



DAPS ADVERTISING LIMITED

• CIN No.: L51109UP1999PLC024389 • GSTIN No.: 09AABCD8028K1ZF

Ref: DAPS/2023-24/34

Date: November 06, 2023

To,
BSE Limited
Department of Corporate Services
Floor 25, P J Towers,
Dalal Street, Mumbai
Maharashtra, - 400 001

Scrip Code: 543651

Subject: Unaudited Financial Results

Dear Sir/Ma'am,

In pursuance of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, this is to inform you that the Board of Directors of the Company at its meeting held today i.e., 6th November, 2023, has inter-alia approved and taken on record the Unaudited Financial Results (standalone) of the Company for the half-year ended on September 30, 2023 alongwith the Limited Review Report thereon.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith-

- 1) Unaudited financial results (standalone) for the half-year ended on September 30, 2023; and
- 2) Limited Review Report of the Statutory Auditors on the aforesaid Results.

The Board meeting commenced at 11:00 A.M. and concluded at 11:15 A.M.

You are requested to take the same on record.

Thanking you
Yours faithfully,

For DAPS Advertising Limited

Pooja Kapoor
Company Secretary and Compliance Officer

Encl- as above

REGISTERED OFFICE : 9-B, IInd Floor, 128 "Clyde House" Opp. Heer Palace, The Mall, Kanpur - 208001

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Limited Review Report on Unaudited Half Yearly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
DAPS Advertising Limited**

We have reviewed the accompanying statement of unaudited financial results of DAPS Advertising Limited (the "Company") for the half year ended September 30, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For KEDIA GUPTA & ASSOCIATES
Chartered Accountants
ICAI Firm Registration Number: 006465C**


**Ajay Kumar Kedia
Partner
Membership No.: 074354
UDIN: 23074354BGRVAV4108**



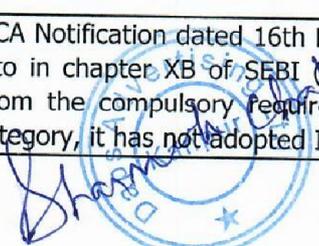
**Place: Kanpur
Date: November 06, 2023**

DAPS ADVERTISING LIMITED			
CIN: L51109UP1999PLC024389			
Registered Office: 128, Clyde House, Office No. 9-B, The Mall, Kanpur - 208001 (U.P.)			
Statement of Unaudited Financial Results for the Half-Year Ended 30th September, 2023			
	(Rupees in Lakhs)		
	Half-Year Ended		Year Ended
	30.09.2023	30.09.2022	31.03.2023
	Unaudited	Audited	Audited
1. Income :			
Revenue from Operations	1074.32	1458.33	3014.97
Other Income	11.89	7.76	26.60
Total Income	1086.21	1466.09	3041.57
2. Expenditure :			
Cost of Services Rendered	886.29	1176.69	2315.14
Employee Benefits Expenses	70.43	48.99	106.12
Finance Cost	2.33	2.44	4.91
Depreciation & Amortisation Expense	9.46	8.75	20.33
Other Expenses	50.29	112.02	329.97
Total Expenses	1018.80	1348.89	2776.47
Profit/(Loss) Before Exceptional & Extraordinary Items and Tax	67.41	117.20	265.10
Exceptional Items	0.00	0.00	0.00
Profit/(Loss) from ordinary activities before Extraordinary Items and Tax	67.41	117.20	265.10
Extraordinary Items	0.00	0.00	0.00
Profit/(Loss) from ordinary activities before Tax	67.41	117.20	265.10
Tax Expenses:			
Current Tax	17.10	29.14	66.66
Deferrred Tax Charge/(Credit)	(0.13)	0.36	0.06
	16.97	29.50	66.72
Profit/(Loss) from Ordinary Activities	50.44	87.70	198.38
Earning per Equity Share on Profit for the year (Rs.) - Basic & Diluted	2.14	2.52	4.74

Notes:

- i) The above said financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective meeting held on 6th November, 2023.
- ii) The Statutory Auditors of the Company have carried out the a "Limited Review" of the above financial results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- iii) The statement is prepared in accordance with the requirements of Accounting Standards (AS) specified under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
- iv) The Company has only one reportable business segment. Therefore Accounting Standard-17 of the Segment Reporting not applicable on the Company.
- v) Earning per share is calculated on the weighted average of the share capital received by the Company.
- vi) As per MCA Notification dated 16th February, 2015, the companies whose shares are listed on SME platform as referred to in chapter XB of SEBI (Issue of Capital and Disclosures Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of IND-AS. As the company is covered under the exempted category, it has not adopted IND-AS for preparation of financial statements.

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vii) This the first time that the Company is preparing its half yearly results as per the listing regulations, as the Company equity shares was listed on 14th November, 2022.

viii) The figures for the previous periods/year are reclassified/rearranged/regrouped, wherever necessary, to confirm current period classification.

For DAPS Advertising Limited

Dharmesh Chaturvedi

**Dharmesh Chaturvedi
(Managing Director)
DIN : 00989831**

**Date : 06th November, 2023
Place: Kanpur**



DAPS ADVERTISING LIMITED		
CIN: L51109UP1999PLC024389		
Registered Office: 128, Clyde House, Office No. 9-B, The Mall, Kanpur - 208001 (U.P.)		
Unaudited Statement of Assets and Liabilities as at 30th September, 2023		
(Rupees in Lakhs)		
	As at 30.09.2023	As at 31.03.2023
	Unaudited	Audited
A. EQUITY & LIABILITIES		
1. Shareholders' Fund		
a) Share Capital	517.49	517.49
b) Reserve & Surplus	1015.81	965.36
c) Money received against Share Warrant		0.00
Shareholder Funds (A)	1533.30	1482.85
2. Share Application Money Pending Allotment	0.00	0.00
3. Non-Current Liabilities		
a) Long Term Borrowings	19.45	16.60
b) Deferred Tax Liabilities (Net)	0.35	0.48
Non-Current Liabilities (B)	19.80	17.08
4. Current Liabilities		
a) Short Term Borrowings	2.83	10.83
b) Trade Payables	369.09	350.96
c) Other Current Liabilities	12.26	35.65
d) Short Term Provisions	20.34	16.18
Current Liabilities (C)	404.52	413.62
TOTAL EQUITY & LIABILITIES (A+B+C)	1957.62	1913.55
B. ASSETS		
1. Non-Current Assets		
a) Property, Plant and Equipments		
- Tangible Assets	133.13	141.72
- Intangible Assets	0.25	0.49
b) Other Non Current Assets	5.96	5.46
Non-Current Assets (A)	139.33	147.67
2. Current Assets		
a) Trade Receivables	982.15	885.01
b) Cash and Bank Balances	721.61	742.64
c) Short Term Loans and Advances	95.44	95.28
d) Other Current Assets	19.09	42.95
Current Assets (B)	1818.29	1765.88
TOTAL ASSETS (A+B)	1957.62	1913.55

For DAPS Advertising Limited


Dharmesh Chaturvedi
 (Managing Director)
 DIN : 00989831



Date : 06th November, 2023
 Place: Kanpur

DAPS ADVERTISING LIMITED			
CIN: L51109UP1999PLC024389			
Registered Office: 128, Clyde House, Office No. 9-B, The Mall, Kanpur - 208001 (U.P.)			
Cash Flow Statement			
(Rupees in Lakhs)			
	Particulars	Half Year Ended	
		30.09.2023	30.09.2022
		Unaudited	Audited
A.	CASH FLOW FROM OPERATING ACTIVITIES :		
	Profit Before Tax	67.41	117.20
	Adjusted for :		
	Depreciation & Amortisation Expenses	9.46	8.75
	Increase/Decrease in Reserve & Surplus	0.00	0.00
	Adjustment in Fixed Assets	0.00	0.00
	Profit/Loss on Sale of Fixed Assets	0.00	(0.32)
	Interest Income	(8.02)	(7.45)
	Operating Profit before Working Capital Changes (i)	68.85	118.18
	Adjusted for :		
	Increase/Decrease in Trade Payables	18.13	89.46
	Increase/Decrease in Other Current Liabilities	(23.39)	10.55
	Increase/Decrease in Short Term Provisions	4.16	13.13
	Increase/Decrease in Trade Receivables	(97.14)	(48.91)
	Increase/Decrease in Short Term Advances	(0.16)	(47.28)
	Increase/Decrease in Other Current Assets	23.86	3.18
	(ii)	(74.54)	20.13
	Cash Generated from Operations (i+ii)	(5.69)	138.31
	Income Tax Paid (Net)	(17.10)	(29.14)
	Net Cash Flow from Operating Activities (A)	(22.79)	109.17
B.	CASH FLOW FROM INVESTING ACTIVITIES :		
	Purchase of Fixed Assets	(0.61)	(29.81)
	Sale of Fixed Assets	0.00	3.00
	Interest Income	8.02	7.45
	Increase/Decrease in Security Deposits	(0.50)	0.00
	Net Cash Flow used in Investing Activities (B)	6.91	(19.36)
C.	CASH FLOW FROM FINANCING ACTIVITIES :		
	Issue of Equity Shares	0.00	0.00
	Securities Premium Received	0.00	0.00
	Increase/Decrease in Long Term Borrowings	2.85	5.31
	Increase/Decrease in Short Term Borrowings	(8.00)	171.86
	Net Cash Flow generated from Financing Activities (C)	(5.15)	177.17
	Net Increase/(Decrease) in Cash & Cash Equivalent (A+B+C) = (D)	(21.03)	266.98
	Opening Cash and Cash Equivalents (E)	742.64	229.45
	Closing Cash and Cash Equivalents (D+E)	721.61	496.43

For DAPS Advertising Limited

Dharmesh Chaturvedi
Dharmesh Chaturvedi
(Managing Director)
DIN : 00989831



Date : 06th November, 2023
Place: Kanpur