



DACHEPALLI PUBLISHERS LIMITED

Plot No.2/B, (C.F.Area) I.D.A. Cherlapalli, Phase II, Hyderabad - 51. Ph : 72070 20941, 72070 20942.

Date: 7th May, 2026

To,
BSE Limited,
P.J. Towers,
Dalal Street, Fort,
Mumbai - 400 001.

Symbol: 544667

Sub: Outcome of Board Meeting held on 7th May, 2026 under Regulation 30 read with Para A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 30 read with Para A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the meeting of the Board of Directors (the "Board") of the Company held today, 7th May, 2026, commenced at 12:00 PM and concluded at 04:00 PM has inter alia considered and approved the Audited Financial Statements and its Independent Auditor Report for the period ended March 31, 2026. The said Audited Financial Results were reviewed by the Audit Committee and thereafter approved by the Board.

In this regard, please find enclosed copies of the following:

- i. Statement showing the Audited Financial Statements including Statement of Assets and Liabilities, Profit and Loss Statement and Cash Flow Statement for the period ended March 31, 2026.
- ii. Independent Auditor Report on the financial statements of the Company issued by the Statutory Auditors pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We request to take the above on record.

Thanking You,

For DACHEPALLI PUBLISHERS LIMITED



Name : VINOD KUMAR DACHEPALLI
Designation : Whole-time Director

C.I.N.L22110TG1998PLC028994 PAN:AAACD7092C. GST No.36AAACD7092C1ZU

Email : vinod@dachepalli.com Visit us at : www.dachepalli.com

Dachepalli Publishers Limited
Plot No. 2/B, (C.F.Area) I.D.A. Cherlapalli, Phase-II, Hyderabad, Telangana, India, 500051
CIN: U22110TG1998PLC028994

Statement of Standalone Financial results for the Quarter and year ended March 31, 2026

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

	Notes	Quarter Ended			For the year ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		Audited	Unaudited	Audited	Audited	Audited
Income						
Revenue from operations	15	3,584.28	1,475.90	1,846.92	9,136.28	6,389.92
Other income	16	0.74	1.87	3.34	2.74	35.34
Total revenue		3,585.02	1,477.77	1,850.26	9,139.02	6,425.26
Expenses						
Cost of Raw Material consumed	17	2,176.88	1,604.00	1,430.76	6,240.88	4,474.76
(Increase)/Decrease in inventories of traded goods	18	486.31	(975.00)	(164.11)	(928.09)	(365.25)
Employee benefits expense	19	318.92	252.00	193.08	897.29	584.32
Depreciation expense	9	50.29	18.74	19.25	106.50	74.93
Finance costs	20	24.84	39.38	35.40	146.66	174.42
Other expenses	21	23.51	263.96	115.26	576.46	413.91
Total expenses		3,080.75	1,203.08	1,629.64	7,039.70	5,357.09
Profit before tax		504.27	274.69	220.62	2,099.32	1,068.17
Current Tax		31.89	94.99	53.12	587.26	274.73
Deferred Tax		(43.34)	35.39	(64.28)	(7.95)	(42.66)
		(11.45)	130.38	(11.16)	579.31	232.07
Profit for the year		515.72	144.31	231.78	1,520.01	836.10
Earnings per share (EPS)						
Basic and diluted (In Rs.)	22	3.44	1.28	2.10	12.62	7.59
Nominal value of share (In Rs.)		10	10	10	10	10
Weighted average number of shares for basic and diluted EPS		1,49,76,000	1,12,36,000	1,10,16,000	1,49,76,000	1,10,16,000
Summary of Significant Accounting policies and notes to accounts	25					

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

For Kumar & Giri

Chartered Accountants

ICAI Firm Registration Number: 00915845

J Bhadra Kumar
Partner

Membership No. 025480

UDIN No. 26025480LYDXSB5930

Place: Hyderabad

Date : 06.05.2026

For Dachepalli Publishers Limited

D. Vinod Kumar

Director

DIN: 02207911

Place: Hyderabad

Date : 06.05.2026

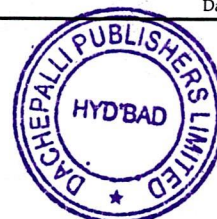
D. Rushikesh

Director

DIN: 02711233

Place: Hyderabad

Date : 06.05.2026



Dachepalli Publishers Limited
Plot No. 2/B, (CF.Area) I.D.A. Cherlapalli, Phase-II, Hyderabad, Telangana, India, 500051
CIN: U22110TG1998PLC028994

Standalone Balance Sheet as at March 31, 2026

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

	Notes	March 31, 2026	March 31, 2025
		Audited	Audited
Equity and liabilities			
Shareholders' funds			
Share capital	1	1,497.60	1,101.60
Reserves and surplus	2	6,499.57	1,826.99
		7,997.17	2,928.59
Non-current liabilities			
Long term Borrowings	3	3,342.65	4,410.93
Long term provisions	4	183.22	-
Deferred tax Liability (net)	5	15.11	23.06
		3,540.98	4,433.99
Current liabilities			
Short term Borrowings	6	164.91	192.70
Trade payables	10		
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	1,081.02
Other current liabilities	8	77.86	99.64
Long term provisions	4	610.74	128.06
		3,467.39	3,071.72
		15,005.54	10,434.30
Assets			
Non current Assets			
Property, plant and equipment	9		
Tangible Assets		953.18	743.94
Other non - current assets	10	127.07	67.72
		1,080.25	811.66
Current assets			
Inventories	11	5,453.00	3,043.60
Trade receivables	12	7,451.76	6,191.56
Cash and cash equivalents	13	66.63	360.33
Short-term loans and advances		-	-
Other current assets	14	953.90	27.15
		13,925.29	9,622.64
Total		15,005.54	10,434.30
Summary of Significant Accounting policies and notes to accounts	25	0.00	

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

For Kumar & Giri

Chartered Accountants

ICAI Firm Registration Number : 0001584S

J Bhadra Kumar

Partner

Membership No. 025480

UDIN No. 2-b 025480L YDXS
Place: Hyderabad

Date : 06.05.2026

For Dachepalli Publishers Limited

D. Vinod Kumar

Director

DIN: 02207911

Place: Hyderabad

Date: 06.05.2026

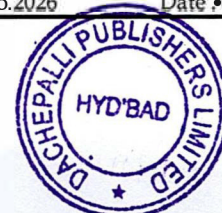
D. Rushikesh

Director

DIN: 02711233

Place: Hyderabad

Date : 06.05.2026



Dachepalli Publishers Limited
Plot No. 2/B, (C.F.Area) I.D.A. Cherlapalli, Phase-II, Hyderabad, Telangana, India, 500051
CIN: U22110TG1998PLC028994

Standalone Statement of Cash Flows for the period ended March 31, 2026

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

	For the period 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 IPO expenditure	-	-
Loss/ (Profit) on sale of Fixed Asset	(0.30)	(31.00)
IPO expenditure	-	-
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:		
(Decrease)/Increase in trade payables	(37.45)	191.86
Increase/(Decrease) in other current liabilities	(21.78)	39.23
Decrease/(Increase) in trade receivables	(1,260.20)	(586.55)
(Increase)/decrease in inventories	(2,409.40)	(320.46)
(Increase)/decrease in non current assets	(59.35)	(24.12)
Increase/(Decrease) in provisions	665.90	22.68
(Increase)/decrease in other current assets	(926.75)	2.96
Increase/(decrease) in Short term Borrowings	-	-
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)	377.56
Cash used in investing activities		
Purchase of property, plant and equipment	(315.74)	(230.31)
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)		
Repayment of Long term borrowings (net)	(1,096.06)	125.23
Interest received	2.44	4.34
Proceeds from issue of Equity Shares (IPO)	4,039.20	-
IPO / share issue expenditure	(490.63)	-
Interest paid	(146.66)	(174.42)
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

*The cash flow statement does not include bonus shares issued out of free reserves during the year to the extent of The accompanying notes are an integral part of the standalone financial statements.

Cash flow has been prepared under the Indirect method as set out In accounting Standards

For Kumar & Giri
Chartered Accountants
ICAI Firm Registration Number : 0001584S
Hyderabad
J Bhadra Kumar
Partner
Membership No. 025480
UDIN No. 260254180LYDXSB5930
Place: Hyderabad
Date : 06.05.2026

For Dachepalli Publishers Limited

D. Vinod Kumar
Director
DIN: 02207911

D. Rushikesh
Director
DIN: 02711233

Place: Hyderabad
Date : 06.05.2026

Place: Hyderabad
Date : 06.05.2026



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.

Other Matters

The Accompanying Statement includes the results for the quarter ended March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the Listing Regulations, our opinion on the Audit of the Standalone Financial Results for the year ended 31st March 2026 is not modified in respect of this matter.

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.

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.

- e) 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'.
- f) 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.
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, 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

KUMAR & GIRI
CHARTERED ACCOUNTANTS

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

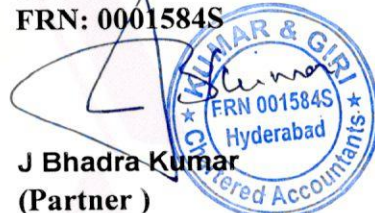
(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.

- 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 an 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.

Place:-Hyderabad
Date: 06th May, 2026
UDIN: 26025480LYDXSB5930

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

J Bhadra Kumar
(Partner)
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 is in the process of uploading 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 the year end and; 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, the physical verification of the inventory has been conducted by the Management at the year end and in our opinion, the coverage and procedure of such verification by the management is appropriate. No discrepancies 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 excepting unsecured loans from the related parties.
- (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 are no dues of Income tax and Goods and Services tax which have not been deposited with the appropriate authorities on account of any dispute.
 - (c) 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) Based on information and explanations provided to us and our audit procedures, the company's internal audit system needs to be strengthened and streamlined so as to be commensurate with the size and nature of its business.

- (xv) Based on information and explanations provided to us, no internal audit had been conducted of the company. Accordingly, clause 3(xiv)(a), of the Order is not applicable
- (xvi) 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
- (xvii) (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.
- (xviii) Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- (xix) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
- (xx) 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.

(xxi)

- (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:

Financial year*	Amount unspent on CSR activities "other than Ongoing Projects"	Amount Transferred to Fund specified in Sch VII within 6 months from the end of the Financial Year	Amount Transferred after the due date (specify the date of deposit)
2025-26	11,23,759		

(*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, in respect of ongoing project the company has transferred unspent amount to a Special Account, within a period of 30 days from the end of the financial year in compliance with Sec.135(6) of the said Act, except in respect of the following:

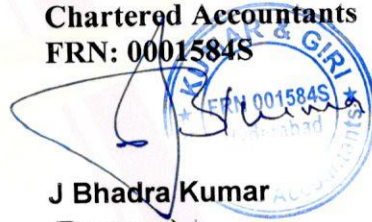
KUMAR & GIRI
CHARTERED ACCOUNTANTS

Financial year*	Amount 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)

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

Place:-Hyderabad
Date: 06th May, 2026
UDIN: 26025480LYDXSB5930

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



J Bhadra Kumar
(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 judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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

Meaning of Internal Financial Controls Over Financial Reporting

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

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.

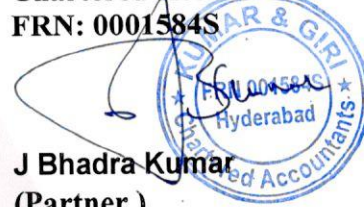
Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

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



J Bhadra Kumar
(Partner)
Membership No. 025480

Place:-Hyderabad
Date: 06th May, 2026
UDIN: 26025480LYDXSB5930

INDIA