

Estd. 1908



DACHEPALLI PUBLISHERS LIMITED

Plot No.2/B, (C.F.Area) I.D.A. Cherlapalli, Phase II, Hyderabad - 51. Ph : 72070 20941, 72070 20942.
Date:May07, 2026

To,

BSE Limited,
P.J. Towers,
Dalal Street,
Mumbai – 400001.

Scrip Code: 544667

Dear Sir/Madam,

Sub:Intimation under Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.

Pursuant to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended and in terms of other applicable laws, if any, please find attached Financial updates of Half yearly and Financial year ending on March 31,2026.

Please take the above intimation on record and arrange to bring it to the notice of all concerned.

For DACHEPALLI PUBLISHERS LIMITED

Name:Vinod Kumar Dachehalli
Designation:Whole Time Director

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

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

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

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

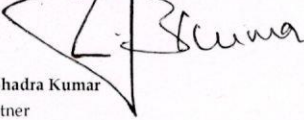
| | Notes | Half Year ended | | | For the year ended | |
|--|-------|-----------------|-----------------|-----------------|--------------------|-----------------|
| | | March 31, 2026 | Sept 30, 2025 | March 31, 2025 | March 31, 2026 | March 31, 2025 |
| | | Audited | Unaudited | Audited | Audited | Audited |
| Income | | | | | | |
| Revenue from operations | 15 | 5,100.28 | 4,036.00 | 2,872.28 | 9,136.28 | 6,389.92 |
| Other income | 16 | 2.74 | - | 4.34 | 2.74 | 35.34 |
| Total revenue | | 5,103.02 | 4,036.00 | 2,876.62 | 9,139.02 | 6,425.26 |
| Expenses | | | | | | |
| Cost of Raw Material consumed | 17 | 3,739.88 | 2,501.00 | 2,161.68 | 6,240.88 | 4,474.76 |
| (Increase)/Decrease in inventories of traded goods | 18 | (488.69) | (439.40) | (752.60) | (928.09) | (365.25) |
| Employee benefits expense | 19 | 333.31 | 564.00 | 331.68 | 897.29 | 584.32 |
| Depreciation expense | 9 | 63.58 | 42.92 | 37.98 | 106.50 | 74.93 |
| Finance costs | 20 | 64.00 | 82.65 | 78.99 | 146.66 | 174.42 |
| Other expenses | 21 | 336.92 | 239.55 | 218.76 | 576.46 | 413.91 |
| Total expenses | | 4,049.00 | 2,990.72 | 2,076.49 | 7,039.70 | 5,357.09 |
| Profit before tax | | 1,054.02 | 1,045.28 | 800.13 | 2,099.32 | 1,068.17 |
| Current Tax | | 325.93 | 261.33 | 205.04 | 587.26 | 274.73 |
| Deferred Tax | | (36.44) | 28.49 | (35.79) | (7.95) | (42.66) |
| Profit for the year | | 289.00 | 289.82 | 169.25 | 579.31 | 232.07 |
| | | 765.02 | 755.46 | 630.88 | 1,520.01 | 836.10 |
| Earnings per share (EPS) | | | | | | |
| Basic and diluted (In Rs.) | 22 | 6.88 | 6.86 | 5.73 | 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 | | 1,11,24,197 | 1,10,16,000 | 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

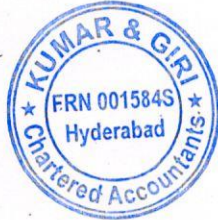
ICAI Firm Registration Number : 0001584S



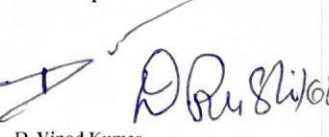
J Bhadra Kumar
Partner

Membership No. 025480
UDIN No.26025480LYDXSB5930

Place: Hyderabad
Date : 06.05.2026

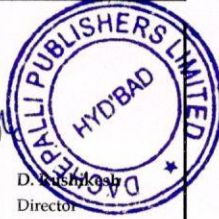


For Dachepalli Publishers Limited


D. Vinod Kumar
Director

DIN: 02207911

Place: Hyderabad
Date : 06.05.2026



D. Vinod Kumar
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 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 | 7 | | |
| 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 |
| short 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

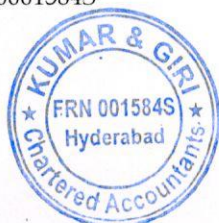
Partner

Membership No. 025480

UDIN No.26025480LYDXSB5930

Place: Hyderabad

Date : 06.05.2026



For Dachepalli Publishers Limited

D. Vinod Kumar
D. Rushikesh

D. Vinod Kumar

Director

DIN: 02207911

Place: Hyderabad

Date : 06.05.2026

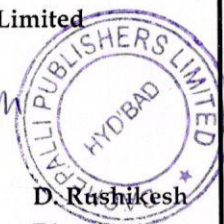
D. Rushikesh

Director

DIN: 02711233

Place: Hyderabad

Date : 06.05.2026



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 | (2.44) | (4.34) |
| Interest income | 146.66 | 174.42 |
| Interest expenses | - | - |
| 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 : 00015845

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

CIN: U22110TG1998PLC028994

Notes to Standalone Financial Statement for the period ended on March 31, 2026

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

| 1. Share capital | March 31, 2026 | September 30, 2025 | March 31, 2025 |
|--|----------------|--------------------|----------------|
| Authorized 1,60,00,000 (March 31, 2025: 1,10,16,000) equity shares of Rs. 10 each | 16,00,00,000 | 16,00,00,000 | 16,00,00,000 |
| Issued, subscribed and paid-up 1,49,76,000 (March 31, 2026: 1,10,16,000) equity shares of Rs. 10 each | 14,97,60,000 | 1,10,16,000 | 11,01,60,000 |

| a. Reconciliation of the shares outstanding at the beginning and at the end of the reporting year | March 31, 2026 | | September 30, 2025 | | March 31, 2025 | |
|---|----------------|--------------|--------------------|--------------|----------------|--------------|
| | No. | Amount | No. | Amount | No. | Amount |
| At the beginning of the year | 1,10,16,000 | 11,01,60,000 | 1,10,16,000 | 11,01,60,000 | 6,12,000 | 61,20,000 |
| Add: Conversion of face value of shares from INR 100 to 10 per share | | | | | 55,08,000 | 5,50,80,000 |
| Add: Bonus shares issued during the year in the ratio of 4:5 | | | | | 48,96,000 | 4,89,60,000 |
| Add: Additional shares issued | 39,60,000 | 3,96,00,000 | - | - | | |
| Outstanding at the end of the year | 1,49,76,000 | 14,97,60,000 | 1,10,16,000 | 11,01,60,000 | 1,10,16,000 | 11,01,60,000 |

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


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 | | September 30, 2025 | | March 31, 2025 | |
|---|----------------|-----------|--------------------|-----------|----------------|-----------|
| | No's. | % holding | 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% | 14,07,564 | 12.78% |
| D. Rushikesh | 36,48,384 | 24.36% | 36,48,384 | 33.12% | 36,48,384 | 33.12% |
| D. Manjula | 37,65,564 | 25.14% | 37,65,564 | 34.18% | 37,65,564 | 34.18% |
| Umesh Purushottam Cbambia | 14,39,400 | 9.61% | 12,87,000 | 11.68% | 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.

| 2. Reserves and surplus | March 31, 2026 | September 30, 2025 | March 31, 2025 |
|---|----------------|--------------------|----------------|
| Balance at the beginning of the year | - | - | - |
| Add: Securities premium on IPO | 3,643.20 | - | - |
| Less: Provision/ Expense for Public issue expenditure | (490.63) | - | - |
| Net surplus in statement of profit and loss | 3,152.57 | - | - |
| Surplus in the statement of profit and loss | | | |
| Balance at the beginning of the year | 1,826.99 | 1,826.99 | 1,480.49 |
| Add: Profit for the year | 1,520.01 | 755.46 | 836.10 |
| Less: Bonus Issue | - | - | (489.60) |
| Net surplus in statement of profit and loss | 3,347.00 | 2,582.45 | 1,826.99 |
| | 6,499.57 | 2,582.45 | 1,826.99 |

| 3. Borrowings | As at | | |
|--|----------------|--------------------|----------------|
| | March 31, 2026 | September 30, 2025 | March 31, 2025 |
| Term Loans | | | |
| Indian Rupee loans from banks (Secured) (a and d) | 711.21 | 1,323.65 | 1,393.53 |
| Indian Rupee loans from financial Institutions (Secured) (b) | 50.25 | 82.95 | 106.97 |
| Loans from related parties (Unsecured) (e) | 2,496.05 | 2,644.03 | 2,830.63 |
| Other Loans and Advances | | | |
| Vehicle loans from banks (Secured) (c) | 85.14 | 72.90 | 79.80 |
| | 3,342.65 | 4,123.53 | 4,410.93 |

D. Rushikesh


(a). 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 |

(b). 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, 2025 | 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% |

(c). Other loans and advances as at December 31, 2025 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- Toyota 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 |

(d) 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.

(e) 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.

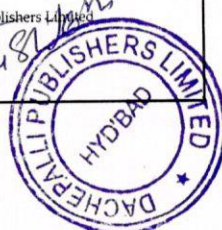
| Name of the party | As at | As at | As at |
|---------------------------|-----------------|--------------------|-----------------|
| | March 31, 2026 | September 30, 2025 | March 31, 2025 |
| D. Abhinav | 336.88 | 344.72 | 350.94 |
| D. Ankitha | 291.20 | 280.40 | 280.40 |
| D. Harish Kumar | 306.00 | 313.23 | 324.38 |
| D. Manjula | 304.54 | 296.27 | 291.77 |
| D. Ramya | 21.55 | 141.88 | 171.13 |
| D. Rushikesh | 231.67 | 260.06 | 310.38 |
| D. Rushikesh HUF | 47.69 | 47.69 | 47.69 |
| D. Sneha | 143.76 | 132.95 | 202.90 |
| D. Vinod Kumar | 438.31 | 452.37 | 476.56 |
| D. Vinod Kumar HUF | 243.04 | 243.06 | 243.06 |
| Srivalli Kattamuri | 2.70 | 2.70 | 2.70 |
| Umesh Purushottam Chambia | 128.70 | 128.70 | 128.70 |
| | 2,496.05 | 2,644.03 | 2,830.61 |

4. Provisions

| | Non Current | | | Current | | |
|--------------------------------|----------------|--------------------|----------------|----------------|--------------------|----------------|
| | March 31, 2026 | September 30, 2025 | March 31, 2025 | March 31, 2026 | September 30, 2025 | March 31, 2025 |
| For employee benefits | | | | | | |
| Provision for gratuity | 183.22 | - | - | 12.24 | - | - |
| Provision for CSR | - | - | - | 11.24 | 21.36 | 21.98 |
| Provision for income tax (net) | - | - | - | 587.26 | 261.33 | 106.08 |
| | 183.22 | - | - | 610.74 | 282.69 | 128.06 |

For: Dachepalli Publishers Limited

Director



Dachepalli Publishers Limited
CIN: U22110TG1998PLC028994
Notes to Standalone Financial Statement for the period ended on March 31, 2026
(All amounts are in of Indian Rupees in lacs, unless otherwise stated)

| 5. Deffered Tax Liability | March 31, 2026 | September 30, 2025 | March 31, 2025 |
|---|----------------|--------------------|----------------|
| Deferred tax asset / (liability) | | | |
| Difference between tax depreciation and depreciation/amortisation charged for the financial reporting | 15.11 | 51.55 | 23.06 |
| | 15.11 | 51.55 | 23.06 |

| 6. Short Term Borrowings | As at | | |
|--|----------------|--------------------|----------------|
| | March 31, 2026 | September 30, 2025 | March 31, 2025 |
| For employee benefits | | | |
| Term Loans | | | |
| Indian Rupee loans from banks (Secured) (a and d) | 86.39 | 136.49 | 130.46 |
| Indian Rupee loans from financial Institutions (Secured) (b) | 58.19 | 52.95 | 49.43 |
| Loans from related parties (Unsecured) (e) | - | - | - |
| Other Loans and Advances | - | - | - |
| Vehicle loans from banks (Secured) (c) | 20.34 | 13.44 | 12.81 |
| | 164.91 | 202.88 | 192.70 |

| 7. Trade payables | March 31, 2026 | September 30, 2025 | March 31, 2025 |
|--|----------------|--------------------|----------------|
| Trade payables | | | |
| Total outstanding dues of micro enterprises and small enterprises | 959.51 | 1,015.30 | 1,570.30 |
| Total outstanding dues of creditors other than micro enterprises and small enterprises | 1,654.37 | 668.05 | 1,081.03 |
| | 2,613.88 | 1,683.35 | 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 | - | 2,613.88 |

| As at September 30, 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 | - | 1,015.30 | - | - | - | 1,015.30 |
| Total outstanding dues of creditors other than micro enterprises and small enterprises | - | 512.16 | 155.89 | - | - | 668.05 |
| Total | - | 1,527.46 | 155.89 | - | - | 1,683.35 |

| 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 | - | - | 2,651.32 |

| 8. Other current liabilities | March 31, 2026 | September 30, 2025 | March 31, 2025 |
|--|----------------|--------------------|----------------|
| Statutory dues payable | 77.86 | 75.00 | 99.64 |
| Advance from Customers | - | 23.36 | - |
| Provision for Public issue expenditure | - | - | - |
| | 77.86 | 98.36 | 99.64 |

For: Dachepalli Publishers Limited

Directors  

Dachepalli Publishers Limited

CIN: U22110TG1998PLC028994

Notes to Standalone Financial Statement for the period ended on March 31, 2026

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

9. Property, plant and equipment

| | Buildings | Plant and machinery | Computers and data processing units | Furniture and fittings | Vehicles | Cars | Total |
|--------------------------|-----------|---------------------|-------------------------------------|------------------------|----------|--------|----------|
| Cost | | | | | | | |
| As at April 01, 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 | - | - | - | 36.21 | - | - | 36.21 |
| Deletions | - | - | - | - | - | - | - |
| As at September 30, 2025 | 300.27 | 771.60 | 34.33 | 103.11 | 36.17 | 178.22 | 1,423.70 |
| Additions | 0.40 | - | - | 5.44 | - | - | 5.84 |
| Deletions | - | - | - | - | - | - | - |
| As at December 31, 2025 | 300.67 | 771.60 | 34.33 | 108.55 | 36.17 | 178.22 | 1,429.54 |
| Additions | - | 257.82 | 2.81 | 13.05 | - | - | 273.68 |
| 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, 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 period | 4.30 | 24.43 | 3.18 | 1.53 | 0.55 | 8.94 | 42.92 |
| Disposals/ Adjustments | - | - | - | - | - | - | - |
| As at September 30, 2025 | 132.75 | 422.97 | 33.84 | 2.41 | 35.18 | 59.33 | 686.48 |
| Charge for the period | 6.45 | 36.49 | 1.73 | 0.66 | 0.77 | 10.10 | 56.21 |
| Disposals/ Adjustments | - | - | - | - | - | - | - |
| As at December 31, 2025 | 134.90 | 435.03 | 32.39 | 1.54 | 35.40 | 60.49 | 699.77 |
| Charge for the period | 4.30 | 28.11 | 0.36 | 10.01 | 0.63 | 20.17 | 63.58 |
| Disposals/ Adjustments | - | - | - | - | - | 11.90 | 11.90 |
| As at March 31, 2026 | 137.05 | 451.08 | 34.20 | 12.42 | 35.81 | 67.59 | 738.16 |
| Net block | | | | | | | |
| As at March 31, 2025 | 171.82 | 373.06 | 3.67 | 66.02 | 1.54 | 127.83 | 743.94 |
| As at September 30, 2025 | 167.52 | 348.64 | 0.49 | 100.70 | 0.99 | 118.90 | 737.22 |
| As at December 31, 2025 | 165.77 | 336.57 | 1.94 | 107.01 | 0.77 | 117.73 | 729.77 |
| As at March 31, 2026 | 163.62 | 578.34 | 2.94 | 109.18 | 0.36 | 98.73 | 953.16 |

For: Dachepalli Publishers Limited

[Signature]
Directors



10. Other non - current assets

| | Non current | | | Current | | |
|------------------------------|----------------|--------------------|----------------|----------------|--------------------|----------------|
| | March 31, 2026 | September 30, 2025 | March 31, 2025 | March 31, 2026 | September 30, 2025 | March 31, 2025 |
| (Unsecured, considered good) | | | | | | |
| Security deposits | 127.07 | 131.60 | 67.72 | | | |
| Other loans and advances | | | | | | |
| Advance income-tax (net) | | | | | - | - |
| | 127.07 | 131.60 | 67.72 | | - | - |

11. Inventories

| | March 31, 2026 | September 30, 2025 | March 31, 2025 |
|--|----------------|--------------------|----------------|
| Valued at lower of cost and net realizable value | | | |
| Traded goods*: | | | |
| Raw Material | 2,089.31 | 625.00 | 608.00 |
| Work in Progress | 788.32 | 625.00 | 440.00 |
| Finished Goods | 2,575.37 | 2,250.00 | 1,995.60 |
| | 5,453.00 | 3,500.00 | 3,043.60 |

12. Trade receivables

| | March 31, 2026 | September 30, 2025 | March 31, 2025 |
|--|----------------|--------------------|----------------|
| Current | | | |
| Undisputed trade receivables - considered good | 7,451.76 | 5,639.12 | 6,191.56 |
| Undisputed trade receivables - considered doubtful | | | |
| Provision for doubtful receivables | | A B A+B | |
| | 7,451.76 | 5,639.12 | 6,191.56 |
| | 7,451.76 | 5,639.12 | 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 September 30, 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 | 2,771.82 | 852.30 | 1,242.00 | 410.00 | 165.00 | 198.00 | 5,639.12 |
| Undisputed trade receivables - considered doubtful | - | - | - | - | - | - | - |
| Less: Provision for doubtful debts | - | - | - | - | - | - | - |
| Total | 2,771.82 | 852.30 | 1,242.00 | 410.00 | 165.00 | 198.00 | 5,639.12 |

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

Directors



Dachepalli Publishers Limited

CIN: U22110TG1998PLC028994

Notes to Standalone Financial Statement for the period ended on March 31, 2026

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

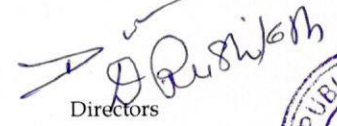
13. Cash and bank balances

| | March 31, 2026 | September 30, 2025 | March 31, 2025 |
|---|----------------|--------------------|----------------|
| Cash and cash equivalents | | | |
| Cash on hand | 21.29 | 9.73 | 3.45 |
| Balances with banks on current accounts | 45.34 | 81.48 | 356.88 |
| ASBA Account - IPO Proceeds | | | |
| | 66.63 | 91.21 | 360.33 |
| | 66.63 | 91.21 | 360.33 |

14. Other assets

| | March 31, 2026 | September 30, 2025 | March 31, 2025 |
|-------------------------------------|----------------|--------------------|----------------|
| Non - Current bank balance | 19.40 | 19.40 | 19.40 |
| Other Advances | 773.02 | | |
| Balances with statutory authorities | 161.48 | 7.91 | 7.76 |
| | 953.90 | 27.31 | 27.16 |

For: Dachepalli Publishers Limited


Directors



Dachepalli Publishers Limited
CIN: U22110TG1998PLC028994
Notes to Standalone Financial Statement for the period ended on March 31, 2026
(All amounts are in of Indian Rupees in lacs, unless otherwise stated)

15. Revenue from operations

| | Half Year Ended March 31, 2026 | Half year Ended Sept 30, 2025 | Half Year Ended March 31, 2025 | For the year ended March 31, 2026 | For the year ended March 31, 2025 |
|------------------|-----------------------------------|----------------------------------|-----------------------------------|--------------------------------------|--------------------------------------|
| Sale of products | 5,100.28 | 4,036.00 | 2,872.28 | 9,136.28 | 6,389.92 |
| Traded goods | 5,100.28 | 4,036.00 | 2,872.28 | 9,136.28 | 6,389.92 |

16. Other income

| | Half Year Ended March 31, 2026 | Half year Ended Sept 30, 2025 | Half Year Ended March 31, 2025 | For the year ended March 31, 2026 | For the year ended March 31, 2025 |
|-------------------------------|-----------------------------------|----------------------------------|-----------------------------------|--------------------------------------|--------------------------------------|
| Interest income | | | | | |
| Bank deposits | 2.44 | - | 4.34 | 2.44 | 4.34 |
| Interest on income tax refund | - | - | - | - | - |
| Profit on Sale of Vehicle | 0.30 | - | - | 0.30 | 31.00 |
| | 2.74 | - | 4.34 | 2.74 | 35.34 |

17. Cost of Raw Material Consumed

| | Half Year Ended March 31, 2026 | Half year Ended Sept 30, 2025 | Half Year Ended March 31, 2025 | 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 | 625.00 | 608.00 | 510.00 | 608.00 | 652.80 |
| Add : Purchases | 5,204.19 | 2,518.00 | 2,259.68 | 7,722.19 | 4,429.96 |
| Less : Sale of materials | - | - | - | - | - |
| | 5,829.19 | 3,126.00 | 2,769.68 | 8,330.19 | 5,082.76 |
| Less : Closing stock at the end of the year | 2,089.31 | 625.00 | 608.00 | 2,089.31 | 608.00 |
| | 3,739.88 | 2,501.00 | 2,161.68 | 6,240.88 | 4,474.76 |
| Total | 3,739.88 | 2,501.00 | 2,161.68 | 6,240.88 | 4,474.76 |

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

| | Half Year Ended March 31, 2026 | Half year Ended Sept 30, 2025 | Half Year Ended March 31, 2025 | For the year ended March 31, 2026 | For the year ended March 31, 2025 |
|--|-----------------------------------|----------------------------------|-----------------------------------|--------------------------------------|--------------------------------------|
| Opening stock of inventories | | | | | |
| Finished goods | 2,250.00 | 1,995.60 | 1,398.00 | 1,995.60 | 1,430.89 |
| Work-in-Progress | 625.00 | 440.00 | 285.00 | 440.00 | 639.46 |
| | 2,875.00 | 2,435.60 | 1,683.00 | 2,435.60 | 2,070.35 |
| Closing stock of inventories | | | | | |
| Finished goods | 2,575.37 | 2,250.00 | 1,995.60 | 2,575.37 | 1,995.60 |
| Work-in-Progress | 788.32 | 625.00 | 440.00 | 788.32 | 440.00 |
| | 3,363.69 | 2,875.00 | 2,435.60 | 3,363.69 | 2,435.60 |
| Increase in inventories of finished goods and work-in-progress | (488.69) | (439.40) | (752.60) | (928.09) | (365.25) |
| Decrease / (Increase) in finished goods | (325.37) | (254.40) | (597.60) | (579.77) | (564.71) |
| (Increase)/Decrease in Work-in-Progress | (163.32) | (185.00) | (155.00) | (348.32) | 199.46 |
| Decrease / (Increase) in inventories of finished goods and work-i | (488.69) | (439.40) | (752.60) | (928.09) | (365.25) |

19 Employee benefits expense

| | Half Year Ended March 31, 2026 | Half year Ended Sept 30, 2025 | Half Year Ended March 31, 2025 | For the year ended March 31, 2026 | For the year ended March 31, 2025 |
|--|-----------------------------------|----------------------------------|-----------------------------------|--------------------------------------|--------------------------------------|
| Salaries, wages and bonus | 102.56 | 516.06 | 292.15 | 618.62 | 516.06 |
| Contribution to provident and other fund | 9.80 | 6.72 | 8.41 | 16.52 | 15.29 |
| Gratuity expense (refer note 25) | 195.46 | - | - | 195.46 | - |
| Staff welfare expenses | 25.49 | 41.20 | 31.12 | 66.69 | 52.97 |
| | 333.31 | 563.98 | 331.68 | 897.29 | 584.32 |

A Pushik


Dachepalli Publishers Limited

CIN: U22110TG1998PLC028994

Notes to Standalone Financial Statement for the period ended on March 31, 2026

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

20. Finance costs

| | Half Year Ended March 31, 2026 | Half year Ended Sept 30, 2025 | Half Year Ended March 31, 2025 | For the year ended March 31, 2026 | For the year ended March 31, 2025 |
|-----------------|-----------------------------------|----------------------------------|-----------------------------------|--------------------------------------|--------------------------------------|
| Interest | | | | | |
| - on Term loans | 62.75 | 81.91 | 78.99 | 144.66 | 168.48 |
| - on others | - | - | - | - | 5.89 |
| Bank charges | 1.25 | 0.74 | - | 1.99 | 0.05 |
| | 64.00 | 82.65 | 78.99 | 146.66 | 174.42 |

21. Other expenses

| | Half Year Ended March 31, 2026 | Half year Ended Sept 30, 2025 | Half Year Ended March 31, 2025 | For the year ended March 31, 2026 | For the year ended March 31, 2025 |
|--|-----------------------------------|----------------------------------|-----------------------------------|--------------------------------------|--------------------------------------|
| Rates and taxes | 21.39 | 7.47 | 2.06 | 28.86 | 13.36 |
| Power and Fuel | 29.27 | 27.62 | 41.84 | 56.89 | 52.98 |
| Repairs & maintenance | - | - | - | - | - |
| Plant and machinery | 24.17 | 4.36 | - | 35.14 | 15.60 |
| Buildings | - | 14.13 | 3.59 | 7.52 | 21.98 |
| Managerial Remuneration | 53.70 | 46.50 | 39.49 | 100.20 | 93.00 |
| Office maintenance | 1.87 | 4.45 | 2.85 | 6.32 | 2.28 |
| Insurance | 20.43 | 3.57 | 0.09 | 24.00 | 9.15 |
| Provision for CSR | (4.12) | 15.36 | 12.04 | 11.24 | 21.36 |
| Printing and stationery | 1.57 | 4.58 | 8.44 | 3.94 | 6.75 |
| Consultancy and other professional charges | 2.75 | 19.02 | 7.03 | 15.76 | 12.91 |
| Remuneration to auditors | - | - | - | - | - |
| Audit Fee | 0.75 | 0.75 | 0.38 | 1.50 | 1.50 |
| Travelling and conveyance | 37.09 | 20.68 | 28.00 | 57.77 | 50.72 |
| Unit Expenses | 61.36 | 31.09 | 0.00 | 92.45 | 30.78 |
| Jobwork Charges | - | - | - | - | - |
| Reimbursement Expenses | 1.46 | 4.43 | 2.28 | 5.89 | 5.47 |
| Bad debts written off | 0.54 | - | 5.79 | 0.54 | 4.63 |
| Telephone & Internet Expenses | 0.84 | 1.21 | 2.99 | 2.05 | 2.39 |
| General Expenses | 40.47 | 13.81 | 17.85 | 54.28 | 29.37 |
| Business Promotion and Advertisement | 20.80 | 3.90 | 13.08 | 32.92 | 10.46 |
| Carriage Outwards | 22.58 | 16.62 | 30.96 | 39.20 | 29.22 |
| | 336.92 | 239.55 | 218.76 | 576.46 | 413.91 |

a. Payment to auditor

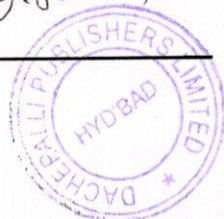
| | Half Year Ended March 31, 2026 | Half year Ended Sept 30, 2025 | Half Year Ended March 31, 2025 | For the year ended March 31, 2026 | For the year ended March 31, 2025 |
|---|-----------------------------------|----------------------------------|-----------------------------------|--------------------------------------|--------------------------------------|
| As auditor | 0.75 | 0.75 | 0.75 | 1.50 | 1.50 |
| For tax audit services | - | - | - | - | - |
| Reimbursement of out of pocket expenses | 0.75 | 0.75 | 0.75 | 1.50 | 1.50 |

22. Basic and diluted (In Rs.)

| | Half Year Ended March 31, 2026 | Half Year Ended Sept 30, 2025 | For the year ended March 31, 2026 | For the year ended March 31, 2025 |
|---|-----------------------------------|----------------------------------|--------------------------------------|--------------------------------------|
| Opening no. of shares as on period starting | 110.16 | 110.16 | 110.16 | 110.16 |
| No. of shares allotted on December 27, 2025 | 39.60 | - | 39.60 | - |
| No. of days outstanding for new shares allotted | 5 | - | 95 | - |
| Total no. of days till period ended | 183 | 182 | 365 | 365 |
| Weighted Average no. of Shares | 1.08 | - | 10.31 | - |
| Total no. of weighted average shares as on period ended | 111.24 | 110.16 | 120.47 | 110.16 |
| Basic and Diluted EPS | 6.88 | 6.86 | 12.62 | 7.59 |

For: Dachepalli Publishers Limited

Directors



Dachepalli Publishers Limited
 CIN: U22110TG1998PLC028994
 Notes to Standalone Financial Statement for the period ended on March 31, 2026
 (All amounts are in of Indian Rupees in lacs, unless otherwise stated)

Figures in Lacs


23) Names of related parties and description of relationship

| Relationship | As at | | |
|---------------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | March 31, 2026 | Sept 30, 2025 | March 31, 2025 |
| Entities under common control | M/s. Pelican Publishing House | M/s. Pelican Publishing House | M/s. Pelican Publishing House |
| | M/s. School Book Company | M/s. School Book Company | M/s. School Book Company |
| | M/s. Dachepalli Printers | M/s. Dachepalli Printers | M/s. Dachepalli Printers |
| Key Management Personnel | D Abhinav | D Abhinav | D Abhinav |
| | D.Harish Kumar | D.Harish Kumar | D.Harish Kumar |
| | D Manjula | D Manjula | D Manjula |
| | D.Rushikesh | D.Rushikesh | D.Rushikesh |
| | D.Vinod Kumar | D.Vinod Kumar | D.Vinod Kumar |
| Relatives of Key Management Personnel | D. Abhinav HUF | D. Abhinav HUF | D. Abhinav HUF |
| | D.Ankitha | D.Ankitha | D.Ankitha |
| | D. Harish Kumar HUF | D. Harish Kumar HUF | D. Harish Kumar HUF |
| | D Ramya | D Ramya | D Ramya |
| | D.Rushikesh HUF | D.Rushikesh HUF | D.Rushikesh HUF |
| | D.Sneha | D.Sneha | D.Sneha |
| | D Vinod Kumar HUF | D Vinod Kumar HUF | D Vinod Kumar HUF |

Transactions during the year:

Figures in Lacs

| | For the year ended | | |
|--|--------------------|---------------|----------------|
| | March 31, 2026 | Sept 30, 2025 | 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 | 500.00 | 205.33 |
| M/s. Dachepalli Printers | | | |
| Purchases During the year | 297.36 | - | - |
| b) Key Management Personnel | | | |
| D Abhinav | | | |
| Reimbursement of Expenses | 6.43 | 3.49 | 6.43 |
| Director Remuneration paid during the year | 21.00 | 15.75 | 21.00 |
| Loans Received during the year * | - | - | 39.11 |
| Loans repaid during the year | 11.69 | 9.41 | 161.81 |
| D.Harish Kumar | | | |
| Reimbursement of Expenses | 11.92 | 4.29 | 6.24 |
| Director Remuneration paid during the year | 21.00 | 15.75 | 21.00 |
| Loans Received during the year | - | - | 43.91 |
| Loans repaid during the year | 16.79 | 19.50 | 4.95 |
| D Manjula | | | |
| Director Remuneration paid during the year | 15.00 | 11.25 | 15.00 |
| Loans Received during the year | 8.25 | 6.75 | 39.91 |
| Loans repaid during the year | - | - | 7.41 |

(Handwritten Signature)


Dachepalli Publishers Limited


CIN: U22110TG1998PLC028994

Notes to Standalone Financial Statement for the period ended on March 31, 2026

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

| | | | |
|---|--------|-------|--------|
| D.Rushikesh | | | |
| Reimbursement of Expenses | - | 0.14 | - |
| Director Remuneration paid during the year | 25.20 | 13.50 | 18.00 |
| Loans Received during the year * | - | - | 41.09 |
| Loans repaid during the year | 78.73 | 62.80 | 78.63 |
| D.Vinod Kumar | | | |
| Reimbursement of Expenses | 16.43 | 20.87 | 14.19 |
| Director Remuneration paid during the year | 18.00 | 13.50 | 18.00 |
| Loans Received during the year | 9.13 | 8.00 | 154.88 |
| Loans repaid during the year | 56.59 | 44.28 | 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 | - | - | - |
| | 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 | - | 51.64 | 22.17 |
| | 134.59 | | |
| 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 |
| | 69.95 | | |
| D Vinod Kumar HUF | | | |
| Purchase during the period | 12.00 | - | - |

D. Rushikesh



Dachepalli Publishers Limited
CIN: U22110TG1998PLC028994
Notes to Standalone Financial Statement for the period ended on March 31, 2026
(All amounts are in of Indian Rupees in lacs, unless otherwise stated)
Closing Balances

| | As at | | |
|---|----------------|---------------|----------------|
| | March 31, 2026 | Sept 30, 2025 | March 31, 2025 |
| a) Entities under Common Control | | | |
| M/s. Pelican Publishing House | | | |
| Trade receivables | 47.10 | (31.46) | 24.62 |
| M/s. School Book Company | | | |
| Trade receivables | 445.25 | 426.37 | 85.07 |
| M/s. Dachepalli Printers | | | |
| Trade receivables | 9.24 | (9.46) | 196.40 |
| b) Key Management Personnel | | | |
| D Abhinav | | | |
| Long term borrowings | 305.71 | 337.45 | 350.93 |
| D.Harish Kumar | | | |
| Long term borrowings | 252.53 | 303.41 | 324.37 |
| D Manjula | | | |
| Long term borrowings | 303.55 | 297.77 | 291.77 |
| D.Rushikesh | | | |
| Long term borrowings | 191.83 | 247.73 | 310.39 |
| D.Vinod Kumar | | | |
| Long term borrowings | 297.54 | 243.04 | 476.56 |
| c) Relatives of Key Management Personnel | | | |
| D. Abhinav HUF | | | |
| Trade Payables | 196.41 | 196.41 | 196.41 |
| D.Ankitha | | | |
| Trade Payables | 196.41 | 196.41 | 196.41 |
| Long term borrowings | 289.50 | 280.40 | 280.40 |
| D. Harish Kumar HUF | | | |
| Trade Payables | 189.40 | 189.40 | 189.40 |
| D Ramya | | | |
| Long term borrowings | 36.50 | 119.50 | 171.13 |
| D.Rushikesh HUF | | | |
| Trade Payables | 195.68 | 195.67 | 195.68 |
| Long term borrowings | 47.69 | 47.69 | 47.69 |
| D.Sneha | | | |
| Trade Payables | 213.81 | 213.81 | 213.81 |
| Long term borrowings | 141.96 | 131.16 | 202.90 |
| D Vinod Kumar HUF | | | |
| Long term borrowings | 243.06 | 243.06 | 243.06 |

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

For: Dachepalli Publishers Limited

D. Rushikesh
Directors



Dachepalli Publishers Limited
CIN: U22110TG1998PLC028994

Notes to Standalone Financial Statement for the period ended on March 31, 2026
(All amounts are in of Indian Rupees, unless otherwise stated)

24. 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 | 1.01 | 0.64 | 57.76% | 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 |
| 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 | 0.03 | 0.08 | -65.74% | 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 |

[Handwritten Signature]


Notes:

1. Current ratio - The current ratio increased primarily due to improvement in current assets position and reduction in short-term liabilities during the year. Better working capital management and higher liquidity position contributed to the increase.
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 - Improved on account of higher net profits during the year.
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 - Improved driven by higher sales growth relative to working capital.
9. Net Profit Ratio - Improved due to better profitability and margin expansion.
10. Return on Investment - The ratio decreased as earlier fixed deposits were matured/encashed during the year and new fixed deposits were made towards the year-end, resulting in lower returns on higher average investments.
11. Return on Capital Employed - Increased due to higher EBIT from improved operating performance.




25. Notes to Audited Standalone Financial Results:

1. These financial results have been prepared in accordance with the recognition and measurement principles of Accounting Standards ("AS 25") prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India.
2. The same accounting policies and recognition criteria are followed in these interim financial statements as compared to the most recent annual financial statements.
3. Income tax expense is recognized based on the best estimate of the weighted average annual income tax rate 25.17% expected for the full financial year.

4. Significant events and transactions

- a. During the Q4 the company has received the funds out of the IPO issued in the month of Dec, 2025, during which, the Company completed its Initial Public Offer (IPO) and allotted 39,60,000 equity shares of face value ₹10 each at an issue price of ₹102 per share (including securities premium of ₹92 per share).

Consequently,

- Paid-up share capital increased by ₹ 3,96,00,000
- Securities premium increased by ₹ 36,43,20,000.

Out of total applications received for 52,93,200 shares, only 39,60,000 shares were allotted and the excess application money was refunded. The equity shares issued rank pari passu with the existing equity shares of the Company.

b. Share capital Reconciliation

| Particulars | Shares in numbers |
|--|--------------------|
| As on 01.10.2025 | 1,10,16,000 |
| Add: Shares allotted in IPO | 39,60,000 |
| Total outstanding shares as on March 2026 | 1,49,76,000 |

c. IPO Expenditure

During the quarter ended 31 March 2026, the Company completed its Initial Public Offering and equity shares were allotted on 27 December 2025. The total expenditure in connection with the IPO which is directly attributable is was ₹4.90 crore, out of which ₹4.67 crore has been incurred up to 31 March 2026, and setoff against the Security Premium.

In accordance with applicable Accounting Standards and the provisions of the Companies Act, 2013, the aforesaid IPO expenses have been adjusted against Securities Premium.

d. Utilization of IPO Proceeds

As of 31 March 2026, the proceeds from the Initial Public Offer (IPO) had been utilized, in accordance with the objects stated in the Prospectus.

5. The Company is primarily engaged in a single business activity and operates within a single geographical area. Accordingly, the Company does not have multiple reportable segments as defined under Accounting Standard 17 - Segment Reporting (AS-17).
6. Previous period/year's figures have been regrouped/rearranged wherever necessary to confirm to current period's groupings and classifications.
7. The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company, at their meeting held on May 7th, 2026.
8. No interim dividend has been declared or paid during the Half Year ended March 31, 2026.
9. The Company has computed basic and diluted earnings per equity share in accordance with Accounting Standard (AS) 20 - Earnings Per Share. Basic and diluted earnings per equity share for the quarter ended March 31, 2026 has been calculated based on a weighted average number of equity shares outstanding during the period. There being no potential dilutive equity shares outstanding during the period, basic and diluted earnings per equity share are the same and amount to ₹3.44 per equity share (face value ₹10 each).
10. As per MCA notification dated Feb 16, 2015, Companies whose shares are listed on SME exchange as referred to Chapter IX of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2018 are exempted from compulsory requirement of adoption of IND AS
11. There are no investor complaints pending as on March 31, 2026
12. The Company presents Standalone financial results since the Company does not have any subsidiary, associate or joint venture as on March 31, 2026

For Dachepalli Publishers Limited

D. Vinod Kumar

Director

DIN: 02207911

Place: Hyderabad

Date: 06.05.2026

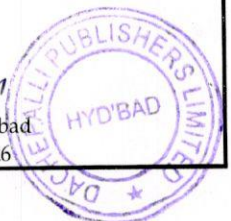
D. Rushikesh

Director

DIN: 02711233

Place: Hyderabad

Date: 06.05.2026



DACHEPALLI PUBLISHERS LIMITED

CIN: U22110TG1998PLC028994

25. Notes to standalone financial statements for the period ended March 31, 2026

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

1. Corporate Information

Dachepalli Publishers Limited (formerly known as Dachepalli Publishers Private Limited) ("the Company") was incorporated as "Dachepalli 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 "Dachepalli 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

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.

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
- 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

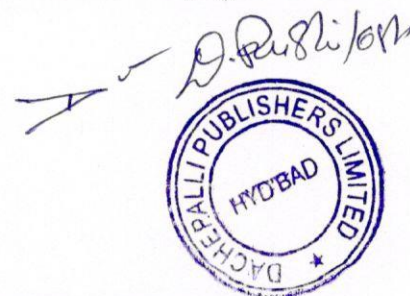
The Company assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's 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.

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.

k. Foreign currency translation

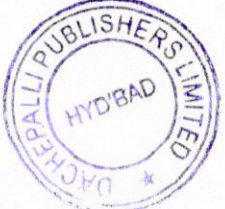
i. Initial Recognition

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.

D. Pushyong



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.

I. 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

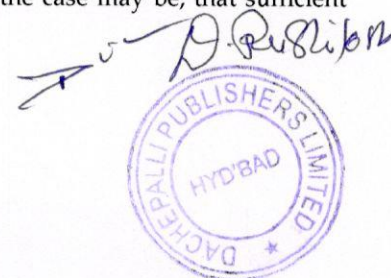
During the year, the Company has, for the first time, recognized gratuity liability in accordance with AS 15 Employee Benefits, based on an actuarial valuation carried out as at the balance sheet date using the projected unit credit method. Accordingly, a gratuity expense of ₹ 1,95,45,961 has been recognized 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.

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.

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

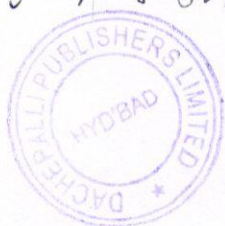
The Company prepares its segment information in conformity with the accounting policies adopted for preparing and presenting the Standalone Financial Statements of the Company as a whole.

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. R. S. W. G. M.


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.

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: Dachehalli Publishers Limited

J. Bhadra Kumar


For Kumar & Giri

Chartered Accountants

ICAI Firm Registration Number : 0001584S

J Bhadra Kumar

J Bhadra Kumar

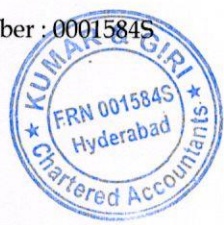
Partner

Membership No. 025480

UDIN No.26025480LYDXSB5930

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:

- Is Presented in accordance with the requirements of regulation 33 of the Listing Regulations in this regard; and
- Give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 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

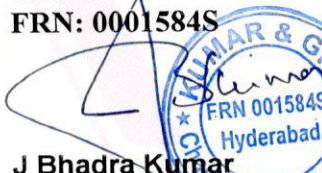
otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and


(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:

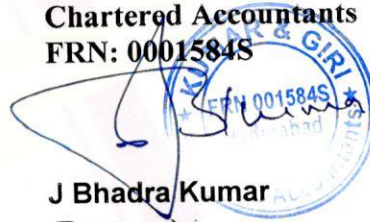
KUMAR & GIRI
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| Financial year* | Amount unspent on CSR activities for "Ongoing Projects" | Amount Transferred to Special Account within 30 days from the end of the Financial Year | Amount Transferred after the due date (specify the date of transfer) |
|-----------------|---|---|--|
| (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.

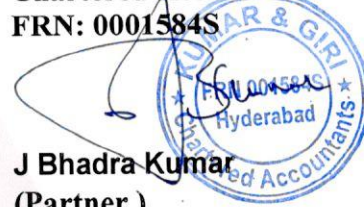
Inherent Limitations of Internal Financial Controls Over Financial Reporting

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