



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: 14/11/2023

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

Dear Sir,

Sub :-- Un-audited Financial Results for the Second Quarter ended on 30th September 2023
Submission –Reg
Unit: Deccan Polypacks Limited (Scrip Code: BSE – 531989) ***

We are enclosing herewith a copy of the Un-audited Financial Results of the company for the Second Quarter ended on 30th September, 2023.

The results have been taken on record at the Board Meeting of the Company held on 14-11-2023 at 02:00 P.M. and concluded at 03:45 P.M.

We request you to take note of the same

Thanking you,
For Deccan Polypacks Ltd.,

Authorised Signatory



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Extract of the Standalone Unaudited Financials Results for the Half Year ended 30.09.2023

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Discontinued Operations						
Revenue from Operations	-	-	-	-	-	-
profit on sale of assets						
Other income	0.00	2.14	-	2.14	-	42.86
Total Revenue	0.00	2.14	-	2.14	-	42.86
Expenses						
Cost of Raw Material Consumed						
Changes in Inventories of finished goods, work in process and Stock in trade						
Excise duty						
Employee Benefit Expense						
Finance Cost	-0.00	0.02	-	0.02	0.01	0.01
Depreciation and Amortisation Expense	-	-	0.47	-	0.93	1.41
Loss on sale of Machinery	-					
Loss on sale of inventories-work in process	-					-
Bad Debts	-					
Other Expenses	0.73	1.73	1.24	2.46	1.61	11.87
Total Expenses	0.73	1.75	1.71	2.48	2.55	13.29
Profit / (Loss) before exceptional items and tax	-0.73	0.39	-1.71	-0.34	-2.55	29.57
Tax Expense						-
Net Profit / (Loss) after tax	-0.73	0.39	-1.71	-0.34	-2.55	29.57
Other Comprehensive Income	-	-				-
Total Comprehensive Income for the period	-0.73	0.39	-1.71	-0.34	-2.55	29.57
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	0.02	-0.08	-0.02	-0.12	1.40
(b) Diluted :	-0.03	0.02	-0.08	-0.02	-0.12	1.40

* Amount is less than thousand rupees

1. The Above financial results are in compliance with Companies (Indian Accounting Standards) Rules, 2015 as amended and read with SEBI Circular CIR/CFD/FAC/62/2016 dated 05 July, 2016.

2. These results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 14.11.2023.

3. As the Company has suspended its manufacturing operations and has sold of its land, buildings and manufacturing facilities and in the absence of final action plan / affairs and operations of the company, the Financial Statements of the Company have not been prepared on a going concern basis. These Financial Statements/results have been prepared on a realisable value basis.

4. The company has not obtained confirmation of balances from the parties from whom monies are receivable/to whom monies are payable. The management is of the view that absence of confirmation of balances will not have any adverse impact on the financial statements/results.

5. The Ministry of Corporate Affairs (MCA), on 28 March 2018, notified Ind AS 115 "Revenue from Contracts with Customers" and the new standard is effective from April 1, 2018, Based on assessment done by the Management, the adoption of the standard did not have any material impact on the financial statements of the company during the period.

Place : Hyderabad
Date : 14-11-2023

For and on behalf of Deccan Polypacks Limited

Director
DIN 03024648



LIMITED REVIEW REPORT

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

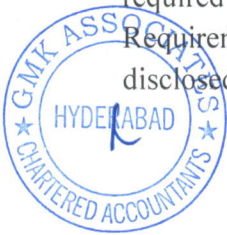
Report on Limited Review of the Unaudited Financial Results of the Company for the Second Quarter and Half year ended 30th September, 2023

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of DECCAN POLYPACKS LIMITED (“the Company”) for the quarter and half yearly ended 30th September 2023 and the Standalone Balance sheet as at 30th September 2023 (“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.



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☎ : 98854 64521

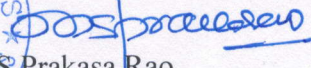
Branch :
#20-15-38, Sambasivaraopeta,
1st Cross Street,
Rajamahendravaram-533102,
Andhra Pradesh.
☎ : 70130 97088

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. Note No.4 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: 23027278BGUUZR8331

Date: 14-11-2023

Place: Hyderabad