



# 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

CIN No: L24134TG1984PLC005215

Date: 14/11/2022

To

The Dy. General Manager,  
The BSE Ltd, Corporate Relations Department,  
25<sup>th</sup> Floor, New Trading Ring  
Rotunda Building, PJ Towers,  
Dalal Street, Mumbai— 400 001.

Dear Sir,

Sub: Unaudited Financial Results for the Second Quarter ended on 30<sup>th</sup> September 2022  
Submission – Reg  
Ref: Regulation 33(3) of SEBI (LODR) Regulations, 2015  
Scrip Code: BSE – 531989

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We are enclosing herewith a copy of the Un-audited Financial Results of the company for the Second Quarter ended on 30<sup>th</sup> September, 2022.

The results have been taken on record at the Board Meeting of the Company held on 14-11-2022 at 02:00 P.M.

The intimation is being given in compliance of Regulation 33(3) of SEBI (LODR) Regulations, 2015

We request you to take note of the same

Thanking you,

For DECCAN POLYPACKS LTD.,

AUTHORISED SIGNATORY

## LIMITED REVIEW REPORT

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, 2022

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 2022 and the Standalone Balance sheet as at 30<sup>th</sup> September 2022 ("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.  
☎ : 9885464521

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  
  
*K. Pavan Kumar*  
K. Pavan Kumar  
Partner  
Membership No. 245306  
UDIN: 22245306BDACMD6826

Date: 14-11-2022

Place: Hyderabad

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**DECCAN POLYPACKS LIMITED**  
**UNAUDITED BALANCE SHEET AS AT SEP 30, 2022**

(Amount in Lakhs)

| Particulars                             | Note no. | As at<br>30 Sep, 2022 | As at<br>31 March, 2022 |
|---|----------|-----------------------|-------------------------|
| <b>ASSETS</b>                           |          |                       |                         |
| <b>Non-current assets</b>               |          |                       |                         |
| (a) Property, Plant and Equipment       | 3        | 2.06                  | 3.00                    |
| (b) Financial Assets                    |          |                       |                         |
| (i) Loans and Advances                  | 4        | 4.00                  | 4.00                    |
| <b>Total Non-Current Assets</b>         |          | <b>6.06</b>           | <b>7.00</b>             |
| <b>Current assets</b>                   |          |                       |                         |
| (a) Inventory                           | 5        | -                     | -                       |
| (b) Financial Assets                    |          |                       |                         |
| (i) Cash and Cash Equivalents           | 6        | 2.35                  | 2.89                    |
| (ii) Bank Balance, other than (i) above | 7        | -                     | -                       |
| (iii) Trade Receivables                 | 8        | -                     | -                       |
| (iv) Loans                              | 9        | 11.22                 | 11.22                   |
| (v) Other Financial Assets              | 10       | 2.10                  | 3.13                    |
| (c) Current Tax Assets(Net)             | 11       | -                     | -                       |
| (d) Other Current Assets                | 12       | 6.08                  | 6.08                    |
| <b>Total Current Assets</b>             |          | <b>21.76</b>          | <b>23.32</b>            |
| <b>Total Assets</b>                     |          | <b>27.82</b>          | <b>30.32</b>            |
| <b>EQUITY AND LIABILITIES</b>           |          |                       |                         |
| <b>Equity</b>                           |          |                       |                         |
| (a) Equity Share Capital                | 13       | 211.50                | 211.50                  |
| (b) Other Equity                        | 14       | (479.05)              | (476.49)                |
| <b>Total Equity</b>                     |          | <b>(267.55)</b>       | <b>(264.99)</b>         |
| <b>LIABILITIES</b>                      |          |                       |                         |
| <b>Non-Current Liabilities</b>          |          |                       |                         |
| (a) Long-term borrowings                | 15       | 126.66                | 126.66                  |
| (b) Long-Term Provisions                | 16       | 8.27                  | 8.27                    |
| <b>Total Non-Current Liabilities</b>    |          | <b>134.93</b>         | <b>134.93</b>           |
| <b>Current liabilities</b>              |          |                       |                         |
| (a) Financial Liabilities               |          |                       |                         |
| (i) Borrowings                          | 17       | -                     | -                       |
| (ii) Trade Payables                     | 18       | 50.70                 | 50.64                   |
| (b) Other Current Liabilities           | 19       | 109.74                | 109.74                  |
| <b>Total Current Liabilities</b>        |          | <b>160.44</b>         | <b>160.38</b>           |
| <b>Total Equity and Liabilities</b>     |          | <b>27.82</b>          | <b>30.32</b>            |

**Corporate information and significant accounting policies**

As per our report of even date attached

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

**K PAVAN KUMAR**  
Partner  
Membership No. 245306

Place : Hyderabad  
Date : 14-11-2022

**For and on behalf of the Board of Directors**


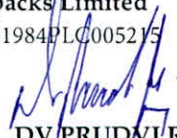
**Deccan Polypacks Limited**  
CIN: L24134TG1984PLC005215

*DRSP RAJU*

**DRSP RAJU**  
Director  
DIN: 00306612

*DV PRUDVI RAJU*

**DV PRUDVI RAJU**  
Director  
DIN: 03024648

| <b>DECCAN POLYPACKS LIMITED</b><br><b>Unaudited Statement of Profit and Loss for the period ended SEP 30, 2022</b><br><span style="float: right;">(Amount in Lakhs)</span>   |          |                                   |                                 |
|--|----------|-----------------------------------|---------------------------------|
| Particulars  | Note No. | For the Period ended 30 Sep, 2022 | For the year ended 31 Mar, 2022 |
| <b>DISCONTINUED OPERATION</b>  |          |                                   |                                 |
| <b>Income</b>  |          |                                   |                                 |
| Profit on sale of property plant and equipment   |          | -                                 | -                               |
| Other Income   | 20       | -                                 | 60.85                           |
| <b>Total Income</b>  |          | -                                 | 60.85                           |
| <b>Expenses</b>  |          |                                   |                                 |
| Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade  | 21       |                                   |                                 |
| Employee Benefits Expense  | 22       | -                                 | -                               |
| Finance Costs  | 23       | 0.01                              | 3.02                            |
| Depreciation and Amortisation Expense  | 3        | 0.93                              | 2.50                            |
| Other Expenses   | 25       | 1.61                              | 4.04                            |
| <b>Total Expenses</b>  |          | 2.55                              | 9.56                            |
| <b>Profit / (Loss) before tax</b>  |          | -2.55                             | 51.29                           |
| <b>Tax expense:</b>  |          |                                   |                                 |
| Current tax expense  |          | -                                 | -                               |
| Tax for earlier years  |          | -                                 | -                               |
| Deferred tax   |          | -                                 | -                               |
| <b>Profit / (Loss) after tax</b>   |          | -2.55                             | 51.29                           |
| <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>Total comprehensive income for the period</b>   |          | -2.55                             | 51.29                           |
| <b>Earnings Per Share</b>  |          |                                   |                                 |
| Basic and Diluted  |          | -0.12                             | 2.43                            |
| Corporate information and significant accounting policies 1 & 2  |          |                                   |                                 |
| "zero" indicates amount less than thousand   |          |                                   |                                 |
| <div style="display: flex; justify-content: space-between;"> <div> <p>As per our report of even date attached</p> <p><b>For GMK Associates</b></p> <p>Chartered Accountants</p> <p>FRN: 006945S</p> <p><b>K PAVAN KUMAR</b></p> <p>Partner</p> <p>Membership No. 245306</p> <p>Place : Hyderabad</p> <p>Date : 14-11-2022</p> </div> <div> <p><b>For and on behalf of the Board of Directors</b></p> <p><b>Deccan Polypacks Limited</b></p> <p>CIN: L24134TG1984PLC005215</p> <div style="display: flex; justify-content: space-around;"> <div> <br/> <b>DRSP RAJU</b><br/> Director<br/> DIN: 00306612 </div> <div> <br/> <b>DV PRUDVI RAJU</b><br/> Director<br/> DIN: 03024648 </div> </div> </div> </div> |          |                                   |                                 |

**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, 2022 | Additions | Deductions/djustments during the period | Balance as at SEP 30, 2022 | Upto March 31, 2022      | Depreciation charge for the period | Deductions/djustments during the period | Upto SEP 30, 2022 | Balance as at SEP 30, 2022 | Balance as at March 31, 2022 |
| <b>Tangible Assets</b> |                             |           |   |                            |                          |                                    |   |                   |                            |                              |
|                        |                             |           |   |                            |                          |                                    |   |                   |                            |                              |
| Land (Free Hold)       | -                           | -         | -                                       | -                          | -                        | -                                  | -                                       | -                 | -                          | -                            |
|                        |                             | -         | -                                       |                            | -                        | -                                  |   |                   |                            |                              |
| Buildings              | -                           | -         | -                                       | -                          | -                        | -                                  | -                                       | -                 | -                          | -                            |
|                        |                             | -         | -                                       |                            | -                        | -                                  | -                                       |                   |                            |                              |
| Plant and Equipment    | -                           | -         | -                                       | -                          | -                        | -                                  | -                                       | -                 | -                          | -                            |
|                        |                             | -         | -                                       |                            | -                        | -                                  |   |                   |                            |                              |
| Furniture and Fixtures | 6.05                        | -         | -                                       | 6.05                       | 5.79                     | -                                  | -                                       | 5.79              | 0.25                       | 0.25                         |
|                        |                             | -         | -                                       |                            |                          | -                                  |   |                   |                            |                              |
| Vehicles               | 21.24                       | -         |   | 21.24                      | 19.73                    | 0.92                               | -                                       | 20.65             | 0.61                       | 1.52                         |
|                        |                             | -         | -                                       |                            |                          | -                                  |   |                   |                            |                              |
| Office Equipment*      | 18.70                       | -         | -                                       | 18.70                      | 17.93                    | -                                  | -                                       | 17.93             | 0.77                       | 0.77                         |
|                        |                             | -         | -                                       |                            |                          | -                                  |   |                   |                            |                              |
| Other Equipments       | 2.52                        | -         | -                                       | 2.52                       | 2.07                     | 0.01                               | -                                       | 2.08              | 0.43                       | 0.45                         |
| <b>Total</b>           | <b>48.50</b>                | <b>-</b>  | <b>-</b>                                | <b>48.50</b>               | <b>45.52</b>             | <b>0.93</b>                        | <b>-</b>                                | <b>46.45</b>      | <b>2.06</b>                | <b>3.00</b>                  |
| <b>Previous Year</b>   |                             | <b>-</b>  | <b>-</b>                                |                            |                          |                                    | <b>-</b>                                |                   |                            |                              |

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

**Intangible Assets**

|                      |          |          |          |          |          |          |          |          |          |          |
|----------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Computer Softwares   | -        | -        | -        | -        | -        |          | -        | -        | -        | -        |
| <b>Total</b>         | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |
| <b>Previous Year</b> |          | <b>-</b> | <b>-</b> |          |          |          |          | <b>-</b> | <b>-</b> |          |

**DECCAN POLYPACKS LIMITED**  
**Notes forming part of the financial statements**

**Note No. 4**

**Long Term Loans and Advances**

| Particulars       | As at<br>SEP 30, 2022 | As at<br>Mar 31, 2022 |
|-------------------|-----------------------|-----------------------|
| Security Deposits |                       |                       |
| With Govt. Bodies | 3.00                  | 3.00                  |
| With Others       | 1.00                  | 1.00                  |
| <b>Total</b>      | <b>4.00</b>           | <b>4.00</b>           |

**Note No. 5**

**Inventories**

| Particulars       | As at<br>SEP 30, 2022 | As at<br>Mar 31, 2022 |
|-------------------|-----------------------|-----------------------|
| Raw Materials     | -                     | -                     |
| Work-in-Progress  | -                     | -                     |
| Finished goods    | -                     | -                     |
| Stores and spares | -                     | -                     |
| <b>Total</b>      | <b>-</b>              | <b>-</b>              |

The Company's inventory aggregating to Rs. 212.76 lakhs include Poly Propolyne Cut lengths (work in Process) earmarked for certain segment of industry and the stores and spares for use in the manufacture of it's principle products has been sold. The company could realise only an amount of Rs. 18.12 lakhs against the said sale. The resultant loss of Rs. 195.64 lakhs has been charged to statement of profit and loss.

**Note No. 6**

**Cash and Bank Balances**

| Particulars   | As at<br>SEP 30, 2022 | As at<br>Mar 31, 2022 |
|---|-----------------------|-----------------------|
| Balances with Scheduled Banks   |                       |                       |
| In Current accounts   | 1.59                  | 2.05                  |
| (Lodged with Bank as collateral security for enhanced working capital limits) |                       |                       |
| Cash on Hand  | 0.76                  | 0.85                  |
| <b>Total</b>  | <b>2.35</b>           | <b>2.89</b>           |

**Note No. 7**

**Bank Balances other than above**

| Particulars   | As at<br>SEP 30, 2022 | As at<br>Mar 31, 2022 |
|---|-----------------------|-----------------------|
| Balances with Scheduled Banks   |                       |                       |
| In Deposit Accounts   | -                     | -                     |
| (Lodged with Bank as collateral security for enhanced working capital limits) |                       |                       |
| <b>Total</b>  | <b>-</b>              | <b>-</b>              |

**Note No. 8****Trade Receivables**

| Particulars                                       | As at<br>SEP 30, 2022 | As at<br>Mar 31, 2022 |
|---|-----------------------|-----------------------|
| Unsecured, considered good                        |                       |                       |
| (i) Outstanding for a period exceeding Six months | -                     | -                     |
| (i) Outstanding for a period less than Six months | -                     | -                     |
| Less : Provision for expected credit loss         | -                     | -                     |
| <b>Total</b>                                      | <b>-</b>              | <b>-</b>              |

**Note No. 9****Loans**

| Particulars                               | As at<br>SEP 30, 2022 | As at<br>Mar 31, 2022 |
|---|-----------------------|-----------------------|
| Unsecured, considered good                |                       |                       |
| Advance to vendors for goods and services | 7.62                  | 7.62                  |
| Advance to others                         | 3.60                  | 3.60                  |
| <b>Total</b>                              | <b>11.22</b>          | <b>11.22</b>          |

**Note No. 10****Other Financial Assets**

| Particulars  | As at<br>SEP 30, 2022 | As at<br>Mar 31, 2022 |
|--|-----------------------|-----------------------|
| Advance tax and Tax deducted at source (Net off Provision) | 2.10                  | 3.13                  |
| <b>Total</b>   | <b>2.10</b>           | <b>3.13</b>           |

**Note No. 11****Current Tax Assets(Net)**

| Particulars  | As at<br>SEP 30, 2022 | As at<br>Mar 31, 2022 |
|--------------|-----------------------|-----------------------|
| Others       | -                     | -                     |
| <b>Total</b> | <b>-</b>              | <b>-</b>              |

**Note No. 12****Other Current Assets**

| Particulars              | As at<br>SEP 30, 2022 | As at<br>Mar 31, 2022 |
|--------------------------|-----------------------|-----------------------|
| Advance Tax - Income tax | 3.82                  | 3.82                  |
| Interest accrued         | -                     | -                     |
| Others                   | 2.26                  | 2.26                  |
| <b>Total</b>             | <b>6.08</b>           | <b>6.08</b>           |



**Note No. 15****Long Term Borrowings**

| Particulars                                 | As at<br>SEP 30, 2022 | As at<br>Mar 31, 2022 |
|---|-----------------------|-----------------------|
| S B I - Working capital term loan - Secured | -                     | -                     |
| Less:Current Maturities of long term dues   | -                     | -                     |
| Vehicle Loan - Hdfc Honda City - secured    | -                     | -                     |
| Less:Current Maturities of long term dues   | -                     | -                     |
| Deferred Payment Liabilities (Unsecured)*   | 126.66                | 126.66                |
| Less:Current Maturities of long term dues   | -                     | -                     |
|   | <b>126.66</b>         | <b>126.66</b>         |
| <b>Total</b>                                | <b>126.66</b>         | <b>126.66</b>         |

\*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.

**Note No. 16****Long Term Provisions**

| Particulars                     | As at<br>SEP 30, 2022 | As at<br>Mar 31, 2022 |
|---------------------------------|-----------------------|-----------------------|
| Provision for Employee benefits | 8.27                  | 8.27                  |
| <b>Total</b>                    | <b>8.27</b>           | <b>8.27</b>           |

**Note No. 17****Borrowings**

| Particulars  | As at<br>SEP 30, 2022 | As at<br>Mar 31, 2022 |
|--------------|-----------------------|-----------------------|
| Loans *      | -                     | -                     |
| <b>Total</b> | <b>-</b>              | <b>-</b>              |

\*Loan from State Bank Of India ₹ 92 Lakhs has been taken against the fixed deposits, term of the loan is not restricted to fixed deposits term and there is no specified schedule of repayment.

**Note No. 18****Trade Payables**

| Particulars                      | As at<br>SEP 30, 2022 | As at<br>Mar 31, 2022 |
|----------------------------------|-----------------------|-----------------------|
| Trade payables (Refer Note 8.1 ) | 50.70                 | 50.64                 |
| <b>Total</b>                     | <b>50.70</b>          | <b>50.64</b>          |

**Note 18.1**

The Ministry of Micro, Small and Medium Enterprises has issued an office Memorandum dated August 26, 2008 which recommends that the Micro and Small Enterprises should mention in their correspondence with its customers the Entrepreneurs Memorandum Number as allotted after filing of the Memorandum. However, the Company has not received any intimation from suppliers regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosures, if any, relating to amounts unpaid as at year end together with interest paid / payable as required under the said Act, have not been given.

**Note No. 19****Other Current Liabilities**

| <b>Particulars</b>                    | <b>As at<br/>SEP 30, 2022</b> | <b>As at<br/>Mar 31, 2022</b> |
|---------------------------------------|-------------------------------|-------------------------------|
| Current maturities of long term loans | -                             | -                             |
| Other Payables                        | 109.74                        | 109.74                        |
| Provision for income tax              | -                             | -                             |
| <b>Total</b>                          | <b>109.74</b>                 | <b>109.74</b>                 |

**NOTE NO. 13****Share Capital***(Amount in Lakhs)*

| Particulars   | As at SEP 30, 2022 |        | As at JUN 30, 2021 |        | As at 01st April, 2022 |        |
|---|--------------------|--------|--------------------|--------|------------------------|--------|
|   | No of Shares       | Amount | No of Shares       | Amount | No of Shares           | Amount |
| <b>Authorised</b><br>Equity share of Rs.10/- each                           | 50,00,000          | 500.00 | 50,00,000          | 500.00 | 50,00,000              | 500.00 |
| <b>Issued, Subscribed and fully paid up</b><br>Equity share of Rs.10/- each | 21,15,000          | 211.50 | 21,15,000          | 211.50 | 21,15,000              | 211.50 |

**13.1 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.

**13.2 Reconciliation of No. of Shares outstanding**

| Particulars                                    | As at Sep 30, 2022 | As at Mar , 2022 |
|--|--------------------|------------------|
| 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        |

**13.3 Details of Shareholders holding more than 5% shares in the**

| Particulars     | As at Sep 30, 2022 |                    | As at Mar , 2022 |                    |
|-----------------|--------------------|--------------------|------------------|--------------------|
|                 | 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. 14**  
**Other Equity**

| Particulars   | As at<br>SEP 30,<br>2022 | As at<br>March<br>31,2022 | As at<br>April 1st,<br>2021 |
|---|--------------------------|---------------------------|-----------------------------|
| <b>A. Securities Premium Account</b>                |                          |                           |                             |
| Opening Balance                                     | 8.30                     | 8.30                      | 8.30                        |
| <b>Closing Balance</b>                              | <b>8.30</b>              | <b>8.30</b>               | <b>8.30</b>                 |
| <b>B. General Reserve</b>                           |                          |                           |                             |
| Opening Balance                                     | 37.00                    | 37.00                     | 37.00                       |
| <b>Closing Balance</b>                              | <b>37.00</b>             | <b>37.00</b>              | <b>37.00</b>                |
| <b>C. Surplus in Statement of Profit and Loss</b>   |                          |                           |                             |
| Opening Balance                                     | -1,700.66                | -1,751.95                 | -1,748.59                   |
| Add: Net Profit/ (Net Loss) For the<br>current year | -2.55                    | 51.29                     | -3.36                       |
| Less :Depreciation adjustment                       | -                        | -                         | -                           |
| <b>Closing Balance</b>                              | <b>-1,703.22</b>         | <b>-1,700.66</b>          | <b>-1,751.95</b>            |
| <b>D. Loan in the Nature of Equity</b>              |                          |                           |                             |
| (i) From Directors and their relatives              | 611.76                   | 613.26                    | 677.26                      |
| (ii) From Corporates (in which Directors are i      | 562.61                   | 562.61                    | 617.61                      |
| (iii) From other Corporates etc.                    | 4.50                     | 3.00                      | 3.00                        |
|   | <b>1,178.87</b>          | <b>1,178.87</b>           | <b>1,297.87</b>             |
|   |                          |                           |                             |
| <b>Total (A+B+C+D)</b>                              | <b>-479.05</b>           | <b>-476.49</b>            | <b>-408.78</b>              |

**DECCAN POLYPACKS LIMITED**  
**Notes forming part of the financial statements**

**Note No. 20**

**Other Income**

*(Amount in Lakhs)*

| Particulars                   | For the period ended<br>SEP 30, 2022 | For the period ended<br>March 31 2022 |
|-------------------------------|--------------------------------------|---------------------------------------|
| Interest Income               | -                                    | 5.85                                  |
| Profit on sale of Fixed Asset |                                      |                                       |
| Discount received             | -                                    | -                                     |
| Credit Balances written Back  | -                                    | 55.00                                 |
| <b>Total</b>                  | <b>-</b>                             | <b>60.85</b>                          |

**Note No. 21**

**Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade**

| Particulars  | For the period ended<br>SEP 30, 2022 | For the period ended<br>March 31 2022 |
|--|--------------------------------------|---------------------------------------|
| <u>Work in Progress</u>  |                                      |                                       |
| Opening Stock  | -                                    | -                                     |
| Closing Stock  | -                                    | -                                     |
| <b>Changes in Work in Progress</b>   | <b>-</b>                             | <b>-</b>                              |
| <u>Finished Goods</u>  |                                      |                                       |
| Opening Stock  | -                                    | -                                     |
| Closing Stock  | -                                    | -                                     |
| <b>Changes in Finished Goods</b>   | <b>-</b>                             | <b>-</b>                              |
| (Loss on sale of inventory separately shown in<br>statement of profit and loss | -                                    | -                                     |

**Note No. 22**

**Employee Benefit Expense**

| Particulars                               | For the period ended<br>SEP 30, 2022 | For the period ended<br>March 31 2022 |
|---|--------------------------------------|---------------------------------------|
| Salaries, Wages and Bonus                 | -                                    | -                                     |
| Contribution to Provident and other Funds | -                                    | -                                     |
| Staff Welfare Expenses                    | -                                    | -                                     |
| <b>Total</b>                              | <b>-</b>                             | <b>-</b>                              |

**Note No. 23**

**Finance Cost**

| Particulars  | For the period ended<br>SEP 30, 2022 | For the period ended<br>March 31 2022 |
|--------------|--------------------------------------|---------------------------------------|
| Interest     | -                                    | 2.78                                  |
| Bank Charges | 0.01                                 | 0.24                                  |
| <b>Total</b> | <b>0.01</b>                          | <b>3.02</b>                           |



**Note No. 24****Other Expenses**

| <b>Particulars</b>                      | <b>For the period ended<br/>SEP 30, 2022</b> | <b>For the period ended<br/>March 31 2022</b> |
|---|--|---|
| Power and Fuel                          | -  | -   |
| Other Manufacturing Expenses            | -  | -   |
| Directors Sitting Fees                  | 0.15   | 0.08  |
| Printing & Stationery                   | -  | -   |
| Postage, Telegrammes & Telephones       | -  | -   |
| Insurance                               | -  | -   |
| Legal & Professional Charges            | 1.46   | 3.10  |
| Auditors Remuneration (Refer Note 24.1) | -  | 0.75  |
| Security Service Charges                | -  | -   |
| Miscellaneous expenses                  | -  | -   |
| AGM Expenses                            | -  | -   |
| Rent                                    | -  | -   |
| Loss on sale of vehicles                | -  | -   |
| Advertisement & Publicity               | -  | 0.12  |
| <b>Total</b>                            | <b>1.61</b>                                  | <b>4.04</b>                                   |

**Note No. 24.1**

| <b>Particulars</b>     | <b>For the period ended<br/>SEP 30, 2022</b> | <b>For the period ended<br/>March 31 2022</b> |
|------------------------|--|---|
| Audit fee              | -  | 0.75  |
| Taxation matters       | -  | -   |
| Certification fees     | -  | -   |
| Out of Pocket expenses | -  | -   |