


INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT				Assessment Year 2024-25
[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)				
PAN	AAACD7092C			
Name	DACHEPALLI PUBLISHERS PRIVATE LIMITED			
Address	PLOT NO.2/B, CF AREA, PHASE-2, IDA, CHERLAPALLI, HYDERABAD, Hindustan Cables Ltd S.O, Uppal , K.V.RANGAREDDY , 36-Telangana, 91-INDIA, 500051			
Status	7-Private company	Form Number	ITR-6	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	660874161110724	
Taxable Income and Tax Details	Current Year business loss, if any	1	0	
	Total Income	2	5,05,71,080	
	Book Profit under MAT, where applicable	3	4,94,96,758	
	Adjusted Total Income under AMT, where applicable	4	0	
	Net tax payable	5	1,40,68,875	
	Interest and Fee Payable	6	6,81,317	
	Total tax, interest and Fee payable	7	1,47,50,192	
	Taxes Paid	8	1,47,51,257	
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 1,070	
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0	
	Additional Tax payable u/s 115TD	11	0	
	Interest payable u/s 115TE	12	0	
	Additional Tax and interest payable	13	0	
	Tax and interest paid	14	0	
	(+) Tax Payable /(-) Refundable (13-14)	15	0	
This return has been digitally signed by <u>VINOD KUMAR DACHEPALLI</u> in the capacity of <u>Director</u> having PAN <u>AAMPD2540A</u> from IP address <u>183.82.0.30</u> on <u>11-Jul-2024 17:17:24</u> at <u>183.82.103.82</u> (Place) <u>DSC</u> SI.No & Issuer <u>4470758</u> & <u>127430146548176698559734741823858255593CN=Care4Sign DSC Sub CA 2022,OU=Certifying Authority,O=Care4Sign Safetec Limited,C=IN</u>				
System Generated Barcode/QR Code	 AAACD7092C0666087416111072433b6c9c0fcfaab389c4e03d3fb7e9f0f751451c2			
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU				



NAME OF THE ASSESSEE	: DACHEPALLI PUBLISHERS PRIVATE LIMITED
ADDRESS	: PLOT NO.2/B, CF AREA PHASE-2, IDA, CHERLAPALLY, HYDERABAD-500051
DATE OF BIRTH	: 03-03-1998
STATUS	: COMPANY
WARD/CIRCLE	: ITO WARD-1(1) HYDERABAD
PERMANENT ACCOUNT NO.	: AAACD7092C
PREVIOUS YEAR	: 2023-24
ASSESSMENT YEAR	: 2024-25

COMPUTATION OF TOTAL INCOME FOR THE ASSESSMENT YEAR 2024-25

	Amount (₹.)
1) INCOME FROM BUSINESS OR PROFESSION	
Net Profit as per Profit & Loss account	4,94,96,758
ADD: Depreciation as per Companies Act	69,80,500
ADD: Interest on Income Tax Paid	1,55,774
	<u>5,66,33,032</u>
LESS: Depreciation as per Income tax Act	60,61,952
Taxable Income	<u>5,05,71,080</u>
Tax @25%	1,26,42,770
Surcharge @7%	8,84,994
	<u>1,35,27,764</u>
HEC @ 4%	5,41,111
Tax Payable	<u>1,40,68,875</u>
Add:	
Interest u/s	
234B	0
234B	109954
234C	571363
	<u>6,81,317</u>
	<u>1,47,50,192</u>
Less:	
TDS	187636
TCS	111621
Advance tax	7000000
Self Assessment tax paid	7452000
	<u>1,47,51,257</u>
Balance Tax Refundable	<u>1,065</u>



[Handwritten signature]

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

Balance Sheet As At 31st March 2024

(Amount in Rs.)

	Notes	As At 31-03-2024	As At 31-03-2023
1	2	3	4
I EQUITY AND LIABILITIES			
1) Shareholders' Funds			
a) Share Capital	2	6,12,00,000	6,12,00,000
b) Reserves and Surplus	3	14,80,50,595	11,23,83,889
		20,92,50,595	17,35,83,889
2) Share Application Money Pending Allotment			
3) Non - Current Liabilities			
a) Long- Term Borrowings	4	44,78,39,867	28,32,05,348
b) Deferred Tax Liability (Net)	5	65,72,236	68,11,058
		45,44,12,103	29,00,16,406
4) Current Liabilities			
a) Short Term Borrowings	4	-	14,63,87,371
b) Trade Payables	6	24,59,47,549	18,51,73,638
c) Other Current Liabilities	7	2,01,09,590	49,80,780
		26,60,57,139	33,65,41,789
TOTAL		92,97,19,836	80,01,42,083
II ASSETS			
1) Non - Current Assets			
a) Property, Plant & Equipment and Intangible Assets	8		
(i) Property, Plant & Equipment		5,98,36,052	6,63,56,460
(ii) Intangible Assets		-	-
(iii) Capital Work -in-Progress		-	-
		5,98,36,052	6,63,56,460
Non-Current Investments		19,39,942	19,39,942
Deferred Tax Assets (Net)			
b) Long-Term Loans and Advances	9	-	7,57,050
c) Other Non current Assets	11	43,60,141	78,21,394
2) Current Assets			
a) Inventory	10	27,23,15,530	27,44,61,272
b) Other Current Assets	11	56,05,00,878	44,78,21,079
c) Cash & Cash Equivalents	12	2,26,92,239	2,50,124
d) Short term loans and advances	9	80,75,054	7,34,762
		86,79,43,842	73,18,45,681
TOTAL		92,97,19,836	80,01,42,083

Significant Accounting Policies

1

The accompanying notes are an integral part of the financial statements

As per our Report of even date

For Kumar & Giri
Chartered Accountants
FRN : 001584S

(J Bhadra Kumar)
Partner

Membership No. 025480
UDIN : 24025480BKEDSR2519

Place:Hyderabad
Date: 10.07.2024

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

D. Vinod Kumar
Director

D. Rushikesh
Director



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

Statement of Profit and Loss for the year ended March 31, 2024

(Amount in Rs.)

	Particulars	Notes	Figures as at end of 31-March-2024	Figures as at end of 31-March-2023
	1	2	3	4
	Income			
I	Revenue from Operations	13	50,86,06,782	45,19,48,057
II	Other income	14	3,74,580	6,02,923
III	Total Income (I+II)		50,89,81,362	45,25,50,980
	Expenses			
IV	Cost of Material Consumed	15	36,33,44,982	36,64,25,456
	Employee benefit expenses	16	4,92,07,660	2,75,44,316
	Other expenses	17	2,03,00,524	2,28,04,959
	Finance Costs	18	1,96,50,938	1,63,48,172
	Depreciation and amortisation expense	19	69,80,500	71,78,005
			45,94,84,604	44,03,00,908
V	Less: Transferred To Capital Work In Progress	8	-	-
VI	Total Expenses (IV - V)		45,94,84,604	44,03,00,908
VII	Profit before exceptional and extraordinary items and Tax (III - VI)		4,94,96,758	1,22,50,072
VIII	Exceptional Items			
IX	Profit Before extraordinary items and Tax		4,94,96,758	1,22,50,072
X	Extraordinary Items			
XI	Profit/(Loss)before tax		4,94,96,758	1,22,50,072
XII	Tax Expenses			
	(1) Current Tax		1,40,68,875	35,05,181
	(2) Deferred Tax		(2,38,822)	(65,526)
XIII	Profit /(Loss) for the period from continuing operations		3,56,66,706	88,10,418
XIV	Profit /(Loss) from discontinuing Operations		-	-
XV	Tax Expense on discontinuing Operations		-	-
XVI	Profit / (Loss) from Discontinuing Operations (after tax)		-	-
XVII	Profit / (Loss) for the Period		3,56,66,706	88,10,418
XVIII	Earnings per share			
	Basic and diluted		58.28	14.40
	Nominal value of share		100.00	100.00
	Summary of significant accounting policies	1		

The accompanying notes are an integral part of the financial statements

As per our Report of even date

For Kumar & Giri

Chartered Accountants

FRN : 001584S

(J Bhadra Kumar)

Partner

Membership No. 025480

UDIN : 24025480BKEDSR2519

Place:Hyderabad

Date: 10.07.2024

For and on behalf of the Board of Directors

DACHEPALLI PUBLISHERS PRIVATE LIMITED

D. Vinod Kumar
Director

D. Rushikesh
Director



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

Cash flow statement for the year ended 31st March, 2023

(Amount in Rs)

	For the year ended March 31, 2024	For the year ended March 31, 2023
I. Cash flow from operating activities		
Profit/(Loss) before tax	4,94,96,758	1,22,50,072
Adjustments for:		
Depreciation expense	69,80,500	71,78,005
Interest income	(3,74,580)	(6,02,923)
Interest expenses	1,96,50,938	1,63,48,172
Operating profit before working capital changes	7,57,53,616	3,51,73,326
Adjustments for:		
(Increase)/Decrease in Inventories	21,45,742	(9,94,61,272)
(Increase)/Decrease in Trade receivables	(11,26,80,070)	9,88,71,395
(Increase)/Decrease in Loans & Advances	(65,83,242)	1,92,37,040
Increase/(Decrease) in Long Term Borrowings	16,46,34,519	48,493
(Increase)/Decrease in Other assets	-	-
(Increase)/Decrease in Other non-current assets	34,61,253	(5,04,401)
Increase/(Decrease) in Provisions	-	-
Increase/(Decrease) in Trade payables	6,07,73,911	(4,52,21,038)
Increase/(Decrease) in Short Term Borrowings	(14,63,87,371)	82,76,666
Increase/(Decrease) in Other liabilities	1,51,28,810	(4,55,128)
Cash used in operations	5,62,47,168	1,59,65,081
Direct taxes paid	(1,40,68,875)	(35,05,181)
Net cash flow from operating activities	4,21,78,293	1,24,59,900
II. Cash Flow From Investing activities		
Property, plant and equipment	(4,59,820)	(3,63,100)
Non-Current Investments	-	(1,89,750)
Capital Work in Progress	-	-
Net cash flow from investing activities	(4,59,820)	(5,52,850)
III. Cash Flow From Financing activities		
Proceeds from issue of shares	-	-
Proceeds from / (Repayment of) secured loans	-	-
Proceeds from / (Repayment of) unsecured loans	-	-
Interest Received	3,74,580	6,02,923
Interest paid	(1,96,50,938)	(1,63,48,172)
Net cash flow from financing activities	(1,92,76,358)	(1,57,45,249)
Net Increase/(Decrease) in cash and cash equivalents	2,24,42,115	(38,38,199)
Cash and cash equivalents at the beginning of the year	2,50,124	40,88,323
Cash and cash equivalents at the end of the year	2,26,92,239	2,50,124

The above cash flow statement has been prepared under the 'Indirect Method' as set out in the AS

Summary of significant accounting policies

The accompanying notes are an integral part of the financial statements



As per our Report of even date
For Kumar & Giri
Chartered Accountants
FRN : 001584S

(J Bhadra Kumar)
Partner

Membership No. 025480

Place:Hyderabad

Date: 10.07.2024



For and on behalf of the Board of Directors
DACHEPALLI PUBLISHERS PVT LTD

D. Vinod Kumar
Director

D. Rushikesh
Director



DACHEPALLI PUBLISHERS PRIVATE LIMITED
Notes to audited financial statements for the year ended March 31, 2024
(Amount in Rs.)
2. Share capital

	March 31, 2024	March 31, 2023
Authorised shares		
6,12,000 (March 31, 2024: 6,12,000) equity shares of Rs 100/- each	6,12,00,000	
6,12,000 (March 31, 2023: 6,12,000) equity shares of Rs 100/- each		6,12,00,000
	6,12,00,000	6,12,00,000
Issued and subscribed shares		
March 31, 2024: 6,12,000 equity shares of Rs 100/- each	6,12,00,000	
March 31, 2023: 6,12,000 equity shares of Rs 100/- each		6,12,00,000
Paid up shares		
March 31, 2024: 6,12,000 equity shares of Rs 100/- each	6,12,00,000	
March 31, 2023: 6,12,000 equity shares of Rs 100/- each		6,12,00,000
Total paid-up share capital	6,12,00,000	6,12,00,000
(a) Reconciliation of the shares outstanding at the beginning and at the end of the year	March 31, 2024	March 31, 2023
Equity shares	Nos. Amount	Nos. Amount
At the beginning of the year	6,12,000 6,12,00,000	6,12,000 6,12,00,000
Issued during the year	- -	- -
Outstanding, at the end of the year	6,12,000 6,12,00,000	6,12,000 6,12,00,000

(b) Terms/ rights attached to equity shares

The Company has only one class of equity shares having par value of Rs.100/- per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividend in Indian Rupees. The dividend proposed by Board of Directors is subject to the approval of the shareholders in ensuing Annual General Meeting. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(c) Details of shareholders holding more than 5% shares in the Company	March 31, 2024		March 31, 2023	
	No's	% holding	No's	% holding
Equity shares				
D. Vinod Kumar	78,198	12.78%	78,198	12.78%
D. Rushikesh	2,02,688	33.12%	2,02,688	33.12%
D. Manjula	2,09,198	34.18%	2,09,198	34.18%
D. Sandhya Rani	-	0.00%	-	0.00%
D Abhinav	91,304	14.92%	91,304	14.92%
D Harish Kumar	30,601	5.00%	30,601	5.00%

d) As per records of the Company, including its register of shareholders/ members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

(e) Details of Shares held by promoters at the end of the year (Excl 2c above)	March 31, 2024		March 31, 2023	
	No's	% holding	No's	% holding



[Handwritten signature]

Equity shares	-	0.00%	-	0.00%
3.Reserves & Surplus				
	March 31, 2024		March 31, 2023	
a) Capital Reserve - Investment subsidy				
Opening Balance	11,23,83,888.53		10,35,73,471.00	
Transferred in the current year	3,56,66,706.35		88,10,417.53	
Closing Balance	14,80,50,594.88		11,23,83,888.53	
b) Securities Premium Reserve				
Opening Balance	-		-	
Transferred in the current year	-		-	
written back in the current year	-		-	
Closing Balance	-		-	
c) Other reserves				
Opening Balance	-		-	
Transferred in the current year	-		-	
written back in the current year	-		-	
Closing Balance	-		-	
d) Surplus				
Opening Balance	-		-	
Add: Net Profit / (Loss) after tax from Statement of Prof	-		-	
Amount available for appropriations	-		-	
Appropriations:				
Utilised for issue of Bonus Shares				
Transferred to Reserves				
Depreciation				
Proposed Equity Dividends				
Tax on Proposed Equity Dividends				
Closing Balance	-		-	
Total (a+b+c+d)	14,80,50,595		11,23,83,889	

D. Prasad

DACHAPALLI PUBLISHERS PVT. LTD.
HYD'BAD

4. Borrowings				
	Long-term		Short-Term	
	March 31, 2024	March 31, 2023	March 31, 2024	March 31, 2023
Secured				
Term Loan from Union Bank of India	-	1,34,95,925	-	22,14,399
Term Loan from Growth Source Financial technologies	2,02,00,863	-		
Term Loan from HDFC Bank	16,43,30,702	-		
Over Draft - ICICI Bank	-	-	0	-1582766
Over Draft - Union Bank of India	-	-	-	14,57,55,738
Total (A)	18,45,31,565	1,34,95,925	-	14,63,87,371
Unsecured Loans				
From Related Parties				
D. Abhinav	4,73,63,472	4,73,63,472		
D. Ankitha	2,79,98,563	2,79,98,563		
D. Harish Kumar	2,85,42,761	2,92,59,262		
D. Manjula	2,59,27,011	2,65,58,127		
D. Ramya	1,46,89,992	1,64,54,292		
D. Rushikesh	3,47,93,362	3,94,24,589		
D. Rushikesh HUF	47,69,498	47,69,498		
D. Sandhya Rani				
D. Sneha	2,07,30,836	2,07,30,836		
D. Vinod Kumar	3,41,86,767	3,47,70,994		
D. Vinod Kumar HUF	2,43,06,040	2,23,79,790	-	-
Total (B)	26,33,08,302	26,97,09,423		
Total (A+B)	44,78,39,867	28,32,05,348	0	14,63,87,371

From Related Parties

All Loans are non-interest bearing. The loans taken are within the limits prescribed under Sec. 73 read with notification

Foot Notes

(i) The Company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets at any point of time during the year.

(ii) The Company is not declared as wilful defaulter by any bank or financial Institution or other lenders.

5. Deferred Tax Liability

	Non-Current		Current	
	March 31, 2024	March 31, 2023	March 31, 2024	March 31, 2023
Deferred Tax Liability	65,72,236	68,11,058		
Total	65,72,236	68,11,058		

6. Trade Payables

	Non-Current		Current	
	March 31, 2024	March 31, 2023	March 31, 2024	March 31, 2023
Due to Small, Medium & Micro Enterprises				
Others			24,59,47,549	18,51,73,638
Total	-	-	24,59,47,549	18,51,73,638

Refer Note No. 1.20 for the ageing schedule of Trade



7. Other liabilities	Non-Current		Current	
	March 31, 2024	March 31, 2023	March 31, 2024	March 31, 2023
Audit fee Payable			1,50,000	1,50,000
ESI Payable			8,248	20,377
PF Payable			94,462	78,826
Salaries & Other expenses Payable			29,92,070	16,02,500
TDS Payable			19,22,097	7,97,964
GST Payable				-
Other current liabilities			1,36,000	1,30,420
Income Tax Payable			1,40,68,875	15,52,094
TCS Payable			2,21,522	2,60,812
Electricity Provision			3,78,445	3,87,787
Employer ESI Payable			35,537	-
Employer PF Payable			1,02,334	-
Total			2,01,09,590	49,80,780

9. Loans and advances				
	Long Term		Short Term	
	March 31, 2024	March 31, 2023	March 31, 2024	March 31, 2023
Unsecured				
Capital advances				
Considered good	-	-		
Considered doubtful	-	-		
Less: Provision for Doubtful Advances	-	-		
(A)	-	7,57,050		
Security Deposits- considered good	-			
Other loans and advances				
Unsecured, considered good				
Advance income-tax			70,00,000	
TDS Receivable	-	-	1,30,381	
TCS Receivable	-	-	1,68,877	
It Refund	-	-	7,75,796	7,34,762
-to Related Parties	-	-		
-to Others	-	-		
Balances with statutory/government authorities	-	-		
(C)	-	-	80,75,054	7,34,762
Total (A+B+C)	-	7,57,050	80,75,054	7,34,762

The Company has not granted any loan or advance in the nature of loan to promoters, directors, KMPs and other related parties that are repayable on demand or without specifying any terms or period of repayment




10. Inventory

	Non-Current		Current	
	March 31, 2024	March 31, 2023	March 31, 2024	March 31, 2023
Raw Material			65280450.00	64850150.00
Workin Progress			63945780.00	62590150.00
Finished Goods			143089300.00	147020972.00
Total			27,23,15,530	27,44,61,272

The Company has physically verified the inventories at reasonable intervals and there are no discrepancies of 10% or more in the aggregate for each class of inventory were noticed during such verification.

11. Other assets

	Non-current		Current	
	March 31, 2024	March 31, 2023	March 31, 2024	March 31, 2023
Unsecured considered good				
Deposits	43,60,141	78,21,394		-
Preoperative expenses to the extent not written off	-	-		-
Prepaid Expenses	-	-		-
Trade Receivables Below 180 Days			30,07,77,905	17,85,83,214
Trade Receivables Above 180 Days			25,97,22,973	26,92,37,865
Total	43,60,141	78,21,394	56,05,00,878	44,78,21,079

The receivables due from the related parties are
furnished in Note No. 1.18
Refer Note No. 1.19 for the ageing schedule of Trade Receivables

12. Cash and bank balances

	Non-Current		Current	
	March 31, 2024	March 31, 2023	March 31, 2024	March 31, 2023
Cash and cash equivalents				
Balances with banks:				
– On current accounts			2,23,35,657	-
– Deposits with original maturity of less than 3 months				
Cash on hand			3,56,582	2,50,124
			2,26,92,239	2,50,124
Other bank balances				
– Deposits with original maturity for more than 3 months but less than 12 months			-	-
– Margin money deposit				
			-	-
Amount disclosed under non current assets (Refer note 10)				
			2,26,92,239	2,50,124

D. R. S. K. S.

DACHEPALLI PUBLISHERS PVT. LTD.
HYD'BAD

13. Revenue From Operations

	March 31, 2024	March 31, 2023
Sale of Goods	50,86,06,782	45,19,48,057
Sale of Services	-	-
Total	50,86,06,782	45,19,48,057

14. Other Income

	March 31, 2024	March 31, 2023
Deemed Income : Cessation of Liability Interest	-	-
-on bank deposit	3,74,580	6,02,923
-on others	-	-
Miscellaneous income	-	-
Discount received	-	-
Total	3,74,580	6,02,923

15. Cost of Material Consumed

	March 31, 2024	March 31, 2023
Opening Stock	27,44,61,272	17,50,00,000
Purchases During the Year	36,11,99,240	46,58,86,728
Closing Stock	27,23,15,530	27,44,61,272
Total	36,33,44,982	36,64,25,456

16. Employee benefit expenses

	March 31, 2024	March 31, 2023
Salaries, wages and bonus	3,75,03,415	2,19,91,851
Staff Welfare	34,40,846	11,04,153
ESIC	3,56,560	1,87,819
Provident Fund	10,26,839	4,20,493
Directors Remuneration	68,80,000	38,40,000
Total	4,92,07,660	2,75,44,316

17. Other Expenses

	March 31, 2024	March 31, 2023
Audit Fees & Certification Fee	1,50,000	1,50,000
Consultation Charges	-	47,500
Business Development Expenses	531,447	12,00,451
Rent	68,650	54,156
Unit Expenses	19,41,440	29,76,992
Insurance	11,76,918	8,88,792
Jobwork Charges	4,57,986	3,47,644
Professional Charges	3,40,000	4,00,000
Bad Debts	-	2,18,155
General Expenses	14,51,342	12,39,587
Power and Fuel	31,00,650	34,82,471
Administration Expenses	7,64,738	21,28,223
Repair and Maintenance	23,51,138	11,70,723
Telephone & Internet Expenses	1,96,197	2,00,157
Tour, Travel and Conveyance Expenses	39,05,446	27,72,067
Interest on Income Tax	1,55,774	97,404




Transport Charges	22,42,377	23,84,011
Duties and Taxes	8,48,571	25,59,220
		-
Total	2,03,00,524	2,28,04,959

18. Finance costs

	March 31, 2024	March 31, 2023
Interest on Term Loans	1,48,19,579	18,30,349
Interest on Overdraft		1,34,46,750
Interest on Vehicle Loan		15,526
Interest on Purchase	23,81,642	-
Bank charges	24,49,717	10,55,547
Total	1,96,50,938	1,63,48,172

19. Depreciation and Amortisation

	March 31, 2024	March 31, 2023
Depreciation - Tangible assets	69,80,500	71,78,005
Depreciation - In Tangible assets	-	-
Total	69,80,500	71,78,005

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

Particulars	March 31, 2024	March 31, 2023
Contingent liabilities		
Claims against the company not acknowledged as debt	NIL	NIL
Guarantees	NIL	NIL
Other money for which the company is contingently liable	NIL	NIL
Commitments shall be classified as:		
Estimated amount of contracts remaining to be executed on capital account and not provided for	NIL	NIL
Uncalled liability on shares and other investments partly paid	NIL	NIL
Other commitments (specify nature)	NIL	NIL



21 - Information related to Profit and Loss account

Particulars	31-03-2024		31-03-2023	
Value of imports calculated on C.I.F basis by the company during the financial year in respect of –				
I. Raw materials;	NIL		NIL	
II. Components and spare parts;	NIL		NIL	
III. Capital goods;	NIL		NIL	
Expenditure in foreign currency during the financial year on account of:				
I. Royalty	NIL		NIL	
II. Know-How	NIL		NIL	
III. Professional and consultation fee	NIL		NIL	
IV Interest	NIL		NIL	
V. Other Matters	NIL		NIL	
Raw materials, spare parts and components consumed during the financial year:	Amount	%	Amount	%
Consumption of Raw Material				
Imported	NIL	NIL	NIL	NIL
Indigenous	36,33,44,982	100%	36,64,25,456	100%
Total	36,33,44,982	100%	36,64,25,456	100%
Consumption of Spare parts & components				
Imported	-	0%	-	0%
Indigenous	-	0%	-	0%
Total	-	0%	-	0%
The amount remitted during the year in foreign currencies on account of dividends:				
Dividends remitted in foreign currencies	NIL		NIL	
Total No. of non-resident shareholders	NIL		NIL	
Total No. of shares held non-resident shareholders	NIL		NIL	
Year to which the dividends relate	NIL		NIL	
Earnings in foreign exchange classified under the following heads, namely:-				
I. Export of goods calculated on F.O.B. basis; - Services	NIL		NIL	
II. Royalty, know-how ,professional and consultation fees;	NIL		NIL	
III. Interest and dividend;	NIL		NIL	
IV. Other income, (indicate the nature thereof)	NIL		NIL	

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

D. Vinod Kumar
Director

D. Rushikesh
Director



DACHEPALLI PUBLISHERS PRIVATE LIMITED

Depreciation as per the Income tax Act 1961

Assessment Year 2024-25

	A	B	C	D	G	J
Block of Assets	WDV as on 01.04.2023	Additions Before 30/09/2023	Delitions during the year	WDV as on 31.03.2024	Depreciation for the PY 2023- 24	WDV as on 01.04.2024
Building @10%	98,90,437			98,90,437	9,89,044	89,01,393
Plant & Machinery @15%	3,13,49,172	-		3,13,49,172	47,02,376	2,66,46,796
Furniture & Fixtures @10%	17,00,773			17,00,773	1,70,077	15,30,696
Computers & Pheripherals	1,89,823	1,62,809		6,49,643	2,00,455	4,49,188
	4,31,30,205	1,62,809	-	4,35,90,025	60,61,952	3,75,28,073

For: Dachepalli Publishers Pvt Ltd

D. R. S. R. S. R.
Directors



DACHEPALLI PUBLISHERS PRIVATE LIMITED

Calculation of Deferred Tax

2023-2024

Particulars	Amount
Depreciation as per Companies Act	69,80,500
Depreciation as per Income Tax Act	60,61,952
Timing Difference	9,18,548
Tax Rate	26.00%
Deferred Tax Liability at End of the Year	2,38,822
Deferred Tax Liability at Beginning of the Year	68,11,058
Amount to be Charged to P&L	(65,72,236)

For: Dachepalli Publishers Pvt Ltd

Directors





A. Rubitz



Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)



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

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
659974570110724

Date of e-Filing
11-Jul-2024

Name	:	DACHEPALLI PUBLISHERS PRIVATE LIMITED
PAN/TAN	:	AAACD7092C
Address	:	PLOT NO.2/B, CF AREA, PHASE-2, IDA, CHERLAPALLI, HYDERABAD, Uppal, K.V.RANGAREDDY, Hindustan Cables Ltd S.O, Telangana, 500051
Form No.	:	Form 3CA-3CD
Form Description	:	Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law
Assessment Year	:	2024-25
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	025480

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



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

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

1. We report that the statutory audit of

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

was conducted by us M/s. Kumar & Giri in pursuance of the provisions of the Companies Act, 2013,
and We annex hereto a copy of our audit report dated 10-Jul-2024 along with a copy each of
a. the audited profit and loss account for the period beginning from 01-Apr-2023 to ending on 31-Mar-2024
b. the audited balance sheet as at 31-Mar-2024 ; and
c. documents declared by the said Act to be part of, or annexed to, the profit and loss account and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any.

Sl. No.	Qualification Type	Observations/Qualifications
		No records added

Accountant Details

Name	BHADRA KUMAR JAKKINAPALLI
Membership Number	025490
FRN(Firm Registration Number)	0001584S
Address	FLAT NO.3 4, 12 VYJAYANTHI , ROAD NO 12 BANJARA HILLS , Banjara Hills S.O , Khairatabad , HYDERABAD , 36-Telangana , 91-India , Pincod - 500034
Date of signing Tax Audit Report	10-Jul-2024
Place	HYDERABAD
Date	11-Jul-2024

This form has been digitally signed by BHADRA KUMAR JAKKINAPALLI having PAN AANPJ4432C from IP Address 183.82.0.30 on 11/07/2024 04:28:25 PM Dsc Sl.No and issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority



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

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

PART - A

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

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

5. Status	Company
6. Previous year	01-Apr-2023 to 31-Mar-2024
7. Assessment year	2024-25

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

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)- Proviso where aggregate cash receipts and cash payments of business exceeding specified limits

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

PART - B

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

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

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

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

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

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

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



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

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

Yes

Sl. No.	Books prescribed
1	CASH BOOK
2	BANK BOOK
3	JOURNALS
4	LEDGERS
5	SALE AND PURCHASE REGISTERS
6	SUBSIDIARY BOOKS

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

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

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



Sl. No.	Books examined
1	CASH BOOK
2	BANK BOOK
3	JOURNALS
4	LEDGERS
5	SALE AND PURCHASE REGISTERS
6	SUBSIDIARY BOOKS

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

No

Sl. No.	Section	Amount
	No records added	

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

Mercantile system

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

No

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

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

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

No

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

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

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
---------	------	------------

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

Lower of Cost or Market Rate

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

No

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

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



Acknowledgement Number:659974570110724

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

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

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

Sl. No.	Description	Amount
No records added		

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

Sl. No.	Description	Amount
No records added		

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

Sl. No.	Description	Amount
No records added		

(d). any other item of income;

Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
No records added		

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

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

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

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAA(3)/115B AD(3) (To be	Adjustment made to the written down value of intangible asset due to	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
---------	------------------------	--	--------------------------	--------------------	---	--	--------------------------------	----------------	------------------------------	----------------	-------------------	----------------------------	--



					filled in only for assessment year 2020-21, 2021-22 and 2024-25 only, as applicable)	excluding value of goodwill of a business or profession							
1	WDV	Building @ 10%	10	₹98,90,437	₹0	₹0	₹98,90,437	₹0	₹0	₹0	₹0	₹9,89,044	₹ 89,01,393
2	WDV	Plant and Machinery @ 15%	15	₹3,13,49,172	₹0	₹0	₹3,13,49,172	₹0	₹0	₹0	₹0	₹47,02,376	₹ 2,66,46,796
3	WDV	Furniture & Fittings @ 10%	10	₹17,00,773	₹0	₹0	₹17,00,773	₹0	₹0	₹0	₹0	₹1,70,077	₹ 15,30,696
4	WDV	Plant and Machinery @ 40%	40	₹1,89,823	₹0	₹0	₹1,89,823	₹4,59,820	₹4,59,820	₹0	₹0	₹2,00,455	₹ 4,49,188

19. Amount admissible under section-

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

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

Sl. No.	Description	Amount
No records added		

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

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
1	Provident Fund	₹ 71,726	15-May-2023	₹ 1,49,430	15-May-2023
2	Provident Fund	₹ 70,291	15-Jun-2023	₹ 1,46,438	12-Jun-2023
3	Provident Fund	₹ 69,878	15-Jul-2023	₹ 1,45,580	10-Jul-2023
4	Provident Fund	₹ 68,617	15-Aug-2023	₹ 1,42,952	13-Aug-2023
5	Provident Fund	₹ 67,581	15-Sep-2023	₹ 1,40,794	11-Sep-2023
6	Provident Fund	₹ 66,919	15-Oct-2023	₹ 1,39,414	09-Oct-2023
7	Provident Fund	₹ 77,144	15-Nov-2023	₹ 1,60,718	09-Nov-2023
8	Provident Fund	₹ 89,418	15-Dec-2023	₹ 1,86,288	11-Dec-2023
9	Provident Fund	₹ 89,565	15-Jan-2024	₹ 1,86,594	10-Jan-2024
10	Provident Fund	₹ 89,951	15-Feb-2024	₹ 1,87,398	08-Feb-2024
11	Provident Fund	₹ 92,297	15-Mar-2024	₹ 1,92,286	14-Mar-2024
12	Provident Fund	₹ 94,462	15-Apr-2024	₹ 1,96,796	12-Apr-2024
13	Any Other Welfare Fund	₹ 6,248	15-May-2023	₹ 33,229	15-May-2023
14	Any Other Welfare Fund	₹ 6,131	15-Jun-2023	₹ 32,571	12-Jun-2023
15	Any Other Welfare Fund	₹ 6,085	15-Jul-2023	₹ 32,370	11-Jul-2023
16	Any Other Welfare Fund	₹ 5,982	15-Aug-2023	₹ 31,796	13-Aug-2023



Acknowledgement Number:659974570110724

17	Any Other Welfare Fund	₹ 5,893	15-Sep-2023	₹ 31,317	12-Sep-2023
18	Any Other Welfare Fund	₹ 5,825	15-Oct-2023	₹ 30,997	09-Oct-2023
19	Any Other Welfare Fund	₹ 6,743	15-Nov-2023	₹ 35,766	14-Nov-2023
20	Any Other Welfare Fund	₹ 7,790	15-Dec-2023	₹ 41,424	11-Dec-2023

please note: Post filing, the complete records will be available for download as a separate file in the download section.
Generated_Form3cdEmpPfSuperann.csv

21.(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Sl. No.	Particulars	Amount
No records added		

Personal expenditure

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		



Acknowledgement Number:659974570110724

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

Sl. No.	Particulars	Amount
No records added		

(b). Amounts inadmissible under section 40(a);

i. as payment to non-resident referred to in sub-clause (i)

A. Details of payment on which tax is not deducted:

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

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

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

ii. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:

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

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

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

iii. as payment referred to in sub-clause (ib)

A. Details of payment on which levy is not deducted:

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

B. Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

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



Acknowledgement Number:659974570110724

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

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

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

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

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

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

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

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

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

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

(e). Provision for payment of gratuity not allowable under section 40A(7); ₹0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9); ₹0

(g). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

(i). Amount inadmissible under the proviso to section 36(1)(iii). ₹0



22. (a) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.

₹ 0

(b) Any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961.

₹ 0

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

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
No records added						

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

Sl. No.	Section	Description	Amount
No records added			

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

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
No records added					

26.i. In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:

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

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

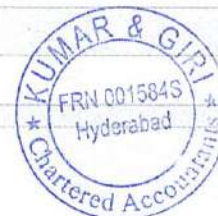
B. was incurred in the previous year and was

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

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0



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

No

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

No

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

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

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

28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2) (viii) ?

No

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
No records added								

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2) (viii) ?

No

Please furnish the details of the same

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

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

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

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

No



b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

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

No

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

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

No

b. Please furnish the following details:

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

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

No

b. Please furnish the following details

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

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

No

b. Please furnish the following details

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

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

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year ?	Maximum amount outstanding in the account at any time	Whether the loan or deposit was taken or accepted by cheque or	In case the loan or deposit was taken or accepted by cheque or



the lender or depositor	during the previous year	bank draft or use of electronic clearing system through a bank account ?	bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
No records added			

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

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
No records added							

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

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

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
No records added							

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

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
No records added					

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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
No records added							

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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
No records added					

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

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



Acknowledgement Number:659974570110724

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
No records added								

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

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

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

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

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

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

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



b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?	No
c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?	No
If yes, please furnish the details of the same.	₹ 0
d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?	No
If yes, please furnish the details of the same.	₹ 0
e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.	No
If yes, please furnish the details of the same.	₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	No
---	----

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

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

Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (8) and (9) (10)
1	HYDD00772C	194J	Fees for professional or technical services	₹9,89,454	₹9,89,454	₹9,89,454	₹98,945	₹0	₹0	₹0
2	HYDD00772C	194A	Interest other than Interest on securities	₹29,98,322	₹29,98,322	₹29,98,322	₹2,99,832	₹0	₹0	₹0
3	HYDD00772C	194C	Payments to contractors	₹1,14,50,811	₹1,14,50,811	₹1,14,50,811	₹1,25,944	₹0	₹0	₹0
4	HYDD00772C	192	Salary	₹76,00,000	₹76,00,000	₹76,00,000	₹12,39,984	₹0	₹0	₹0

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

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	HYDD00772C	24Q	15-May-2024	09-May-2024	Yes	
2	HYDD00772C	26Q	15-May-2024	09-May-2024	Yes	



Acknowledgement Number:659974570110724

3	HYDD00772C	27EQ	15-May-2024	09-May-2024	Yes
---	------------	------	-------------	-------------	-----

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

Yes

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN)(1)	Amount of interest under section 201(1A)/206C(7) is payable(2)	Amount paid out of column (2) along with date of payment.(3)	
			Amount	Date of payment
1	HYDD00772C	₹ 17,388	₹ 17,388	17-Apr-2024

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

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

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

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
1	PAPER AND BOARD	kilograms	13,62,291	48,15,360	49,01,500	49,01,500	12,76,151	0	0	0

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1	PRINTED BOOKS	numbers	15,00,214	0	55,12,410	47,28,560	22,84,064	0

C. By-products

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

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

No

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
No records added		

37. Whether any cost audit was carried out ?

No



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

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

No

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

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

No

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

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

Sl. No.	Particulars	Previous Year			Preceding previous Year		
				%			%
(a)	Total turnover of the assessee	508606782			452550980		
(b)	Gross profit / Turnover	142161150	508606782	27.95	85522601	452550980	18.90
(c)	Net profit / Turnover	49496758	508606782	9.73	12250072	452550980	2.71
(d)	Stock-in-Trade / Turnover	0	508606782	0.00		452550980	0.00
(e)	Material consumed / Finished goods produced	0	0	0.00	0	0	0.00

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

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

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

No

b. Please furnish

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

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

No

b. Please furnish the following details:

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

Name of parent entity



Name of alternate reporting entity (if applicable)
Date of furnishing of report
c.Please enter expected date of furnishing the report

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

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
1	₹ 9,61,39,622	₹ 85,15,571	₹ 0	₹ 18,63,115	₹ 1,03,78,686	₹ 8,57,60,936

Accountant Details

Accountant Details

Name	BHADRA KUMAR JAKKINAPALLI
Membership Number	025480
FRN(Firm Registration Number)	0001584S
Address	FLAT NO.3 4, 12 VYJAYANTHI , ROAD NO 12 BANJARA HILLS , Banjara Hills S.O , Khairatabad , HYDERABAD , 36-Telangana , 91-India , Pincode - 500034
Place	HYDERABAD
Date	11-Jul-2024

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Building @ 10%					No records added			
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%					No records added			
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%					No records added			
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	



							whatever name called (4)	
Plant and Machinery @ 40%	1	24-Jun- 2023	24- Jun- 2023	₹ 64,804	₹ 0	₹ 0	₹ 0	₹ 64,804
	2	14-Oct- 2023	14- Oct- 2023	₹ 62,762	₹ 0	₹ 0	₹ 0	₹ 62,762
	3	27-Feb- 2024	27- Feb- 2024	₹ 2,34,250	₹ 0	₹ 0	₹ 0	₹ 2,34,250
	4	04-May- 2023	04- May- 2023	₹ 67,304	₹ 0	₹ 0	₹ 0	₹ 67,304
	5	31-Aug- 2023	31- Aug- 2023	₹ 30,700	₹ 0	₹ 0	₹ 0	₹ 30,700

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

This form has been digitally signed by BHADRA KUMAR JAKKINAPALLI having PAN AANPJ4432C from IP Address 183.82.0.30 on 11/07/2024 04:28:25 PM Dsc Sl.No and issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority

Sharma



Significant accounting policies and Notes to Audited Financial Statements

A. Basic of accounting and preparation of financial statements

The financial statements have been prepared to comply in all material respects with the Accounting Standards notified by the Companies Accounting Standards Rules, 2016 and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared under the historical cost convention on an accrual basis.

B. Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of the operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

C. Investments

Investments that are readily realizable and intended to be held for not more than a year are classified as current investments. All other investments are classified as long-term. Current investments are carried at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost, but provision for diminution in value is made to recognize a decline other than temporary in the value of such investments.

D. Revenue recognition

Revenue (income) is recognized when no significant uncertainty as to determination/ realization exists.

E. Taxation

Tax expense comprises of current and deferred tax.

Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Indian Income Tax Act, 1961.

Deferred tax is recognized on a prudent basis for timing differences, being difference between taxable and accounting income/expenditure that originate in one period and are capable of reversal in one or more subsequent period(s). Deferred tax asset is recognized on carry forward of unabsorbed depreciation and tax losses only if there is virtual certainty that such asset can be realized against future taxable income. Unrecognized deferred tax asset of earlier periods are re-assessed and recognized to the extent that it has become reasonably certain that future taxable income will be available against which such deferred tax assets can be realized.



F. Earnings per share

Earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders, by the weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of share outstanding during the period are adjusted for the effects of all diluted potential equity shares.

G. Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand and current investments with an original maturity of three months or less.

H. Provisions

A provision is recognized when the company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance date and adjusted to reflect the current best estimates.





Independent Auditor's Report

To

The Members of

DACHEPALLI PUBLISHERS PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of **DACHEPALLI PUBLISHERS PRIVATE LIMITED** ('the Company'), which comprise the Balance Sheet as at March 31, 2024 and the Statement of Profit and Loss (including the other comprehensive income) and Statement of Cash Flows and the Statement of Changes in Equity for the year then ended, and a Summary of significant accounting policies and other explanatory information (hereinafter referred to as 'Standalone financial statements').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone financial statements give the information required by the Companies Act, 2013 ('the Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the State of Affairs of the Company as at March 31, 2024, and its profit (including the other comprehensive income), its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment were of most significance in our audit of financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

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

The Company's Board of Directors is responsible for the preparation of other information. The Other Information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the Financial Statements and our Auditor's Report thereon.

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

In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. We have nothing to report in this regard.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation and presentation of these Standalone Financial Statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the Standalone specified under Section 133 of the Act and other accounting principles generally accepted in India.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, the management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Standalone Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act (hereinafter referred to as the "Order"), and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information's and explanations given to us, we give in the Annexure A, a statement on the matters specified in the paragraph 3 and 4 of the order.

2. As required by Section 143 (3) of the Act, we report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

(b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

(c) The Balance sheet, the Statement of profit and loss and the statement of changes in equity dealt with by this Report are in agreement with the books of account;

(d) In our opinion, the aforesaid Standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;

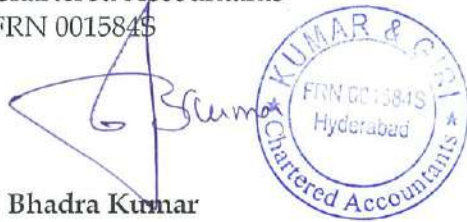
(e) On the basis of the written representations received from the directors as on March 31, 2024, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024, from being appointed as a director in terms of Section 164 (2) of the Act;

(f) With respect to the adequacy of the internal financial controls over the financial reporting of the company and the operating effectiveness of such controls, refer to our separate report in "ANNEXURE-B"

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

- i) The Company does not have any pending litigations which would impact its financial position;
- ii) The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
- iii) There are no matters to be reported there under in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company;

For Kumar & Giri
Chartered Accountants
FRN 001584S



J Bhadra Kumar
Partner
Membership Number : 025480

Place: Hyderabad
Date: 10-07-2024

UDIN: 24025480BKEDSR2519

Annexure-A to the Independent Auditor's Report

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the members of DACHEPALLI PUBLISHERS PRIVATE LIMITED of even date)

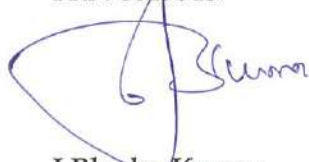
- (i) In respect of company's fixed assets:
 - a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
 - (B) The Company do not have any Intangible Assets and hence, the Question of maintaining proper records of intangible assets does not arise
 - b) The major Property, Plant and Equipment of the company have been physically verified by the management at the year end and no material discrepancies were noticed on such verification.
 - c) According to the information and explanation given to us, the title deeds of the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the company.
 - d) The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
 - e) According to the information and explanation given to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder during the year.
- (ii) a) According to the information and explanation given to us, the inventories were physically verified by the management during the year at reasonable intervals. In our opinion and according to the information and explanations given to us, the coverage and procedure of such verification by the management is appropriate having regard to the size of the company and the nature of its operations. No discrepancies of 10% or more in aggregate of each class of inventories were noticed on such physical verification of inventories when compared with the books of accounts.
- b) The company has not been sanctioned any working capital limit from banks or financial institutions on the basis of security of current assets at any point of time during the year hence reporting under clause 3(ii)(b) of the Order is not applicable.
- (iii) During the year, the company has not made investments, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, limited liability partnerships or any other parties hence clause 3(iii)(a) to 3(iii) (f) is not applicable to the company..

- (iv) In our opinion and according to the information and explanations given to us, provisions of Section 186 of the Act, in respect of loans and advances given, investments made and guarantees are not applicable to the company and hence not commented upon. Further, in our opinion and according to the information and explanation given to us, provisions of section 185 of the Companies Act 2013 in respect of loans to entities in which the directors are interested have been complied with by the company. There are no loans given to the director of the company
- (v) The Company has not accepted any deposits from the public within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable.
- (vi) The maintenance of the cost records has not been specified for the activities of the Company by the Central Government u/s 148(1) of the Companies Act, 2013. Hence reporting under clause 3(vi) of the Order is not applicable.
- (vii) (a) According to the information and explanation given to us, the Company is regular in depositing with appropriate authorities undisputed statutory dues including Provident Fund, Employee State Insurance, Income Tax, Wealth Tax, Sales Tax, Goods and Services Tax, Customs Duty, Excise Duty, Cess and other applicable statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of outstanding statutory dues as at the last day of the year ending March 31, 2024 for period of more than six months from the date they became payable.
- (b) According to the information and explanation given to us, there are no dues of Income Tax, Sales Tax, Goods and Services Tax, Duty of Customs, Duty of Excise, Value Added Tax which have not been deposited on account of any dispute.
- (viii) There were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year. Hence clause 3(viii) of the Order is not applicable to the company.
- (ix) a) The Company did not have any loans or borrowings from any lender during the year. Accordingly, clause 3(ix)(a) of the Order is not applicable.
- b) The company has not been is a declared wilful defaulter by any bank or financial institution or government or government authority.
- c) The Company has not taken any term loan during the year and there are no unutilised term loans at the beginning of the year hence the reporting under clause 3(ix) c) is not applicable to the company.
- d) According to the information and explanations given to us and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that no funds raised on short term basis have been used for long term purposes by the company.

- e) The company does not hold any investment in any subsidiary, associates or joint venture (as defined under the Companies Act 2013 during the year ended March 31, 2024. Hence clause 3(ix)(e) of the Order is not applicable.
- f) The company does not hold any investment in any subsidiary, associates or joint venture (as defined under the Companies Act 2013 during the year ended March 31, 2024. Hence clause 3(ix) (f) of the Order is not applicable.
- (x) a) Being the private limited company, it cannot raise money by way of initial public offer or further public offer (including debt instruments) hence the clause 3(x)(a) of the Order is not applicable.
- b) According to the information and explanations given to us and on the basis of our examination of the records of the company, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year hence the clause 3(x)(b) of the Order is not applicable.
- (xi) a) No fraud by the company or no fraud on the Company has been noticed or reported during the year.
- b) During the year, no report under sub-section (12) of section 143 of the Act has been filed by secretarial auditor or by us in Form ADT - 4 as prescribed under Rule 13 Of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- c) The establishment of whistle blower mechanism is not applicable to the company hence reporting under clause 3(xi)(c) is not applicable to the company.
- (xii) The Company is not a Nidhi Company as per the provisions of the Act. Accordingly, the requirement to report on clause 3(xii) of the Order is not applicable to the Company.
- (xiii) All transactions with the related parties are in compliance with sections 177 and 188 Of Companies Act where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards..
- (xiv) a) In our opinion and based on our examination, the company does not have an internal audit system commensurate with the size and nature of its business and is not required to have an internal audit system as per the provisions of section 138 of the Companies Act, 2013
- b) Since the company is not required to have the internal audit system hence the clause 3(xiv)(b) is not applicable to the company.
- (xv) In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company.

- (xvi) a) According to the information and explanations given to us, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.
- b) The Company is not engaged in any Non-Banking Financial or Housing Finance activities. Accordingly, the requirement to report on clause 3 (xvi)(b) of the Order is not applicable to the Company.
- c) There is no group company /Core Investment Company. Accordingly, the requirement to report on clause 3(xvi) of the Order is not applicable to the company
- (xvii) The Company has not incurred cash losses in the current year and preceding financial year.
- (xviii) There has been no resignation of the statutory auditors during the year and accordingly, requirement to report on Clause 3(xviii) of the Order is not applicable to the Company
- (xix) On the basis of the financial ratios disclosed in notes to the Standalone Financial Statements, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying Financial Statements, our knowledge of the Board of Directors' and management's plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- (xx) The provisions of Section 135 towards corporate social responsibility are not applicable on the company. Accordingly, the provisions of clause 3(xx) of the Order is not applicable.
- (xxi) The reporting under clause (xxi) is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For Kumar & Giri
Chartered Accountants
FRN 001584S



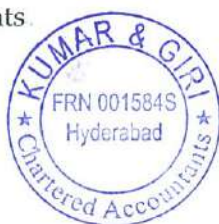
J Bhadra Kumar
Partner

Membership Number : 025480

Place: Hyderabad

Date: 10-07-2024

UDIN: 24025480BKEDSR2519



Annexure - B to the Independent Auditors' Report

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

Opinion

We have audited the internal financial controls over financial reporting **DACHEPALLI PUBLISHERS PRIVATE LIMITED** ("the Company") as of March 31, 2024 in conjunction with our audit of the Standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

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

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

Meaning of Internal Financial Controls over Financial Reporting

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

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

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

For Kumar & Giri
Chartered Accountants
FRN 001584S


J Bhadra Kumar
Partner



• Membership Number : 025480
Place: Hyderabad
Date: 10-07-2024
UDIN: 24025480BKEDSR2519