100%	-

B) Shareholding of Promoter & Shareholders:

S. No.	Shareholder's Name	Shareholding at the beginning of the year-2022			Shareholding at the end of the year-2023			% 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	1,39,550	22.80	-	78,198	12.78%	-	-10.02
2	D.RUSHIKESH	1,41,975	23.20	-	2,02,688	33.12%	-	+9.92
3	D.MANJULA	1,47,844	24.16	-	2,09,198	34.18%	-	+10.02
4	D.SANDHYA RANI	1,21,426	19.84	-	0	0	-	-19.84
5	D. RAJESHWARI	1	-	-	0	0	-	0
6	D. HARISH KUMAR	30,601	5	-	30,601	5%	-	0
7	D. ABHINAV	30,601	5	-	91,314	14.92%	-	+9.92
8	D. RAMYA	1	-	-	0	0	-	-
9	J. VIJAYA	1	-	-	0	0	-	-
	Total	6,12,000	100%	-	6,12,000	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 the company	No. of shares	% of total shares of the company

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 company	No. of shares	% of total shares of the company
1.	D.VINOD KUMAR	1,39,550	22.80	78,198	12.78%
2.	D.RUSHIKESH	1,41,975	23.20	2,02,688	33.12%
3.	D.MANJULA	1,47,844	24.16	2,09,198	34.18%
4.	D. ABHINAV	30,601	5	91,314	14.92%
5.	D. HARISH KUMAR	30,601	5	30,601	5
	TOTAL	490571	80.16%	6,11,999	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	168461735	283156855		451618590
ii) Interest due but not paid				
iii) Interest accrued but not due				
Total (i+ii+iii)	168461735	283156855		451618590
Change in Indebtedness during the financial year				
* Addition	--	48493		48493
* Reduction	8578439	--		8578439
Net Change	8578439			-8529946
Indebtedness at the end of the financial year				
i) Principal Amount	159883296	283205348		443088644
ii) Interest due but not paid				
iii) Interest accrued but not due				
Total (i+ii+iii)	159883296	283205348		443088644

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
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 (A)		
	Ceiling as per the Act	-	

B. REMUNERATION TO OTHER DIRECTORS:

S No	Particulars of Remuneration	Name of Directors					Total Amount
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)						

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 DACHEPALLI PUBLISHERS PRIVATE LIMITED


VINOD KUMAR DACHEPALLY
Whole time Director
DIN: 02207911


RUSHIKESH DACHEPALLY
Director
DIN: 02711233


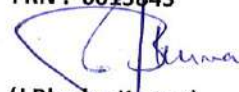




Place: Hyderabad
Date: 20.09.2023

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

Balance Sheet As At 31st March 2023

(Amount in Rs.)

	Notes	As At 31-03-2023	As At 31-03-2022
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	11,23,83,889	10,35,73,471
		17,35,83,889	16,47,73,471
2) Share Application Money Pending Allotment			
3) Non - Current Liabilities			
a) Long-Term Borrowings	4	28,32,05,348	28,31,56,855
b) Deferred Tax Liability (Net)	5	68,11,058	68,76,584
		29,00,16,405	29,00,33,439
4) Current Liabilities			
a) Short Term Borrowings	4	14,63,87,371	13,81,10,705
b) Trade Payables	6	18,51,73,638	23,03,94,676
c) Other Current Liabilities	7	49,80,780	54,35,908
		33,65,41,789	37,39,41,289
TOTAL		80,01,42,083	82,87,48,199
II ASSETS			
1) Non - Current Assets			
a) Property, Plant & Equipment and Intangible /	8		
(i) Property, Plant & Equipment		6,63,56,460	7,31,74,266
(ii) Intangible Assets		-	-
(iii) Capital Work -in-Progress		-	-
Non-Current Investments		6,63,56,460	7,31,74,266
Deferred Tax Assets (Net)		19,39,942	17,50,192
b) Long-Term Loans and Advances	9	7,57,050	1,89,17,104
c) Other Non current Assets	11	78,21,394	73,16,993
2) Current Assets			
a) Inventory	10	27,44,61,272	17,50,00,000
b) Other Current Assets	11	44,78,21,079	54,66,89,573
c) Cash & Cash Equivalents	12	2,50,124	40,88,323
d) Short term loans and advances	9	7,34,762	18,11,748
		73,18,45,681	75,38,23,741
TOTAL		80,01,42,083	82,87,48,199
Significant Accounting Policies		1	
The accompanying notes are an integral part of the financial statements			
As per our Report of even date		For and on behalf of the Board of Directors DACHEPALLI PUBLISHERS PRIVATE LIMITED	
For Kumar & Giri Chartered Accountants FRN : 0015845			
			
(J Bhadra Kumar) Partner		D. Vinod Kumar Director	D. Rushikesh Director
Membership No. 025480 UDIN : 23025480BGYHOC1424			
Place:Hyderabad Date: 20.09.2023			

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, 2023

(Amount in Rs.)

	Particulars	Notes	Figures as at end of 31-March-2023	Figures as at end of 31-March-2022
	1	2	3	4
	Income			
I	Revenue from Operations			
II	Other income	13	45,19,48,057	25,19,82,137
III	Total Income (I+II)	14	6,02,923	7,39,936
			45,25,50,980	25,27,22,073
IV	Expenses			
	Cost of Material Consumed	15	36,64,25,456	18,50,73,112
	Employee benefit expenses	16	2,75,44,316	1,87,80,045
	Other expenses	17	2,28,04,959	1,51,02,093
	Finance Costs	18	1,63,48,172	1,68,59,769
	Depreciation and amortisation expense	19	71,78,005	76,43,537
V	Less: Transferred To Capital Work In Progress		44,03,00,908	24,34,58,556
VI	Total Expenses (IV - V)	8	-	-
			44,03,00,908	24,34,58,556
VII	Profit before exceptional and extraordinary items and Tax (III - VI)		1,22,50,072	92,63,517
VIII	Exceptional Items			
IX	Profit Before extraordinary items and Tax		1,22,50,072	92,63,517
X	Extraordinary Items			
XI	Profit/(Loss) before tax		1,22,50,072	92,63,517
XII	Tax Expenses			
	(1) Current Tax		35,05,181	27,43,764
	(2) Deferred Tax		(65,526)	96,252
XIII	Profit /(Loss) for the period from continuing operations		88,10,418	64,23,501
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		88,10,418	64,23,501
XVIII	Earnings per share			
	Basic and diluted		14.40	10.50
	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)

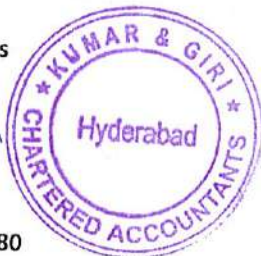
Partner

Membership No. 025480

UDIN : 23025480BGYHOC1424

Place:Hyderabad

Date: 20.09.2023



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

(Signature)

D. Vinod Kumar
 Director

D. Rushikesh
 Director



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, 2023	For the year ended March 31, 2022
I. Cash flow from operating activities		
Profit/(Loss) before tax	1,22,50,072	92,63,517
Adjustments for:		
Depreciation expense	71,78,005	76,43,537
Interest income	(6,02,923)	(7,39,936)
Interest expenses	1,63,48,172	1,68,59,769
Operating profit before working capital changes	3,51,73,326	3,30,26,887
Adjustments for:		
(Increase)/Decrease in Inventories	(9,94,61,272)	2,65,25,000
(Increase)/Decrease in Trade receivables	9,88,71,395	5,76,32,077
(Increase)/Decrease in Loans & Advances	1,92,37,040	(5,99,852)
Increase/(Decrease) in Long Term Borrowings	48,493	6,43,44,780
(Increase)/Decrease in Other assets	-	-
(Increase)/Decrease in Other non-current assets	(5,04,401)	37,75,007
Increase/(Decrease) in Provisions	-	-
Increase/(Decrease) in Trade payables	(4,52,21,038)	(17,14,65,873)
Increase/(Decrease) in Short Term Borrowings	82,76,666	1,01,49,078
Increase/(Decrease) in Other liabilities	(4,55,128)	(21,56,156)
Cash used in operations	1,59,65,081	2,12,30,948
Direct taxes paid	(35,05,181)	(27,43,764)
Net cash flow from operating activities	1,24,59,900	1,84,87,184
II. Cash Flow From Investing activities		
Property, plant and equipment	(3,63,100)	(1,86,100)
Non-Current Investments	(1,89,750)	(18,000)
Capital Work in Progress	-	-
Net cash flow from investing activities	(5,52,850)	(2,04,100)
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	6,02,923	7,39,936
Interest paid	(1,63,48,172)	(1,68,59,769)
Net cash flow from financing activities	(1,57,45,249)	(1,61,19,833)
Net Increase/(Decrease) in cash and cash equivalents	(38,38,199)	21,63,251
Cash and cash equivalents at the beginning of the year	40,88,323	19,25,072
Cash and cash equivalents at the end of the year	2,50,124	40,88,323

The above cash flow statement has been prepared under the 'Indirect Method' as set out in the AS - 3 on Cash Flow Statements.

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

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

(J Bhadra Kumar)
Partner
Membership No. 025480

D. Vinod Kumar
Director

D. Rushikesh
Director

Place:Hyderabad
Date: 20.09.2023

DACHEPALLI PUBLISHERS PRIVATE LIMITED

Notes to audited financial statements for the year ended March 31, 2023

(Amount in Rs.)

2. Share capital

	March 31, 2023		March 31, 2022	
Authorised shares				
6,12,000 (March 31, 2023: 6,12,000) equity shares of Rs 100/- each	6,12,00,000			
6,12,000 (March 31, 2022: 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, 2023: 6,12,000 equity shares of Rs 100/- each	6,12,00,000			
March 31, 2022: 6,12,000 equity shares of Rs 100/- each			6,12,00,000	
Paid up shares				
March 31, 2023: 6,12,000 equity shares of Rs 100/- each	6,12,00,000			
March 31, 2022: 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, 2023		March 31, 2022	
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, 2023		March 31, 2022	
	No's	% holding	No's	% holding
Equity shares				
D. Vinod Kumar	78,198	12.78%	1,39,550	22.80%
D. Rushikesh	2,02,688	33.12%	1,41,975	23.20%
D. Manjula	2,09,198	34.18%	1,47,845	24.16%
D. Sandhya Rani	-	0.00%	1,21,425	19.84%
D Abhinav	91,304	14.92%	30,600	5.00%
D Harish Kumar	30,601	5.00%	30,600	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, 2023		March 31, 2022	
	No's	% holding	No's	% holding

D. Rushikesh



Equity shares	0.00%	0.00%
3.Reserves & Surplus		
	March 31, 2023	March 31, 2022
a) Capital Reserve - Investment subsidy		
Opening Balance	10,35,73,471.00	9,71,49,970.00
Transferred in the current year	88,10,417.53	64,23,501.00
Closing Balance	11,23,83,888.53	10,35,73,471.00
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)	11,23,83,889	10,35,73,471

A. Pushikern



4. Borrowings				
	Long-term		Short-Term	
	March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022
Secured				
Term Loan from Union Bank of India	1,34,95,925	2,99,84,884	22,14,399	-
Term Loan from ICICI Bank	-	-	-	-
Vehicle Loans - HDFC Bank	-	3,66,146	-	-
Over Draft - ICICI Bank	-	-	-1582766	-608358
Over Draft - Union Bank of India	-	-	14,57,55,738	13,87,19,063
Total (A)	1,34,95,925	3,03,51,030	14,63,87,371	13,81,10,705
Unsecured Loans				
From Related Parties				
D. Abhinav	4,73,63,472	3,95,28,976	-	-
D. Ankitha	2,79,98,563	2,79,98,563	-	-
D. Harish Kumar	2,92,59,202	3,18,43,736	-	-
D. Manjula	2,65,58,127	3,16,55,559	-	-
D. Ramya	1,64,54,292	1,50,69,492	-	-
D. Rushikesh	3,94,24,589	2,48,55,819	-	-
D. Rushikesh HUF	47,69,498	47,69,498	-	-
D. Sandhya Rani	-	2,74,20,494	-	-
D. Sneha	2,07,30,836	2,07,30,836	-	-
D. Vinod Kumar	3,47,70,994	2,41,54,913	-	-
D. Vinod Kumar HUF	2,23,79,790	47,77,939	-	-
Total (B)	26,97,09,423	25,28,05,825	-	-
Total (A+B)	28,32,05,348	28,31,56,855	14,63,87,371	13,81,10,705

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, 2023	March 31, 2022	March 31, 2023	March 31, 2022
Deferred Tax Liability	68,11,058	68,76,584	-	-
Total	68,11,058	68,76,584	-	-

6. Trade Payables

	Non-Current		Current	
	March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022
Due to Small, Medium & Micro Enterprises	-	-	18,51,73,638	23,03,94,676
Others	-	-	-	-
Total	-	-	18,51,73,638	23,03,94,676

Refer Note No. 1.20 for the ageing schedule of Trade

[Handwritten Signature]
A. Rushikesh



7. Other liabilities	Non-Current		Current	
	March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022
Audit fee Payable			1,50,000	1,50,000
ESI Payable			20,377	16,959
PF Payable			78,826	68,402
Salaries & Other expenses Payable			16,02,500	11,89,500
TDS Payable			7,97,964	7,54,376
GST Payable			-	80,844
Other current liabilities			1,30,420	1,24,840
Inocme Tax Payable			15,52,094	27,43,764
TCS Payable			2,60,812	97,212
Electricity Provision			3,87,787	2,10,011
Total			49,80,780	54,35,908

9. Loans and advances				
	Long Term		Short Term	
	March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022
Unsecured				
Capital advances				
Considered good				
Considered doubtful	-	-		
Less: Provision for Doubtful Advances	-	-		
(A)	-	-		
Security Deposits- considered good	7,57,050	1,89,17,104		
Other loans and advances				
Unsecured, considered good				
Advance income-tax			-	10,00,000
TDS Receivable	-	-	-	7,79,300
TCS Receivable	-	-	-	16,149
It Refund	-	-	7,34,762	16,299
-to Related Parties	-	-		
-to Others	-	-		
Balances with statutory/government authorities	-	-		
(C)	-	-	7,34,762	18,11,748
Total (A+B+C)	7,57,050	1,89,17,104	7,34,762	18,11,748

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	
	2023	2022	2023	2022
Raw Material			64850150.00	65025140.00
Workin Progress			62590150.00	68925410.00
Finished Goods			147020972.00	41049450.00
Total			27,44,61,272	17,50,00,000

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, 2023	March 31, 2022	March 31, 2023	March 31, 2022
Unsecured considered good				
Deposits	78,21,394	73,16,993		-
Preoperative expenses to the extent not written off	-	-		-
Prepaid Expenses	-	-		-
Trade Receivables Below 180 Days			17,85,83,214	17,56,22,748
Trade Receivables Above 180 Days			26,92,37,865	37,10,66,825
Total	78,21,394	73,16,993	44,78,21,079	54,66,89,573

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, 2023	March 31, 2022	March 31, 2023	March 31, 2022
Cash and cash equivalents				
Balances with banks:				
- On current accounts			-	27,56,631
- Deposits with original maturity of less than 3 months				
Cash on hand			2,50,124	13,31,692
			2,50,124	40,88,323
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)			-	-
			2,50,124	40,88,323

A. Republik



13. Revenue From Operations

	March 31, 2023	March 31, 2022
Sale of Goods	45,19,48,057	25,19,82,137
Sale of Services	-	-
Total	45,19,48,057	25,19,82,137

14. Other Income

	March 31, 2023	March 31, 2022
Deemed Income : Cessation of Liability Interest	-	-
-on bank deposit	6,02,923	7,39,936
-on others	-	-
Miscellaneous income	-	-
Discount received	-	-
Total	6,02,923	7,39,936

15. Cost of Material Consumed

	March 31, 2023	March 31, 2022
Opening Stock	17,50,00,000	20,15,25,000
Purchases During the Year	46,58,86,728	15,85,48,112
Closing Stock	27,44,61,272	17,50,00,000
Total	36,64,25,456	18,50,73,112

16. Employee benefit expenses

	March 31, 2023	March 31, 2022
Salaries, wages and bonus	2,19,91,851	1,35,30,326
Staff Welfare	11,04,153	4,38,570
ESIC	1,87,819	1,67,134
Provident Fund	4,20,493	4,44,015
Directors Remuneration	38,40,000	42,00,000
	-	-
Total	2,75,44,316	1,87,80,045

17. Other Expenses

	March 31, 2023	March 31, 2022
Audit Fees & Certification Fee	1,50,000	1,50,000
Consultation Charges	47,500	35,400
Business Development Expenses	1200451	414960
Rent	541562	375000
Unit Expenses	29,76,992	13,06,765
Insurance	8,88,792	9,95,512
Jobwork Charges	3,47,644	1,03,730
Professional Charges	4,00,000	4,17,400
Bad Debts	2,18,155	4,56,912
General Expenses	12,39,587	2,34,149
Power and Fuel	34,82,471	36,02,423
Administration Expenses	21,28,223	17,75,698
Repair and Maintenance	11,70,723	7,92,275
Telephone & Internet Expenses	2,00,157	1,56,543
Tour, Travel and Conveyance Expenses	27,72,067	8,31,644
Interest on Income Tax	97,404	5,28,952




Transport Charges	23,84,011	16,49,281
Duties and Taxes	25,59,220	12,75,449
Total	2,28,04,959	1,51,02,093

18. Finance costs

	March 31, 2023	March 31, 2022
Interest on Term Loans	18,30,349	29,11,766
Interest on Overdraft	1,34,46,750	1,19,02,097
Interest on Vehicle Loan	15,526	73,423
Interest on Purchase	-	12,92,433
Bank charges	10,55,547	6,80,050
Total	1,63,48,172	1,68,59,769

19. Depreciation and Amortisation

	March 31, 2023	March 31, 2022
Depreciation - Tangible assets	71,78,005	76,43,537
Depreciation - In Tangible assets	-	-
Total	71,78,005	76,43,537

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

Particulars	March 31, 2022	March 31, 2021
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

A. R. S. K. M.



21 - Information related to Profit and Loss account

Particulars	31-03-2022		31-03-2021	
	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	36,64,25,456	100%	18,50,73,112	100%
Total	36,64,25,456	100%	18,50,73,112	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	

A. Rushikesh



DACHEPALLI PUBLISHERS PRIVATE LIMITED

Depreciation as per the Income tax Act 1961

Assessment Year 2023-24

	A	B	C	D	G	J	
Block of Assets	WDV as on 01.04.2022	Additions Before 30/09/2022	Additions After 30/09/2022	Delitions during the year	WDV as on 31.03.2023	Depreciation for the PY 2022- 23	WDV as on 01.04.2023
Building @10%	1,09,89,375				1,09,89,375	10,98,937	98,90,437
Plant & Machinery @15%	3,66,26,230		2,34,461		3,68,60,691	55,11,519	3,13,49,172
Furniture & Fixtures @10%	18,89,748				18,89,748	1,88,975	17,00,773
Computers & Pheripherals	1,91,033	1,25,339			3,16,372	1,26,549	1,89,823
	4,96,96,385	1,25,339	2,34,461	-	5,00,56,185	69,25,980	4,31,30,205

For: Dachepalli Publishers Pvt Ltd



[Signature]
Directors

DACHEPALLI PUBLISHERS PRIVATE LIMITED

Calculation of Deferred Tax

2022-2023

Particulars	Amount
Depreciation as per Companies Act	71,78,005
Depreciation as per Income Tax Act	69,25,980
Timing Difference	2,52,025
Tax Rate	26.00%
Deferred Tax Liability at End of the Year	65,526
Deferred Tax Liability at Beginning of the Year	68,76,584
Amount to be Charged to P&L	(68,11,058)

For: Dachepalli Publishers Pvt Ltd


Directors



Particulars	Amount Showed in P & L Account	Relating to Goods or Services Exempt From GST	Relating to entities Failing under Composition Scheme	Relating to Other Registered Entities	Expenditure Relating to entities not Registered under GST
Audit Fees & Certification Fee	1,50,000			1,50,000	
Consultation Charges	47,500			47,500	
Business Development Expenses	1200451				1200451
Rent	541562	541562			
Unit Expenses	29,76,992				29,76,992
Insurance	8,88,792			8,88,792	
Jobwork Charges	3,47,644				647644
Professional Charges	4,00,000			4,00,000	
Bad Debts	2,18,155				
General Expenses	12,39,587				2,18,155
Power and Fuel	34,82,471				12,39,587
Administration Expenses	21,28,223				34,82,467
Repair and Maintenance	11,70,723				21,28,223
Telephone & Internet Expenses	2,00,157			215650	9,55,073
Tour, Travel and Conveyance Expenses	27,72,067			2,00,157	
Interest on Income Tax	97,404				27,72,067
Transport Charges	23,84,011				97,404
Duties and Taxes	25,59,220				23,84,011
Interest on Term Loans	18,30,349			1297197	12,62,023
Interest on Overdraft	1,34,46,750				1830349
Interest on Vehicle Loan	15,526				1,34,46,750
Bank charges	10,55,547				15,526
Salaries, wages and bonus	2,19,91,951				10,55,547
Staff Welfare	11,04,153				2,19,91,951
ESIC	1,87,819				11,04,153
Provident Fund	4,20,493				1,87,819
Directors Remuneration	38,40,000				4,20,493
					38,40,000

For: Dachehalli Publishers Pvt Ltd



A. R. Raghunathan
Directors

12.33,79,020
12.33,79,020

12.37,42,120
12.37,42,120
Depreciation as per Companies Act for the year 2022-23

61,03,496
61,03,496
11,76,38,624
11,76,38,624
5,02,07,655
5,02,07,655
6,74,30,969
6,74,30,969

71,78,005
71,78,005
5,73,85,660
5,73,85,660
6,63,56,460
6,63,56,460

Asset	Year of Purchase	Gross Block 01.04.2022	Additions during the year	deletions during the year	First day of use in FY	Last Day of Use in FY	Gross block as on 31.03.2023	Salvage Value	Depreciable Value	Depreciation claimed till 2021-22	Balance Amount to be depreciated	Age of Asset	Life of Asset in days	Balance years to be Depreciate d	Depreciation for the year 2022-23	Accumulated Depreciation	Net Book as on 31.03.2023
Packing Machine	7-Feb-12	84,000			1-Apr-22	31-Mar-23	84,000	4,200	79,800	58,108	21,692	15	5475	6.00	5,320	63,428	20,572
Packing Machine	26-Mar-12	79,800			1-Apr-22	31-Mar-23	79,800	3,690	75,810	54,587	21,223	15	5475	6.00	5,054	59,641	20,159
Ashoka Leyland Building	6-Mar-12	4,78,164			1-Apr-22	31-Mar-23	4,78,164	23,508	4,54,256	5,91,728	(1,37,472)	8	2920			5,91,728	
Two Wheelers	30-Sep-11	1,32,19,900			1-Apr-22	31-Mar-23	1,32,19,900	6,60,595	1,25,58,905	55,90,072	69,68,833	30	10950	20.00	4,18,630	60,08,702	70,97,634
STABILIZER	14-Dec-12	1,83,303			1-Apr-22	31-Mar-23	1,83,303	9,165	1,74,138	1,79,758	(5,620)	10	3650			1,83,303	0
FURNITURE & FIXTURES	23-Aug-12	4,35,750			1-Apr-22	31-Mar-23	4,35,750	21,788	4,13,963	2,97,134	1,16,829	15	5475	6.00	27,598	3,24,731	1,11,019
FOLDING MACHINE	8-Dec-12	15,200			1-Apr-22	31-Mar-23	15,200	760	14,440	14,263	177	10	3650		937	15,200	0
Building	15-Jul-12	4,59,000			1-Apr-22	31-Mar-23	4,59,000	22,550	4,36,050	3,22,198	1,13,852	15	5475	6.00	29,070	3,51,258	1,07,732
Building	30-Sep-12	14,03,189			1-Apr-22	31-Mar-23	14,03,189	70,159	13,33,030	4,62,821	8,70,209	30	10950	21.00	44,434	5,07,255	8,95,934
Cutting Machine	25-Jun-12	5,10,000			1-Apr-22	31-Mar-23	5,10,000	3,000	57,000	19,789	37,211	30	10950	21.00	1,900	21,689	38,311
Cutting Machine	7-Mar-13	15,000			1-Apr-22	31-Mar-23	15,000	25,500	4,84,500	3,61,691	1,22,809	15	5475	6.00	32,300	3,93,991	1,16,009
Binding Machine	27-Jun-12	11,86,356			1-Apr-22	31-Mar-23	11,86,356	750	4,604	9,646	4,604	15	5475	6.00	950	10,596	4,404
COMPUTERS	18-Nov-13	6,92,132			1-Apr-22	31-Mar-23	6,92,132	1,638	11,27,038	9,28,294	1,98,744	15	5475	6.00	75,136	10,03,430	1,82,926
FURNITURE & FIXTURES	17-Jun-13	18,900			1-Apr-22	31-Mar-23	18,900	34,607	6,57,525	5,72,599	(1,637)	3	1035	-5.00	-	32,750	0
MOBILE PHONE	28-Jun-13	1,20,100			1-Apr-22	31-Mar-23	1,20,100	945	17,955	22,236	(4,281)	10	3650	-5.00	-	6,38,351	53,781
Two Wheelers	23-Jul-13	1,70,970			1-Apr-22	31-Mar-23	1,70,970	6,035	1,14,095	1,09,129	4,966	10	3650	2.00	10,971	1,20,100	(3,336)
Two Wheelers	23-Aug-13	1,40,943			1-Apr-22	31-Mar-23	1,40,943	8,545	1,62,422	1,54,191	8,230	10	3650	2.00	16,242	1,70,433	537
Building	30-Sep-13	2,45,604			1-Apr-22	31-Mar-23	2,45,604	7,047	1,33,896	1,25,922	7,974	10	3650	2.00	13,390	1,39,311	1,67,971
Building	1-Apr-11	93,65,003			1-Apr-22	31-Mar-23	93,65,003	12,230	2,33,324	69,855	1,63,468	30	10950	22.00	7,777	77,633	1,67,971
Maruti Van-2	31-Mar-10	43,221			1-Apr-22	31-Mar-23	43,221	4,682,30	88,96,753	37,01,295	51,95,458	30	10950	20.00	2,96,558	39,97,854	53,67,149
Qualls	31-Mar-10	1,07,982			1-Apr-22	31-Mar-23	1,07,982	5,399	1,02,583	43,221	(2,161)	8	2920	-3.00	-	43,221	0
Scooter	31-Mar-10	65,799			1-Apr-22	31-Mar-23	65,799	3,290	62,509	78,301	(15,791)	10	3650	-3.00	-	1,07,982	0
Films	31-Mar-10	16,534			1-Apr-22	31-Mar-23	16,534	827	15,707	19,675	(3,968)	10	3650		(2,502)	65,799	0
Cutting Machine	31-Mar-10	14,855			1-Apr-22	31-Mar-23	14,855	743	14,112	12,951	(1,161)	15	5475	4.00	(2,741)	16,934	(400)
FURNITURE & FIXTURES	31-Mar-10	17,586			1-Apr-22	31-Mar-23	17,586	879	16,707	20,927	(4,220)	10	3650	4.00	941	13,892	963
Television	31-Mar-10	5,961			1-Apr-22	31-Mar-23	5,961	298	5,663	11,319	(5,656)	3	1055	-8.00	-	17,586	(0)
Camera	31-Mar-10	1,476			1-Apr-22	31-Mar-23	1,476	74	1,402	2,803	(1,400)	3	1055	-8.00	-	11,319	(5,358)
Cycles	31-Mar-10	508			1-Apr-22	31-Mar-23	508	25	483	1,061	(579)	10	3650	-1.00	48	2,803	(1,327)
Air Coolers	31-Mar-10	1,534			1-Apr-22	31-Mar-23	1,534	77	1,457	2,913	(1,455)	3	1095	-8.00	-	1,109	(601)
Air Conditioners	31-Mar-10	20,799			1-Apr-22	31-Mar-23	20,799	1,040	19,759	40,329	(20,570)	3	1095	-8.00	-	2,913	(2,913)
Cell Phones	31-Mar-10	16,503			1-Apr-22	31-Mar-23	16,503	825	15,678	31,336	(15,658)	3	1095	-8.00	-	40,329	(19,580)
EPB	31-Mar-10	5,155			1-Apr-22	31-Mar-23	5,155	258	4,897	9,788	(4,891)	3	1095	-8.00	-	31,336	(14,833)
STRAPIING MACHINE	31-Mar-10	45,454			1-Apr-22	31-Mar-23	45,454	2,273	43,181	37,310	5,871	15	5475	4.00	2,879	40,189	5,265
Fax Machine	31-Mar-10	3,818			1-Apr-22	31-Mar-23	3,818	151	3,627	7,250	(3,623)	3	1095	-8.00	-	7,250	(3,432)
Electric Motor	31-Mar-10	1,086			1-Apr-22	31-Mar-23	1,086	54	1,032	2,062	(1,030)	8	2920	-3.00	-	2,062	(976)
mahindra Bolero	11-Mar-10	4,19,820			1-Apr-22	31-Mar-23	4,19,820	20,551	3,98,269	4,19,820	(20,591)	8	2920	-3.00	-	4,19,820	(0)
Scooter	31-Mar-10	6,97,000			1-Apr-22	31-Mar-23	6,97,000	34,850	6,62,150	8,29,430	(1,67,280)	10	3650	-1.00	-	8,29,430	(1,32,430)
Two Wheeler	4-Aug-14	1,05,835			1-Apr-22	31-Mar-23	1,05,835	5,252	1,00,543	75,481	25,063	10	3650	3.00	10,054	85,535	20,300
Two Wheeler	14-Aug-14	60,890			1-Apr-22	31-Mar-23	60,890	3,045	57,846	43,366	14,479	10	3650	3.00	5,785	49,151	11,739
Two Wheeler	25-Mar-15	1,12,759			1-Apr-22	31-Mar-23	1,12,759	5,638	1,07,121	76,953	30,168	10	3650	3.00	10,712	87,665	25,094
Mobile Phone	20-Jan-15	90,400			1-Apr-22	31-Mar-23	90,400	4,520	85,880	90,400	(4,520)	3	1095	-4.00	-	90,400	-
Computer	5-Jun-14	62,000			1-Apr-22	31-Mar-23	62,000	3,100	58,900	62,000	(3,100)	3	1095	-4.00	-	62,000	-
Computer	28-Jun-14	30,000			1-Apr-22	31-Mar-23	30,000	1,500	28,500	30,000	(1,500)	3	1095	-4.00	-	30,000	-
Building	21-Sep-14	35,680			1-Apr-22	31-Mar-23	35,680	1,784	33,896	13,044	20,852	30	10950	23.00	1,130	14,174	21,506
Airconditioner	11-Apr-15	51,000			1-Apr-22	31-Mar-23	51,000	2,553	48,450	51,000	(2,550)	3	1095	-3.00	-	51,000	-
Airconditioner	13-May-15	49,800			1-Apr-22	31-Mar-23	49,800	2,493	47,310	49,800	(2,490)	3	1095	-3.00	-	49,800	-

(Handwritten signature)



Book Binding Machine	1-Dec-15	5,04,900	1-Apr-22	31-Mar-23	5,04,900	25,245	4,79,555	2,11,894	2,67,761	15	5475	9.00	31,977	2,43,871	2,61,029
Capisitor	24-Dec-15	1,05,000	1-Apr-22	31-Mar-23	1,05,000	5,250	99,750	66,276	33,474	10	3650	4.00	9,975	76,251	28,749
CC Camaras	1-Oct-15	47,250	1-Apr-22	31-Mar-23	47,250	2,363	44,883	47,250	(2,363)	3	1095	-3.00	-	47,250	-
Computer	2-Jul-15	72,350	1-Apr-22	31-Mar-23	72,350	3,618	68,733	72,350	(3,618)	3	1095	-3.00	-	72,350	-
Computer	9-Jul-15	30,500	1-Apr-22	31-Mar-23	30,500	1,525	28,975	30,500	(1,525)	3	1095	-3.00	-	30,500	-
Computer	29-Oct-15	26,250	1-Apr-22	31-Mar-23	26,250	1,313	24,933	26,250	(1,313)	3	1095	-3.00	-	26,250	-
Computer	18-Nov-15	27,000	1-Apr-22	31-Mar-23	27,000	1,350	25,650	27,000	(1,350)	3	1095	-3.00	-	27,000	-
Fork Lift Machine	31-Aug-15	4,36,050	1-Apr-22	31-Mar-23	4,36,050	21,803	4,14,243	3,52,520	61,728	8	2920	2.00	51,781	4,04,301	31,749
Fork Lift Machine	14-Sep-15	9,13,950	1-Apr-22	31-Mar-23	9,13,950	45,698	8,68,253	7,37,830	1,30,422	8	2920	2.00	1,08,532	8,46,362	67,588
Isuzu vehicles	17-Nov-15	38,45,995	1-Apr-22	31-Mar-23	38,49,995	1,92,500	36,57,495	30,90,932	5,65,563	8	2920	2.00	4,57,187	35,48,119	3,01,876
Krisolkar Generator	9-May-15	11,90,474	1-Apr-22	31-Mar-23	11,90,474	59,524	11,30,950	10,01,267	1,29,684	8	2920	2.00	1,41,369	11,42,635	47,839
Hyundai Creta	30-Nov-15	7,00,000	1-Apr-22	31-Mar-23	7,00,000	35,000	6,65,000	4,44,482	2,20,518	10	3650	4.00	66,500	5,10,982	1,89,018
Machine Blade	12-Oct-15	16,64,700	1-Apr-22	31-Mar-23	16,64,700	83,235	15,81,465	13,60,418	2,21,047	8	2920	2.00	1,97,683	15,58,101	1,06,599
Machine Blade	23-Sep-15	24,339	1-Apr-22	31-Mar-23	24,339	1,217	23,122	10,523	12,599	15	5475	9.00	1,541	12,064	12,275
Machine Blade	12-Feb-16	10,952	1-Apr-22	31-Mar-23	10,952	548	10,404	10,344	12,778	15	5475	9.00	1,541	11,885	12,454
Mahindra Bolero	23-Nov-15	5,05,120	1-Apr-22	31-Mar-23	5,05,120	25,256	4,79,864	4,05,058	74,806	8	2920	2.00	59,983	4,65,041	40,079
Mobile phone	2-Jul-15	42,245	1-Apr-22	31-Mar-23	42,245	2,112	40,133	42,245	(2,112)	3	1095	-3.00	-	42,245	-
Nissan Cars	14-Aug-15	1,36,349	1-Apr-22	31-Mar-23	1,36,349	6,817	1,29,532	1,36,349	(6,817)	3	0	-6.00	-	1,36,349	-
Note Book Binding Machine	6-Nov-15	2,19,083	1-Apr-22	31-Mar-23	2,19,083	10,954	2,08,129	92,668	1,15,461	15	5475	9.00	13,875	1,06,543	1,12,540
Paper Cutting Machine	15-Sep-15	5,10,000	1-Apr-22	31-Mar-23	5,10,000	25,500	4,84,500	2,21,033	2,63,467	15	5475	9.00	32,300	2,53,333	2,56,667
Perfect Binding Machine	5-Oct-15	19,54,738	1-Apr-22	31-Mar-23	19,54,738	97,727	18,57,011	8,42,044	10,14,957	15	5475	9.00	1,23,800	9,65,844	9,88,894
UPS	8-Jul-15	56,490	1-Apr-22	31-Mar-23	56,490	2,825	53,666	56,490	(2,825)	3	1095	-3.00	-	56,490	-
Sadlie Sticher stitching machine	19-Nov-15	6,12,000	1-Apr-22	31-Mar-23	6,12,000	30,600	5,81,400	2,57,811	3,23,589	15	5475	9.00	38,760	2,96,571	3,15,429
stitching machine	9-Oct-15	51,450	1-Apr-22	31-Mar-23	51,450	2,573	48,878	22,319	25,559	15	5475	9.00	3,259	25,578	25,873
stitching machine	12-Jan-16	73,500	1-Apr-22	31-Mar-23	73,500	6,563	1,24,688	56,470	68,248	15	5475	9.00	8,313	64,783	66,468
Strapping Machine	28-Sep-15	2,10,000	1-Apr-22	31-Mar-23	2,10,000	3,675	69,825	30,439	39,386	15	5475	9.00	4,655	35,094	38,406
Transformer	15-Sep-15	28,350	1-Apr-22	31-Mar-23	28,350	10,500	1,99,500	90,931	1,08,569	15	5475	9.00	13,300	1,04,231	1,05,769
Two Wheelers	2-Jul-15	58,950	1-Apr-22	31-Mar-23	58,950	1,418	26,933	12,600	14,333	15	5475	9.00	1,796	14,396	13,955
Verna Cars	16-Nov-15	62,411	1-Apr-22	31-Mar-23	62,411	2,948	56,003	39,844	16,159	10	3650	4.00	5,600	45,444	13,506
Water Cooler	22-Mar-16	24,700	1-Apr-22	31-Mar-23	24,700	3,121	59,290	62,411	(3,121)	15	0	-6.00	-	62,411	-
Web Offset machine	24-Jul-15	69,55,650	1-Apr-22	31-Mar-23	69,55,650	1,235	23,465	10,027	13,438	15	5475	9.00	1,564	11,591	13,109
Weighting machine	15-Oct-15	10,500	1-Apr-22	31-Mar-23	10,500	3,478	66,078	30,15,745	35,92,123	15	5475	9.00	4,402	34,56,269	34,99,381
Coolers	5-Sep-16	28,000	1-Apr-22	31-Mar-23	28,000	525	9,975	4,509	5,466	15	5475	9.00	665	5,174	5,326
Creta Car	19-Sep-16	14,84,761	1-Apr-22	31-Mar-23	14,84,761	1,400	26,600	10,797	15,803	15	5475	9.00	1,773	12,570	15,430
EPBAX	10-Nov-16	32,750	1-Apr-22	31-Mar-23	32,750	74,238	14,10,523	10,19,536	3,90,987	8	2920	3.00	1,76,315	11,95,851	2,88,910
Hydraulic trolley	23-Mar-17	38,000	1-Apr-22	31-Mar-23	38,000	1,638	31,113	25,565	5,545	3	1095	-2.00	-	25,565	7,185
Two Wheelers	25-Jul-16	1,91,642	1-Apr-22	31-Mar-23	1,91,642	1,900	36,100	12,821	23,279	15	5475	10.00	2,407	15,228	22,772
CC Camar	28-Dec-16	43,365	1-Apr-22	31-Mar-23	43,365	9,582	1,82,060	1,06,677	75,383	10	3650	5.00	18,206	1,24,883	66,759
Air Dryer	13-Feb-17	50,880	1-Apr-22	31-Mar-23	50,880	2,168	41,197	33,399	7,798	3	1095	-2.00	-	33,399	9,966
Stabilizer	1-Feb-17	62,975	1-Apr-22	31-Mar-23	62,975	2,544	48,336	17,431	30,905	15	5475	10.00	3,222	20,653	30,227
Komori Machine	2-Jan-17	1,45,86,000	1-Apr-22	31-Mar-23	1,45,86,000	3,149	59,826	21,678	38,148	15	5475	10.00	3,988	25,666	37,309
Cutting Machine	1-Mar-17	3,06,000	1-Apr-22	31-Mar-23	3,06,000	7,29,300	1,38,56,700	50,80,857	87,75,843	15	5475	10.00	9,23,780	60,04,637	85,81,363
Air conditioner	25-Mar-17	2,68,042	1-Apr-22	31-Mar-23	2,68,042	15,300	2,50,700	1,04,158	1,46,542	15	5475	10.00	19,380	1,29,538	1,82,462
BioMetric Device	22-Oct-16	47,250	1-Apr-22	31-Mar-23	47,250	13,402	2,54,640	2,01,381	53,259	3	1095	-2.00	-	2,01,381	66,661
Computer	25-Aug-16	1,87,200	1-Apr-22	31-Mar-23	1,87,200	2,363	44,868	37,078	7,810	3	1095	-2.00	-	37,078	10,172
Computer	31-Jan-17	26,480	1-Apr-22	31-Mar-23	26,490	9,360	1,77,840	1,49,253	28,587	3	1095	-2.00	-	1,49,253	37,947
Printers	22-Feb-17	11,500	1-Apr-22	31-Mar-23	11,500	1,325	25,166	20,207	4,959	3	1095	-2.00	-	20,207	6,283
3knife cutting machine	29-May-17	5,10,000	1-Apr-22	31-Mar-23	5,10,000	575	10,925	8,718	2,207	3	1095	-2.00	-	8,718	2,782
CTP Machine	31-May-17	52,28,100	1-Apr-22	31-Mar-23	52,28,100	25,500	4,84,500	1,60,655	3,23,845	15	5475	11.00	32,300	1,92,955	3,17,045
Xerox Machine	2-Jun-17	5,77,500	1-Apr-22	31-Mar-23	5,77,500	2,61,405	49,66,695	16,45,353	33,21,342	15	5475	11.00	3,31,113	19,76,466	32,51,634
UPS	3-Jun-17	3,29,216	1-Apr-22	31-Mar-23	3,29,216	28,875	5,48,625	1,81,576	3,67,049	15	5475	11.00	36,575	2,18,151	3,59,349
UPS	20-Jun-17	44,655	1-Apr-22	31-Mar-23	44,655	16,461	3,12,755	1,03,462	2,09,294	15	5475	11.00	20,850	1,24,312	2,04,904
Two Wheelers	27-Jul-17	48,820	1-Apr-22	31-Mar-23	48,820	2,233	46,379	13,921	28,501	15	5475	11.00	2,828	16,749	27,906
UPS	17-Aug-17	1,12,100	1-Apr-22	31-Mar-23	1,12,100	2,441	46,379	14,951	31,428	15	5475	11.00	3,092	18,043	30,777
Shrink Machine	1-Sep-17	1,16,820	1-Apr-22	31-Mar-23	1,16,820	5,605	1,06,495	33,979	72,516	15	5475	11.00	41,079	1,06,495	1,06,599
						5,841	1,10,979	35,150	75,829	15	5475	11.00	7,399	42,549	44,271



D. R. S. J. S. J.

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, 2023 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, 2023, 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, 2023, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023, 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:

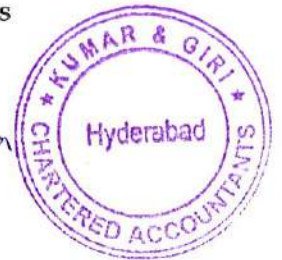
- i) The Company does not have any pending litigations which would impact its financial position;
- ii) The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
- iii) There are no matters to be reported there under in transferring 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: 20-09-2023

UDIN: 23025480BGYHOC1424

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)

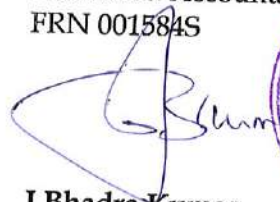
- (i) In respect of company's fixed assets:
- a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
 - (B) The Company do not have any Intangible Assets and hence, the Question of maintaining proper records 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, 2023 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 March31, 2023. 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 2013during the year ended March31, 2023. 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 Rule13 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: 20-09-2023

UDIN: 23025480BGYHOC1424

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, 2023 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: 20-09-2023
UDIN: 23025480BGYHOC1424