GMK ASSOCIATES Chartered Accountants



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 First Quarter and Three Months ended 30th June, 2025

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of DECCAN POLYPACKS LIMITED ("the Company) for the quarter ended 30th June, 2025 ("the statement"), being submitted by the company pursuant to the requirements of regulation 33 and 52 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 conclusion on the Statement based on our review.

We conducted our review of the statement 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 of interim financial information consists of making inquiries, primarily of the company personnel responsible for financial and accounting matters and analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards of auditing specified under section 143(10) of the Companies Act 2013, and consequently does not not enable us to obtain an assurance that we would become aware of all significant matters that may ASBE Gentified in an audit. Accordingly, we do not express an audit opinion.

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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 specified under section 133 of the Companie Act 2013, as amended and other accounting principles accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and 52 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.

Emphasis of Matter:

Attention is invited to

1. Note to the financial result regarding the fact that the financial result has not been prepared on a going concern basis.

2. Note to the financial result regarding absence of confirmation of balances. In view of the uncertainties of the matter the impact if any 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

HYDERABAR Stynil Kumar

Partner

ED ACCONTembership No. 284243

UDIN: 25284243BNFTOU4271

Date: 01-08-2025 Place: Hyderabad