28th Annual Report
DACHEPALLI PUBLISHERS LIMITED
CIN: U22110TG1998PLC028994

DACHEPALLI PUBLISHERS LIMITED

CIN: U22110TG1998PLC028994

INDEX

DACHEPALLI PUBLISHERS LIMITED
SINCE 1908

CORPORATE OVERVIEW

Our Company was originally incorporated at Hyderabad, Andhra Pradesh as "Dachepalli Publishers Private Limited" on 3rd March, 1998 under the provisions of the Companies Act, 1956 vide Certificate of Incorporation issued by the Registrar of Companies, Andhra Pradesh, Hyderabad. Consequent upon the conversion of our Company to public limited company, the name of our Company was changed to "Dachepalli Publishers Limited" vide fresh certificate of incorporation dated 29th July, 2024 issued by the Central Processing Centre, Haryana.

Mr. Vinod Kumar Dachepalli, Mr. Rushikesh Dachepally, Ms. Manjula Dachepalli and Ms. Sandhya Rani Dachepally were the initial subscriber to the Memorandum of Association of the Company.From the finest scholarly works to the higher education textbooks and from the best school courses to the unparalleled digital resources for teaching and learning, Dachepalli Publishers has everything. Our spectrum of academic and educational resources dates back to 1908, the time we had our first book published. Dachepalli Publishers, since then, has developed to India's largest, reputed and renowned publishing house. We are perceived as an important publishing Centre for the press, owing to the works and resources we offer. We endeavored to diversify into the publication of higher academic books by the support of the response and acceptance of our primary works. The overwhelming market response and being continuously backed by the prominent teachers and reputed authors steered us to where we are today. Our chairman, Mr. Vinod Kumar Dachepalli bequeaths his promising words, highly considered for our acceptance, are, "All our customers are equally important to us, and hence, we believe that everyone should experience the same level of superlative services." Moreover, our curriculum has been setting industry benchmarks for a good reason by serving schools of all sizes. Schools ranging from the capacity of 100 to 50,000 students have been benefiting from the finest services of Dachepalli. Rooting to our head office in Hyderabad, Telangana, we have nurtured as a brand across the territory of India since our inception. We encompass by our furnishings, the regions of Tamil Nadu, Karnataka and Andhra Pradesh. Moving ahead we render our publishing services in Maharashtra, Chhattisgarh, Madhya Pradesh, Odessa, Goa, Kerala, West Bengal, Meghalaya and Arunachal Pradesh as well. Covering all these states, the next on our gamut are Gujarat, Rajasthan, Himachal Pradesh. Our ever-expanding sales are supported by independent warehouses based on a regional sales office in the states. This enables us to serve the elevating requirements of schools better and faster. In the same vein, to comply with the expanding and changing infrastructural needs, we established a central warehouse at Hyderabad spanning an area of 35000 sq. ft. The warehouse is equipped with the latest technologies and helps us glorify the level of our offerings. Our publication shadows school education as well as Senior Secondary levels. We do this by offering quality textbooks, workbooks, guides and supplementary reading books on the majority of subjects of the school curriculums. The next chapter of our story is marketing which we acknowledge as one of the greatest strength of Dachepalli. Making your words come true is the expert, dedicated and highly-motivated staff, sourced from the cross-industry experience. Our editorial department, which consists of professional editors, sub-editors and copywriters, paves way for the excellent services by sourcing guidance from the subject matter experts who possess to their name various literary and scholastic achievements. Headed by an unmatched panel of board of directors, with each director handling one division, we know how to stay ahead in the segment. We do this by organizing annual sales conferences where we experience the active participation of dealers, sales personnel, booksellers and local agents from all across the country. Through this, we receive the finest feedback to improve our services and furnishings. Dachepalli has always strived to offer the best and will continue to keep up with its words. We know the essence a good book possesses.

DACHEPALLI PUBLISHERS LIMITED
SINCE 1908

OUR PRESS:

A consistent theme throughout Dachepalli's ongoing transformation has been an unwavering commitment to the success of its diverse partners by offering customised solutions for our customers. We at Dachepalli will spare no effort to ensure complete customer satisfaction by: Partnering with our customers to provide cost-effective, timely & world-class printing. Seeking active involvement & participation of Employees at all levels. Actively investigating & investing in Technology to continually improve Quality & Productivity. Treating Vendors as Partners in Progress. Ensuring complete fairness in all transactions and Contributing to the Society at large. As the company's secondary business, our offset book printing service is your one stop shop for comprehensive printing services. Dachepalli produces millions of books every year at minimal cost and with optimal turnaround times. Even large volume prints are no match for our cutting edge web offset machines, state - of - the - art bindery, and relationships with top paper mills. Over the years we have become one of the south India's largest publishing and book printing companies which specializes in all forms of offset printing. I.e. sheet fed and web offset.








Our Network


Ladakh
Himachal Pradesh
Punjab
Uttarakhand
Haryana
Rajasthan
Uttar Pradesh
Sikkim
Arunachal Pradesh
Assam
Nagaland
Bihar
Manipur
Jharkhand
Gujarat
Madhya Pradesh
West Bengal
Mizoram
Tripura
Chhattisgarh
Odisha
Maharashtra
Telangana
Goa
Karnataka
Tamil Nadu
Kerala

Our Warehouse and supply chain Facility:



DACHEPALLI PUBLISHERS LIMITED
SINCE 1908

Mission, Vision and Values

Vision

To become a trusted and respected name in publishing, known for creating and delivering knowledge, stories, and educational resources that inform, inspire, and connect learners and readers across generations. As we grow, we aspire to build a complete educational ecosystem by expanding into e-commerce and providing schools and families with quality stationery, learning materials, and academic essentials through reliable and technology-driven services.

Mission

To publish high-quality books and educational content that educate, entertain, and empower people while supporting authors, respecting readers, and maintaining the highest standards of ethics and excellence. We are committed to making learning more accessible through innovative publishing, efficient distribution, and comprehensive school solutions that meet the evolving needs of educational institutions.

Our Core Values

Quality – We take pride in producing well-written, well-edited, thoughtfully designed books and high-quality educational products.

Integrity – We conduct our business with honesty, fairness, and transparency in every relationship with authors, readers, schools, employees, and partners.

Respect for Knowledge – We believe knowledge has the power to transform lives and are commit ted to creating resources that nurture learning and lifelong growth.

Innovation – We continuously embrace new ideas, technologies, and platforms to enhance publishing, e-commerce, and educational services.

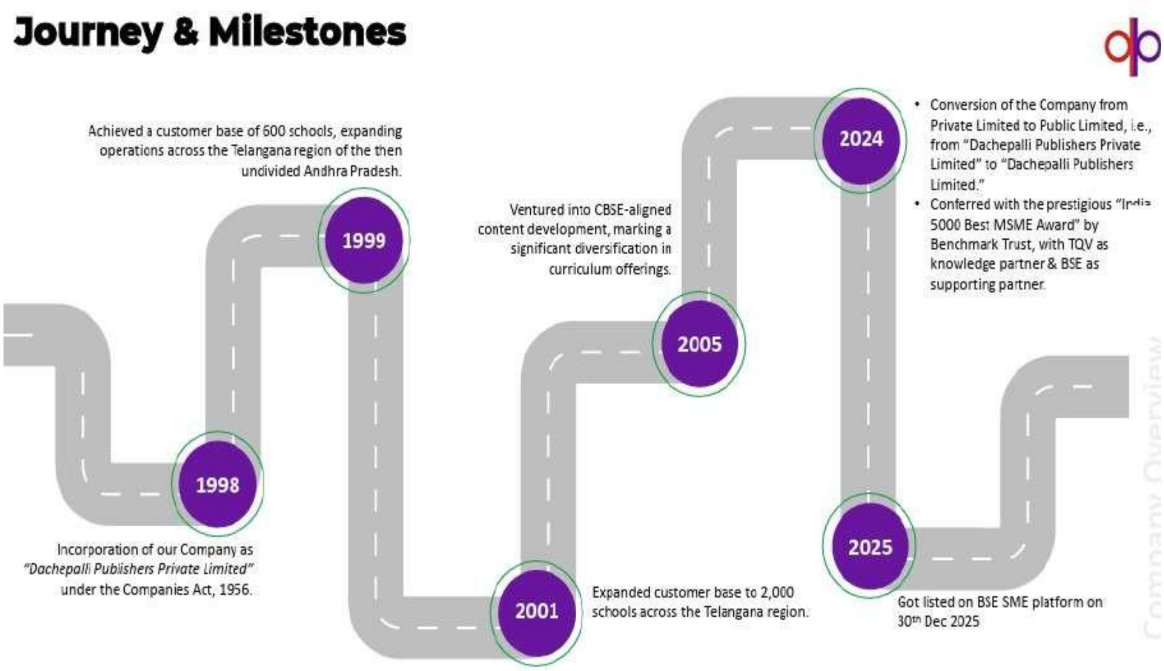
Responsibility – We publish and operate with care, keeping the interests of students, educators, society, and culture at the heart of everything we do.

Long-Term Vision for Growth

Looking ahead, Dachepalli Publishers aims to evolve beyond publishing into a comprehensive education solutions company. Our long-term vision includes strengthening our e-commerce platform to serve schools and parents directly, while expanding our portfolio of stationery, school supplies, and academic products. By integrating quality publishing with dependable educational services, we seek to become a trusted one-stop partner for schools across India

DACHEPALLI PUBLISHERS
LIMITED
SINCE 1908

Growth Journey – From Inception



DACHEPALLI PUBLISHERS LIMITED
SINCE 1908

OUR BRANDS:

APPLE BOOK COMPANY

SANGAM
PUBLISHING HOUSE

Page Craft
Your Future Starts Here

VIDYA VASTRA
The fabric of learning

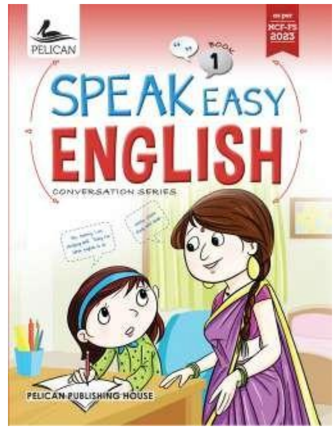
SCHOOL BOOK COMPANY

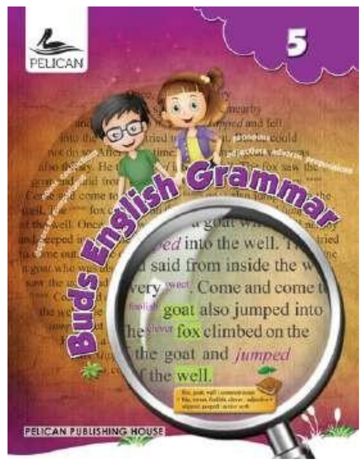
PELICAN
EDU-SUPPLY

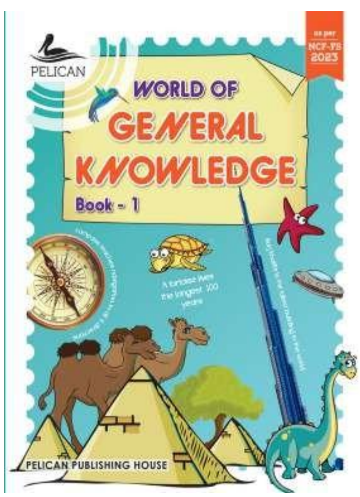
WeStudy 1-5

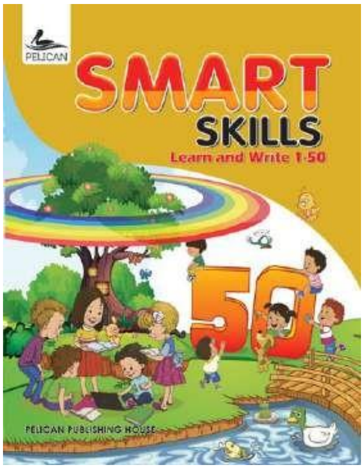
OUR PRODUCTS:

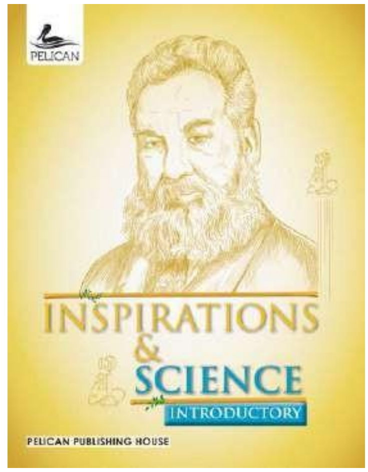
- **Pelican Publishing House**

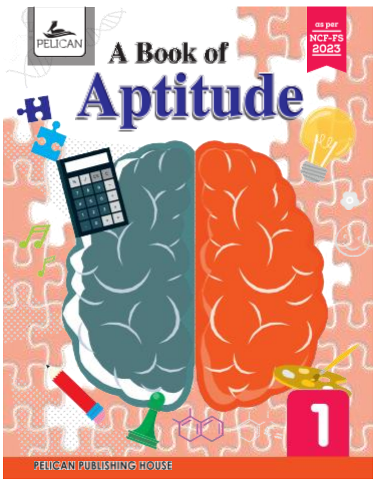




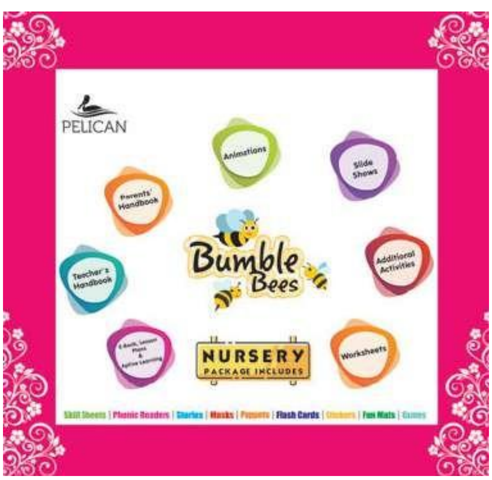


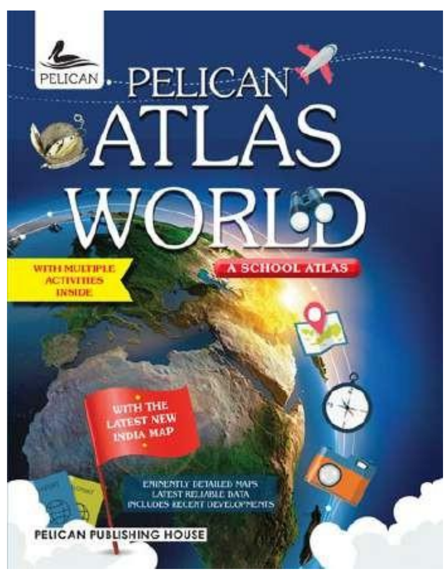

PELICAN
SMART
SKILLS
Learn and Write 1-50
50
PELICAN PUBLISHING HOUSE


PELICAN
INSPIRATIONS
&
SCIENCE
INTRODUCTORY
PELICAN PUBLISHING HOUSE


PELICAN
as per NCF-FS 2023
A Book of
Aptitude
1
PELICAN PUBLISHING HOUSE

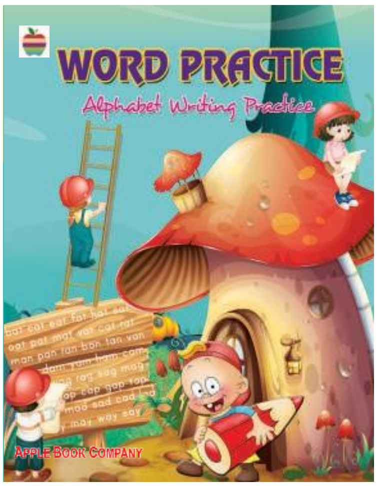

PELICAN
1
INCREDIBLE
ART
A Book of Art & Craft

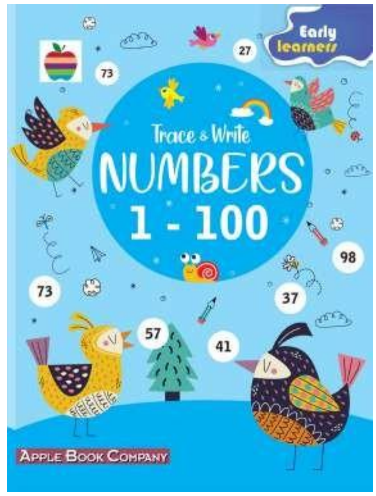

PELICAN
Animations
Slide Shows
Parents' Handbook
Bumble Bees
Additional Activities
Teacher's Handbook
NURSERY
PACKAGE INCLUDES
Worksheets

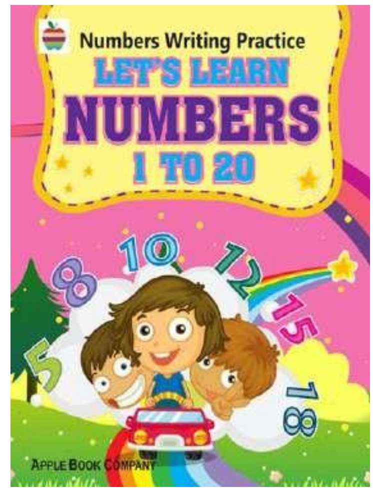

PELICAN
PELICAN
ATLAS
WORLD
A SCHOOL ATLAS
WITH MULTIPLE ACTIVITIES INSIDE
WITH THE LATEST NEW INDIA MAP
PELICAN PUBLISHING HOUSE

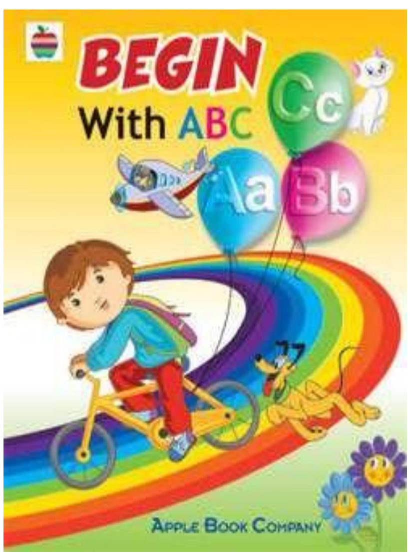
OUR PRODUCTS:

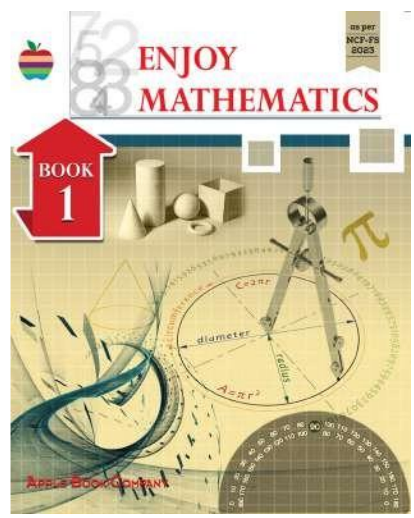
- **Apple Book Company**

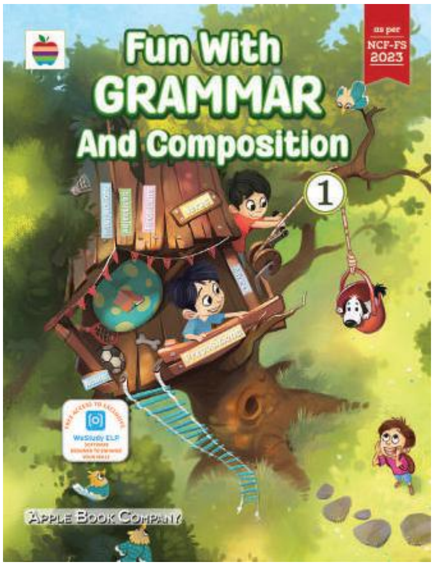


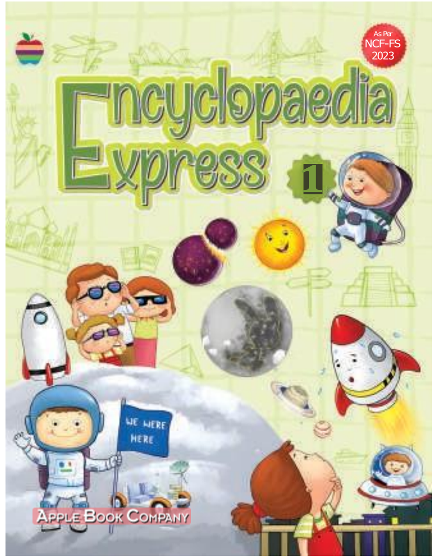


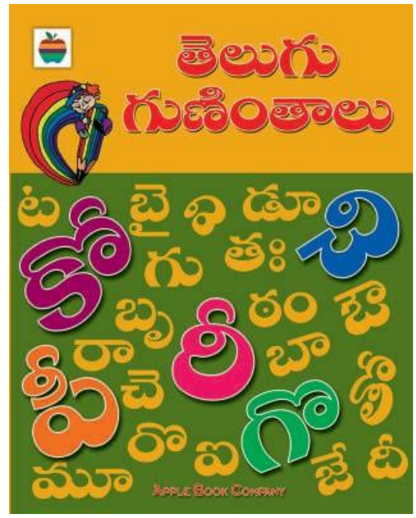


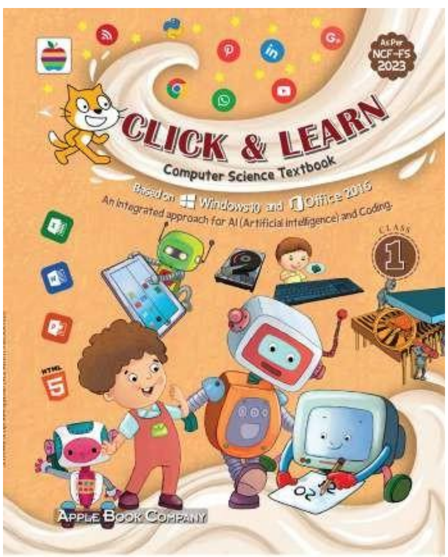


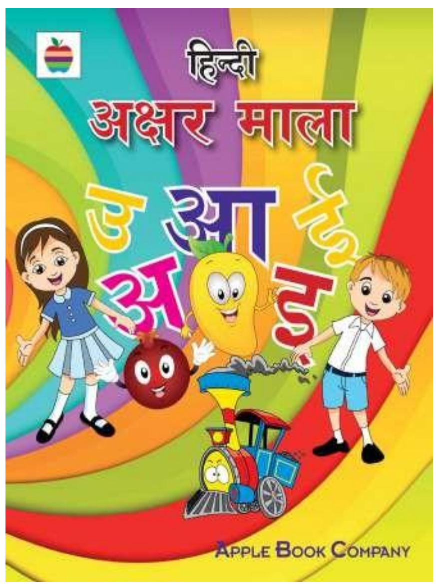


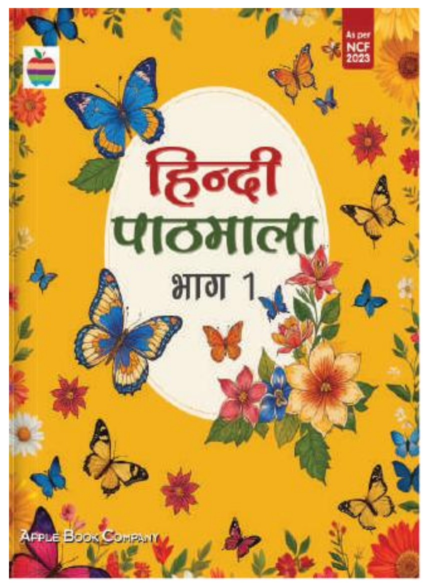

as per NCF-FS 2023
Fun With GRAMMAR And Composition
1
APPLE BOOK COMPANY


As Per NCF-FS 2023
Encyclopaedia Express
1
WE WERE HERE
APPLE BOOK COMPANY

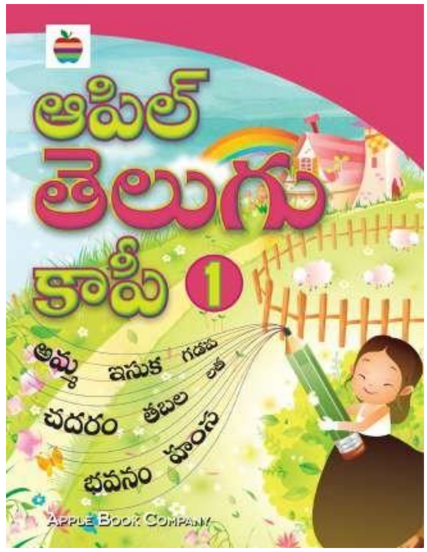

తెలుగు గుణింతాలు
APPLE BOOK COMPANY

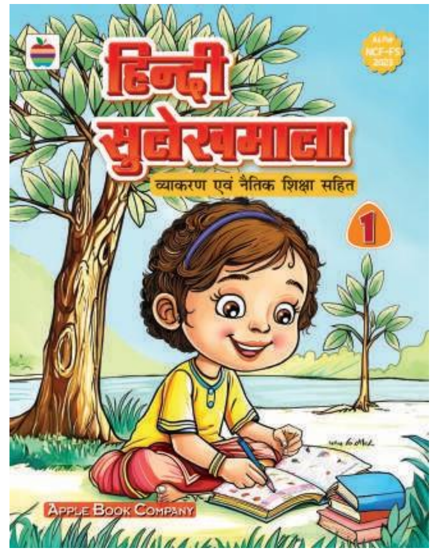

As Per NCF-FS 2023
CLICK & LEARN
Computer Science Textbook
Based on Windows10 and Office 2016
An integrated approach for AI (Artificial intelligence) and Coding.
CLASS 1
APPLE BOOK COMPANY

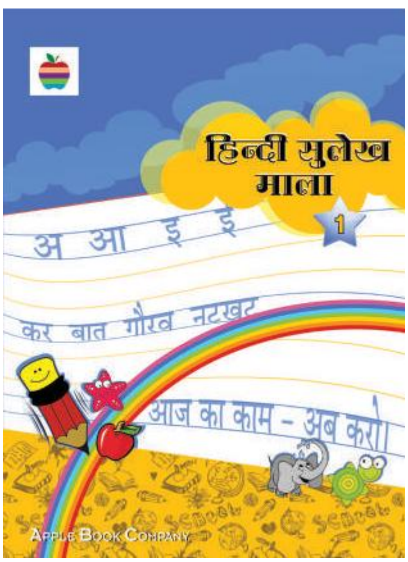

हिन्दी
अक्षर माला
APPLE BOOK COMPANY

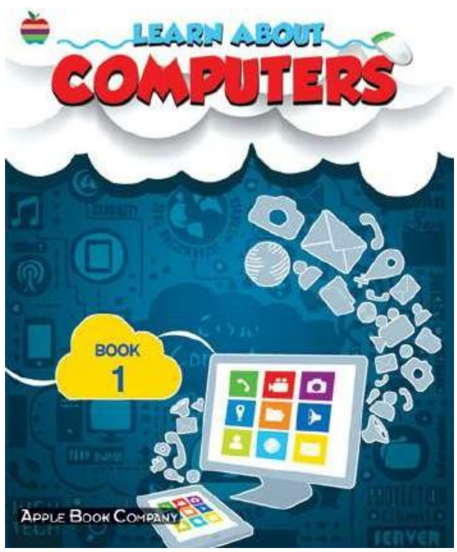

As per NCF 2023
हिन्दी पाठमाला
भाग 1
APPLE BOOK COMPANY

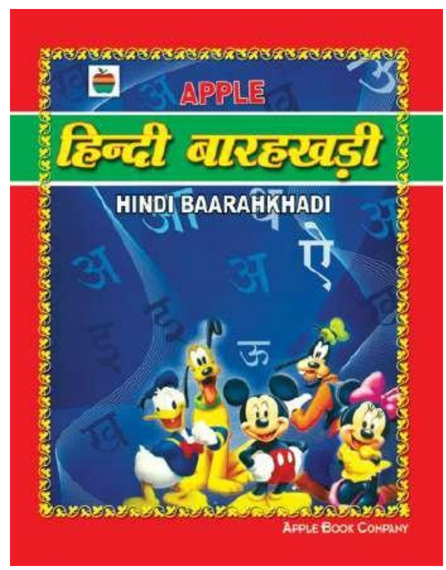

as per NCF-FS 2023
ఆపిల్
తెలుగు భారతి
BOOK 1
APPLE BOOK COMPANY

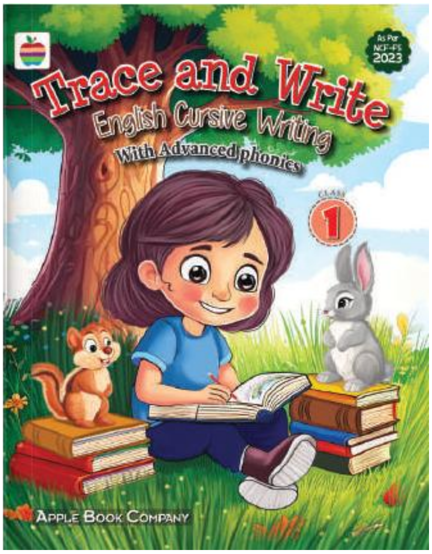

ఆపిల్
తెలుగు
కాపీ 1
APPLE BOOK COMPANY

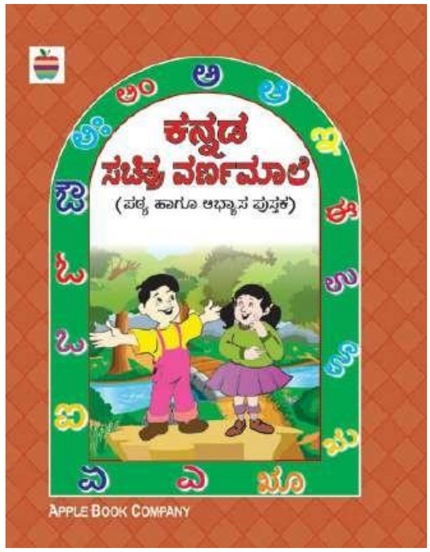

हिन्दी
सुलेखमाला
व्याकरण एवं नैतिक शिक्षा सहित
1
APPLE BOOK COMPANY

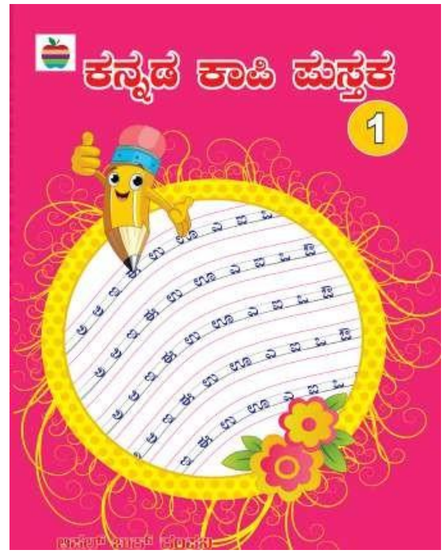

हिन्दी सुलेख माला
1
अ आ इ ई
कर बात गौरव नटखट
आज का काम - अब करो।
APPLE BOOK COMPANY

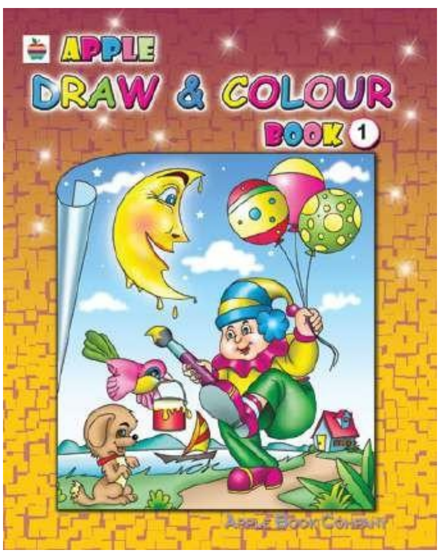

LEARN ABOUT
COMPUTERS
BOOK 1
APPLE BOOK COMPANY

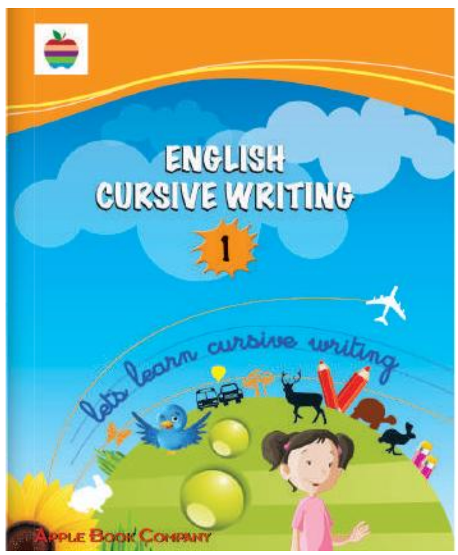

APPLE
हिन्दी बारहखड़ी
HINDI BAARAHKHADI
APPLE BOOK COMPANY

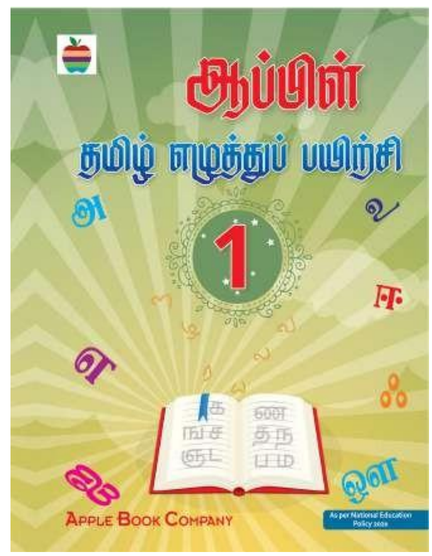

As Per NCF-FS 2023
Trace and Write
English Cursive Writing
With Advanced phonics
Class 1
Apple Book Company

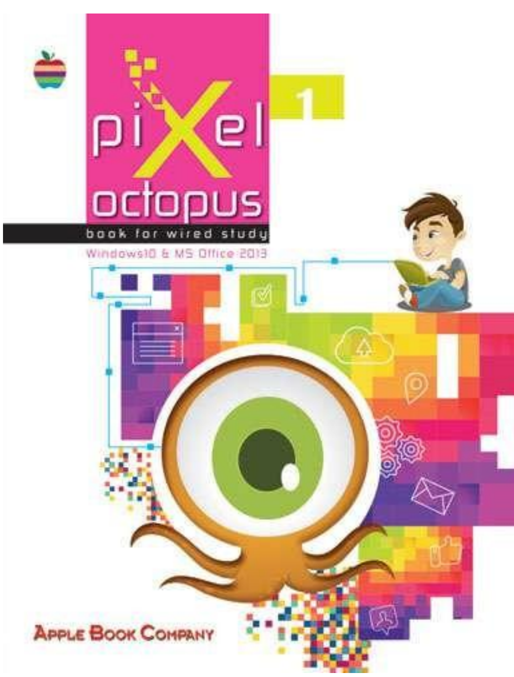

ಕನ್ನಡ
ಸಚಿತ್ರ ವರ್ಣಮಾಲೆ
(ಪಠ್ಯ ಹಾಗೂ ಅಭ್ಯಾಸ ಪುಸ್ತಕ)
Apple Book Company


ಕನ್ನಡ ಕಾಪಿ ಪುಸ್ತಕ
1

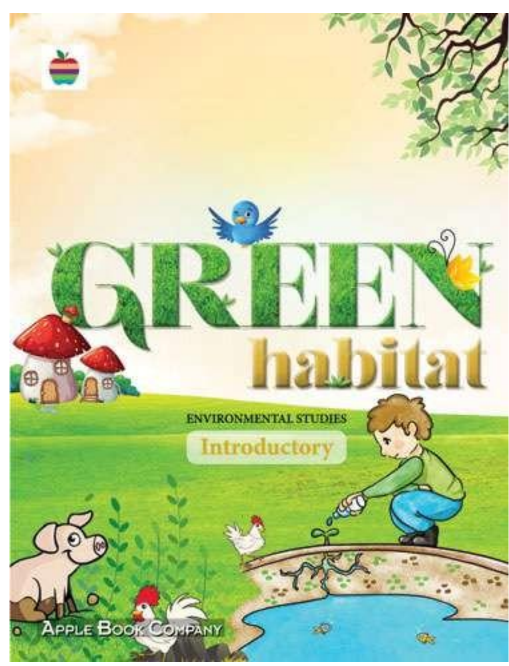

APPLE
DRAW & COLOUR
BOOK 1
Apple Book Company


ENGLISH
CURSIVE WRITING
1
lets learn cursive writing
Apple Book Company


ஆப்பிள்
தமிழ் எழுத்துப் பயிற்சி
1
Apple Book Company

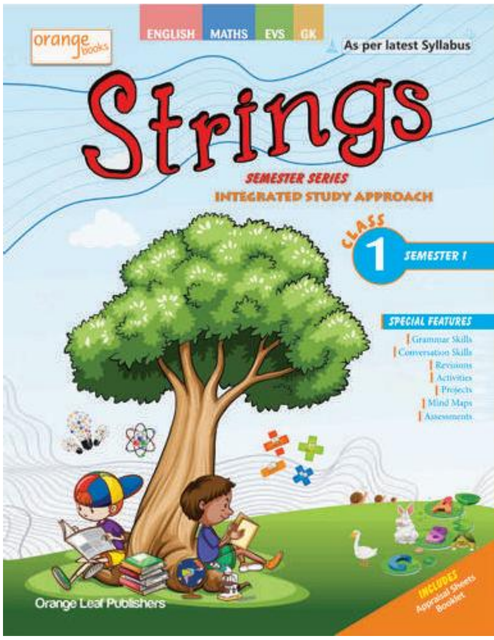

piXel
octopus
1
book for wired study
Windows10 & MS Office 2013
Apple Book Company

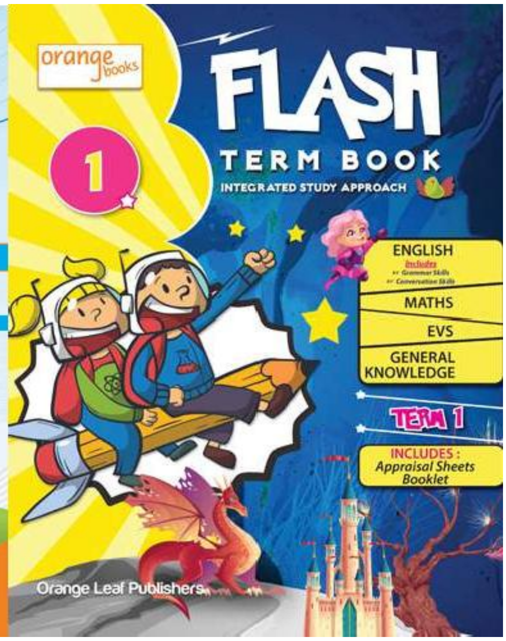

Draw & Colour
Book 1
Apple Book Company

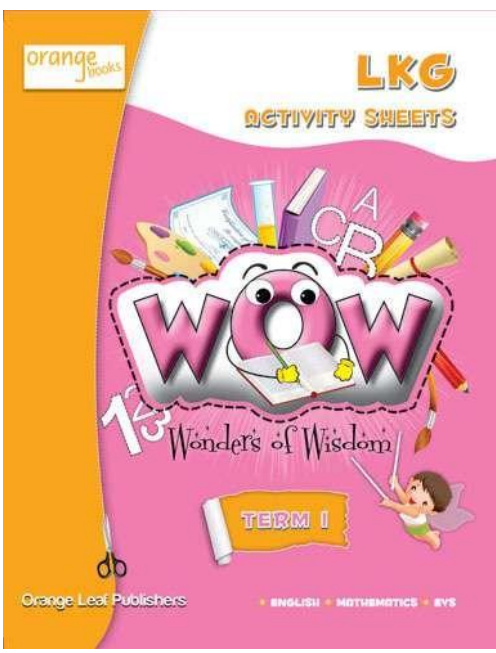

GREEN
habitat
ENVIRONMENTAL STUDIES
Introductory
Apple Book Company

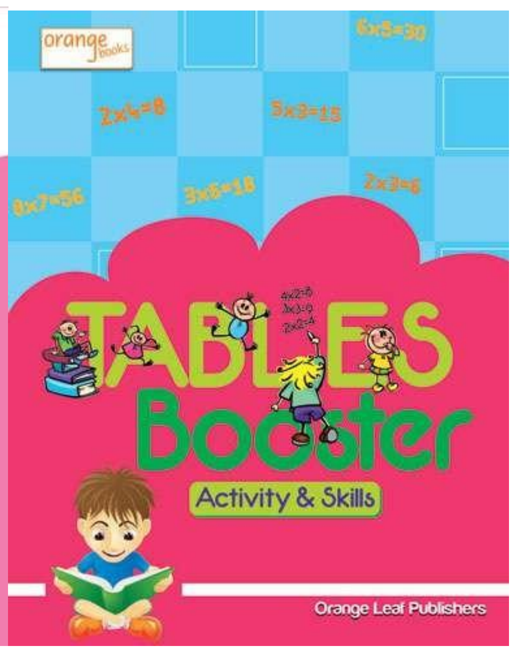
OUR PRODUCTS:

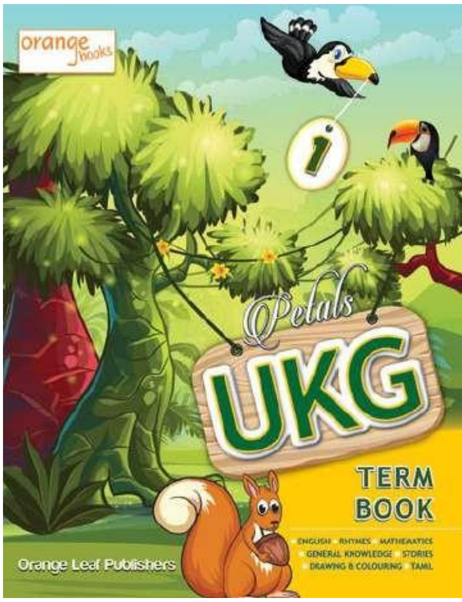
- **Orange Leaf Publishers**

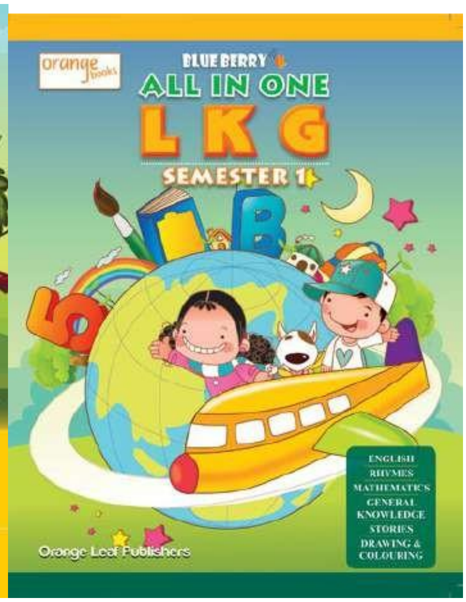


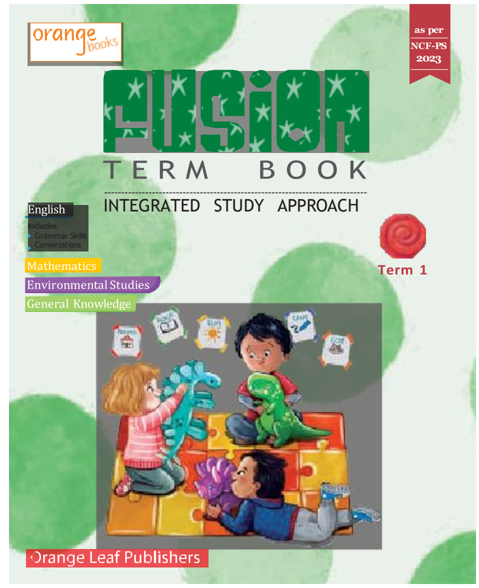


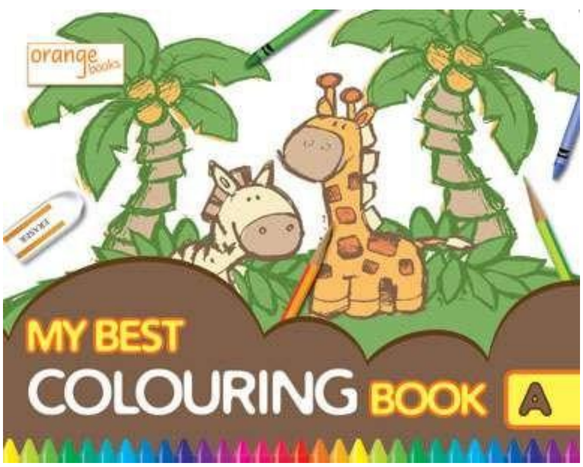





orange books
Petals
UKG
TERM BOOK
Orange Leaf Publishers


orange books
BLUE BERRY
ALL IN ONE
LKG
SEMESTER 1
ENGLISH
RHYMES
MATHEMATICS
GENERAL KNOWLEDGE
STORIES
DRAWING & COLOURING
Orange Leaf Publishers

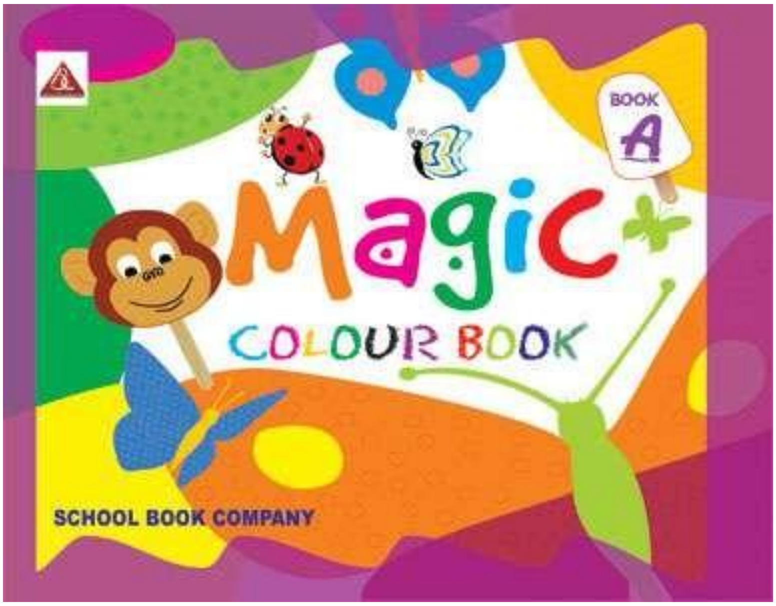

orange books
as per NCF-FS 2023
FUSION
TERM BOOK
INTEGRATED STUDY APPROACH
English
Mathematics
Environmental Studies
General Knowledge
Term 1
Orange Leaf Publishers

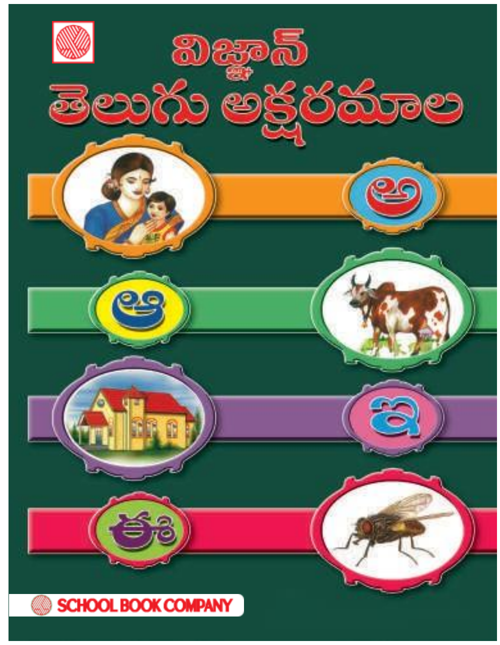

orange books
MY BEST
COLOURING BOOK
A

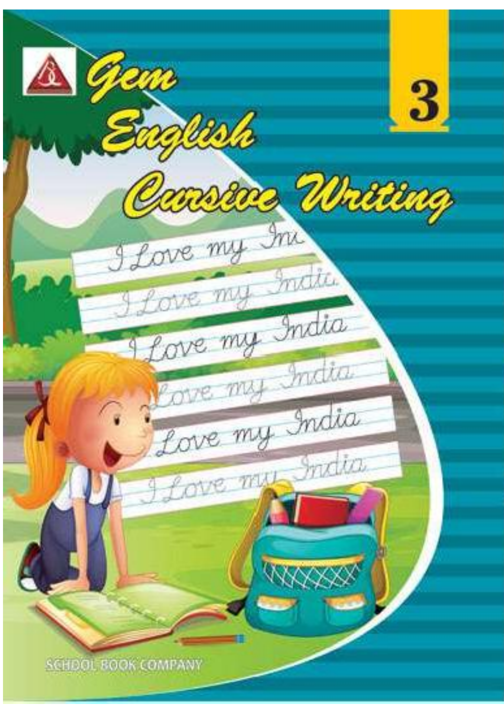

orange books
As Per NCF-FS 2023
FUSION
SEMESTER
INTEGRATED STUDY APPROACH
Semester 1
English
Includes
Grammar Skills
Conversations
Mathematics
Environmental Studies
General Knowledge
Orange Leaf Publishers

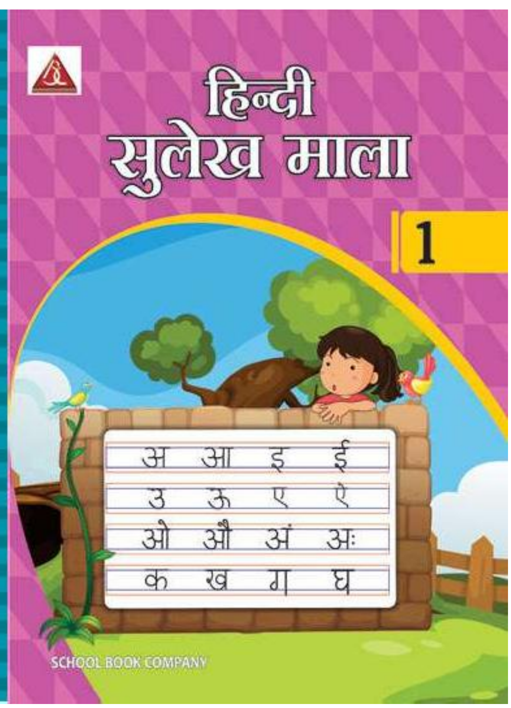
OUR PRODUCTS:

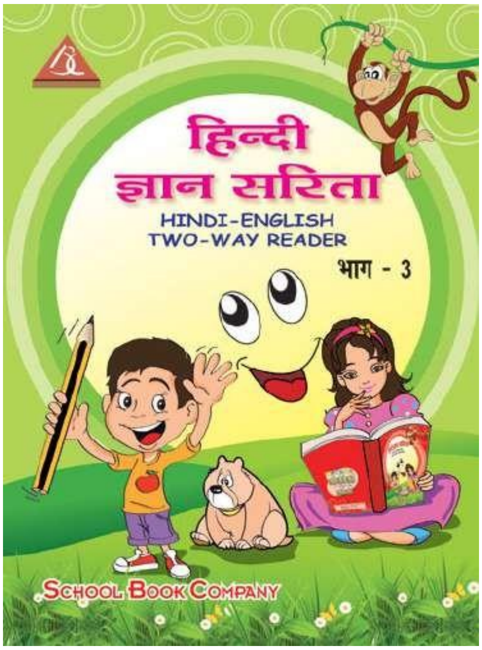
- **School Book Company**

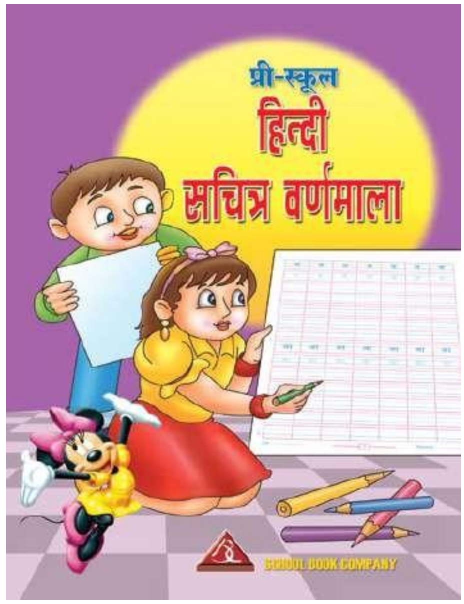









हिन्दी
ज्ञान सरिता
HINDI-ENGLISH
TWO-WAY READER
भाग - 3
SCHOOL BOOK COMPANY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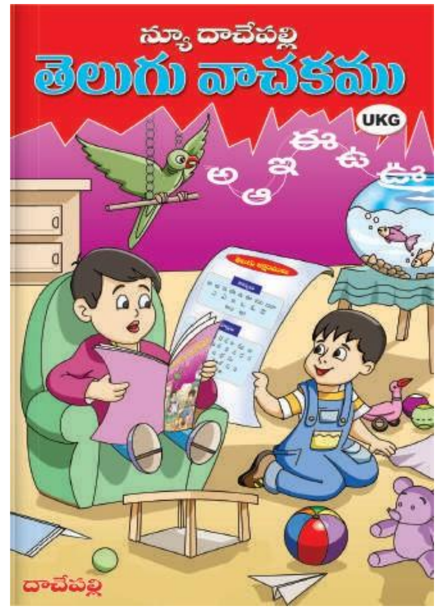
SCHOOL BOOK COMPANY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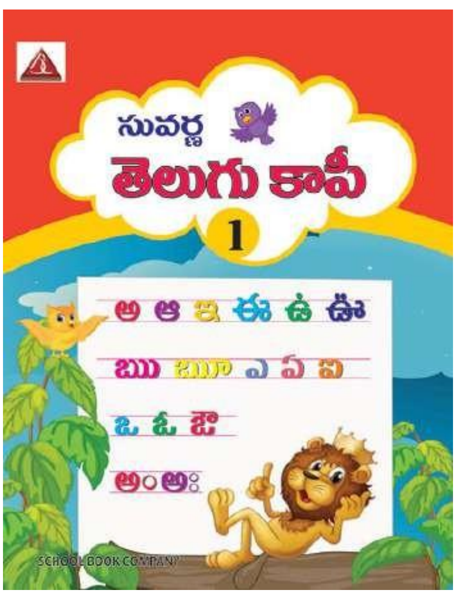
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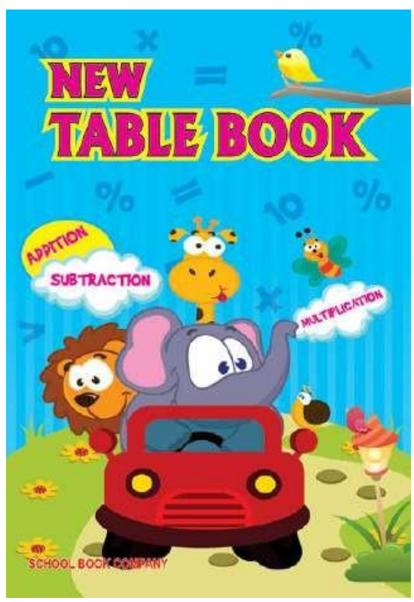
NEW
TABLE BOOK
ADDITION
SUBTRACTION
MULTIPLICATION
SCHOOL BOOK COMPANY


దాచేపల్లి
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NCF-FS 2023
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Product Portfolio –

BLUEBERRY ALL IN ONE

TODDLER PLAY

English Adventure
An Integrated Learning English Course

The SOLVER'S PROJECT
A Book on Mathematics

The Science Trek
World Around Us

OUR STORY OUR WORLD
A BOOK ON SOCIAL STUDIES

Byte Squid

TODDLER PLAY

सुगंधा

INCREDIBLE ART
A Book of Art & Craft

FUSION SEMESTER
INTEGRATED STUDY APPROACH

ఆపిల్
తెలుగు భారతి

CLICK & LEARN
Computer Science Textbook

Fun With GRAMMAR And Composition

A Book of Aptitude

DACHEPALLI PUBLISHERS LIMITED
SINCE 1908

Corporate Information

BOARD OF DIRECTORS

Mr. VINOD KUMAR DACHEPALLI	-	Whole Time Director
Mr. RUSHIKESH DACHEPALLY	-	Executive Director
Ms. MANJULA DACHEPALLI	-	Director
Mr. ABHINAV DACHEPALLY	-	Executive Director
Mr. HARISH KUMAR DACHEPALLI	-	Executive Director
Ms. ARAVINDA ANNAPURNAGARIKIPATI	-	Independent Director
Ms. MADHUMATHI SURESH	-	Independent Director
Ms. DIPALI PALLAI	-	Independent Director

COMPANY SECRETARY:

Mr. ANAND JOSHI
Company Secretary,

CHIEF FINANCIAL OFFICER:

Ms. SOMASILA PRIYANKA
Chief Financial Officer

COMMITTEES OF THE BOARD:

AUDIT COMMITTEE:

Ms. MADHUMATHI SURESH-Chairperson

Ms. ARAVINDA ANNAPURNA GARIKIPATI	-	Member
Mr. HARISH KUMAR DACHEPALLI	-	Member

NOMINATION & REMUNERATION COMMITTEE:

Ms. ARAVINDA ANNAPURNA GARIKIPATI	-	Chairperson
Ms. MADHUMATHI SURESH	-	Member
Ms. DIPALI PALLAI	-	Member

STAKEHOLDERS RELATIONSHIP COMMITTEE:

Ms. ARAVINDA ANNAPURNA GARIKIPATI	-	Chairperson
Ms. MADHUMATHI SURESH	-	Member
Ms. DIPALI PALLAI	-	Member

CORPORATE SOCIAL RESPONSIBILITY COMMITTEE:

Mr. VINOD KUMAR DACHEPALLI	-	Chairman
Mr. RUSHIKESH DACHEPALLY	-	Member
Ms. ARAVINDA ANNAPURNA GARIKIPATI	-	Member

REGISTRAR & SHARE TRANSFER AGENTS:

Bigshare Services Pvt. Ltd,

S6-2, 6th Floor, Pinnacle Business Park, Next to Ahura Centre,

Mahakali Caves Road, Andheri (East), Mumbai,

Maharashtra-400093.

BANKERS& NBFC:

HDFC BANKLIMITED

PROTIUMFINANCELIMITED-NBFC

ICICI BANK LIMITED

KOTAK BANK LIMITED

LISTED ON STOCK EXCHANGES:

BSE Limited

Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001.

REGISTERED OFFICE:

PLOT NO. 2/B, (C.F. AREA) I.D.A. CHERLAPALLI,

PHASE-II, HYDERABAD, TELANGANA, INDIA, 500051

AUDITORS

M/s. KUMAR & GIRI,

CHARTERED ACCOUNTANTS,

8-2-686/B/1, 12 VYJAYANTHI, FLAT NO.3 & 4, 2NDFLOOR,

ROAD NO. 12, BANJARA HILLS, HYDERABAD -500003.

COMPANY SECRETARY IN PRACTICE

M/S. S. KAVITHA RANI & ASSOCIATES,

COMPANY SECRETARY IN PRACTICE,

PEER REVIEWED FIRM

401, WEST WING, SVSS NIVAS, 1ST LINE,

CZECH COLONY, SANATH NAGAR, HYDERABAD - 500 018.

DEMAT ISIN NUMBER IN NSDL & CDSL:

INE1F9M01018

WEBSITE:

www.dachepalli.com

INVESTOR E-MAIL ID:

cs@dachepalli.com

Directors' Information &Profiles full length.

Mr. Dachepalli Vinod Kumar (Whole-time Director& Chairman)

Mr. Dachepalli Vinod Kumar, Whole-time Director and the driving force behind our company, holds a graduation in commerce and brings with him over four decades of rich experience in the industry. His journey is a remarkable testament to grit, perseverance, and vision.

Starting from very humble beginnings, Mr. Vinod Kumar embarked on his entrepreneurial journey in his teenage years under the guidance of his father — a visionary businessman. With limited resources but limitless ambition, he faced numerous challenges in the early stages, navigating through tough market conditions, evolving industry dynamics, and financial constraints. Despite these obstacles, his unwavering determination, hard work, and sharp business instincts enabled him to slowly build a strong foundation for the company.

In 1980, he took on a leadership role, and by 1998, he rose to become the Managing Director of the company. It was under his dynamic leadership that the company witnessed transformational growth — from a modest setup to a reputed name in the industry. Through consistent improvements in product quality, adherence to high standards, and implementation of progressive business policies, he significantly expanded the company's reach and reputation. His expertise in accounting, marketing, and customer relationship management further solidified the company's standing.

Mr. Vinod Kumar's efforts have not only brought success to the business but have also made a meaningful impact on the community. Today, through direct and indirect employment, the company supports the livelihoods of close to 600 families — a feat that speaks volumes about his commitment to inclusive growth and social responsibility.

Even at over 60 years of age, retirement is the last thing on Mr. Vinod Kumar's mind. Instead of slowing down, he continues to work tirelessly, constantly thinking about how to bring in more business, secure new orders, and explore opportunities for expansion. His focus is on setting up the next factory, launching the next product line, and building a stronger future for the company. His long-term vision is clear and inspiring — to provide employment to at least 3,000 families, creating lasting economic and social impact.

He has built an extensive network within the printing industry, fostering strong relationships with customers, government bodies, and private organizations. A respected figure in the industrial ecosystem, he is currently the General Secretary of the Hyderabad Booksellers and Publishers Association and an Executive Committee Member of the Cherlapalli Industries Association. Most recently, he was unanimously elected as the President of the Printing Press Association of our State — a recognition that reflects the high regard the industry holds for him.

Mr. Dachepalli Vinod Kumar's rise from modest beginnings to a leader providing jobs, creating value, and shaping the industry exemplifies a truly inspiring entrepreneurial journey. His visionary leadership, grounded values, and relentless dedication make him a well-deserving Chairman and a guiding force for the entire Dachepalli team.

Mr. Dachepally Rushikesh (Executive Director)

Mr. Dachepally Rushikesh, Director of the company, brings with him over four decades of valuable experience in the areas of marketing, business development, and creative book design. As the younger brother of Mr. Dachepalli Vinod Kumar, he has not only been a strong pillar of the company but also a shining example of loyalty, trust, and brotherhood in business.

Mr. Rushikesh's journey has been marked by dedication, discipline, and an unshakable commitment to the company's growth. From the early years, he stood firmly beside his brother in overcoming challenges, exploring new markets, and building the brand step by step. His deep involvement and versatile skills have played a significant role in transforming the company into a well-respected name in the educational publishing and printing industry.

With a natural flair for creativity and innovation, Mr. Rushikesh has been instrumental in designing high-quality, visually appealing, and content-rich books that resonate with students, educators, and institutions alike. His unique touch in design and formatting has elevated the overall quality of the company's offerings, giving them a competitive edge in the national market. His personal attention to every aspect — from concept to completion — ensures that each book meets the highest standards.

He is deeply involved in both the Production and Marketing divisions, playing an active role in operations, strategic decision-making, and customer engagement. Mr. Rushikesh has built and nurtured an extensive network of dealers and distributors across the country. His ability to maintain excellent rapport with this network has been a major driver of the company's expansion and sustained success.

More than just a business leader, Mr. Rushikesh is a visionary. He shares the same zeal and energy as his brother in making the company a national player. His personal mission is both bold and inspiring — he envisions a future where *every school in India uses at least one of our products as part of their curriculum*. His tireless efforts, forward-thinking mind set, and belief in the company's mission continue to drive innovation and progress.

Mr. Dachepally Rushikesh is not just a director by title, but a cornerstone of the organization — someone who has dedicated his life to the growth, stability, and vision of the company. His loyalty, work ethic, and passion make him an irreplaceable part of the Dachepalli leadership team and an inspiration to all who work with him.

Ms. Manjula Dachepalli(Executive Director)

Manjula Dachepalli is undeniably the strong pillar supporting Vinod Dachepalli and the driving force behind the success of Dachepalli Publishers Ltd. As the Director of the company, she has played an indispensable role in shaping the company's vision, operations, and growth. Being a commerce graduate, she brings a wealth of knowledge and expertise in finance, management, and business strategy, which has been critical in navigating the competitive landscape of educational publishing.

Dachepalli Publishers Ltd specializes in publishing and distributing school textbooks, a niche that demands not only academic precision but also efficient business execution to meet the needs of schools, students, and educators across regions. From the company's inception, Manjula's involvement has been profound and multifaceted. She has actively overseen the company's financial planning, resource allocation, and market expansion strategies, ensuring the company remains financially healthy and poised for growth.

Her strategic foresight has helped the company adapt to changing educational policies, curriculum updates, and technological advancements in publishing. Manjula has also been instrumental in establishing robust relationships with authors, educators, printing units, and distributors, ensuring that the textbooks produced by Dachepalli Publishers maintain the highest standards of quality, accuracy, and relevance.

Beyond her professional qualifications, Manjula's personal dedication and work ethic have been pivotal in overcoming the challenges faced by a growing business. She has consistently provided steadfast support to VinodDachepalli, acting as a trusted advisor and co-leader, ensuring that the company's mission—to provide accessible, affordable, and high-quality educational materials—is never compromised.

Her leadership style is characterized by a blend of diligence, empathy, and strategic planning. This has fostered a positive organizational culture within Dachepalli Publishers, motivating the team and aligning everyone towards a common goal of educational excellence.

In summary, Manjula Dachepalli's role as Director is not merely titular. She is the backbone of the company, whose commerce expertise, unwavering support, and visionary leadership have been central to the success and reputation of Dachepalli Publishers Ltd as a trusted name in school textbook publishing.

Mr. Dachepalli Harish Kumar(Executive Director)

Mr.Dachepalli Harish Kumar is a Director with a strong academic foundation, holding an Honours degree in Commerce from the esteemed Badruka College of Commerce, Hyderabad. Since joining the family business in 2009, he has become a driving force behind its strategic evolution and growth.

With a deep interest and expertise in Computers and Communications, Mr. Harish Kumar has taken the lead in modernizing various aspects of the business—including sales operations, research & development, e-commerce, and strategic planning. His initiatives are aimed at positioning the company for significant top-line growth.

Focused on both expansion and optimization, he is working on broadening the product portfolio for existing clients. For instance, in addition to supplying textbooks to schools, he is introducing complementary offerings such as uniforms, stationery, and other educational supplies—maximizing revenue from the existing customer base.

A key strength of Mr. Harish Kumar is his ability to build lasting relationships with clients, partners, and fellow entrepreneurs. His strong networking skills have not only opened doors to new business opportunities but also helped in forming strategic alliances, optimizing operational costs, and driving long-term value creation for the company.

Mr. Harish Kumar also has a bold long-term vision: to establish at least 50 company-owned schools across the state of Telangana, thereby strengthening the company's footprint in the education sector. Under his leadership, the company has entered new markets and developed new business verticals. His strong command over content development has helped the company raise the quality of its publications, enabling partnerships with top-tier schools.

In recognition of his entrepreneurial spirit, he was selected in 2010 for the Jagriti Yatra, a transformative initiative by Jagriti Sewa Sansthan. This 8,000-kilometer journey brings together 400 promising young leaders from across India to engage with accomplished entrepreneurs and visit high-impact enterprises—encouraging participants to become job creators and nation builders.

To sharpen his leadership capabilities further, Mr. Harish Kumar has completed executive education programs from reputed institutions like the Indian School of Business (ISB), with a focus on managing and growing family-run businesses. He also plans to complete his Chartered Accountancy (CA) qualification in the near future to deepen his understanding of finance and governance.

He is the son of Mr.Dachepalli Vinod Kumar and represents the next generation of leadership in the company. With the same values of hard work, vision, and integrity, he carries forward the family legacy while introducing fresh ideas and innovation into the business.

With a strong entrepreneurial mindset and a passion for innovation, Mr. Dachepalli Harish Kumar continues to play a pivotal role in the company's ongoing transformation and long-term success. His approach to business is rooted in adaptability, innovation, and lifelong learning. Constantly exploring ways to make the company excel, Mr. Dachepalli Harish Kumar combines entrepreneurial drive with strategic thinking to guide the organization toward a strong and sustainable future.

Mr.Dachepally Abhinav (Executive Director)

Mr.Dachepally Abhinav is the youngest Director of Dachepalli Publishers Limited and a dynamic new-generation leader poised to take the company to new heights. He holds an Engineering degree along with a Master of Business Administration (MBA) in Marketing from a reputed international university. Joining the family business in 2014, he brought with him fresh energy and global perspectives in business, branding, and customer engagement.

With a natural flair for marketing and excellent communication skills, Mr.Abhinav has quickly become a key force within the organization. His strategic approach has sharpened the company's competitive edge in the fast-evolving educational market. By understanding modern consumer behavior, market trends, and leveraging digital platforms, he has redefined how the company positions its products and builds relationships with clients.

Mr.Abhinav is primarily responsible for marketing and business development in the state of Andhra Pradesh. Under his leadership, the company has significantly expanded its presence, penetrated new markets, and strengthened its dealer and school networks across the region. His focused efforts continue to build a robust foundation for sustainable growth and increased market share in Andhra Pradesh.

In addition to marketing, Mr.Abhinav is actively learning the production techniques and operational intricacies from the senior directors. He is expected to spearhead the introduction of advanced and fully automated machinery, further enhancing the company's production capacity and quality standards to meet the growing market demand.

Mr.Abhinav is the son of Mr.Dachepally Rushikesh and carries forward his father's legacy of loyalty, innovation, and dedication to the company's growth. Mr. Abhinav has devised a strategic plan to capture the Indian market simultaneously by dividing the country into regions and focusing on their respective territories, enabling the company to expand rapidly and effectively across the nation.

Committed to upholding the family values while driving innovation and modernization, Mr.Dachepally Abhinav continues to play a vital role in shaping the company's future, ensuring it remains competitive and forward-looking in the educational publishing sector.

Ms. Madhumathi Suresh – Independent Director

CA Madhumathi Suresh had a brilliant academic career. She stood first in the State of Andhra Pradesh in the Humanities Group at the Plus 2 Intermediate Examination. Thereafter she graduated with Honours in Commerce standing first in the University and was the recipient of the Vasavi Gold Medal from the Indian Institute of Management and Commerce, Hyderabad. She then took up the Chartered Accountancy course and after qualifying as a Chartered Accountant has been Partner in the Firm of M/s. Sekhar & Suresh, Secunderabad for the last over 35 years, in charge of Bank, Corporate and Tax Audits. She also holds a Diploma in Information Systems Audit awarded by the Institute of Chartered Accountants of India.

As a Past Rotarian Madhumathi Suresh is a Past President of the Rotary Club of Secunderabad. An excellent Speaker, she has addressed a number of Rotary Seminars, Workshops and Youth Festivals. Her interests include Yoga, Reading and meeting with People. She was the President of the Rotary Club of Secunderabad for the year 2012-13 and during the same year she also served as the Secretary of the Twin Cities Rotary Presidents' Forum.

Ms. Aravinda Annapurna Garikipati- Independent Director

Ms. Aravinda Annapurna Garikipati highly accomplished Chartered Accountant with over 18 years of experience in tax and advisory services which includes around 7 years' experience with Price Waterhouse Coopers.

As a Fellow member of the ICAI, she has made significant contributions to the profession. She has domain which includes in global tax regulations, income tax litigation. And she also completed certificate courses in International Taxation, Anti- money laundering regulations, AI , BRSR, Arbitration, Mediation & Conciliation from ICAI . She is committed to responsible business practices and have completed certifications in ESG and sustainability reporting.

Work Experience:

She is a Chartered accountant into income tax advisory and income tax litigation. She is a member of the Direct Tax Committee from 2023 onwards and Women Empowerment Committee at FTCCI, Hyderabad, and skilled in policy and decision- making role. She is also part of the CII IWN State Level Committee task force member in Mentorship Vertical. With diverse range of skills and experience, keen learner and have passion to learn new things and write blogs. She was a guest speaker at various forums including Administrative Staff College of India (ASCI), ICAI, CII-IWN, FTCCI, various colleges, Universities which include Professor Jayashankar Agricultural University, Veranari Chakali Ilamma Women's University, various Organizations in Hyderabad.

Notable Milestones:

- Appointment as the first Chartered Accountant by the MSME arbitration council, Ranga Reddy region, in an expert advisory role in Oct 2023.
- Co-author to a report submitted before the Consulate General, Seattle in USA on Investment synergies between US and Telangana in Feb 2024 along with Dr. Badri Narayanan Gopalakrishnan who serves at NITI Aayog – Government of India, as a Fellow, wherein he previously headed the verticals of Trade and Commerce, Strategic Economic Dialogue, International Cooperation and Vision India@2047.

Ms. Dipali Pallai- Independent Director

Board and Advisory Experience: Dipali Pallai serves on the Board of Advisors for Bharath Cloud, a cloud services company and has a strong track record advising C-suite executives, making her well-equipped to offer strategic insights for publishing companies aiming to innovate and expand.

HR Strategy: With nearly 20 years of HR leadership across sectors like retail, healthcare, pharma, education, edtech, and tech startups, Dipali has led HR integration for over 10 mergers and acquisitions, ensuring smooth cultural assimilation.

Funding and Strategic Direction: During her tenure, Dipali has worked on multiple fund-raising series from a HR perspective. She has also helped achieve a 20% increase in business turnover for an in house training academy, demonstrating her ability to drive growth.

Organizational Development (OD): Dipali has a proven ability to drive efficiency, having achieved 1 crore in operational savings in a single quarter through OD interventions and Talent Management Systems. She fostered inclusive workplaces that align with company values and developed over 30+ leaders, including in creative fields, underscoring her ability to cultivate talent essential for the publishing sector.

Leadership and Business Coaching: Dipali has mentored and coached over numerous leaders, enhancing their strategic decision-making—a key asset for publishing executives in a rapidly evolving media landscape. Her experience in international HR strategies for joint ventures and mergers provides a global perspective, valuable for publishing companies aiming to expand or collaborate internationally.

Diversity, Equity, and Inclusion (DEI): Dipali has successfully led DEI initiatives that significantly improved inclusivity and employee satisfaction, aligning with the publishing industry's emphasis on diverse perspectives and equitable representation. These efforts are critical for creating content that resonates with a broad audience.

ESG (Environmental, Social, and Governance): Dipali has a strong track record in embedding ESG principles across organizations, enhancing both social and governance practices. She has implemented policies that advance employee well-being, ethical labour standards, and community engagement, fostering a responsible corporate culture. She has chaired the POSH committee, promoting ethical, safe, and inclusive workplaces.

Publishing Industry Insight: Dipali's background in edtech and education provides a strategic advantage for publishing companies. Her experience in these fields offers valuable insights into digital content delivery, educational product development and digital transformation, making her an ideal candidate for a board position where such perspectives can drive innovation and growth. She is a certified Independent Director, Mentor, POSH, Digital HR Specialist, DEI- Diversity, Equity and Inclusion.

Mr. Anand Joshi (Company Secretary / Compliance Officer)

Dedicated and experienced Company Secretary with a strong background incorporate governance, compliance management, and regulatory adherence. Skilled in statutory and legal compliance, reporting, and administrative assistance. Possess effective communication and leadership skills, with the ability to work collaboratively in a team. Tax Compliance, Finalization of Accounts. Proven track record of ensuring companies adheres to all regulatory requirements and uphold the highest standards of corporate ethics. Aspiring to leverage my expertise to support companies in achieving their strategic objectives while continuously acquiring knowledge and contributing to the organization's success.

Mr. Anand Joshi is also a qualified S with strong expertise in corporate governance, regulatory compliance, financial reporting, taxation, and corporate law. He brings a comprehensive understanding of both financial and legal aspects of business operations, enabling him to provide effective support in ensuring regulatory adherence and sound corporate practices.

With experience in statutory and regulatory compliance, corporate governance, tax compliance, finalization of accounts, financial reporting, and secretarial matters, Mr. Joshi is committed to maintaining high standards of accuracy, transparency, and professional integrity. His expertise includes overseeing statutory requirements, ensuring timely regulatory filings, assisting in corporate and secretarial matters, and supporting management in meeting their legal and compliance obligations.

As a Company Secretary and Compliance Officer, he plays an important role in establishing and maintaining robust compliance frameworks, monitoring changes in applicable laws and regulations, and facilitating adherence to statutory and corporate governance requirements. His accounting and taxation background as a Chartered Accountant further strengthens his ability to evaluate financial and regulatory matters from a holistic perspective.

Mr. Joshi possesses effective communication, analytical, leadership, and problem-solving skills and works collaboratively with management, professionals, regulators, and other stakeholders. He is dedicated to upholding the highest standards of corporate ethics, transparency, and governance.

With a commitment to continuous learning and professional development, Mr. Joshi aspires to leverage his combined expertise in finance, taxation, corporate law, and compliance to contribute meaningfully to the organization's strategic objectives and sustainable growth.

Ms. Somasila Priyanka (Chief Executive Officer)

Ms. Somasila Priyanka is result-oriented Finance and Business professional with experience as an Audit Assistant, Trade Advisor, and Relationship Executive. Possesses strong knowledge of income tax computation, tax filing, financial analysis, business statistics, and economics. Experienced in computing income under different heads, calculating tax liabilities, and filing Income Tax Returns for individuals and partnership firms. Holds an M.S. and MBA in Finance, with academic expertise in Business Statistics, Economics, Finance, and Data Analysis. Demonstrates strong capabilities in analytical thinking, business process improvement, client relationship management, problem-solving, and decision-making. Research experience includes analyzing the potential sustainability and market opportunities for IKEA in the Indian market. Well-suited for Analyst, Finance, Business Analysis, and related roles.

CSR Activities

The Company is covered under the provisions of Section 135 of the Companies Act, 2013 (“the Act”) relating to Corporate Social Responsibility (“CSR”). Accordingly, the Company has undertaken its CSR activities in accordance with the provisions of Section 135 of the Act read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time.

Based on the average net profits of the Company computed in accordance with Section 135 of the Act, the prescribed CSR expenditure for the financial year 2025-26 amounted to Rs.11.23 lakh. Against the prescribed CSR obligation, the Company spent Rs.22.00 lakh during the financial year towards eligible CSR activities, resulting in an amount of Rs.10.77 lakh being spent in excess of the prescribed CSR obligation.

The CSR initiatives undertaken by the Company during the year were aligned with the activities specified under Schedule VII to the Companies Act, 2013, and were undertaken with the objective of contributing towards social and community development.

The Company remains committed to responsible corporate citizenship and continues to undertake CSR initiatives with a focus on creating sustainable and meaningful social impact. The Company endeavours to ensure that its CSR activities are implemented in accordance with the applicable statutory and regulatory requirements and are aligned with its CSR Policy.

The details of the CSR expenditure incurred, the prescribed CSR obligation, the amount spent, and other relevant disclosures required under Section 135 of the Act and the Companies (Corporate Social Responsibility Policy) Rules, 2014, are set out in the Annual Report on CSR Activities forming part of this Annual Report.

The Company will continue to assess and undertake CSR initiatives in areas covered under Schedule VII of the Act and in accordance with its CSR Policy, with the objective of making a positive and sustainable contribution to society.

DACHEPALLI PUBLISHERS LIMITED

SINCE 1908

DACHEPALLI PUBLISHERS LIMITED

CIN: U22110TG1998PLC028994

NOTICE

NOTICE IS HEREBY GIVEN THAT THE 28TH ANNUAL GENERAL MEETING OF M/S. DACHEPALLI PUBLISHERS LIMITED WILL BE HELD ON TUESDAY, THE 29TH DAY OF SEPTEMBER, 2026 AT 11.00 A.M AT CIA HALL, CHERLAPALLI OF THE COMPANY., TO TRANSACT THE FOLLOWING BUSINESS:

ORDINARY BUSINESS:

1. **TO RECEIVE, CONSIDER AND ADOPT THE AUDITED STANDALONE FINANCIAL STATEMENTS:**

Audited Standalone Financial Statements of the Company for the financial year ended March 31, 2026, including Audited Balance Sheet, Profit and Loss Account and the Reports of the Board of Directors and the Auditors thereon.

2. TO APPOINT Mr. RUSHIKESH DACHEPALLY (DIN: 02711233) AS DIRECTOR, LIABLE TO RETIRE BY ROTATION WHO BEING ELIGIBLE OFFERS HIMSELF FOR RE-APPOINTMENT:

To consider and if thought fit to pass with or without modification(s), the following Resolution as an Ordinary Resolution:

"**RESOLVED THAT**, pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, Mr. Rushikesh Dachepally (DIN: 02711233), who retires by rotation at this meeting, and being eligible offers himself for re-appointment, be and is hereby reappointed as a director liable to retire by rotation.

3. TO APPOINT Ms. MANJULA DACHEPALLI (DIN: 02721940) AS DIRECTOR, LIABLE TO RETIRE BY ROTATION WHO BEING ELIGIBLE OFFERS HERSELF FOR RE-APPOINTMENT.

To consider and if thought fit to pass with or without modification(s), the following Resolution as an Ordinary Resolution:

"**RESOLVED THAT**, pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, Mrs. Manjula Dachepalli (DIN: 02721940), who retires by rotation at this meeting, and being eligible offers herself for re-appointment, be and is hereby reappointed as a director liable to retire by rotation.

By Order of the Board

For Dachepalli Publishers Limited

Sd/-

Anand Joshi

Company Secretary & Compliance Officer

Place: Hyderabad

Date: 31-08-2026

Notes:

1. Pursuant to the provisions of Section 105 of the Companies Act, 2013, a Member enti-tled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his/her behalf and such proxy need not be a Member of the Company. The duly com-pleted and signed Proxy Form shall be deposited at the Registered Office of the Compa-ny not less than 48 hours before the commencement of the AGM. Alternatively, the duly completed and signed Proxy Form may be sent by email to cs@dachepalli.com within the aforesaid time period. The proxy shall be entitled to attend and participate in the AGM on behalf of the Member. However, where voting is conducted through electron-ic means, the electronic voting facility shall be available only to the Member entitled to vote and not to the proxy. However, the Body Corporates are entitled to appoint au-thorised representatives in accordance with Section 113 of the Companies Act, 2013 to attend the AGM and participate on their behalf and participate thereat, including cast votes by electronic means. Institutional shareholders (i.e., other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly autho-rized signatory(ies) who are authorized to vote, to the e-mail to cs@dachepalli.com.

2. In compliance with the aforesaid MCA Circulars and SEBI Circulars, Notice of the AGM is being sent only through electronic mode to those members whose email ad-dresses are registered with the Company/Depositories. Members may note that the Notice will also be available on the Company's website www.dachepalli.com.

3. In case of joint holders attending the Meeting, only such joint holder who is higher in the order of names will be entitled to vote.

4. Any persons, who acquires shares of the Company and becomes member of the
5. Company after dispatch of the notice and holding shares as of the cut-off date i.e., 31st of August, 2026 may obtain the login ID and password by sending a request at I s s u e r / RTA.

6. A person, whose name is recorded in the register of members or in the register of beneficial owners maintained by the depositories as on the cut-off date i.e., 31st of August, 2026 only shall be entitled to avail the facility of remote e-voting as well as voting during the AGM.

7. The Board of Directors in their meeting held on 31st August, 2026 have appointed M/s. Bigshare Services Pvt. Ltd.as the Scrutinizer for the remote e-voting process in a fair and transparent manner.

INSTRUCTIONS FOR E-VOTING ARE AS FOLLOWS:

1. In compliance with provisions of Section 108 of the Act and Rule 20 of the Companies (Management and Administration) Rules, 2014 as amended by the Companies (Management and Administration) Amendment Rules, 2015 and Regulation 44 of the Listing Regulations and Secretarial Standard on General Meetings ("SS-2") issued by The Institute of Company Secretaries of India, the Members are provided with the facility to cast their vote electronically, through the e-Voting services ("remote e-Voting") provided by Bigshare Services Pvt. Ltd. on all the resolutions set forth in this Notice.

2. The remote e-voting period commences on 25th September 2026 at 11:00 A.M IST, and will end on 28th September, at 05:00 PM IST. During this period Members of the Company holding shares either in physical form or in dematerialized form as on the cut-off date,22nd September 2026, may cast their vote by remote e-Voting. The remote e-Voting module shall be disabled by Bigshare Services Pvt. Ltd. After one day before the meeting i.e 28th September 2026, at 05:00 PM IST.
3. Any person who acquires shares of the Company and becomes a Member of the Company after dispatch of the Notice and holding shares as of the cut-off date, may obtain the login ID and password by sending a request at mail id of e-voting agency.

LOGIN METHOD FOR REMOTE E-VOTING FOR INDIVIDUAL SHAREHOLDERS HOLDING SECURITIES IN DEMAT FORM

(i) Pursuant to SEBI circular no. SEBI/HO/ CFD/CMD/CIR/P/2020/242 dated December 9, 2020 on "e-Voting facility provided by Listed Companies", e-Voting process has been enabled to all the individual demat account holders, by way of single login credential, through their demat accounts/websites of Depositories/DPs in order to increase the efficiency of the voting process. Individual demat account holders would be able to cast their vote without having toregister again with the e-Voting service provider ("ESP") thereby not only facilitating seamless authentication but also ease and convenience of participating in e-Voting process.

(ii) Other points are to be provided by the Bigshare related to the type of shareholders on how each shareholder has to vote

INSTRUCTIONS FOR ATTENDING AGM:

1. Members may access the platform to attend the AGM through VC/OAVM at website of voting agency by using their remote e-Voting credentials. The link for the AGM will be available in the Shareholder/Members login where the "EVENT" and the "Name of the Company" can be selected. Please note that the Members who have not registered their e-mail address or do not have the User-ID and Password for e-Voting or have forgotten the User-ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in this Notice. Further, Members can also use the OTP based login for logging into the e-Voting system. If e-mail address or mobile number of the Member is registered against Folio No./DP ID Client ID, then on the home page of https://evoting.kfintech.com the Member may click "Forgot Password" and enter Folio No. or DP ID Client ID and PAN to generate a password.

2. Memberswho may want toexpresstheir views or ask questions at the AGM may visit website ofvoting agencyand click on the tab "Posting your Queries", to post yourqueries in the windowprovided,bymentioningtheirname,demataccountnumber/folionumber,email IDandmobilenumber.Thewindowshallremainactiveduringtheremotee-Votingperiod.

3. Members who may want to express their views or ask questions at the AGM may visit website of voting agency and click on tab "Speaker Registration" during the remote e-Voting period. Members shall be provided a 'queue number' before the AGM.

4. The Company reserves the right to restrict the speakers at the AGM to only those Members who have registered themselves, depending on the availability of time for the AGM. The window shall remain active during the remote e-Voting period.

5. Members who may require any technical assistance or support before or during the AGM are requested to contact Bigshare Services Pvt. Ltd. at toll free number or write to them at mail id of e-voting agency.

By Order of the Board

For Dachepalli Publishers Limited

Sd/-

Anand Joshi

Company Secretary & Compliance Officer

Place: Hyderabad

Date: 31-08-2026

<u>Notes:</u>

1. Additional Information on Directors Recommended for Appointment / Re-Appointment as Required Under Regulation 36 (3) Of the SEBI (LODR) Regulations and Applicable Secretarial Standards:

1. **Mr. Rushikesh Dachepally**

S.No	**Particulars**	**Rushikesh Dachepally**
1	Directors Identification Number (DIN)	02711233
2	Nationality	Indian
3	Date of birth	14-10-1964
4	Qualification	Graduation
5	A brief resume of the director	With over four decades of experience in marketing, business development, and creative book design, he plays a key role in production, marketing, strategic operations, and customer relations, contributing significantly to the company's growth and success.
6	Nature of expertise in specific functional areas;	Leadership, integrity, banking excellence and lifelong learning,

7	Disclosure of relationships between directors inter-se;	• Brother - Mr. Vinod Kumar Dachepalli • Son- Mr.Abhinav Dachepalli
8	a.) Names of listed entities in which the person holds the directorship; b.) Names of listed entities in which the person holds the membership of Committees of the board; c.) Names of listed entities from which the person has resigned/ retired in the past three years;	NIL
9	In case of independent directors, the skills and capabilities required for the role and the manner in which the proposed person meets such requirements	Not Applicable

2. **Ms. Manjula Dachepalli**

S.No	Particulars	Manjula Dachepalli
1	Directors Identification Number (DIN)	02721940
2	Nationality	Indian
3	Date of birth	26-01-1967
4	Qualification	Graduation
5	A brief resume of the director	Her leadership combines strategic planning, financial expertise, diligence, and empathy, fostering a positive organizational culture while driving the company's vision, growth, and adaptability.
6	Nature of expertise in specific functional areas;	Leadership, integrity, banking excellence and lifelong learning,

7	Disclosure of relationships between directors inter-se;	• Spouse-Mr.Vinod Kumar Dachepalli • Son- Mr. Harish Kumar Dachepalli • Spouse's Brother- Mr.Rushikesh Dachepally
8	1. Names of listed entities in which the person holds the directorship; 2. Names of listed entities in which the person holds the membership of Committees of the board; 3. Names of listed entities from which the person has resigned/retired in the past three years;	NIL
9	In case of independent directors, the skills and capabilities required for the role and the manner in which the proposed person meets such requirements.	Not Applicable

DACHEPALLI PUBLISHERS LIMITED

CIN: U22110TG1998PLC028994

DIRECTOR'S REPORT

To

The Members of

Dachepalli Publishers Limited.

Your directors take pleasure in presenting the 28th Annual Report together with the Audited Financial Statements of the Company for the Financial Year ended March 31 2026 and the Auditor's Report thereon.

FINANCIAL PERFORMANCE

The Audited Financial Statements of the Company for the financial year ended March 31, 2026 have been prepared in accordance with the applicable Accounting Standards notified under Section 133 of the Companies Act, 2013, read with the Companies (Accounting Standards) Rules, 2021, and other applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, to the extent applicable to the Company.

The summarized financial highlights of the Company for the financial year ended March 31, 2026, as compared with the previous financial year, are as follows:

Amt (INR in Lakhs)

Particulars	**For the Financial year ended 31.03.2026**	**For the Financial year ended 31.03.2025**
Revenue	9,136.28	6,389.92
Other Income	2.74	35.34
Total Revenue	9,139.02	6,425.26
Total Expenses	7,039.70	5,357.09
Profit or Loss before exceptional and Extra-ordinary items and Tax	2,099.32	1,068.17
Exceptional items	-	-
Extra-ordinary items	-	-
Profit and Loss before Tax	2,099.32	1,068.17
Current Tax	587.26	274.73

Deferred Tax	(7.95)	(42.66)

MAT Credit	-	-
Profit and Loss after Tax	1,520.01	836.10

During the financial year under review, the Company recorded Total Revenue of Rs. 9,139.02 lakhs as compared to Rs. 6,425.26 lakhs in the previous financial year, representing an increase of approximately 42.24%.

The Profit Before Tax increased from Rs. 1,068.17 lakhs in the previous financial year to Rs. 2,099.32 lakhs during the financial year under review. The Profit After Tax also increased from Rs. 836.10 lakhs to Rs. 1,520.01 lakhs during the year under review.

The overall performance of the Company during the year under review remained satisfactory, with improvement in revenue and profitability compared with the previous financial year.

PERFORMANCE, STATE OF COMPANY'S AFFAIRS AND CHANGE IN NATURE OF BUSINESS:

During the financial year under review, the Company continued to carry on its principal business activities in the field of publishing and allied activities. The Company continued to focus on strengthening its existing business operations, improving operational efficiency and executing its ongoing projects and business commitments.

The Company recorded a total revenue of Rs. 9,139.02 lakhs during the financial year ended March 31, 2026, as compared to Rs. 6,425.26 lakhs during the previous financial year. The Company reported a Profit Before Tax of Rs. 2,099.32 lakhs and a Profit After Tax of Rs. 1,520.01 lakhs during the year under review, as compared to a Profit Before Tax of Rs. 1,068.17 lakhs and Profit After Tax of Rs. 836.10 lakhs respectively during the previous financial year.

The increase in revenue and profitability during the year under review reflects the Company's continued business operations and execution of its projects and orders. The management continues to focus on improving business performance, strengthening customer relationships, operational efficiencies and sustainable growth.

Future Business Plans and Proposed Projects:

Future Business Plan

Building on more than a century of trust and leadership in India's academic publishing sector, Your company will continue to strengthen its position as the country's largest and most reputed publishing house. The Company plans to deepen its footprint in existing markets across Tamil Nadu, Karnataka, Andhra Pradesh, Maharashtra, Chhattisgarh, Madhya Pradesh, Odisha, Goa, Kerala, West Bengal, Meghalaya and Arunachal Pradesh, while accelerating its expansion into Gujarat, Rajasthan and Himachal Pradesh through dedicated regional sales offices and warehousing infrastructure. To support this growth, the Company intends to further augment its central warehousing capacity at Hyderabad and invest in modern logistics technology to ensure faster and more efficient distribution to schools of all sizes. On the product front, your company will continue to broaden its portfolio of textbooks, workbooks, guides and supplementary learning resources across school and senior secondary curriculums, while expanding into digital and technology-driven teaching and learning solutions to stay aligned with evolving classroom needs. The Company will also continue to strengthen its editorial capabilities by engaging subject matter experts and renowned authors, ensuring content quality remains an industry benchmark. Marketing efforts, including annual sales conferences that bring together dealers, booksellers and agents nationwide, will remain central to the Company's strategy, enabling continuous feedback and improvement. Through these initiatives, Your company aims to sustain its growth trajectory, reinforce customer trust, and further consolidate its position as a leading name in India's educational publishing industry.

CHANGE IN NATURE OF BUSINESS

There was no change in the nature of business of the Company during the financial year ended March 31, 2026.

The Company continued to carry on its existing principal business activities during the year under review.

RESERVES & SURPLUS AND DIVIDEND:

The Company has earned a profit of Rs. 1,52,00,100/-during the financial year.

Considering the fund requirement during the financial year 2026-27 to meet the working capital and business expansion, the management has decided to conserve funds and has not recommended any dividend for the year under review.

DETAILS OF SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES:

The Company does not have any subsidiaries, joint ventures or associate companies.

MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY ANY THAT HAVE OCCURRED AFTER 2025-2026 TILL THE DATE OF THIS REPORT:

There have been no material changes and commitments affecting the financial position of the Company, which have occurred between the end of the financial year 2025-26 of the Company to which the financial statements relate and the date of the report.

CHANGE IN THE REGISTERED OFFICE OF THE COMPANY:

There was no change in the registered office of the company during the financial year 2025-2026.

SHARE GAPITAL:

During the year under review, the Company's share capital witnessed an increase from Rs. 11,01,60,000/- to Rs. 14,97,60,000/-, reflecting a net addition of Rs. 3,96,00,000/- by way of SME Listing in BSE. This increase in share capital was undertaken to strengthen the Company's financial base and support its ongoing business operations and expansion plans. The Board of Directors places on record its appreciation for the confidence reposed by the shareholders in the Company, as reflected through this capital infusion, and remains committed to utilizing the additional capital prudently towards furthering the Company's growth objectives.

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE:

There are no significant and material orders passed by the regulators or courts or tribunals, which would impact the going concern status of the Company.

DIRECTORS AND KEY MANAGERIAL PERSONNEL:

The Board of Directors of the Company as on the date of this report are

1. Mr. Vinod Kumar Dachepalli - Whole Time Director
2. Mr. Rushikesh Dachepally - Director
3. Ms. Manjula Dachepalli - Director
4. Mr. Abhinav Dachepally - Director
5. Mr. Harish Kumar Dachepalli - Director
6. Ms. Aravinda Annapurna Garikipati - Independent Director
7. Ms. Madhumathi Suresh - Independent Director

8. Ms. Dipali Pallai - Independent Director
9. Ms. Somasila Priyanka - Chief Finance Officer
10. Mr. Anand Joshi - Company Secretary

CHANGES IN BOARD CONSTITUTION:

Appointment during the year:

During the year, Mr. Anand Joshi was appointed as Company Secretary and Compliance Officer.

Resignations during the Year:

During the year under review Mr. Nagendra Naidu Nutanapati has tendered his resignation as a Company Secretary.

NUMBER OF BOARD MEETINGS HELD:

During the period under review, fourteen (14) Board Meetings were convened and held and the gap between any two meetings were well within the statutorily permissible limits. The dates of these Board meetings were 10/04/2025, 10/05/2025, 23/05/2025, 06/06/2025, 14/06/2025, 24/06/2025, 08/09/2025, 16/10/2025, 13/12/2025, 26/12/2025, 27/12/2025, 29/12/2025, 23/01/2026 and 12/02/2026.

The Attendance of the Director are as under:

S. No.	Name of the Directors	Category	No. of Board meetings held	No. of Board meetings attended	Last AGM attendance
1.	Vinod Kumar Dachepalli	Whole-Time Director	14	14	Present
2.	Rushikesh Dachepally	Director	14	14	Present
3.	Manjula Dachepalli	Director	14	14	Present
4.	Harish Kumar Dachepalli	Director	14	14	Present
5.	Abhinav Dachepally	Director	14	14	Present
6.	Aravinda Annapurna Garikipati	Independent Director	14	14	Present
7.	Madhumathi Suresh	Independent Director	14	14	Present
8.	Dipali Pallai	Independent Director	14	14	Present

PARTICULARS OF THE EXTRA-ORDINARY GENERAL MEETING OF THE COMPANY HELD DURING THE YEAR:

During the period under review, four (4) EXTRA-ORDINARY GENERAL Meetings were convened as per the requirements of the company.

DECLARATION BY INDEPENDENT DIRECTORS AND RE-APPOINTMENT, IF ANY:

The Company has received necessary declarations from all Independent Directors of the Company in accordance with the provisions of Section 149(7) of the Companies Act, 2013 confirming that they meet the criteria of independence as prescribed under Section149(6) of the Companies Act, 2013.

DIRECTORS RESPONSIBILITY STATEMENT:

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

- in the preparation of the Annual Accounts, the applicable Accounting Standards have been followed along with proper explanation relating to material departures, if any;
- they have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit or loss of the Company for that year;
- they have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- they have prepared the annual accounts on a going concern basis;
- They have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

DEPOSITS:

The Company has not accepted any deposit from the shareholders and others within the meaning of Chapter V of the Act 2013 read with the Companies (Acceptance of Deposits) Rules, 2014 during the period ended 31st March 2026 and hence the requirement of details relating to deposits covered under Chapter V of the Act 2013 is not applicable to the company.

INTER.CORPORATE DEPOSITS:

The Company has not accepted any Inter-Corporate Deposits.

ABSTRACT OF THE ANNUAL RETURN:

Pursuant to sub section (3)(a) of Section 134 and sub section (3) of Section 92 of Companies Act,2013 read with Rule 12 of the Companies (Management and Administration) Rules, 2014, an Annual Report as at 31st March 2026 is available at www.dachepalli.com.

COST RECORDS AND COST AUDITORS:

Maintenance of cost records and requirement of cost audit as prescribed under the provisions of Section 148(1) of the Act are not applicable for the business activities carried out by the Company.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

During the year under review, the Company did not give any loans or guarantees, nor did it make any investments, falling within the purview of Section 186 of the Companies Act, 2013. However, the Company availed loans from banks during the year for business purposes in the ordinary course of business, which do not fall within the scope of the said provisions

PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTY:

During the financial year ended 31 March 2026, the Company entered into transactions with certain related parties as defined under Section 2(76) of the Companies Act, 2013 and Ind AS 24 – Related Party Disclosures. The related parties comprised entities under common control, Key Managerial Personnel and their respective relatives/HUFs, as applicable during the reporting period.

The transactions undertaken during the year included sales and purchases with entities under common control and transactions with Key Managerial Personnel comprising reimbursement of expenses, payment of directors' remuneration, receipt and repayment of loans and other transactions, as applicable. The details of such transactions, including the nature of the relationship, nature and value of transactions and outstanding balances, wherever applicable, have been duly disclosed in the Notes forming part of the Financial Statements.

The aforesaid transactions were entered into in the ordinary course of business and on such terms and conditions as were mutually agreed between the parties. The Company has made the requisite disclosures in accordance with the applicable provisions of the Companies Act, 2013, the rules made thereunder, Ind AS 24 and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The details of related party transactions forming part of the Notes to the Financial Statements shall be read as an integral part of this Annual Report.

The Company did not enter into any materially significant related party contracts or arrangements or transactions during the financial year which may have a potential conflict with the interest of the Company at large or which is required to be reported in Form No. AOC-2 in terms of Section 134(3)(h) read with Section 188 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014 and is attached as Annexure-A.

Necessary disclosures as required under the Indian Accounting Standards have been made in the notes to the Financial Statements.

AUDIT COMMITTEE:

The Audit Committee performs the roles and functions as mandated under the provisions the Act Section 177 and other applicable provisions of the Companies Act, 2013, the SEBI Listing Regulations and such other matters as prescribed by the Board from time to time. Majority of the Members of the Audit Committee are Independent Directors and possess strong accounting and financial management expertise.

The Board accepted the recommendations of the Audit Committee whenever made

by the committee during the year.

The composition of the Audit Committee is given below:

(a) Ms. Madhumathi Suresh – Chairperson

(b) Ms. Aravinda Annapurna Garikapati – Member

(c) Mr. Harish Kumar Dachepalli – Member

SECRETARIAL AUDIT REPORT:

The provisions of section 204 of Companies Act, 2013 regarding secretarial audit are applicable to the Company.

SECRETARIAL AUDITORS:

Ms. Kavitha Rani Sakhamuri, Company Secretary in practice was appointed to conduct the secretarial audit of the company for the financial year ended 31st March 2026 as required under Section 204 of the act and Companies (Appointment and Remuneration of the Managerial Personnel) Rules, 2014. The Secretarial audit report in Form MR-3 for the financial year ended on 31st March,2026 is appended as Annexure B which forms the part of this report. The Secretarial Audit Report does not contain any qualification, reservation or adverse remark.

STATUTORY AUDITORS:

M/s. KUMAR & GIRI, Chartered Accountants, were appointed as Statutory Auditors of the Company for a period of 5 years in the Annual General Meeting held on 30th September, 2023 i.e., till the conclusion of the ensuing Annual General Meeting to be held for the financial year 2027 - 28.

M/s. KUMAR & GIRI, Chartered Accountants (Firm Registration Number: 001584S), have expressed their willingness and eligibility under the provisions of Companies Act, 2013 to act as Statutory Auditors of the Company, for a period of 5 years commencing from the ensuing 25th Annual General Meeting till the conclusion of 30th Annual General Meeting.

NOMINATION & REMUNERATION COMMITTEE:

The Nomination and Remuneration Committee ("NRC") is constituted in accordance with Regulation 19 of the SEBI Listing Regulations and Section 178 of the Act.

The Nomination and Remuneration Committee is having following members:

(a) Ms. Aravinda Annapurna Garikipati – Chairperson

(b) Ms. Dipali Pallai – Member

(c) Ms. Madhumathi Suresh – Member

The terms of reference of the Nomination and Remuneration Committee are inconformity with the provisions of the Companies Act, 2013 and Rules made there under.

STAKEHOLDERS RELATIONSHIP COMMITTEE:

The Stakeholders' Relationship Committee ("SRC") is constituted in accordance with Regulation 20 of the SEBI Listing Regulations and Section 178 of the Act.

The Stakeholders Relationship Committee is having following members:

(a) Ms. Aravinda Annapurna Garikipati – Chairperson

(b) Ms. Dipali Pallai – Member

(c) Ms. Madhumathi Suresh – Member

CSR COMMITTEE:

The Corporate Social Responsibility ("CSR") Committee is constituted in accordance with Section 135 of the Act.

The CSR Committee is having following members:

(a) Mr. Vinod Kumar Dachepalli – Chairperson

(b) Ms. Rushikesh Dachepally – Member

(c) Ms. Aravinda Annapurna Garikipati – Member

DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013 (POSH):

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

- Ms. Manjula Dachepalli –Presiding Officer
- Ms Koppisetti Gowri Durga –Internal member
- Mr. Karnataka Anil – Internal member
- Ms. Sakhamuri Kavitha Rani – External member

INTERNAL COMPLAINTS COMMITTEE

Internal Complaints Committee has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy.

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

MATERNITY BENEFIT AFFIRMATIONS:

The Company has devised proper systems to ensure compliance with the provisions of the Maternity Benefit Act, 1961. It maintains up-to-date statutory registers and records for all eligible women employees and displays the abstract of the Act at prominent locations across its establishments. Eligible employees are granted paid maternity leave as per statutory requirements, with continuity of salary and service, along with medical bonus or free pre-natal and post-natal care as mandated. The Company facilitates nursing breaks and, where feasible, flexible working and return-to-work arrangements, and ensures that no woman employee is dismissed or subjected to adverse treatment during pregnancy or maternity leave. Where applicable, crèche facilities or equivalent support are provided, and all maternity-related entitlements are clearly communicated in appointment letters and HR policies at the time of joining. Annual returns under the Act are filed within prescribed timelines, and periodic internal HR reviews are conducted to verify end-to-end compliance.

MATERNITY BENEFIT PROVIDED BY THE COMPANY UNDER MATERNITY BENEFIT ACT 1961:

The Company has devised proper systems to ensure compliance with the provisions of the Maternity Benefit Act, 1961. Your directors confirm that the Company has complied with the said provisions during the financial year under review, wherever required.

CORPORATE SOCIAL RESPONSIBILITY:

The Company continues to remain committed to fulfilling its Corporate Social Responsibility ("CSR") objectives in accordance with Section 135 of the Companies Act, 2013 and the applicable rules made thereunder. During the year, the Company undertook CSR initiatives in accordance with its CSR Policy and the activities specified under Schedule VII to the Act, with a focus on contributing towards social and community development and creating a positive and sustainable social impact. The relevant details of the CSR activities and expenditure are provided in the Annual Report on CSR Activities forming part of this Annual Report.

VIGIL MECHANISM:

The Company believes in the conduct of the affairs of its constituents in a fair and transparent manner by adopting the highest standards of professionalism, honesty, integrity and ethical behavior. In line with the Company's Code of Conduct, any actual or potential violation, howsoever insignificant or perceived as such, would be a matter of serious concern for the Company. The role of the employees in pointing out such violations of the company cannot be undermined.

Pursuant to Section 177(9) of the Act, a vigil mechanism was established for directors and employees to report to the management instances of unethical behavior, actual or suspected, fraud or violation of the Company's code of conduct or ethics policy. The vigil mechanism provides adequate safeguards against victimization and multiple channels for reporting concerns including an option for escalations, if any, to the Chairperson of the Audit Committee of the Company.

INDEPENDENT DIRECTORS:

In terms of Section 149 of the Act and the SEBI Listing Regulations, Ms. Aravinda Annapurna Garikapati, Ms. Madhumathi Suresh and Ms. Dipalli Pallai, are the Independent Directors of the Company as on date of this Report. All Independent Directors of the Company have given declarations under Section 149(7) of the Act, that they meet the criteria of independence as laid down under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI Listing Regulations. In terms of Regulation 25(8) of the SEBI Listing Regulations, the Independent Directors have confirmed that they are not aware of any circumstance or situation, which exists or may be reasonably anticipated, that could impair or impact their ability to discharge their duties with an objective independent judgement and without any external influence.

The Independent Directors of the Company have undertaken requisite steps towards the inclusion of their names in the data bank of Independent Directors maintained with the Indian Institute of Corporate Affairs, in terms of Section 150 read with Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014. In the opinion of the Board, the Independent Directors possess the requisite expertise and experience and are persons of high integrity and repute. They fulfill the conditions specified in the Act as well as the Rules made thereunder and are independent of the Management.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO:

The Conservation of energy and technological absorption as stipulated under Section 134(3)(m) of the Companies Act, 2013 read with Rule, 8 of The Companies (Accounts) Rules, 2014, is as under:

Conservation of Energy:

The operations of the Company are not energy intensive and every endeavor has been made to ensure optimal use of energy and avoid wastages and conserve energy as far as possible.

Technological Absorption:

Since business and technologies are changing constantly, the Company continues its focus on quality up-gradation of products and services development.

Foreign exchange earnings & outgo:

The details of foreign exchange earnings or outgo, in terms of the requirements of Section 134(3)(m) of the Act 2013 read with the Companies (Accounts) Rules 2014 is as under:

(Amount in Rs)

Particulars	2025-2026	2024-2025
Foreign exchange earnings (ClF Value)	NIL	NIL
Foreign exchange outgo	NIL	NIL

BOARD EVALUATION:

The Board has formulated a Board Evaluation policy for evaluation of individual directors as well as the entire board and committees thereof. The Evaluation framework is divided into parameters based on various performance criteria as complied by the company. The evaluation process for the financial year ended on 31st March 2026 has been carried out. The compliance with the requirements under Schedule IV of the act read with Regulation 25(3) of SEBI(Listing Obligations and Disclosure Requirements),2015 (the SEBI listing regulations,2015). A meeting of Independent Directors was held on 12th February, 2026primarily to discuss the matters mentioned under the said schedule.

SIGNIFICANT ACHIEVEMENTS:

During the year under review, Your Company continued to consolidate its position as one of India's largest and most reputed publishing houses in the academic and educational sector. The Company successfully strengthened its share capital base by SME IPO, reflecting contin-ued shareholder confidence and supporting its ongoing expansion plans. The Company fur-ther expanded its market presence, deepening its reach across existing states and continuing to grow its footprint in newer regions, backed by its robust network of regional sales offices and warehousing infrastructure. The central warehouse at Hyderabad, spanning 35,000 sq. ft., continued to enhance the Company's distribution efficiency, enabling faster and more reliable service to schools across the country. The Company also continued to strengthen its editorial and content development capabilities, engaging subject matter experts and renowned authors to enhance the quality and relevance of its textbooks, workbooks, guides and supplementary learning materials. Additionally, the Company's annual sales conference, bringing together dealers, booksellers, sales personnel and agents from across India, reaffirmed its strong distribution network and provided valuable insights for continued improvement in products and services. These achievements collectively reflect the Company's sustained growth, operational efficiency, and unwavering commitment to academic excellence.

HUMAN RESOURCE MANAGEMENT:

We believe that people are the most valuable asset of the company as they contribute individually as well as collectively to the achievement of business objectives. The company's endeavor is to provide suitable work environment that encourages positive attitude and superior performance. Human Resource policies of the company though business focused, are employee friendly, clear and concise, thereby providing employees with appropriate opportunities to grow professionally as well as personally.

MANAGERIAL REMUNERATION:

The information relating to employees and other particulars required under Section 197 of the Companies Act, 2013 read with Rule 5 of the Companies (Appointment &Remuneration of Managerial Personnel) Rules, 2014 will be provided upon request. In terms of Section 136 of the Companies Act, 2013, the Report and Accounts are being sent to the Members excluding the information on employees, particulars of which are available for inspection by the Members during business hours on all working days of the Company up to the date of the forthcoming Annual General Meeting. lf any Member is interested in obtaining a copy thereof, such Member may write to the Company in the said regard.

LIQUIDITY:

Our Company maintains sufficient cash to meet our strategic objectives. We clearly understand that the liquidity in the Balance Sheet is to ensure balance between earning adequate returns and the need to cover financial and business risks. Liquidity also enables your Company to position itself for quick responses to market dynamics.

COMPLIANCE OF SECRETARIAL STANDARDS:

The Company has complied with the provisions of the Secretarial Standards on Meetings of Board of Directors (SS-1) and Secretarial Standards on General Meetings (SS-2) as approved by the Central Government and issued by the institute of Company Secretaries of India under the provisions of the Section 118(10) of the Act to the extent applicable to the Company during the year under review.

INTERNAL CONTROL SYSTEM AND THEIR ADEQUACY:

The Company has well defined and adequate Internal Control Systems, commensurate with size, scale and complexity of its operations. The Internal Financial Controls are adequate and are operating effectively to ensure orderly and efficient conduct of business operations.

REPORTING OF FRAUDS:

There have been no instances of fraud reported by the Statutory Auditors under Section 143(12) of the Acts & Rules framed there under either to the Company or to the Central Government.

Risk Management and Insurance

The Company has in place a mechanism to identify, assess, monitor and mitigate various risks to key business objectives. Major risks identified are systematically addressed through appropriate mitigating actions on a continuous basis. All assets of the Company are adequately insured.

ANNUAL RETURN:

Pursuant to Section 134(3)(a) and Section 92(3) of the Companies Act, 2013 read with Rule 12(1) of the Companies (Management and Administration) Rules, 2014. A copy of the Annual Return of the Company is placed on the website of the Company and the same, is available on the Company's website www.dachepalli.com

INSOLVENCY AND BANKRUPTCY CODE, 2016:

The Company has not made any application or no proceeding is pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year. There was no one-time settlement entered into by the Company during the year or in the life time of the company.

ACKNOWLEDGEMENT:

The Board of Directors place on record their sincere thanks to the Company's stakeholders, bankers, employees and investors for their continued support. Our director's wish to place on record their appreciation for the co-operation and support received from whoever associated with the Company and look forward for their continued support.

For and on behalf of Board of Directors

DACHEPALLI PUBLISHERS LIMITED

Sd/-	Sd/-
Vinod Kumar Dachepalli	**Rushikesh Dachepally**
Whole-Time Director	Executive Director
DIN: 02207911	DIN: 02711233

Place: Hyderabad

Date: 31-08-2026

ANNEXURE A

FORM NO. AOC-2

31.03.2026

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014).

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at Arm's length basis.

S. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	NIL
b)	Nature of contracts/arrangements/transaction	
c)	Duration of the contracts/arrangements/transaction	
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	
e)	Justification for entering into such contracts or arrangements or transactions'	
f)	Date of approval by the Board	
g)	Amount paid as advances, if any	
h)	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	

2. Details of contracts or arrangements or transactions at Arm's length basis.

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	Entities under common control: • M/s. Pelican Publishing House – Entity under Common Control; • M/s. School Book Company – Entity under Common Control; • M/s. Dachepalli Printers – Entity under Common Control; **Key Managerial Personnel**: • D. Vinod Kumar • D. Abhinav • D. Harish Kumar • D. Manjula • D. Rushikesh **Relatives of KMP:** • D. Abhinav HUF • D. Ankitha • D. Harish Kumar HUF • D Ramya • D. Rushikesh HUF • D. Sneha • D Vinod Kumar HUF
b)	Nature of contracts/arrangements/transaction	The transactions comprised sales, purchases, reimbursement of expenses, payment of directors' remuneration, receipt of loans and repayment of loans, as applicable during the financial year.
c)	Duration of the contracts/ arrangements/transaction	The transactions were undertaken during the ordinary course of business during the financial year ended 31 March 2026, as and when required.
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	The transactions were entered into on mutually agreed terms and conditions and in the ordinary course of business. The aggregate value and particulars of the transactions have been disclosed in the Notes forming part of the Financial Statements for the financial year ended 31 March 2026.
e)	Date of approval by the Board	The transactions were considered and approved on 07th May, 2026.
f)	Amount paid as advances, if any	As disclosed in the Notes forming part of the Financial Statements, wherever applicable.

For and on behalf of Board of Directors

DACHEPALLI PUBLISHERS LIMITED

Sd/-	**Sd/-**
Vinod Kumar Dachepalli	**Rushikesh Dachepally**
Whole-Time Director	Executive Director
DIN: 02207911	DIN: 02711233

ANNEXURE-B

Form No. MR-3

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule 9 of

Companies (Appointment and Remuneration Personnel Rules, 2014]

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31st MARCH, 2026

To,
The Members,
DACHEPALLI PUBLISHERS LIMITED
Plot No. 2/B, (C.F.AREA) I.D.A. Cherlapalli, Phase-II,

Hyderabad, Telangana, India, 500051.

The Company was originally incorporated as a Private Limited company and was subsequently converted into a Public Limited company on 29th July, 2024 in accordance with the applicable provisions of the Companies Act, 2013. Thereafter, the Company was listed on the SME platform of the Bombay Stock Exchange on 30th December, 2025.

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Dachepalli Publishers Limited** (hereinafter called "the Company"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of Dachepalli Publishers Limited's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, I hereby report that in my opinion, the Company has during the audit period covering the financial year ended on 31st March, 2026 ("Audit Period") complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by Company for the Financial Year ended on 31st March, 2026 according to the provisions of:

(i) The Companies Act, 2013 (the Act) and the Rules made thereunder;

(ii) The Securities Contracts (Regulation) Act, 1956 ("SCRA") and the Rules made thereunder;

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

(iv) Foreign Exchange Management Act, 1999 and Rules and Regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; **(Not Applicable to the Company during the Audit Period)**

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ("SEBI Act"): -

(a) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(b) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(c) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

(d) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;

(e) The Securities and Exchange Board of India SEBI (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **– (Not Applicable to the Company during the Audit Period)**

(f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; - **(Not Applicable to the Company during the Audit Period)**

(h) The Securities and Exchange Board of India (Buy-Back of Securities) Regulations, 2018; - **(Not Applicable to the Company during the Audit Period)**

(vi) The Company has informed that there are few laws which are specifically applicable to the Company such as Copyright Act, 1957, Consumer Protection Act, 2019.

I have also examined compliance with the applicable clauses of the following:

(i) Secretarial Standards (SS-1 and SS-2) issued by The Institute of Company Secretaries of India; and

(ii) The Listing Agreements entered into by the Company with BSE Limited read with Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc.

The ROC Forms were filed with the Ministry of Corporate affairs (MCA) within due date.

I further report that

As on 31st March, 2026 the Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors.

There no changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act and Listing Regulations.

Adequate notices were given to all Directors to schedule the Board meetings, agenda and detailed notes on agenda were sent at least seven days in advance other than those held at shorter notice, to all directors, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All the Decisions are taken with requisite majority and the dissenting members' views, if any, are captured and recorded as part of the Minutes.

I further report that based on review of compliance mechanism established by the Company and on the basis of the Compliance Certificate(s) issued by the Company Secretary and taken on record by the Board of Directors at their meeting(s), we are of the opinion that there are adequate systems and processes in the Company commensurate with the size and operations of the Company, to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report during the audit period the following events have occurred which had a major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards etc.

a. The company has appointed Mr. Anand Joshi as a Company Secretary on the same day in place of Mr.Nagendra Naidu Nutanapati who has been resigned on 23rd May,2025 during this Financial Year 2025-26.

b. The company has constituted the following committees:

   - Audit Committee
   - Nomination and remuneration Committee
   - CSR Committee
   - Stakeholder's Committee
   - POSH Committee

For S Kavitha Rani &Associates

Sd/-

S Kavitha Rani

Company Secretaries

FCS. No: 6440

CP. No:6977

UDIN: F006440H001366942

Peer Review Cert. No:4652/2023

Place: Hyderabad

Date: 31.08.2026

Note: This report is to be read with our letter of even date which is annexed as '**Annexure**' and forms an integral part of this report.

Annexure to Secretarial Audit Report

To,

The Members,

Dachepalli Publishers Limited

Plot no. 2/B, (C.F. Area) I.D.A. Cherlapalli,

Phase-II, Hyderabad, Telangana-500051.

Our report of even date is to be read along with this letter:

a. Maintenance of Secretarial records is the responsibility of the Management of the Company. Our responsibility is to express as opinion on these secretarial records based on our audit.

b. We have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.

We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

c. Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events, etc.

d. The compliance of the provisions of Companies Act, 2013 and other applicable laws, Rules, Regulations, standards is the responsibility of the Management. Our examination was limited to the verification of procedures on test basis.

e. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the Management has conducted the affairs of the Company.

f. We further report that, based on the information provided by the Company, its officers, authorized representatives during the conduct of the audit in our opinion adequate systems and process and control mechanism exist in the Company to monitor compliance with applicable general laws like labour laws, Environment laws and Data protection policy.

g. We further report that the compliance by the Company of applicable fiscal laws like Direct & Indirect tax laws, Labour Laws – General and Other Specific laws as may be applicable to the Company, have not been reviewed in this audit since the same has been subject to review by the statutory financial audit and other designated professionals.

h. All the documents, records and other information were verified and checked electronically as provided by the management.

i. We further report that during the audit report there were no specific events/actions having a major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulation, guidelines, standards, etc.

For Kavitha Rani & Associates

Company Secretary in Practice

Sd/-

Kavitha Rani Sakhamuri

FCS. no: 6440

CP. No:6977

UDIN: F006440H001366942

Peer Review Cert. No:4652/2023

Date: 31.08.2026

Place: HYDERABAD

ANNEXURE-C

ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITIES ACTIVITIES

[Pursuant to Section 135 of the Companies Act, 2013]

1. **Brief outline on CSR Policy of the Company:**

   Dachepalli Publishers Limited has always prioritised social and environmental responsibility, and as a result, the company consistently contributes to socially responsible activities. We believe that in order to succeed, a company must maintain the highest standards of corporate behaviour toward sits employees, customers, and the communities in which it operates. According to Section 135 of the Companies Act, 2013, read with the Companies (Corporate Social Responsibility Policy) Rule, 2014, the Company has framed a Corporate Social Responsibility (CSR) policy to encourage sense of responsibility and contribution among corporate employees, which is expected to benefit various groups of people such as children, women, the uneducated, the unemployed, and so on. As a result, the Company carried out its CSR activities / projects directly and through outside agencies as well. We define Corporate Social Responsibility as the way a company balances its economic, social and environmental objectives while addressing stakeholder expectations and enhancing shareholder value. The CSR Policy has been uploaded on the website of the Company at https://www.dachepalli.com/

2. **Composition of Corporate Social Responsibility (CSR) Committee**

S.no	Name of the Director	Designation	Type of the member
(a)	Mr. Vinod Kumar Dachepalli	Whole time Director	Chairperson
(b)	Ms. Rushikesh Dachepally	Director	Member
(c)	Ms. Aravinda Annapurna Garikipati	Director	Member

3. **Provide the web-link where Composition of CSR Committee, CSR Policy and CSR projects approved by the Board are disclosed on the website of the Company** https://www.dachepalli.com/
4. **Provide the executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8, if applicable:** Not Applicable

5. (a) Average net profit of the Company as per Section 135(5):

Rs. 561.87 lakhs

(b) Two percent of average net profit of the Company as per Section 135(5):

Rs. 11.23 lakhs

(c) Surplus arising out of the CSR projects or programs or activities of the previous financial years:

Nil

(d) Amount required to be set off for the Financial Year, if any:

Nil

(e) Total CSR obligation for the financial year [5(b)+5(c)-5(d)]:

Rs. 11.23 lakhs

6. (**a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project):**

Rs. 22.20 lakhs

(b) Amount spent in Administrative Overheads:

Nil

(c) Amount spent on Impact Assessment, if applicable:

Not Applicable

(d) Total amount spent for the Financial Year [6(a)+6(b)+6(c)]:

Rs. 22.20 lakhs

(e) Excess amount spent for the Financial Year:

Rs. 10.96 lakhs

6. (a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project): Rs. 22.20 Lakhs

(b) Amount spent in administrative overheads: Nil

(c) Amount spent on Impact Assessment, if applicable: Not Applicable

(d) Total amount spent for the Financial Year [6(a)+6(b)+6(c)]: Rs. 22.20 Lakhs

(e) CSR amount spent or unspent for the financial year: Rs. 10.96 Lakhs

Total Amount Spent for the Financial Year (Rs. Lakhs)	Amount unspent (In Rs.)				
	Total Amount transferred to Unspent CSR Account as per Section 135(6)		Amount transferred to any fund specified under Schedule VII as per second proviso to Section 135(5)		
	Amount	Date of transfer	Name of the Fund	Amount	Date of Transfer
Rs. 22.20 lakhs	Not Applicable				

(f) Excess amount for set-off, if any: Rs. 10.96 lakhs

7. Details of Unspent Corporate Social Responsibility amount for the preceding three Financial Years:

S.No	Preceding Financial Year(s)	Amount transferred to Unspent CSR Account under sub-section (6) of section 135(in Rs.)	Balance Amount in Unspent CSR Account under sub-section (6) of section 135(in Rs.)	Amount Spent in the Financial Year (in Rs)	Amount transferred to a Fund as specified under Schedule VII as per second proviso to subsection (5) of section 135, if any		Amount remaining to be spent in succeeding Financial Years (in Rs)	Deficiency,if any
					Amount (in Rs)	Date of Transfer		
Not Applicable								

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year: No

If yes, enter the number of Capital assets created/ acquired: Not Applicable

Details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

S.No	Short particulars of the property or asset(s) [including complete address and location of the property]	Pincode of the property or asset(s)	Date of Creation	Amount of CSR amount spent	Details of entity/ Authority/ beneficiary of the Registered owner		
					CSR Registration Number, if applicable	Name	Registered address
Not Applicable							

(All the fields should be captured as appearing in the revenue record, flat no, house no, Municipal Office/ Municipal Corporation/ Gram panchayat are to be specified and also the area of the immovable property as well as boundaries)

9. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per subsection (5) of section 135.: Not applicable

Independent Auditor's Report

To the Members of **M/s. DACHEPALLI PUBLISHERS LIMITED**

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of M/s. DACHEPALLI PUBLISHERS LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2026, and the statement of Profit and Loss and 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.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements:

a. Is Presented in accordance with the requirements of regulation 33 of the Listing Regulations in this regard; and
b. Give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2026, its profit/loss and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. 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 is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

• Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

• Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the '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 and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

   d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act and rules made thereunder.

   e) On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 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 with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure B'.

g) With respect to the matter to be included in the Auditor's Report under section 197(16), In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under section 197(16) which are required to be commented upon by us.

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

i. The Company does not have any pending litigations which would impact its financial position.

ii. The Company 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 it's knowledge and belief, other than as disclosed in the notes to the accounts, 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, whether, 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 it's knowledge and belief, other than as disclosed in the notes to the accounts, 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, 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 that have been 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 (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.

v. No dividend have been declared or paid during the year by the company.

vi. Based on our examination which included test checks, the company has used accounting software for maintaining its books of account 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 audit trail feature being tampered with.

For Kumar & Giri.,
Chartered Accountants
FRN: 0001584S

Place:-Hyderabad	**J Bhadra Kumar**
Date: 31.08.2026	**(Partner)**
UDIN:26025480DIWQRC8835	**Membership No.025480**

Annexure 'A'

The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".

We report that:

(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 does not have any intangible assets. Accordingly, clause 3(i)(a)(B) of the Order is not applicable to the Company.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Property, Plant and Equipment have been physically verified by the management at reasonable intervals; 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 (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company

(d) 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 revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets during the year. Accordingly, the reporting under Clause 3(i)(d) of the Order is not applicable to the Company.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are 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) As explained to us & on the basis of the records examined by us, in our opinion, physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No discrepancy of 10% or more in the aggregate for each class of inventory were noticed on physical verification of stocks by the management as compared to book records.

(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 been sanctioned during any point of time of the year, working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

(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, nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year. Accordingly, provisions of clause 3(iii)(a), 3(iii)(b), 3(iii)(c), 3(iii)(d), 3(iii)(e) and 3(iii)(f) of the Order are not applicable to the Company.

(iv) According to the information and explanations given to us and on the basis of our examination of the records, in respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with except non charging of interest on the loan.

(v) The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013. Accordingly, clause 3(v) of the Order is not applicable.

(vi) As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.

(vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2026 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the company, there is no statutory dues referred to in sub-clause (a) that have not been deposited 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, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.

(ix) (a) 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 defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

(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 been declared a willful defaulter by any bank or financial institution or other lender;

(c) According to the information and explanations given to us by the management, the Company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained.

(d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short term basis have been used for long term purposes by the company.

(e) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2026. Accordingly, clause 3(ix)(e) is not applicable.

(f) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2026. Accordingly, clause 3(ix)(f) is not applicable.

(x) (a) Based on our audit procedures and according to the information given by the management, moneys raised by way of initial public offer or further public offer (including debt instruments) during the year were applied for the purposes for which those are raised.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.

(xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us , no fraud by the company or any fraud on the company has been noticed or reported during the course of audit.

(b) According to the information and explanations given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;

(c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company

(xii) The company is not a Nidhi Company. Accordingly, clause 3(xii)(a), 3(xii)(b) and 3(xii)(c) of the Order is not applicable.

(xiii) In our opinion and according to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements, as required by the applicable accounting standards;

(xiv) (a) Based on information and explanations provided to us and our audit procedures, the company has an internal audit system commensurate with the size and nature of its business;

(b) We have considered the internal audit reports of the Company issued till date for the period under audit.

(xv) In our opinion and according to the information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company

(xvi) (a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, clause 3(xvi)(a) of the Order is not applicable.

(b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.

(c) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

(d) According to the information and explanations given by the management, the Group does not have any CIC as part of the Group.

(xvii) Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.

(xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(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 realisation of financial assets and payment of financial liabilities, 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)

(a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, in respect of other than ongoing projects, the company has transferred unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act, except in respect of following, where The period of six months from the end of the financial year prescribed under the second proviso to sub-section (5) of Section 135 has not elapsed as at the date of this report;

ancial year*	ount unspent on CSR activities “other than Ongoing Projects”	Amount Transferred to Fund specified in Sch VII within 6 months from the end of the	ount Transferred after the due date (specify the date of deposit)

		Financial Year	
2025-26	11,23,759	**Nil**	**Not Applicable**

(*For Current year and for the previous year/(s) for which the amount remains unspent)

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no amounts remaining unspent pursuant to any ongoing project requiring transfer to a special Account in compliance with Section 135(6) of the companies Act, 2013.

Financial year*	nount unspent on CSR activities for "Ongoing Projects"	Amount Transferred to Special Account within 30 days from the end of the Financial Year	Amount Transferred after the due date (specify the date of transfer)
(a)	**(b)**	**(c)**	**(d)**
2025-26	Nil	Nil	Nil

(xxi) The company is not required to prepare Consolidate financial statement hence this clause is not applicable.

For Kumar & Giri.,
Chartered Accountants
FRN: 0001584S

Sd/-

Place:-Hyderabad **J Badra Kumar**
Date: 31.08.2026 **(Partner)**
Membership No. 025480

Annexure'B'

Report on Internal Financial Controls with reference to financial statements

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 of March 31, 2026 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 is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

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

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

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

<u>Meaning of Internal Financial Controls Over Financial Reporting</u>

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

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

<u>Inherent Limitations of Internal Financial Controls Over Financial Reporting</u>

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, 2026, 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: 0001584S

Sd/-

Place:-Hyderabad
Date: 31.08.2026

J Badra Kumar
(Partner)
Membership No. 025480

Dachepalli Publishers Limited
CIN: U22110TG1998PLC028994
Standalone Balance Sheet as at March 31, 2026
(All amounts are in Lakhs of Indian Rupees, unless otherwise stated)

	Notes	March 31, 2026	March 31, 2025
Equity and liabilities			
Shareholders' funds			
Share capital	3	1,497.60	1,101.60
Reserves and surplus	4	6,499.57	1,826.99
		7,997.17	**2,928.59**
Non-current liabilities			
Long term Borrowings	5	3,342.65	4,410.93
Long term provisions	6	183.22	-
Deferred tax Liability (net)	7	15.11	23.06
		3,540.99	**4,433.99**
Current liabilities			
Short term Borrowings	5	164.91	192.70
Trade payables	8		
Total outstanding dues of micro enterprises and small enterprises		959.51	1,570.30
Total outstanding dues of creditors other than micro enterprises and small enterprises		1,654.37	1,081.03
Other current liabilities	9	77.86	99.64
Short term provisions	6	610.73	128.06
		3,467.38	**3,071.72**
Total		**15,005.54**	**10,434.30**
Assets			
Non-current assets			
Property, plant and equipment	10	953.18	743.94
Long-term loans and advances	11	127.07	67.72
		1,080.25	**811.66**
Current assets			
Inventories	12	5,453.00	3,043.60
Trade receivables	13	7,451.76	6,191.56
Cash and bank balances	14	66.63	360.33
Short-term loans and advances	11	-	-
Other current assets	15	953.90	27.15
		13,925.29	**9,622.64**
Total		**15,005.54**	**10,434.30**
Summary of significant accounting polices	2.1	0.00	0.00

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

J Bhadra Kumar
Partner
Membership No. 025480
UDIN No. 26025480DIWQRC8835
Place: Hyderabad
Date : 31.08.2026

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

D. Vinod Kumar
Director
DIN: 02207911

Place: Hyderabad
Date : 31.08.2026

D. Rushikesh
Director
DIN: 02711233

Place: Hyderabad
Date : 31.08.2026

KUMAR & GIRI Chartered Accountants FRN 001584S Hyderabad

DACHEPALLI PUBLISHERS LIMITED HYD'BAD

Dachepalli Publishers Limited
CIN: U22110TG1998PLC028994
Standalone Statement of Profit and Loss for the year ended March 31, 2026
(All amounts are in Lakhs of Indian Rupees, unless otherwise stated)

	Notes	For the year ended March 31, 2026	For the year ended March 31, 2025
Income			
Revenue from operations	16	9,136.28	6,389.92
Other income	17	2.74	35.34
Total revenue		**9,139.02**	**6,425.26**
Expenses			
Cost of Raw Material consumed	18	6,240.88	4,474.76
(Increase)/Decrease in inventories of traded goods	19	(928.09)	(365.25)
Employee benefits expense	20	897.29	584.32
Depreciation expense	10	106.50	74.93
Finance costs	21	146.66	174.42
Other expenses	22	576.46	413.91
Total expenses		**7,039.70**	**5,357.09**
Profit before tax		**2,099.32**	**1,068.17**
Tax expense			
Current tax expense		587.26	274.73
Deferred tax		(7.95)	(42.66)
Total tax expense		**579.31**	**232.07**
Profit for the year		**1,520.01**	**836.10**
Earnings per share (EPS)			
Basic and diluted (In Rs.)	23	10.15	7.59
Nominal value of share (In Rs.)		10	10
Weighted average number of shares for basic and diluted EPS		149.76	110.16
Summary of significant accounting polices	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

Bkumar

J Bhadra Kumar
Partner
Membership No. 025480
UDIN No. 26025480DINQRC8835
Place: Hyderabad
Date : 31.08.2026

KUMAR & GIRI FRN 001584S Hyderabad Chartered Accountants

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

D. Rushikesh

D. Vinod Kumar
Director
DIN: 02207911

Place: Hyderabad
Date : 31.08.2026

DACHEPALLI PUBLISHERS LIMITED HYD'BAD

D. Rushikesh
Director
DIN: 02711233

Place: Hyderabad
Date : 31.08.2026

Dachepalli Publishers Limited
CIN: U22110TG1998PLC028994
Standalone Statement of Cash Flows for the year ended March 31, 2026
(All amounts are in Lakhs of Indian Rupees, unless otherwise stated)

	For the year ended March 31, 2026	For the year ended March 31, 2025
Cash flows from operating activities		
Profit before tax	2,099.32	1,068.17
Adjustments for:		
Depreciation	106.50	74.93
Provision for Grautity		
Loss/ (Profit) on sale of Fixed Asset	(0.30)	(31.00)
Diminution in value of investment	-	-
Interest income	(2.44)	(4.34)
Interest expenses	146.66	174.42
Unrealised loss/(gain) on account of exchange fluctuation (net)	-	-
Loss of property, plant and equipment	-	-
Operating profit before working capital changes	**2,349.74**	**1,282.18**
Movement in working capital:		
Increase/(decrease) in trade payables	(37.45)	191.86
Decrease/(increase) in Long term loans and advances	(59.35)	(24.12)
Decrease/(increase) in Short term loans and advances	-	-
(Decrease)/increase in other current liabilities	(21.78)	39.23
(Increase)/decrease in trade receivables	(1,260.20)	(586.55)
(Increase)/decrease in inventories	(2,409.40)	(320.46)
Decrease/(increase) in non current assets	-	-
(Decrease)/increase in provisions	665.90	22.68
(Increase)/decrease in other current assets	(926.75)	2.96
Cash generated from operations	**(1,699.30)**	**607.78**
Income tax (paid)/refund received	(587.26)	(230.22)
Net cash flows from operating activities (A)	**(2,286.56)**	**377.55**
Cash used in investing activities		
Purchase of property, plant and equipment	(315.74)	(230.31)
Investment in bank deposits	-	-
Proceeds from sale of Fixed assets	0.30	31.00
Net cash used in investing activities (B)	**(315.44)**	**(199.31)**
Cash flows from financing activities (C)		
Proceeds from borrowings	(1,096.06)	125.23
Interest received	2.44	4.34
Interest paid	(146.66)	(174.42)
Proceeds from IPO	4,039.20	
Expenses Related to Issue of Shares IPO	(490.63)	
Net cash used in financing activities (C)	**2,308.29**	**(44.85)**
Net decrease in cash and cash equivalents (A+B+C)	(293.70)	133.40
Cash and cash equivalents at the beginning of the year	360.33	226.93
Cash and cash equivalents at the year end	**66.63**	**360.33**
Components of cash and cash equivalents (refer note 14):		
Cash in hand	21.29	3.45
Balances with banks in current accounts	45.34	356.88
Total cash and cash equivalents	**66.63**	**360.33**
	0.00	**0.00**

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. 26025480DRIWQRC8835
Place: Hyderabad
Date : 31.08.2026

KUMAR & GIRI
FRN 001584S
Hyderabad
Chartered Accountants

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

D. Vinod Kumar
Director
DIN: 02207911

Place: Hyderabad
Date : 31.08.2026

D. Rushikesh
Director
DIN: 02711233

Place: Hyderabad
Date : 31.08.2026

DACHEPALLI PUBLISHERS LIMITED
HYD'BAD

Dachepalli Publishers Limited
CIN: U22110TG1998PLC028994
Notes to standalone financial statements for the year ended March 31, 2026
(All amounts are in Lakhs of Indian Rupees, unless otherwise stated)

3. Share capital

	March 31, 2026	March 31, 2025
Authorized 1,60,00,000 (March 31, 2025: 1,60,00,000) equity shares of Rs. 10 each	1,600.00	1,600.00
Issued, subscribed and paid-up 1,49,76,000 (March 31, 2025: 1,10,16,000) equity shares of Rs. 10 each fully paid	1,497.60	1,101.60

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

	March 31, 2026		March 31, 2025	
	No.	Amount	No.	Amount
At the beginning of the year	1,10,16,000	1,101.60	6,12,000	61.20
Add: Conversion of face value of shares from INR 100 to 10 per share	-	-	55,08,000	550.80
Add: Bonus shares issued during the year in the ratio of 4:5	-	-	48,96,000	489.60
Add: Public Issue during the year	39,60,000	396.00		
Outstanding at the end of the year	1,49,76,000	1,497.60	1,10,16,000	1,101.60

b. Terms/rights attached to equity shares
The Company has only one class of equity shares having a par value of ₹10 per share. Each holder of equity shares is entitled to one vote per share.

During the period, the Company completed its Initial Public Offer (IPO) and allotted 39,60,000 equity shares of ₹10 each at an issue price of ₹102 per share, aggregating ₹3,96,00,000 as paid-up share capital. The excess of issue price over face value has been credited to Securities Premium Account.

The equity shares issued rank pari passu with the existing equity shares of the Company. Holders of equity shares are entitled to receive dividends, if declared, and in the event of liquidation, are entitled to the remaining assets of the Company, after distribution of all preferential amounts, in proportion to the number of shares held.During the year ended March 31, 2026, the Company has not declared any dividend.

DACHEPALLI PUBLISHERS LIMITED HYD'BAD

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, 2026		March 31, 2025	
	No's.	% holding	No's.	% holding
Equity shares of Rs. 10 each fully paid				
D. Vinod Kumar	14,07,564	9.40%	14,07,564	12.78%
D. Rushikesh	36,48,384	24.36%	36,48,384	33.12%
D. Manjula	37,65,564	25.14%	37,65,564	34.18%
Umesh Purushottam Chambia	14,39,400	9.61%	12,87,000	11.68%

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, 2026	March 31, 2025
Surplus in the statement of profit and loss		
Balance at the beginning of the year	1,826.99	1,480.49
Add: Profit for the year	1,520.01	836.10
Less: Bonus Issue		(489.60)
General Reserves	3,347.00	1,826.99
Security Premium	3,643.20	-
Less: IPO Expenses	(490.63)	
Security Premium Reserves	3,152.57	-
Net surplus in statement of profit and loss	6,499.57	1,826.99

5. Borrowings

	Non current		Current	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
For employee benefits				
Term Loans				
Indian Rupee loans from banks (Secured)	711.21	1,393.53	86.39	130.46
Indian Rupee loans from financial Institutions (Secured)	50.25	106.97	58.19	49.43
Loans from related parties (Unsecured)	2,496.05	2,830.63	-	-
Other Loans and Advances		-		-
Vehicle loans from banks (Secured)	85.14	79.80	20.34	12.81
	3,342.65	4,410.93	164.91	192.70

DACHEPALLI PUBLISHERS LIMITED HYD'BAD

D. Rushikesh

The details of Indian rupee loans from banks as at March 31, 2026 are as under:

Name of the Bank	Outstanding As on March 31, 2026	Sanction Amount	No. of Instalments	Commencement of instalments	Rate of Interest	Default Charges
HDFC Term Loan - 1	396.56	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	401.04	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

DACHEPALLI PUBLISHERS LIMITED HYD'BAD

Indian Rupee loans from financial Institutions as at March 31, 2026 are as under:

Name of the Bank & Nature of Loan	Outstanding As on March 31, 2026	Sanction Amount	No. of Instalments	Commencement of instalments	Rate of Interest
Protium Financial Limited (earlier called as Growth Source Financial Technologies Limited)	108.43	209.50	48 monthly instalments of INR 5.7 Lakhs.	February 2024	13.85%

Other loans and advances as at March 31, 2026 are as under:

Name of the Bank & Nature of Loan	Outstanding As on March 31, 2026	Sanction Amount	No. of Instalments	Commencement of instalments	Security/Principal Terms & Conditions
HDFC Vehicle Loan	3.11	7.00	37	Jun-24	Hypothecation of Vehicle- Ashok Leyland - Ultra Light Commercial vehicle
HDFC Vehicle Loan	21.16	25.62	84	Sep-24	Hypothecation of Vehicle- Toyta Attitude
HDFC Vehicle Loan	25.73	31.53	84	Aug-24	Hypothecation of Vehicle- Hycross Blackish Ageha
HDFC Vehicle Loan	13.17	16.14	84	Aug-24	Hypothecation of Vehicle- Hyryder Hybrid Red
HDFC Vehicle Loan	16.61	20.35	84	Aug-24	Hypothecation of Vehicle- Creta White
HDFC Vehicle Loan	8.36	8.50	48	Mar-26	Hypothecation of Vehicle- Maxx - 1
HDFC Vehicle Loan	8.36	8.50	48	Mar-26	Hypothecation of Vehicle- Maxx - 2
HDFC Vehicle Loan	9.00	9.20	39	Mar-26	Hypothecation of Vehicle- Mahindra Bolero

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.

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, 2026	As at March 31, 2025
D. Abhinav	336.88	350.94
D.Ankitha	291.20	280.40
D.Harish Kumar	306.00	324.38
D Manjula	304.54	291.77
D Ramya	21.55	171.13

D.Rushikesh	231.67	310.38
D.Rushikesh HUF	47.69	47.69
D.Sneha	143.76	202.90
D.Vinod Kumar	438.31	476.56
D Vinod Kumar HUF	243.04	243.06
Srivalli Kattamuri	2.70	2.70
Umesh Purushottam Cbambia	128.70	128.70
	2,496.05	2,830.61

6. Provisions

	Non current		Current	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
For employee benefits - Gratutity	183.22		12.24	
Provision for CSR			11.24	21.98
Provision for income tax (net)			587.26	106.07
	183.22	-	610.73	128.06

For: Dachepalli Publishers Limited

Directors

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

7. Deffered Tax Liability

	March 31, 2026	March 31, 2025
Deferred tax asset / (liability)		
Difference between tax depreciation and depreciation/amortisation charged for the financial reporting	15.11	23.06
	15.11	**23.06**

8. Trade payables

	March 31, 2026	March 31, 2025
Trade payables		
Total outstanding dues of micro enterprises and small enterprises	959.51	1,570.30
Total outstanding dues of creditors other than micro enterprises and small enterprises	1,654.37	1,081.03
	2,613.88	**2,651.33**

As at March 31, 2026

	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	-	959.51	-	-	-	959.51
Total outstanding dues of creditors other than micro enterprises and small enterprises	-	663.37	-	991.00	-	1,654.37
Total	-	**1,622.88**	-	**991.00**	-	**2,613.88**

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**

9. Other current liabilities

	March 31, 2026	March 31, 2025
Statutory dues payable	77.86	99.64
	77.86	**99.64**

For: Dachepalli Publishers Limited

Directors

DACHEPALLI PUBLISHERS LIMITED HYD'BAD

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

10. 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
Additions	0.40	257.82	2.81	54.70	-	-	315.74
Deletions	-	-	-	-	-	11.90	11.90
As at March 31, 2026	300.67	1,029.42	37.14	121.60	36.17	166.32	1,691.32
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
Charge for the year	8.60	52.54	3.54	11.54	1.18	29.11	106.51
Deletions	-	-	-	-	-	11.90	11.90
As at March 31, 2026	137.05	451.08	34.20	12.42	35.81	67.60	738.17
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
As at March 31, 2026	163.62	578.34	2.94	109.18	0.36	98.72	953.15

DACHEPALLI PUBLISHERS LIMITED HYD'BAD

For: Dachepalli Publishers Limited

Directors

Dachepalli Publishers Limited
CIN: U22110TG1998PLC028994
Notes to standalone financial statements for the year ended March 31, 2026
(All amounts are in Lakhs of Indian Rupees, unless otherwise stated)

11. Loans and advances

	Non current		Current	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
(Unsecured, considered good)				
Security deposits	127.07	67.72		
	127.07	67.72	-	-

12. Inventories

	March 31, 2026	March 31, 2025
Valued at lower of cost and net realizable value		
Traded goods*:		
Raw Material	2,089	608.00
Work in Progress	788	440.00
Finished Goods	2,575	1,995.60
	5,453	3,043.60

13. Trade receivables

		March 31, 2026	March 31, 2025
Current			
Undisputed trade receivables – considered good		7,451.76	6,191.56
Undisputed trade receivables – considered doubtful			
	A	7,451.76	6,191.56
Provision for doubtful receivables	B		
	A+B	7,451.76	6,191.56

Trade receivables ageing schedule

As at March 31, 2026

	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	2,697.80	3,268.93	871.60	532.42	56.00	25.00	7,451.76
Undisputed trade receivables – considered doubtful	-	-	-	-	-	-	-
Less: Provision for doubtful debts	-	-	-	-	-	-	-
Total	2,697.80	3,268.93	871.60	532.42	56.00	25.00	7,451.76

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

For: Dachepalli Publishers Limited

DACHEPALLI PUBLISHERS LIMITED HYD'BAD

Directors

Dachepalli Publishers Limited
CIN: U22110TG1998PLC028994
Notes to standalone financial statements for the year ended March 31, 2026
(All amounts are in Lakhs of Indian Rupees, unless otherwise stated)

14. Cash and bank balances

	March 31, 2026	March 31, 2025
Cash and cash equivalents		
Cash on hand	21.29	3.45
Balances with banks on current accounts	45.34	356.88
	66.63	**360.33**

15. Other assets

	March 31, 2026	March 31, 2025
Non - current bank balances	19.40	19.40
Other Advances	773.02	
Balances with statutory authorities	161.48	7.76
	953.90	**27.16**

For: Dachepalli Publishers Limited

DACHEPALLI PUBLISHERS LIMITED HYD'BAD

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Directors

Dachepalli Publishers Limited
CIN: U22110TG1998PLC028994
Notes to standalone financial statements for the year ended March 31, 2026
(All amounts are in Lakhs of Indian Rupees, unless otherwise stated)

16. Revenue from operations

	For the year ended March 31, 2026	For the year ended March 31, 2025
Sale of products		
Traded goods	9,136.28	6,389.92
	9,136.28	**6,389.92**

17. Other income

	For the year ended March 31, 2026	For the year ended March 31, 2025
Interest income		
Bank deposits	2.44	4.34
Interest on income tax refund	-	
Profit on Sale of Vehicle	0.30	31.00
	2.74	**35.34**

18. Cost of Raw Material Consumed

	For the year ended March 31, 2026	For the year ended March 31, 2025
Raw Materials Consumed		
Opening stock at the beginning of the year	608.00	652.80
Add : Purchases	7,722.19	4,429.96
Less : Sale of materials	-	-
	8,330.19	**5,082.76**
Less : Closing stock at the end of the year	2,089.31	608.00
	6,240.88	**4,474.76**
Total	**6,240.88**	**4,474.76**

DACHEPALLI PUBLISHERS LIMITED HYD'BAD

Dachepalli Publishers Limited
CIN: U22110TG1998PLC028994
Notes to standalone financial statements for the year ended March 31, 2026
(All amounts are in Lakhs of Indian Rupees, unless otherwise stated)

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

	For the year ended March 31, 2026	For the year ended March 31, 2025
Opening stock of inventories		
Finished goods	1,995.60	1,430.89
Work-in-Progress	440.00	639.46
	2,435.60	**2,070.35**
Closing stock of inventories		
Finished goods	2,575.37	1,995.60
Work-in-Progress	788.32	440.00
	3,363.69	**2,435.60**
Increase in inventories of finished goods and work-in-progress	**(928.09)**	**(365.25)**
Decrease / (Increase) in finished goods	(579.77)	(564.71)
(Increase)/Decrease in Work-in-Progress	(348.32)	199.46
Decrease / (Increase) in inventories of finished goods and work-in-progress	**(928.09)**	**(365.25)**

20. Employee benefits expense

	For the year ended March 31, 2026	For the year ended March 31, 2025
Salaries, wages and bonus	618.62	516.06
Contribution to provident and other fund	16.52	15.29
Gratuity expense	195.46	-
Staff welfare expenses	66.69	52.97
	897.29	**584.32**

21. Finance costs

	For the year ended March 31, 2026	For the year ended March 31, 2025
Interest		
- on Term loans	144.66	168.48
- on others		5.88
Bank charges and Processing Charges	1.99	0.05
	146.66	**174.42**

DACHEPALLI PUBLISHERS LIMITED HYD'BAD

Dachepalli Publishers Limited
CIN: U22110TG1998PLC028994
Notes to standalone financial statements for the year ended March 31, 2026
(All amounts are in Lakhs of Indian Rupees, unless otherwise stated)

22. Other expenses

	For the year ended March 31, 2026	For the year ended March 31, 2025
Rates and taxes	28.86	13.36
Power and Fuel	56.89	52.98
Repairs & maintenance		
Plant and machinery	35.14	15.60
Buildings	7.52	21.98
Managerial Remuneration	100.20	93.00
Office maintenance	6.32	2.28
Insurance	24.00	9.15
Provision for CSR	11.24	21.36
Printing and stationery	3.94	6.75
Consultancy and other professional charges	15.76	12.91
Remuneration to auditors		-
-Audit Fee	1.50	1.50
Travelling and conveyance	57.77	50.72
Unit Expenses	92.45	30.78
Jobwork Charges		-
Reimbursement Expenses	5.89	5.47
Bad debts written off	0.54	4.63
Telephone & Internet Expenses	2.05	2.39
General Expenses	54.28	29.38
Business Promotion and Advertisement	32.92	10.46
Carriage Outwards	39.20	29.22
	576.46	**413.91**

a. Payment to auditor

	For the year ended March 31, 2026	For the year ended March 31, 2025
As auditor	1.50	1.50
For tax audit services		
Reimbursement of out of pocket expenses		
	1.50	**1.50**

For: Dachepalli Publishers Limited

Directors

DACHEPALLI PUBLISHERS LIMITED
HYD'BAD

Dachepalli Publishers Limited
CIN: U22110TG1998PLC028994
Notes to standalone financial statements for the year ended March 31, 2026
(All amounts are in Lakhs of Indian Rupees, unless otherwise stated)

23) Names of related parties and description of relationship

Relationship	As at	
	March 31, 2026	March 31, 2025
Entities under common control	M/s. Pelican Publishing House	M/s. Pelican Publishing House
	M/s. School Book Company	M/s. School Book Company
	M/s. Dachepalli Printers	M/s. Dachepalli Printers
Key Management Personnel	D Abhinav	D Abhinav
	D.Harish Kumar	D.Harish Kumar
	D Manjula	D Manjula
	D.Rushikesh	D.Rushikesh
	D.Vinod Kumar	D.Vinod Kumar
Relatives of Key Management Personnel	D. Abhinav HUF	D. Abhinav HUF
	D.Ankitha	D.Ankitha
	D. Harish Kumar HUF	D. Harish Kumar HUF
	D Ramya	D Ramya
	D.Rushikesh HUF	D.Rushikesh HUF
	D.Sneha	D.Sneha
	D Vinod Kumar HUF	D Vinod Kumar HUF

Transactions during the year:

Figures in Lacs

	For the year ended	
	March 31, 2026	March 31, 2025
a) Entities under Common Control		
M/s. Pelican Publishing House		
Sales during the period	177.08	250.39
M/s. School Book Company		
Sales during the period	850.04	205.33
M/s. Dachepalli Printers		
Purchases During the year	297.36	-
b) Key Management Personnel		
D Abhinav		
Reimbursement of Expenses	6.43	6.43
Director Remuneration paid during the year	21.00	21.00
Loans Received during the year *	-	39.11
Loans repaid during the year	11.69	161.81
D.Harish Kumar		
Reimbursement of Expenses	11.92	6.24
Director Remuneration paid during the year	21.00	21.00
Loans Received during the year	-	43.91
Loans repaid during the year	16.79	4.95
D Manjula		
Director Remuneration paid during the year	15.00	15.00
Loans Received during the year	8.25	39.91
Loans repaid during the year	-	7.41
D.Rushikesh		
Reimbursement of Expenses	-	-

DACHEPALLI PUBLISHERS LIMITED HYD'BAD

D Rushikesh

Director Remuneration paid during the year	25.20	18.00
Loans Received during the year *	-	41.09
Loans repaid during the year	78.73	78.63

DACHEPALLI PUBLISHERS LIMITED HYD'BAD

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

D.Vinod Kumar		
Reimbursement of Expenses	16.43	14.19
Director Remuneration paid during the year	18.00	18.00
Loans Received during the year	9.13	154.88
Loans repaid during the year	56.59	20.19
c) Relatives of Key Management Personnel		
D. Abhinav HUF		
Purchase during the period	-	-
D.Ankitha		
Loans repaid during the year	-	2.82
Purchase during the period	-	-
Salary Paid	12.00	
D. Harish Kumar HUF		
Loans Received during the year	-	4.90
Purchase during the period	-	-
Loans repaid during the year	-	5.00
D Ramya		
Director Remuneration paid during the year	-	4.80
Loans Received during the year	-	46.41
Loans repaid during the year	134.59	22.17
D.Rushikesh HUF		
Purchase during the period	-	-
D.Sneha		
Loans Received during the year	-	7.27
Purchase during the period	-	-
Loans repaid during the year	69.95	11.67
Salary Paid	12.00	
D Vinod Kumar HUF		
Purchase during the period	-	-

D Rushikesh

DACHEPALLI PUBLISHERS LIMITED
HYD'BAD

Dachepalli Publishers Limited
CIN: U22110TG1998PLC028994

Depreciaiton as per the Income tax Act 1961

Assessment Year 2026-27

	A	B		C	D	E	F
Block of Assets	**WDV as on 01.04.2025**	**Additions Before 30/09/2025**	**Additions After 30/09/2025**	**Delitions during the year**	**WDV as on 31.03.2026 (Before Depreciation)**	**Depreciation for the PY 2025-26**	**WDV as on 31.03.2026**
Building @10%	80.11	0.40	-	-	80.52	8.05	72.46
Plant & Machinery @15%	230.92	2.58	224.20	-	457.70	51.84	405.86
Vehicles@15%	121.31	-	31.04	-	152.35	20.53	131.83
Furniture & Fixtures @10%	77.34	42.74	11.97	-	132.04	12.61	119.43
Computers & Pheripherals	5.71	-	2.81	-	8.52	2.85	5.67
Industrial lands	28.78		-	-	28.78	-	28.78
	544.17	45.72	270.01	-	859.91	95.87	764.04

For: Dachepalli Publishers Limited

Directors

DACHEPALLI PUBLISHERS LIMITED HYD'BAD

Dachepalli Publishers Limited
CIN: U22110TG1998PLC028994

Depreciaiton as per the Companies Act 2013 for the year 2025-26												
			Gloss Block				Depreciation Block				Net Block	
Asset	Age	Depreciation %	Gross Block 01.04.2025	Additions during the year	delitions during the year	Closing	Up to 2025	For the year	Deletion	Total Depreciation	Net Block as on 31.03.2025	Net Block as on 31.03.2026
Building	30	3.17	271.49	-		271.49	128.45	8.60		137.04	143.05	134.45
TSIIC Plot			16.72	-		16.72	-	-		-	16.72	16.72
Happy Estates P L			7.56	0.40		7.97	-	-		-	7.56	7.97
Sri Maha Vishnu V			1.31	-		1.31	-	-		-	1.31	1.31
Green City Mega			1.25	-		1.25	-	-		-	1.25	1.25
Prestive Avenue			1.94	-		1.94	-	-		-	1.94	1.94
Machinery	15	6.33	771.60	257.82	-	1,029.43	397.55	52.54		450.08	374.06	579.34
Vehicles	10	9.15	36.17	-		36.17	34.63	1.18		35.81	1.54	0.36
Furniture	10	9.15	66.90	54.70		121.61	0.88	11.54		12.42	66.02	109.19
Cars	8	11.88	179.00	-	11.90	167.10	51.39	29.11	11.90	68.59	127.61	98.51
Computer	3	31.67	33.54	2.81		36.35	30.65	3.54		34.19	2.89	2.15
			1,387.49	**315.74**	**11.90**	**1,691.32**	**643.54**	**106.50**		**738.14**	**743.95**	**953.18**

For: Dachepalli Publishers Limited

DACHEPALLI PUBLISHERS LIMITED HYD'BAD

Directors

Dachepalli Publishers Limited
CIN: U22110TG1998PLC028994
Notes to standalone financial statements for the year ended March 31, 2026
(All amounts are in Lakhs 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, 2026	For the year ended March 31, 2025
Profits attributable to the equity holders of the Company	1,520.01	836.10
Weighted average number of equity shares in calculating basic and diluted EPS (in Lakhs)	149.76	110.16
EPS (In Rs.)	**10.15**	**7.59**

During the year, the Company:
The Company has only one class of equity shares having a par value of ₹10 per share. Each holder of equity shares is entitled to one vote per share.

During the period, the Company completed its Initial Public Offer (IPO) and allotted 39,60,000 equity shares of ₹10 each at an issue price of ₹102 per share, aggregating ₹3,96,00,000 as paid-up share capital. The excess of issue price over face value has been credited to Securities Premium Account.
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, 2026 and March 31, 2025.

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

	March 31, 2026	March 31, 2025
(a) (i) the principal amount remaining unpaid to any supplier at the end of accounting year;	960	1,570
(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.	-	-
	960	**1,570**

27. Corporate Social Responsibility

As per Section 135 of the Companies Act, 2013, CSR provisions apply to the Company for the first time for the financial year 2025-26, the net profit of the Company for the financial year 2024-25 (Rs. 10,68,16,873) having exceeded the threshold of Rs. 5 crore prescribed under Section 135(1)(c) of the Act. The amount required to be spent for FY 2025-26, being 2% of the average net profits of the three immediately preceding financial years computed under Section 198 of the Act, is Rs. 11,23,759.

As at 31 March 2026, this amount remains unspent. In respect of this the project being other than an ongoing project, the unspent amount is required to be transferred to a Fund specified in Schedule VII to the Act within six months from the end of the financial year, i.e. on or before 30 September 2026, in accordance with the second proviso to Section 135(5) of the Act. which remains not transferred as on date of this financial statement.

Separately, the Company identified that an amount of Rs. 21,98,245 recognised as a "Provision for CSR" in the financial statements for the year ended 31 March 2025 had been raised, However the Section 135 of the Act not being applicable to the Company for that year (as also stated in the Directors' Report for FY 2024-25). This amount was transferred in March 2026 to Reana Social Initiatives Foundation, a Section 8 company (CIN: U85300TG2021NPL150421), in settlement of that provision.

Particulars	Remarks
Amount Required to be spent during the year	Rs. 11,23,759
Amount of Expenditure Incurred	Nil
Shortfall at the end of the year	Rs. 11,23,759
Total of Previous year Shortfall	Nil
Reason for Shortfall	Project Identification
Nature of CSR	Education, Assistance to Needy
Related party transactions in relation to CSR	Nil

Movement Table in CSR Liability

Particulars	Remarks
Opening CSR Liability	Nil
Add: CSR obligation for the year	Rs. 11,23,759
Less: amount spent during the year	Nil
Closing CSR Liability	Rs. 11,23,759

28. Ratio analysis and its elements

Ratio	Numerator	Denominator	March 31, 2026	March 31, 2025	% change	Reason for variance
Current ratio	Current assets	Current liabilities	4.02	3.13	28.20%	Note 1
Debt- Equity Ratio	Total Debt	Shareholder's Equity	0.44	1.57	-72.10%	Note 2
Debt Service Coverage ratio	Earnings for debt service = Net profit after taxes + Non-cash operating expenses	Debt service = Interest & Lease Payments + Principal Repayments	1.43	3.66	-61.06%	Note 3
Return on equity ratio	Net profits after taxes – Preference dividend	Average shareholder's equity	0.28	0.33	-16.45%	Note 4
Inventory turnover ratio	Cost of goods sold	Average inventory	1.25	1.43	-12.26%	Note 5
Trade receivable turnover ratio	Net credit sales = Gross credit sales - sales return	Average trade receivable	1.34	1.08	23.63%	Note 6

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Trade payable turnover ratio	Net credit purchases = Gross credit purchases - purchase return	Average trade payables	2.93	1.73	69.21%	Note 7
Net capital turnover ratio	Net sales = Total sales - sales return	Working capital = Current assets - Current liabilities	0.87	0.98	-10.44%	Note 8
Net profit ratio	Net profit	Net sales = Total sales - sales return	0.17	0.13	27.15%	Note 9
Return on investment	Return on investments	Average investment in bank deposits	0.13	0.22	-43.76%	Note 10
Return on capital employed	Earnings before interest and taxes	Capital employed = Tangible net worth + total debt + Deferred tax liability	0.19	0.15	26.56%	Note 11

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

Notes:

1. Current ratio – Increase due to a higher proportionate increase in current Assets compared to current Liabilities.
2. Debt-Equity Ratio – Declined due to significant increase in shareholders' equity along with reduction in total debt.
3. Debt Service Coverage Ratio – Decreased mainly due to substantially higher principal repayments during the year.
4. Return on Equity Ratio – Decreased mainly due to the increase in shareholder's equity following the IPO.
5. Inventory Turnover Ratio – Slight decline due to higher buildup of inventory relative to cost of goods sold.
6. Trade Receivable Turnover Ratio – Improved due to better collection efficiency despite increase in sales.
7. Trade Payable Turnover Ratio – Increased due to higher purchases and faster settlement of payables.
8. Net Capital Turnover Ratio – Declined due to increase in working capital.
9. Net Profit Ratio – Improved due to better profitability and margin expansion.
10. Return on Investment – Decreased due to lower income from investments while the investment base remained constant.
11. Return on Capital Employed – Increased due to higher EBIT from improved operating performance.

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29. 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.

30.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).

31. The Company has used an accounting software which is operated by a third-party software service provider, for maintaining its books of account, which has audit trail (Edit Log) feature and the same has been operational throughout the year for all the relavant transactions recorded in the software and there were no instances of the audit trail feature being tampered with.

In addition, to ensure the authenticity of transactions recorded in the accounting software, we have Segregation of Duties (SOD) controls in place, which are reviewed annually.

32. 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 : 0001584S

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: 02207917

D. Rushikesh
Director
DIN: 02711233

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Current ratio

	WPR	FY 2025-26	FY 2024-25
Current Assets	BS/	13,925.29	9,622.64
Current Liabilities	BS/	3,467.38	3,071.72
Current Ratio		4.02	3.13

Debt- Equity Ratio

	WPR	FY 2025-26	FY 2024-25
Total Debt	BS/	3,507.57	4,603.63
Shareholder's Equity	BS/	7,997.17	2,928.59
		0.44	1.57

Return on investment

	WPR	FY 2025-26	FY 2024-25
Return on investments	BS/	2.44	4.34
Average investment in bank deposits	BS/	19.40	19.40
		0.13	0.22

Return on Equity ratio

	WPR	FY 2025-26	FY 2024-25
Net Profits after taxes	BS/	1,520.01	836.10
Average Shareholder's Equity	BS/	**5,462.88**	**2,510.54**
Opening Equity		2,928.59	2,092.49
Closing Equity		7,997.17	2,928.59
Return on Equity		0.28	0.33

Inventory Turnover ratio

	WPR	FY 2025-26	FY 2024-25
Cost of goods sold	BS/	5,312.79	4,109.51
Average Inventory	BS/	**4,248.30**	**2,883.37**
Opening		3,043.60	2,723.14
Closing		5,453.00	3,043.60
Inventory Turnover Ratio		1.25	1.43

Trade Receivable Turnover Ratio

	WPR	FY 2025-26	FY 2024-25
Net credit sales	BS/	9,136.28	6,389.92
Average Trade Receivable	BS/	**6,821.66**	**5,898.28**
Opening		6,191.56	5,605.01
Closing		7,451.76	6,191.56
Trade Receivable Turnover Ratio		1.34	1.08

Trade Payable Turnover Ratio

	WPR	FY 2025-26	FY 2024-25
Net credit purchases	BS/	7,722.19	4,429.96

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D. Rushi...

Average Trade Payables	BS/	**2,632.61**	**2,555.40**
Opening		2,651.33	2,459.48
Closing		2,613.88	2,651.33
Trade Payable Turnover Ratio		2.93	1.73

Net Capital Turnover Ratio

	WPR	FY 2025-26	FY 2024-25
Net sales	BS/	9,136.28	6,389.92
Working capital	BS/	**10,457.91**	**6,550.92**
Current assets		13,925.29	9,622.64
Current liabilities		3,467.38	3,071.72
Net Capital Turnover Ratio		0.87	0.98

Net Profit ratio

	WPR	FY 2025-26	FY 2024-25
Net Profit	BS/	1,520.01	836.10
Net sales	BS/	9,136.28	6,389.92
Net Capital Turnover Ratio		0.17	0.13

Return on Capital Employed

	WPR	FY 2025-26	FY 2024-25
Earnings before interest and taxes	BS/	2,205.82	1,143.10
Net profit		1,520.01	836.10
Add: Taxes		579.31	232.07
Add: Depreciation		106.50	74.93
Capital Employed	BS/	**11,519.85**	**7,555.28**
Tangible Net Worth		7,997.17	2,928.59
Total Debt		3,507.57	4,603.63
Deferred Tax		15.11	23.06
Return on Capital Employed		0.19	0.15

Earnings available for debt service	**FY 2025-26**	**FY 2024-25**
PAT	1,520.01	836.10
Add: Non-cash items		
Depreciation and amortisation	106.50	74.93
Interest expense	144.66	168.48
Interest income	(2.44)	(4.34)
Earnings available for debt service	**1,768.73**	**1,075.17**
Debt service -Interest and lease payment including principle repayments		
Interest paid on Term loans	144.66	168.48
Principle repayments	1,096.06	125.23
	1,240.72	**293.71**
	1.43	3.66

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For: Dachepalli Publishers Limited

Directors

DACHEPALLI PUBLISHERS LIMITED

CIN: U22110TG1998PLC028994

Notes to standalone financial statements for the year ended March 31, 2026

(All amounts are in Lakhs 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 is situated at Plot No. 2/B, (C.F.Area) I.D.A. Cherlapalli, Phase-II, Hyderabad, Telangana, India, 500051

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, 2026, 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 future years.

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 derecognised.

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.

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d. Intangible Assets

Computer Software

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

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, whichever is earlier.

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 loss.

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 adjustment to the interest cost.

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 asset. All other borrowing costs are expensed in the year they occur.

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 investments.

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.

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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 weighted average basis.

(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 on a weighted average basis.

(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

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.

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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. Provision for Gratuity

During the year, the Company has, for the first time, recognized gratuity liability in accordance with AS 15 Employee Benefits, based on an actuarial valuation carried out as at the balance sheet date using the projected unit credit method. Accordingly, a gratuity expense of ₹ 1,95,45,961 has been recognized in the Statement of Profit and Loss and a corresponding liability has been provided in the books. The said expense includes a catch-up provision relating to past service periods amounting to ₹ 1,64,39,197, which has been fully charged to the current year. Consequently, the profit for the year is impacted to that extent and the current year figures are not strictly comparable with those of the previous year. This treatment is in accordance with applicable accounting standards and does not constitute a prior period item under AS 5 Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies.

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n. Taxes on Income

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 against which such deferred tax assets can be realised.

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 asset to the extent the Company does not have convincing evidence that it will pay normal tax during the specified period.

o. 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.

p. 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.

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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 as a whole.

Allocation of common costs

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

Unallocated items

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

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.

q. 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 outstanding during the year.

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.

r. 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.

s. Deferred Revenue expenditure/Unamortised expenditure

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

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t. 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.

u. 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.

v. 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 the Company.

w. 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 depreciation and amortisation expense, finance expenses and tax expense.

For KUMAR & GIRI
Chartered Accountants

Partner 31/08/2028

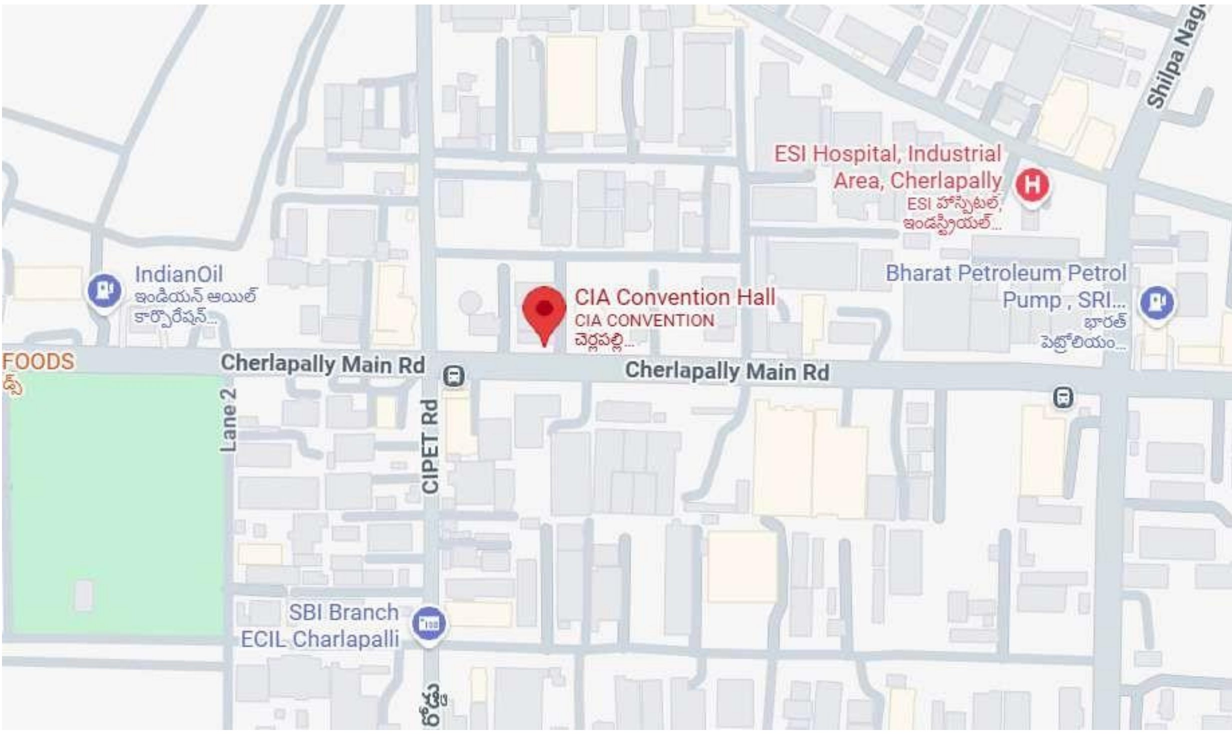
KUMAR & GIRI Chartered Accountants FRN 001584S Hyderabad

DACHEPALLI PUBLISHERS LIMITED HYD'BAD

For: Dachepalli Publishers Limited

D. Vinod Kumar D Rushikesh
Directors

ROUTE MAP OF THE VENUE OF THE GENERAL MEETING



CONCLUSION

As we conclude another year, Dachepalli Publishers Limited remains committed to building a stronger, more sustainable and value-driven organization. The Company continues to focus on operational excellence, responsible growth, innovation and creating long-term value for all its stakeholders.

The support and confidence of our shareholders, customers, employees, business associates and other stakeholders have been instrumental in our journey. We sincerely appreciate their continued trust and contribution.

Looking ahead, the Company is confident of embracing new opportunities, strengthening its capabilities and pursuing sustainable growth while upholding the highest standards of integrity, transparency and corporate responsibility.

With a clear vision and the continued support of all our stakeholders, Dachepalli Publishers Limited looks forward to a promising and successful future.

Thank you for being a valued part of our journey.