DAPS ADVERTISING LIMITED

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

Ref: DAPS/2026-2027/07

Date: May 8, 2026

To,
BSE Limited
Department of Corporate Services
Floor 25, P J Towers,
Dalal Street, Mumbai
Maharashtra -400001

Scrip Code: 543651

Subject: Board Meeting Outcome Approving Audited Financial Results, Recommendation of Final Dividend and Re-Appointment of Internal Auditor

Dear Sir/Ma'am,

In pursuance of Regulation 30 of the SEBI (LODR) Regulation 2015, this is to inform you that the Board of Directors of the Company at its meeting held today i.e. 08th May 2026, has inter-alia:

1. Approved and taken on record the Audited Financial Results of the Company for the half-year and year ended on March 31, 2026 along with the Auditors Report for the said period.

2. Recommended the payment of final dividend of Rs. 0.25 /- per equity share of face value of Rs. 10/- each for the Financial Year ended March 31, 2026, subject to the approval of shareholders at the ensuing Annual General Meeting (AGM) and

3. Approved the re-appointment of Mrs. Ratna Tiwari, Practising Company Secretary as the Internal Auditor of the Company for the Financial Year 2026-2027.

   Brief Profile of Mrs. Ratna Tiwari – She is a law graduate and a member of the Institute of Company Secretaries of India (ICSI). She is competent, diligent & a result oriented professional, offering experience, supervision & overall responsibility of Company Law functions, analyzing company law implications on various transactions. She has also completed her Bachelor of Commerce from University of Kanpur in the year 2014.

   Information regarding Book Closure/Record Date and dividend payment date will be informed in due course of time.

   Pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we are hereby enclosing the following-

Akanksha

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

Contact No.: 0512-2302770, 9935 430555, 9839 032555

Email : daps.transfer@gmail.com | Website : www.dapsadvertising.com

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DAPS ADVERTISING LIMITED

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

1) Audited Financial Results for the half -year and year ended on March 31, 2026.

2) Auditor's report with unmodified opinion on the Audited financial results for the half-year and year ended on March 31, 2026 and

3) Declaration under Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015 confirming the unmodified opinion of the Statutory Auditor on the Audited Financial results for the half-year and year ended March 31, 2026.

The board meeting commenced on 12:30 P.M and concluded at 02:00P.M.

You are requested to take the same on record.

Thanking You,
Yours faithfully,
For DAPS Advertising Limited

Akanksha

AKANKSHA AGNIHOTRI
Digitally signed by AKANKSHA AGNIHOTRI
Date: 2026.05.08 14:15:46 +05'30'

Akanksha Agnihotri
Company Secretary cum Compliance Officer

Encl- As above

B. M. CHATURVEDI & Co.
CHARTERED ACCOUNTANTS
32, Jolly Maker Chambers II, Nariman Point, Mumbai - 400 021. Tel. : 91 22 40020098 / 22854274 / 75 | Email : office@bmchaturvedi.in

Independent Auditor's Report on the Half-Year and Year Ended Audited Financial Results of DAPS Advertising Limited pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended.

To
The Board of Directors of
DAPS Advertising Limited

Report on the Audit of the Financial Results

Opinion

We have audited the accompanying Statement of Financial Results for the year ended **31st March, 2026** read with "Other Matters" mentioned herein below of **DAPS Advertising Limited** ("the Company"), 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").

In our opinion and to the best of our information and according to the explanations given to us, and the financial results for the year ended 31st March, 2026:

(i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and

(ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the half year and year ended 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in Auditor's Responsibilities for audit of financial results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the financial results for the half year and year ended 31st March, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's & Board of Directors Responsibilities for the Financial Results

The Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Financial Results has been compiled from the related audited financial statements for the year ended 31st March, 2026. This responsibility includes the preparation and presentation of the financial results for the half year and year ended 31st March, 2026 that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in the Accounting



Standards prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Financial Results for the half-year and year ended 31st March, 2026 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists,

B.M. CHATURVEDI & CO. MUMBAI ICAI FRN: 114317W CHARTERED ACCOUNTANTS

we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

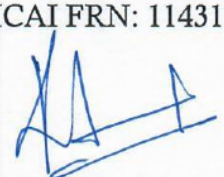
Other Matters

(i) The Financial Results for the half-year ended 31st March, 2026 being the balancing figures between audited figures in respect of the financial year ended on 31st March, 2026 and the published unaudited figures for the half-year ended on 30th September, 2025 which were subject to limited review by us, as required under the Listing Regulations.

(ii) The Statement includes comparative figures of the company for the half year & year ended as at 31st March, 2025 and notes related thereto in the statement have been traced from the financial statements of the company which have been audited by the predecessor firms of statutory auditors vide their report dated 22nd May, 2025 in which the predecessor auditors have expressed unmodified opinion.

Our opinion is not modified in respect of the above matters.

For B.M. CHATURVEDI & Co.
Chartered Accountants
ICAI FRN: 114317W





Kartik Agrawal
Partner
ICAI MN. 463529

UDIN: 26463529XLYDQP3184

Date: 08th May, 2026
Place: Kanpur

DAPS ADVERTISING LIMITED

CIN: L51109UP1999PLC024389

Registered Office: 128, Clyde House, Office No. 9-B, The Mall, Kanpur - 208001 (U.P.)

Statement of Assets and Liabilities as at 31st March, 2026

(₹ in Lakhs)

Particulars	As at 31.03.2026 Audited	As at 31.03.2025 Audited
A. EQUITY & LIABILITIES		
1. Shareholders' Fund		
a) Share Capital	517.49	517.49
b) Reserves & Surplus	1,284.14	1,159.07
Shareholder Funds (A)	**1,801.63**	**1,676.56**
2. Non-Current Liabilities		
a) Long Term Borrowings	1.32	7.18
b) Deferred Tax Liabilities (Net)	2.12	1.68
Non-Current Liabilities (B)	**3.44**	**8.86**
3. Current Liabilities		
a) Short Term Borrowings	141.35	5.65
b) Trade Payables		
total outstanding dues of micro enterprises & small enterprises	-	-
total outstanding dues of creditors other than micro enterprises & small enterprises	383.19	320.25
c) Other Current Liabilities	42.19	59.73
d) Short Term Provisions	26.65	15.75
Current Liabilities (C)	**593.38**	**401.38**
TOTAL EQUITY & LIABILITIES (A+B+C)	**2,398.45**	**2,086.80**
B. ASSETS		
1. Non-Current Assets		
a) Property, Plant and Equipments & Intangible Assets		
- Property, Plant and Equipments	258.56	242.38
- Intangible Assets	1.02	1.53
b) Non Current Investments	3.68	3.68
c) Other Non Current Assets	88.28	43.44
Non-Current Assets (A)	**351.54**	**291.03**
2. Current Assets		
a) Trade Receivables	947.33	861.38
b) Cash and Bank Balances	982.07	795.18
c) Short Term Loans and Advances	73.92	99.58
d) Other Current Assets	43.59	39.63
Current Assets (B)	**2,046.91**	**1,795.77**
TOTAL ASSETS (A+B)	**2,398.45**	**2,086.80**

For DAPS Advertising Limited

Dharmesh Chaturvedi.

Dharmesh Chaturvedi
(Managing Director)
DIN : 00989831

Date: 8th May, 2026
Place: Kanpur

B.M. CHATURVEDI & CO. MUMBAI ICAI FRN: 114317W CHARTERED ACCOUNTANTS

DAPS ADVERTISING LIMITED

CIN: L51109UP1999PLC024389

Registered Office: 128, Clyde House, Office No. 9-B, The Mall, Kanpur - 208001 (U.P.)

Statement of Financial Results for the Half-Year & Year Ended 31st March, 2026

(₹ in Lakhs)

Particulars	Half-Year Ended			Year Ended	
	31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
	Audited	Unaudited	Audited	Audited	Audited
1. Income :					
Revenue from Operations	1,233.06	983.94	1,104.93	2,217.00	1,907.01
Other Income	29.77	24.63	23.96	54.40	51.82
Total Income	**1,262.83**	**1,008.57**	**1,128.89**	**2,271.40**	**1,958.83**
2. Expenditure :					
Cost of Services Rendered	988.01	815.79	865.61	1,803.80	1,522.47
Employee Benefits Expenses	74.61	71.65	72.44	146.26	143.09
Finance Cost	3.49	3.91	2.79	7.40	2.84
Depreciation & Amortisation Expense	18.31	14.30	15.49	32.61	27.43
Other Expenses	57.30	42.81	68.15	100.10	104.49
Total Expenses	**1,141.71**	**948.46**	**1,024.48**	**2,090.17**	**1,800.32**
Profit Before Exceptional & Extraordinary Items and Tax	**121.12**	**60.11**	**104.41**	**181.23**	**158.51**
Exceptional Items	-	-	-	-	-
Profit from ordinary activities before Extraordinary Items and Tax	**121.12**	**60.11**	**104.41**	**181.23**	**158.51**
Extraordinary Items	-	-	-	-	-
Profit Before Tax	**121.12**	**60.11**	**104.41**	**181.23**	**158.51**
Income Tax Expenses:					
Current Tax	30.45	14.89	25.90	45.34	39.19
Deferrred Tax	0.01	0.43	0.37	0.44	0.70
	30.46	**15.32**	**26.27**	**45.78**	**39.89**
Profit/(Loss) for the Period/Year	**90.66**	**44.79**	**78.14**	**135.45**	**118.62**
Earning per Equity Share on Profit for the Period/Year (Rs.) - Basic & Diluted	**1.75**	**0.87**	**1.51**	**2.62**	**2.29**

For DAPS Advertising Limited

Dharmesh Chaturvedi.

Dharmesh Chaturvedi
(Managing Director)
DIN : 00989831

Date: 8th May, 2026
Place: Kanpur

B.M. CHATURVEDI & CO. MUMBAI ICAI FRN: 114317W CHARTERED ACCOUNTANTS

DAPS ADVERTISING LIMITED

CIN: L51109UP1999PLC024389

Registered Office: 128, Clyde House, Office No. 9-B, The Mall, Kanpur - 208001 (U.P.)

Statement of Cashflows for the Year Ended 31st March, 2026

(₹ in Lakhs)

	Particulars		Year Ended	
			31.03.2026	31.03.2025
			Audited	Audited
A.	**CASH FLOW FROM OPERATING ACTIVITIES:**			
	Profit Before Tax		181.23	158.51
	Adjusted for :			
	Depreciation & Amortisation Expenses		32.61	27.43
	Interest Income		(54.40)	(38.55)
	Finance Cost		7.40	2.84
	Operating Profit before Working Capital Changes	**(i)**	**166.84**	**150.23**
	Adjusted for :			
	Increase/(Decrease) in Trade Payables		62.95	89.97
	Increase/(Decrease) in Other Current Liabilities		(17.55)	21.46
	Increase/(Decrease) in Provisions		11.33	9.99
	(Increase)/Decrease in Trade Receivables		(85.95)	43.32
	(Increase)/Decrease in Short Term Advances		25.66	(2.79)
	(Increase)/Decrease in Other Current Assets		(3.96)	1.87
		(ii)	**(7.52)**	**163.82**
	Cash Generated from Operations	**(i+ii)**	**159.32**	**314.05**
	Income Tax		(45.87)	(39.19)
	Net Cash Flow from Operating Activities	**(A)**	**113.45**	**274.86**
B.	**CASH FLOW FROM INVESTING ACTIVITIES:**			
	Purchase of Fixed Assets		(48.28)	(48.94)
	Investment in Gold & Bullions		-	(3.68)
	Interest Income		54.40	38.55
	(Increase)/Decrease in Security Deposits		(44.84)	1.85
	Net Cash Flow used in Investing Activities	**(B)**	**(38.72)**	**(12.22)**
C.	**CASH FLOW FROM FINANCING ACTIVITIES:**			
	Increase/(Decrease) in Long Term Borrowings		(5.86)	(5.17)
	Increase/(Decrease) in Short Term Borrowings		135.71	(0.01)
	Dividend Paid		(10.29)	(7.76)
	Finance Cost		(7.40)	(2.84)
	Net Cash Flow generated from Financing Activities	**(C)**	**112.16**	**(15.78)**
	Net Increase in Cash & Cash Equivalent	**(A+B+C) = (D)**	**186.89**	**246.86**
	Opening Cash and Cash Equivalents	**(E)**	**795.18**	**548.32**
	Closing Cash and Cash Equivalents	**(D+E)**	**982.07**	**795.18**

For DAPS Advertising Limited

Dharmesh Chaturvedi.

Dharmesh Chaturvedi
(Managing Director)
DIN : 00989831

Date: 8th May, 2026
Place: Kanpur

B.M. CHATURVEDI & CO. MUMBAI ICAI FRN: 114317W CHARTERED ACCOUNTANTS

DAPS ADVERTISING LIMITED

CIN: L51109UP1999PLC024389

Registered Office: 128, Clyde House, Office No. 9-B, The Mall, Kanpur - 208001 (U.P.)

Notes to the Audited Financial Results for the Half-Year & Year Ended 31st March, 2026

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 8th May, 2026.
ii)	The Statutory Auditors of the Company have carried out the statutory audit of the above financial results and have expressed an unmodified opinion on these results.
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 increase in short-term borrowings represents utilisation of the Company's overdraft facility for working capital purposes during the year.
v)	The Company has only one reportable business segment. Therefore Accounting Standard-17 of the Segment Reporting not applicable on the Company.
vi)	Earning per share is calculated on the weighted average of the share capital received by the Company. Earning Per Share is not annualised for the half year ended 31st March, 2026, 30th September, 2025 and 31st March, 2025.
vii)	The Board of Directors, in its meeting on 08th May, 2026, has recommended a final dividend of Rs. 0.25 per Equity Share for the financial year ended 31st March, 2026. The recommendation is subject to the approval of shareholders at the General Meeting and if approved would result in a cash outflow of approximately Rs. 12.94 Lakhs.
viii)	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.
ix)	Audited figures for the half-year ended on 31st March, 2026 are the balancing figures between audited figures for the year ended on 31st March, 2026 and unaudited figures for the six months ended on 30th September, 2025 and figures for the half-year ended on 31st March, 2025 are the balancing figures between audited figures for the year ended on 31st March, 2025 and unaudited figures for the six months ended on 30th September, 2024.
x)	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

B.M. CHATURVEDI & CO. MUMBAI ICAI FRN: 114317W CHARTERED ACCOUNTANTS

Date: 8th May, 2026
Place: Kanpur

DAPS ADVERTISING LIMITED

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

Ref: DAPS/2026-2027/08

Date: May 08,2026

To,
BSE Limited
Department of Corporate Services
Floor 25, P J Towers,
Dalal Street, Mumbai
Maharashtra -400001

Scrip Code: 543651

Subject: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015

Dear Sir/Ma'am,

In pursuance of Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015 and SEBI Circular No. CIR/CED/CMD/15/2015 dated November 30, 2015, we hereby inform and declare that Standalone Audit Report issued by M/s. B.M. Chaturvedi & Co. Chartered Accountants on the Audited Standalone Financial Results of the Company for the half-year and year ended 31st March, 2026 is with unmodified opinion.

Name of the Company	DAPS Advertising Limited
Annual Financial Results for year ended	31st March, 2026
Type of Audit Observation	Un-Modified

You are requested to take the same on record.

Thanking You,
Yours faithfully,
For DAPS Advertising Limited

Dharmesh Chaturvedi

DHARMESH CHATURVEDI
Digitally signed by DHARMESH CHATURVEDI
Date: 2026.05.08 14:14:35 +05'30'

Dharmesh Chaturvedi
Managing Director
DIN -00989831

B. M. CHATURVEDI & Co.
CHARTERED ACCOUNTANTS
32, Jolly Maker Chambers II, Nariman Point, Mumbai - 400 021. Tel. : 91 22 40020098 / 22854274 / 75 | Email : office@bmchaturvedi.in

INDEPENDENT AUDITOR'S REPORT

To The Members of
DAPS ADVERTISING LIMITED

Report on the Audit of Financial Statements

Opinion

We have audited the accompanying financial statements of **DAPS Advertising Limited** ("the Company"), which comprise the Balance Sheet as at **31st March, 2026**, the Statement of Profit and Loss and the Statement of Cash Flows for the year ended and notes to the Financial Statements, including a summary of material accounting policies and other explanatory information.

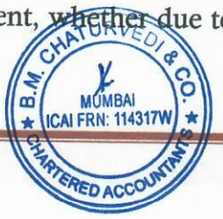
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Accounting Standards) Rules, 2021 and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2026, and its profit, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of Management for Financial Statements

The Company's Management & Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the Financial Statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

B.M. CHATURVEDI & CO. MUMBAI ICAI FRN. 114317W CHARTERED ACCOUNTANTS

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of Sub-Section (11) of Section 143 of the Act, we give in the **Annexure A**, a statement on the matters specified in the paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143(3) of the Act, we report that:

   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

   b) In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;

   c) The Balance Sheet and the Statement of Profit and Loss and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account;

   d) In our opinion, the aforesaid Financial Statements comply with the Accounting Standards specified under Section 133 of the Act;

   e) On the basis of written representations received from the directors as on 31st March, 2026, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164(2) of the Act.

   f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate report in **Annexure B.** Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to Financial Statements.

   g) As required by section 197(16) of the Act based on our audit, we report that the Company has paid remuneration to its directors during the year in accordance with the provisions of and limits laid down under section 197 read with Schedule V to the Companies Act, 2013.

B.M. CHATURVEDI & CO. MUMBAI ICAI FRN: 114317W CHARTERED ACCOUNTANTS

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanation given to us: -

i. There is no pending litigation as at 31st March, 2026 which has impact on the financial position of the Company in its Financial Statements.

ii. The Company did not have any long-term contract including derivative contracts for which there were any material foreseeable losses.

iii. According to records of the company, there are no amounts that are due to be transferred to the Investor Education and Protection Fund in accordance with the relevant provisions of the Act and rules made there under.

iv. Based on such audit procedures that we have considered reasonable and appropriate in the circumstances and also as represented by the management, nothing has come to our notice that has caused us to believe that Any funds have been advanced or loaned or invested by the company in any "Intermediaries", with the understanding, that the Intermediary shall, lend or invest on behalf of the company or provide any guarantee or security on its behalf.

Also no funds have been received by the company from any entities ("Funding Parties"), with the understanding that the company shall lend or invest in other entities on behalf of the Funding Party.

v. The final dividend paid by the Company during the financial year ended 31st March, 2026 in respect of such dividend declared for the previous year is in accordance with section 123 of the Act to the extent it applies to payment of dividend.

vi. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account which have a feature of recording audit trail (edit log) facility and that has operated throughout the year for all relevant transactions recorded in accounting software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the company as per the statutory requirements of record retention.

For B.M. CHATURVEDI & Co.
Chartered Accountants
ICAI FRN: 114317W

B.M. CHATURVEDI & CO. ★ MUMBAI ICAI FRN: 114317W ★ CHARTERED ACCOUNTANTS

Kartik Agrawal
Partner
ICAI MN. 463529
UDIN: 26463529XLYDQP3184
Date: 08th May, 2026
Place: Kanpur

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

As required under Companies (Auditor's Report) Order, 2020 **(CARO 2020)** and referred to in paragraph 1 under Report on Other Legal and Regulatory Requirements of our report to the members of **DAPS Advertising Limited** ("the Company") for the year ended **31st March, 2026**.

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

i) In respect of property, plant and equipment including investment property: -

(a) A) The company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment.

B) The Company has maintained proper records showing full particulars of Intangible Assets.

(b) The Company has a regular program of physical verification of assets covered under property, plant and equipment in a phased manner over a period of three years, which in our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.

(c) The title deeds of all the immovable properties disclosed under the head of Property, Plant and Equipment in the financial statements are held in the name of the Company.

(d) The Company has not revalued any of its Property, Plant and Equipment during the year.

(e) No proceedings have been initiated during the year or are pending against the Company as at 31st March, 2026 under the Benami Transactions (Prohibition) Act, 1988, as amended, and rules made thereunder.

ii) In respect of Inventories:

(a) The Company does not have any inventory. Accordingly, reporting under clause 3(ii)(a) of the Order is not applicable to the Company.

(b) The company has not been sanctioned working capital limits in excess of five crore rupees, and there is no any requirement of filing of quarterly returns and statements with banks and financial institutions therefore the clause(ii)(b) of the order is not applicable.

iii) The company has made investments in, provided guarantee or security and granted loans and advances in the nature of unsecured loans repayable on demands with no schedule repayment date stipulated to companies, firms, related parties and other parties.

(a)

(A) The Company not have subsidiary, join venture or associate hence reporting under clause 3(iii)(a)(A) is not applicable.

B. M. CHATURVEDI & CO. MUMBAI ICAI FRN: 114317W CHARTERED ACCOUNTANTS

(B) The Company has provided advances of Rs. 2.25 Lakhs to parties other than subsidiaries, join ventures and associates during the year and balance outstanding of Rs. 31.61 Lakhs at the balance sheet date.

(b) According to management of the company investments made, guarantees provided, security given and on demand loans granted to related parties are prima facie not prejudicial to the company

(c) The Company has granted loans during the year to companies where the repayment of principal is on demand and payment of interest has been stipulated and the repayment or receipts are regular.

(d) There is no overdue amount in respect of loans granted to such parties.

(e) No loan, mentioned herein above, has been renewed or extended or fresh loans were granted to settle the overdue of existing loans given earlier to the same parties.

(f) Loans aggregating to Rs. 31.61Lakhs, equivalent to 40.20% of loans and advances has been provided to related parties as defined in section 2(76) of the Act being repayable on demand or without specifying any terms or period of repayment.

iv) The Company has complied with the provisions of Sections 185 and 186 of the Act in respect of grant of loans and making investments, as applicable. The Company has not provided any guarantees and securities.

v) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not accepted any deposits within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposit) Rules 2014 (as amended). Accordingly, reporting under clause 3(v) of the Order is not applicable to the Company.

vi) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company is not required to maintain cost records pursuant to the Companies (Cost Records and Audit) Rules, 2014 prescribed by the Central Government under Section 148 (1) of the Act. Accordingly, reporting under clause 3(vi) of the Order is not applicable to the Company.

vii) a) According to the records of the company, the Company has been regular in depositing undisputed statutory dues, as applicable to the company with the appropriate authorities.

b) No undisputed amounts payable in respect of income tax, service tax and any other material statutory dues were in arrears as at 31st March, 2026, for a period of more than six months from the date they became payable.

viii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961, as income during the year.

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ix)

(a) According to the information and explanations given to us and as per the books and records examined by us, in our opinion, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender including the loans and interest thereon which are repayable on demand.

(b) The company has not been declared willful defaulter by any bank or financial institution or government or government authority.

(c) The money raised by way of term loans were applied for the purposes for which these are were obtained.

(d) Funds raised on short term basis, have not been utilized for long term purposes by the company.

(e) The company not have any subsidiary or associates; accordingly, clause 3(ix)(e) & 3(ix)(f) of the Order is not applicable.

x)

(a) The company has not raised moneys by way of initial public offer or further public offer (including debt instruments). Accordingly, clause 3(x)(a) of the Order is not applicable

(b) The Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.

xi)

(a) No material fraud by the company or on the company has been noticed or reported during the year.

(b) No report under sub-section (12) of section 143 of the Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) As represented to us by the management, the company has not received any whistle-blower complaint during the year.

xii) The company is not a Nidhi company and hence reporting under clause (xii) of the order is not applicable.

xiii) All the transactions with the related parties are in compliance with Section 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the Financial Statements as required by the applicable accounting standards.

xiv) (a) Based on information and explanations provided to us and our audit procedure, in our opinion, the Company has an internal audit system commensurate with the size of the Company and the nature of its business.

(b) We have considered the reports issued by the Internal Auditors of the Company till date for the period under audit.

B.M. CHATURVEDI & CO. MUMBAI ICAI FRN: 114317W CHARTERED ACCOUNTANTS

xv) The company has not entered into any non-cash transactions with directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

xvi) The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 Hence, reporting under clause 3 (xvi)(a), (b), (c) and (d) of the order is not applicable.

xvii) The Company has not incurred cash losses in the current and in the immediately preceding financial year.

xviii) There has been no resignation of the statutory auditors during the year. Accordingly, reporting under clause 3(xviii) of the Order is not applicable to the Company.

xix) Based on the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, nothing has come to our attention, which caused us to believe that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

xx) There is no requirement to spent amount towards Corporate Social Responsibility (CSR) u/s 135 of the companies Act, 2013. Accordingly, reporting under clause 3(xx)(a) & 3(xx)(b) of the order are not applicable.

For B.M. CHATURVEDI & Co.
Chartered Accountants
ICAI FRN: 114317W

B.M. CHATURVEDI & CO. MUMBAI ICAI FRN: 114317W CHARTERED ACCOUNTANTS

Kartik Agrawal
Partner
ICAI MN. 463529

UDIN: 26463529XLYDQP3184

Date: 08th May, 2026
Place: Kanpur

ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of sub-section 3 of Section 143 of the Companies Act, 2013 ('the Act') as referred to in paragraph 2(f) of 'Report on Other Legal and Regulatory Requirements' section.

We have audited the internal financial controls over financial reporting of **DAPS Advertising Limited ("the Company")** as of **31st March, 2026** in conjunction with our audit of the Financial Statements of the Company for the year ended on that date.

Management's Responsibility for the Internal Financial Controls

The Management and Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting of the Company based on our audit.

We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under Section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness.

Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Financial Statements, whether due to fraud or error. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

B. M. CHATURVEDI & CO. MUMBAI ICAI FRN: 114317W CHARTERED ACCOUNTANTS

Meaning of Internal Financial Controls Over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Financial Statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that:

(a) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company;

(b) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Financial Statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and

(c) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the Financial Statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, and to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at **31st March, 2026**, based on the criteria for internal financial control over financial reporting established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For B.M. CHATURVEDI & Co.
Chartered Accountants
ICAI FRN: 114317W

B.M. CHATURVEDI & CO. MUMBAI ICAI FRN: 114317W CHARTERED ACCOUNTANTS

Kartik Agrawal
Partner
ICAI MN. 463529
UDIN: 26463529XLYDQP3184
Date: 08th May, 2026
Place: Kanpur

DAPS ADVERTISING LIMITED

Statement of Profit and Loss for the Year ended on 31st March, 2026

(Rs. in Lakhs)

Particulars	Note No.	Year ended 31st March 2026	Year ended 31st March 2025
Income :			
Revenue from Operations	17	2,217.00	1,907.01
Other Income	18	54.40	51.82
Total Income		**2,271.40**	**1,958.83**
Expenditure :			
Cost of Services	19	1,803.80	1,522.47
Employee Benefits Expense	20	146.26	143.09
Finance Costs	21	7.40	2.84
Depreciation and Amortisation Expense	10	32.61	27.43
Other Expenses	22	100.10	104.49
Total Expenses		**2,090.17**	**1,800.32**
Profit/(Loss) Before Exceptional & Extraordinary Items and Tax		181.23	158.51
Exceptional Items		-	-
Profit/(Loss) from ordinary activities before Extraordinary Items and Tax		181.23	158.51
Extraordinary Items		-	-
Profit Before Tax		181.23	158.51
Tax Expenses:			
Current Tax		45.34	39.19
Deferred Tax Charge/(Credit)		0.44	0.70
		45.78	**39.89**
Profit for the Year		**135.45**	**118.62**
Earning per equity share on Profit for the year (₹) - Basic & Diluted	23	2.62	2.29

Notes 1 to 24 form integral part of these financial statements
In terms of our report attached

For B. M. Chaturvedi & Co.
Chartered Accountants
ICAI FRN: 114317W

B.M. CHATURVEDI & CO. MUMBAI ICAI FRN: 114317W CHARTERED ACCOUNTANTS

Kartik Agrawal
Partner
ICAI M. No. 463529
UDIN: 26463529XLYDQP3184

Date : 08th May, 2026
Place: Kanpur

For and on behalf of the Board of Directors of
DAPS Advertising Limited

Akhilesh Chaturvedi

Akhilesh Chaturvedi
(Chairman & Director)
DIN : 00989785

Dharmesh Chaturvedi

DAPS ADVERTISING LIMITED Kanpur

Dharmesh Chaturvedi
(Managing Director)
DIN : 00989831

Paresh Chaturvedi
(Director & CFO)
DIN : 00989858

Akanksha

Akanksha Agnihotri
(Company Secretary)
M.No. ACS- A79506

DAPS ADVERTISING LIMITED
Balance Sheet As At 31st March, 2026

(Rs. in Lakhs)

Particulars	Note No.	As At 31st March, 2026	As At 31st March, 2025
Equity And Liabilities			
Shareholders' Fund			
Share Capital	2	517.49	517.49
Reserve & Surplus	3	1,284.14	1,159.07
Non-Current Liabilities			
Long Term Borrowings	4	1.32	7.18
Deferred Tax Liabilities (Net)	5	2.12	1.68
Current Liabilities			
Short Term Borrowings	6	141.35	5.65
Trade Payables	7		
a. To MSME		-	-
b. Other than MSME		383.19	320.25
Other Current Liabilities	8	42.19	59.73
Short Term Provisions	9	26.65	15.75
Total		**2,398.45**	**2,086.80**
Assets			
Non Current Assets			
Property, Plant and Equipment & Intangible Assets :	10		
Property, Plant & Equipment		258.56	242.38
Intangible Assets		1.02	1.53
Non Current Investments	11	3.68	3.68
Other Non Current Assets	12	88.28	43.44
Current Assets			
Trade Receivables	13	947.33	861.38
Cash and Cash Equivalents	14	982.07	795.18
Short Term Loans and Advances	15	73.92	99.58
Other Current Assets	16	43.59	39.63
Total		**2,398.45**	**2,086.80**

Notes 1 to 24 form integral part of these financial statements
In terms of our report attached

For B. M. Chaturvedi & Co.
Chartered Accountants
ICAI FRN: 114317W

Kartik Agrawal
Partner
ICAI M. No. 463529
UDIN: 26463529XLYDQP3184

For and on behalf of the Board of Directors of
DAPS Advertising Limited

Akhilesh Chaturvedi
(Chairman & Director)
DIN : 00989785

Dharmesh Chaturvedi
(Managing Director)
DIN : 00989831

Paresh Chaturvedi
(Director & CFO)
DIN : 00989858

Akanksha Agnihotri
(Company Secretary)
M.No. ACS- A79506

Date : 08th May, 2026
Place: Kanpur

DAPS ADVERTISING LIMITED

Cash Flow Statement for the Year ended on 31st March, 2026

(Rs. in Lakhs)

Particulars		Year Ended 31st March, 2026	Year Ended 31st March, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES :			
Profit Before Tax		**181.23**	**158.51**
Adjusted for :			
Depreciation & Amortisation Expenses		32.61	27.43
Interest Income		(54.40)	(38.55)
Finance Cost		7.40	2.84
Operating Profit before Working Capital Changes	**(i)**	**166.84**	**150.23**
Adjusted for :			
Increase/(Decrease) in Trade Payables		62.95	89.97
Increase/(Decrease) in Other Current Liabilities		(17.55)	21.46
Increase/(Decrease) in Provisions		11.33	10.00
(Increase)/Decrease in Trade Receivables		(85.95)	43.34
(Increase)/Decrease in Short Term Advances		25.66	(2.80)
(Increase)/Decrease in Other Current Assets		(3.96)	1.85
Cash Flow from Operations	**(ii)**	**(7.52)**	**163.82**
Cash Generated from Operations	**(i+ii)**	**159.32**	**314.05**
Income Tax		(45.87)	(39.19)
Net Cash Flow from Operating Activities	**(A)**	**113.45**	**274.86**
B. CASH FLOW FROM INVESTING ACTIVITIES :			
Purchase of Fixed Assets		(48.28)	(48.94)
Investment in Gold & Bullions		-	(3.68)
Interest Income		54.40	38.55
(Increase)/Decrease in Security Deposits		(44.84)	1.85
Net Cash Flow used in Investing Activities	**(B)**	**(38.72)**	**(12.22)**
C. CASH FLOW FROM FINANCING ACTIVITIES :			
Increase/(Decrease) in Long Term Borrowings		(5.86)	(5.17)
Increase/(Decrease) in Short Term Borrowings		135.71	(0.01)
Dividend Paid		(10.29)	(7.76)
Finance Cost		(7.40)	(2.84)
Net Cash Flow generated from Financing Activities	**(C)**	**112.16**	**(15.78)**
Net Increase/(Decrease) in Cash & Cash Equivalent	**(A+B+C) = (D)**	186.89	246.86
Opening Cash and Cash Equivalents	**(E)**	795.18	548.32
Closing Cash and Cash Equivalents	**(D+E)**	982.07	795.18

Notes 1 to 24 form integral part of these financial statements
In terms of our report attached

For B. M. Chaturvedi & Co.
Chartered Accountants
ICAI FRN: 114317W

B.M. CHATURVEDI & CO. MUMBAI ICAI FRN: 114317W CHARTERED ACCOUNTANTS

Kartik Agrawal
Partner
ICAI M. No. 463529
UDIN: 26463529XLYDQP3184

Date : 08th May, 2026
Place: Kanpur

For and on behalf of the Board of Directors of
DAPS Advertising Limited

Akhilesh Chaturvedi
(Chairman & Director)
DIN : 00989785

Dharmesh Chaturvedi
(Managing Director)
DIN : 00989831

DAPS ADVERTISING LIMITED Kanpur

Paresh Chaturvedi
(Director & CFO)
DIN : 00989858

Akanksha Agnihotri
(Company Secretary)
M.No. ACS- A79506

DAPS ADVERTISING LIMITED
Notes to the Financial Statements for the Year ended on 31st March, 2026

1 Summary of Material Accounting Policies and Other Explanatory Information

A. Corporate Information

DAPS Advertising Limited ("the Company") is a BSE-SME Equity-listed Public Limited Company which incorporated in the 1999 vide certificate of incorporation dated 29th April, 1999 issued by the RoC-Kanpur. Subsequently the company changed from private limited to public limited with the fresh certificate of incorporation dated 20th September, 2018. Company engaged in the Advertising Business, it is an integrated wide range advertising agency offering advertising media services consisting of print media, electronic media and outdoor media services which covers advertisement modes such as newspapers, brochures, magazines, television channels, FM Channels and display of outdoor hoardings etc.

B. Summary of Material Accounting Policies:

(i) Basis of Preparation and Presentation of Financial Statements

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013 ("the Act"). The financial statements have been prepared on accrual basis under the historical cost convention. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

(ii) Use of Estimates

The preparation of the financial statements in conformity with GAAP requires that the management of the Company makes estimates and assumptions that affect the reported amounts of income and expenses of the year, the reported balances of assets and liabilities and the disclosures relating to contingent liabilities as at the date of financial statements. Examples of such estimates include the useful lives of tangible and intangible fixed assets, provision for doubtful debts/advances, future obligations in respect of retirement benefit plans etc. Future results could differ due to these estimates and the differences between the actual results and estimates are recognized in the year in which the results are

(iii) Functional and Presentation Currency

The financial Statements are presented in Indian Rupees which is also the Company's functional currency. All amounts have been rounded off to the nearest Lakhs, except as otherwise stated.

(iv) Cash Flow Statement

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information. Cash comprises cash on hand, demand deposits with banks. Cash equivalents are short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

(v) Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Interest income is recognized on time proportion basis taking into account the amount outstanding and rate applicable. Revenue from sale of services is recognized, net of trade discounts. Sales exclude indirect taxes.

DAPS ADVERTISING LIMITED Kanpur

B.M. CHATURVEDI & CO. MUMBAI ICAI FRN: 114317W CHARTERED ACCOUNTANTS

Akanksha

(vi) Property, Plant & Equipment

Property, plant and equipment are carried at cost less accumulated depreciation and impairment losses, if any. The cost of property, plant and equipment comprises its purchase price net of any trade discounts and rebates, any import duties and other taxes (other than those subsequently recoverable from the tax authorities), any directly attributable expenditure on making the asset ready for its intended use, other incidental expenses and borrowings costs attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use. Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.

An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognized in profit and loss.

(vii) Intangible Assets

Intangible assets acquired separately are measured at cost of acquisition. Intangible assets are carried at cost less accumulated amortization and impairment losses, if any. The amortization of an intangible assets with a finite useful life reflects the manner in which the economic benefit is expected to be generated.

(viii) Depreciation Methods, Estimated Useful Life and Residual Value

The Company depreciates its Property, Plant & Equipment over the useful life in the manner prescribed in Schedule II to the Act. Depreciation is provided on pro-rata basis on written down value method using the rates arrived on the basis of useful life of assets specified in Part C of Schedule II to the Act except Computer Software on which depreciation is provided on SLM method. Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Statement of Profit and Loss.

Useful life considered for calculation of depreciation for various assets class are as follows:

Assets	Useful Life	Assets	Useful Life
Guest House	60 Years	Office Equipment	05 Years
Machinery	15 Years	Computer	03 Years
Machinery (Electronic)	10 Years	Furniture & Fixture	10 Years
Vehicle	08 Years	Computer Software	05 Years (SLM)

(ix) Retirement and Employee Benefits

Short-term employee benefits are recognized as an expense at the undiscounted amount in the Statement of Profit & Loss for the year in which the related service is rendered.

(x) Borrowing Costs

Borrowing cost includes interest, amortization of ancillary costs incurred in connection with the arrangement of borrowings and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial year of time to get ready for its intended use or sale are capitalized as part of the cost of the asset. All other Borrowing Costs are recognized in the Statement of Profit & Loss in the year in which they are incurred.

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(xi) Leases

There is no assets taken by the Company on lease.

(xii) Earnings per Share :

Basic and diluted earnings per share are computed by dividing the net profit attributable to equity shareholders for the year, by the weighted average number of equity shares outstanding at the end of the year. There are no diluted potential equity shares.

(xiii) Income Taxes :

Tax expenses comprise current and deferred tax. Current tax comprises Company's tax liability for the current year as well as additional tax paid, if any, during the year in respect of earlier years on receipt of demand from the authorities. For computation of taxable income under the Income Tax Act, 1961, accrual basis of accounting has been adopted and consistently followed by the Company. Deferred tax assets and liabilities are computed on the basis of timing differences at the Balance Sheet date using the tax rate and tax laws that have been enacted or substantially enacted by the Balance Sheet date.

Deferred tax assets are recognized based on management estimates of reasonable certainty that sufficient taxable income will be available against which such deferred tax assets can be realized. Unrecognized deferred tax assets of earlier years are re-assessed and recognized to the extent that it has become reasonably certain that future taxable income will be available against which such deferred tax assets can be realized.

(xiv) Impairment of Assets :

The carrying values of assets/cash generating units at each balance sheet date are reviewed for impairment, if any, indication of impairment exists. An impairment loss is recognized for the amount by which the asset's carrying amount exceeds its recoverable amount, which is the higher of fair value less costs of disposable and value in use. The value in use is arrived at by discounting the future cash flows to their present value based on an appropriate discount factor. When there is indication that an impairment loss recognized for an asset in earlier accounting years no longer exists or may have decreased, such reversal of impairment loss is recognized in the Statement of Profit and Loss, to the extent the amount was previously charged to the Statement of Profit and Loss.

(xv) Provisions, Contingent Liabilities and Contingent Assets :

The Company recognized a provision when there is a present obligation as a result of past event, and a reliable estimate can be made of the amount of the obligation. Provisions are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

The liabilities or obligations, which cannot be crystallized but loom in horizon, are disclosed as contingent liabilities. The Company has given a Bank & Corporate Guarantee of Rs. 75.00 Lakhs to Indian News Society (INS) from the ICICI Bank Ltd which is the part of the normal course of business activity of the Advertising Industry. The principal object of this INS ("Society") to promote and safeguard the business interests of its members incidental to their publications and to take suitable steps in respect of such business as are affected by the action of Legislatures, Governments, Law Courts, Municipal and local bodies, and Associations or Organizations, commercial or formed for any other purpose.

Contingent assets are not recognized in financial statements since this may result in the recognition of income that may never be realized. However, when the realization of income is virtually certain, then the related asset is not a contingent asset and is recognized. A contingent asset is disclosed, in financial statements, where an inflow of economic benefits is probable. There is no Contingent Assets of the Company during the financial year.

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Notes to the Financial Statements for the Year ended on 31st March, 2026

(Rs. in Lakhs)

2 SHARE CAPITAL	As At 31st March, 2026	As At 31st March, 2025
Authorized Capital :		
(1,00,00,000 (PY 55,00,000) Equity Shares of Rs.10/- each)	1,000.00	550.00
Issued, Subscribed & Paid-up Capital :		
(51,74,900 Equity Shares of Rs. 10/- each)	517.49	517.49
Total	**517.49**	**517.49**

During the year, pursuant to the approval of the shareholders by way of a Ordinary Resolution passed at the General Meeting held on 30 August 2025, the Company increased its authorised share capital from ₹5,50,00,000 (Rupees Five Crore Fifty Lakh only) divided into 55,00,000 equity shares of ₹10 each to ₹10,00,00,000 (Rupees Ten Crore only) divided into 1,00,00,000 equity shares of ₹10 each.

2.1. Rights, Preference and Restrictions attached to Shares

The Company has only one class of equity shares having a par value of Rs. 10/- each. Each shareholder is eligible for one vote per share held. In the event of liquidation, the shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their share holding.

2.2. Reconciliation of Equity Shares

	As At 31st March, 2026		As At 31st March, 2025	
	No. of Shares	Amount (Rs. in Lakhs)	No. of Shares	Amount (Rs. in Lakhs)
Shares outstanding at beginning of the year	51,74,900	517	51,74,900	517
Add : Issue of Equity Shares during the year	-	-	-	-
Shares Outstanding at the end of the year	51,74,900	517	51,74,900	517

2.3. The Details of Shareholders holding more than 5% shares :

Name of Shareholder	As At 31st March, 2026		As At 31st March, 2025	
	No. of Shares	% held	No. of Shares	% held
Akhilesh Chaturvedi	6,65,300	12.86%	6,65,300	12.86%
Dharmesh Chaturvedi	6,65,300	12.86%	6,65,300	12.86%
Paresh Chaturvedi	5,67,800	10.97%	5,67,800	10.97%
Babita Chaturvedi	2,87,500	5.56%	2,87,500	5.56%
Shakti Chaturvedi	4,22,500	8.16%	4,22,500	8.16%
Archana Chaturvedi	4,06,000	7.85%	4,06,000	7.85%

2.4. Shares held by the promoter at the end of the year

Name of Promoters	No. of Shares	% of Total Shares	% Change during the year
Akhilesh Chaturvedi	6,65,300	12.86	-
Dharmesh Chaturvedi	6,65,300	12.86	-
Paresh Chaturvedi	5,67,800	10.97	-
Total	**18,98,400**	**36.68**	-

(Rs. in Lakhs)

3 RESERVES & SURPLUS	As At 31st March, 2026	As At 31st March, 2025
Securities Premium		
Opening Balance	279.91	279.91
Profit & Loss Account :		
Opening Balance	879.16	768.30
Add: Profit for the Year	135.45	118.62
Less : Earlier Year Tax	(0.09)	-
Less : Final Dividend	(10.29)	(7.76)
	1,004.23	**879.16**
Total	**1,284.14**	**1,159.07**

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Notes to the Financial Statements for the Year ended on 31st March, 2026

		(Rs. in Lakhs)
	As At 31st March, 2026	As At 31st March, 2025
4 LONG TERM BORROWINGS		
(i) Term Loan		
(A) From Banks		
I. Secured		
(a) Loans from Banks		
Central Bank of India		
(i) Vehicle Loan*	-	1.96
(B) From Others		
I. Secured		
(a) Loans from NBFCs		
Toyota Financial Services India Ltd.		
(i) Vehicle Loan*	1.32	5.22
Total	**1.32**	**7.18**

***The Vehicle Loans is secured by vehicle only.**

		(Rs. in Lakhs)
	As At 31st March, 2026	As At 31st March, 2025
5 DEFERRED TAX LIABILITIES		
Arising on account of depreciation due to timing difference	2.12	1.68
Total	**2.12**	**1.68**

		(Rs. in Lakhs)
	As At 31st March, 2026	As At 31st March, 2025
6 SHORT TERM BORROWINGS		
Loan Repayable On Demand		
From Banks :		
Secured :		
ICICI Bank Limited	135.54	-
Current Maturities of Long Tem Borrowing		
(A) From Banks :		
Secured :		
Central Bank of India		
(i) Vehicle Loan*	1.91	2.07
(B) From Others :		
Loans from NBFCs :		
Secured :		
Toyota Financial Services India Ltd.		
(i) Vehicle Loan*	3.90	3.58
Total	**141.35**	**5.65**

Short term borrowings from ICICI Bank Ltd. represents a working capital overdraft facility sanctioned up to Rs. 4.00 Crore, secured by charge on specified immovable properties of the Company and supported by personal guarantees of directors/promoters. The facility carries interest linked to the RBI Repo Rate plus applicable spread and is repayable on demand.

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Notes to the Financial Statements for the Year ended on 31st March, 2026

(Rs. in Lakhs)

	As At 31st March, 2026	As At 31st March, 2025
7 TRADE PAYABLES		
MSME	-	-
Others	383.19	320.25
Total	**383.19**	**320.25**

Trade Payables Ageing Schedule :

As on 31st March, 2026

(Rs. in Lakhs)

	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 Years	2-3 years	More than 3 years	Total
MSME	-	-	-	-	-
Others	334.69	-	1.10	47.40	383.19

As on 31st March, 2025

(Rs. in Lakhs)

	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 Years	2-3 years	More than 3 years	Total
MSME	-	-	-	-	-
Others	267.52	4.65	0.68	47.40	320.25

(Rs. in Lakhs)

	As At 31st March, 2026	As At 31st March, 2025
8 OTHER CURRENT LIABILITIES		
Statutory Dues Payable	12.38	27.92
Deal Advance Received	29.80	31.81
Total	**42.19**	**59.73**

(Rs. in Lakhs)

	As At 31st March, 2026	As At 31st March, 2025
9 SHORT TERM PROVISIONS		
Provision for Salary	8.62	5.67
Provision for Other Expenses	18.03	10.08
Total	**26.65**	**15.75**

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Notes to the Financial Statements for the Year ended on 31st March, 2026

10 Property, Plant and Equipment

(Rs. in Lakhs)

Particulars	GROSS BLOCK				DEPRECIATION / AMORTISATION				NET BLOCK	
	As At 01.04.2025	Addition	Deduction/ Adjustment	As At 31.03.2026	As At 01.04.2025	For the Year	Deduction/ Adjustment	Upto 31.03.2026	As At 31.03.2026	As At 31.03.2025
Tangible Assets :										
Guest House	199.03	-	-	199.03	37.16	7.88	-	45.05	153.98	161.86
Advertising Equipments	49.61	42.69	-	92.30	9.45	9.34	-	18.79	73.51	40.16
Vehicles	57.20	-	-	57.20	41.68	4.76	-	46.43	10.77	15.53
Office Equipments	31.20	3.10	-	34.31	22.90	4.60	-	27.50	6.81	8.31
Computer	13.93	0.82	-	14.75	11.75	1.46	-	13.21	1.53	2.18
Furniture & Fixture	18.98	1.67	-	20.64	4.63	4.05	-	8.68	11.96	14.35
Total Rs. (A)	**369.94**	**48.28**	**-**	**418.23**	**127.56**	**32.10**	**-**	**159.67**	**258.56**	**242.38**
Intangible Assets :										
Computer Software	5.00	-	-	5.00	3.47	0.51	-	3.98	1.02	1.53
Total Rs. (B)	**5.00**	**-**	**-**	**5.00**	**3.47**	**0.51**	**-**	**3.98**	**1.02**	**1.53**
Total Rs. (A+B)	**374.94**	**48.28**	**-**	**423.23**	**131.04**	**32.61**	**-**	**163.65**	**259.58**	**243.90**
Previous Year	**326.00**	**48.94**	**-**	**374.94**	**103.60**	**27.43**	**-**	**131.04**	**243.90**	**222.40**

10.1 The title deeds of all the immovable properties disclosed in the financial statements included in property, plant and equipment are held in the name of the Company as at the balance sheet date.

10.2 The Company has not revalued any of its Property, Plant and Equipment during the year.

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Notes to the Financial Statements for the Year ended on 31st March, 2026

(Rs. in Lakhs)

11 NON-CURRENT INVESTMENTS	As At 31st March, 2026	As At 31st March, 2025
Other Investments		
Investment in Gold & Bullion	3.68	3.68
	3.68	**3.68**

(Rs. in Lakhs)

12 OTHER NON CURRENT ASSETS	As At 31st March, 2026	As At 31st March, 2025
Security Deposits		
Unsecured, considered good		
Other Deposits	78.28	43.44
Advance for Capital Goods	10.00	-
Total	**88.28**	**43.44**

(Rs. in Lakhs)

13 TRADE RECEIVABLES	As At 31st March, 2026	As At 31st March, 2025
Undisputed Trade Receivables		
Unsecured Considered Good	947.33	861.38
Total	**947.33**	**861.38**

Trade Receivables Ageing Schedule

As on 31st March, 2026 (Rs. in Lakhs)

	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months - 1 year	1-2 Years	2-3 years	> 3 years	Total
Undisputed Trade Receivables Considered Good	551.65	136.93	202.46	20.79	35.49	**947.33**

As on 31st March, 2025 (Rs. in Lakhs)

	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months - 1 year	1-2 Years	2-3 years	> 3 years	Total
Undisputed Trade Receivables Considered Good	541.63	112.87	164.98	11.28	30.62	**861.38**

(Rs. in Lakhs)

14 CASH AND CASH EQUIVALENTS	As At 31st March, 2026	As At 31st March, 2025
Balances with Bank	317.27	456.22
Fixed Deposits	649.30	153.06
Cash on Hand	15.50	19.15
Fixed Deposits (More than 12 months maturity)	-	166.75
Total	**982.07**	**795.18**

(Rs. in Lakhs)

15 SHORT TERM LOANS AND ADVANCES	As At 31st March, 2026	As At 31st March, 2025
(Unsecured Considered Good)		
Advance Income Tax & TDS/TCS (Net of Provision)	(4.72)	1.75
Loan & Advances to Related Parties	29.37	36.83
Other Short Term Loans & Advances	49.28	61.00
Total	**73.92**	**99.58**

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The Company has granted loan and advances to the related parties covered under section 185 of the Companies Act, 2013 and the Company has complied with the provisions of section 185 for the same.

Particulars	As At 31st March, 2026		As At 31st March, 2025	
	Amount of Loans & Advances (Rs. in Lakhs)	% of the Total Loans & Advances	Amount of Loans & Advances (Rs. in Lakhs)	% of the Total Loans & Advances
Arpita Media Pvt. Ltd.	7.20	9.16%	6.70	6.85%
Zellora Online Pvt. Ltd.	22.16	28.18%	30.13	30.80%
Mediatec Webworks	2.25	2.86%	-	-
	31.61	**40.20%**	**36.83**	**37.65%**

(Rs. in Lakhs)

	As At 31st March, 2026	As At 31st March, 2025
16 OTHER CURRENT ASSETS		
TDS Recoverable from NBFCs	-	0.72
Advance given to Suppliers	5.76	1.61
Advance given to Staff	1.35	1.33
GST Credit Receivable	0.29	0.58
Deal Advance	35.87	34.63
Prepaid Expenses	0.33	0.76
Total	**43.59**	**39.63**

(Rs. in Lakhs)

	Year ended 31st March 2026	Year ended 31st March 2025
17 REVENUE FROM OPERATIONS		
Sale of Services	2,157.10	1,887.21
Commission/Service Charges Received	59.90	19.80
Total	**2,217.00**	**1,907.01**

(Rs. in Lakhs)

	Year ended 31st March 2026	Year ended 31st March 2025
18 OTHER INCOME		
Interest From Bank Deposits	46.75	32.75
Interest From Loan	2.76	5.52
Incentive Received	-	10.62
Interest on Itax Refund	0.53	0.28
Rebate & Discounts	2.14	0.43
Income From House Property	2.22	2.22
Total	**54.40**	**51.82**

(Rs. in Lakhs)

	Year ended 31st March 2026	Year ended 31st March 2025
19 COST OF SERVICES		
Payments for Advertising Business	1803.80	1522.47
Total	**1803.80**	**1522.47**

(Rs. in Lakhs)

	Year ended 31st March 2026	Year ended 31st March 2025
20 EMPLOYEE BENEFITS EXPENSES		
Salary & Wages	36.04	32.53
Bonus	1.60	1.60
Directors' Remuneration	108.00	108.00
Staff Welfare	0.50	0.83
ESI Contribution	0.13	0.13
Total	**146.26**	**143.09**

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Notes to the Financial Statements for the Year ended on 31st March, 2026

		(Rs. in Lakhs)
	Year ended 31st March 2026	Year ended 31st March 2025
21 FINANCE COSTS		
Interest Expense	7.40	2.84
Total	**7.40**	**2.84**

		(Rs. in Lakhs)
	Year ended 31st March 2026	Year ended 31st March 2025
22 OTHER EXPENSES		
Establishment Expenses :		
Bank Charges	-	0.59
Payment to Statutory Auditors :		
Audit Fees	1.85	1.00
Certification & Other Professional Charges	0.09	0.77
Business Promotion	4.98	15.99
Board / General Meeting Expenses	0.90	0.23
Commission	7.95	13.25
Computer Expenses	1.01	0.68
Conveyance Expenses	0.09	1.28
Electricity Expenses	7.20	4.48
Insurance Charges	1.02	1.10
Membership Fees	1.02	0.12
Office Expenses	5.27	1.95
Office Rent	27.88	23.40
Printing and Stationery	0.44	0.47
Legal & ROC Expenses	0.34	0.07
Professional Charges	13.03	3.85
Rebate & Discounts	0.08	0.80
Repair and Maintenance	2.36	3.26
Rates & Taxes	-	0.32
Donation	0.51	-
Sitting Fees	1.40	1.60
Security Fee & Charges	4.22	0.85
Software/Web Expenses	4.53	8.89
Travelling Expenses	7.15	8.97
Telephone & Internet Expenses	1.96	1.60
Vehicle Running & Maintenance	4.83	8.97
Total	**100.10**	**104.49**

	Year ended 31st March 2026	Year ended 31st March 2025
23 EARNING PER SHARE (EPS)		
i. Net Profit after tax as per Statement of Profit & Loss attributable to Equity Shareholders	135.45	118.62
ii. Weighted Average number of equity shares used as denominator for calculating EPS	51,74,900	51,74,900
iii. Basic and Diluted Earning per Share	2.62	2.29
iv. Adjusted earning per share for previous year	-	-
iv. Face Value per equity share	10.00	10.00

24 OTHER NOTES

A The indicators listed in paragraph 8 to 10 of Accounting Standard (AS-28) "Impairment of Assets" issued by the Institute of Chartered Accountants of India have been examined and on such examination, it has been found that none of these indicators are present in case of the Company after taking into consideration derecognized assets.

B In the opinion of the Board, Current Assets and Loans & Advances would have a value on realization in the ordinary course of business at least equal to the amount at which they were stated in the Financial Statements.

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C Information as required under Notification No. GSR 719(E) dt. 16.11.2007 issued by the Department of Company Affairs in respect of total amount payable and amount of interest thereon paid during the year and payable at the end of the year to the sundry creditors has not been disclosed as the relevant information has not been made available by the respective enterprises as regards to their status/classification into Micro, Small and Medium Enterprises.

D Related Party disclosure under Accounting Standard – 18

List of related parties with relationships and transactions that have taken place

Entities over which key managerial personnel/entities of same group are able to exercise significant influence

(i) Arpita Media Private Limited
(ii) Zellora Online Private Limited
(iii) Mediatec Webworks

Key Management

(i) Mr. Akhilesh Chaturvedi	Whole Time Director
(ii) Mr. Dharmesh Chaturvedi	Managing Director
(iii) Mr. Paresh Chaturvedi	CFO cum Whole Time Director
(iv) Ms. Srishti Chaturvedi	Non-Executive Director
(v) Mrs. Vinny Saxena	Company Secretary (upto 16.08.2025)
(vi) Ms. Mansi Bajpai	Company Secretary (w.e.f. 14.11.2025 to 19.01.2026)
(vii) Ms. Akanksha Agnihotri	Company Secretary (w.e.f. 11.03.2026)

Relative of Key Management Personnel

(i) Mrs. Sudha Chaturvedi
(ii) Mrs. Babita Chaturvedi
(iii) Mrs. Shakti Chaturvedi
(iv) Mrs. Archana Chaturvedi
(v) Mr. Shuddhatm Chaturvedi

Transactions with Related Parties:

(Rs. in Lakhs)

Name of the transacting related party	Description of the relationship between the parties	Description of the nature of transactions	Volume of the transactions*	The amounts outstanding at the balance sheet date
Akhilesh Chaturvedi	Whole Time Director	Remuneration	Rs. 36.00 (PY Rs. 36.00)	Rs. 0.82 (PY Rs. 1.19)
Dharmesh Chaturvedi	Managing Director	Remuneration	Rs. 36.00 (PY Rs. 36.00)	Rs. 1.11 (PY Rs. Nil)
Paresh Chaturvedi	(CFO cum Whole Time Director)	Remuneration	Rs. 36.00 (PY Rs. 36.00)	Rs. 2.99 (PY Rs. Nil)
Sudha Chaturvedi	Relative of KMP	Rent	Rs. 9.00 (PY Rs. 9.00)	Rs. 5.07 (PY Rs. 0.37)
Babita Chaturvedi	Relative of KMP	Rent	Rs. 4.8 (PY Rs. 4.8)	Rs. 3.44 (PY Rs. 1.67)
Shakti Chaturvedi	Relative of KMP	Rent	Rs. 4.8 (PY Rs. 4.8)	Rs. 3.44 (PY Rs. 2.09)
Archana Chaturvedi	Relative of KMP	Rent	Rs. 4.8 (PY Rs. 4.8)	Rs. 3.44 (PY Rs. 2.09)
Shuddhatm Chaturvedi	Relative of KMP	Salary	Rs. 9.6 (PY Rs. 8.4)	Rs. 1.37 (PY Rs. 2.69)
Srishti Chaturvedi	Non-Executive Director	Sitting Fees	Rs. 0.16	Rs. 0.11
Akanksha Agnihotri	Company Secretary	Remuneration	Rs. 1.51	Rs. 0.29
Mansi Bajpai	Company Secretary	Remuneration	Rs. 0.04	Rs. Nil
Vinny Saxena	Company Secretary	Remuneration	Rs. 1.45	Rs. Nil
Mediatec Webworks	Relative of KMP is Proprietor	Professional Charges	Rs. Nil (PY Rs. 3.5)	Rs. 2.25 (PY Rs. Nil)
		Loan & Advances (Given)	Rs. 2.25 (PY Rs. Nil)	
Arpita Media Pvt. Ltd.	Relative of KMP is Director in Co.	Loan & Advances (Repaid)	Rs. Nil (PY Rs. 45.26)	Rs. 7.20 (PY Rs. 6.70)
		Interest	Rs. 0.5 (PY Rs. 3.4)	
		Purchase of PPE	Rs. Nil (PY Rs. 45.26)	
Zellora Online Pvt. Ltd.	Relative of KMP is Director in Co.	Loan & Advances (Repaid)	Rs. 10.23 (PY Rs. Nil)	Rs. 22.16 (Rs. 30.13)
		Interest	Rs. 2.16 (PY Rs. 2.12)	

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Notes to the Financial Statements for the Year ended on 31st March, 2026

E Corporate Social Responsibility:

The Company is not covered under section 135 of Companies Act, 2013 for Corporate Social Responsibility, hence, not applicable to the Company.

F Events after the Reporting Period

No adjusting or significant non-adjusting events have occurred between the reporting date (31st March, 2026) and date of approval of these financial statements (08th May, 2026).

G Deferred Tax

In compliance with AS-22 relating to "Accounting for Taxes on Income" issued by ICAI, the deferred tax liability accruing during the year has been recognized in the Profit and Loss Account.

Major components of Deferred Tax Liability/Assets are as follows:

Particulars	Balance as on 1st April, 2025	Arising during the	Balance as on 31st March, 2026
Deferred Tax Liability/Asset on account of timing difference in depreciation	1.68	0.44	2.12
Total	**1.68**	**0.44**	**2.12**

H The Board of Directors, in its meeting on 08th May, 2026, has recommended a final dividend of Rs. 0.25 per Equity Share for the financial year ended 31st March, 2026. The recommendation is subject to the approval of shareholders at the ensuing Annual General Meeting and if approved would result in a cash outflow of approximately Rs. 12.94 Lakhs.

I 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.

J The Company does not have any benami property, where any proceeding has been initiated or pending against the Company for holding any benami property.

K As and when required returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.

L The Company is not declared wilful defaulter by any bank or financials institution or lender during the year.

M The Company does not have any transactions with companies which are struck off.

N The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

O The Company has no layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.

P Ratio Analysis:

S. No	Particulars	31.03.2026	31.03.2025	% of Change	Reason for Change
1	Current Ratio	3.45 times	4.47 times	-22.90%	
2	Debt Equity Ratio	0.08%	0.01%	934.63%	The increase in the debt-equity ratio during the year is primarily attributable to higher short-term borrowings arising from utilisation of the Company's overdraft facility for working capital requirements.
3	Debt Service Coverage Ratio	35.70 times	33.48 times	6.63%	
4	Return on Equity	7.79%	7.32%	6.45%	
5	Inventory Turnover Ratio	NA	NA	NA	
6	Trade Receivable Turnover Ratio	2.45 times	2.16 times	13.52%	
7	Trade Payable Turnover Ratio	5.13 times	5.53 times	-7.28%	
8	Net Capital Turnover Ratio	1.56 times	1.41 times	10.45%	
9	Net Profit Ratio	6.11%	6.22%	-1.77%	
10	Return on Capital Employed	10.45%	9.57%	9.16%	
11	Return on Investment	52.18%	48.63%	7.30%	

DAPS ADVERTISING LIMITED Kanpur

B.M. CHATURVEDI & CO. MUMBAI ICAI FRN 114317W CHARTERED ACCOUNTANTS

Akanksha

DAPS ADVERTISING LIMITED

Notes to the Financial Statements for the Year ended on 31st March, 2026

Formula for Computation of Ratios are as follows:

S. No	Particulars	Numerator	Denominator
1	Current Ratio	Current Assets	Current Liabilities
2	Debt Equity Ratio	Outstanding Borrowings	Shareholder's Equity
3	Debt Service Coverage Ratio	Profit Before Tax+Interest+Depreciation	Interest + Principal Repayments
4	Return on Equity	Net Profit after taxes	Average Shareholder's Equity
5	Inventory Turnover Ratio	Net Sales	Average Inventory
6	Trade Receivable Turnover Ratio	Net Credit Sales	Average Account Receivables
7	Trade Payable Turnover Ratio	Cost of Services	Average Trade Payables
8	Net Capital Turnover Ratio	Net Sales	Average Working Capital
9	Net Profit Ratio	Net Profit	Net Sales
10	Return on Capital Employed	Earnings before Interest and Taxes	Net Worth + Total Debt
11	Return on Investment	Net Profit after taxes	Net Block of PPE

Q The Company has not advanced or loaned or invested funds, either from borrowed funds or share premium or any other sources or kind of funds, to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall :

a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (ultimate beneficiaries) or
b. provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries

The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or
b. provide any guarantee, security or the like on behalf of the ultimate beneficiaries.

R The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.

S The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

T Figures of previous year have be re-grouped or re-arranged to make them comparable with figures of current reporting year.

For B. M. Chaturvedi & Co.
Chartered Accountants
ICAI FRN: 114317W

B.M. CHATURVEDI & CO. MUMBAI ICAI FRN: 114317W CHARTERED ACCOUNTANTS

Kartik Agrawal
Partner
ICAI M. No. 463529
UDIN: 26463529XLYDQP3184

Date : 08th May, 2026
Place: Kanpur

For and on behalf of the Board of Directors of
DAPS Advertising Limited

Akhilesh Chaturvedi
(Chairman & Director)
DIN : 00989785

Dharmesh Chaturvedi
(Managing Director)
DIN : 00989831

DAPS ADVERTISING LIMITED Kanpur

Paresh Chaturvedi
(Director & CFO)
DIN : 00989858

Akanksha Agnihotri
(Company Secretary)
M.No. ACS- A79506