



# 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 Unaudited Financial Results for the Half Year and Quarter ended 30th Sep, 2024

(Amount in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Discontinued Operations</b>						
Revenue from Operations	-	-	-	-	-	-
Other income	-	-	-	-	2.14	2.14
<b>Total Revenue</b>	-	-	-	-	<b>2.14</b>	<b>2.14</b>
<b>Expenses</b>						
Cost of Raw Material Consumed	-	-	-	-	-	-
Changes in Inventories of finished goods, work in process and Stock in trade	-	-	-	-	-	-
Employee Benefit Expense	-	-	-	-	-	-
Finance Cost	0.01	-	-	0.01	0.02	0.02
Depreciation and Amortisation Expense	-	-	-	-	-	-
Other Expenses	0.72	0.72	0.73	1.44	2.46	6.71
<b>Total Expenses</b>	<b>0.73</b>	<b>0.72</b>	<b>0.73</b>	<b>1.45</b>	<b>2.48</b>	<b>6.72</b>
<b>Profit / (Loss) before exceptional items and tax</b>	<b>-0.73</b>	<b>-0.72</b>	<b>-0.73</b>	<b>-1.45</b>	<b>-0.33</b>	<b>-4.58</b>
Tax Expense	-	-	-	-	-	-
<b>Net Profit / (Loss) after tax</b>	<b>-0.73</b>	<b>-0.72</b>	<b>-0.73</b>	<b>-1.45</b>	<b>-0.33</b>	<b>-4.58</b>
Other Comprehensive Income	-	-	-	-	-	-
<b>Total Comprehensive Income for the period</b>	<b>-0.73</b>	<b>-0.72</b>	<b>-0.73</b>	<b>-1.45</b>	<b>-0.33</b>	<b>-4.58</b>
Paid-up Equity Share capital (face value of Rs.10/- each)	211.50	211.50	211.50	211.50	211.50	211.50
Earnings Per Share (EPS) (of Rs.10/- each) (not annualised):						
(a) Basic :	-0.03	-0.03	-0.03	-0.07	-0.02	-0.22
(b) Diluted :	-0.03	-0.03	-0.03	-0.07	-0.02	-0.22

\* Amount is less than thousand rupees

1. The Above results for the half year and quarter ended 30th Sep, 2024 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 12-11-2024. 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 and Disclosure Requirements) Regulations, 2015
4. The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.

For and on behalf of Deccan Polypacks Limited

D V Prudvi Raju

Whole Time Director

DIN: 03024648

Place : Hyderabad

Date : 12-11-2024

**DECCAN POLYPACKS LIMITED**  
**BALANCE SHEET AS AT 30 SEPTEMBER, 2024**

(Rs. In Lakhs)

Particulars	Note no.	As at 30 SEP, 2024	As at 31 MAR, 2024
<b>ASSETS</b>			
<b>Non-current assets</b>			
(a) Property, Plant and Equipment	3	1.58	1.58
(b) Financial Assets			
(i) Loans and Advances	4	-	-
<b>Total Non-Current Assets</b>		<b>1.58</b>	<b>1.58</b>
<b>Current assets</b>			
(a) Inventory		-	-
(b) Financial Assets			
(i) Cash and Cash Equivalents	5	2.27	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	-	-
<b>Total Current Assets</b>		<b>4.09</b>	<b>3.55</b>
<b>Total Assets</b>		<b>5.67</b>	<b>5.13</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity Share Capital	8	211.50	211.50
(b) Other Equity	9	(357.95)	(358.50)
<b>Total Equity</b>		<b>(146.45)</b>	<b>(147.00)</b>
<b>LIABILITIES</b>			
<b>Non-Current Liabilities</b>			
(a) Long-term borrowings	10	39.27	39.27
(b) Long-Term Provisions	11	6.92	6.92
<b>Total Non-Current Liabilities</b>		<b>46.19</b>	<b>46.19</b>
<b>Current liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings		-	-
(ii) Trade Payables		-	-
(b) Other Current Liabilities	12	105.94	105.94
<b>Total Current Liabilities</b>		<b>105.94</b>	<b>105.94</b>
<b>Total Equity and Liabilities</b>		<b>5.67</b>	<b>5.13</b>
<b>Corporate information and significant accounting policies</b>	1&2		

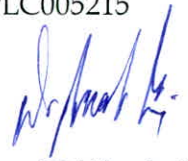
As per our report of even date attached

**For GMK Associates**  
Chartered Accountants  
FRN: 006945S

**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

**M.S. PRAKASA RAO**  
Partner  
Membership No. 027278

Place : Hyderabad  
Date : 12-11-2024



**DECCAN POLYPACKS LIMITED**

**Statement of Profit and Loss for the Half Year ended 30th Sep, 2024**

*(Rs. In Lakhs)*

Particulars	Note No.	For the Period ended 30 SEP, 2024	For the Year ended 31 MAR, 2024
<b>DISCONTINUED OPERATION</b>			
<b>Income</b>			
Profit on sale of property plant and equipment		-	-
Other Income	13	-	2.14
<b>Total Income</b>		<b>-</b>	<b>2.14</b>
<b>Expenses</b>			
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	1.44	6.71
<b>Total Expenses</b>		<b>1.45</b>	<b>6.72</b>
<b>Profit / (Loss) before tax</b>		<b>-1.45</b>	<b>-4.58</b>
<b>Tax expense:</b>			
Current tax expense		-	-
Tax for earlier years		-	-
Deferred tax		-	-
<b>Profit / (Loss) after tax</b>		<b>-1.45</b>	<b>-4.58</b>
<b>Other comprehensive income / (loss)</b>			
<b>A. Items that will not be reclassified to profit or loss</b>			
Remeasurements of the defined benefit plans		-	-
Income tax on above items		-	-
<b>B. Items that may be reclassified to profit or loss</b>			
Exchange differences in translating the financial statements of foreign operations		-	-
Income tax on above items		-	-
<b>Other comprehensive income / (loss) for the period</b>		<b>-</b>	<b>-</b>
<b>Total comprehensive income for the period</b>		<b>-1.45</b>	<b>-4.58</b>
<b>Earnings Per Share</b>			
Basic and Diluted		-0.07	-0.04
<b>Corporate information and significant accounting policies 1 &amp; 2</b>			
<b>"zero" indicates amount less than thousand</b>			

As per our report of even date attached  
**For GMK Associates**  
Chartered Accountants  
FRN: 006945S

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

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**Partner**  
Membership No. 027278

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Director  
DIN: 00306612

*DV Prudvi Raju*  
**DV Prudvi Raju**  
Whole Time Director  
DIN: 03024648

Place : Hyderabad  
Date : 12-11-2024

**DECCAN POLYPACKS LIMITED**

**UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR AND QUARTER ENDED 30 SEP, 2024**

(Rs. In Lakhs)

Particulars	For the year ended 30 Sep, 2024	For the year ended 31 March, 2024
<b>DISCONTINUING OPERATIONS</b>		
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit / (Loss) before tax and extraordinary items	-1.45	-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	-	-
<b>Operating profit before working capital changes</b>	<b>-1.44</b>	<b>-2.42</b>
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	-	-3.80
Increase/ (Decrease) in Short Term Provisions -	-	-
Increase/ (Decrease) in Long Term Provisions -	-	-1.35
<b>Cash Generated from operations</b>	<b>-1.44</b>	<b>2.33</b>
Provision for taxation (MAT) - -	-	-
Cash flow before extraordinary items	-	-
<b>Net Cash flow from Operating Activities</b>	<b>-1.44</b>	<b>2.33</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of fixed assets - -	-	-
Sale of Fixed Assets - -	-	-
Interest received	-	-2.14
<b>Net Cash used in Investing activities</b>	<b>-</b>	<b>-2.14</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Long-term Borrowings	-	-
Increase/ (Decrease) in Short Term Borrowings	-	-
Increase/ (Decrease) in Long Term Borrowings (including loan classified under other equity)	2.01	0.11
Interest paid	-0.01	-0.02
Net cash used in financing activities -	2.00	0.09
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>0.56</b>	<b>0.28</b>
<b>OPENING BALANCE OF CASH AND CASH EQUIVALENTS</b>	<b>1.71</b>	<b>1.43</b>
<b>CLOSING BALANCE OF CASH AND CASH EQUIVALENTS</b>	<b>2.27</b>	<b>1.71</b>

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: 12-11-2024

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





To  
The Board of Directors  
Deccan Polypacks Limited  
Plot No.A-40, Road No.7,  
IDA Kukatpally, Hyderabad – 500 037

**Report on Limited Review of the Unaudited Financial Results of the Company for the Second Quarter and Half year ended 30<sup>th</sup> September, 2024**

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of DECCAN POLYPACKS LIMITED (“the Company”) for the quarter and half yearly ended 30<sup>th</sup> September 2024 and the Standalone Balance sheet as at 30<sup>th</sup> September 2024 (“the Statement”), being submitted by the company pursuant to the requirements of regulation 33 of the SEBI(Listing Obligation and Disclosure requirements) Regulations, 2015 as amended.

The statement, which is the responsibility of the company’s Management and approved by the Company’s Board of Directors, have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 “Interim Financial Reporting” (“Ind AS 34”), prescribed under section 133 of the Companies Act, 2013 read with relevant rules under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, ‘Review of Interim Financial information performed by the Independent auditor of the Entity’ issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



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

**Emphasis of Matter:**

Attention is invited to

1. Notes to the financial result regarding the fact that the financial result has not been prepared on a going concern basis.
2. Notes to the financial result regarding absence of confirmation of balances. In view of the uncertainties of the matter, the impact if any on the financials could not be determined at this point of time. Our report is not modified in this regard.

For GMK Associates  
Chartered Accountants  
Firm Regn No. 006945S



M. S. Prakasa Rao  
Partner

Membership No. 027278  
UDIN: 24027278BKBNUP1367

Date: 12-11-2024  
Place: Hyderabad