DECCAN POLYPACKS LIMITED

Plot No: A-40, Road No. 7, IDA, Kukatpally, Hyderabad - 500037, Telangana, India
Ph: +91-40-23077224, 23077322, Fax: +91-40-23073074 Email: deccanpoly@gmail.com

Date: 30-05-2025

To
BSELimited,
PJ Towers,
Dalal Street, Mumbai – 400 001.

Dear Sir / Madam,

Sub : Outcome of Board Meeting held on 30-05-2025
Ref : Regulation 33(3) of SEBI (LODR) Regulations 2015
Unit : Deccan Polypacks Limited (Scrip Code:531989)

With reference to the subject cited, this is to inform the Exchange that meeting of the Board of Directors of M/s. Deccan Poly packs Limited held on Friday, the 30th day of May, 2025 at 02.00 p.m. at the registered office of the company situated at Plot No A-40, Road No 7, IDA Kukatpally, Hyderabad TG 500037, the following were considered and approved:

1. The Board approved audited financial results of the company for the Year ended on 31st March, 2025 placed before the board for consideration.
2. The Board has reviewed the Audit Report for the year ended on 31st March, 2025 and taken a note of the same.
3. To approve the Appointment of Secretarial Auditor for 5 years from the financial year 2025-26 to 2029-30.
4. The Boars approved the Appointment of Mr. Arihant Jain as Additional Director as Additional Non-Executive Independent Director for a period of 5 years with effect from 30.05.2025.
5. Reconstitution of Committees due to change in management.
   a. **Audit Committee**
   i) The committee comprises of the following non-executive members of the Board.

1. Smt. R Rama Devi	Chairman
2. Sri Arihant Jain (With effect from 30/05/2025)	Member
3. Sri DRSP Raju	Member

   b. **Share Transfer Committee**
   i) The Committee comprises of the following members of the Board.

1.Smt. R. Rama Devi	Chairman
2.Sri D V Prudv iRaju	Member
3. Sri Arihant Jain (With effect from 30/05/2025)	Member
4. Sri DRSP Raju	Member

DECCAN POLYPACKS LIMITED

Plot No: A-40, Road No. 7, IDA, Kukatpally, Hyderabad - 500037, Telangana, India
Ph: +91-40-23077224, 23077322, Fax: +91-40-23073074 Email: deccanpoly@gmail.com

c. Nomination and Remuneration Committee:

1. Smt. R Rama Devi	Chairman
2. Sri Arihant Jain (With effect from 30/05/2025)	Member
3. Sri DRSP Raju	Member

d. Risk Management Committee consists of the following:

1.Smt. R. Rama Devi	Chairman
2.Sri D V PrudviRaju	Member
3. Sri Arihant Jain (With effect from 30/05/2025)	Member
4. Sri DRSP Raju	Member

6. Under the permission of Cair, Whole time director D V Prudvi Raju brought to the notice of board to write off an amount of Rs 93,45,266.50 Reflected in the books to words Sundry debtors credit balance. Audit committee recommended and Board approved the same.

The meeting was started at 02.00 P.M and Concluded at 4.0 pm

Thanking you
Yours faithfully,
For DECCAN POLYPACKS LIMITED

AUTHORISED SIGNATORY

Annexure -

Appointment of Mr. VBSS Prasad, Practicing Company Secretary, Hyderabad as Secretarial Auditors of the Company.

Name of the Secretarial Auditor	Mr. VBSS Prasad, Practicing Company Secretary, Hyderabad
Reason for change viz. appointment, re-appointment , resignation, removal, death or otherwise	Appointment
Date of Appointment & Terms of Appointment	Appointment as the Secretarial Auditors of the Company for a term of 5 (Five) consecutive years i.e. from FY 2025-26 to FY 2029-30, subject to the approval of the members in the ensuing Annual General Meeting.
Brief Profile	Mr. VBSS Prasad is a Practicing Company Secretary having more than 20 years in Practice as Company Secretary in Hyderabad.
Disclosures of relationships between Directors (In case of appointment of Director)	Not Applicable

Prasad

Jain.arihant136@gmail.com
+918871880600
D-27 Sudama Nagar, Indore, Madhya Pradesh, India 452009
LinkedIn: https://in.linkedin.com/in/arihant-jain1612

Skills

- Strong understanding of Company Law and SEBI Rules and Regulations.
- Ability to work independently and collaboratively within teams.
- Strong leadership and team management skills
- Strong interpersonal skills for effective communication.
- Efficient task prioritization and management of multiple deadlines.
- Analytical and problem-solving skills for interpreting complex legal requirements.

Education

02/2022
Company Secretary:
The Institute of Company Secretaries of India.

Bachelor Of Commerce:
Taxation
Shri Vaishnav College of Commerce (DAVV)
Indore

XII:
Pushpdeep International School
Khategaon, Madhya Pradesh

Languages

Hindi and English

Arihant Jain

Summary

A dedicated Company Secretary with a strong focus on compliance and interpretive skills, eager to serve organizations effectively. Continuously striving to enhance value in the corporate realm, I am seeking opportunities where I can contribute my expertise and grow professionally. I am enthusiastic about joining an organization that values progression and offers genuine avenues for development.

Experience

Samisti Legal LLP - Associate
Hyderabad 08/2023-Current

- Conducted board meetings, ensuring compliance with statutory requirements and company policies.
- Prepared and maintained corporate documents, including minutes of meetings, resolutions, registers, and statutory books.
- Provided advice on corporate governance matters to the Board of Directors.
- Organized annual general meetings, extra-ordinary general meetings, and other shareholder meetings.
- Conducted due diligence for mergers, acquisitions, and other corporate transactions.
- Facilitated the incorporation of new entities and ensured compliance withregulatory requirements.
- Managed the process of transferring shares, including the issuance of sharecertificates and updating the share register.
- Coordinated the process of appointing and resigning directors, including preparing necessary documentation and filing relevant forms with the appropriate authorities.
- Conducted Secretarial Audits of listed and unlisted companies.
- Handled private equity transactions conducted through multiple rounds of equity and debt funding, ensuring compliance.
- Liaised with regulatory authorities, including SEBI, RBI, Registrar of Companies, and other relevant bodies, to obtain necessary approvals and ensure compliance.
- Prepared Annual Secretarial Compliance Reports.
- Managed RBI compliance, including filings related to Foreign Currency Gross Provisional Return and Foreign Currency Transfer Reserve System (FC-TRS).
- Prepared minutes of actions during board and committee meetings.
- Managed compliances of various group of companies including equity and debt listed entities under Companies Act, 2013, SEBI Regulations, FEMA Regulations, and other applicable laws.
- Conducted conversions of Private Company into Public Company, release of pledge on shares, conversion of preference into equity, increase in authorized share capital, issue and allotment of securities, review and implementation of ESOP policies, and other related tasks.
- Convened and conducted various meetings of the Board and Committees, and prepared relevant documents.
- Handled routine secretarial work including maintenance of statutory registers, documentation for audits, advising on corporate governance matters, and maintaining websites of entities.
- Independently managed the redemption of Non-Convertible Debentures for debt-listed companies.
- Obtained ISIN for various securities and managed the demat of securities.
- Executed the striking off of companies from the Register of Companies.

Premium Capital Market Investments Ltd - Management Trainee
Indore, India 01/2021 04/2022

- Ensured SEBI quarterly, half yearly, annual, and event-based compliance under SEBI (LODR) regulations 2015 and SEBI (SAST) regulations.
- Prepared annual reports in compliance with regulatory requirements.
- Assisted in organizing Board and Committee Meetings
- Prepared notices, agendas, and minutes for Board and Committee Meetings in accordance with regulatory requirements
- Maintained statutory registers as required by law, ensuring accuracy, completeness, and compliance with regulatory requirements.

DECCAN POLYPACKS LIMITED

Plot No: A-40, Road No. 7, IDA, Kukatpally, Hyderabad - 500037, Telangana, India
Ph: +91-40-23077224, 23077322, Fax: +91-40-23073074 Email: deccanpoly@gmail.com

Extract of the Standalone Audited Financial Results for the Quarter / Year ended 31st March, 2025

Particulars	Quarter Ended			Year Ended	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	Audited	Unaudited	Audited	Audited	Audited
Discontinued Operations					
Revenue from Operations	-	-	-	-	-
Other income	111.97	-	-	111.97	2.14
Total Revenue	**111.97**	-	-	**111.97**	**2.14**
Expenses					
Cost of Raw Material Consumed	-	-	-	-	-
Changes in Inventories of finished goods, work in process and Stock in trade	-	-	-	-	-
Employee Benefit Expense	-	-	-	-	-
Finance Cost	0.00	-	-	0.01	0.02
Depreciation and Amortisation Expense	-	-	-	-	-
Other Expenses	18.77	1.22	2.61	21.43	6.71
Total Expenses	18.77	1.22	2.61	21.44	6.72
Profit / (Loss) before exceptional items and tax	93.19	-1.22	-2.61	90.52	-4.58
Tax Expense					-
Net Profit /(Loss) after tax	93.19	-1.22	-2.61	90.52	-4.58
Other Comprehensive Income	-	-	-	-	-
Total Comprehensive Income for the period	**93.19**	**-1.22**	**-2.61**	**90.52**	**-4.58**
Paid-up Equity Share capital (face value of Rs.10/- each)	211.50	211.50	211.50	211.50	211.50
Earnings Per Share (EPS) (of Rs.10/- each) (not annualised):					
(a) Basic :	4.41	-0.06	-0.12	4.28	-0.22
(b) Diluted :	4.41	-0.06	-0.12	4.28	-0.22

* Amount is less than thousand rupees

1. The Above results for the year and quarter ended 31st Mar, 2025 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 30th May, 2025. The statutory auditors have expressed an unmodified opinion.

2. The company has one reportable segment as per the requirements of Ind AS 108 "Operating Segments".

3. The statement is as per Regulation 33 of the SEBI (Listing Obligations nad Disclosure Requirements) Regulations, 2015

4. The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.

DRSP RAJU
DIRECTOR
DIN: 00306612

Place : Hyderabad
Date : 30-MAY-2025

DECCAN POLYPACKS LIMITED
BALANCE SHEET AS AT 31 MARCH, 2025

(Rs. In Lakhs)

Particulars	Note no.	As at 31 MAR, 2025	As at 31 MAR, 2024
ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	3	1.58	1.58
(b) Financial Assets			
(i) Loans and Advances	4	-	-
Total Non-Current Assets		**1.58**	**1.58**
Current assets			
(a) Inventory		-	-
(b) Financial Assets			
(i) Cash and Cash Equivalents	5	11.00	1.72
(ii) Bank Balance, other than (i) above		-	-
(iii) Trade Receivables		-	-
(iv) Loans		-	-
(v) Other Financial Assets	6	1.83	1.83
(c) Current Tax Assets(Net)		-	-
(d) Other Current Assets	7	-	-
Total Current Assets		**12.83**	**3.55**
Total Assets		**14.41**	**5.13**
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	8	211.50	211.50
(b) Other Equity	9	(205.98)	(358.50)
Total Equity		**5.52**	**(147.00)**
LIABILITIES			
Non-Current Liabilities			
(a) Long-term borrowings	10	8.00	39.27
(b) Long-Term Provisions	11	-	6.92
Total Non-Current Liabilities		**8.00**	**46.19**
Current liabilities			
(a) Financial Liabilities			
(i) Borrowings		-	-
(ii) Trade Payables		-	-
(b) Other Current Liabilities	12	0.89	105.94
Total Current Liabilities		**0.89**	**105.94**
Total Equity and Liabilities		**14.41**	**5.13**
Corporate information and significant accounting policies	1&2		

As per our report of even date attached

For GMK Associates
Chartered Accountants
FRN: 006945S

M.S. PRAKASA RAO
Partner
Membership No. 027278

For and on behalf of the Board of Directors
Deccan Polypacks Limited
CIN: L24134TG1984PLC005215

DRSP Raju
Director
DIN: 00306612

DV Prudvi Raju
Whole Time Director
DIN: 03024648

Ritu Singh
Ritu Singh
Company Secretary
Membership No. 24934

Place : Hyderabad
Date : 30-05-2025

DECCAN POLYPACKS LIMITED

Statement of Profit and Loss for the Year ended 31st Mar, 2025

(Rs. In Lakhs)

Particulars	Note No.	For the Year ended 31 MAR, 2025	For the Year ended 31 MAR, 2024
DISCONTINUED OPERATION			
Income			
Profit on sale of property plant and equipment		-	-
Other Income	13	111.97	2.14
Total Income		**111.97**	**2.14**
Expenses			
Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade		-	-
Employee Benefits Expense		-	-
Finance Costs	14	0.01	0.02
Depreciation and Amortisation Expense		-	-
Bad debts written off		-	-
Loss on sale of machinery		-	-
Loss on sale of inventory		-	-
Other Expenses	15	21.43	6.71
Total Expenses		21.44	6.72
Profit / (Loss) before tax		90.52	-4.58
Tax expense:			
Current tax expense		-	-
Tax for earlier years		-	-
Deferred tax		-	-
Profit / (Loss) after tax		**90.52**	**-4.58**
Other comprehensive income / (loss)			
A. Items that will not be reclassified to profit or loss			
Remeasurements of the defined benefit plans		-	-
Income tax on above items		-	-
B. Items that may be reclassified to profit or loss			
Exchange differences in translating the financial statements of foreign operations		-	-
Income tax on above items		-	-
Other comprehensive income / (loss) for the period		-	-
Total comprehensive income for the period		**90.52**	**-4.58**
Earnings Per Share			
Basic and Diluted		4.28	-0.04
Corporate information and significant accounting policies 1 & 2			
"zero" indicates amount less than thousand			

As per our report of even date attached

For GMK Associates
Chartered Accountants
FRN: 006945S

M.S. PRAKASA RAO
Partner
Membership No. 027278

For and on behalf of the Board of Directors
Deccan Polypacks Limited
CIN: L24134TG1984PLC005215

DRSP Raju
Director
DIN: 00306612

DV Prudvi Raju
Whole Time Director
DIN: 03024648

Ritu Singh
Ritu Singh
Company Secretary
Membership No. 24934

Place : Hyderabad
Date : 30-05-2025

DECCAN POLYPACKS LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MAR, 2025

(Rs. In Lakhs)

Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
DISCONTINUING OPERATIONS		
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit /(Loss) before tax and extraordinary items	90.52	-4.58
Adjustment for		
Depreciation	-	-
Interest Income	-	2.14
Profit on sale of fixed assets	-	-
Interest Expenses	0.01	0.02
Bad Debt written off	-	-
Operating profit before working capital changes	**90.53**	**-2.42**
Changes in Working Capital		
(Increase) / Decrease in Trade and other receivables	-	-
(Increase)/Decrease in Inventories	-	-
(Increase)/Decrease in Long Term Loans and Advance	-	4.00
(Increase)/Decrease in Short Term Loans and Advance	-	-
(Increase)/Decrease in other current assets	-	5.63
(Increase)/Decrease in other financial assets	-	0.27
Increase/(Decrease) in Trade Payables	-	-
Increase/(Decrease) in Current Liabilities	-105.05	-3.80
Increase/(Decrease) in Short Term Provisions -	-	-
Increase/(Decrease) in Long Term Provisions -	-6.92	-1.35
Cash Generated from operations	-21.44	2.33
Provision for taxation (MAT) - -	-	-
Cash flow before extraordinary items	-	-
Net Cash flow from Operating Activities	**-21.44**	**2.33**
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets - -		-
Sale of Fixed Assets - -	-	-
Interest received	-	-2.14
Net Cash used in Investing activities	**-**	**-2.14**
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Long-term Borrowings	-	-
Increase/ (Decrease) in Short Term Borrowings	-	-
Increase/ (Decrease) in Long Term Borrowings (including loan classified under other equity	30.74	0.11
Interest paid	-0.01	-0.02
Net cash used in financing activities -	30.73	0.09
NET INCREASE IN CASH AND CASH EQUIVALENTS	9.29	0.28
OPENING BALANCE OF CASH AND CASH EQUIVALENTS	1.71	1.43
CLOSING BALANCE OF CASH AND CASH EQUIVALENTS	11.00	1.71

As per our report of even date attached

For GMK Associates
Chartered Accountants
FRN: 006945S

M S Prakasa Rao
Partner
Membership No.027278

For and on behalf of the Board of Directors
Deccan Polypacks Limited
CIN: L24134TG1984PLC005215

DRSP Raju
Director
DIN: 00306612

DV Prudvi Raju
Whole Time Director
DIN: 03024648

Ritu Singh
Ritu Singh
Company Secretary
Membership No. 24934

Place : Hyderabad
Date : 30-05-2025

DECCAN POLYPACKS LIMITED
Notes forming part of the financial statements

Note No.3

(Rs.in Lakhs)

Fixed Assets	Gross Block				Accumulated Depreciation				Net Block	
	Balance as at April 1, 2024	Additions	Deductions/ adjustments during the period	Balance as at Mar 31, 2025	Upto March 31, 2024	Depreciation charge for the period	Deductions/ adjustments during the period	Upto Mar 31, 2025	Balance as at Mar 31, 2025	Balance as at Mar 31, 2024
Tangible Assets										
Furniture and Fixtures*	6.05	-	-	6.05	5.79	-	-	5.79	0.25	0.25
Vehicles*	21.24	-		21.24	21.11	-	-	21.11	0.15	0.14
Office Equipment*	18.70	-	-	18.70	17.93	-	-	17.93	0.77	0.77
Other Equipments*	2.52	-	-	2.52	2.10	-	-	2.10	0.41	0.41
Total	**48.50**	**-**	**-**	**48.50**	**46.93**	**-**	**-**	**46.93**	**1.58**	**1.58**
Previous Year	**48.50**	**-**	**-**	**48.50**	**46.93**	**-**	**-**	**46.93**	**1.58**	**1.58**

*** Life of the asset has been expired, so no depreciation has been provided and showed at residual value** 4850472 4692755

Intangible Assets										
Computer Softwares	-	-	-	-	-		-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
Previous Year		-	-					-	-	

GMK ASSOCIATES * HYDERABAD * CHARTERED ACCOUNTANTS

DECCAN POLYPACKS LIMITED
Notes forming part of the financial statements

Note No. 4
Long Term Loans and Advances

Particulars	As at Mar 31, 2025	As at Mar 31, 2024
Security Deposits		
With Govt. Bodies	-	-
With Others	-	-
Total	-	-

Note No. 5
Cash and Bank Balances

Particulars	As at Mar 31, 2025	As at Mar 31, 2024
Balances with Scheduled Banks		
In Current accounts	10.38	1.10
(Lodged with Bank as collateral security for enhanced working capital limits)		
Cash on Hand	0.62	0.62
Total	11.00	1.72

Note No. 6
Other Financial Assets

Particulars	As at Mar 31, 2025	As at Mar 31, 2024
Advance tax and Tax deducted at source (Net off Provision)	1.83	1.83
Total	1.83	1.83

Note No. 7
Other Current Assets

Particulars	As at Mar 31, 2025	As at Mar 31, 2024
Advance Tax - Income tax	-	-
Others	-	-
Total	-	-

Note No. 10
Long Term Borrowings

Particulars	As at Mar 31, 2025	As at Mar 31, 2024
Deferred Payment Liabilities (Unsecured)*	8.00	39.27
Total	8.00	39.27

*The Govt. of Andhra Pradesh vide G.O.Nos 108 & 134 1 & C (IP) Department, dated 20.06.1996 and 01.07.1996 has allowed the company to defer the sales tax payments for a period of Fourteen years from 01.07.1997 on expanded capacity (i.e. beyond base production of 898.40 MTPA) subject to a maximum exemption of Rs. 379.56/- lakhs. The Company had availed total sale tax deferment upto 2010-11 Rs.274.11/- lakhs The scheme ended on 30.06.2011. Repayment of deferred liability commenced during 2012-13 and will be completed during 2024-25.

GMK ASSOCIATES HYDERABAD CHARTERED ACCOUNTANTS

Note No. 11

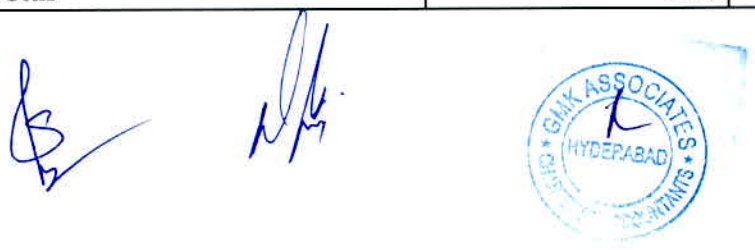
Long Term Provisions

Particulars	As at Mar 31, 2025	As at Mar 31, 2024
Provision for Employee benefits	-	6.92
Total	**-**	**6.92**

Note No. 12

Other Current Liabilties

Particulars	As at Mar 31, 2025	As at Mar 31, 2024
Other Payables	0.89	105.94
Total	**0.89**	**105.94**



NOTE NO. 8
Share Capital

(Amount in Lakhs)

Particulars	As at Mar 31, 2025		As at Mar 31, 2024		As at 01 April, 2023	
	No of Shares	Amount	No of Shares	Amount	No of Shares	Amount
Authorised						
Equity share of Rs.10/- each	50,00,000	500.00	50,00,000	500.00	50,00,000	500.00
Issued, Subscribed and fully paid up						
Equity share of Rs.10/- each	21,15,000	211.50	21,15,000	211.50	21,15,000	211.50

8.1 Rights, Preferences and restrictions attached to equity shares

The company has only one class of shares referred to as equity shares having a face value of Rs.10 per share. Each holder of equity shares is entitled to one vote per share.

In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

8.2 Reconciliation of No. of Shares outstanding

Particulars	As at Mar 31, 2025	As at Mar 31, 2024
Equity Shares of Rs.10/- each		
Share Outstanding at the beginning of the year	21,15,000	21,15,000
Shares Outstanding at the end of the period	21,15,000	21,15,000

8.3 Details of Shareholders holding more than 5% shares in

Particulars	As at Mar 31, 2025		As at Mar 31, 2024	
	No of Shares	% of share holding	No of Shares	% of share holding
D R S P RAJU	1,38,638	6.55%	1,38,638	6.55%
D V R RAJU	1,17,600	5.56%	1,17,600	5.56%
D Subhadra	1,08,980	5.15%	1,08,980	5.15%
D.Shakuntala	1,39,235	6.58%	1,39,235	6.58%
D.Radhamani	1,21,020	5.72%	1,21,020	5.72%
D Rama Raju	1,24,410	5.88%	1,24,410	5.88%
D V Prudvi Raju	1,34,898	6.37%	1,34,898	6.37%



Note No. 9

Other Equity

Particulars	As at Mar 31, 2025	As at Mar 31, 2024	As at 01 Apr, 2023
A. Securities Premium Account			
Opening Balance	8.30	8.30	8.30
Closing Balance	**8.30**	**8.30**	**8.30**
B. General Reserve			
Opening Balance	37.00	37.00	37.00
Closing Balance	**37.00**	**37.00**	**37.00**
C. Surplus in Statement of Profit and Loss			
Opening Balance	-1,675.67	-1,671.09	-1,700.66
Add: Net Profit/(Net Loss) For the current year	90.52	-4.58	29.57
Less :Depreciation adjustment	-	-	-
Closing Balance	**-1,585.15**	**-1,675.67**	**-1,671.09**
D. Loan in the Nature of Equity			
(i) From Directors and their relatives	768.26	706.26	673.26
(ii)From Corporates (in which Directors are interested)	562.61	562.61	562.61
(iii) From other Corporates etc.	3.00	3.00	3.00
	1,333.87	**1,271.87**	**1,238.87**
Total (A+B+C+D)	**-205.98**	**-358.50**	**-386.92**

GMK ASSOCIATES HYDERABAD CHARTERED ACCOUNTANTS

DECCAN POLYPACKS LIMITED
Notes forming part of the financial statements

Note No. 13
Other Income

(Amount in Lakhs)

Particulars	For the year ended Mar 31, 2025	For the year ended Mar 31, 2024
Interest Income	-	2.14
Liabilities Written Back	111.97	-
Total	**111.97**	**2.14**

Note No. 14
Finance Cost

Particulars	For the year ended Mar 31, 2025	For the year ended Mar 31, 2024
Interest	-	-
Bank Charges	0.01	0.02
Total	**0.01**	**0.02**

Note No. 15
Other Expenses

Particulars	For the year ended Mar 31, 2025	For the year ended Mar 31, 2024
Legal & Professional Charges	2.91	4.41
Auditors Remuneration (Refer Note 15.1)	0.89	0.89
Subscriptions	-	0.16
Advertisement & Publicity	0.56	0.14
Bad Debts Written Off	-	1.11
Listing Fees	16.98	-
Office Maintenance	0.10	-
Total	**21.43**	**6.71**

Note No. 15.1

Particulars	For the year ended Mar 31, 2025	For the year ended Mar 31, 2024
Audit fee	0.89	0.89

GMK ASSOCIATES * HYDERABAD * CHARTERED ACCOUNTANTS

GMK ASSOCIATES
Chartered Accountants

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Members
M/s. Deccan Polypacks Limited

Report on the standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of **M/s. Deccan Polypacks Limited ("*the Company*")** for the quarter and year ended March 31, 2025 **("Statement")**, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

I. is presented in accordance with the requirements of the Listing Regulations in this regard; and
II. give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and profit, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained by us is sufficient and appropriate to provide a basis for our opinion.

GMK ASSOCIATES HYDERABAD CHARTERED ACCOUNTANTS

Head Office :
607, Raghava Ratna Towers,
Chirag Ali Lane Abids,
Hyderabad-500 001.
Telangana.
☎: 040-2320 1357

Branch :
#8-17-93, Ismail Street,
Wynchipet,
Vijayawada-520 001
Andhra Pradesh.
: 98854 64521

Branch :
#20-15-38, Sambasivaraopeta,
1st Cross Street,
Rajamahendravaram-533102,
Andhra Pradesh.
: 70130 97088

: gmkassociates@gmail.com, : www.gmkassociates.in

Emphasis of Matter

Attention is invited to

1. Notes to the Ind AS Financial Statements regarding preparation of Ind AS Financial statements on a realizable value basis.

2. Notes to the Ind AS regarding absence of confirmation of balances.

In view of the uncertainties of the matter the impact if any could not be determined at this point of time. Our opinion is not modified in this regard.

Management's and Board of Directors Responsibility for the Standalone Financial Statements

The Statement has been prepared on the basis of the Annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with regulation 33 and 52 of the Listing Regulations.

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

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

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

GMK ASSOCIATES HYDERABAD CHARTERED ACCOUNTANTS

Auditor's Responsibility for the Audit of the Standalone Financial Statements

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

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

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

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

GMK ASSOCIATES ★ HYDERABAD ★ CHARTERED ACCOUNTANTS

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

The statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under Listing Regulations.

For GMK Associates
Chartered Accountants
Firm Regn. No. 006945S

Place: Hyderabad
Date: 30-05-2025

GMK ASSOCIATES ★ HYDERABAD ★ CHARTERED ACCOUNTANTS

M S Prakasa Rao
Partner
Membership No. 027278
UDIN: 25027278BMGIMZ3836

DECCAN POLYPACKS LIMITED

Plot No: A-40, Road No. 7, IDA, Kukatpally, Hyderabad - 500037, Telangana, India
Ph: +91-40-23077224, 23077322, Fax: +91-40-23073074 Email: deccanpoly@gmail.com

DECLARATION IN RESPECT OF AUDIT REPORT WITH UNMODIFIED OPINION
{Pursuant to Regulation 33(3)(d) of SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015}

As required under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare and confirm that the Statutory Auditors of the Company M/s.GMK Associates, Chartered Accountants, Hyderabad (Firm Registration No. 006945S) have issued their Audit Report with unmodified opinion on the Standalone Financial Statements of the Company for the financial year ended on 31st March 2025.

Kindly take this information on records.

Regards,
For DECCAN POLYPACKS LIMITED

DIRECTOR