

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment
Year
2025-26

PAN	AAACD7092C		
Name	DACHEPALLI PUBLISHERS LIMITED		
Address	PLOT NO.2/B, CF AREA, PHASE-II, IDA, , CHERLAPALLY , HYDERABAD , 36-Telangana, 91-INDIA, 500051		
Status	6-Public company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	974597861081025

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	1A	10,91,57,730
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	2,74,72,818
	Interest and Fee Payable	5	13,06,722
	Total tax, interest and Fee payable	6	2,87,79,540
	Taxes Paid	7	2,87,79,709
Accreted Income and Tax Detail	(+) Tax Payable /(-) Refundable (6-7)	8	(-) 170
	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0

This return has been digitally signed by DACHEPALLI VINOD KUMAR in the capacity of
Managing Director having PAN AAMPD2540A from IP address 183.82.103.82 on
08-Oct-2025 19:53:29 at HYDERABAD (Place) DSC SI.No & Issuer 4470758 &
352498339213CN=Capricorn Sub CA for Organisation DSC 2022,OU=Certifying Authority,O=Capricorn Identity Services
Pvt Ltd.,C=IN

System Generated

Barcode/QR Code



AAACD7092C06974597861081025a5a25be1ea0c83e3f930a01dfd0f045c9eea8c48

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Dachepalli Publishers Limited

CIN: U22110TG1998PLC028994

Standalone Balance Sheet as at March 31, 2025

(All amounts are in of Indian Rupees, unless otherwise stated)

	Notes	March 31, 2025	March 31, 2024
Equity and liabilities			
Shareholders' funds			
Share capital	3	11,01,60,000	6,12,00,000
Reserves and surplus	4	18,26,99,084	14,80,50,594
		29,28,59,084	20,92,50,594
Non-current liabilities			
Long term Borrowings	5	44,10,93,181	41,47,19,867
Long term provisions	6	-	-
Deferred tax Liability (net)	7	23,06,208	65,72,236
		44,33,99,389	42,12,92,103
Current liabilities			
Short term Borrowings	5	1,92,69,716	3,31,20,000
Trade payables	8		
Total outstanding dues of micro enterprises and small enterprises		15,70,30,000	11,89,79,000
Total outstanding dues of creditors other than micro enterprises and small enterprises		10,81,03,358	12,69,68,549
Other current liabilities	9	99,63,796	60,40,715
Short term provisions	6	1,28,05,564	70,68,875
		30,71,72,434	29,21,77,139
Total		1,04,34,30,907	92,27,19,836
Assets			
Non-current assets			
Property, plant and equipment	10	7,43,94,361	5,98,35,780
Long-term loans and advances	11	67,72,138	43,60,141
		8,11,66,499	6,41,95,921
Current assets			
Inventories	12	30,43,60,000	27,23,14,000
Trade receivables	13	61,91,55,659	56,05,00,878
Cash and bank balances	14	3,60,33,011	2,26,96,993
Short-term loans and advances	11	-	-
Other current assets	15	27,15,738	30,12,044
		96,22,64,408	85,85,23,915
Total		1,04,34,30,907	92,27,19,836
Summary of significant accounting policies	2.1		

The accompanying notes are an integral part of the standalone financial statements.

As per our report of even date.

For Kumar & Giri

Chartered Accountants

ICAI Firm Registration Number: 00015845

per J Bhadra Kumar

Partner

Membership No. 025480

UDIN No. 25025480BM00916047

Place: Hyderabad

Date : 08.09.2025



For and on behalf of the Board of Directors of
Dachepalli Publishers Limited

D. Vinod Kumar

Director

DIN: 02207911

Place: Hyderabad

Date : 08.09.2025

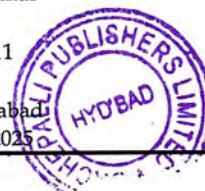
D. Rushikesh

Director

DIN: 02711233

Place: Hyderabad

Date : 08.09.2025



Dachepalli Publishers Limited

CIN: U22110TG1998PLC028994

Standalone Statement of Profit and Loss for the year ended March 31, 2025

(All amounts are in of Indian Rupees, unless otherwise stated)

	Notes	For the year ended March 31, 2025	For the year ended March 31, 2024
Income			
Revenue from operations	16	63,89,92,056	50,86,06,000
Other income	17	35,33,862	3,74,000
Total revenue		64,25,25,918	50,89,80,000
Expenses			
Cost of Raw Material consumed	18	44,74,75,665	36,07,59,000
(Increase)/Decrease in inventories of traded goods	19	(3,65,25,000)	25,76,000
Employee benefits expense	20	5,84,32,311	4,23,27,000
Depreciation expense	10	74,93,019	69,80,500
Finance costs	21	1,74,41,609	1,98,12,000
Other expenses	22	4,13,91,441	2,70,24,442
Total expenses		53,57,09,045	45,94,78,942
Profit before tax		10,68,16,873	4,95,01,058
Tax expense			
Current tax expense		2,74,72,818	1,40,68,000
Deferred tax		(42,66,029)	(2,38,000)
Total tax expense		2,32,06,789	1,38,30,000
Profit for the year		8,36,10,084	3,56,71,058
Earnings per share (EPS)			
Basic and diluted (In Rs.)	23	7.59	3.24
Nominal value of share (In Rs.)		10	100
Weighted average number of shares for basic and diluted EPS		1,10,16,000	6,12,000
Summary of significant accounting policies	2.1		

The accompanying notes are an integral part of the standalone financial statements.

As per our report of even date.

For Kumar & Giri

Chartered Accountants

ICAI Firm Registration Number : 0001584S

per J Bhadra Kumar

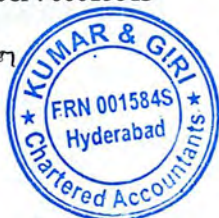
Partner

Membership No. 025480

UDIN No. 25825480BM00S16047

Place: Hyderabad

Date : 08.09.2025

**For and on behalf of the Board of Directors of
Dachepalli Publishers Limited**

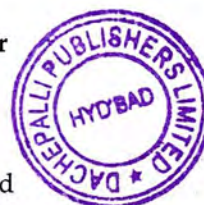
D. Vinod Kumar

Director

DIN: 02207911

Place: Hyderabad

Date : 08.09.2025



D. Rushikesh

Director

DIN: 02711233

Place: Hyderabad

Date : 08.09.2025

Dachepalli Publishers Limited

CIN: U22110TG1998PLC028994

Standalone Statement of Cash Flows for the year ended March 31, 2025

(All amounts are in of Indian Rupees, unless otherwise stated)

	For the year ended March 31, 2025	For the year ended March 31, 2024
Cash flows from operating activities		
Profit before tax	10,68,16,873.00	4,95,01,058.00
Adjustments for:		
Depreciation	74,93,019.00	69,80,500.00
Provision for Grautity	-	-
Loss/ (Profit) on sale of Fixed Asset	(31,00,000.00)	-
Diminution in value of investment	-	-
Interest income	(4,33,862.00)	(3,74,000.00)
Interest expenses	1,74,41,609.00	1,98,12,000.00
Unrealised loss/(gain) on account of exchange fluctuation (net)	-	-
Loss of property, plant and equipment	-	-
Operating profit before working capital changes	12,82,17,639.00	7,59,19,558.00
Movement in working capital:		
Increase/(decrease) in trade payables	1,91,85,809.00	6,07,76,000.00
Decrease/(increase) in Long term loans and advances	(24,11,997.00)	-
Decrease/(increase) in Short term loans and advances	-	(1,61,47,000.00)
(Decrease)/increase in other current liabilities	39,23,081.00	3,35,18,000.00
(Increase)/decrease in trade receivables	(5,86,54,781.00)	(10,55,12,000.00)
(Increase)/decrease in inventories	(3,20,46,000.00)	21,45,000.00
Decrease/(increase) in non current assets	-	-
(Decrease)/increase in provisions	22,67,691.00	24,00,000.00
(Increase)/decrease in other current assets	2,96,306.00	34,61,000.00
Cash generated from operations	6,07,77,748.00	5,65,60,558.00
Income tax (paid)/refund received	(2,30,22,371.05)	(15,52,000.00)
Net cash flows from operating activities (A)	3,77,55,376.95	5,50,08,558.00
Cash used in investing activities		
Purchase of property, plant and equipment	(2,30,30,660.00)	(4,60,000.00)
Investment in bank deposits	-	-
Proceeds from sale of Fixed assets	31,00,000.00	-
Net cash used in investing activities (B)	(1,99,30,660.00)	(4,60,000.00)
Cash flows from financing activities (C)		
Proceeds from borrowings	1,25,23,030.00	(1,26,58,000.00)
Interest received	4,33,862.00	3,74,000.00
Interest paid	(1,74,41,609.00)	(1,98,12,000.00)
Net cash used in financing activities (C)	(44,84,717.00)	(3,20,96,000.00)
Net decrease in cash and cash equivalents (A+B+C)	1,33,39,999.95	2,24,52,558.00
Cash and cash equivalents at the beginning of the year	2,26,93,000.00	1,00,002.50
Cash and cash equivalents at the year end	3,60,33,000.00	2,25,52,560.50
Components of cash and cash equivalents (refer note 14):		
Cash in hand	3,45,000.00	3,57,000.00
Balances with banks in current accounts	3,56,88,000.00	2,23,36,000.00
Total cash and cash equivalents	3,60,33,000.00	2,26,93,000.00

*The cash flow statement does not include bonus shares issued out of free reserves during the year to the extent of

The accompanying notes are an integral part of the standalone financial statements.

As per our report of even date.

For Kumar & Giri

Chartered Accountants

ICAI Firm Registration Number : 0001584S

per J Bhadra Kumar

Partner

Membership No. 025480

UDIN No. 258 25480

Place: Hyderabad

Date : 08.09.2025



For and on behalf of the Board of Directors of
Dachepalli Publishers Limited

D. Vinod Kumar
Director
DIN: 02207911

Place: Hyderabad
Date : 08.09.2025

D. Rushikesh
Director
DIN: 02711233

Place: Hyderabad
Date : 08.09.2025



Dachepalli Publishers Limited

CIN: U22110TG1998PLC028994

Notes to standalone financial statements for the year ended March 31, 2025

(All amounts are in of Indian Rupees, unless otherwise stated)

3. Share capital

	March 31, 2025	March 31, 2024
Authorized		
11,016,000 (March 31, 2024: 6,12,000) equity shares of Rs. 10 each	16,00,00,000	16,00,00,000
Issued, subscribed and paid-up		
11,016,000 (March 31, 2024: 6,12,000) equity shares of Rs. 10 each fully paid	11,01,60,000	6,12,00,000

a. Reconciliation of the shares outstanding at the beginning and at the end of the reporting year

	March 31, 2025		March 31, 2024	
	No.	Amount	No.	Amount
At the beginning of the year	6,12,000	61,20,000	6,12,000	6,12,00,000
Add: Conversion of face value of shares from INR 100 to 10 per share	55,08,000	5,50,80,000		
Add: Bonus shares issued during the year in the ratio of 4:5	48,96,000	4,89,60,000	-	-
Outstanding at the end of the year	1,10,16,000	11,01,60,000	6,12,000	6,12,00,000

b. Terms/rights attached to equity shares

During the year, the Company sub-divided its equity shares from ₹ 100 each to ₹ 10 each. Consequently, the number of equity shares increased from 612,000 to 6,120,000 without any change in the aggregate paid-up share capital of ₹ 61,200,000.

Subsequently, during the year, the Company issued 4,896,000 equity shares of ₹10 each as fully paid-up bonus shares in the ratio of 4:5 by capitalizing ₹ 48,960,000 from free reserves. The bonus shares rank pari passu in all respects with the existing equity shares.

The Company has only one class of equity shares having a par value of Rs. 10 Per share. Each holder of equity shares is entitled to one vote per share at the general meetings of the Company. The Company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of shareholders in the ensuing Annual General Meeting. During the year ended March 31, 2025, the amount of dividend per share recognized as distribution to equity shareholders was Rs.Nil/- (March 31, 2024: Rs. Nil). In case of winding up or liquidation, 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. Shares held by holding company and/or their subsidiaries/associates - NIL

d. Details of shareholders holding more than 5% shares in the Company

	March 31, 2025		March 31, 2024	
	No's.	% holding	No's.	% holding
Equity shares of Rs. 10 each fully paid				
D. Vinod Kumar	14,07,564	13%	78,198	13%
D. Rushikesh	36,48,384	33%	2,02,688	33%
D. Manjula	37,65,564	34%	2,09,198	34%
D Abhinav	3,11,652	3%	91,313	15%
D Harish Kumar	5,34,618	5%	30,601	5%
Umesh Purushottam Cbambia	12,87,000	12%	-	-

As per the records of the Company, including its register of shareholders, the above shareholding represents legal and beneficial ownership of shares.

4. Reserves and surplus

	March 31, 2025	March 31, 2024
Surplus in the statement of profit and loss		
Balance at the beginning of the year	14,80,49,000	11,23,83,888
Add: Profit for the year	8,36,10,084	3,56,66,706
Less: Bonus Issue	(4,89,60,000)	-
Net surplus in statement of profit and loss	18,26,99,084	14,80,50,594

5. Borrowings

	Non current		Current	
	March 31, 2025	March 31, 2024	March 31, 2025	March 31, 2024
For employee benefits				
Term Loans				
Indian Rupee loans from banks (Secured) (a and e)	13,93,53,000	13,80,50,702	1,30,45,659	2,62,80,000
Indian Rupee loans from financial Institutions (Secured) (b)	1,06,97,000	1,33,60,863	49,42,794	68,40,000
Loans from related parties (Unsecured) (c and f)	28,30,63,181	26,33,08,302	-	-
Other Loans and Advances	-	-	-	-
Vehicle loans from banks (Secured) (d)	79,80,000	-	12,81,263	-
	44,10,93,181	41,47,19,867	1,92,69,716	3,31,20,000

The details of Indian rupee loans from banks as at March 31, 2025 are as under:

Name of the Bank	Outstanding As on March 31, 2025	Sanction Amount	No. of Instalments	Commencement of instalments	Rate of Interest	Default Charges
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HDFC Term Loan - 1	1,085.38	1,229.0	120 monthly instalments of INR 15.6 Lakhs	Aug 2023	Repo rate plus 2.50% p.a.	Penal interest @ 2.00% p.a. for default of certain covenants and/or in payment of interest and/or instalment to the bank/any other lender for the period of such default. Total penal interest in any case shall not exceed 50,000 per proposal
HDFC Term Loan - 2	438.60	496.00	120 monthly instalments of INR 6.3 Lakhs	Aug 2023	Repo rate plus 2.50% p.a.	Penal interest @ 2.00% p.a. for default of certain covenants and/or in payment of interest and/or instalment to the bank/any other lender for the period of such default. Total penal interest in any case shall not exceed 50,000 per proposal

Indian Rupee loans from financial Institutions as at March 31, 2025 are as under:

Name of the Bank & Nature of Loan	Outstanding As on March 31, 2025	Sanction Amount	No. of Instalments	Commencement of instalments	Rate of Interest
Protium Financial Limited (earlier called as Growth Source Financial Technologies Limited)	156.39	209.50	48 monthly instalments of INR 5.7 Lakhs.	February 2024	13.85%

Other loans and advances as at March 31, 2025 are as under:

Name of the Bank & Nature of Loan	Outstanding As on March 31, 2025	Sanction Amount	No. of Instalments	Commencement of instalments	Security/Principal Terms & Conditions
HDFC Vehicle Loan	5.32	7.00	37	Jun-24	Hypothecation of Vehicle- Ashok Leyland - Ultra Light Commercial vehicle
HDFC Vehicle Loan	24.05	25.62	84	Sep-24	Hypothecation of Vehicle- Toyota Attitude
HDFC Vehicle Loan	29.31	31.53	84	Aug-24	Hypothecation of Vehicle- Hycross Blackish Ageha
HDFC Vehicle Loan	15.01	16.14	84	Aug-24	Hypothecation of Vehicle- Hyryder Hybrid Red
HDFC Vehicle Loan	18.92	20.35	84	Aug-24	Hypothecation of Vehicle- Creta White

(e) HDFC Term loans are secured by exclusive charge on the movable machinery/fixed assets procured from the term loan/buyers credit sanctioned by HDFC Bank and also personal guarantees have been given by the Directors of the Company.

(f) All loans from related parties are non-interest bearing. The loans taken are within the limits prescribed under Sec. 73 read with notification dated 05/06/2015 & 13/06/2017.

Name of the party	As at March 31, 2025	As at March 31, 2024
D. Abhinav	3,50,94,000.00	4,73,63,472.00
D. Ankitha	2,80,40,000.00	2,79,98,563.00
D. Harish Kumar	3,24,38,000.00	2,85,42,761.00
D. Manjula	2,91,77,000.00	2,59,27,011.00
D. Ramya	1,71,13,000.00	1,46,89,992.00
D. Rushikesh	3,10,37,643.00	3,47,93,362.00
D. Rushikesh HUF	47,69,498.00	47,69,498.00
D. Sneha	2,02,90,000.00	2,07,30,836.00
D. Vinod Kumar	4,76,56,000.00	3,41,86,767.00
D. Vinod Kumar HUF	2,43,06,040.00	2,43,06,040.00
Srivalli Kattamuri	2,70,000.00	-
Umesh Purushottam Cbambia	1,28,70,000.00	-
	28,30,61,181.00	26,33,08,302.00

6. Provisions

	Non current		Current	
	March 31, 2025	March 31, 2024	March 31, 2025	March 31, 2024
For employee benefits				
Provision for CSR			21,98,245	
Provision for income tax (net)			1,06,07,319	70,68,875
	-	-	1,28,05,564	70,68,875

For: Dachepalli Publishers Limited

[Signature]
Directors



Dachepalli Publishers Limited

CIN: U22110TG1998PLC028994

Notes to standalone financial statements for the year ended March 31, 2025

(All amounts are in of Indian Rupees, unless otherwise stated)

7. Deffered Tax Liability

	March 31, 2025	March 31, 2024
Deferred tax asset / (liability)		
Difference between tax depreciation and depreciation/amortisation charged for the financial reporting	23,06,208	65,72,236
	23,06,208	65,72,236

8. Trade payables

	March 31, 2025	March 31, 2024
Trade payables		
Total outstanding dues of micro enterprises and small enterprises (refer note 27)	15,70,30,000	11,89,79,000
Total outstanding dues of creditors other than micro enterprises and small enterprises	10,81,03,358	12,69,68,549
	26,51,33,358	24,59,47,549

As at March 31, 2025

	Current but not due	Outstanding for following periods from due date of payment				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
Total outstanding dues of micro enterprises and small enterprises	-	1,570.30	-	-	-	1,570.30
Total outstanding dues of creditors other than micro enterprises and small enterprises	-	651.00	430.02	-	-	1,081.02
Total	-	2,221.30	430.02	-	-	2,651.32

As at March 31, 2024

	Current but not due	Outstanding for following periods from due date of payment				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
Total outstanding dues of micro enterprises and small enterprises	-	1189.79	-	-	-	1,189.79
Total outstanding dues of creditors other than micro enterprises and small enterprises	-	1,269.68	-	-	-	1,269.68
Total	-	2,459.47	-	-	-	2,459.47

9. Other current liabilities

	March 31, 2025	March 31, 2024
Statutory dues payable	99,63,796	60,40,715
	99,63,796	60,40,715

For: Dachepalli Publishers Limited



A. R. S. K. S.
Directors

Dachepalli Publishers Limited

CIN: U22110TG1998PLC028994

Notes to standalone financial statements for the year ended March 31, 2025

(All amounts are in of Indian Rupees, unless otherwise stated)

8. Property, plant and equipment

	Buildings	Plant and machinery	Computers and data processing units	Furniture and fittings	Vehicles	Cars	Total
Cost							
As at April 01, 2022	298.00	764.41	24.67	-	34.55	112.16	1,233.79
Additions	-	2.34	1.29	-	-	-	3.63
Deletions	-	-	-	-	-	-	-
As at March 31, 2023	298.00	766.75	25.96	-	34.55	112.16	1,237.42
Additions	-	-	4.60	-	-	-	4.60
Deletions	-	-	-	-	-	-	-
As at March 31, 2024	298.00	766.75	30.56	-	34.55	112.16	1,242.02
Additions	12.06	4.85	3.77	66.90	1.62	141.11	230.31
Deletions	9.79	-	-	-	-	75.05	84.84
As at March 31, 2025	300.27	771.60	34.33	66.90	36.17	178.22	1,387.49
Depreciation							
As at April 01, 2022	102.01	251.77	23.45	-	29.58	95.26	502.08
Charge for the year	8.91	48.43	0.32	-	2.19	11.93	71.78
Deletions	-	-	(1.95)	-	-	1.95	-
As at March 31, 2023	110.92	300.20	25.72	-	31.77	105.24	573.86
Charge for the year	8.93	49.69	2.63	-	1.83	6.73	69.81
Deletions	-	-	-	-	-	-	-
As at March 31, 2024	119.85	349.89	28.35	-	33.60	111.97	643.67
Charge for the year	8.60	48.65	2.31	0.88	1.03	13.47	74.94
Deletions	-	-	-	-	-	75.05	75.05
As at March 31, 2025	128.45	398.54	30.66	0.88	34.63	50.39	643.56
Net block							
As at March 31, 2023	187.08	466.55	0.24	-	2.78	6.92	653.87
As at March 31, 2024	178.15	416.86	2.21	-	0.95	0.19	598.35
As at March 31, 2025	171.82	373.06	3.67	66.02	1.54	127.83	743.93

For: Dachepalli Publishers Limited

Directors



Dachepalli Publishers Limited

CIN: U22110TG1998PLC028994

Notes to standalone financial statements for the year ended March 31, 2025

(All amounts are in of Indian Rupees, unless otherwise stated)

11. Loans and advances

	Non current		Current	
	March 31, 2025	March 31, 2024	March 31, 2025	March 31, 2024
(Unsecured, considered good)				
Security deposits	67,72,138	43,60,141		
Other loans and advances				
Advance income-tax (net)			-	-
	67,72,138	43,60,141	-	-

12. Inventories

	March 31, 2025	March 31, 2024
Valued at lower of cost and net realizable value		
Traded goods*:		
Raw Material	6,08,00,000	6,52,80,000
Work in Progress	4,40,00,000	6,39,45,000
Finished Goods	19,95,60,000	14,30,89,000
	30,43,60,000	27,23,14,000

13. Trade receivables

	March 31, 2025	March 31, 2024
Current		
Undisputed trade receivables – considered good	28,72,37,000	25,97,22,973
Undisputed trade receivables – considered doubtful	33,19,18,659	30,07,77,905
	61,91,55,659	56,05,00,878
Provision for doubtful receivables		
	61,91,55,659	56,05,00,878

Trade receivables ageing schedule

As at March 31, 2025

	Current but not due	Outstanding for following periods from due date of payment					Total
		Less than 6 Months	6 months – 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed trade receivables – considered good	4,239.00	-	645.00	590.00	365.00	352.56	6,191.56
Undisputed trade receivables – considered doubtful	-	-	-	-	-	-	-
Less: Provision for doubtful debts	-	-	-	-	-	-	-
Total	4,239.00	-	645.00	590.00	365.00	352.56	6,191.56

As at March 31, 2024

	Current but not due	Outstanding for following periods from due date of payment					Total
		Less than 6 Months	6 months – 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed trade receivables – considered good	4,130.81	63.90	536.60	502.10	140.90	230.70	5,605.01
Undisputed trade receivables – considered doubtful	-	-	-	-	-	-	-
Less: Provision for doubtful debts	-	-	-	-	-	-	-
Total	4,130.81	63.90	536.60	502.10	140.90	230.70	5,605.01

For: Dachepalli Publishers Limited



Directors

Dachepalli Publishers Limited

CIN: U22110TG1998PLC028994

Notes to standalone financial statements for the year ended March 31, 2025

(All amounts are in of Indian Rupees, unless otherwise stated)

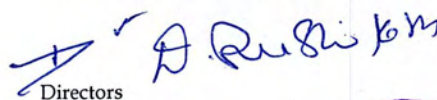
14. Cash and bank balances

	March 31, 2025	March 31, 2024
Cash and cash equivalents		
Cash on hand	3,44,606	3,61,336
Balances with banks on current accounts	3,56,88,405	2,23,35,657
Other bank balances		
Deposits with remaining maturity for less than 12 months		
Margin money deposits*		
	3,60,33,011.00	2,26,96,993.00

15. Other assets

	March 31, 2025	March 31, 2024
Non - current bank balances	19,39,942	19,39,000
Interest accrued but not due on fixed deposits		
Balances with statutory authorities	7,75,796	10,73,000
	27,15,738.00	30,12,000.00

For: Dachepalli Publishers Limited


Directors



Dachepalli Publishers Limited

CIN: U22110TG1998PLC028994

Notes to standalone financial statements for the year ended March 31, 2025

(All amounts are in of Indian Rupees, unless otherwise stated)

16. Revenue from operations

	For the year ended March 31, 2025	For the year ended March 31, 2024
Sale of products		
Traded goods	63,89,92,056	50,86,06,000
	63,89,92,056	50,86,06,000

17. Other income

	For the year ended March 31, 2025	For the year ended March 31, 2024
Interest income		
Bank deposits	4,33,862	3,74,000
Interest on income tax refund	-	
Profit on Sale of Vechile	31,00,000	
	35,33,862	3,74,000

18. Cost of Raw Material Consumed

	For the year ended March 31, 2025	For the year ended March 31, 2024
Raw Materials Consumed		
Opening stock at the beginning of the year	6,52,80,000	6,48,50,000
Add : Purchases	44,29,95,665	36,11,99,000
Less : Sale of materials	-	-
	50,82,75,665.00	42,60,49,000.00
Less : Closing stock at the end of the year	6,08,00,000	6,52,90,000
	44,74,75,665	36,07,59,000
Total	44,74,75,665	36,07,59,000

Dachepalli Publishers Limited

CIN: U22110TG1998PLC028994

Notes to standalone financial statements for the year ended March 31, 2025

(All amounts are in of Indian Rupees, unless otherwise stated)

19. (Increase)/decrease in inventories of traded goods

	For the year ended March 31, 2025	For the year ended March 31, 2024
Opening stock of inventories		
Finished goods	14,30,89,000	14,70,21,000
Work-in-Progress	6,39,46,000	6,25,90,000
	20,70,35,000	20,96,11,000
Closing stock of inventories		
Finished goods	19,95,60,000	14,30,89,000
Work-in-Progress	4,40,00,000	6,39,46,000
	24,35,60,000	20,70,35,000
Increase in inventories of finished goods and work-in-progress	(3,65,25,000)	25,76,000
Decrease / (Increase) in finished goods	(5,64,71,000)	39,32,000
(Increase)/Decrease in Work-in-Progress	1,99,46,000	(13,56,000)
Decrease / (Increase) in inventories of finished goods and work-in-progress	(3,65,25,000)	25,76,000

20. Employee benefits expense

	For the year ended March 31, 2025	For the year ended March 31, 2024
Salaries, wages and bonus	5,16,05,864	3,75,03,000
Contribution to provident and other fund	15,29,309	13,83,000
Staff welfare expenses	52,97,138	34,41,000
	5,84,32,311	4,23,27,000

21. Finance costs

	For the year ended March 31, 2025	For the year ended March 31, 2024
Interest		
- on Term loans	1,68,48,193	1,48,20,000
- on others	5,88,235	25,42,000
Bank charges	5,181	24,50,000
	1,74,41,609	1,98,12,000

Dachepalli Publishers Limited

CIN: U22110TG1998PLC028994

Notes to standalone financial statements for the year ended March 31, 2025

(All amounts are in of Indian Rupees, unless otherwise stated)

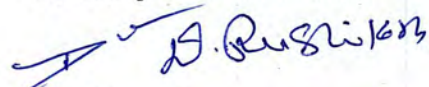
22. Other expenses

	For the year ended March 31, 2025	For the year ended March 31, 2024
Rates and taxes	13,35,999	8,49,000
Power and Fuel	52,97,603	31,01,000
Repairs & maintenance	-	-
Plant and machinery	15,59,544	23,51,000
Buildings	21,98,245	-
Managerial Remuneration	93,00,000	68,80,000
Office maintenance	2,27,838	7,65,000
Insurance	9,14,589	11,77,000
Provision for CSR	21,36,337	-
Printing and stationery	6,74,982	-
Consultancy and other professional charges	12,91,000	3,40,000
Remuneration to auditors	-	-
-Audit Fee	1,50,000	1,50,000
Travelling and conveyance	50,72,419	39,05,000
Unit Expenses	30,77,759	19,41,000
Jobwork Charges	-	4,58,000
Reimbursement Expenses	5,47,100	6,87,000
Bad debts written off	4,63,203	-
Telephone & Internet Expenses	2,38,616	1,96,100
General Expenses	29,37,806	14,51,342
Business Promotion and Advertisement	10,46,389	5,31,000
Carriage Outwards	29,22,012	22,42,000
	4,13,91,441	2,70,24,442

a. Payment to auditor

	For the year ended March 31, 2025	For the year ended March 31, 2024
As auditor	1,50,000	1,50,000
For tax audit services		
Reimbursement of out of pocket expenses		
	1,50,000	1,50,000

For: Dachepalli Publishers Limited


Directors



Dachepalli Publishers Limited

CIN: U22110TG1998PLC028994

Notes to standalone financial statements for the year ended March 31, 2025

(All amounts are in of Indian Rupees, unless otherwise stated)

23) Names of related parties and description of relationship

Relationship	As at	
	March 31, 2025	March 31, 2024
Entities under common control	M/s. Pelican Publishing House M/s. School Book Company M/s. Dachepalli Printers	M/s. Pelican Publishing House M/s. School Book Company M/s. Dachepalli Printers
Key Management Personnel	D Abhinav D.Harish Kumar D Manjula D.Rushikesh D.Vinod Kumar	D Abhinav D.Harish Kumar D Manjula D.Rushikesh D.Vinod Kumar
Relatives of Key Management Personnel	D. Abhinav HUF D.Ankitha D. Harish Kumar HUF D Ramya D.Rushikesh HUF D.Sneha D Vinod Kumar HUF	D. Abhinav HUF D.Ankitha D. Harish Kumar HUF D Ramya D.Rushikesh HUF D.Sneha D Vinod Kumar HUF

Transactions during the year:

Figures in Lacs

	For the year ended	
	March 31, 2025	March 31, 2024
a) Entities under Common Control		
M/s. Pelican Publishing House		
Sales during the period	250.39	262.32
M/s. School Book Company		
Sales during the period	205.33	551.21
M/s. Dachepalli Printers		
Purchases During the year	-	42.56
b) Key Management Personnel		
D Abhinav		
Reimbursement of Expenses	6.43	5.51
Director Remuneration paid during the year	21.00	20.00
Loans Received during the year *	39.11	5.68
Loans repaid during the year	161.81	5.68
D.Harish Kumar		
Reimbursement of Expenses	6.24	3.46
Director Remuneration paid during the year	21.00	20.00
Loans Received during the year	43.91	-
Loans repaid during the year	4.95	7.17
D Manjula		
Director Remuneration paid during the year	15.00	7.20
Loans Received during the year	39.91	7.10
Loans repaid during the year	7.41	13.41
D.Rushikesh		
Reimbursement of Expenses	-	0.55
Director Remuneration paid during the year	18.00	12.00
Loans Received during the year *	41.09	19.33
Loans repaid during the year	78.63	65.64

Dacheppalli Publishers Limited

CIN: U22110TG1998PLC028994

Notes to standalone financial statements for the year ended March 31, 2025

(All amounts are in of Indian Rupees, unless otherwise stated)

D.Vinod Kumar

Reimbursement of Expenses

14.19 8.29

Director Remuneration paid during the year

18.00 12.00

Loans Received during the year

154.88 7.50

Loans repaid during the year

20.19 13.24

c) Relatives of Key Management Personnel

D. Abhinav HUF

Purchase during the period

- 19.91

D.Ankitha

Loans repaid during the year

2.82 -

Purchase during the period

- 19.25

D. Harish Kumar HUF

Loans Received during the year

4.90 -

Purchase during the period

- 19.01

Loans repaid during the year

5.00 -

D Ramya

Director Remuneration paid during the year

4.80 4.80

Loans Received during the year

46.41 -

Loans repaid during the year

22.17 17.64

D.Rushikesh HUF

Purchase during the period

- 19.86

D.Sneha

Loans Received during the year

7.27 -

Purchase during the period

- 19.50

Loans repaid during the year

11.67 10.00

D Vinod Kumar HUF

Purchase during the period

- 19.25

Dachepalli Publishers Limited

CIN: U22110TG1998PLC028994

Notes to standalone financial statements for the year ended March 31, 2025

(All amounts are in of Indian Rupees, unless otherwise stated)

Closing Balances

	As at	
	March 31, 2025	March 31, 2024
a) Entities under Common Control		
M/s. Pelican Publishing House		
Trade receivables	24.62	292.21
M/s. School Book Company		
Trade receivables	85.07	815.30
M/s. Dachepalli Printers		
Trade receivables	196.40	95.64
b) Key Management Personnel		
D Abhinav		
Long term borrowings	350.93	473.63
D.Harish Kumar		
Long term borrowings	324.37	285.43
D Manjula		
Long term borrowings	291.77	259.27
D.Rushikesh		
Long term borrowings	310.39	347.93
D.Vinod Kumar		
Long term borrowings	476.56	341.87
c) Relatives of Key Management Personnel		
D. Abhinav HUF		
Long term borrowings	196.41	196.41
D.Ankitha		
Trade Payables	196.41	196.50
Long term borrowings	280.40	279.99
D. Harish Kumar HUF		
Long term borrowings	189.40	189.51
D Ramya		
Long term borrowings	171.13	146.90
D.Rushikesh HUF		
Trade Payables	195.68	195.68
Long term borrowings	47.69	47.69
D.Sneha		
Trade Payables	213.81	213.81
Long term borrowings	202.90	207.31
D Vinod Kumar HUF		
Long term borrowings	243.06	243.06

** Key Management personnel have given personal guarantees as collateral security in favour of bankers in connection with term loans, cash credit facilities and buyer's credit

For: Dachepalli Publishers Limited

Directors



Dachepalli Publishers Limited

CIN: U22110TG1998PLC028994

Notes to standalone financial statements for the year ended March 31, 2025

(All amounts are in of Indian Rupees, unless otherwise stated)

24. Earnings per share (EPS)

The following reflects the profit and shares data used in the basic and diluted earnings per share (EPS) computations:

	For the year ended March 31, 2025	For the year ended March 31, 2024
Profits attributable to the equity holders of the Company	8,36,10,084.00	3,56,71,058.00
Weighted average number of equity shares in calculating basic and diluted EPS (in Lakhs)	1,10,16,000.00	1,10,16,000.00
EPS (In Rs.)	7.59	3.24

During the year, the Company:

Sub-divided its equity shares from ₹ 100 each to ₹ 10 each (share split), and

Issued fully paid-up bonus shares in the ratio of 4:5 by capitalizing ₹ 489.60 Lakhs from free reserves pursuant to shareholders' resolution dated March 29, 2025.

Accordingly, in line with AS 20 "Earnings Per Share," the basic and diluted earnings per share for the previous year have been restated as if the share split and bonus issue had occurred at the beginning of the earliest period presented.

25. Segment reporting

The Company operates in only one segment i.e. dealing in printing and publishing of books. Accordingly there is no reportable segment in accordance with Accounting Standard 17 - Segment Reporting. Further, entire operations are located in India, hence there is no reportable geographical segment.

26. Details of dues to micro and small enterprises as defined under the Micro, Small and Medium Enterprises Development Act, 2006 ("MSMED Act, 2006")

Based on the information available with the Company there are suppliers who are registered as micro, small or medium enterprises under the MSMED Act, 2006 as at March 31, 2025 and March 31, 2024.

Disclosure as required by Micro, Small and Medium Enterprises Development Act, 2006

	March 31, 2025	March 31, 2024
(a) (i) the principal amount remaining unpaid to any supplier at the end of accounting year;	15,70,30,000.00	11,89,79,000.00
(a) (ii) the interest due thereon remaining unpaid to any supplier at the end of accounting year;	-	-
(b) the amount of interest paid by the Company in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during the accounting year;	-	-
(c) the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	-	-
(d) the amount of interest accrued and remaining unpaid at the end of the accounting year; and	-	-
(e) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-
	15,70,30,000.00	11,89,79,000.00

27. Ratio analysis and its elements

Ratio	Numerator	Denominator	March 31, 2025	March 31, 2024	% change	Reason for variance
Current ratio	Current assets	Current liabilities	3.13	2.94	6.61%	
Debt-Equity Ratio	Total Debt	Shareholder's Equity	1.57	2.14	-26.55%	Note 1

Debt Service Coverage ratio	Earnings for debt service = Net profit after taxes - Interest & Lease Payments + Principal Repayments + Non-cash operating expenses	3.66	3.85	-4.99%	
Return on equity ratio	Net profits after taxes - Preference dividend				Note 2
Inventory turnover ratio	Cost of goods sold	76%	42%	82.30%	
Trade receivable turnover ratio	Net credit sales = Gross credit sales - sales return	1.43	1.33	6.82%	
	Average trade receivable	1.08	0.91	19.30%	
Trade payable turnover ratio	Net credit purchases = Gross credit purchases - Average trade payables purchase return	1.73	2.94	-40.98%	Note 3
Net capital turnover ratio	Net sales = Total sales - sales return	0.98	0.90	8.54%	
	Working capital = Current assets - Current liabilities				
Net profit ratio	Net profit	0.13	0.07	86.70%	Note 2
Return on investment	Return on investments				Note 4
Return on capital employed	Earnings before interest and taxes	22%	19%	15.95%	
	Average investment in bank deposits	16%	9%	73.33%	Note 2
	Capital employed = Tangible net worth + total debt + Deferred tax liability				

Explanations for variance given where the change in the ratio is more than 25% as compared to previous year.

Notes:

1. The change in ratio is due to repayment of debt in the current year
2. The change in ratio is due to increase in profits as compared to previous year.
3. The change in ratio is due to increase in purchases along with decrease in average trade payables during the current year on account of higher efficiency on working capital requirements.
4. The change in ratio is due to change in interest rates for the current year on fixed deposits.

28. Other disclosures as per Schedule-III

- (i) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- (ii) The Company does not have any transactions with struck off companies.
- (iii) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- (iv) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
- (v) The Company has not advanced or loaned or invested funds to any other person or entity, including foreign entities (intermediaries) with the understanding that the Intermediary shall: (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Benefit carries) or (b) provide any guarantee, security or the like to or on behalf of the Ultimate Benefit carries
- (vi) The Company has not received any fund from any person or entity, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall: (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Benefit carries) or (b) provide any guarantee, security or the like on behalf of the Ultimate Benefit carries,
- (vii) The Company has not entered into any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
- (viii) The Company has not been declared as wilful defaulter by any bank or financial institution or other lender.
- (ix) The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.
- (x) No scheme of arrangements has been approved by the competent authority in terms of sections 230 to 237 of the Companies Act, 2013, during the year.
- (xi) The Company does not have any borrowings during the year and as at the year end.

29. The Company is maintaining its books of account in electronic mode and these books of account are accessible in India at all times. The Company ensures that a backup is taken on a daily basis to meet the requirements of Rule 3 of the Companies (Accounts) Rules, 2014 (as amended).

30. The Company has used an accounting software which is operated by a third-party software service provider, for maintaining its books of account. In the absence of controls on audit trail in Service Organization Controls report, management is unable to determine whether audit trail feature of the said software was enabled and operated throughout the year for all relevant transactions recorded in the software or whether there were any instances of the audit trail feature being tampered with.

However, to ensure the authenticity of transactions recorded in the accounting software, we have Segregation of Duties (SOD) controls in place, which are reviewed annually. Management is in the process of evaluating the extent of audit trail feature enabled in the accounting software for all the relevant transactions.

31. Previous year figures have been regrouped / reclassified, where necessary, to conform to this year's classification.

For Kumar & Giri
Chartered Accountants
ICAI Firm Registration Number : 00015845



per J Bhadra Kumar
Partner
Membership No. 025480

For and on behalf of the Board of Directors of
Dachepalli Publishers Limited

D. Vinod Kumar
Director
DIN: 02207911

D. Rushikesh
Director
DIN: 02711233



Dachepalli Publishers Limited
CIN: U22110TG1998PLC028994

Depreciation as per the Income tax Act 1961

Assessment Year 2025-26

	A	B		C	D	E	F
Block of Assets	WDV as on 01.04.2024	Additions Before 30/09/2024	Additions After 30/09/2024	Delitions during the year	WDV as on 31.03.2025	Depreciation for the PY 2024-25	WDV as on 31.03.2025
Building @10%	89,01,393				89,01,393	8,90,139	80,11,254
Plant & Machinery @15%	2,66,46,796	87,320	3,97,500		2,71,31,616	40,39,930	2,30,91,686
Vehicles@15%	-	1,42,72,319			1,42,72,319	21,40,848	1,21,31,471
Furniture & Fixtures @10%	15,30,696		66,90,437		82,21,133	4,87,591	77,33,541
Computers & Pheripherals	4,49,188		3,77,125		8,26,313	2,55,100	5,71,213
Industrial lands	16,72,200	12,05,959	-	-	28,78,159	-	28,78,159
	3,92,00,273	1,43,59,639	74,65,062	-	5,93,52,774	78,13,609	5,15,39,165

For: Dachepalli Publishers Limited

[Signature]

Directors



Depreciation as per the Companies Act 2013 for the year 2024-25												
Asset	Age	Depreciat ion %	Gross Block			Depreciation Block				Net Block		
			Gross Block 01.04.2024	Additions during the year	deletions during the year	Closing	Up to 2024	For the year	Deliton	Total Depreciation	Net Block as on 31.03.2024	Net Block as on 31.03.2025
Building	30	3.17	2,81,28,230.00		9,79,060.00	2,71,49,170.00	1,19,84,878.00	8,59,724.00		1,28,44,602.00	1,77,04,416.00	1,43,04,568.00
TSIC Plot			16,72,200.00			16,72,200.00	-	-		-	-	16,72,200.00
Happy Estates P L				7,56,405.00		7,56,405.00	-	-		-	-	7,56,405.00
Sri Maha Vishnu V				1,30,800.00		1,30,800.00	-	-		-	-	1,30,800.00
Green City Mega				1,25,160.00		1,25,160.00	-	-		-	-	1,25,160.00
Prestive Avenue				1,93,594.00		1,93,594.00	-	-		-	-	1,93,594.00
Machinery	15	6.33	7,66,75,441.00	4,84,820.00	-	7,71,60,261.00	3,48,89,557.00	48,65,000.00		3,97,54,557.00	4,17,85,884.00	3,74,05,704.00
Vehicles	10	9.15	27,30,233.00	1,61,750.00		28,91,983.00	26,35,278.00	1,02,743.00		27,38,021.00	94,954.00	1,53,962.00
Furniture	10	9.15	7,24,918.00	66,90,437.00		74,15,355.00	7,24,918.00	88,009.00		8,12,927.00	-	66,02,428.00
Cars	8	11.88	1,12,94,083.00	1,41,10,569.00	75,04,576.00	1,79,00,076.00	1,12,96,511.00	13,47,018.00	75,04,576.00	51,38,953.00	1,08,708.00	1,27,61,123.00
Computer	3	31.67	29,76,835.00	3,77,125.00		33,53,960.00	28,34,746.00	2,30,525.00	-	30,65,271.00	1,42,089.00	2,88,689.00
			12,42,01,940.00	2,30,30,660.00	84,83,636.00	13,87,48,964.00	6,43,65,888.00	74,93,019.00		6,43,54,331.00	5,98,36,051.00	7,43,94,633.00

For: Dachepalli Publishers Limited

[Signature]

Directors



Current ratio

	WPR	FY 2024-25	FY 2023-24
Current Assets	BS/	96,22,64,408	85,85,23,915
Current Liabilities	BS/	30,71,72,434	29,21,77,139
Current Ratio		3.13	2.94

Debt- Equity Ratio

	WPR	FY 2024-25	FY 2023-24
Total Debt	BS/	46,03,62,897	44,78,39,867
Shareholder's Equity	BS/	29,28,59,084	20,92,50,594
		1.57	2.14

Return on investment

	WPR	FY 2024-25	FY 2023-24
Return on investments	BS/	4,33,862	3,74,000
Average investment in bank deposits	BS/	19,39,942	19,39,000
		0.22	0.19

Return on Equity ratio

	WPR	FY 2024-25	FY 2023-24
Net Profits after taxes	BS/	8,36,10,084	3,56,71,058
Average Shareholder's Equity	BS/	11,01,60,000.00	8,56,80,000.00
Opening Equity		11,01,60,000.00	6,12,00,000.00
Closing Equity		11,01,60,000.00	11,01,60,000.00
Return on Equity		0.76	0.42

Inventory Turnover ratio

	WPR	FY 2024-25	FY 2023-24
Cost of goods sold	BS/	41,09,50,665	36,33,35,000
Average Inventory	BS/	28,83,37,000.00	27,23,14,000.00
Opening		27,23,14,000.00	
Closing		30,43,60,000.00	27,23,14,000.00
Inventory Turnover Ratio		1.43	1.33

Trade Receivable Turnover Ratio

	WPR	FY 2024-25	FY 2023-24
Net credit sales	BS/	63,89,92,056.00	50,89,80,000.00
Average Trade Receivable	BS/	58,98,28,268.50	28,02,50,439.00
Opening		56,05,00,878.00	-
Closing		61,91,55,659.00	56,05,00,878.00
Trade Receivable Turnover Ratio		1.08	0.91

Trade Payable Turnover Ratio

	WPR	FY 2024-25	FY 2023-24
Net credit purchases	BS/	44,29,95,665.00	36,11,99,000.00
Average Trade Payables	BS/	25,55,40,453.50	12,29,73,774.50
Opening		24,59,47,549.00	-

Closing		26,51,33,358.00	24,59,47,549.00
Trade Payable Turnover Ratio		1.73	2.94

Net Capital Turnover Ratio

	WPR	FY 2024-25	FY 2023-24
Net sales	BS/	63,89,92,056.00	50,89,80,000.00
Working capital	BS/	65,50,91,974.00	56,63,46,776.00
Current assets		96,22,64,408.00	85,85,23,915.00
Current liabilities		30,71,72,434.00	29,21,77,139.00
Net Capital Turnover Ratio		0.98	0.90

Net Profit ratio

	WPR	FY 2024-25	FY 2023-24
Net Profit	BS/	8,36,10,084.00	3,56,71,058.00
Net sales	BS/	63,89,92,056.00	50,89,80,000.00
Net Capital Turnover Ratio		0.13	0.07

Return on Capital Employed

	WPR	FY 2024-25	FY 2023-24
Earnings before interest and taxes	BS/	10,84,31,021.93	4,71,21,832.00
Net profit		8,36,10,084.00	3,56,71,058.00
Add: Taxes		1,04,05,805.00	73,00,245.00
Add: Depreciation		1,44,15,132.93	41,50,529.00
Capital Employed	BS/	26,13,12,890.00	9,30,24,705.00
Tangible Net Worth		21,39,58,453.00	6,62,55,944.00
Total Debt		4,46,93,591.00	2,67,21,740.00
Deferred Tax		26,60,846.00	47,021.00
Return on Capital Employed		0.41	0.51

Earnings available for debt service

	FY 2024-25	FY 2023-24
PAT	8,36,10,084	3,56,71,058
Add: Non-cash items		
Depreciation and amortisation	74,93,019	69,80,500
Interest expense	1,68,48,193	1,48,20,000
Interest income (Refer note 23)	(4,33,862)	(3,74,000)
Earnings available for debt service	10,75,17,434	5,70,97,558

Debt service -Interest and lease payment including principle repayments

Interest paid on Term loans	1,68,48,193	1,48,20,000
Principle repayments	1,25,23,030	-
	2,93,71,223	1,48,20,000
	3.66	3.85

For: Dachepalli Publishers Limited

[Signature]

Directors



DACHEPALLI PUBLISHERS LIMITED

CIN: U22110TG1998PLC028994

Notes to standalone financial statements for the year ended March 31, 2025

(All amounts are in of Indian Rupees, unless otherwise stated)

1. Corporate Information

Dachepally Publishers Limited (formerly known as Dachepally Publishers Private Limited) ("the Company") was incorporated as "Dachepally Publishers Private Limited" on March 03, 1998, at Hyderabad, Andhra Pradesh as a private limited company under the Companies Act, 1956. The Company was converted into a public limited company pursuant to approval of the shareholders in an extraordinary general meeting held on Jul 08, 2024 and consequently, the name of the Company was changed to "Dachepally Publishers Limited" and a fresh certificate of incorporation consequent upon conversion to public limited company was issued by the Registrar of Companies, Hyderabad on July 27, 2024.

The Company offers a broad and integrated portfolio of printing and publishing. The registered office of the Company

2. Basis of preparation

The audited unconsolidated financial statements of the Company were prepared in accordance with the generally accepted accounting principles in India (Indian GAAP) at the relevant time. The Company has prepared the audited unconsolidated financial statements to comply in all material respects with the applicable accounting standards notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014. The audited unconsolidated financial statements have been prepared under the historical cost convention on an accrual basis. The accounting policies have been consistently applied by the company and are consistent with those used for the purpose of preparation of audited unconsolidated financial statements as at and for the year ended March 31, 2025, except for changes in accounting policies detailed in 3(c) (ii) & 3(i) (i) in significant accounting policies

3. Summary of significant accounting policies

a. Use of Estimates

The preparation of Standalone Financial Statements in conformity with Indian GAAP requires the Management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting year. Although these estimates are based on the Management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcome requiring a material adjustment to the carrying amounts of assets or liabilities in

b. Tangible Fixed Assets

Tangible Fixed assets are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalisation criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

Subsequent expenditure related to an item of fixed asset is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance or extends its estimated useful life. All other expenses on existing fixed assets, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the statement of profit and loss for the period during which such expenses are incurred. Gains or losses arising from derecognition of fixed assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the statement of profit and loss when the asset is

c. Depreciation on tangible Fixed Assets

Useful lives/ depreciation rates

Depreciation on Property, Plant and Equipment and intangible assets is provided to the extent of depreciable amount on the written down value method. Depreciation on property, plant and equipment is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act 2013.

d. Intangible Assets

Computer Software

i. Costs relating to software, which is acquired, are capitalised and amortised on a straight-line basis over their

ii. Expenditure incurred on development of internally generated assets such as software from which future economic benefits will flow over a period of time is amortised over the estimated useful life or 5 years on a straight line basis,

DACHEPALLI PUBLISHERS LIMITED

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Notes to standalone financial statements for the year ended March 31, 2025

(All amounts are in of Indian Rupees, unless otherwise stated)

Goodwill

Goodwill is amortised using the straight-line method over a period of five years.

e. Leases

Where the Company is a Lessee

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased item, are classified as operating leases. Operating lease payments are recognised as an expense in the statement of profit and

f. Borrowing Costs

Borrowing costs include interest, amortisation of ancillary costs incurred in connection with the arrangement of borrowings and exchange differences arising from foreign currency borrowings to the extent they are regarded as an

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the respective

g. Impairment

The Company assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) net selling price and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or group of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining net selling price, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used.

h. Investments

Investments, which are readily realisable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties.

Long-term investments are carried at cost. Provision is made for diminution in value to recognise a decline other than temporary in the value of the investments. On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

i. Inventories

(i) Raw materials and packing materials are valued at lower of cost and net realisable value. Materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost. Cost of raw materials and packing materials is determined on a weighted average basis.

(ii) Work-in-progress and finished goods are valued at the lower of cost and net realisable value. Cost includes direct materials and labour and a proportion of manufacturing overheads. Cost of finished goods is determined on a

(iii) Traded goods are valued at the lower of cost and net realisable value.

(iv) Stores and spares are valued at the lower of cost and net realisable value. Cost of stores and spares is determined

(v) Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale.

j. Revenue Recognition

DACHEPALLI PUBLISHERS LIMITED

CIN: U22110TG1998PLC028994

Notes to standalone financial statements for the year ended March 31, 2025

(All amounts are in of Indian Rupees, unless otherwise stated)

Revenue is recognised to the extent that it is probable that economic benefits will flow to the Company and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognised.

Sale of Products

Revenue is measured at the fair value of consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts and other sales-related taxes. Revenue is recognised once the performance obligation has been met. This is deemed to be when the goods and services have been collected by, or delivered to, the customer in accordance with the agreed delivery terms.

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured in accordance with AS-9, Revenue Recognition. Sales are recognized on accrual basis and only after transfer of services to the customer

Interest Income

Interest income is recognised on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head "other income" in the statement of profit and loss.

Dividend Income

Dividend income is recognised when the Company's right to receive the dividend is established by the reporting date.

k. Foreign currency translation

i. Initial Recognition

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the prevailing exchange rate between the reporting currency and the foreign currency at the date of the transaction.

ii. Conversion

Foreign currency monetary items are reported using the closing rate. Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction. Non-monetary items which are carried at fair value or other similar valuation denominated in a foreign currency are reported using the exchange rates that existed when the values were determined

iii. Exchange Differences

Exchange differences arising on the settlement of monetary items or on reporting Company's monetary items at rates different from those at which they were initially recorded during the year, or reported in previous Standalone Financial Statements, are recognised as income or as expenses in the year in which they arise.

iv. Forward Exchange Contracts not intended for trading or speculation purposes

The premium or discount arising at the inception of forward exchange contracts is amortised and recognised as expense or income over the life of the contract. Exchange differences on such contracts are recognised in the statement of profit and loss in the year in which the exchange rates change. Any profit or loss arising on cancellation or renewal of forward exchange contracts is recognised as income or as expense for the year.

l. Retirement and other employee benefits

Retirement benefits in the form of provident fund contribution and superannuation are defined contribution schemes. The contributions to the provident fund and superannuation fund are charged to the statement of profit and loss for the year when an employee renders the related service. The Company has no obligation, other than the contributions payable to the funds

m. Taxes on Income

DACHEPALLI PUBLISHERS LIMITED

CIN: U22110TG1998PLC028994

Notes to standalone financial statements for the year ended March 31, 2025

(All amounts are in of Indian Rupees, unless otherwise stated)

Tax expense comprises 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. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date. Current income tax relating to items recognised directly in equity is recognised in equity and not in the statement of profit and loss.

Deferred income taxes reflect the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years. Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date. Deferred income tax relating to items recognised directly in equity is recognised in equity and not in the statement of profit and loss. Deferred tax assets are recognised only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised. In situations where the Company has unabsorbed depreciation or carry forward tax losses, the entire deferred tax assets are recognised only if there is virtual certainty supported by convincing evidence that such deferred tax assets can be realised against future taxable profits. At each balance sheet date, the Company re-assesses unrecognised deferred tax assets and accounts for unrecognised deferred tax assets to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available. The carrying amount of deferred tax assets is reviewed at each balance sheet date. The Company writes down the carrying amount of a deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax assets can be realised. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available.

Minimum alternate tax (MAT) paid in a year is charged to the statement of profit and loss as current tax. The Company recognises MAT credit available as an asset only to the extent that there is convincing evidence that the Company will pay normal income tax during the specified period, i.e., the period for which MAT credit is allowed to be carried forward. In the year in which the Company recognises MAT credit as an asset in accordance with the Guidance Note on Accounting for Credit Available in respect of Minimum Alternative Tax under the Income-tax Act, 1961, the said asset is created by way of credit to the statement of profit and loss and shown as "MAT Credit Entitlement." The Company reviews the "MAT credit entitlement" asset at each reporting date and writes down the

n. Employee stock options

Measurement and disclosure of the employee stock options are made in accordance with the Guidance Note on Accounting for Employee Share Based Payments Plans, issued by the Institute of Chartered Accountants of India. The Company measures compensation cost relating to employee stock options using the fair value method. Compensation expenses, if any, is amortised over the vesting period of the options on a straight line basis.

o. Segment Reporting Policies

Identification of segments

The Company's operating businesses are organised and managed separately according to the nature of products and services provided, with each segment representing a strategic business unit that offers different products and serves different markets. The analysis of geographical segments is based on the areas in which major operations of the Company are carried out and location of its customers.

Inter-segment transfers

The Company generally accounts for intersegment sales and transfers at cost plus appropriate margins. Inter segment profit/ charge is eliminated on combination of segmental results for the preparation of the accounts of the Company

Allocation of common costs

Common allocable costs are allocated to each segment according to the relative contribution of each segment to the

Unallocated items

The unallocated items include general corporate income and expense items which are not allocable to any business

Segment accounting policies

The Company prepares its segment information in conformity with the accounting policies adopted for preparing and presenting the Standalone Financial Statements of the Company as a whole.

DACHEPALLI PUBLISHERS LIMITED

CIN: U22110TG1998PLC028994

Notes to standalone financial statements for the year ended March 31, 2025

(All amounts are in of Indian Rupees, unless otherwise stated)

p. Earnings Per Share

Basic earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders (after deducting preference dividends and attributable taxes) by the weighted average number of equity shares. For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

q. Provisions

A provision is recognised when the Company has a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on the best estimate of the amount required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Where the Company expects some or all of a provision to be reimbursed, for example under an insurance contract, the reimbursement is recognised as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of profit and loss net of any reimbursement.

r. Deferred Revenue expenditure/Unamortised expenditure

Costs incurred in raising funds are amortised equally over the period for which the borrowings are undertaken.

s. Contingent Liabilities

A contingent liability is a possible obligation that may arise as a result of past events whose existence may be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognised because it cannot be measured reliably. The Company does not recognise a contingent liability but discloses its existence in the Standalone Financial Statements.

t. Cash and Cash equivalents

Cash and cash equivalents for the purpose of Standalone Financial Statement of Cash Flows comprise cash at bank and in hand and short term investment with an original maturity period of three months or less.

u. Research and development

Revenue expenditure on research and development is charged to revenue in the year in which it is incurred. Capital expenditure on research and development is added to fixed assets and depreciated in accordance with the policies of

v. Measurement of EBITDA

The Company has elected to present earnings before interest, tax, depreciation and amortisation (EBITDA) as a separate line item on the face of Standalone Financial statement of profits and losses. The Company measures EBITDA on the basis of profits/ (losses) from continuing operations. In its measurement, the Company does not include

For: Dachepalli Publishers Limited



Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
966096770081025

Date of e-Filing
08-Oct-2025

Name	: DACHEPALLI PUBLISHERS LIMITED
PAN/TAN	: AAACD7092C
Address	: PLOT NO.2/B, CF AREA, PHASE-2, IDA, CHERLAPALLI, HYDERABAD, Uppal, K.V.RANGAREDDY, Hindustan Cables Ltd S.O, Telangana, 500051
Form No.	: Form 3CA-3CD
Form Description	: Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law
Assessment Year	: 2025-26
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 025480

(This is a computer generated Acknowledgement Receipt and needs no signature)

FORM 3CA [See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of

Name	DACHEPALLI PUBLISHERS LIMITED
Address	PLOT NO.2/B, CF AREA , PHASE-2, IDA, CHERLAPALLI, HYDERABAD , Hindustan Cables Ltd S.O , Uppal , K.V.RANGAREDDY , 36-Telangana , 91-India , Pincode - 500051
PAN	AAACD7092C
Aadhaar Number of the assessee, if available	

was conducted by us **KUMAR AND GIRI** in pursuance of the provisions of the **Companies Act, 2013**,

and **We** annex hereto a copy of our audit report dated **08-Sep-2025** along with a copy each of

- the audited **profit and loss account** for the period beginning from **01-Apr-2024** to ending on **31-Mar-2025**
- the audited balance sheet as at **31-Mar-2025** ; and
- documents declared by the said Act to be part of, or annexed to, the **profit and loss account** and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any.

Sl. No.	Qualification Type	Observations/Qualifications
1	Proper stock records are not maintained by the assessee	Proper Stock records not maintained, the information provided is based on the stock statement provided by the assessee
2	Others	It is not possible to determine break-up of total expenditure of entities registered or not registered under the GST, as necessary information is not maintained by the assessee in its books of accounts
3	Others	Closing Balance of Cash is as certified by the Management
4	Others	Party Balances are subject to Confirmation
5	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	The information regarding applicability of MSMED Act, 2006 to the various suppliers/parties is not available with the assessee, hence information as required vide Clause 22 of Chapter V of MSMED Act, 2006 is not been given.

Accountant Details

Name	BHADRA KUMAR JAKKINAPALLI
Membership Number	025480
FRN(Firm Registration Number)	0001584S
Address	FLAT NO.342, VYJANANTHI, ROAD NO.12 , BANJARA HILLS, HYDERABAD , Banjara Hills S.O . Khairatabad , HYDERABAD , 36-Telangana , 91-India , Pincode - 500034
Date of signing Tax Audit Report	08-Sep-2025
Place	HYDERABAD
Date	08-Oct-2025

This form has been digitally signed by **BHADRA KUMAR JAKKINAPALLI** having PAN **AANPJ4432C** from IP Address **183.83.161.61** on **08/10/2025 11:56:35 AM** Dsc SI.No and issuer ,**C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority**

FORM 3CD [See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART - A

1. Name of the Assessee	DACHEPALLI PUBLISHERS LIMITED
2. Address of the Assessee	PLOT NO.2/B, CF AREA , PHASE-2, IDA, CHERLAPALLI, HYDERABAD , Hindustan Cables Ltd S.O , Uppal , K.V.RANGAREDDY , 36-Telangana , 91-India , Pincode - 500051
3. Permanent Account Number (PAN)	AAACD7092C
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same ?	Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 36-Telangana	36AAACD7092C1ZU

5. Status	Company
6. Previous year	01-Apr-2024 to 31-Mar-2025
7. Assessment year	2025-26

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits
2	Third Proviso to sec 44AB : Audited under any other law

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC(1A) / 115BAD / 115BAE ?	No
Section under which option exercised	

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?

Sl. No.	Name	Profit Sharing Ratio (%)
		No records added

(b). If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change ?

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
						No records added

10.(a). Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

Sl. No.	Sector	Sub Sector	Code
1	MANUFACTURING	Publishing, printing and reproduction of recorded media	04034

(b). If there is any change in the nature of business or profession, the particulars of such change ? No

Sl. No.	Business	Sector	Sub Sector	Code
No records added				

11.(a). Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed ?

Yes

Sl. No.	Books prescribed
1	SALES REGISTER
2	PURCHASE REGISTER
3	JOURNAL
4	CASH BOOK
5	BANK BOOK
6	ALL LEDGERS

(b). List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	SALES REGISTER	PLOT NO.2/B, CF AREA	IDA CHERLAPALLY, PHASE-II	HYDERABAD	500051	91-India	36-Telangana
2	PURCHASE REGISTER	PLOT NO.2/B, CF AREA	IDA, CHERLAPALLY, PHASE-II	HYDERABAD	500051	91-India	36-Telangana
3	JOURNAL	PLOT NO.2/B, CF AREA,	IDA, CHERLAPALLY, PHASE-II	HYDERABAD	500051	91-India	36-Telangana
4	CASH BOOK	PLOT NO.2/B, CF AREA	IDA, CHERLAPALLY, PHASE-II	HYDERABAD	500051	91-India	36-Telangana
5	BANK BOOK	PLOT NO.2/B, CF AREA,	IDA, CHERLAPALLY, HYDERABAD	HYDERABAD	500051	91-India	36-Telangana
6	ALL LEDGERS	PLOT NO.2/B, CF AREA,	IDA, CHERLAPALLY, PHASE-II	HYDERABAD	500051	91-India	36-Telangana

(c). List of books of account and nature of relevant documents examined.

Sl. No.	Books examined
1	SALES REGISTER
2	PURCHASE REGISTER
3	JOURNAL
4	CASH BOOK
5	BANK BOOK
6	ALL LEDGERS

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, 44BBC, Chapter XII-G, First Schedule or any other

No

relevant section.) ?

Sl. No.	Section	Amount
No records added		

13.(a). Method of accounting employed in the previous year.

Mercantile system

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ?

No

(c). If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
No records added			

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ?

No

(e). If answer to (d) above is in the affirmative, give details of such adjustments:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
No records added				

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
1	ICDS I - Accounting Policies	The Financial Statements have been Prepared Under the Historical Cost Convention on Accrual Basis
2	ICDS II - Valuation of Inventories	At Cost or Net Realisable Value Whichever is Lower
3	ICDS IV - Revenue Recognition	Sales are Recognized, Net of Returns and Trade Discounts, On Transfer of Significant Risks and Rewards of Ownership to the Customer, Which Generally Coincides with the Delivery of Goods to Customers
4	ICDS V - Tangible Fixed Assets	Fixed Assets are accounted at cost of acquisition inclusive of other related expenses on such acquisition. They are stated at cost less accumulated depreciation. Depreciation on fixed assets is provided on a pro-rata basis using straight-line method using the life of assets provided in Schedule II of the Companies Act, 2013 Fixed Assets are accounted at cost of acquisition inclusive of other related expenses on such acquisition. They are stated at cost less accumulated depreciation
5	ICDS IX - Borrowing Costs	As per accounting policies & notes to financial statements
6	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	The Company Creates a Provision When there is a Present Obligation as a result of an Obligor event that Probably requires an Outflow of Resources and a Reliable Estimate can be made of the Amount of the Outflow. A Disclosure of Contingent Liability will be made when there is a Possible obligation or a Present Obligation that may, But Probably will not, Require Outflow of Resources. No Disclosures will be made if the Possibility of Outflow is remote

14.(a). Method of valuation of closing stock employed in the previous year

Lower of Cost or Market Rate

(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:

No

Sl. No.	Particulars	Increase in profit	Decrease in profit
No records added			

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
No records added				

16. Amounts not credited to the profit and loss account, being, -

(a). The items falling within the scope of section 28;

Sl. No.	Description	Amount
No records added		

(b). The proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
No records added		

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
No records added		

(d). any other item of income;

Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
No records added		

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Sl. No.	Details of property	Address of Property						Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code /Pin Code	Country	State			
No records added										

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAA(3)/115BAC(3)/115BAD(3) (To be filled in only for assessment year 2020-21, 2021-22 and	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
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2024-25 only,
as applicable)

1	WDV	Building @ 10%	10	₹89,01,393	₹0	₹0	₹89,01,393	₹0	₹0	₹0	₹0	₹8,90,139	₹60,11,254
2	WDV	Plant and Machinery @ 15%	15	₹2,66,46,796	₹0	₹0	₹2,66,46,796	₹1,47,57,139	₹1,47,57,139	₹0	₹0	₹61,60,776	₹3,52,23,157
3	WDV	Furniture & Fittings @ 10%	10	₹15,30,696	₹0	₹0	₹15,30,696	₹66,90,437	₹66,90,437	₹0	₹0	₹4,87,591	₹77,33,542
4	WDV	Plant and Machinery @ 40%	40	₹4,49,186	₹0	₹0	₹4,49,186	₹3,77,125	₹3,77,125	₹0	₹0	₹2,55,100	₹5,71,213

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
No records added			

20. (a). Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

Sl. No.	Description	Amount
No records added		

(b). Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
1	Provident Fund	₹ 86,476	15-May-2024	₹ 86,476	11-May-2024
2	Provident Fund	₹ 87,572	15-Jun-2024	₹ 87,572	13-Jun-2024
3	Provident Fund	₹ 85,721	15-Jul-2024	₹ 85,721	12-Jul-2024
4	Provident Fund	₹ 86,389	15-Aug-2024	₹ 86,389	12-Aug-2024
5	Provident Fund	₹ 86,248	15-Sep-2024	₹ 86,248	09-Sep-2024
6	Provident Fund	₹ 87,746	15-Oct-2024	₹ 87,746	10-Oct-2024
7	Provident Fund	₹ 86,009	15-Nov-2024	₹ 86,009	07-Nov-2024
8	Provident Fund	₹ 87,345	15-Dec-2024	₹ 87,345	12-Dec-2024
9	Provident Fund	₹ 86,972	15-Jan-2025	₹ 86,972	10-Jan-2025
10	Provident Fund	₹ 89,426	15-Feb-2025	₹ 89,426	06-Feb-2025
11	Provident Fund	₹ 88,909	15-Mar-2025	₹ 88,909	07-Mar-2025
12	Provident Fund	₹ 88,156	15-Apr-2025	₹ 88,156	15-Apr-2025
13	Any fund setup under the provisions of ESI Act, 1948	₹ 7,539	15-May-2024	₹ 7,539	15-May-2024
14	Any fund setup under the provisions of ESI Act, 1948	₹ 7,646	15-Jun-2024	₹ 7,646	13-Jun-2024
15	Any fund setup under the provisions of ESI Act, 1948	₹ 7,465	15-Jul-2024	₹ 7,465	12-Jul-2024
16	Any fund setup under the provisions of ESI Act, 1948	₹ 7,535	15-Aug-2024	₹ 7,535	13-Aug-2024
17	Any fund setup under the provisions of ESI Act, 1948	₹ 7,523	15-Sep-2024	₹ 7,523	06-Sep-2024

18	Any fund setup under the provisions of ESI Act, 1948	₹ 7,647	15-Oct-2024	₹ 7,647	10-Oct-2024
19	Any fund setup under the provisions of ESI Act, 1948	₹ 7,507	15-Nov-2024	₹ 7,507	07-Nov-2024
20	Any fund setup under the provisions of ESI Act, 1948	₹ 7,610	15-Dec-2024	₹ 7,610	12-Dec-2024

please note: Post filing, the complete records will be available for download as a separate file in the download section.
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21.(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Sl. No.	Particulars	Amount
	No records added	

Personal expenditure

Sl. No.	Particulars	Amount
	No records added	

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
	No records added	

Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)

Sl. No.	Particulars	Amount
	No records added	

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India.

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person

iv. Fringe benefit tax under sub-clause (ic)	₹ 0
v. Wealth tax under sub-clause (iia)	₹ 0
vi. Royalty, license fee, service fee etc. under sub-clause (iib)	₹ 0
vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added											

viii. Payment to PF /other fund etc. under sub-clause (iv)	₹ 0
ix. Tax paid by employer for perquisites under sub-clause (v)	₹ 0

(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
No records added						

(d). Disallowance/deemed income under section 40A(3):

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details ?

Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?

Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

(e). Provision for payment of gratuity not allowable under section 40A(7);	₹ 0
(f). Any sum paid by the assessee as an employer not allowable under section 40A(9);	₹ 0
(g). Particulars of any liability of a contingent nature;	

Sl. No.	Nature of Liability	Amount
No records added		

(h). Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;

Sl. No.	Particulars	Amount
No records added		

(i). Amount inadmissible under the proviso to section 36(1)(iii).	₹ 0
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22. (i) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act)

₹ 0

(ii) Total amount required to be paid to a micro or small enterprise, as referred to in section 15 of the MSMED Act, during the previous year

₹ 0

(iii) Of amount referred to in (ii) above, amount

(a) paid up to time given under section 15 of the MSMED Act

₹0

(b) not paid up to time given under section 15 of the MSMED Act and inadmissible for the previous year

₹0

23. Particulars of any payments made to persons specified under section 40A(2)(b).

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
1	D VINOD KUMAR	AAMPD2540A	378242001451	DIRECTOR	SALARY	₹18,00,000
2	D RUSHIKESH	AAMPD2432M	446648526626	DIRECTOR	SALARY	₹18,00,000
3	D MANJULA	AFAPD4356H	809140348810	DIRECTOR	SALARY	₹15,00,000
4	D HARISH KUMAR	ABUPH3041F	437460133558	DIRECTOR	SALARY	₹21,00,000
5	D ABHINAV	ANXPA0639H	306814327486	DIRECTOR	SALARY	₹21,00,000
6	D RAMYA	ARLPR3460R	597321060707	RELATIVE TO DIRECTOR	SALARY	₹4,80,000

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Sl. No.	Section	Description	Amount
		No records added	

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of Income credited to Profit and Loss account	Amount of Income not credited to Profit and Loss account	Total Amount of income	Section	Description of Transaction	Computation if any
							No records added

26.i. In respect of any sum referred to in clause section 43B, the liability for which:

A. pre-existed on the first day of the previous year but was not allowable in the assessment of any preceding previous year and was

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹0

B. was incurred in the previous year and for clauses other than clause (h) of section 43B was

a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

Sl. No.	Section	Nature of liability	Amount
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1	Sec 43B(a)- tax,duty,cess,fee etc	TDS PAYABLE	₹ 25,07,062
2	Sec 43B(a)- tax,duty,cess,fee etc	TCS PAYABLE	₹ 1,55,650
3	Sec 43B(a)- tax,duty,cess,fee etc	EPF PAYABLE	₹ 1,83,658
4	Sec 43B(a)- tax,duty,cess,fee etc	ESI PAYABLE	₹ 40,854

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

State whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account ?

No

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.

No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
Credit Availed	₹ 0	
Credit Utilized	₹ 0	
Closing /Outstanding Balance	₹ 0	

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
				No records added

Clause 28 to omitted from AY 2025-26 and onwards

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2) (viib) ?
(Applicable till AY 2024-25)

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
						No records added

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
		No records added

B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]

No

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
No records added														

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ?

No

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	If yes, whether the excess money has been repatriated within the prescribed time ?	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
No records added						

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ?

No

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred(i)	Earnings before interest,tax, depreciation and amortization (EBITDA) during the previous year(ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.(iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B.(iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B.(v)	
				Assessment Year	Amount	Assessment Year	Amount
No records added							

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ?

No

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
No records added		

31.a. Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

Sl. No.	i) Name of the lender or depositor	ii) Address of the lender or depositor	iii(a) Permanent Account Number (if available with the assessee) of the	iii(b) Aadhaar Number of the lender or depositor, if available	iv) Amount of each loan or deposit taken or accepted	v) Whether the loan/deposit was squared up during the previous year ?	vi) Maximum amount outstanding in the account at any time during the	vii) Whether the loan or deposit was taken or accepted	vii(a) Code of the nature of such amount (as mentioned	vii(b) Please Specify	viii) In case the loan or deposit was taken or accepted by
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lender or
depositorprevious
yearby
cheque
or bank
draft or
use of
electronic
clearing
system
through a
bank
account ?in field (iv)
above)cheque
or bank
draft,
whether
the same
was
taken or
accepted
by an
account
payee
cheque
or an
account
payee
bank
draft.

No records added

b. Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Sl. No.	i) Name of the person from whom specified sum is received	ii) Address of the person from whom specified sum is received	iii(a) Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	iii(b) Aadhaar Number of the person from whom specified sum is received, if available	iv) Amount of each loan or deposit taken or accepted	v) Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	v(a) Code of the nature of such amount (as mentioned in field (iv) above)	v(b) Please Specify	vi) In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
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No records added

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Sl. No.	i) Name of the payer	ii) Address of the payer	iii(a) Permanent Account Number (if available with the assessee) of the payer	iii(b) Aadhaar Number of the payer, if available	iv) Nature of transaction	v) Amount of receipt	vi) Date of receipt
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No records added

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

Sl. No.	i) Name of the payer	ii) Address of the payer	iii(a) Permanent Account Number (if available with the assessee) of the payer	iii(b) Aadhaar Number of the payer, if available	iv) Amount of receipt
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No records added

b.(c). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

Sl. No.	i) Name of the payee	ii) Address of the payee	iii(a) Permanent Account Number (if available with the assessee) of the payee	iii(b) Aadhaar Number of the payee, if available	iv) Nature of transaction	v) Amount of payment	vi) Date of payment
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No records added

b.(d). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Sl. No.	i) Name of the payee	ii) Address of the payee	iii(a) Permanent Account Number (if available with the assessee) of the payee	iii(b) Aadhaar Number of the payee, if available	iv) Amount of payment
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No records added

Acknowledgement Number:966096770081025

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-

Sl. No.	i) Name of the payee	ii) Address of the payee	iii(a) Permanent Account Number (if available with the assessee) of the payee	iii(b) Aadhaar Number of the payee, if available	iv) Amount of each repayment of loan or deposit or any specified advance	v) Maximum amount outstanding in the account at any time during the previous year	vi) Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	vi(a) Code of the nature of such amount (as mentioned in field (iv) above)	vi(b) Please Specify	vii) In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
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No records added

d. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-

Sl. No.	i) Name of the payer	ii) Address of the payer	iii(a) Permanent Account Number (if available with the assessee) of the payer	iii(b) Aadhaar Number of the payer, if available	iv) Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
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No records added

e. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-

Sl. No.	i) Name of the payer	ii) Address of the payer	iii(a) Permanent Account Number (if available with the assessee) of the payer	iii(b) Aadhaar Number of the payer, if available	iv) Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
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No records added

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

32.a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD / 115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE (To be filled in only for assessment year 2021-22 and 2024-25 only, as applicable)	Amount as assessed (give reference to relevant order)			Remarks
						Amount	Order U/s	Date of order	

No records added

b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?

No

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?

No

If yes, please furnish the details of the same.

₹ 0

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?

No

If yes, please furnish the details of the same.

₹ 0

e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.

No

If yes, please furnish the details of the same.

₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).

No

Sl. No. Section under which deduction is claimed Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.

No records added

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?

Yes

Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	HYDD00772C	194J	Fees for professional or technical services	₹18,90,030	₹18,90,030	₹1,89,003	₹1,89,003	₹0	₹0	₹0
2	HYDD00772C	194A	Interest other than Interest on securities	₹25,42,660	₹25,42,660	₹2,54,266	₹2,54,266	₹0	₹0	₹0
3	HYDD00772C	194C	Payments to contractors	₹1,33,67,299	₹1,33,69,299	₹1,46,113	₹1,46,113	₹0	₹0	₹0
4	HYDD00772C	192	Salary	₹1,02,68,000	₹1,02,68,000	₹16,47,500	₹16,47,500	₹0	₹0	₹0
5	HYDD00772C	206C	Profits and gains from the business of trading in alcoholic liquor, forest produce, scrap, etc	₹24,96,49,920	₹24,96,49,920	₹1,55,650	₹1,55,650	₹0	₹0	₹0
6	HYDD00772C	194Q	Payment of certain sum for purchase of goods	₹31,51,79,304	₹31,51,79,304	₹2,70,180	₹2,70,180	₹0	₹0	₹0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

Yes

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	HYDD00772C	24Q	31-May-2025	09-May-2025	Yes	

2	HYDD00772C	26Q	31-May-2025	09-May-2025	Yes
3	HYDD00772C	27EQ	31-May-2025	09-May-2025	Yes

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

Not Applicable

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN)(1)	Amount of interest under section 201(1A)/206C(7) is payable(2)	Amount paid out of column (2) along with date of payment.(3)
			Amount Date of payment
No records added			

35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded;

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added							

(b). In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
1	PAPER AND BOARD	kilograms	12,76,151	55,37,446	55,93,446	0	12,20,151	0	0	0

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1	BOOKS	numbers	22,84,064	0	97,04,394	91,28,458	28,60,000	0

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

36. In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following forms :-
(Applicable till AY 2020-21)

Sl. No.	Total amount of distributed profits	Amount of reduction as referred to in section 115-O(1A)(i)	Amount of reduction as referred to in section 115-O(1A)(ii)	Total tax paid thereon	Dates of payment with amounts(e).
					Amount (i) Date of payment (ii)
No records added					

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2?

No

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
---------	-----------------	-----------------

No records added

36B.(a). Whether the assessee has received any amount for buyback of shares as referred to in sub-clause (f) of clause (22) of section 2?

No

b. If yes, please furnish the following details:-

Sl. No.	(i) Amount received (in Rs.)	(ii) Cost of acquisition of shares bought back
---------	------------------------------	--

No records added

37. Whether any cost audit was carried out ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor

38. Whether any audit was conducted under the Central Excise Act, 1944 ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

No

give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	638992056			508606782		
(b)	Gross profit / Turnover	238680861	638992056	37.35	142161150	508606782	27.95
(c)	Net profit / Turnover	106816873	638992056	16.72	49496758	508606782	9.73
(d)	Stock-in-Trade / Turnover	304360000	638992056	47.63	272315000	508606782	53.54
(e)	Material consumed / Finished goods produced			0.00			0.00

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
No records added						

42.a. Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B ?

No

b. Please furnish

Sl. No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	If not, please furnish list of the details/transactions which are not reported.
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No records added

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ?

No

b. Please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity

Name of alternate reporting entity (if applicable)

Date of furnishing of report

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST.

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	

No records added

Accountant Details

Accountant Details

Name	BHADRA KUMAR JAKKINAPALLI
Membership Number	025480
FRN(Firm Registration Number)	0001584S
Address	FLAT NO.342, VYJANANTHI, ROAD NO.12 , BANJARA HILLS, HYDERABAD , Banjara Hills S.O , Khairatabad , HYDERABAD , 36-Telangana , 91-India , Pincode - 500034
Place	HYDERABAD
Date	08-Oct-2025

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Building @ 10%					No records added			
Description of the Block of	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of	subsidy or grant or reimbursement, by	

Assets/Class of						Exchange (3)	whatever name called (4)	
Assets Plant and Machinery @ 15%	1	13-Apr-2024	13-Apr-2024	₹ 87,320	₹ 0	₹ 0	₹ 0	₹ 87,320
	2	20-Jan-2025	20-Jan-2025	₹ 1,52,500	₹ 0	₹ 0	₹ 0	₹ 1,52,500
	3	18-Jan-2025	18-Jan-2025	₹ 2,45,000	₹ 0	₹ 0	₹ 0	₹ 2,45,000
	4	15-Apr-2024	15-Apr-2024	₹ 9,44,000	₹ 0	₹ 0	₹ 0	₹ 9,44,000
	5	13-Jul-2024	13-Jul-2024	₹ 25,58,368	₹ 0	₹ 0	₹ 0	₹ 25,58,368
	6	20-Jul-2024	20-Jul-2024	₹ 40,56,517	₹ 0	₹ 0	₹ 0	₹ 40,56,517
	7	11-Jul-2024	11-Jul-2024	₹ 40,50,175	₹ 0	₹ 0	₹ 0	₹ 40,50,175
	8	29-Jun-2024	29-Jun-2024	₹ 25,01,509	₹ 0	₹ 0	₹ 0	₹ 25,01,509
	9	28-Sep-2024	28-Sep-2024	₹ 1,61,750	₹ 0	₹ 0	₹ 0	₹ 1,61,750
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%	1	14-Feb-2025	14-Feb-2025	₹ 60,00,000	₹ 0	₹ 0	₹ 0	₹ 60,00,000
	2	01-Jan-2025	01-Jan-2025	₹ 3,60,377	₹ 0	₹ 0	₹ 0	₹ 3,60,377
	3	01-Jan-2025	01-Jan-2025	₹ 3,30,060	₹ 0	₹ 0	₹ 0	₹ 3,30,060
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	1	13-Nov-2024	13-Nov-2024	₹ 1,36,524	₹ 0	₹ 0	₹ 0	₹ 1,36,524
	2	27-Jan-2025	27-Jan-2025	₹ 76,080	₹ 0	₹ 0	₹ 0	₹ 76,080
	3	08-Feb-2025	08-Feb-2025	₹ 1,17,795	₹ 0	₹ 0	₹ 0	₹ 1,17,795
	4	25-Mar-2025	25-Mar-2025	₹ 8,500	₹ 0	₹ 0	₹ 0	₹ 8,500
	5	31-Mar-2025	31-Mar-2025	₹ 38,226	₹ 0	₹ 0	₹ 0	₹ 38,226

Deductions Details (From Point No.18)				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Building @ 10%				No records added
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%				No records added
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%				No records added
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%				No records added

This form has been digitally signed by BHADRA KUMAR JAKKINAPALLI having PAN AANPJ4432C from IP Address 183.83.161.61 on 08/10/2025 11:56:35 AM Dsc SLNo and issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority



INDEPENDENT AUDITOR'S REPORT

To the Members of M/s. Dachepalli Publishers Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying Financial Statements of **M/s. Dachepalli Publishers Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended, and Notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information ("hereinafter referred to as "the Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, its Profit, changes in equity and its cashflows for the year on that date.

Basis for Opinion

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance with the Code of Ethics issued by Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions the Act and Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

The Company's management and Board of Directors are responsible for the preparation of the other information. The other information comprises the information included in the Annual Report but does not include the Financial Statements and our auditor's report thereon.

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



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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.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management for Financial Statements

The Company's management and Board of Directors are responsible for the matters stated in Section 134 (5) of the Act with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance including other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Ind AS specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management 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 Audit of the 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 financial controls 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.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone Financial statements.

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.

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 in terms section 143(11) of the Act, we give in "**Annexure – A**", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
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 (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report, are in agreement with the relevant books of account.
 - d) In our opinion, the aforesaid Financial Statements comply with the Ind AS specified under Section 133 of the Act.
 - e) On the basis of written representations received from the directors as on March 31, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025 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 financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in “**Annexure-B**”. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company’s internal financial controls over financial reporting.
- g) With respect to the matter to be included in the Auditor’s Report under Section 197(16): The Provisions of Section 197 read with Schedule V to the Act are applicable only to the public companies. Accordingly, the requirement under Section 197(16) of the Act are not applicable to the Company.
- h) With respect to the other matters to be included in 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 explanations given to us:
- i) The Company does not have any pending litigation which would impact its financial position.
 - ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv)
 - (a) The Management has represented that, to the best of its knowledge and belief, as disclosed in the note 30(vi) to the Financial Statements, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities (“Intermediaries”), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - (b) The Management has represented that, to the best of its knowledge and belief, as disclosed in the note 30(vii) to the Financial Statements, no funds have been received by the company from any person(s) or entity(ies), including foreign entities (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether recorded in writing or otherwise, that the company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

- (c) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub clause (iv) (a) and (iv) (b) contain any material mis-statement.
- v) The Company has not declared any dividend in previous financial year which has been paid in current year. Further, no dividend has been declared in current year. Accordingly, the provision of section 123 of the Act is not applicable to the company.
- vi) Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2025 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

For Kumar & Giri
Chartered Accountants
FRN: 001584S



J Bhadra Kumar
Partner

Membership number: 025480

Place: Hyderabad
Date: 08-09-2025

UDIN : 25025480BMOOSI6047

Annexure-A to the Independent Auditor's Report

The "Annexure-A" referred to in clause 1 of "**Report on Other Legal and Regulatory Requirements**" Paragraph of the Independent Auditor's Report of even date to the members of **M/s. Dachepalli Publishers Limited** on the Financial Statements for the year ended March 31, 2025.

(i)

a)

A. The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

B. The Company has maintained proper records showing full particulars of intangible assets.

b) Property, plant and equipment have been physically verified during the period in accordance with a regular programme of verification which, in our opinion, provides for physical verification of all the property, plant and equipment at reasonable intervals having regard to the size of the Company and nature of the its assets. According to the information and explanation given to us, no material discrepancies were noticed on such verification.

c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of all the immovable properties disclosed in the Standalone financial statements are held in the name of the Company.

d) The Company has not revalued its property, plant and equipment or Intangible assets or both during the period.

e) 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.

(ii)

a) The Company does not hold any inventory during the year. Accordingly, the provisions of clause 3(ii)(a) of the Order are not applicable to the Company.

b) The Company does not have any working capital limits from banks or financial institutions and hence reporting under cause (ii)(b) of the Order is not applicable to the Company.

- (iii) 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 investments in, 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 other parties during the year. Accordingly, the provisions of clause (iii) of the Order are not applicable to the Company.
- (iv) In our opinion and according to the information and explanations given to us, the Company has not given any loans or provided any guarantees or security to the parties covered under Section 185 of the Act during the year. The provisions of Section 186 of the Act, except sub-section (1), are not applicable to the Company. The Company has not made any investments, under the provisions of Section 186 (1) of the Act, during the year.
- (v) According to the information and explanations given to us, the Company has not accepted any deposits from the public within the meaning of Sections 73 to 76 of the Act and rules framed thereunder. Accordingly, the provisions of clause (v) of the Order are not applicable to the Company.
- (vi) In our opinion and according to information and explanation given to us, the Company does not fall under threshold limits prescribed for maintenance of cost records under Section 148(1) of the Act. Accordingly, the provisions of clause (vi) of the Order are not applicable to the Company.
- (vii) According to the information and explanations given to us and on the basis of our examination of records of the Company,
 - a) The Company has been regular in depositing undisputed statutory dues including Income Tax, Goods and Service Tax, Provident Fund, Employee State Insurance and other material statutory dues applicable to it with the appropriate authorities. There were no undisputed amounts payable in respect of aforesaid dues which were in arrears as at March 31, 2025 for a 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 and goods and service tax which have not been deposited with the appropriate authorities on account of any dispute.
- (viii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there were no transactions relating to previously unrecorded income that were surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

(ix)

- a) In our opinion, the Company has not defaulted in repayment of loans and borrowings or in the payment of interest thereon to any lender during the year.
- b) The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.
- c) The proceeds received from term loan from financial institution during the year have been utilized for the purpose it was obtained.
- d) On an overall examination of financial statements and review of subsequent events after the balance sheet date of the Company, no funds raised on short-term basis have been used for long-term purposes by the Company.
- e) On an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries or joint ventures.
- f) The Company has not raised any loans during the year on the pledge of securities held in its subsidiaries and hence reporting on clause (ix)(f) of the Order is not applicable.

(x)

- a) The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause (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 fully or partly convertible debentures during the year. Accordingly, clause (x)(b) of the Order is not applicable.

(xi)

- a) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of material fraud by the Company or on the Company, noticed or reported during the year, nor have we been informed of any such case by the Management.
- b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report. Accordingly, the reporting under clause (xi)(b) of the Order is not applicable to the Company.
- c) As represented to us by the management, there are no whistle blower complaints received by the company during the year.

- (xii) According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause (xii) of the Order is not applicable.
- (xiii) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with section 188 of Act. Where applicable, the details of such related party transactions have been disclosed in the Financial Statements as required by the applicable accounting standards. Further section 177 of the Act is not applicable to the Company and accordingly, to this extent, the provisions of clause 3(xiii) of the Order are not applicable to the Company.
- (xiv)
- a) The Company has an internal audit system commensurate with the size and nature of its business.
 - b) The internal audit reports of the Company issued till the date of the audit report, for the period under audit have been considered by us.
- (xv) In our opinion and according to the information and explanation given to us, the Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of the Act are not applicable to the Company.
- (xvi)
- a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934.
 - b) On the basis of examination of records and according to the information and explanation given to by the Company, the Company has not conducted any non-banking financial or housing finance activities hence the reporting requirements under Clause (xvi)(b) of the Order is not applicable.
 - c) In our opinion and according to the information and explanation given to us, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, the reporting under Clause (xvi)(c) of the Order is not applicable to the Company.
 - d) As represented by the management, the Group do not have any CIC. Accordingly, the reporting under Clause (xvi)(d) of the Order is not applicable to the Company.
- (xvii) The Company has not incurred any Cash loss in the current financial year and in the immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause (xviii) of the Order is not applicable.

- (xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management 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) According to the information and explanations given to us, the provisions of Section 135 of the Act in relation to Corporate Social Responsibility is not applicable to the Company. Accordingly, reporting under clause (xx) of the Order is not applicable to the Company.
- (xxi) The reporting under clause (xxi) is not applicable in respect of audit of 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: 08-09-2025

UDIN : 25025480BMOOSI6047

Annexure-B to the Independent Auditor's Report

The "Annexure-B" referred to in clause 2(f) of "**Report on Other Legal and Regulatory Requirements**" Paragraph of the Independent Auditor's Report of even date to the members of **M/s. Dachepalli Publishers Limited** on the Financial Statements for the year ended March 31, 2025.

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

We have audited the internal financial controls over financial reporting of **M/s. Dachepalli Publishers Limited**, ("the Company") as at March 31, 2025 in conjunction with our audit of the Financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management and the Board of directors are 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 Act.

Auditor's 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") issued by ICAI and the Standards on Auditing prescribed under section 143(10) of the Act, to the extent applicable to an audit of Internal Financial Controls. 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.

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:

- (a) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (b) 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
- (c) 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.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, 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.

For Kumar & Giri
Chartered Accountants

FRN: 001584S



J Bhadra Kumar

Partner

Membership number: 025480

Place: Hyderabad

Date: 08-09-2025

UDIN : **25025480BMOOSI6047**