



DAPS ADVERTISING LIMITED

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

Ref: DAPS/2024-25/39

Date: December 18, 2024

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

Scrip Code: 543651

Subject: Response to Query from BSE through mail dated December 12, 2024 in relation to discrepancy in Unaudited Financial Results for Half Year Ended September 2024

Dear Sir/Ma'am,

We acknowledge the receipt of your communication dated December 12, 2024 pertaining to discrepancy in Unaudited Financial Results filed by the company for Half Year Ended September 2024.

Please find attached the Unaudited Financial Results for Half Year Ended September 2024 along with the required bifurcation of Trade Payable as per Accounting Standard Division 1 format.

You are requested to take the same on record.

Thanking you
Yours faithfully,
For DAPS Advertising Limited

Vinny Saxena
Company Secretary and Compliance Officer



VINNY
SAXENA
Digitally signed
by VINNY
SAXENA
Date: 2024.12.18
16:45:19 +05'30'

Encl- As above

DAPS ADVERTISING LIMITED

CIN: L51109UP1999PLC024389

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

Statement of Unaudited Financial Results for the Half-Year Ended 30th September, 2024

	Half-Year Ended			Year Ended
	30.09.2024	30.09.2023	31.03.2024	31.03.2024
	Unaudited	Unaudited	Audited	Audited
(₹ in Lakhs)				
1. Income :				
Revenue from Operations	802.08	1074.32	961.44	2035.76
Other Income	27.86	11.89	85.25	97.14
Total Income	829.94	1086.21	1046.69	2132.90
2. Expenditure :				
Cost of Services Rendered	656.86	886.29	832.49	1718.78
Employee Benefits Expenses	70.65	70.43	69.95	140.38
Finance Cost	0.05	2.33	2.77	5.10
Depreciation & Amortisation Expense	11.94	9.46	12.27	21.73
Other Expenses	36.34	50.29	51.32	101.61
Total Expenses	775.84	1018.80	968.80	1987.60
Profit/(Loss) Before Exceptional & Extraordinary Items and Tax	54.10	67.41	77.89	145.30
Exceptional Items	-	-	-	-
Profit/(Loss) from ordinary activities before Extraordinary Items and Tax	54.10	67.41	77.89	145.30
Extraordinary Items	-	-	-	-
Profit/(Loss) from ordinary activities before Tax	54.10	67.41	77.89	145.30
Tax Expenses:				
Current Tax	13.29	17.10	18.98	36.08
Deferred Tax Charge/(Credit)	0.33	(0.13)	0.62	0.49
	13.62	16.97	19.60	36.57
Profit/(Loss) from Ordinary Activities	40.48	50.44	58.29	108.73
Earning per Equity Share on Profit for the year (Rs.) - Basic & Diluted	0.78	0.97	1.13	2.10

Notes:

- 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 14th November, 2024.
- The Statutory Auditors of the Company have carried out the a "Limited Review" of the above financial results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 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.
- The Company has only one reportable business segment. Therefore Accounting Standard-17 of the Segment Reporting not applicable on the Company.
- Earning per share is calculated on the weighted average of the share capital received by the Company.
- 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.
- Audited figures for the six months ended on 31st March, 2024 are the balancing figures between audited figures for the year ended on 31st March, 2024 and unaudited figures for the six months ended on 30th September, 2023.
- 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



Acc
Kedia Gupta & Associates
Chartered Accountants
Kanpur

Date : 14th November, 2024

Place: Kanpur

DAPS ADVERTISING LIMITED		
CIN: L51109UP1999PLC024389		
Registered Office: 128, Clyde House, Office No. 9-B, The Mall, Kanpur - 208001 (U.P.)		
Unaudited Statement of Assets and Liabilities as at 30th September, 2024		
(₹ in Lakhs)		
	As at 30.09.2024	As at 31.03.2024
	Unaudited	Audited
A. EQUITY & LIABILITIES		
1. Shareholders' Fund		
a) Share Capital	517.49	517.49
b) Reserve & Surplus	1080.94	1048.22
c) Money received against Share Warrant	-	-
Shareholder Funds (A)	1598.43	1565.71
2. Share Application Money Pending Allotment		
	-	-
3. Non-Current Liabilities		
a) Long Term Borrowings	14.71	12.35
b) Deferred Tax Liabilities (Net)	1.31	0.98
Non-Current Liabilities (B)	16.02	13.33
4. Current Liabilities		
a) Short Term Borrowings	-	5.66
b) Trade Payables		
total outstanding dues of micro enterprises & small enterprises	-	-
total outstanding dues of creditors other than micro enterprises & small enterprises	237.94	230.28
c) Other Current Liabilities	40.85	38.27
d) Short Term Provisions	17.68	5.76
Current Liabilities (C)	296.47	279.97
TOTAL EQUITY & LIABILITIES (A+B+C)	1910.92	1859.01
B. ASSETS		
1. Non-Current Assets		
a) Property, Plant and Equipments		
- Tangible Assets	215.16	220.37
- Intangible Assets	1.78	2.03
b) Other Non Current Assets	40.19	45.29
Non-Current Assets (A)	257.13	267.69
2. Current Assets		
a) Trade Receivables	764.15	904.71
b) Cash and Bank Balances	686.91	548.32
c) Short Term Loans and Advances	99.06	96.79
d) Other Current Assets	103.67	41.50
Current Assets (B)	1653.79	1591.32
TOTAL ASSETS (A+B)	1910.92	1859.01

For DAPS Advertising Limited

Dharmesh Chaturvedi
Dharmesh Chaturvedi
 (Managing Director)
 DIN : 00989831

Date : 14th November, 2024
 Place: Kanpur



DAPS ADVERTISING LIMITED

CIN: L51109UP1999PLC024389

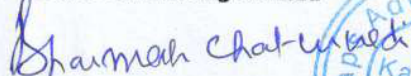
Registered Office: 128, Clyde House, Office No. 9-B, The Mall, Kanpur - 208001 (U.P.)

Cash Flow Statement

(₹ in Lakhs)

Particulars	Half Year Ended	
	30.09.2024 Unaudited	30.09.2023 Unaudited
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Profit Before Tax		
Adjusted for :	54.10	67.41
Depreciation & Amortisation Expenses		
Increase/Decrease in Reserve & Surplus	11.94	9.46
Adjustment in Fixed Assets	-	-
Profit/Loss on Sale of Fixed Assets	-	-
Interest Income	-	-
Operating Profit before Working Capital Changes (i)	(12.84)	(8.02)
	53.20	68.85
Adjusted for :		
Increase/Decrease in Trade Payables		
Increase/Decrease in Other Current Liabilities	7.67	18.13
Increase/Decrease in Short Term Provisions	2.58	(23.39)
Increase/Decrease in Trade Receivables	11.92	4.16
Increase/Decrease in Short Term Advances	140.56	(97.14)
Increase/Decrease in Other Current Assets	(2.28)	(0.16)
(ii)	(62.18)	23.86
Cash Generated from Operations (i+ii)	98.27	(74.54)
Income Tax Paid (Net)	151.47	(5.69)
Net Cash Flow from Operating Activities (A)	(13.29)	(17.10)
	138.18	(22.79)
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of Fixed Assets		
Sale of Fixed Assets	(6.47)	(0.61)
Interest Income	-	-
Increase/Decrease in Security Deposits	12.84	8.02
Net Cash Flow used in Investing Activities (B)	5.10	(0.50)
	11.47	6.91
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Issue of Equity Shares		
Securities Premium Received	-	-
Increase/Decrease in Long Term Borrowings	-	-
Increase/Decrease in Short Term Borrowings	2.36	2.85
Dividend Paid	(5.66)	(8.00)
Net Cash Flow generated from Financing Activities (C)	(7.76)	0.00
	(11.06)	(5.15)
Net Increase/(Decrease) in Cash & Cash Equivalent (A+B+C) = (D)	138.59	(21.03)
Opening Cash and Cash Equivalents (E)	548.32	742.64
Closing Cash and Cash Equivalents (D+E)	686.91	721.61

For DAPS Advertising Limited

Dharmesh Chaturvedi
(Managing Director)
DIN : 00989831Date : 14th November, 2024
Place: Kanpur



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

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

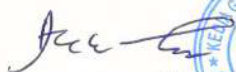
We have reviewed the accompanying statement of unaudited financial results of DAPS Advertising Limited (the "Company") for the half year ended September 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



Ajay Kumar Kedia
Partner
Membership No.: 074354
UDIN : 24074354BKDBWQ8442



Place : Kanpur
Date : 14th November, 2024