

DECCAN POLYPACKS LIMITED
BALANCE SHEET AS AT 30 SEPTEMBER, 2025

(Rs. In Lakhs)

Particulars	Note no.	As at 30 SEP, 2025	As at 31 MAR, 2025
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	1.99	11.00
(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		3.82	12.83
Total Assets		5.40	14.41
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	8	211.50	211.50
(b) Other Equity	9	(1,571.44)	(205.98)
Total Equity		(1,359.94)	5.52
LIABILITIES			
Non-Current Liabilities			
(a) Long-term borrowings	10	1,363.87	8.00
(b) Long-Term Provisions	11	-	-
Total Non-Current Liabilities		1,363.87	8.00
Current liabilities			
(a) Financial Liabilities			
(i) Borrowings		-	-
(ii) Trade Payables		-	-
(b) Other Current Liabilities	12	1.48	0.89
Total Current Liabilities		1.48	0.89
Total Equity and Liabilities		5.40	14.41
Corporate information and significant accounting policies	1&2		
		-0.00	-0.00
As per our report of even date attached For GMK Associates Chartered Accountants FRN: 006945S M.S. PRAKASA RAO Partner Membership No. 027278 Place : Hyderabad Date : 12-11-25			
For and on behalf of the Board of Directors Deccan Polypacks Limited CIN:L24134TG1984PLC005215  DRSP Raju Director DIN : 00306612  D.V Prudvi Raju Director DIN :03024648			

DECCAN POLYPACKS LIMITED Statement of Profit and Loss for the period ended 30th September, 2025 (Rs. In Lakhs)			
Particulars	Note No.	For the Period ended 30 SEP, 2025	For the Period ended 31 MAR, 2025
DISCONTINUED OPERATION			
Income			
Profit on sale of property plant and equipment		-	-
Other Income	13	-	111.97
Total Income		-	111.97
Expenses			
Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade		-	-
Employee Benefits Expense	14	1.22	-
Finance Costs	15	0.00	0.01
Depreciation and Amortisation Expense		-	-
Bad debts written off		-	-
Loss on sale of machinery		-	-
Loss on sale of inventory		-	-
Other Expenses	16	30.37	21.43
Total Expenses		31.59	21.44
Profit / (Loss) before tax		-31.59	90.52
Tax expense:			
Current tax expense		-	-
Tax for earlier years		-	-
Deferred tax		-	-
Profit / (Loss) after tax		-31.59	90.52
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		-31.59	90.52
Earnings Per Share			
Basic and Diluted		-1.49	-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 Place : Hyderabad Date : 12-11-25			
For and on behalf of the Board of Directors Deccan Polypacks Limited   DRSP Raju D.V Prudvi Raju Director Director DIN : 00306612 DIN :03024648			

DECCAN POLYPACKS LIMITED

Notes forming part of the financial statements

Note No.3

Fixed Assets	Gross Block				Accumulated Depreciation				Net Block	
	Balance as at April 1, 2025	Additions	Deductions/adjustments during the period	Balance as at Sep 30, 2025	Upto March 31, 2025	Depreciation charge for the period	Deductions/adjustments during the period	Upto Sep 30, 2025	Balance as at Sep 30, 2025	Balance as at Mar 31, 2025
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	45.52	1.41	-	46.93	1.59	3.00

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

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

DECCAN POLYPACKS LIMITED
Notes forming part of the financial statements

Note No. 4

Long Term Loans and Advances

Particulars	As at Sep 30, 2025	As at March 31, 2025
Security Deposits		
With Govt. Bodies	-	-
With Others	-	-
Total	-	-

Note No. 5

Cash and Bank Balances

Particulars	As at Sep 30, 2025	As at March 31, 2025
Balances with Scheduled Banks		
In Current accounts	1.37	10.38
(Lodged with Bank as collateral security for enhanced working capital limits)		
Cash on Hand	0.62	0.62
Total	1.99	11.00

Note No. 6

Other Financial Assets

Particulars	As at Sep 30, 2025	As at March 31, 2025
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 Sep 30, 2025	As at March 31, 2025
Advance Tax - Income tax		
Others	-	-
Total	-	-

Note No. 10

Long Term Borrowings

Particulars	As at Sep 30, 2025	As at March 31, 2025
Deferred Payment Liabilities (Unsecured)*	8.00	8.00
Other Loans (Unsecured)		
Loan from Directors and their Relatives	790.26	-
Inter Corporate Deposits	562.61	-
Others	3.00	-
Total	1,363.87	8.00

*The Govt. of Andhra Pradesh vide G.O.Nos 108 & 134 I & 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.

Note No. 11

Long Term Provisions

Particulars	As at Sep 30, 2025	As at March 31, 2025
Provision for Employee benefits	-	-
Total	-	-

Note No. 12

Other Current Liabilities

Particulars	As at Sep 30, 2025	As at March 31, 2025
Other Payables	1.48	0.89
Total	1.48	0.89

NOTE NO. 8
Share Capital

Particulars	(Amount in Lakhs)					
	As at Sep 30, 2025		As at Mar 31, 2025		As at 01st April, 2024	
	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 Sep 30, 2025	As at March 31, 2025
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 the Company

Particulars	As at Sep 30, 2025		As at March 31, 2025	
	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 Sep 30, 2025	As at Mar 31, 2025	As at 01 Apr, 2024
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	-1,585.15	-1,675.67	-1,671.09
Add: Net Profit/(Net Loss) For the current year	-31.59	90.52	-4.58
Less :Depreciation adjustment	-	-	-
Closing Balance	-1,616.74	-1,585.15	-1,675.67
D. Loan in the Nature of Equity			
(i) From Directors and their relatives		768.26	706.26
(ii) From Corporates (in which Directors are interested)		562.61	562.61
(iii) From other Corporates etc.		3.00	3.00
	-	1,333.87	1,271.87
Total (A+B+C+D)	-1,571.44	-205.98	-358.50

DECCAN POLYPACKS LIMITED
Notes forming part of the financial statements

Note No. 13

Other Income

(Amount in Lakhs)

Particulars	For the half year ended Sep 30, 2025	For the year ended March 31, 2025
Interest Income	-	-
Credit Balances written Back	-	111.97
Total	-	111.97

Note No. 14

Employee Benefit Expenses

Particulars	For the half year ended Sep 30, 2025	For the year ended March 31, 2025
Salaries	1.22	-
Total	1.22	-

Note No. 15

Finance Cost

Particulars	For the half year ended Sep 30, 2025	For the year ended March 31, 2025
Interest	-	-
Bank Charges	0.00	0.01
Total	0.00	0.01

Note No. 16

Other Expenses

Particulars	For the half year ended Sep 30, 2025	For the year ended March 31, 2025
Legal & Professional Charges	0.98	2.91
Auditors Remuneration (Refer Note 15.1)	0.38	0.89
Director Sitting Fees	0.06	-
Advertisement & Publicity	0.37	0.56
Listing Fees	28.59	16.98
Office Maintenance	-	0.10
Total	30.37	21.43

Note No. 15.1

Particulars	For the half year ended Sep 30, 2025	For the year ended March 31, 2025
Audit fee	0.38	0.89