

	Notes	As at December 2024	As at March 31, 2024
Equity and liabilities			
Shareholders' funds			
Share capital	3	612.00	612.00
Reserves and surplus	4	1,992.91	1,480.49
		<u>2,604.91</u>	<u>2,092.49</u>
Non-current liabilities			
Long term Liabilities	5	4,306.96	4,147.20
Long term Provisions	6	156.16	-
Deferred Tax Liability	7	25.12	65.72
		<u>4,488.24</u>	<u>4,212.92</u>
Current liabilities			
Trade payables	8		
Total outstanding dues of micro enterprises and small enterprises		624.31	1,189.79
Total outstanding dues of creditors other than micro enterprises and small enterprises		1,643.94	1,269.68
Other current liabilities	9	19.31	60.41
Long Term Borrowings current year maturities	10	352.00	331.20
Short term provisions	11	220.64	140.69
		<u>2,860.20</u>	<u>2,991.77</u>
Total		<u>9,953.35</u>	<u>9,297.18</u>
Assets			
Non-current assets			
Property, plant and equipment	12	688.26	598.36
Non-current investments	13	-	-
Deferred tax asset (net)	14	-	-
Long-term loans and advances	15	102.62	43.60
Other non - current assets	16	-	-
		<u>790.88</u>	<u>641.96</u>
Current assets			
Inventories	17	2,817.50	2,723.14
Trade receivables	18	5,914.89	5,509.37
Cash and bank balances	19	42.66	226.95
Short-term loans and advances	20	368.02	176.39
Other current assets	21	19.40	19.39
		<u>9,162.47</u>	<u>8,655.24</u>
Total		<u>9,953.35</u>	<u>9,297.20</u>
Summary of significant accounting policies	2.1		0.0

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

As per our report of even date.

For: Kumar & giri
Chartered Accountants
ICAI Firm registration number : 001584S

J. Bhadra Kumar
Partner
Membership No: 025480

Place: Hyderabad
Date : 24/05/2025
UDIN No. 25025480BM00001625



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

D. Vinod Kumar
Director
DIN: 02207911



D. Rushikesh
Director
DIN: 02711233

Anand Jeshi
Company Secretary

Dachepalli Publishers Limited

CIN: U22110TG1998PLC028994

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

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

	Notes	For the year ended December 31, 2024	For the year ended March 31, 2024
Income			
Revenue from operations	22	4,543.30	5,086.06
Other income	23	32.30	3.74
Total revenue		4,575.60	5,089.80
Expenses			
Cost of RawMaterial consumed	24	3,043.53	3,607.69
(Increase)/Decrease in inventories of traded goods	25	(201.14)	25.76
Employee benefits expense	26	624.16	492.07
Depreciation expense	27	55.68	69.80
Finance costs	28	139.02	198.12
Other expenses	29	221.89	201.44
Total expenses		3,883.14	4,594.88
Profit before tax		692.46	494.92
Tax expense			
Current tax expense		220.64	140.68
Taxes for earlier years		-	-
Deferred tax		(40.60)	(2.38)
Total tax expense		180.04	138.30
Profit for the year		512.42	356.62
Earnings per share (EPS)			
Basic and diluted (In Rs.)	30	8.37	58.27
Nominal value of share (In Rs.)		10.00	100.00
Weighted average number of shares for basic and diluted EPS		61,20,000	6,12,000
Summary of significant accounting policies	2.1		

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

As per our report of even date.

For: Kumar & giri

Chartered Accountants

ICAI Firm registration number : 001584S

J. Bhadra Kumar

Partner

Membership No: 025480

Place: Hyderabad

Date : 24/05/2025

UDIN No. 25025480BM00001625

For and on behalf of the Board of Directors of

Dachepalli Publishers Limited

D. Vinod Kumar

Director

DIN: 02207911

D. Rushikesh

Director

DIN: 02711233



Anand Joshi
Company Secretary

Dachepalli Publishers Limited

CIN: U22110TG1998PLC028994

Standalone Statement of Cash Flows for the year ended December 31, 2024

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

Particulars	For the year ended December 31, 2024	For the year ended March 31, 2024
Cash flows from operating activities		
Profit before tax	692.46	494.92
Adjustments for:		
Depreciation	55.68	69.80
Loss/ (Profit) on sale of Fixed Asset	(31.00)	-
Diminution in value of investment	-	-
Interest income	(32.30)	(3.74)
Interest expenses	139.02	198.12
Unrealised loss/ (gain) on account of exchange fluctuation (net)	-	-
Loss of property, plant and equipment due to fire	-	-
Operating profit before working capital changes	823.86	759.10
Movement in working capital:		
Increase/ (decrease) in trade payables	(191.21)	607.76
increase in Long Term loans and advances		
(Decrease)/ increase in other Short term loans and advances	(191.63)	(161.47)
(Decrease)/ increase in other current liabilities	(20.30)	335.18
(Increase)/ decrease in trade receivables	(405.52)	(1,055.12)
(Increase)/ decrease in inventories	(94.34)	21.45
Decrease/ (increase) in non current assets		
Decrease/ (increase) in Provisions	136.73	24.00
(Increase)/ decrease in other current assets	(59.03)	34.61
Cash generated from operations	(1.44)	565.51
Income tax (paid)/ refund received	(140.68)	(15.52)
Net cash flows from operating activities (A)	(142.12)	549.99
Cash used in investing activities		
Purchase of property, plant and equipment	(145.57)	(4.60)
Interest received	32.30	3.74
Investment in bank deposits	19.40	-
Proceeds from sale of Fixed assets	31.00	-
Net cash used in investing activities (B)	(62.87)	(0.86)
Cash flows from financing activities (C)		
Proceeds from Borrowings	159.76	(126.58)
Interest paid	(139.02)	(198.12)
Net cash used in financing activities (C)	20.74	(324.70)
Net decrease in cash and cash equivalents (A+B+C)	(184.25)	224.43
Cash and cash equivalents at the beginning of the year	226.93	2.50
Cash and cash equivalents at the year end	42.68	226.93
Components of cash and cash equivalents (refer note 14):	6.16	3.57
Cash in hand		
Balances with banks in current accounts	36.52	223.36
Total cash and cash equivalents	42.68	226.93

The accompanying notes are an integral part of the standalone financial statements.
As per our report of even date.

For: Kumar & giri
Chartered Accountants
ICAI Firm registration number : 001584S

J. Bhadra Kumar
Partner
Membership No: 025480

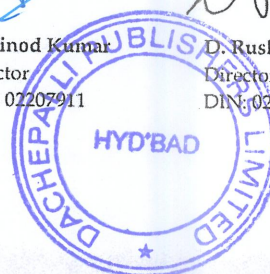
Place: Hyderabad
Date: 24/05/2025
UDIN No. 25025480BM00001625



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

D. Vinod Kumar
Director
DIN: 02207911

D. Rushikesh
Director
DIN: 02711233



Anand Joshi
Company Secretary

DACHEPALLI PUBLISHERS LIMITED

CIN: U22110TG1998PLC028994

Notes to standalone financial statements for the year ended December 31st 2024

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

1. Corporate Information

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

The Company offers a broad and integrated portfolio of printing and publishing. The registered office of the Company is situated at Plot No. 2/B, (C.F.Area) I.D.A. Cherlapalli, Phase-II, Hyderabad, Telangana, India, 500051

2. Basis of preparation

The Restated Unconsolidated Summary Statement of Assets and Liabilities of the Company as at March 31, 2024, March 31, 2023, March 31, 2022, and the related Restated Unconsolidated Summary Statement of Profits and Losses and Cash Flows for the years ended March 31, 2024, March 31, 2023, March 31, 2022, and annexures thereto (herein collectively referred to as 'Restated Unconsolidated Summary Statements') have been compiled by the management from the then audited unconsolidated financial statements of the Company for the years ended March 31, 2024, March 31, 2023 and March 31, 2022.

The audited unconsolidated financial statements of the Company were prepared in accordance with the generally accepted accounting principles in India (Indian GAAP) at the relevant time. The Company has prepared the audited unconsolidated financial statements to comply in all material respects with the applicable accounting standards notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014. The audited unconsolidated financial statements have been prepared under the historical cost convention on an accrual basis. The accounting policies have been consistently applied by the company and are consistent with those used for the purpose of preparation of audited unconsolidated financial statements as at and for the year ended March 31, 2024, except for changes in accounting policies detailed in 3(c) (ii) & 3(i) (i) in significant accounting policies.

These Statements have been prepared specifically for inclusion in the Draft Red Herring Prospectus ("DRHP") to be filed by the Company with the SME platform of BSE limited ("BSE SME") in connection with equity fund raised through fresh issue and offer for sale of its equity shares, in accordance with the requirements of:

- Section 26 of Part I of Chapter III of the Companies Act, 2013;
- Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (the "SEBI ICDR Regulations") as issued by the Securities and Exchange Board of India ("SEBI") on 11th September 2018 as amended from time to time; and
- Guidance Note on Reports in Company Prospectus (Revised 2019) as issued by the Institute of Chartered Accountants of India ("ICAI")

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy without its use.

3. Summary of significant accounting policies

a. Use of Estimates

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

b. Tangible Fixed Assets

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

Subsequent expenditure related to an item of fixed asset is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance or extends its estimated useful life. All other expenses on existing fixed assets, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the statement of profit and loss for the period during which such expenses are incurred.

Gains or losses arising from derecognition of fixed assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the statement of profit and loss when the asset is derecognised.

c. Depreciation on tangible Fixed Assets

Useful lives/ depreciation rates

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

d. Intangible Assets

Computer Software

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

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



Anand Joshi
Anand Joshi
Company Secretary

DACHEPALLI PUBLISHERS LIMITED

CIN: U22110TG1998PLC028994

Notes to standalone financial statements for the year ended December 31st 2024

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

Goodwill

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

e. Leases

Where the Company is a Lessee

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

f. Borrowing Costs

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

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the respective asset. All other borrowing costs are expensed in the year they occur.

g. Impairment

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

h. Investments

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

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

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

i. Inventories

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

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

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

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

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

j. Revenue Recognition

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

Sale of Products

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

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

Interest Income

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

Dividend Income

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



A. Prashant

Anand Joshi
Company Secretary

DACHEPALLI PUBLISHERS LIMITED

CIN: U22110TG1998PLC028994

Notes to standalone financial statements for the year ended December 31st 2024

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

k. Foreign currency translation

i. Initial Recognition

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

ii. Conversion

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

iii. Exchange Differences

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

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

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

l. Retirement and other employee benefits

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

Gratuity liability is a defined benefit obligation and is provided for on the basis of an actuarial valuation on projected unit credit method made at the end of each financial year. Actuarial gains/losses are immediately taken to statement of profit and loss and are not deferred.

The Company treats accumulated leave, as a long-term employee benefit for measurement purposes. Such long-term compensated absences are provided for based on an actuarial valuation using the projected unit credit method at the year-end. Actuarial gains/losses are immediately taken to the statement of profit and loss and are not deferred. The Company presents the entire liability in respect of leave as a current liability in the balance sheet, since it does not have an unconditional right to defer its settlement for 12 months after the reporting date.

m. Taxes on Income

Tax expense comprises current and deferred tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Indian Income Tax Act, 1961. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date. Current income tax relating to items recognised directly in equity is recognised in equity and not in the statement of profit and loss.

Deferred income taxes reflect the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years. Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date. Deferred income tax relating to items recognised directly in equity is recognised in equity and not in the statement of profit and loss. Deferred tax assets are recognised only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised. In situations where the Company has unabsorbed depreciation or carry forward tax losses, the entire deferred tax assets are recognised only if there is virtual certainty supported by convincing evidence that such deferred tax assets can be realised against future taxable profits. At each balance sheet date, the Company re-assesses unrecognised deferred tax assets and accounts for unrecognised deferred tax assets to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realised.

The carrying amount of deferred tax assets is reviewed at each balance sheet date. The Company writes down the carrying amount of a deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax assets can be realised. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available.

Minimum alternate tax (MAT) paid in a year is charged to the statement of profit and loss as current tax. The Company recognises MAT credit available as an asset only to the extent that there is convincing evidence that the Company will pay normal income tax during the specified period, i.e., the period for which MAT credit is allowed to be carried forward. In the year in which the Company recognises MAT credit as an asset in accordance with the Guidance Note on Accounting for Credit Available in respect of Minimum Alternative Tax under the Income-tax Act, 1961, the said asset is created by way of credit to the statement of profit and loss and shown as "MAT Credit Entitlement." The Company reviews the "MAT credit entitlement" asset at each reporting date and writes down the asset to the extent the Company does not have convincing evidence that it will pay normal tax during the specified period.



Anand Joshi

*Anand Joshi
Company Secretary*

DACHEPALLI PUBLISHERS LIMITED

CIN: U22110TG1998PLC028994

Notes to standalone financial statements for the year ended December 31st 2024

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

n. Employee stock options

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

o. Segment Reporting Policies

Identification of segments

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

Inter-segment transfers

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

Allocation of common costs

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

Unallocated items

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

Segment accounting policies

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

p. Earnings Per Share

Basic earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders (after deducting preference dividends and attributable taxes) by the weighted average number of equity shares outstanding during the year.

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

q. Provisions

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

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

r. Deferred Revenue expenditure/Unamortised expenditure

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

s. Contingent Liabilities

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

t. Cash and Cash equivalents

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

u. Research and development

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

v. Measurement of EBITDA

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



A. Pugli 10M

Anand Joshi

Company Secretary

Dachepalli Publishers Limited

CIN: U22110TG1998PLC028994

Notes to standalone financial statements for the year ended December 31st 2024

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

3. Share capital

	December 31, 2024	March 31, 2024
Authorized		
61,20,000 (March 31, 2024: 6,12,000) equity shares of Rs. 10 each	612.00	612.00
Issued, subscribed and paid-up		
61,20,000 (March 31, 2024: 6,12,000) equity shares of Rs. 10 each fully paid	612.00	612.00

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

	December 31, 2024		March 31, 2024	
	No.	Amount	No.	Amount
At the beginning of the year	61,20,000	6,12,00,000.00	6,12,000	6,12,00,000.00
Outstanding at the end of the year	61,20,000	6,12,00,000	6,12,000	6,12,00,000

b. Terms/rights attached to equity shares

During the period December 31, 2024, the Company has converted the face value of the share from INR 100 to INR 10 per share. Effectively the number of shares have increased from 6.12 Lakhs to 61.20 lakh respectively. The Company has only one class of equity shares having a par value of Rs. 10 Per share. Each holder of equity shares is entitled to one vote per share at the general meetings of the Company. The Company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of shareholders in the ensuing Annual General Meeting. During the period ended December 31, 2024, the amount of dividend per share recognized as distribution to equity shareholders was Rs.Nil/- (March 31, 2024: Rs. Nil, March 31, 2023: Rs. Nil, March 31, 2022: Rs. Nil). In case of winding up or liquidation, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

c. Shares held by holding company and/or their subsidiaries/associates

	December 31, 2024	March 31, 2024
	-	-

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

	December 31, 2024		March 31, 2024	
	No's.	% holding	No's.	% holding
Equity shares of Rs. 10 each fully paid	781980	12.78%	78198	12.78%
D. Vinod Kumar	2026880	33.12%	202688	33.12%
D. Rushikesh	2091980	34.18%	209198	34.18%
D. Manjula	0	0.00%	0	0.00%
D. Sandhya Rani	173130	2.83%	91313	14.92%
D Abhinav	297010	4.85%	30601	5.00%
D Harish Kumar	715000	11.68%	0	0
Umesh Purushottam Cbambia				

* During the period December 31, 2024, the Company has converted the face value of the share from INR 100 to INR 10 per share. Effectively the number of shares have increased from 6.12 Lakhs to 61.20 lakh respectively. Accordingly, the number of shares presented above are based on the face value of shares for their respective years.

4. Reserves and surplus

	December 31, 2024	March 31, 2024
Surplus in the statement of profit and loss		
Balance at the beginning of the year	1,480.49	1,123.83
Profit for the year	512.42	356.66
Net surplus in statement of profit and loss	1,992.91	1,480.49

5. Long Term Borrowing



D. Rushikesh

Anand Joshi

*Anand Joshi
Company Secretary*

As at

December 31, 2024

March 31, 2024

A) Non Current portion

Term Loans		
Indian Rupee loans from banks (Secured) (a and e)	1292.03	1380.51
Indian Rupee loans from financial Institutions (Secured) (b)	101.87	133.61
Loans from related parties (Unsecured) (c and f)	2838.22	2633.08
Other Loans and Advances		
Vehicle loans from banks (Secured) (d)	74.84	0
Total	4306.96	4147.2

B) Current Maturities

Term Loans		
Indian Rupee loans from banks (Secured) (a and e)	262.8	262.8
Indian Rupee loans from financial Institutions (Secured) (b)	68.4	68.4
Other Loans and Advances		
Vehicle loans from banks (Secured) (d)	20.8	0

Amount disclosed under the head 'other current liabilities' (Refer Annexure XIV)

352

331.2

The details of Indian rupee loans from banks as at December 31, 2024 are as under:

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

Indian Rupee loans from financial Institutions as at December 31, 2024 are as under:

Name of the Bank & Nature of Loan	No. of Instalments	Commencement of instalments	Rate of Interest
Protium Financial Limited (earlier called as Growth Source Financial Technologies Limited)	48 monthly instalments of INR 5.7 Lakhs.	February 2024	13.85%

Other loans and advances as at December 31, 2024 are as under:

Name of the Bank & Nature of Loan	No. of Instalments	Commencement of instalments	Security/Principal Terms & Conditions
HDFC Vehicle Loan	37	Jun-24	Hypothecation of Vehicle- Ashok Leyland - Ultra Light Commercial vehicle
HDFC Vehicle Loan	84	Sep-24	Hypothecation of Vehicle- Toyota Attitude
HDFC Vehicle Loan	84	Aug-24	Hypothecation of Vehicle- Hycross Blackish Ageha
HDFC Vehicle Loan	84	Aug-24	Hypothecation of Vehicle- Hyryder Hybrid Red



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Anand Joshi

Anand Joshi
Company Secretary

HDFC Vehicle Loan	84	Aug-24	Hypothecation of Vehicle- Creta White
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(e) HDFC Term loans are secured by exclusive charge on the movable machinery/fixed assets procured from the term loan/buyers credit sanctioned by HDFC Bank and also personal guarantees have been given by the Directors of the Company.

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

6. Long Term Provision

	Long term	
	December 31, 2024	March 31, 2024
For employee benefits		
Provision for compensated absence	-	-
Provision for gratuity (refer note 24)	156.16	-
Provision for income tax		
	156.16	-
7. Deffered Tax Liability	25.1184	65.72

25.1184

65.72



Anand Joshi
Anand Joshi
Company Secretary.

Dachepalli Publishers Limited

CIN: U22110TG1998PLC028994

Notes to standalone financial statements for the year ended December 31st 2024

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

8. Trade payables

	December 31, 2024	March 31, 2024
Trade payables		
Total outstanding dues of micro enterprises and small enterprises (refer note 30)	624.31	1,189.79
Total outstanding dues of creditors other than micro enterprises and small enterprises	1,643.94	1,269.68
	2,268.25	2,459.47

As at December 31, 2024

	Unbilled	Current but not due	Outstanding for following periods from due date of payment				Total
			Less than 1 year	1-2 years	2-3 years	More than 3 years	
Total outstanding dues of micro enterprises and small enterprises	-	-	624.31	-	-	-	624.31
Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-	652.08	991.91	-	-	1,643.98
Total	-	-	1,276.39	992	-	-	2,268.30

As at March 31, 2024

	Unbilled	Current but not due	Outstanding for following periods from due date of payment				Total
			Less than 1 year	1-2 years	2-3 years	More than 3 years	
Total outstanding dues of micro enterprises and small enterprises	-	-	1,189.79	-	-	-	1,190
Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-	1,269.68	-	-	-	1,269.68
Total	-	-	2,459.48	-	-	-	2,459.48

9. Other current liabilities

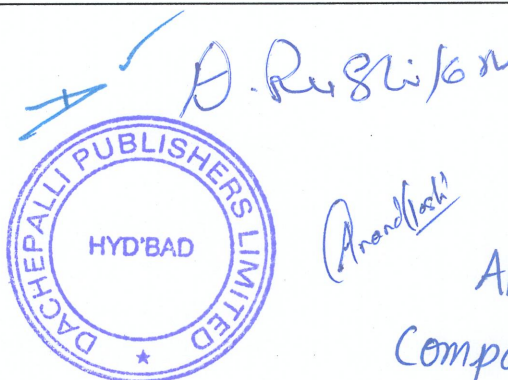
	December 31, 2024	March 31, 2024
Audit fee Payable	1.50	1.50
ESI Payable	0.07	0.08
PF Payable	0.76	0.94
Salaries & Other expenses Payable	7.49	29.92
TDS Payable	4.59	19.22
GST Payable	0.29	
Other current liabilities	0.32	1.36
TCS Payable	0.00	2.22
Electricity Provision	3.06	3.78
Employer ESI Payable	0.32	0.36
Employer PF Payable	0.91	1.02
Statutory dues		
	19.31	60.41

10. Current Maturities

	Short term	
	December 31, 2024	March 31, 2024
Term Loans		
Indian Rupee loans from banks (Secured) (a and e)	262.8	262.8
Indian Rupee loans from financial Institutions (Secured) (b)	68.4	68.4
Other Loans and Advances		
Vehicle loans from banks (Secured) (d)	20.8	0
Amount disclosed under the head 'other current liabilities' (Refer Annexure XIV)	352	331.2

11. Short Term Provision

	Short term	
	December 31, 2024	March 31, 2024
For employee benefits		
Provision for compensated absence	-	-
Provision for gratuity (refer note 24)	-	-
Provision for income tax	220.64	140.69
	220.64	140.69



Anand Joshi

Anand Joshi
Company Secretary

Dachepalli Publishers Limited

CIN: U22110TG1998PLC028994

Notes to standalone financial statements for the year ended December 31st 2024

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

8. Property, plant and equipment

2024-25

Depreciation as per the Companies Act 2013												
			Gross Block				Depreciation Block				Net Block	
Asset	Age	Depreciation %	Gross Block 01.04.2024	Additions during the year	deletions during the year	Closing	Up to 2024	Deletion	For the year	Total Depreciation	Net Block as on 31.03.2024	Net Block as on 31.12.2024
Building	30	3.17	2,98,00,430.00			2,98,00,430.00	1,19,84,878.00		6,68,045.00	1,26,52,923.00	1,77,04,416.00	1,71,47,507.00
Machinery	15	6.33	7,66,75,441.00	2,49,070.00	-	7,69,24,511.00	3,48,89,557.00		36,48,908.00	3,85,38,465.00	4,17,85,884.00	3,83,86,046.00
Vehicles	10	9.15	27,30,233.00			27,30,233.00	26,35,278.00		71,216.00	27,06,494.00	94,954.00	23,739.00
Furniture	10	9.15	7,24,918.00	-		7,24,918.00	7,24,918.00		-	7,24,918.00	-	-
Cars	8	11.88	1,12,94,083.00	1,41,72,529.00	75,05,000.00	1,79,61,612.00	1,12,96,511.00	75,05,000.00	10,14,187.00	48,05,698.00	1,08,708.00	1,31,55,914.00
Computer	3	31.67	29,76,835.00	1,36,524.00		31,13,359.00	28,34,746.00		1,65,648.00	30,00,394.00	1,42,089.00	1,12,965.00
			12,42,01,940.00	1,45,58,123.00	75,05,000.00	13,12,55,063.00	6,43,65,888.00		55,68,004.00	6,24,28,892.00	5,98,36,051.00	6,88,26,171.00



Anand Joshi

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Company Secretary

Dachepalli Publishers Limited

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Notes to standalone financial statements for the year ended December 31st 2024

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

13. Non-current investments

	December 31, 2022	March 31, 2024
Trade investments		
Unquoted equity instruments		
Investment in Others	-	-
	-	-
	-	-

14. Deferred tax asset (net)

	December 31, 2022	March 31, 2024
Deferred tax asset		
Fixed assets: Impact of difference between tax depreciation and depreciation charged for the financial reporting	-	-
Impact of expenditure charged to the statement of profit and loss in the current year but allowed for tax purposes on payment basis	-	-
Provision for doubtful debts	-	-
	-	-

15. Loans and advances

	Long term		Short term	
	December 31, 2022	March 31, 2024	December 31, 2022	March 31, 2024
(Unsecured, considered good)				
Non Current Bank Deposits	102.62	43.60	-	-
Other loans and advances				
Advance income-tax (net)			162.00	70.00
Income tax paid under protest	-	-	-	-
TDS Receivable			1.90	1.30
TCS Receivable			-	1.68
IT Refund	-	-	7.72	7.75
Advances to employees			-	-
	102.62	43.60	171.62	80.73

17. Inventories

	December 31, 2022	March 31, 2024
Valued at lower of cost and net realizable value		
Traded goods*:		
Raw Material	546.01	652.80
Workin Progress	218.50	639.45
Finished Goods	2,052.99	1,430.89
	2,817.50	2,723.14



Anand Joshi
Company Secretary

18. Trade receivables		December 31, 2022	March 31, 2024
Current			
Trade Receivables Below 180 Days		2,902.48	2,597.23
Trade Receivables Above 180 Days		3,012.41	2,912.14
		5,914.89	5,509.37
Provision for doubtful receivables		-	-
	Total	5,914.89	5,509.37

As at December 31, 2024							
	Current but not due	Outstanding for following periods from due date of payment					Total
		Less than 6 Months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed trade receivables - considered good	4,136.35	-	631.44	565.70	415.05	362.74	6,111.29
Undisputed trade receivables - considered doubtful	-	-	-	-	-	-	-
Less: Provision for doubtful debts	-	-	-	-	-	-	-
Total	4,136.35	-	631.44	565.70	415.05	362.74	6,111.29

As at March 31, 2024							
	Current but not due	Outstanding for following periods from due date of payment					Total
		Less than 6 Months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed trade receivables - considered good	4,130.81	63.90	536.60	502.10	140.90	230.70	5,605.01
Undisputed trade receivables - considered doubtful	-	-	-	-	-	-	-
Less: Provision for doubtful debts	-	-	-	-	-	-	-
Total	4,130.81	63.90	536.60	502.10	140.90	230.70	5,605.01



Dachepalli Publishers Limited

CIN: U22110TG1998PLC028994

Notes to standalone financial statements for the year ended December 31st 2024

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

19. Cash and bank balances

	Non-current		Current	
	December 31, 2024	March 31, 2024	December 31, 2024	March 31, 2024
Cash and cash equivalents				
Cash on hand		-	6.15	3.60
Balances with banks on current accounts	-	-	36.51	223.35
Other bank balances				
Deposits with remaining maturity for less than 12 months	-	-	-	-
Margin money deposits*	-	-	-	-
	-	-	42.66	226.95
Less: Amount disclosed under other non - current assets	-	-	-	-
	-	-	42.66	226.95

* Represents margin money deposit given to the banker for performance guarantee given to the customs department and deposit with customer as EMD deposit.

20. Short-term loans and advances

	Non-current		Current	
	December 31, 2024	March 31, 2024	December 31, 2024	March 31, 2024
Short Term loans and advances to Suppliers and others	368.02	176.39	-	-
	-	-	-	-
	-	-	-	-
	368.02	176.39	-	-

21. Other assets

	Non-current		Current	
	00-Jan-00	00-Jan-00	00-Jan-00	00-Jan-00
Non - current bank balances (refer note 14)	19.40	19.39	-	-
Interest accrued but not due on fixed deposits	-	-	-	-
Balances with statutory authorities	-	-	-	-
	19.40	19.39	-	-

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DACHEPALLI PUBLISHERS LIMITED
HYD'BAD

CIN: U22110TG1998PLC028994

Notes to standalone financial statements for the year ended December 31st 2024

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

22. Revenue from operations

22. Revenue from operations	For the year ended December 31, 2024	For the year ended March 31, 2024
Sale of products		
Goods Sold	4,543.30	5,086.06
	4,543.30	5,086.06

23. Other income

23. Other income	For the year ended December 31, 2024	For the year ended March 31, 2024
Interest income		
Bank deposits	1.30	3.74
Interest on income tax refund	-	-
Sales of Vehicle	31.00	-
	32.30	3.74

24. Cost of Raw Material Consumed

24. Cost of Raw Material Consumed		For the year ended December 31, 2024	For the year ended March 31, 2024
Raw Materials Consumed			
Opening stock at the beginning of the year		652.80	648.50
Add : Purchases		2,936.74	3,611.99
Less : Sale of materials		-	-
	-	3,589.54	4,260.49
Less : Closing stock at the end of the year		546.01	652.80
	A	3,043.53	3,607.69
Packing Materials Consumed	B	-	-
Total	(A+B)	3,043.53	3,607.69

Notes:

- 1) The figures disclosed above are based on the restated unconsolidated summary statement of profits and losses of the Company.
2) The above statement should be read with the notes to restated unconsolidated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures IV & V.

25. (Increase)/Decrease in inventories of traded goods

25. (Increase)/Decrease in inventories or traded goods	For the year ended December 31, 2024	For the year ended March 31, 2024
Opening stock of inventories		
Finished goods	1,430.89	1,470.21
Work-in-Progress	639.46	625.90
	2,070.35	2,096.11
Closing stock of inventories		
Finished goods	2,052.99	1,430.89
Work-in-Progress	218.50	639.46
	2,271.49	2,070.35
Increase in inventories of finished goods and work-in-progress	(201.14)	25.76
Decrease / (Increase) in finished goods	(622.10)	39.32
(Increase)/Decrease in Work-in-Progress	420.96	(13.56)
Decrease / (Increase) in inventories of finished goods and work-in-progress	(201.14)	25.76



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Anand Joshi
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Company Secretary

Dachepalli Publishers Limited

CIN: U22110TG1998PLC028994

Notes to standalone financial statements for the year ended December 31st 2024

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

26. Employee benefits expense

	For the year ended December 31, 2024	For the year ended March 31, 2024
Salaries, allowances and benefits to employees	352.92	375.03
Contribution to provident fund and other funds	9.18	13.83
Gratuity expense (Refer note 4 of Annexure V)	156.16	-
Managerial remuneration	76.76	68.80
Staff welfare expenses	29.14	34.41
	624.16	492.07

28. Finance costs

	For the year ended December 31, 2024	For the year ended March 31, 2024
- on Term loans	127.93	148.20
- on working capital loans	0	-
- on others	10.53	25.42
Bank charges	0.56	24.50
	139.02	198.12



Anand Joshi
Company Secretary

Dachepalli Publishers Limited

CIN: U22110TG1998PLC028994

Notes to standalone financial statements for the year ended December 31st 2024

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

29. Other expenses

	For the year ended December 31, 2024	For the year ended March 31, 2024
Rent	4.56	6.87
Rates and taxes	14.64	8.49
Power and Fuel	24.38	31.01
Repairs & maintenance		
Plant and machinery	43.39	23.51
Buildings	-	-
Others	-	-
Insurance	11.35	11.77
Printing and stationery	-	-
Consultancy and other professional charges	9.11	3.40
Remuneration to auditors		
-Audit Fee	1.50	1.50
-Tax audit fee	-	-
-Other services	-	-
-Out of pocket expenses	-	-
Travelling and conveyance	34.48	39.05
Loss on Sale of fixed assets (net)	-	-
Jobwork Charges	6.85	4.58
Bad debts written off	-	-
General Expenses	1.98	1.96
Royalty	8.88	14.51
CSR Expenditure (Refer note 18 of Annexure V)	14.66	5.31
Carriage Outwards	5.57	22.42
	221.89	201.44

a. Payment to auditor

	For the year ended December 31, 2024	For the year ended March 31, 2024
As auditor	1.50	1.50
For tax audit services	-	-
Reimbursement of out of pocket expenses	-	-
	1.50	1.50



Anand Joshi
Company Secretary

Dachepalli Publishers Limited

CIN: U22110TG1998PLC028994

Notes to standalone financial statements for the year ended December 31st 2024

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

Names of related parties and description of relationship

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

Transactions during the year:

	For the year ended	
	December 31, 2024	March 31, 2024

a) Entities under Common Control**M/s. Pelican Publishing House**

Sales during the period	250.16	262.32
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M/s. School Book Company

Sales during the period	205.17	551.21
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b) Key Management Personnel**D Abhinav**

Reimbursement of Expenses	5.06	5.51
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Director Remuneration paid during the year	17.50	20.00
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Loans Received during the year *	39.11	5.68
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Loans repaid during the year	27.11	5.68
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A. R. 8/10/24

Anand Joshi
Anand Joshi
Company Secretary

D.Harish Kumar

Reimbursement of Expenses	4.20	3.46
Director Remuneration paid during the year	17.50	20.00
Loans Received during the year	36.37	-
Loans repaid during the year	1.00	7.17

D Manjula

Director Remuneration paid during the year	11.91	7.20
Loans Received during the year	58.85	7.10
Loans repaid during the year	31.44	13.41

D.Rushikesh

Reimbursement of Expenses	-	0.55
Director Remuneration paid during the year	17.10	12.00
Loans Received during the year *	92.76	19.33
Loans repaid during the year	121.98	65.64

D.Vinod Kumar

Reimbursement of Expenses	7.33	8.29
Director Remuneration paid during the year	14.25	12.00
Loans Received during the year	155.88	7.50
Loans repaid during the year	20.24	13.24

D.Sandhya Rani

Loans Received during the year	-	-
Loans repaid during the year	-	-

c) Relatives of Key Management Personnel**D. Abhinav HUF**

Reimbursement of Expenses	-	-
Purchase during the period	-	19.91

D.Ankitha

Loans repaid during the year	-	-
Purchase during the period	-	19.25

D. Harish Kumar HUF



Reimbursement of Expenses	-	-
Loans Received during the year	4.90	-
Purchase during the period	-	19.01
Loans repaid during the year	5.00	-

D Ramya

Director Remuneration paid during the year	-	4.80
Loans Received during the year	31.61	-
Loans repaid during the year	16.59	17.64

D.Rushikesh HUF

Loans repaid during the year		
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Purchase during the period	-	19.86
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D,Sneha

Loans Received during the year	-	-
Purchase during the period	-	19.50
Loans repaid during the year	10.38	10.00

D Vinod Kumar HUF

Reimbursement of Expenses	-	-
Purchase during the period	-	19.25
Loans Received during the year	-	-
Loans repaid during the year	-	-

Closing Balances

	As at	
	December 31, 2024	March 31, 2024

a) Entities under Common Control

M/s. Pelican Publishing House

Trade receivables	60.62	292.21
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M/s. School Book Company

Trade receivables	190.92	815.30
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b) Key Management Personnel

D Abhinav

Long term borrowings	485.64	473.63
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D.Harish Kumar

Long term borrowings	320.80	285.43
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D Manjula

Long term borrowings	286.68	259.27
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D.Rushikesh

Long term borrowings	318.71	347.93
----------------------	--------	--------

D.Vinod Kumar

Long term borrowings	477.51	341.87
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D.Sandhya Rani

Long term borrowings *	-	-
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c) Relatives of Key Management Personnel

D. Abhinav HUF

Long term borrowings	196.41	196.41
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D.Ankitha

Trade Payables	196.41	196.50
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Anand Joshi
Anand Joshi Company Secretary

Long term borrowings	279.99	279.99
D. Harish Kumar HUF		
Long term borrowings	189.51	189.51
D Ramya		
Long term borrowings	161.93	146.90
D.Rushikesh HUF		
Trade Payables	195.68	195.68
Long term borrowings	47.69	47.69
D.Sneha		
Trade Payables	203.43	213.81
Long term borrowings	207.31	207.31
D Vinod Kumar HUF		
Long term borrowings	243.06	243.06

* Loan balance of Ms. D Sandhya Rani was transferred to D Rushikesh (INR 191.94) and D Abhinav (INR 82.26) in 2022-23 after her demise.

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

Notes:

- 1) The figures disclosed above are based on the restated unconsolidated summary statements of the Company.
- 2) The above statement should be read with the notes to restated unconsolidated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures IV & V.



Anand Joshi
Anand Joshi
Company Secretary.

Dachepalli Publishers Limited

CIN: U22110TG1998PLC028994

Notes to standalone financial statements for the year ended December 31st 2024

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

23. Earnings per share (EPS)

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

	For the year ended December 31, 2024	For the year ended March 31, 2024
Profit after tax	512.42	356.62
Weighted average number of equity shares in calculating basic and diluted EPS	61,20,000	6,12,000
EPS (In Rs.)	8.37	58.27

24. Gratuity and other post-employment benefit plans

Defined benefit plan

The Company operates a gratuity plan where in every employee is entitled to the benefit equivalent to fifteen days salary last drawn for each completed year of service depending on the date of joining and eligibility terms. The same is payable on termination of service or retirement whichever is earlier. The benefit vests after five years of continuous service. The scheme is not funded.

The following tables summaries the components of net benefit expense recognised in the statement of profit and loss and amounts recognised in the balance sheet for the plan:

Statement of Profit and Loss

Net employee benefits expense

	For the year ended December 31, 2024	For the year ended March 31, 2024
Current service cost	-	-
Interest on benefit obligation	-	-
Net actuarial loss recognised during the year	-	-
Less: Gratuity cost reimbursed for transferred employee	-	-
Net benefit expense	-	-

Balance sheet

Changes in present value of defined benefit obligation

	As at March 31, 20XX	As at March 31, 20XX
Opening defined benefit obligation	-	-
Current service cost	-	-
Interest cost	-	-
Actuarial loss	-	-
Benefits paid	-	-
Closing defined benefit obligation	-	-

The principal assumptions used in determining gratuity for the Company are shown as follows

	For the year ended December 31, 2024	For the year ended March 31, 2024
Discount rate	-	-
Salary escalation rate	-	-
Age of retirement	-	-
Attrition rate	-	-

The estimate of future salary increase considered takes into account the inflation, seniority, promotion and other relevant factors.

25. Operating leases

The Company has entered into an operating lease agreement for use of office premises for a period of 3 years. As per the terms of lease agreement, there is mutual understanding for escalation.

Lease payments made under non-cancellable operating leases amounting to Rs. 75.84 lakhs (March 31, 2023: Rs. 74.91 lakhs) have been recognised as an expense in the statement of profit or loss.

Future minimum rentals payable under non-cancellable operating leases are as follows:

	For the year ended December 31, 2024	For the year ended March 31, 2024
Not later than one year	-	-
Later than one year and not later than five years	-	-
Later than five years	-	-

26. Segment reporting

The Company is engaged solely in the business of trading activities of products used in separation analysis in India. As such, the Company operates in a single business and geographic segment.



A. Rugli
Anand Joshi
Company Secretary

27. Related party disclosures
I. Names of related parties and description of relationship



- (i) Ultimate holding company
- (ii) Holding company
- (iii) Associate company
- (iv) Fellow subsidiaries (Entities under common control)

(v) Key management personnel (Directors)

II. Transactions during the year

	For the year ended December 31, 2024	For the year ended March 31, 2024
1. Sale of traded goods		
2. Purchase of traded goods		
3. Other expenses		
Rent		
Travelling & Conveyance		
Legal & Professional		
Repairs and maintenance		
CSR expense		
4. Reimbursement of other expenses and employee benefits expense (Gratuity) from		
5. Reimbursement of other expenses to		
6. Remuneration		
- Salary and other employee benefits*		
- Salary and other employee benefits		
- Gratuity paid		

*As the future liability for gratuity and leave encashment is provided on an actuarial basis for the Company as a whole, the amount pertaining to the directors is not ascertainable and, therefore, not included above.

Anand Joshi
Company Secretary

III. Outstanding balances

As at March 31, 20XX

As at March 31, 20XX

1. Due from related parties (Trade receivables)

2. Due to related parties (Trade payables)

3. Due from related parties (other assets)

28. Capital Commitments
As at March 31, 2024, the Company has commitments of Rs. Nil (March 31, 2023: Rs. Nil) towards the purchase of property, plant and equipment.

29. Derivative instruments, foreign currency exposure and risk management
Particulars of un-hedged foreign currency exposure are as follows:

	Currency	March 31, 2024		March 31, 2023	
		Amount in foreign currency (Lakhs)	Amount in Rs. Lakhs	Amount in foreign currency (Lakhs)	Amount in Rs. Lakhs
I. Asset					
Trade receivables	USD	-	-	-	-
Total unhedged receivables		-	-	-	-
II. Liabilities					
Trade payables	USD	-	-	-	-
	EUR	-	-	-	-
Total unhedged payables		-	-	-	-

"0" represents amount less than USD 500.

30. Details of dues to micro and small enterprises as defined under the Micro, Small and Medium Enterprises Development Act, 2006 ("MSMED Act, 2006")
Based on the information available with the Company there are no suppliers who are registered as micro, small or medium enterprises under the MSMED Act, 2006 as at March 31, 2024 and March 31, 2023.

31. CIF Value of imports (net of debit notes and purchase returns)

	For the year ended December 31, 2024	For the year ended March 31, 2024
Traded goods	-	-
Capital goods	-	-

32. Expenditure in foreign currency (on accrual basis)

	For the year ended December 31, 2024	For the year ended March 31, 2024
Software maintenance expenses	-	-
Advertisement expenses	-	-
Legal and professional fees	-	-
Travelling & Conveyance	-	-

33. Earnings in foreign currency (on accrual basis)

	For the year ended December 31, 2024	For the year ended March 31, 2024
Revenue from sale of goods	-	41.75



Anand Joshi
Company Secretary

Dachepalli Publishers Limited

CIN: U22110TG1998PLC028994

Notes to standalone financial statements for the year ended December 31st 2024

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

34. Transfer pricing

The Company has undertaken necessary steps to comply with the transfer pricing regulations. The Management is of the opinion that the international transactions are at arm's length and believes that the aforesaid legislation will not have any impact on the financial statements, particularly on the amount of tax expense and that of provision for taxation.

35. Ratio analysis and its elements

Ratio	Numerator	Denominator	March 31, 20XX	March 31, 20XX	% change	Reason for variance
Current ratio	Current assets	Current liabilities	-	-	#DIV/0!	
Return on equity ratio	Net profits after taxes - Preference dividend	Average shareholder's equity	0.00%	0.00%	#DIV/0!	Note 1
Inventory turnover ratio	Cost of goods sold	Average inventory	-	-	#DIV/0!	
Trade receivable turnover ratio	Net credit sales = Gross credit sales - sales return	Average trade receivable	-	-	#DIV/0!	
Trade payable turnover ratio	Net credit purchases = Gross credit purchases - purchase return	Average trade payables	-	-	#DIV/0!	Note 2
Net capital turnover ratio	Net sales = Total sales - sales return	Working capital = Current assets - Current liabilities	-	-	#DIV/0!	
Net profit ratio	Net profit	Net sales = Total sales - sales return	-	-	#DIV/0!	Note 1
Return on investment	Return on investments	Average investment in bank deposits	-	-	#DIV/0!	Note 3
Return on capital employed	Earnings before interest and taxes	Capital employed = Tangible net worth + total debt + Deferred tax liability	-	-	#DIV/0!	Note 1

Note: Debt equity ratio and debt service coverage ratio are not applicable to the entity.

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

Notes:

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

A. P. R. Joshi



Anand Joshi
Anand Joshi
Company Secretary

Dachepalli Publishers Limited

CIN: U22110TG1998PLC028994

Notes to standalone financial statements for the year ended December 31st 2024

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

36. Other disclosures as per Schedule-III

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

37. The Company is maintaining its books of account in electronic mode and these books of account are accessible in India at all times. The Company maintains backup internally on a daily basis, on a separate server which is located in United Kingdom. The Company is currently in the process of establishing a mechanism to ensure that a copy of such backup is taken in India as well, on a daily basis to meet the requirements of Rule 3 of the Companies (Accounts) Rules, 2014 (as amended).

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

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

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

As per our report of even date.

For: Kumar & giri
Chartered Accountants
ICAI Firm registration number : 001584S

per
Partner
Membership No. 02548

Place: Hyderabad
Date: 24/05/2025

UDIN:- 25025480BM00001625



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

D. Vinod Kumar
Director
DIN: 02207911

D. Rushikesh
Director
DIN: 02711233



Anand Joshi
Anand Joshi
Company Secretary