

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

Statement of Standalone Financial Results for the Half Year ended September 30, 2026

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

Particulars	Notes	Half Year Ended			Year Ended
		September 30, 2026 Unaudited	March 31, 2026 Audited	September 30, 2025 Unaudited	March 31, 2026 Audited
Income					
Revenue from operations	15	7,001.01	5,100.28	4,036.00	9,136.28
Other income	16	5.47	2.74	-	2.74
Total income		7,006.47	5,103.02	4,036.00	9,139.02
Expenses					
Cost of raw material consumed	17	4,800.26	3,739.88	2,501.00	6,240.88
(Increase)/decrease in inventories of finished goods and work-in-progress	18	41.95	(488.69)	(439.40)	(928.09)
Employee benefits expense	19	427.09	336.17	566.93	903.10
Depreciation expense	9	85.92	63.58	42.92	106.50
Finance costs	20	79.16	64.01	82.65	146.66
Other expenses	21	274.40	334.05	236.60	570.65
Total expenses		5,708.78	4,049.00	2,990.70	7,039.70
Profit before tax		1,297.70	1,054.02	1,045.30	2,099.32
Tax expense					
Current tax		336.96	325.93	261.33	587.26
Deferred tax charge / (credit)		(10.35)	(36.44)	28.49	(7.95)
Total tax expense		326.61	289.49	289.82	579.31
Profit for the period		971.09	764.53	755.48	1,520.01
Earnings per equity share (EPS)					
Basic and diluted (in Rs.) - not annualised for interim periods	22	6.48	5.84	6.86	12.62
Nominal value per share (in Rs.)		10.00	10.00	10.00	10.00
Weighted average number of equity shares for basic and diluted EPS		1,49,76,000	1,30,83,033	1,10,16,000	1,20,46,685
Paid-up equity share capital (face value Rs. 10 each)	1	1,497.60	1,497.60	1,101.60	1,497.60
Reserves excluding revaluation reserve (as per audited balance sheet as at March 31, 2026)	2				6,499.57

Summary of significant accounting policies and notes to the financial results - refer notes 25 to 26.
The accompanying notes are an integral part of the standalone financial results.

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

D. Vinod Kumar
Director
DIN: 02207911

Place: Hyderabad
Date : 15.10.2026

D. Rushikesh
Director
DIN: 02711233

Place: Hyderabad
Date : 15.10.2026



Dachepalli Publishers Limited
Plot No. 2/B, (C.F.Area) I.D.A. Cherlapalli, Phase-II, Hyderabad, Telangana, India, 500051
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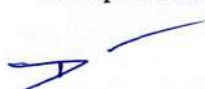
Standalone Statement of Assets and Liabilities as at September 30, 2026

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

Particulars	Notes	September 30, 2026 Unaudited	March 31, 2026 Audited
Equity and liabilities			
Shareholders' funds			
Share capital	1	1,497.60	1,497.60
Reserves and surplus	2	7,470.66	6,499.57
		8,968.26	7,997.17
Non-current liabilities			
Long-term borrowings	3	4,518.10	3,342.65
Long-term provisions	4	201.10	183.22
Deferred tax liability (net)	5	4.76	15.11
		4,723.96	3,540.98
Current liabilities			
Short-term borrowings	6	191.47	164.91
Trade payables	7		
Total outstanding dues of micro enterprises and small enterprises		2,042.95	959.51
Total outstanding dues of creditors other than micro enterprises and small enterprises		1,661.11	1,654.37
Other current liabilities	8	211.87	77.86
Short-term provisions	4	451.33	610.74
		4,558.73	3,467.39
Total		18,250.95	15,005.54
Assets			
Non-current assets			
Property, plant and equipment	9	1,003.84	953.18
Other non-current assets	10	767.17	127.07
		1,771.02	1,080.25
Current assets			
Inventories	11	5,385.00	5,453.00
Trade receivables	12	8,755.10	7,451.76
Cash and cash equivalents	13	87.99	66.63
Short-term loans and advances		-	-
Other current assets	14	2,251.84	953.90
		16,479.93	13,925.29
Total		18,250.95	15,005.54

Summary of significant accounting policies and notes to the financial results - refer notes 25 and 26.

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


D. Vinod Kumar
Director
DIN: 02207911


D. Rushikesh
Director
DIN: 02711233



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

Standalone Statement of Cash Flows for the Half Year ended September 30, 2026

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

	For the half year ended September 30, 2026	For the year ended March 31, 2026
	Unaudited	Audited
A. Cash flows from operating activities		
Profit before tax	1,297.70	2,099.32
Adjustments for:		
Depreciation	85.92	106.50
Prior period item - excess interest reversed (non-cash) / (profit) on sale of assets	(3.41)	(0.30)
Interest income	(1.96)	(2.44)
Interest and other finance costs	79.16	146.66
Operating profit before working capital changes	1,457.40	2,349.74
Movement in working capital:		
Increase / (decrease) in trade payables	1,090.18	(37.45)
Increase / (decrease) in other current liabilities	134.01	(21.78)
(Increase) / decrease in trade receivables	(1,303.34)	(1,260.20)
(Increase) / decrease in inventories	68.00	(2,409.40)
(Increase) / decrease in security deposits / other non-current assets	-	(59.35)
Increase / (decrease) in provisions (other than for income tax)	19.01	665.90
(Increase) / decrease in other current assets	(1,449.20)	(926.75)
Cash generated from / (used in) operations	16.06	(1,699.29)
Income tax paid (net of refunds)	(344.50)	(587.26)
Net cash flows from / (used in) operating activities (A)	(328.44)	(2,286.55)
B. Cash flows from investing activities		
Purchase of property, plant and equipment	(136.58)	(315.74)
Investment in bank deposits (net)	(640.10)	-
Proceeds from sale of property, plant and equipment	-	0.30
Interest received	1.96	2.44
Net cash flows from / (used in) investing activities (B)	(774.72)	(313.00)
C. Cash flows from financing activities		
Proceeds from / (repayment of) borrowings (net)	1,203.68	(1,096.06)
Proceeds from issue of equity shares (IPO)	-	4,039.20
Share issue (IPO) expenses	-	(490.63)
Interest and other finance costs paid	(79.16)	(146.66)
Net cash flows from / (used in) financing activities (C)	1,124.52	2,305.85
Net increase / (decrease) in cash and cash equivalents (A+B+C)	21.36	(293.70)
Cash and cash equivalents at the beginning of the period	66.63	360.33
Cash and cash equivalents at the end of the period	87.99	66.63
Components of cash and cash equivalents (refer note 13):		
Total cash and cash equivalents	87.99	66.63
Cash on hand	48.41	21.29
Balances with banks in current accounts	39.58	45.34
<i>Difference (should be nil)</i>	-	-

Notes:

- The cash flow statement has been prepared under the indirect method as set out in Accounting Standard 3 'Cash Flow Statements'.
- Interest received has been presented under investing activities; the figures for the year ended March 31, 2026 have been regrouped accordingly.
- For the half year, income tax paid is derived from the provision for income tax (net of advance tax); provisions for income tax are therefore excluded from the movement in provisions.

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

D. Vinod Kumar
Director
DIN: 02207911
Place: Hyderabad
Date : 15.10.2026

D. Rushikesh
Director
DIN: 02711233
Place: Hyderabad
Date : 15.10.2026



Dachepalli Publishers Limited

CIN: U22110TG1998PLC028994

Notes to standalone financial statements for the half year ended September 30, 2026

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

1. Share capital

				September 30, 2026	March 31, 2026
Authorised					
1,60,00,000 (March 31, 2026: 1,60,00,000) equity shares of Rs. 10 each				1,600.00	1,600.00
Issued, subscribed and fully paid-up					
1,49,76,000 (March 31, 2026: 1,49,76,000) equity shares of Rs. 10 each				1,497.60	1,497.60

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

			September 30, 2026		March 31, 2026	
			No.	Rs. in lakhs	No.	Rs. in lakhs
At the beginning of the period			1,49,76,000	1,497.60	1,10,16,000	1,101.60
Add: Equity shares allotted under Initial Public Offer (IPO)			-	-	39,60,000	396.00
Outstanding at the end of the period			1,49,76,000	1,497.60	1,49,76,000	1,497.60

b. Terms/rights attached to equity shares

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. Holders of equity shares are entitled to receive dividends, if declared, and in the event of liquidation, are entitled to the remaining assets of the Company, after distribution of all preferential amounts, in proportion to the number of shares held. During the half year ended September 30, 2026, the Company has not declared any dividend.

c. Shares held by holding company and/or their subsidiaries/associates - NIL**d. Details of shareholders holding more than 5% shares in the Company**

			September 30, 2026		March 31, 2026	
			No.	% holding	No.	% holding
Equity shares of Rs. 10 each fully paid						
D. Vinod Kumar			14,07,564	9.40%	14,07,564	9.40%
D. Rushikesh			36,48,384	24.36%	36,48,384	24.36%
D. Manjula			37,65,564	25.14%	37,65,564	25.14%
Umesh Purushottam Chamdia			14,39,400	9.61%	14,39,400	9.61%

As per the records of the Company, including its register of shareholders / beneficial ownership data received from the depositories, the above shareholding represents legal and beneficial ownership of shares.

2. Reserves and surplus

				September 30, 2026	March 31, 2026
Securities premium					
Balance at the beginning of the period				3,152.57	-
Add: Securities premium on shares allotted under IPO				-	3,643.20
Less: Share issue expenses adjusted				-	(490.63)
Balance at the end of the period				3,152.57	3,152.57
Surplus in the statement of profit and loss					
Balance at the beginning of the period				3,347.00	1,826.99
Add: Profit for the period				971.09	1,520.01
Balance at the end of the period				4,318.09	3,347.00
Total reserves and surplus				7,470.66	6,499.57

3. Long-term borrowings

				September 30, 2026	March 31, 2026
Term loans					
Indian Rupee loans from banks (Secured) (a) & (d)				1,973.15	711.21
Indian Rupee loans from financial institutions (Secured) (b)				-	50.25



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Loans from related parties (Unsecured) (e)				2,468.79	2,496.05
Vehicle loans from banks (Secured) (c)				76.16	85.14
Total				4,518.10	3,342.65

Current maturities of the above are disclosed under short-term borrowings (note 6).

(a) Details of Indian Rupee term loans from banks as at September 30, 2026:

Name of the bank / loan	Outstanding (Rs. lakhs)	Sanction (Rs. lakhs)	No. of instalments / commencement	Rate of interest
HDFC Bank - loan against property A/c 803245524 (disbursed 30.04.2026; Rs. 394.70 lakhs applied to take over Term Loan-1)	1,173.50	1,200.00	120 EMIs of Rs. 14.56 lakhs from 07.06.2026 (116 pending)	Floating; 8.00% p.a. (Jun-Sep 2026)
HDFC Bank - loan against property A/c 87837334 (Term Loan-2)	374.92	496.00	115 EMIs of Rs. 6.29 lakhs from 07.07.2023 (76 pending)	Floating; 7.75% p.a. (Mar-Sep 2026)
HDFC Bank - loan against property A/c 803528146 (disbursed 10.07.2026)	596.81	600.00	120 EMIs of Rs. 7.44 lakhs from 07.10.2026 (first EMI Rs. 11.26)	Floating; 8.50% p.a. (Sep 2026)
Total (current + non-current)	2,145.23			

(b) Loan from Protium Finance Limited (formerly Growth Source Financial Technologies Limited) - sanctioned Rs. 209.50 lakhs, 48 monthly instalments from February 2024 @ 13.85% p.a. - foreclosed on 12.08.2026.

(c) Vehicle loans from HDFC Bank as at September 30, 2026 (secured by hypothecation of the respective vehicles):

Vehicle	Outstanding (Rs. lakhs)	Sanction (Rs. lakhs)	No. of instalments / commencement
Ashok Leyland - Bada Dost	1.92	7.00	37 / Jun 2024
Toyota Hycross (Attitude Black)	19.62	25.62	84 / Sep 2024
Toyota Hycross (Blackish Ageha)	23.81	31.53	84 / Aug 2024
Toyota Hyryder Hybrid (Red)	12.18	16.14	84 / Aug 2024
Hyundai Creta (White)	15.37	20.35	84 / Aug 2024
Bolero Maxx - 1	7.46	8.50	48 / Mar 2026
Bolero Maxx - 2	7.46	8.50	48 / Mar 2026
Mahindra Bolero	7.73	9.20	39 / Mar 2026
Total (current + non-current)	95.55		

(d) As per the bank statements of account, the HDFC Bank term loans are loans against property, secured by mortgage of the Company's immovable property and personal guarantees of the Directors, as per the respective sanction terms. Outstanding balances agree with the bank statements of account as at September 30, 2026

(e) Loans from related parties are interest-free and repayable after more than twelve months. The loans taken are within the limits prescribed under Section 73 read with notifications dated 05/06/2015 and 13/06/2017.

Name of the party	September 30, 2026	March 31, 2026
D. Abhinav	328.72	336.88
D. Ankitha	291.20	291.20
D. Harish Kumar	304.42	306.00
D. Manjula	312.02	304.54
D. Ramya	20.77	21.55
D. Rushikesh	215.41	231.67
D. Rushikesh HUF	47.69	47.69
D. Sneha	143.76	143.76
D. Vinod Kumar	430.35	438.31
D. Vinod Kumar HUF	243.04	243.04
Srivalli Kattamuri	2.70	2.70
Umesh Purushottam Chamdia	128.70	128.70
Total	2,468.79	2,496.05

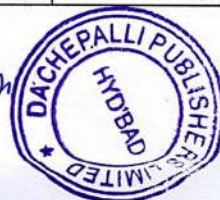
4. Provisions

	Non-current		Current	
	September 30, 2026	March 31, 2026	September 30, 2026	March 31, 2026
Provision for gratuity	201.10	183.22	13.37	12.24
Provision for CSR	-	-	11.24	11.24
Provision for income tax (net of advance tax)	-	-	426.72	587.26
Total	201.10	183.22	451.33	610.74

For: Dacheppalli Publishers Limited

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Dachepalli Publishers Limited

CIN: U22110TG1998PLC028994

Notes to standalone financial statements for the half year ended September 30, 2026

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

5. Deferred tax liability (net)

					September 30, 2026	March 31, 2026
Deferred tax liability on difference between depreciation as per books and as per Income-tax Act					4.76	15.11
Total					4.76	15.11

6. Short-term borrowings

					September 30, 2026	March 31, 2026
Current maturities of long-term borrowings						
Indian Rupee loans from banks (Secured)					172.08	86.39
Indian Rupee loans from financial institutions (Secured)					-	58.18
Vehicle loans from banks (Secured)					19.39	20.34
Total					191.47	164.91

7. Trade payables

					September 30, 2026	March 31, 2026
Total outstanding dues of micro enterprises and small enterprises					2,042.95	959.51
Total outstanding dues of creditors other than micro enterprises and small enterprises					1,661.11	1,654.37
Total					3,704.06	2,613.88

Trade payables ageing schedule (outstanding for following periods from the date of transaction)

As at September 30, 2026

Particulars	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
MSME	-	1,828.33	109.87	104.75	-	2,042.95
Others	-	639.58	29.82	991.71	-	1,661.11
Total	-	2,467.91	139.69	1,096.46	-	3,704.06

As at March 31, 2026

Particulars	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
MSME	-	959.51	-	-	-	959.51
Others	-	663.37	-	991.00	-	1,654.37
Total	-	1,622.88	-	991.00	-	2,613.88

8. Other current liabilities

					September 30, 2026	March 31, 2026
Statutory dues and other payables (salaries, TDS and expenses payable)					80.09	77.86
Advances from customers					131.78	-
Total					211.87	77.86

For: Dachepalli Publishers Limited


Directors





Dachepalli Publishers Limited

CIN: U22110TG1998PLC028994

Notes to standalone financial statements for the half year ended September 30, 2026

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

9. Property, plant and equipment

	Buildings	Plant and machinery	Computers and data processing units	Furniture and fittings	Vehicles	Cars	Total
Gross block							
As at April 01, 2026	300.67	1,029.42	37.14	121.60	36.17	166.32	1,691.32
Additions	5.74	129.18	1.66	-	-	-	136.58
Deletions	-	-	-	-	-	-	-
As at September 30, 2026	306.41	1,158.60	38.80	121.60	36.17	166.32	1,827.90
Accumulated depreciation							
As at April 01, 2026	137.04	450.08	34.20	12.42	35.81	68.59	738.14
Charge for the half year	4.42	44.46	2.39	11.55	0.18	22.93	85.92
Disposals / adjustments	-	-	-	-	-	-	-
As at September 30, 2026	141.46	494.54	36.59	23.97	35.99	91.52	824.06
Net block							
As at March 31, 2026	163.63	579.34	2.94	109.18	0.36	97.73	953.18
As at September 30, 2026	164.95	664.07	2.21	97.63	0.18	74.80	1,003.84

For: Dachepalli Publishers Limited

 D. R. S. K. M.

Directors



Dachepalli Publishers Limited

CIN: U22110TG1998PLC028994

Notes to standalone financial statements for the half year ended September 30, 2026

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

10. Other non-current assets

							September 30, 2026	March 31, 2026
(Unsecured, considered good)							0.45	0.45
Security deposits							766.72	126.62
Deposits with banks (fixed deposits)							767.17	127.07
Total								

11. Inventories

							September 30, 2026	March 31, 2026
(Valued at lower of cost and net realisable value)								
Raw material							2,063.26	2,089.31
Work-in-progress							778.49	788.32
Finished goods							2,543.25	2,575.37
Total							5,385.00	5,453.00

12. Trade receivables

							September 30, 2026	March 31, 2026
Undisputed trade receivables - unsecured, considered good							8,755.10	7,451.76
Undisputed trade receivables - considered doubtful							-	-



D. Raghu

Dachepalli Publishers Limited

CIN: U22110TG1998PLC028994

Notes to standalone financial statements for the half year ended September 30, 2026

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

13. Cash and bank balances

		September 30, 2026	March 31, 2026
Cash and cash equivalents			
Cash on hand		48.41	21.29
Balances with banks in current accounts		39.58	45.34
Total		87.99	66.63
14. Other current assets			
		September 30, 2026	March 31, 2026
Non current bank balance		19.40	19.40
Advances to suppliers and others (refer note 26.6)		2,195.22	773.02
Balances with statutory authorities		8.48	161.48
Other current assets		28.74	-
Total		2,251.84	953.90

For: Dachepalli Publishers Limited


Directors



Dachepalli Publishers Limited

CIN: U22110TG1998PLC028994

Notes to standalone financial statements for the half year ended September 30, 2026

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

15. Revenue from operations

	Half Year Ended September 30, 2026	Half Year Ended March 31, 2026	Half Year Ended September 30, 2025	Year Ended March 31, 2026
	Unaudited	Audited (Refer note 26)	Unaudited	Audited
Sale of products (net of trade discounts)	7,001.01	5,100.28	4,036.00	9,136.28
Total	7,001.01	5,100.28	4,036.00	9,136.28

16. Other income

	Half Year Ended September 30, 2026	Half Year Ended March 31, 2026	Half Year Ended September 30, 2025	Year Ended March 31, 2026
	Unaudited	Audited (Refer note 26)	Unaudited	Audited
Interest income				
On bank deposits	1.96	2.44	-	2.44
Other non-operating income (discount received)	0.09	-	-	-
Profit on sale of vehicle	-	0.30	-	0.30
Prior period item - excess interest charged on Term Loan-2 in earlier years (refer note 26)	3.41	-	-	-
Total	5.47	2.74	-	2.74

17. Cost of raw material consumed

	Half Year Ended September 30, 2026	Half Year Ended March 31, 2026	Half Year Ended September 30, 2025	Year Ended March 31, 2026
	Unaudited	Audited (Refer note 26)	Unaudited	Audited
Opening stock	2,089.31	625.00	608.00	608.00
Add: Purchases	4,774.21	5,204.19	2,518.00	7,722.19
Less: Closing stock	2,063.26	2,089.31	625.00	2,089.31
Total	4,800.26	3,739.88	2,501.00	6,240.88

18. (Increase)/ decrease in inventories of finished goods and work-in-progress

	Half Year Ended September 30, 2026	Half Year Ended March 31, 2026	Half Year Ended September 30, 2025	Year Ended March 31, 2026
	Unaudited	Audited (Refer note 26)	Unaudited	Audited
Opening stock				
Finished goods	2,575.37	2,250.00	1,995.60	1,995.60
Work-in-progress	788.32	625.00	440.00	440.00
Closing stock				
Finished goods	2,543.25	2,575.37	2,250.00	2,575.37
Work-in-progress	778.49	788.32	625.00	788.32
Decrease/(increase) in inventories	41.95	(488.69)	(439.40)	(928.09)

19. Employee benefits expense

	Half Year Ended September 30, 2026	Half Year Ended March 31, 2026	Half Year Ended September 30, 2025	Year Ended March 31, 2026
	Unaudited	Audited (Refer note 26)	Unaudited	Audited

D. R. Diksh



Salaries, wages and bonus	373.54	102.56	516.06	618.62
Contribution to provident and other funds	8.35	9.80	6.72	16.52
Gratuity (AS 15)	19.01	195.46	-	195.46
Staff welfare expenses (incl. festival and pooja expenses)	26.19	28.35	44.15	72.50
Total	427.09	336.17	566.93	903.10

Gratuity for the half year ended September 30, 2026 is as per actuarial valuation under AS 15 (Revised 2005) (refer note 26). Staff welfare includes amounts earlier reported under 'Unit expenses' (note 21A).

20. Finance costs

	Half Year Ended September 30, 2026	Half Year Ended March 31, 2026	Half Year Ended September 30, 2025	Year Ended March 31, 2026
	Unaudited	Audited (Refer note 26)	Unaudited	Audited
Interest on term loans (incl. processing fees)	72.69	62.75	81.91	144.66
Other borrowing costs (prepayment / foreclosure charges, interest on statutory dues)	4.14	-	-	-
Bank charges	2.33	1.25	0.74	1.99
Total	79.16	64.01	82.65	146.66

21. Other expenses

	Half Year Ended September 30, 2026	Half Year Ended March 31, 2026	Half Year Ended September 30, 2025	Year Ended March 31, 2026
	Unaudited	Audited (Refer note 26)	Unaudited	Audited
Rates, taxes, fees and registrations	6.55	21.69	8.30	29.98
Power, fuel and water charges	27.81	29.50	28.37	57.87
Repairs and maintenance - plant and machinery (incl. spares and lubricants)	22.70	46.07	19.28	65.35
Repairs and maintenance - buildings and others	3.73	(5.42)	16.90	11.49
Office maintenance	5.44	1.87	4.45	6.32
Job work and outsourced processing charges	0.35	1.79	1.13	2.92
Loading, unloading, hamali and casual labour	2.97	0.82	0.93	1.75
Carriage outwards, freight, courier and forwarding	31.21	23.40	17.13	40.53
Managerial remuneration	50.10	53.70	46.50	100.20
Insurance	4.05	20.47	3.57	24.04
Corporate social responsibility (CSR) expenditure	-	(4.12)	15.36	11.24
Professional and consultancy charges	17.23	(2.40)	19.58	17.18
Printing and stationery	3.01	(0.34)	4.89	4.55
Payment to auditors - audit fee	1.53	0.75	0.75	1.50
Travelling, conveyance and vehicle running expenses	48.29	38.23	21.52	59.75
Legal expenses	0.50	-	-	-
Rent - godowns	5.17	1.46	4.44	5.89
Bad debts written off	-	0.54	-	0.54
Telephone and internet	1.39	1.08	1.43	2.51
Software, subscriptions and IT services	1.20	2.14	0.32	2.46
Housekeeping, cleaning and consumables	2.16	2.20	1.91	4.11
Business promotion, advertisement and sales meetings	17.55	42.03	4.74	46.78
Security charges	4.56	-	-	-
Public issue / listing expenses	3.43	-	-	-
General and miscellaneous expenses	13.49	45.87	15.10	60.96
Prior period expenses (refer note 26)	-	12.73	-	12.73
Total	274.40	334.05	236.60	570.65

Expenses booked in the unit expense ledgers have been analysed voucher-wise and presented under their natural heads; comparative figures, which were reported as a single 'Unit expenses' line, have been regrouped on the same basis (note 21A).

21A. Analysis of expenses booked in the unit expense ledgers ('Unit-1 Expenditure', 'Unit-2 Expenditure', 'Unit-2 3rd Floor Note Books Exp') by natural head (Rs. lakhs)

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DACHEPALLI PUBLISHERS LIMITED
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	Half Year Ended September 30, 2026	Half Year Ended March 31, 2026	Half Year Ended September 30, 2025	Year Ended March 31, 2026
	Unaudited	Audited (Refer note 26)	Unaudited	Audited
Repairs & maintenance - plant and machinery (incl. spares)	10.81	10.27	15.53	25.80
Repairs & maintenance - buildings and others	3.73	0.72	3.07	3.79
Loading, unloading and hamali charges	2.86	0.66	1.03	1.69
Freight and local transport (inward / inter-unit)	0.30	0.69	0.54	1.23
Vehicle running expenses (toll, fuel, repairs)	1.76	0.81	0.88	1.69
Travelling, lodging and conveyance	0.32	0.19	0.10	0.29
Staff welfare (food, OT meals, medical)	1.18	0.90	2.72	3.62
Housekeeping, cleaning and consumables	0.41	0.66	0.83	1.49
Telephone and internet	0.40	0.20	0.25	0.46
Courier and postage	0.05	0.04	0.05	0.10
Power and fuel (generator, diesel)	0.29	0.11	0.70	0.81
Software, subscriptions and IT services	0.37	2.08	0.08	2.16
Insurance	0.32	0.04	-	0.04
Professional and consultancy charges	0.16	0.76	0.66	1.42
Business promotion and guest hospitality	4.26	12.87	0.99	13.86
Printing and stationery	0.64	0.24	0.36	0.60
Water charges	-	-	0.18	0.18
Rates, taxes and statutory fees	0.14	0.16	0.97	1.12
Casual labour and contract wages	0.10	-	-	-
Job work and outsourced processing charges	0.16	1.60	1.32	2.92
Festival, pooja and celebration expenses	1.20	1.47	0.73	2.19
Rent - godown	0.17	-	0.01	0.01
Petty cash imprest expensed without break-up	0.66	0.76	1.00	1.76
Directors' related expenses (dress etc.) - review for business purpose	0.18	4.21	0.02	4.23
Miscellaneous expenses	0.62	0.46	0.24	0.70
Total (included under notes 19 and 21 above)	31.06	39.92	32.24	72.16

FY 2025-26 interim columns are as per the vouchers now recorded in the books; the published 'Unit expenses' for those periods were regrouped in proportion to this analysis (PL Data).

a. Payment to auditors

	Half Year Ended September 30, 2026	Half Year Ended March 31, 2026	Half Year Ended September 30, 2025	Year Ended March 31, 2026
	Unaudited	Audited (Refer note 26)	Unaudited	Audited
As auditor - statutory audit / limited review	1.53	0.75	0.75	1.50
For taxation matters / other services	-	-	-	-

22. Earnings per share (EPS)

	Half Year Ended September 30, 2026	Half Year Ended March 31, 2026	Half Year Ended September 30, 2025	Year Ended March 31, 2026
	Unaudited	Audited (Refer note 26)	Unaudited	Audited
Profit for the period (Rs. lakhs)	971.09	764.53	755.48	1,520.01
Weighted average number of equity shares (lakhs)	149.7600	130.8303	110.1600	120.4668
Basic and diluted EPS (Rs.) - not annualised for interim periods	6.48	5.84	6.86	12.62

Nominal value per share Rs. 10. There are no potential dilutive equity shares. 39,60,000 shares allotted under the IPO on December 27, 2025 are weighted for 95 days in FY 2025-26.

For: Dache Palli Publishers Limited

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[Signature]
Directors



Dachepalli Publishers Limited

CIN: U22110TG1998PLC028994

Notes to standalone financial statements for the half year ended September 30, 2026

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

23. Related party disclosures (as per AS 18)

a) Names of related parties and description of relationship

Relationship	Name of the related party
Entities under common control	M/s. Pelican Publishing House M/s. School Book Company M/s. Dachepalli Printers
Key Management Personnel (KMP)	D. Abhinav D. Harish Kumar D. Manjula D. Rushikesh D. Vinod Kumar
Relatives of KMP	D. Abhinav HUF D. Ankitha D. Harish Kumar HUF D. Ramya D. Rushikesh HUF D. Sneha D. Vinod Kumar HUF

b) Transactions during the period

	Half year ended September 30, 2026	Year ended March 31, 2026
Entities under common control		
M/s. Pelican Publishing House - sales (gross debits to party account)	356.30	177.08
M/s. School Book Company - sales (gross debits to party account)	875.90	850.04
M/s. Dachepalli Printers - purchases	-	297.36
Key Management Personnel		
D. Abhinav		
Director remuneration	10.50	21.00
Reimbursement of expenses		6.43
Loans received / amounts credited to loan account	7.25	-
Loans repaid / amounts debited to loan account	15.42	11.69
D. Harish Kumar		
Director remuneration	10.50	21.00
Reimbursement of expenses		11.92
Loans received / amounts credited to loan account	5.10	-
Loans repaid / amounts debited to loan account	6.68	16.79
D. Manjula		
Director remuneration	7.50	15.00
Reimbursement of expenses		-
Loans received / amounts credited to loan account	30.24	8.25
Loans repaid / amounts debited to loan account	22.76	-
D. Rushikesh		
Director remuneration	12.60	25.20
Reimbursement of expenses		-
Loans received / amounts credited to loan account	0.18	-
Loans repaid / amounts debited to loan account	16.44	78.73
D. Vinod Kumar		
Director remuneration	9.00	18.00

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Reimbursement of expenses		16.43
Loans received / amounts credited to loan account	24.08	9.13
Loans repaid / amounts debited to loan account	32.04	56.59
Relatives of KMP		
<i>D. Ankitha</i>		
Loans received / amounts credited to loan account	-	-
Loans repaid / amounts debited to loan account	-	-
Purchases	-	12.00
<i>D. Ramya</i>		
Loans received / amounts credited to loan account	-	-
Loans repaid / amounts debited to loan account	0.78	134.59
Purchases	-	-
<i>D. Rushikesh HUF</i>		
Loans received / amounts credited to loan account	-	-
Loans repaid / amounts debited to loan account	-	-
Purchases	-	-
<i>D. Sneha</i>		
Loans received / amounts credited to loan account	-	69.95
Loans repaid / amounts debited to loan account	-	-
Purchases	-	12.00
<i>D. Vinod Kumar HUF</i>		
Loans received / amounts credited to loan account	-	-
Loans repaid / amounts debited to loan account	-	-
Purchases	-	-
Total director remuneration	50.10	100.20

c) Closing balances

	September 30, 2026	March 31, 2026
Entities under common control - trade receivables / (payables)		
M/s. Pelican Publishing House	71.43	47.10
M/s. School Book Company	1,089.16	444.40
M/s. Dachepalli Printers (credit balance)	(9.25)	(9.25)
KMP - long-term borrowings (unsecured)		
D. Abhinav	328.72	336.88
D. Harish Kumar	304.42	306.00
D. Manjula	312.02	304.54
D. Rushikesh	215.41	231.67
D. Vinod Kumar	430.35	438.31
Relatives of KMP - long-term borrowings (unsecured)		
D. Ankitha	291.20	291.20
D. Ramya	20.77	21.55
D. Rushikesh HUF	47.69	47.69
D. Sneha	143.76	143.76
D. Vinod Kumar HUF	243.04	243.04
Relatives of KMP - trade payables		
D. Abhinav HUF	196.41	196.41
D. Ankitha	196.41	196.41
D. Harish Kumar HUF	189.41	189.41
D. Rushikesh HUF	195.68	195.68
D. Sneha	213.81	213.81

For: Dachepalli Publishers Limited

A. Rushikesh
Directors



26. Notes to the unaudited standalone financial results for the half year ended September 30, 2026

1. These financial results have been prepared in accordance with the recognition and measurement principles of Accounting Standard 25 'Interim Financial Reporting' and other Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India, and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. The same accounting policies and methods of computation are followed in these interim financial results as compared with the most recent annual financial statements for the year ended March 31, 2026.

3. Income tax expense is recognised based on the best estimate of the weighted average annual income tax rate of 25.17% expected for the full financial year (Section 115BAA). Deferred tax is recognised on timing differences arising from depreciation and provision for gratuity.

4. a. Share capital reconciliation

Particulars	Shares in numbers
As on April 01, 2026	1,49,76,000
Add: Shares allotted during the period	-
Total outstanding shares as on September 30, 2026	1,49,76,000

b. Borrowings: On April 30, 2026 the Company availed a loan against property of Rs. 1,200 lakhs from HDFC Bank (A/c 803245524), out of which Rs. 394.70 lakhs was applied to take over the existing HDFC Term Loan-1. A further loan against property of Rs. 600 lakhs (A/c 803528146) was disbursed on July 10, 2026. The term loan from Protium Finance Limited was foreclosed on August 12, 2026; foreclosure charges of Rs. 4.38 lakhs are included in finance costs.

c. Gratuity: The liability for gratuity has been determined by an independent actuary as at September 30, 2026 under AS 15 (Revised 2005) using the projected unit credit method (discount rate 7.35% p.a., salary escalation 7.00% p.a., 212 employees). The defined benefit obligation is Rs. 214.47 lakhs (current Rs. 13.37 lakhs; non-current Rs. 201.10 lakhs) and the expense for the half year is Rs. 19.01 lakhs (current service cost Rs. 13.06 lakhs, interest cost Rs. 6.86 lakhs, actuarial gain Rs. 0.91 lakh). The plan is unfunded.

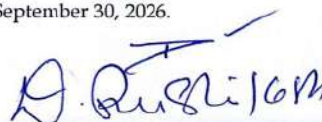
d. Presentation of unit expenses: Expenses accounted in the unit expense ledgers ('Unit-1 Expenditure', 'Unit-2 Expenditure', 'Unit-2 3rd Floor Note Books Exp') have been analysed at voucher level and presented under their natural heads of expense (note 21A). Comparative figures, earlier reported as a single line 'Unit expenses', have been regrouped on the same basis.

5. The Company is primarily engaged in a single business segment (printing and publishing of books) and operates within a single geographical area. Accordingly, there are no separate reportable segments as per Accounting Standard 17 'Segment Reporting'.

6. Previous period / year figures have been regrouped / rearranged wherever necessary to conform to the current period's classification, including (i) debit balances in trade payables and credit balances in trade receivables presented as advances to suppliers (note 14) and advances from customers (note 8); and (ii) unit expenses presented under correct heads.

7. The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 24th October, 2026. The Statutory Auditors have carried out a limited review of the results.

8. No interim dividend has been declared or paid during the half year ended September 30, 2026.





9. Basic and diluted earnings per equity share have been computed in accordance with AS 20 'Earnings Per Share' on the weighted average number of equity shares outstanding during the period. There being no potential dilutive equity shares, basic and diluted EPS are the same and amount to Rs. 6.48 for the half year ended September 30, 2026 per equity share of Rs. 10 each (not annualised).

10. As per MCA notification dated February 16, 2015, companies whose shares are listed on the SME exchange as referred to in Chapter IX of the SEBI (ICDR) Regulations, 2018 are exempted from the compulsory requirement of adoption of Ind AS.

11. There are no investor complaints pending as on September 30, 2026.

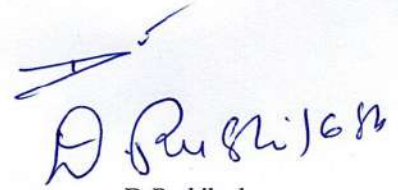
12. The Company presents standalone financial results since it does not have any subsidiary, associate or joint venture as on September 30, 2026.

13. The figures for the half year ended March 31, 2026 are the balancing figures between the audited figures for the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to September 30, 2025.

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

D. Vinod Kumar
Director
DIN: 02207911

Place: Hyderabad
Date : 15.10.2026



D. Rushikesh
Director
DIN: 02711233

Place: Hyderabad
Date : 15.10.2026



DACHEPALLI PUBLISHERS LIMITED

CIN: U22110TG1998PLC028994

25. Significant accounting policies and notes forming part of the financial results for the half year ended September 30, 2026

(All amounts are in Indian Rupees in lakhs, 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 unaudited interim financial results of the Company have been prepared in accordance with the generally accepted accounting principles in India (Indian GAAP) at the relevant time. The Company has prepared the audited unconsolidated financial statements to comply in all material respects with the applicable accounting standards notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014. The audited unconsolidated financial statements have been prepared under the historical cost convention on an accrual basis. The accounting policies have been consistently applied by the company and are consistent with those used for the purpose of preparation of audited unconsolidated financial statements as at and for the year ended March 31, 2026, except for changes in accounting policies detailed in 3(c) (ii) & 3(i) (i) in significant accounting policies.

3. Summary of significant accounting policies

a. Use of Estimates

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

b. Tangible Fixed Assets

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

A. R. 82/67



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.

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

A. Pusiksm



Sale of Products

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

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

Interest Income

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

k. Foreign currency translation

i. Initial Recognition

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

ii. Conversion

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

iii. Exchange Differences

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

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

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

l. Retirement and other employee benefits

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




m. Provision for Gratuity

During the year ended March 31, 2026, the Company had, for the first time, recognised gratuity liability in accordance with AS 15 Employee Benefits, based on an actuarial valuation carried out as at the balance sheet date using the projected unit credit method. Accordingly, a gratuity expense of ₹ 1,95,45,961 has been recognized in the Statement of Profit and Loss and a corresponding liability has been provided in the books. The said expense includes a catch-up provision relating to past service periods amounting to ₹ 1,64,39,197, which has been fully charged to the current year. Consequently, the profit for the year is impacted to that extent and the current year figures are not strictly comparable with those of the previous year. This treatment is in accordance with applicable accounting standards and does not constitute a prior period item under AS 5 Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies.

n. Taxes on Income

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

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

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

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


DACHEPALLI PUBLISHERS LIMITED
HYDRABAD

o. Employee stock options

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

p. Segment Reporting Policies

Identification of segments

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

Inter-segment transfers

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

Allocation of common costs

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

Unallocated items

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

Segment accounting policies

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

q. Earnings Per Share

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

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

r. Provisions

A 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.

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

s. Deferred Revenue expenditure/Unamortised expenditure

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

t. Contingent Liabilities

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

u. Cash and Cash equivalents

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

v. Research and development

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

w. Measurement of EBITDA

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

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

H. R. L. / GR

[Signature]

Directors

