

D.K. ENTERPRISES GLOBAL LTD.

REGISTERED OFFICE: - Plot No-235 INDUSTRIAL AREA PHASE-2, PANCHKULA-134109(HARYANA) | GST: 06AAHCD1216F1Z6
Phone : 0172 4103984, 0172 2591548 | E-mail : dkentpkl@gmail.com | Website: www.dkenterprises.co.in
VADODRA ADDRESS: SURVEY BLOCK NO. 1, RANCHODJI MANDIR ROAD, MAHUVAD, PADRA, DISTT. VADODARA, GUJARAT-391 440
GSTN NO. 24AAHCD1216F1Z8 | PHONE NO. 02662-244114 | E-mail: dkentvad@gmail.com
AN ISO 9001-2015 & ISO 14001-2015 CERTIFIED COMPANY

Date: 25/08/2025

To

National Stock Exchange of India Limited,
Exchange Plaza, C-1, Block G,
Bandra-Kurla Complex,
Bandra (East), Mumbai-400 051

NSE Symbol: DKEGL

ISIN: INE0GN101014

Re: Disclosure under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sub: Submission of (1) Notice of the 07th AGM of D.K. Enterprises Global Limited alongwith the Annual Report for the Financial Year ended March 31, 2025 (2) Communication to shareholders for Annual Report Web-link

Dear Sir/Madam,

Pursuant to Regulations 30 and 34(1)(a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), we hereby enclose the Notice of the 07th Annual General Meeting (the "AGM") of D.K. Enterprises Global Limited (the "Company") to be held on Thursday, September 25, 2025 at 12:30 P.M. IST through Video Conferencing or Other Audio Visual Means and the Annual Report of the Company for the Financial Year ended March 31, 2025.

The said Notice which forms part of the Annual Report for the Financial Year ended March 31, 2025 is being sent only through e-mail to the shareholders of the Company at their registered e-mail addresses and the same has also been uploaded on the website of the Company under the web-link <https://dkenterprises.co.in/investor-relations/general-meetings>.

In compliance with Regulation 36(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), a letter (as enclosed) is being sent to those shareholders, whose e-mail addresses are not registered with the Company or the Registrar and Share Transfer Agent or any of the Depositories or the Depository Participant(s), providing the web-link, including the exact path, where complete details of the aforesaid Annual Report are available.

Kindly take the same on your records and acknowledges the receipt.

Thanking you,

Yours Truly,

For D.K. Enterprises Global Limited

RAKESH KUMAR
(CHAIRMAN AND MANAGING DIRECTOR)
DIN: 08374550

ANNUAL REPORT

2024-25



D.K. ENTERPRISES GLOBAL LIMITED

CORPORATE INFORMATION

<p>BOARD OF DIRECTORS</p> <p>MR. RAKESH KUMAR Chairman and Managing Director</p> <p>MR. DHURUV RAKESH Executive Whole time Director</p> <p>MRS. REKHA BANSAL Executive Whole time Director</p> <p>MR. JEENENDRA PRAKASH SINGHVI Non-Executive Independent Director</p> <p>MR. AJIT SINGH Non-Executive Independent Director</p>	<p>AUDITORS</p> <p>STATUTORY AUDITOR M/s DEEPAK JINDAL & CO. Unit No. A-203, Second Floor, Elante Offices, Plot No. 178-178A, Industrial Area, Phase-1, Chandigarh 160002</p> <p>INTERNAL AUDITOR M/s DATTA SINGLA & CO. Unit No. A-203, Second Floor, Elante Offices, Plot No. 178-178A, Industrial Area, Phase-1, Chandigarh 160002</p> <p>SECRETARIAL AUDITOR Mr. VISHAL ARORA Company Secretary 651, Top Floor, Sector-8B Chandigarh-160009</p>
<p>KEY MANAGERIAL PERSONNEL</p> <p>MR. BALJEET SINGH Chief Financial Officer</p> <p>MS. INDU BALA Company Secretary & Compliance Officer</p> <p>COMMITTEES OF BOARD</p> <p>AUDIT COMMITTEE MR. JEENENDRA PRAKASH SINGHVI (Chairman) MR. DHURUV RAKESH MR. AJIT SINGH</p> <p>NOMINATION & REMUNERATION COMMITTEE MR. JEENENDRA PRAKASH SINGHVI (Chairman) MR. RAKESH KUMAR MR. AJIT SINGH</p> <p>STAKEHOLDERS RELATIONSHIP COMMITTEE MR. JEENENDRA PRAKASH SINGHVI (Chairman) MRS. REKHA BANSAL MR. AJIT SINGH</p>	<p>REGISTERED OFFICE Plot No-235 Industrial Area Phase-2 Panchkula Haryana 134109</p> <p>Email ID: dkentpkl@gmail.com</p> <p>Website: www.dkenterprises.co.in</p> <p>CIN: L36999HR2019PLC078806</p> <p>REGISTRAR AND TRANSFER AGENT SKYLINE FINANCIAL SERVICES PRIVATE LIMITED Address: D-153 A, 1st Floor, Okhla Industrial Area, Phase – I , New Delhi-110 020</p> <p>INVESTOR CELL CONTACT DETAILS MS. INDU BALA Company Secretary & Compliance Officer Tel: 0172-2591548 Email id: cs@dkenterprises.co.in</p> <p>LISTED ON STOCK EXCHANGE NSE Emerge</p>

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CHAIRMAN'S MESSAGE

Dear Shareholders,

It is with great pride and appreciation that I present to you the Annual Report of D.K. Enterprises Global Limited for the Financial Year 2024–25. This year has been pivotal in shaping the growth and identity of our organization and further cement our role as a trusted manufacturer of adhesive and packaging material solutions for a wide range of industrial and commercial applications.

At a time when the need for dependable, sustainable, and innovative packaging materials has never been greater, our company has remained steadfast in its commitment to quality, customization, and client satisfaction. Whether through our high-performance specialized tapes, advanced laminated packaging materials, or export-grade corrugated boxes and trays, we've continued to deliver value-driven solutions across industries and geographies.

Our journey of growth this year has been defined by agility and purpose—adopting cutting-edge technologies, enhancing production efficiencies, and scaling operations to better serve a diverse and demanding market. These milestones would not have been possible without the unwavering trust and support of you, our valued shareholders, and the passion and dedication of our team, whose expertise and vision drive us forward every single day.

With your continued support, we are confident in our ability to unlock new opportunities, create long-term value, and lead with responsibility in every market we serve.

On behalf of the entire leadership team, I extend my sincere gratitude to our shareholders, board members, employees, clients, and partners for their enduring support and belief in D.K. Enterprises Global Limited.

Best Regards,
Chairman & Managing Director
Rakesh Kumar

NOTICE OF 07TH ANNUAL GENERAL MEETING

NOTICE is hereby given that the Seventh Annual General Meeting ("AGM") of the Members of D.K. ENTERPRISES GLOBAL LIMITED will be held on Thursday, September 25, 2025 at 12:30 P.M. through Video Conferencing ("VC") /Other Audio Visual Means ("OAVM") to transact the following businesses. The proceedings of the AGM shall be deemed to be conducted at the Registered Office of the Company, which shall be the deemed venue of the AGM.

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Standalone Financial Statements of the Company for the financial year ended March 31, 2025 together with the Reports of the Board of Directors and the Auditors thereon.
2. To receive, consider and adopt the Audited Consolidated Financial Statements of the Company for the financial year ended March 31, 2025 together with the Report of the Auditors thereon.
3. To declare final dividend of ₹ 2/- per equity share of face value of 10/- each, for the Financial Year ended March 31, 2025.
4. To appoint Mrs. Rekha Bansal (DIN: 08374551), who retires by rotation and being eligible, offers herself for re-appointment as Whole-Time Director.

SPECIAL BUSINESS:

5. To Re-appoint Mr. Rakesh Kumar as Managing Director of the Company
To consider and, if thought fit, to pass the following resolution as a Special Resolution:

"RESOLVED THAT in accordance with the provisions of Sections 196, 197, 198 and 203 read with Schedule V and other applicable provisions of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), Regulation 17 and any other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and in accordance with relevant provisions of the Articles of Association of the Company, as amended from time to time, consent of the members be and is hereby accorded to re-appoint Mr. Rakesh Kumar (DIN: 08374550) as Managing Director (designated as Chairman & Managing Director) of the Company for a further period of 5 (five) years with effect from December 31, 2025 to December 30, 2030 (both days inclusive), liable to retire by rotation on such terms and conditions including remuneration as may be decided by the members in the 7th (Seventh) annual general meeting and in the event of inadequacy or absence of profits in any financial year(s) during the said period, the said remuneration be paid as minimum remuneration to Mr. Rakesh Kumar, subject to other approval, if any, required for the same.

RESOLVED FURTHER THAT the Board be and is hereby authorized to do all such acts, deeds, things and to sign all such documents and writings as may be necessary to give effect to this resolution and for matters connected therewith or incidental thereto."

6. To Re-appoint Mrs. Rekha Bansal as Whole-Time Director of the Company
To consider and, if thought fit, to pass the following resolution as a Special Resolution:

"RESOLVED THAT in accordance with the provisions of Sections 196, 197, 198 and 203 read with Schedule V and other applicable provisions of

the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), Regulation 17 and any other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and in accordance with relevant provisions of the Articles of Association of the Company, as amended from time to time, consent of the members be and is hereby accorded to re-appoint Mrs. Rekha Bansal (DIN: 08374551) as Whole-Time Director of the Company for a further period of 5 (five) years with effect from March 01, 2026 to February 27, 2031 (both days inclusive), liable to retire by rotation and continue to function as a Whole-Time Director for the remainder of her term after attaining the age of 70 years, on such terms and conditions including remuneration payable to Mrs. Rekha Bansal as may be decided by the members in the 7th (Seventh) annual general meeting and in the event of inadequacy or absence of profits in any financial year(s) during the said period, the said remuneration be paid as minimum remuneration to Mrs. Rekha Bansal, subject to other approval, if any, required for the same.

RESOLVED FURTHER THAT, pursuant to the provisions of Section 152 (6) and other applicable provisions of the Companies Act, 2013 Mrs. Rekha Bansal (DIN: 08374551) as Whole-Time Director who retires by rotation & being eligible offers herself for re-appointment as Whole-Time Director, be and is hereby re-appointed as a Whole-Time Director liable to retire by rotation.

RESOLVED FURTHER THAT the Board be and is hereby authorized to do all such acts, deeds, things and to sign all such documents and writings as may be necessary to give effect to this resolution and for matters connected therewith or incidental thereto."

7. To Re-appoint Mr. Jeenendra Prakash Singhvi as an Independent Director of the Company
To consider and, if thought fit, to pass the following resolution as a Special Resolution:

"RESOLVED THAT pursuant to Sections 149, 152 and other applicable provisions, if any, of the Companies Act, 2013 (the "Act") and Schedule IV thereto and the rules made thereunder, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including any amendment(s), statutory modification(s) or reenactment(s) thereof for the time being in force, and the Articles of Association of the Company, Mr. Jeenendra Prakash Singhvi (DIN: 09027788), who was appointed as an Independent Director for a term of 5 (five) consecutive years to hold office upto December 31, 2025 and being eligible for re-appointment, be and is hereby re-appointed as an Independent Director of the Company to hold office for a second term of 5 (five) consecutive years commencing from December 31, 2025 to December 30, 2030 (both days inclusive).

RESOLVED FURTHER THAT the Board be and is hereby authorized to do all such acts, deeds, things and to sign all such documents and writings as may be necessary to give effect to this resolution and for matters connected therewith or incidental thereto."

8. To appoint Mr. Vishal Arora, Firm of Company Secretaries in Practice as Secretarial Auditors
To consider and, if thought fit, to pass the following resolution as an ordinary Resolution:

“RESOLVED THAT pursuant to the provisions of Section 204 and other applicable provisions of the Companies Act, 2013, if any and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) and subject to receipt of such other approvals, consents as may be required, Mr. Vishal Arora of Company Secretaries in Practice (Membership Number 4566) be and are hereby appointed as Secretarial Auditor of the Company for a term of upto 5(Five) consecutive years, to hold office from the conclusion of this Annual General Meeting ('AGM') till the conclusion of 12th (Twelfth) AGM of the Company to be held in the Year 2030, at a remuneration to be fixed by the Board of Directors of the Company or any Committee of the Board of Directors ('the Board').

RESOLVED FURTHER THAT the Board be and is hereby authorized to do all such acts, deeds, things and to sign all such documents and writings as may be necessary to give effect to this resolution and for matters connected therewith or incidental thereto.”

9. To increase overall managerial remuneration payable from 11% to 15% of the net profits of the Company
To consider and, if thought fit, to pass the following resolution as an ordinary Resolution:

“RESOLVED THAT pursuant to the provisions of Section 197 of the Companies Act, 2013, (the Act) read with Schedule V of the Act and other applicable provisions, if any, and the Rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and pursuant to the recommendation of the Nomination and Remuneration Committee and the Board of the Company made in its respective meetings held on August 20 2025, approval of the members of the Company be and is hereby accorded to increase the overall limit of managerial remuneration payable for the financial year 2025-26, from 11% to 15% of the net profits of the Company computed in the manner laid down in Section 198 of the Act.

RESOLVED FURTHER THAT the Board of Directors of the Company, (including its committees thereof), be and is hereby authorized to do and perform all such acts, deeds, matters or things as may be considered necessary, appropriate, expedient or desirable to give effect to above resolution.”

By order of the Board
For D.K. ENTERPRISES GLOBAL LIMITED

Mr. RAKESH KUMAR
Chairman cum Managing Director
DIN 08374550

Date: 20/08/2025
Place: Panchkula

NOTES:

1. Pursuant to the General Circular Nos. 14/2020 dated April 8, 2020 and 17/2020 dated April 13, 2020, in relation to "Clarification on passing of ordinary and special resolutions by companies under the Companies Act, 2013", General Circular Nos. 20/2020 dated May 5, 2020, 10/2022 dated December 28, 2022 and subsequent circulars issued in this regard, the latest being 09/2023 dated September 25, 2023 and subsequent circulars issued in this regard, the latest being 09/2024 dated September 19, 2024 in relation to "Clarification on holding of Annual General Meeting ('AGM') through Video Conferencing (VC) or Other Audio Visual Means (OAVM)", (collectively referred to as "MCA Circulars") the Company is convening the 07th AGM through Video Conferencing ('VC')/Other Audio Visual Means ('OAVM'), without the physical presence of the Members at a common venue.

Further, the Securities and Exchange Board of India ('SEBI'), vide its Circulars dated May 12, 2020, January 15, 2021, May 13, 2022, January 5, 2023 and October 7, 2023 and October 3, 2024 ('SEBI Circulars') and other applicable circulars issued in this regard, has provided relaxations from compliance with certain provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations').

In compliance with the provisions of the Companies Act, 2013 ('the Act'), the Listing Regulations and MCA Circulars, the 07th AGM of the Company is being held through VC/OAVM on Thursday, September 25, 2025 at 12:30 p.m. IST. The deemed venue for the AGM will be the Registered Office of the Company, i.e., Plot No-235 Industrial Area Phase-2 Panchkula, Haryana-134109.

2. PURSUANT TO THE PROVISIONS OF THE ACT, A MEMBER ENTITLED TO ATTEND AND VOTE AT THE AGM IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON HIS/HER BEHALF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. SINCE THIS AGM IS BEING HELD PURSUANT TO THE MCA CIRCULARS THROUGH VC/OAVM, THE REQUIREMENT OF PHYSICAL ATTENDANCE OF MEMBERS HAS BEEN DISPENSED WITH. ACCORDINGLY, IN TERMS OF THE MCA CIRCULARS AND THE SEBI CIRCULARS, THE FACILITY FOR APPOINTMENT OF PROXIES BY THE MEMBERS WILL NOT BE AVAILABLE FOR THIS AGM AND HENCE THE PROXY FORM, ATTENDANCE SLIP AND ROUTE MAP OF AGM ARE NOT ANNEXED TO THIS NOTICE.

3. Dispatch of Annual Report through E-mail: In accordance with the MCA General Circular Nos. 09/2024 dated September 19, 2024 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated October 03, 2024, the financial statements (including Board's Report, Auditors' Report or other documents required to be attached therewith) for the Financial Year ended March 31, 2025 pursuant to section 136 of the Act and Notice calling the AGM pursuant to section 101 of the Act read with the Rules framed thereunder, such statements including the Notice of AGM are being sent only in electronic mode to those Members whose e-mail addresses are registered with the Company/Skyline Financial Services Limited or the Depository Participant(s).

A letter shall be sent to those shareholders, whose e-mail addresses are not registered as stated above, providing the web-link, including the exact path, where complete details of the Annual Report are available.

The physical copies of such statements and Notice of AGM will be dispatched only to those shareholders who request for the same.

The Notice can also be accessed from the websites of the Stock Exchanges i.e. National Stock Exchange of India Limited (NSE-EMERGE) at www.nseindia.com respectively and is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.

Members are requested to register/update their email addresses, in respect of electronic holdings with the Depository through the concerned Depository Participants.

4. The Explanatory Statement pursuant to Section 102 of the Act in respect of the business under Item Nos. 5 to 8 set out above and relevant details in respect of the Directors seeking re-appointment at this AGM as required under Regulation 36(3) of the Listing Regulations and Secretarial Standard on General Meetings issued by The Institute of Company Secretaries of India ('Secretarial Standard') are annexed hereto. Requisite declarations have been received from the Directors seeking re-appointment.

5. Join the AGM through VC or OAVM: The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

Corporate/Institutional Members are entitled to appoint authorised representatives to attend the AGM through VC/OAVM on their behalf and cast their votes through remote e-voting or at the AGM. Corporate/ Institutional Members intending to authorise their representatives to participate and vote at the Meeting are requested to send a certified copy of the Board resolution/authorisation letter to the Scrutiniser at e-mail ID csteamva@gmail.com with a copy marked to evoting@nsdl.co.in and to the Company at cs@dkenterprises.co.in authorising its representative(s) to attend through VC/OAVM and vote on their behalf at the Meeting, pursuant to section 113 of the Act.

The instructions to Join the AGM through VC or OAVM are annexed separately and form part of this Notice.

6. Attendance of the Members: The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.
7. Remote e-voting and e-voting during the AGM: The Company has engaged the services of NSDL to provide VC facility and e-voting facility for the AGM. The instructions to cast votes through remote e-Voting and through e-Voting system during the AGM are annexed separately and form part of this Notice.
8. The Register of Directors and Key Managerial Personnel and their shareholding maintained under section 170 of the Act and Register of Contracts or arrangements in which directors are interested maintained under section 189 of the Act and relevant documents referred to in this Notice of AGM and explanatory statement, will be available electronically for inspection by the Members during the AGM. All documents referred to in the Notice will also be available for electronic inspection without any fee by the Members from the date of circulation of this Notice up to the date of AGM, i.e. September 25, 2025. Members seeking to inspect such documents can send an email to cs@dkenterprises.co.in.
9. Record Date, Payment of Dividend and Tax thereon: The Board at its meeting held on August 20, 2025, recommended Final Dividend of ₹ 2/- per equity share of ₹ 10/- each fully paid-up of the Company, for the financial year ended March 31, 2025.

Final Dividend on Equity Shares for the financial year ended March 31, 2025, as recommended by the Board, if declared at the AGM, will be paid, subject to deduction of tax at source, to those Members whose names appear in the Register of Members of the Company / in the statements of beneficial ownership [as furnished by respective Depositories, viz., National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL)], as on Friday, August 29, 2025, being the Record Date for the same in terms of Regulation 42 of the Listing Regulations.

Pursuant to Regulation 12 of the Listing Regulations read with Schedule I to the said Regulations, it is mandatory for the Company either directly or through Depositories or RTA to use bank details as furnished by the investors for the payment of dividend through any RBI approved electronic mode of payment.

10. NOMINATION: Members holding shares in electronic form may contact their respective Depository Participants for availing this facility.

Members holding shares in the demat mode should update their e-mail addresses and Bank mandates directly with their respective Depository Participants.

Members are requested to intimate changes, if any, pertaining to their name, postal address, email address, telephone/mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc.

For shares held in electronic form: to their Depository Participants ("DPs")

Pursuant to the changes introduced by the Finance Act, 2020 in the Income-tax Act, 1961 (the "IT Act"), w.e.f. April 1, 2020, the dividend paid or distributed by a company shall be taxable in the hands of the shareholders. Accordingly, in compliance with the said provisions, the Company shall make the payment of dividend after necessary deduction of tax at source (TDS). The Members are hereby requested to refer to the communication made by the Company in this regard along with the IT Act. The details on TDS on dividend payment are also annexed separately and form part of this Notice.

Tax deducted in accordance with the communication made by the Company in this regard, shall be final and the Company shall not refund/adjust said amount subsequently.

11. Transfer of Unclaimed or Unpaid amounts to the Investor Education and Protection Fund (IEPF)

Pursuant to Sections 124 and 125 of the Act and the rules made thereunder, the amount of dividend for the subsequent years remaining unclaimed or unpaid for a period of seven years or more from the date they first become due for payment, including the amounts which were earlier transferred to General Revenue Account, have been transferred to the account of Investor Education and Protection Fund (IEPF) established by the Government of India. The amounts of the unclaimed or unpaid dividend relating to subsequent years and respective due dates for transfer to IEPF are as follows:

Dividend for the Financial Year	Unclaimed dividend as on March 31, 2025	Dues Dates for transfer to IEPF
March 31, 2022	₹ 1500/-	November 04, 2029
March 31, 2023	₹ 9000/-	October 30, 2030
March 31, 2024	₹ 8400/-	September 04, 2031

12. SCRUTINISER FOR E-VOTING: Mr. Vishal Arora Practicing Company Secretary (Membership No. FCS 4566) has been appointed as the Scrutiniser to scrutinise the e-voting process in a fair and transparent manner.

13. COMMON ONLINE DISPUTE RESOLUTION PORTAL: SEBI vide Circular Nos. SEBI/HO/OIAE/OIAE_IAD-1/P/ CIR/2023/131 dated July 31, 2023, and SEBI/HO/OIAE/ OIAE_IAD-1/P/CIR/2023/135 dated August 4, 2023, read with Master Circular No. SEBI/HO/OIAE/OIAE_IAD-1/P/ CIR/2023/145 dated July 31, 2023 (updated as on August 11, 2023), has established a common Online Dispute Resolution Portal ("ODR Portal") for resolution of disputes arising in the Indian Securities Market.

Pursuant to above-mentioned circulars, post exhausting the option to resolve their grievances with the RTA/ Company directly and through existing SCORES platform, the investors can initiate dispute resolution through the ODR Portal (<https://smartodr.in/login>).

14. With effect from April 01, 2014, inter-alia, provisions of section 149 of Companies Act, 2013, has been brought into force. In terms of the said section read with section 152(6) of the Act, the provisions of retirement by rotation are not applicable to Independent Directors. Accordingly, Mrs. Rekha Bansal, Whole-Time Director will retire at the ensuing annual general meeting and being eligible offers herself for re-appointment.

In terms of THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 details of director retiring by rotation at the ensuing annual general meeting is given in annexure to this notice.

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER:

The remote e-voting period begins on September 22, 2025 at 09:00 A.M. and ends on September 24, 2025 at 05:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. September 18, 2025, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being September 18, 2025.

How do I vote electronically using NSDL e-Voting system?





The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	<ol style="list-style-type: none"> For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period. Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS Portal" or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Shareholders/Members can also download NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience. <p>NSDL Mobile App is available on</p> <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;">  <p>App Store</p> </div> <div style="text-align: center;">  <p>Google Play</p> </div> </div> <div style="display: flex; justify-content: space-around; align-items: center; margin-top: 10px;">   </div>

Individual Shareholders holding securities in demat mode with CDSL	<p>1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password.</p> <p>2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly.</p> <p>3) If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option.</p> <p>4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers</p>
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.

b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12***** then your user ID is 12*****
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
 - a) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
 - b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
 - c) How to retrieve your 'initial password'?
 - (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
 - (ii) If your email ID is not registered, please follow steps mentioned below in process for those shareholders whose email ids are not registered.
6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
 - a) Click on "Forgot User Details/Password?" (If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
 - b) Physical User Reset Password?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
 - c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc. Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically on NSDL e-Voting system.

How to cast your vote electronically on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting".
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to csteamva@gmail.com with a copy marked to evoting@nsdl.co.in. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on toll free no.: 1800 1020 990 and 1800 22 44 30 or send a request to (Ms. Sarita Mote) at evoting@nsdl.co.in.

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), and AADHAR (self-attested scanned copy of Aadhar Card) by email to cs@dkenterprises.co.in.
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to cs@dkenterprises.co.in. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at step 1 (A) i.e. Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.
3. Alternatively shareholder/members may send a request to evoting@nsdl.co.in for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 09, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with

Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE AGM ARE AS UNDER

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the AGM and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for Access to NSDL e-Voting system. After successful login, you can see link of "VC/OAVM link" placed under "Join meeting" menu against company name. You are requested to click on VC/OAVM link placed under Join General Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.
2. Members are encouraged to join the Meeting through Laptops for better experience.
3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
5. Members who would like to express their views or ask questions during the AGM may register themselves as a speaker by sending their request from their registered e-mail address mentioning their name, DP ID and Client ID/Folio number, PAN, mobile number at cs@dkenterprises.co.in from Sunday, September 21, 2025 (9:00 a.m. IST) to Tuesday, September 23, 2025 (5:00 p.m. IST). Those Members who have registered themselves as a speaker will only be allowed to express their views/ask questions during the AGM. The Company reserves the right to restrict the number of speakers depending on the availability of time for the AGM.

INSTRUCTIONS FOR MEMBERS FOR DIVIDEND ARE AS UNDER

1. Subject to the provisions of Section 123 of the Companies Act, 2013, Dividend as recommended by the Board of Directors, if declared, at the AGM, will be disbursed to those members whose name appear in the Register of Members (in respect of shares held in physical form) or in the records of Depositories as Beneficial Owners of Shares (in respect of shares in dematerialized form) as on August 29, 2025 (Record date).
2. Dividend will be paid electronically through various online transfer modes to those members who have updated their bank accounts. For members who are yet to update their bank account details, dividend warrants/demand drafts will be sent to their registered addresses through post.

EXPLANATORY STATEMENT IN RESPECT OF THE SPECIAL BUSINESS PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013:

Item No. 5

Mr. Rakesh Kumar was appointed as the Managing Director of the Company w.e.f. December 31, 2020 for a period of 5 years i.e. upto December 30, 2025 (both days inclusive), pursuant to the resolution passed by the Members at their 02nd AGM of the Company held on December 31, 2020 and his re-appointment is due for another term of five years.

Based on the strong performance of the Company under the leadership of Mr. Rakesh Kumar and other key factors as elaborated below, the Nomination Committee ("NRC") recommended the reappointment of Mr. Rakesh Kumar as Managing Director designated as Managing Director & Chairman of the Company for a further period of 5 years i.e. from December 31, 2025 to December 30, 2030 (both days inclusive), on the terms and conditions including remuneration, as contained in this explanatory statement.

Accordingly, the Board of Directors, at its meeting held on May 27, 2025, based on the recommendation of Nomination Committee and subject to approval of members, approved the re-appointment of Mr. Rakesh Kumar as Managing Director designated as Managing Director & Chairman of the Company for a further period of 5 years i.e. from December 31, 2025 to December 30, 2030 (both days inclusive), on the terms and conditions, including the remuneration payable to Mr. Rakesh Kumar, as contained in this explanatory statement.

The key factors that were considered by the Committee while recommending the re-appointment of Mr. Rakesh Kumar are given below:

- Under his vision, the Company has transformed itself into a global communications. Key to this performance has been the focus and clarity with which Mr. Rakesh Kumar has led the execution of strategy. He has shown extreme financial prudence, while waging a war on waste.
- Operationally, under his guidance, the Company has achieved highest ever revenues in FY 2024-25. In addition to this, the Company has distributed dividend to its Members counting 3 financial years. (excluding the proposed dividend in this AGM notice).

Mr. Rakesh Kumar satisfies all the conditions set out in Part-I of Schedule V to the Act as also conditions set out under Section 196(3) of the Act for his re-appointment. He is not disqualified from being appointed as Director in terms of Section 164 of the Act nor debarred from holding the office of director by virtue of any SEBI order or any other such authority and has given all the necessary declarations and confirmation including his consent to be re-appointed as a Managing Director & Chairman of the Company.

In terms of the provisions of Sections 196, 197, 198, Schedule V and other applicable provisions, if any, of the Companies Act, 2013 and the rules made thereunder (including any statutory modification or re-enactment thereof for time being in force) and relevant provisions of Articles of Association of the Company, re-appointment of the Managing Director requires approval of the Members.

His appointment was approved by the members through a special resolution passed at the 6th AGM, as he had attained the age of seventy years. However, the Company had paid excess remuneration during financial year ended on March 31, 2023 and March 31, 2024 and accordingly, in compliance with the provisions of the Act and other applicable laws, the members, vide special resolution passed at their 06th AGM held on July 31, 2024, had approved the waiver of recovery of excess managerial remuneration paid to Mr. Rakesh Kumar for the financial year ended March 31, 2023 and March 31, 2024.

The following remuneration was paid to Mr. Rakesh

Kumar during last five (5) years:

Financial Year	Annual Remuneration (Amount in INR)
2019-20	₹ 210,00,000/-
2020-21	₹ 24,00,000/-
2021-22	₹ 24,00,000/-
2022-23	₹ 30,00,000/-
2023-24	₹ 30,00,000/-

The details of proposed remuneration, as approved by the Board of Directors at its meeting held on August 20, 2025 based on the recommendation of NRC, to be paid to Mr. Rakesh Kumar is as under:

Fixed Pay (inclusive of salary, allowances and retirement benefits) payable on monthly basis: ₹ 250,000/-

Minimum Remuneration: In the event of absence of profits and/or inadequacy of profits, in any financial year during the currency of tenure of Mr. Rakesh Kumar as Managing Director & Chairman of the Company, the payment of above remuneration by way of fixed pay shall be made notwithstanding such remuneration may exceed the limits prescribed under Section 197 read with Schedule V of the Companies Act, 2013 or under the provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 or under any other law for the time being in force, if any.

Pursuant to the provisions of Section 197 read with Schedule V to the Act relating to payment of managerial remuneration in case of absence of profits and/or inadequacy of profits (calculated under Section 198 of the Act), the Company may pay such remuneration over and above the ceiling limit as specified in Schedule V, subject to the members' approval by way of a Special Resolution for payment of minimum remuneration for a period not exceeding 3 years, compliance of disclosure requirements and other conditions stated therein. In view of the foregoing factors, the approval of the members is being sought for the payment of remuneration to Mr. Rakesh Kumar for a period of three years, in the event of absence or inadequacy of profits, or otherwise, in the Company.

Brief particulars of profile of Mr. Rakesh Kumar is enclosed. The terms as set out in the resolution and explanatory statement may be treated as an abstract of the terms of appointment pursuant to Section 190 of the Act.

The information as required to be disclosed under paragraph (iv) of the second proviso after Paragraph B of Section II of Part II of Schedule V to the Act is given in the Annexure to the Notice.

The Company has not defaulted in payment of dues to any bank or public financial institution or non-convertible debenture holders or other secured creditor, if any.

Mr. Rakesh Kumar is interested in the resolution set out at item nos. 5 of this Notice. Further, his relatives are also deemed interested in the respective resolutions, to the extent of their shareholding, if any, in the Company. Save and except the above, none of the Directors, Key Managerial Personnel and their relatives are in any way, concerned or interested, financially or otherwise, in the proposed resolutions.

The Articles of Association of the Company, relevant resolutions passed at the Board and Committee Meetings and other allied documents being referred in the resolution, are available for inspection at the Registered Office of the Company on any working day between 11.00 a.m. to 1.00 p.m. upto the date of AGM and will also be available on the website of the Company at <https://dkenterprises.co.in/>.

The Board recommends Special resolution set out at item no. 5 of this Notice, for approval of the members.

Item No 6

Mrs. Rekha Bansal was appointed as the Whole-Time Director of the Company w.e. f. March 01, 2021 for a period of 5 years i.e. upto February 27, 2026 pursuant to the resolution passed by the Members at their EGM of the Company held on March 01, 2021 and his re-appointment is due for another term of five years.

Based on the recommendation of the Nomination Committee ("NRC") the Board of Directors, at its meeting held on May 27, 2025 re-appoint Mrs. Rekha Bansal as Whole-Time Director designated as Whole-Time Director of the Company for a further period of 5 years i.e. from March 01, 2026 to February 27, 2031(both days inclusive), on the terms and conditions as contained in this explanatory statement.

She is not disqualified from being appointed as Director in terms of Section 164 of the Act nor debarred from holding the office of director by virtue of any SEBI order or any other such authority and has given all the necessary declarations and confirmation including his consent to be re-appointed as a Whole-Time Director of the Company.

In terms of the provisions of Sections 196, 197, 198, Schedule V and other applicable provisions, if any, of the Companies Act, 2013 and the rules made thereunder (including any statutory modification or re-enactment thereof for time being in force) and relevant provisions of Articles of Association of the Company, re-appointment of the Whole-Time Director requires approval of the Members.

No remuneration was paid to Mrs. Rekha Bansal during last five (5) years:

The details of proposed remuneration, as approved by the Board of Directors at its meeting held on August 20, 2025 based on the recommendation of NRC, to be paid to Mrs. Rekha Bansal is as under:

Fixed Pay (inclusive of salary, allowances and retirement benefits) payable on monthly basis: ₹ 1,00,000/-

Minimum Remuneration: In the event of absence of profits and/or inadequacy of profits, in any financial year during the currency of tenure of Mrs. Rekha Bansal as Whole-Time Director of the Company, the payment of above remuneration by way of fixed pay shall be made notwithstanding such remuneration may exceed the limits prescribed under Section 197 read with Schedule V of the Companies Act, 2013 or under the provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 or under any other law for the time being in force, if any.

Brief particulars of profile of Mrs. Rekha Bansal is enclosed. The terms as set out in the resolution and explanatory statement may be treated as an abstract of the terms of appointment pursuant to Section 190 of the Act.

The information as required to be disclosed under paragraph (iv) of the second proviso after Paragraph B of Section II of Part II of Schedule V to the Act is given in the Annexure to the Notice.

The Company has not defaulted in payment of dues to any bank or public financial institution or non-convertible debenture holders or other secured creditor, if any.

Mrs. Rekha Bansal is interested in the resolution set out at item nos. 5 of this Notice. Further, his relatives are also deemed interested in the respective resolutions, to the extent of their shareholding, if any, in the Company. Save and except the above, none of the Directors, Key Managerial Personnel and their relatives are in any way, concerned or interested, financially or otherwise, in the proposed resolutions.

The Articles of Association of the Company, relevant

resolutions passed at the Board and Committee Meetings and other allied documents being referred in the resolution, are available for inspection at the Registered Office of the Company on any working day between 11.00 a.m. to 1.00 p.m. upto the date of AGM and will also be available on the website of the Company at <https://dkenterprises.co.in/>.

The Board recommends Special resolution set out at item no. 6 of this Notice, for approval of the members.

Item No. 7

Mr. Jeenendra Prakash Singhvi was appointed as an Independent Director of the Company w.e.f. December 31, 2020 for a period of 5 years i.e. upto December 30, 2025 (both days inclusive), pursuant to the resolution passed by the Members at their 02nd AGM of the Company held on December 31, 2020.

Based on the recommendations of Nomination and Remuneration Committee, the Board at its meeting held on May 27, 2025, has recommended the reappointment of Mr. Jeenendra Prakash Singhvi as an Independent Director of the Company, for a second term of 5 (five) consecutive years with effect from December 31, 2025.

Notices under Section 160 of the Companies Act, 2013 (as amended) (the "Act") have been received by the Company from members proposing the candidature of Mr. Jeenendra Prakash Singhvi as an Independent Director of the Company, not liable to retire by rotation. Further, since this re-appointment is recommended by the Nomination and Remuneration Committee, the requirement for deposit of ₹ 100,000/- is not applicable.

Based on the aforesaid recommendations and consent of Mr. Jeenendra Prakash Singhvi to act as a director of the Company and other statutory disclosures including declaration confirming that he meets the criteria of independence under the Act and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (the "Listing Regulations"), it is proposed to re-appoint Mr. Jeenendra Prakash Singhvi as an Independent Director of the Company whose period of office shall not be liable to determination by retirement of directors by rotation. Further as per the declarations received by the Company, Mr. Jeenendra Prakash Singhvi is not disqualified under Section 164 of the Act. The directorship(s) held by Mr. Jeenendra Prakash Singhvi are within the limits prescribed under the Act and the Listing Regulations. The said proposal is in compliance with the Nomination and Remuneration Policy (Revised) of the Company. A summary on profile of Mr. Jeenendra Prakash Singhvi is attached to this Notice as Annexure – 1.

In the opinion of the Board, Mr. Jeenendra Prakash Singhvi fulfils the conditions specified in the Act and the rules made thereunder and the Listing Regulations, for his re-appointment as an Independent Director of the Company and he is independent of the management. He has further confirmed that he is not aware of any circumstance or situations which exist or may be reasonably anticipated that could impair or impact his ability to discharge his duties. In terms of Section 150 of the Act and the rules made thereunder, Mr. Jeenendra Prakash Singhvi is registered with the Indian Institute of Corporate Affairs (IICA) and he has cleared the online proficiency self-assessment test.

Mr. Jeenendra Prakash Singhvi is entitled to sitting fees for attending the meetings of the Board and its committee(s) and also remuneration in terms of Section 197 of the Act, read with Schedule V thereto, in line with the Nomination and Remuneration Policy (Revised) of the Company. Considering his contributions and time commitment as the Chairman of the of Nomination and Remuneration Committee, Audit Committee and Stakeholder Relationship committee, his knowledge, acumen, expertise and experience in the domains of diversified leadership,

business strategies and planning, governance and stakeholders management, amongst others, the preference of having a Board member with knowledge, acumen, expertise. The outcome of performance evaluation of the Independent Directors the Board is of the opinion that it would be in the interest of the Company to re-appoint him as an Independent Director for a second term of 5 (five) consecutive years from December 31, 2025 upto December 30, 2030 (both days inclusive).

The necessary documents relating to his reappointment (including the letter of appointment to be issued to Mr. Jeenendra Prakash Singhvi, setting out the terms and conditions of his re-appointment) shall be made available for inspection, electronically by the Members of the Company, without payment of fees during 11:00 A.M. to 1:00 P.M. IST on any working day, upto and including the date of the 07th Annual General Meeting (AGM) including during the AGM. Members desirous of inspecting the same may send their requests at cs@dkenterprises.co.in from their registered e-mail addresses mentioning their names and folio numbers / demat account numbers, with a self-attested copy of their PAN Card or AADHAAR Card or Voter ID Card.

Except Mr. Jeenendra Prakash Singhvi being the concerned director in the Company, no other Director or Key Managerial Personnel of the Company, or their relatives, is concerned or interested financially or otherwise, in Resolution No. 7 as contained in the Notice.

Keeping in view his contributions, expertise and knowledge, the Board considers that his continued association as an Independent Director and the Chairman of the Board, would be of immense benefit to the Company. Accordingly, the Board recommends the Resolution No. 7 as a Special Resolution, in relation to the re-appointment of Mr. Jeenendra Prakash Singhvi as an Independent Director, for a second term of 5 (five) consecutive years commencing from December 31, 2025, for the approval of the Members of the Company.

Item No.8

In accordance with the provisions of Section 204 and other applicable provisions of the Companies Act, 2013, read with Rule 9 of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) ('the Act'), every listed company and certain other prescribed categories of companies are required to annex a Secretarial Audit Report, issued by a Practicing Company Secretary, to their Board's report, prepared under Section 134(3) of the Companies Act, 2013.

Furthermore, pursuant to recent amendments to Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations'), every listed entity and its material Subsidiaries in India are required to conduct Secretarial Audit and annex the Secretarial Audit Report to its annual report. Additionally, a listed entity must appoint a Secretarial Audit firm for a maximum of two terms of five consecutive years, with shareholders approval to be obtained at the Annual General Meeting. As per Regulation 15(2)(b), this regulation is not applicable to the Company as it is listed on the SME Exchange. However, the Company complies with this regulation voluntarily.

Accordingly, based on the recommendation of the Audit Committee, the Board of Directors at its meeting held on May 27, 2025, has approved the appointment of Mr. Vishal Arora, Company Secretaries, (Membership No. 4566) as the Secretarial Auditors of the Company for a period of five (5) consecutive years, commencing from April 1, 2025 to March 31, 2030 subject to approval of the Members at the Annual General Meeting.

The details required to be disclosed under Regulation 36(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) are as under:

- a) **Proposed fees payable to the Secretarial Auditor(s):** The proposed remuneration for each of the financial years from April 01, 2025 to March 31, 2030 is ₹1 Lakhs plus applicable taxes and reimbursement of out-of-pocket expenses incurred in connection with the Secretarial Audit.

The fees for services in the nature of certifications and other professional work will be in addition to the Secretarial Audit fee as above. Mr. Vishal Arora shall not render any services that are prohibited under the applicable law or as prescribed by ICSI from time to time.

- b) **Terms of appointment:** For a term of 5 (five) consecutive years, to carry out Secretarial Audit of the Company for the financial years 2025-26 to 2029-30.
- c) **In case of a new auditor, any material change in the fee payable to such auditor from that paid to the outgoing auditor along with the rationale for such change:** Not applicable
- d) **Basis of recommendation for appointment:** The Board and the Audit Committee, at their respective meetings held on May 27, 2025, have considered various parameters like audit experience in listed companies, market standing of the firm, clientele served, competence of the audit team, independence, technical knowledge, etc., and found Mr. Vishal Arora suitable for this appointment and accordingly, recommend the same.
- e) **Credentials of the Secretarial Auditor(s) proposed to be appointed:** The firm of Company Secretaries, having professional experience spanning over 25+ years, specializing in Secretarial Audit, Due Diligence, Corporate and Compliance Management. Mr. Vishal Arora holds a valid certificate issued by the Peer Review Board of ICSI.

No Director or Key Managerial Personnel of the Company, or their relatives, is concerned or interested, financially or otherwise, in the Resolution No. 8 as contained in the Notice.

Keeping in view the experience, expertise and knowledge, the Board considers that their appointment to conduct Secretarial Audit, would be rationale and of immense benefit to the Company. Accordingly, the Board recommends the Resolution No. 8 as an Ordinary Resolution, in relation to Secretarial Audit, for the approval of the Members of the Company.

Item No. 9

The aggregate remuneration of all Directors including Independent Directors may exceed 11% of the net profits of the Company as calculated under Section 198 of the Companies Act, 2013, during their tenure of appointment. Accordingly, approval of members of the Company is being sought in terms of Section 197 of the Companies Act, 2013 for payment of remuneration to all Directors including Independent Directors notwithstanding that aggregate remuneration of all Directors may exceed from 11% of the net profits of the Company upto 15% of the net profits as calculated under Section 198 of the Companies Act, 2013.

Save and except, Mr. Dhruv Rakesh & Mr. Rakesh Kumar to whom the resolution relates along with his relatives including Ms. Rekha Bansal, Whole-Time director, none of the other Directors are financially or otherwise, concerned or interested in the said resolution.

The Board recommends the Resolution set forth at Item No. 9 of the Notice for approval of the members as an Ordinary Resolution.

By order of the Board
For D.K. ENTERPRISES GLOBAL LIMITED

Mr. RAKESH KUMAR
Chairman cum Managing Director
DIN 08374550

Date: 20/08/2025
Place: Panchkula

THE STATEMENT CONTAINING ADDITIONAL INFORMATION AS REQUIRED UNDER SCHEDULE V OF THE ACT

A. GENERAL INFORMATION

1. Nature of Industry

Our Company was incorporated with the main objects as mentioned below.

- 1) Manufacturing of Packaging material
- 2) To carry on the business of manufacturing of all types of Primary and Secondary Packaging Materials, including self adhesive tapes like BOPP, Banding, Masking and other specialty tapes, extrusion lamination and other laminated products for the soaps and food industry and corrugated rolls and boxes for sale in domestic as well as foreign markets.

The details of key products of the company are as follows:

TAPE PRODUCTS

DKEGL offers a comprehensive range of tape products engineered for various industrial and commercial applications. Our tapes are manufactured using premium materials and advanced technology to ensure superior performance, reliability, and cost-effectiveness. e.g Carton Sealing Tapes, Marketing / Promotional Tapes, Soap Banding Tapes / Easy Release Tapes, Masking Tapes, Controlled Tack Tapes, Tamper Evident Tapes.

LAMINATE PRODUCTS

DKEGL offers a comprehensive range of high-quality laminated packaging solutions designed to meet the diverse needs of various industries. Our laminates provide superior product protection, extended shelf life, and excellent printability for enhanced brand presentation. e.g 2/3/4 Ply Printed Laminates, Extrusion Coated Paper, Soap Wrappers (Full HMA And Registered HMA), Soap Wrapper (Bopp/Bopp) (High Speed Lines), ORS Pouches (Sandwich Laminates), Banderoles For High Speed HFFS Machines (Dairy), Lidding Films For High Speed HFFS Machines (Dairy), Stand Up And Pillow Pouches.

CORRUGATED PACKAGING SOLUTIONS

DKEGL offers a comprehensive range of corrugated packaging solutions designed for optimal protection, efficiency, and sustainability. Our corrugated products are manufactured using premium-quality materials and advanced technology to ensure superior performance across various industries and applications. e.g. Trays For High Speed Lines, Corrugated Boxes, Corrugated Sleeve Rolls.

2. Date or expected date of commencement of commercial production

The Company was incorporated on February 26, 2019. The Company had since commenced its business.

3. In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus

Not applicable

4. Financial performance based on given indicators

(Amount in Lakhs)

Financial Year	2024-25	2023-24	2022-23
Gross Revenue	7345.04	6456.38	6582.29
Profit before tax	590.55	497.11	446.70
Profit after Tax	505.05	417.16	381.69
Earnings per share	6.73	5.56	5.08

5. Foreign investments or collaborations, if any

Not applicable

B. INFORMATION ABOUT MR. RAKESH KUMAR, MANAGING DIRECTOR & CEO

1. Background details, Job profile and his suitability

Mr. Rakesh Kumar is Promoter, First Director of the Company. He is appointed as a first director on Incorporation of our Company, i.e. from February 26, 2019. The Managing Director (MD) comes with over 30 years of rich industry experience in the packaging sector, particularly in paper-based solutions and adhesive tapes (BOPP & gummed paper tapes). Typically holding a background in Engineering, Industrial Management, or Business Administration (MBA), the MD may have risen through various leadership roles such as Plant Head, Operations Director, or Sales & Marketing Head, gaining in-depth exposure to the technical, operational, and commercial aspects of the packaging business.

Educational Qualification: degree of Bachelor of Engineering in Electrical from Punjabi University, Patiala

Industry Experience: 15+ years in packaging manufacturing and allied industries

Expertise: Paper packaging, adhesive technologies, sustainable packaging materials, supply chain, and export compliance

2. Past remuneration and remuneration proposed

Details on proposed remuneration have been stated in the item nos. 5 of the Explanatory Statement of the Notice. In monetary terms the remuneration for the last 3 financial years is given hereunder:

Financial Year	2024-25	2023-24	2022-23
Remuneration (per annum)	30,00,000	30,00,000	30,00,000

3. Recognition or awards

Not applicable

4. Comparative remuneration profile with respect to industry, size of the Company, profile of the position and person (in case of expatriates the relevant details would be with respect to the country of origin)

Taking into consideration the size of the Company, his profile, the responsibilities shouldered by him and the industry benchmarks, the remuneration proposed to be paid is commensurate with the remuneration packages paid to similar senior levels in other companies.

5. Pecuniary relationship directly or indirectly with the company, or relationship with the managerial personnel or other director, if any

Mr. Rakesh Kumar is the Spouse of Ms. Rekha Bansal (Whole-Time Director) and the Father of Mr. Dhruv Rakesh (Whole-Time Director).

C. OTHER INFORMATION

1. Reason of loss or inadequate profits:

a) High Raw Material Costs

- Pressure-sensitive adhesives, backing films (like BOPP, PVC), and release liners are costly.
- Price fluctuations in petroleum-based materials affect margins.
- Import dependence on specialty chemicals increases vulnerability to currency rates and customs duties.

b) Inefficient Production Processes

- Outdated or poorly maintained machinery causes downtime, waste, and low productivity.
- Poor process control leads to inconsistent adhesive coating, thickness variation, or misalignment.
- Lack of automation increases labor dependency and costs.

c) High Defect or Rejection Rates

- Adhesive tapes are quality-sensitive. Issues like:
- Low tack or peel strength
- Poor adhesion to surfaces
- Bubbling, wrinkles, or edge bleeding
- High rejection leads to rework, scrap losses, and customer dissatisfaction.

d) Weak Market Position / Pricing Power

- Highly competitive and fragmented market.
- Large players can undercut prices due to economies of scale.
- Commoditization of standard tapes leaves little room for margin unless differentiated.

2. Steps taken or proposed to be taken for improvement

a) Upgrade or maintain machinery regularly to reduce downtime.

- Implement Lean Manufacturing: Reduce waste, improve workflow, and increase output efficiency.
- Introduce automated coating and slitting machines to ensure consistency and reduce labor dependency.
- Establish Standard Operating Procedures (SOPs) for coating, drying, slitting, and rewinding.
- Introduce process control systems (SCADA or PLCs) to monitor critical parameters like adhesive thickness, tension control, and curing time.

b) Quality Control Enhancement

- Set up or upgrade an in-house testing lab (for peel strength, tack, shear strength, aging tests).
- Train staff on quality assurance techniques like Six Sigma or ISO 9001.
- Conduct root cause analysis (RCA) for rejections and take corrective action.
- Introduce inline inspection systems to catch defects during production.

3. Expected increase in productivity and profits in measurable terms

The expected increase in productivity when modernizing or optimizing adhesive tape manufacturing operations typically ranges between 30% and 70%, depending on baseline and the level of investment.

Information of Directors being appointed/ re-appointment at this AGM, pursuant to Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, in accordance with provisions of Companies Act, 2013 and Secretarial Standards-2(Revised), as on the date of Notice

Name of the Director	MR. RAKESH KUMAR	MRS. REKHA BANSAL	MR. JEENENDRA PRAKASH SINGHVI
Date of Birth / Age	August 09, 1953 / 71 Years	October 07, 1956 / 68 Years	February 12, 1969 / 56 Years
Date of first appointment on the Board	February 26, 2019	February 26, 2019	December 31, 2020
Expertise in specific functional area	Finance and Accounts, Regulatory Compliance, Information Management, Business Development functions, Marketing and Branding, Merger and Acquisition, Diversified Leadership, Product Knowledge, Business Strategies and Planning	Regulatory Compliance, Information Management, Business Development functions, Marketing and Branding, Diversified Leadership and Product Knowledge	Finance and Accounts, Regulatory Compliance, Information Management, Business Development functions, Marketing and Branding, Diversified Leadership, Product Knowledge, Business Strategies and Planning
Educational Qualification	Bachelor of Engineering in Electrical from Thapar Institute of Engineering and Technology , Patiala	She holds the degree of Master of Arts (History)	MD (Neurology), He has been practicing Neurology since last 24 years.
Terms and Conditions of Re-appointment	As per the resolution at item no. 5 of the Notice convening this Meeting read with explanatory statement thereto, Mr. Rakesh Kumar is proposed to be re-appointed as Managing Director	As per the resolution at item no. 6 of the Notice convening this Meeting read with explanatory statement thereto, Mrs. Rekha Bansal is proposed to be re-appointed as Whole-Time Director	As per the resolution at item no. 7 of the Notice convening this Meeting read with explanatory statement thereto, Mr. Jeenendra Prakash Singhvi is proposed to be re-appointed as Independent Director
Remuneration last drawn	As per details hereinabove given in the explanatory statement of this Notice	None	Sitting Fees: ₹ 5100/-
Remuneration proposed to be paid	As per details hereinabove given in the explanatory statement of this Notice	As per details hereinabove given in the explanatory statement of this Notice	Sitting Fees as approved by the Board of Directors
Shareholding in the Company as on March 31, 2025	724850 Equity Shares	4324850 Equity Shares	None including as a beneficial owner
Relationship with other Directors / Key Managerial Personnel	Spouse of Mrs. Rekha Bansal, Father of Mr. Dhruv Rakesh and related to any other Director / Key Managerial Personnel	Spouse of Mr. Rakesh Kumar, Mother of Mr. Dhruv Rakesh and related to any other Director / Key Managerial Personnel	None
Number of meetings of the Board attended during the financial year 2024-25	6 out of 6 meetings held	6 out of 6 meetings held	4 out of 6 meetings held
Other Companies in which Directorship is held as on March 31, 2025	NIL	NIL	NIL
Chairman of Committees formed by Board of Other Companies on which he/she is a Director as on March 31, 2025	NIL	NIL	NIL
Members of Committees formed by Board of Other Companies on which he/she is a Director as on March 31, 2025	NIL	NIL	NIL

BOARD'S REPORT

To the Members of
D.K. ENTERPRISES GLOBAL LIMITED

Yours Directors ("Board") present this 07th (Seventh) Annual Report of the company together with the audited financial statements for the financial year ended on March 31, 2025.

FINANCIAL HIGHLIGHTS & PERFORMANCE (STANDALONE AND CONSOLIDATED)

The company financial performance for the period under review along with the previous year figure are given here under:

Particulars	Standalone		Consolidated	
	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
Revenue from Operations	7345.04	6456.39	15512.34	14391.51
Other Income	329.44	269.18	177.35	211.47
Profit/loss before Depreciation, Finance Costs, Exceptional items and Tax Expense	716.75	608.31	1063.32	903.45
Less: Depreciation/ Amortisation/ Impairment	67.78	59.00	152.68	131.21
Profit /loss before Finance Costs, Exceptional items and Tax Expense	648.97	549.31	910.64	772.24
Less: Finance Costs	58.42	52.19	89.80	91.52
Profit /loss before Exceptional items and Tax Expense	590.55	497.12	820.84	680.72
Add/(less): Exceptional items	0.00	0.00	0.00	0.00
Profit /loss before Tax Expense	590.55	497.12	820.84	680.72
Less: Tax Expense (Current & Deferred)	85.50	79.95	253.46	215.87
Profit /loss for the year (1)	505.05	417.17	567.38	464.85

STATE OF AFFAIRS/ COMPANY'S PERFORMANCE

Consolidated revenue of the Company from operations was ₹15512.34 Lacs in FY2024-25, which was 7.78% higher than the consolidated revenue of ₹14391.51 Lacs in FY2023-24. The underlying EBITDA margin was at 6.85% in FY2024-25 as compared to 6.27% in FY24. Underlying EBIT margin stood flat at 5.87% in FY2024-25. The profit before tax from continuing operation was ₹820.84 Lacs in FY2024-25 as against ₹680.72 Lacs in FY2023-24. Profit for the year stood at ₹567.38 Lacs in FY2024-25 as compared to ₹464.85 Lacs in FY24.

Standalone revenue from operations was ₹7345.04 Lacs in FY2024-25 which was 13.76% higher than ₹6456.39 Lacs in FY2023-24. The profit before and after tax for FY2024-25 were ₹590.55 Lacs and ₹497.12 Lacs, respectively as compared to ₹497.12 Lacs and ₹417.17 Lacs, respectively for FY2023-24.

DIVIDEND

Declaration and Payment of Dividend

The Board of Directors ('the Board') is pleased to recommend declaration of a final dividend amounting to ₹2/- per Ordinary/ Equity Share of face value ₹10/- each fully paid-up, i.e., (20%) for FY2024-25.

The said dividend, if approved by the Members at the ensuing Annual General Meeting ('the AGM') will be paid to those Members whose name appears on the register of Members (including Beneficial Owners) of the Company as at the end of Friday, August 29, 2025.

Record Date

The Company has fixed Friday, August 29, 2025 as the "Record Date" for the purpose of determining the entitlement of Members to receive dividend for FY2024-25.

Dividend Distribution Policy

The Dividend Distribution Policy containing the requirements mentioned in Regulation 43A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") is uploaded on the Company's website at the following Web-link: https://www.dkenterprises.co.in/uploads/1/2/3/9/12390736/dividend_policy.pdf

TRANSFER TO RESERVES

The profits of the Company have been retained in the Profit and Loss Appropriation Account.

The Board of Directors of your company, has decided not to transfer any amount to the Reserves for the year under review.

CHANGE IN THE NATURE OF BUSINESS, IF ANY

During the year under review, there was no change in the nature of business of the Company.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

There were no such transactions during the year.

CHANGES IN THE CAPITAL STRUCTURE OF THE COMPANY

There was no change in the authorised, issued, subscribed and paid-up share capital of the Company during the year under review.

DETAILS OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

During the year under review, following changes took place in the composition of the Board of Directors of the Company:

- (a) Continuation of holding of office of Managing Director by Mr. Rakesh Kumar (DIN: 08374550) to continue to function as a Managing director for the remainder of his term after attaining the age of 70 years, on the existing terms & conditions and on such remuneration as may be decided by the members on the 6th Annual General Meeting held on July 31, 2024.
- (b) Change the designation of Mr. Dhruv Rakesh (DIN: 08374549) as a Whole Time Director designated as Executive of the Company, for a period of 5 (five) years at the 06th Annual general Meeting i.e. from July 31, 2024 the period of his office shall be liable to retire by rotation.

The following changes in the Board of Directors of the Company are proposed subject to the approval of members of the Company in the Annual General Meeting:

- (a) Re-appoint Mr. Rakesh Kumar (DIN: 08374550) as Managing Director (designated as Chairman & Managing Director) of the Company for a further period of 5 (five) years with effect from December 31, 2025 to December 30, 2030 (both days inclusive), liable to retire by rotation.
- (b) Re-appoint Mrs. Rekha Bansal (DIN: 08374551) as Whole-Time Director of the Company for a further period of 5 (five) years with effect from March 01, 2026 to March 01, 2031 (both days inclusive), liable to retire by rotation.
- (c) To Re-appoint Mr. Jeenendra Prakash Singhvi (DIN: 09027788) as an Independent Director of the Company to hold office for a second term of 5 (five) consecutive years commencing from December 31, 2025 to December 30, 2030 (both days inclusive).

As on the date of this report, the Company has Five Key Managerial Personnel as per the Companies Act, 2013 i.e., Managing Director, Two-Whole-Time Director, Chief Financial Officer and Company Secretary:

Sr No.	Name of the Key Managerial Personnel	Designation
1	Mr. Rakesh Kumar	Managing Director
2	Mrs. Rekha Bansal	Whole-Time Director
3	Mr. Dhruv Rakesh	Whole-Time Director
4	Mr. Baljeet Singh	Chief Financial Officer
5	Ms. Indu Bala	Company Secretary

DETAILS OF SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

The consolidated financial statements of the Company and its subsidiaries for FY2024-25 have been prepared in compliance with the applicable provisions of the Act and as stipulated under Regulation 33 of SEBI Listing Regulations as well as in accordance with the Indian Accounting Standards notified under the Companies (Indian

Accounting Standards) Rules, 2015. The audited consolidated financial statements together with the Independent Auditor's Report thereon form part of this Annual Report.

Pursuant to Section 129(3) of the Act, a statement containing the salient features of the Financial Statement of the subsidiary companies is furnished in Form AOC-1 as Annexure - II and is forming part of this report.

MATERIAL CHANGES AND COMMITMENT, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

There are no material changes affecting the financial position of the Company, subsequent to the close of the FY2024-25 till the date of this Report.

PUBLIC DEPOSITS

The Company has not accepted any deposits from public under Sections 73, 74, 75 and 76 of the Companies Act, 2013 during the year under review, and as such, no amount principal or interest on deposits from public was outstanding as on the date of the balance sheet.

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE

During the financial year under review, there were no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in the future.

DETAILS IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS

The Company's internal control systems are commensurate with the nature of its business, the size and complexity of its operations and such internal financial controls with reference to the Financial Statements are adequate.

Please refer to the paragraphs on Internal Control Systems and their Adequacy in the Management Discussion & Analysis section for detailed analysis.

MAINTENANCE OF COST AUDITOR REPORT AND COST RECORDS

The provision of the Companies (Cost Records and Audit) Rules, 2014 is not applicable to the Company. Maintenance of cost records as prescribed under the provisions of Section 148(1) of the Companies Act, 2013 was not applicable for the business activities carried out by the Company for the FY 2024-25.

Accordingly, such accounts and records are not made and maintained by the Company for the said period.

DISCLOSURE UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION, AND REDRESSAL) ACT, 2013

To comply with the provisions of Section 134 of the Act and Rules made thereunder, your Company has complied with the provisions relating to constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

Investor Grievances / Complaints

During the year under review, no complaint was received under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. Following Details as per Companies (Accounts) Second Amendment Rules, 2025 dated May 30, 2025:

a)	number of complaints of sexual harassment received in the year	Nil
b)	number of complaints disposed off during the year	Nil
c)	number of cases pending for more than ninety days	Nil

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTY

All contracts/ arrangements/ transactions entered by the Company during the FY2024-25 with related parties were valued on an arm's length basis and in the ordinary course of business and approved by the Audit Committee consisting of Independent Directors.

Certain transactions, which were repetitive in nature, were approved through omnibus route.

As per the SEBI Listing Regulations, if any Related Party Transactions ('RPT') exceeds ₹1,000 crore or 10% of the annual consolidated turnover as per the last audited financial statement whichever is lower, would be considered as material and would require Members approval. In this regard, during the year under review, the Company has taken necessary Members approval. However, there were no material transactions of the Company with any of its related parties during the year in terms of Section 134 read with Section 188 of the Companies Act, 2013. Therefore, the disclosure of the Related Party Transactions as required under Section 134(3)(h) of the Act in Form AOC-2 is not applicable to the Company for FY2024-25 and, hence, the same is not required to be provided.

The details of RPTs during FY2024-25, including transaction with person or entity belonging to the promoter/ promoter group which hold(s) 10% or more shareholding in the Company are provided in the accompanying financial statements.

PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS

In terms of Section 186 of the Act and Rules framed thereunder, the Company has not given any loan, guarantee or provided any security during the year under review. The disclosure as per Rule 8(5)(xii) of the Companies (Accounts) Rules, 2014, as amended, is not applicable to your Company.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

The information pertaining to conservation of

energy, technology absorption, foreign exchange earnings and outgo as required under section 134 (3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 is furnished in **Annexure - II** and is forming part of this report.

PERFORMANCE EVALUATION OF THE BOARD

The Board of Directors has carried out an annual evaluation of its own performance, board committees, and individual directors pursuant to the provisions of the Act and SEBI Listing Regulations.

The performance of the board was evaluated by the Board after seeking inputs from all the directors on the basis of criteria such as the board composition and structure, effectiveness of board processes, information and functioning, etc.

The performance of the committees was evaluated by the Board after seeking inputs from the committee members on the basis of criteria such as the composition of committees, effectiveness of committee meetings, etc.

The above criteria are broadly based on the Guidance Note on Board Evaluation issued by the Securities and Exchange Board of India on January 05, 2017. In a separate meeting of Independent Directors, Performance of Non-Independent directors, the Board as a whole and Chairman of the Company was evaluated, taking into account the views of executive directors and non-executive directors.

The Board and the Nomination and Remuneration Committee reviewed the performance of individual directors on the basis of criteria such as the contribution of the individual director to the board and committee meetings like preparedness on the issues to be discussed, meaningful and constructive contribution and inputs in meetings, etc.

At the board meeting that followed the meeting of the independent directors and meeting of Nomination and Remuneration Committee, the performance of the Board, its Committees, and individual directors was also discussed. Performance evaluation of independent directors was done by the entire Board, excluding the independent director being evaluated.

STATUTORY AUDITORS

As per the requirement of section 139(2) of the Companies Act, M/s Deepak Jindal & Co., Chartered Accountants, (Firm Registration No. 023023N), Chandigarh were re-appointed as the Statutory Auditors of the Company for a tenure of 5 years commencing from the conclusion of the 06th AGM of the Company until the conclusion of the 11th AGM of the Company to be held in the year 2029.

The Statutory Auditor's Report does not contain any qualifications, reservations, adverse remarks or disclaimers.

SECRETARIAL AUDITORS

Pursuant to the provisions of Section 204 of the Act and the Companies (Appointment and Remuneration of Managerial Personnel) Rules,

2014 and amended Regulation 24A of the SEBI Listing Regulations, the Board has based on the recommendation of Audit Committee approved appointment of Mr. Vishal Arora, Practicing Company Secretary (FCS no. 4566 and CP no. 3645), a peer reviewed firm of Company Secretaries in Practice as Secretarial Auditors of the Company for a period of five years, i.e., from April 1, 2025 to March 31, 2030, subject to approval of the Shareholders of the Company at the ensuing AGM.

The Report of the Secretarial Auditor for FY2024-25 is annexed herewith as Annexure – III is forming part of this report.

The said Secretarial Audit Report does not contain any qualification, reservations, adverse remarks or disclaimer.

INTERNAL AUDITOR

M/s Datta Singla & Co. Chartered Accountants, Chandigarh, were appointed as internal auditors by the Board for the financial year 2024-25 and who have issued their reports on half yearly basis.

EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS

There are no qualifications, reservations or adverse remarks or disclaimers made by the auditors and the practicing company secretary in their reports.

DETAILS ABOUT THE POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON CORPORATE SOCIAL RESPONSIBILITY INITIATIVES TAKEN DURING THE YEAR

The provisions of Section 135 of the Companies Act relating to Corporate Social Responsibility are not applicable during the year.

However, based on the threshold limits as on March 31, 2025, the company is obligated to spend on CSR activities until March 2026. The company has taken the necessary initiative towards CSR obligation.

ANNUAL RETURN

The Annual Return of the Company as on March 31, 2025 in Form MGT-7 in accordance with section 92(3) of the Act read with the Companies (Management and Administration) Rules, 2014, is available on the Company's website at <https://www.dkenterprises.co.in/>

INFORMATION ON BOARD MEETINGS AND GENERAL BODY MEETINGS

During the financial year under review, Meetings were held in compliance with the provisions of the Companies Act, 2013, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standards on Meetings.

Details of the meetings are given in the ANNEXURE-V is forming part of this report.

COMMITTEES OF THE BOARD

The various Committees of the Board focus on certain specific areas and make informed decisions in line with the delegated authority. The following statutory Committees are constituted by the Board according to their respective roles and defined scope:

- i. Audit Committee;
- ii. Nomination and Remuneration Committee; and
- iii. Stakeholders Relationship Committee.

Details of the composition, terms of reference and number of meetings held for respective committees are given in ANNEXURE-V is forming part of this report.

DIRECTORS RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013, the Board of Directors, to the best of their knowledge and ability, confirm that:

- a. In preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- b. The directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- c. The directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d. The directors have prepared the annual accounts on a going concern basis; and
- e. The Directors, in the case of a listed company, had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively;
- f. The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

DECLARATION OF INDEPENDENT DIRECTORS

The Independent Directors of your Company have submitted requisite declarations that they continue to meet the criteria of Independence as laid down in

Section 149(6) of the Act and there is no change in the status of their Independence and have confirmed that they are not aware of any circumstance or situation which exists or may be reasonably anticipated that could impair or impact their ability to discharge their duties.

The Independent Directors of our Company are in compliance with the requirements under Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014 (as amended).

The Board of Directors further confirms that the Independent Directors (including appointed during the year) also meet the criteria of expertise experience, integrity and proficiency in terms of Rule 8 of the Companies (Accounts) Rules, 2014 (as amended).

MANAGEMENT DISCUSSION AND ANALYSIS

Pursuant to Regulation 34 read with Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, a Management Discussion and Analysis as per Annexure – IV is forming part of this report, which includes details on review of operations, performance and future outlook of the Company, is annexed hereto and forms part of this report.

RISK MANAGEMENT

The Company has in place a mechanism to identify, assess, monitor and mitigate various risks to key business objectives and thus in pursuance of the same it has formulated a Risk Management Policy to ensure compliance of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We have an integrated approach to managing risks inherent in various aspect of our business. During the year, Management of the Company have evaluated the existing Risk Management of the Company to make it more focused in identifying and prioritizing the risks, role of various executives in monitoring & mitigation of risk and reporting process. Its aim is to enhance shareholders value and provide an optimum risk-reward tradeoff.

The Management evaluated various risks and that there is no element of risk identified that may threaten the existence of the Company. The Company's internal control systems are commensurate with the nature of its business and the size and complexity of its operations. Significant audit observations and follow up actions thereon are reported to the Audit Committee and the risk management policy is available on the website of the company at <https://www.dkenterprises.co.in/>

COMPLIANCE WITH THE SECRETARIAL STANDARDS

The Company has devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards issued by the Institute of Company Secretaries of India and that such systems are adequate and operating effectively.

CORPORATE GOVERNANCE

It is brought to the notice of the shareholders that pursuant to provisions of Reg.15 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, the SME Listed Companies are exempt from the provisions of Corporate Governance.

The Company being the SME (Emerge Platform of NSE) Listed Company, the provisions pertaining to Corporate Governance are not applicable to the Company.

VIGIL MECHANISM/ WHISTLE BLOWER

Pursuant to the provisions of Section 177 of the Act, the Company has adopted a Vigil Mechanism/Whistle Blower Policy to provide a platform to the Directors and Employees of the Company to raise concerns regarding any irregularity, misconduct or unethical matters/dealings within the Company.

During the year under review, no complaint was received under the Vigil Mechanism/ Whistle Blower Policy of the Company.

DISCLOSURES ON REMUNERATION OF DIRECTORS AND EMPLOYEES OF THE COMPANY

Details as required under Section 197(12) of the Act read with Rules 5(1), 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (as amended), are annexed to this Board's Report and marked as Annexures - VII.

STATEMENT ON COMPLIANCE WITH THE MATERNITY BENEFIT ACT, 1961

In accordance with the provisions of the Maternity Benefit Act, 1961, the Company has complied with all applicable requirements relating to maternity benefits for women employees.

The Board affirms the Company's continued commitment to providing a safe and supportive work environment for women employees and ensuring full compliance with all statutory requirements under the Maternity Benefit Act, 1961.

GENERAL

Your Directors confirm that no disclosure or reporting is required in respect of the following items as there was no transaction on these items during the year under review:

- i. No application made or any proceeding pending under Insolvency and Bankruptcy Code, 2016 as at the end of the Financial Year 2024-25.
- ii. No instance of one-time settlement with any bank or financial institution.

ACKNOWLEDGEMENTS

The Board of Directors wishes to express its gratitude and record its sincere appreciation of the dedicated efforts by all the employees of the Company towards the Company. Directors take this opportunity to express their gratitude for the valuable assistance and cooperation extended by Banks, Vendors, Customers, Advisors and other business partners.

Directors are thankful to the esteemed stakeholders for their support and confidence reposed in the Company.

By order of the Board
For D.K. ENTERPRISES GLOBAL LIMITED

Sd/-
Mr. RAKESH KUMAR
Chairman cum Managing Director
DIN 08374550

Date: 20/08/2025
Place: Panchkula

ANNEXURE I

Form AOC-1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries/associate companies/joint ventures.

Part "A": Subsidiaries

(amount in ₹)

Sr. No.	NAME OF THE SUBSIDIARY FIRM	SATGURU ENGRAVURES (Partnership Firm)
1.	the Date since when Subsidiary was acquired	March 22, 2021 (Holds 80% Contribution)
2.	Reporting Period for the Subsidiary Concerned, If Different from the Holding Company's Reporting Period	-
3.	Reporting Currency and Exchange Rate as on the Last Date of the Relevant Financial Year in the Case of Foreign Subsidiaries.	-
4.	Share Capital (₹.)	NA
5.	Reserves & Surplus	NA
6.	Total Assets	₹26,25,76,278
7.	Total Liabilities	₹26,25,76,278
8.	Investments	-
9.	Turnover	₹86,06,10,207
10.	Profit Before Taxation	₹4,97,59,661
11.	Provision For Taxation	₹1,67,96,127
12.	Profit After Taxation	₹3,11,63,535
13.	Proposed Dividend	-
14.	% of Shareholding	80%

The following information shall be furnished:

1. Names of subsidiaries which are yet to commence operations –NIL
2. Names of subsidiaries which have been liquidated or sold during the year- NIL

Part "B": Associates and Joint Ventures Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures: Not Applicable

Date: 20/08/2025
Place: Panchkula

ANNEXURE II

Conservation of energy, technology absorption, foreign exchange earnings and outgo pursuant to the provisions of section 134 (3)(m) of the Companies Act, 2013 read with The Companies (Accounts) Rules, 2014

A. Conservation of energy:

(i)	the steps taken on conservation of energy	The Company continues to give high priority to conservation of energy on an ongoing basis through improved operational and maintenance practices. While the business operations of the Company are not energy intensive, the adequate measures have been taken in order to reduce consumption of energy through consumption of renewable energy.
(ii)	the steps taken by the company for utilising alternate sources of energy	
(iii)	the capital investment on energy conservation equipments	Nil

B. Technology absorption

(i)	the efforts made towards technology absorption	Not applicable
(ii)	the benefits derived like product improvement, cost reduction, product development or import substitution	Not applicable
(iii)	in case of imported technology (imported during the last three years reckoned from the beginning of the financial year) a) the details of technology imported. b) the year of import. c) whether the technology been fully absorbed. d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof.	Not applicable
(iv)	the expenditure incurred on Research and Development	Nil

C. Foreign Exchange earnings and outgo

Particulars	(₹. in lakhs)	
	March 31, 2025	March 31, 2024
Foreign Exchange earnings	137.42	159.43
Foreign Exchange outgo	0.00	10.92

ANNEXURE III

Form No. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED ON 31ST MARCH 2025

[Pursuant to section 204(1) of the Companies Act, 2013 and Rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

TO
THE MEMBERS,
D.K. ENTERPRISES GLOBAL LIMITED
PLOT NO-235 INDUSTRIAL AREA PHASE-2 PANCHKULA HARYANA 134109

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by D.K. ENTERPRISES GLOBAL LIMITED (hereinafter referred to as "the company"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on our verification of the D.K. ENTERPRISES GLOBAL LIMITED books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the company has, during the audit period covering the financial year ended on 31st March 2025 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by D.K. ENTERPRISES GLOBAL LIMITED ("the Company") for the financial year ended on 31st March 2025 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
 - (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
 - (d) The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014;
 - (e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;
 - (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
 - (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; and
 - (h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018;
 - (i) The Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) regulations, 2015
- (vi) OTHER APPLICABLE ACTS :
 - (a) The Finance Act, 2021
 - (b) Prevention of Money Laundering Act, 2002 and the prevention of Money-Laundering (Amendment) Act 2012.
 - (c) Payment of Wages Act, 1936, and rules made thereunder
 - (d) The Minimum Wages Act, 1948, and rules made thereunder
 - (e) Employee's State Insurance act, 1948, and rules made thereunder
 - (f) The Employee's Provident Fund and Miscellaneous Provisions Act, 1952 and rules made thereunder
 - (g) The Payment of Bonus Act, 1956, and rules made thereunder.
 - (h) The Air (Prevention & Control of Pollution) Act 1981.
 - (i) The Air (Prevention & Control of Pollution) Act, 1974.
 - (j) The Industrial Disputes Act, 1947
 - (k) The Payment of Gratuity Act, 1972
 - (l) Indian Contract Act, 1872
 - (m) The Apprentices Act, 1961
 - (n) The Workmen's Compensation act, 1923
 - (o) Sexual Harassment of Women at Work Place (Prevention, Prohibition & Redressal) Act, 2013

- (p) The Factories Act, 1948 (Act No. 63 of 1948), as amended by the Factories (Amendment) Act, 1987 (Act 20 of 1987)
- (q) The Environment (Protection) Act, 1986
- (r) Conservations of Foreign Exchange And Prevention of Smuggling Activities Act, 1974
- (s) The Indian Copyright Act, 1957
- (t) The Patents Act, 1970
- (u) The Trade Marks Act, 1999
- (v) Goods & Service Tax Act, 2017
- (w) Other Miscellaneous Acts and rules as applicable

We have also examined compliance with the applicable clauses of the following:

- (i) Secretarial Standards issued by "The Institute of Company Secretaries of India"
- (ii) The listing agreement and Securities and Exchange Board of India (listing Obligations and Disclosure Requirements) Regulations, 2015 entered into by the Company with National Stock Exchange (NSE-EMERGE).

I further report that

The Board of Directors of the Company is duly constituted. The change in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act

Majority decisions are carried through while the dissenting members' views are captured and recorded as part of the minutes, wherever required.

Adequate notice is given to all the directors to schedule the board meeting, agenda were sent at least seven days in advance and system exist for seeking and obtaining further information and clarification on the agenda items before the meeting and for meaning full participation at the meeting; and All decisions at the board meetings and committees meetings are carried out unanimously or with requisite majority as recorded in the minutes of meeting of the board of directors or committees of the board, as the case may be;

I further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines. The certification with respect to the other Statutory Acts as applicable apart from the Companies Act 2013 are based upon the confirmation received from various departmental heads of the Company regarding the compliances done under the Acts.

This report is to be read with my letter of even date which is annexed as "Annexure A" and forms and integral part of this report.

DATE: 18/08/2025
PLACE: CHANDIGARH

(VISHAL ARORA)
COMPANY SECRETARY
FCS NO. 4566
CP NO.3645
UDIN: F004566G001027544

**TO
THE MEMBERS,
D.K. ENTERPRISES GLOBAL LIMITED
PLOT NO-235 INDUSTRIAL AREA PHASE-2 PANCHKULA HARYANA 134109**

My report of even date is to be read along with this letter.

1. Maintenance of secretarial records is the responsibility of the management of the company. My responsibility is to express an opinion on these secretarial records, based on my audit.
2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of secretarial records. The verification was done on test basis to ensure that the correct facts are reflected in secretarial records. I believe that the processes and practices, I followed, provide a reasonable basis for my opinion.
3. I have not verified the correctness and appropriateness of financial records and books of accounts of the company.
4. Whenever required, I have obtained the management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of corporate and other applicable laws. Rules, regulations, standards are the responsibility of the management. My examination was limited to the extent of verification of procedures on test basis.
6. The secretarial audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

DATE: 18/08/2025
PLACE: CHANDIGARH

(VISHAL ARORA)
COMPANY SECRETARY
FCS NO. 4566
CP NO.3645

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(As per clause C of Schedule V of the Securities Exchange Board of India (Listing Obligations and disclosure Requirements) Regulation, 2015 read with regulation 34(3) of the said listing Regulations).

**TO
THE BOARD OF DIRECTORS,
D.K. ENTERPRISES GLOBAL LIMITED
PLOT NO-235 INDUSTRIAL AREA PHASE-2 PANCHKULA HARYANA 134109**

As required by item 10(i) of Part C of Schedule V of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015 we certify that none of the directors on the Board of D.K. ENTERPRISES GLOBAL LIMITED have been debarred or disqualified from being appointed or continuing as Directors of Companies by the SEBI/Ministry of Corporate Affairs or any such Statutory Authority as on the date of Financial Year ending 31st March 2024.

(VISHAL ARORA)
COMPANY SECRETARY
FCS NO. 4566
CP NO.3645
UDIN: F004566G001027566

DATE: 18/08/2025
PLACE: CHANDIGARH

Annexure – IV

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

INTRODUCTION

Our Company was incorporated in the year 2019 as “D.K. ENTERPRISES GLOBAL HUB LIMITED” under the provision of the Companies Act, 2013 in Panchkula, Haryana. The name of our company was subsequently changed to “D.K. ENTERPRISES GLOBAL LIMITED” pursuant to special resolution passed by the Shareholders dated March 20, 2019 of the company and a fresh certificate was issued by the Registrar of Companies, NCT of Delhi & Haryana dated April 04, 2019. Our Company was incorporated with the main objects as mentioned below:

- 1) Manufacturing of Packaging material
- 2) To carry on the business of manufacturing of all types of Primary and Secondary Packaging Materials, including self adhesive tapes like BOPP, Banding, Masking and other specialty tapes, extrusion lamination and other laminated products for the soaps and food industry and corrugated rolls and boxes for sale in domestic as well as foreign markets.

INDUSTRY STRUCTURE AND DEVELOPMENTS

Changing economic and business conditions, rapid technology, innovation and adoption and globalization are creating an increasingly competitive market environment that is driving corporations to transform the manner in which they operate. Companies in this environment are now focusing even more on their business objectives such as revenue growth, profitability, and asset efficiency.

OPPORTUNITIES AND THREATS

1) Strength

Growth in the Indian economy and demand creates unprecedented opportunities for company to invest significantly in each of its core businesses. Outlook for the overall industries is positive. In keeping with the philosophy of continuous consumer centric approach which is the hall mark of any organization, several developmental activities have been planned for the next fiscal year.

2) Opportunities

Vast Industrial Presence in both Public and Private Sectors Huge demand for Domestic services Avail of Low-cost, Skilled Human Resources. Proactive government continued thrust on reforms- Further liberalization under process.

3) Threats

We operate in a competitive atmosphere. Some of our competitors may have greater resources than those available to us. While product quality, brand value, distribution network, etc are key factors in client decisions among competitors, however, price is the deciding factor in most cases. We face fair competition from both organized and unorganized players in the market. We believe that our experience in this business and quality assurance will be key to overcome competition posed by such organized and unorganized players. Although, a competitive market, there are not enough number of competitors offering services like us. We believe that we can compete effectively in the market with our quality of services and our reputation. We believe that the principal factors affecting competition in our business include client relationships, reputation, and the relative quality and price of the services.

SEGMENT-WISE OR PRODUCT-WISE PERFORMANCE

Our product mix has evolved over the past several years as we have entered new product categories. Our product portfolio includes industrial speciality self-adhesive tapes, which are made from film, foam, foil, fabric and paper, with different kind of adhesive system to suit industrial application and specification oriented adhesive tapes. We make Filament tapes, Fiber glass fabric tapes, polyester tapes, cotton fabric tapes, Double sided tapes, scrim tapes, reinforced foil tape, reinforced paper tape, high temperature resistant polyester tapes, Aluminum foil tapes, ECO friendly paper tapes, BOPP Packaging tapes, Protection tapes, Masking tapes, Foams Tapes etc.

DKEGL having a comprehensive range of high-quality laminated packaging solutions designed to meet the diverse needs of various industries. Our laminates provide superior product protection, extended shelf life, and excellent printability for enhanced brand presentation. e.g 2/3/4 Ply Printed Laminates, Extrusion Coated Paper, Soap Wrappers (Full HMA And Registered HMA), Soap Wrapper (Bopp/Bopp) (High Speed Lines), ORS Pouches (Sandwich Laminates), Banderoles For High Speed HFFS Machines (Dairy), Lidding Films For High Speed HFFS Machines (Dairy), Stand Up And Pillow Pouches.

DKEGL having a comprehensive range of corrugated packaging solutions designed for optimal protection, efficiency, and sustainability. Our corrugated products are manufactured using premium-quality materials and advanced technology to ensure superior performance across various industries and applications. e.g. Trays for High Speed Lines, Corrugated Boxes, Corrugated Sleeve Rolls.

OUTLOOK

The Continual growth in the in India sector is necessary to give necessary support to the industry. The company is making all effort to accelerate the growth of its business. It Expect to improve its position in the market by focusing in the technologically advanced and more profitable Product and market segment and working aggressively in the area of productivity, efficiency, and cost reduction.

RISKS AND CONCERNS

The industry is exposed to the following risk and concerns:

1) Complex Global Supply-Chain

Companies have to juggle internal and external resources while staying within international standards. Issues such as traceability and compliance are increasing operational burdens.

2) Uncertain Demand

Aggregately, economic volatility and cyclical demand cause fluctuations in production. On a more granular level, consumer preference can cause spikes in demand for an individual products or company. Efficient lean capabilities must be in place to keep inventory aligned with demand.

INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Company has an effective and reliable internal control system commensurate with the size of its operations. At the same time, it adheres to local statutory requirements for orderly and efficient conduct of business, safeguarding of assets, the detection and prevention of frauds and errors, adequacy and completeness of accounting records and timely preparation of reliable financial information. The efficacy of the internal checks and control systems is validated by self-audits and internal as well as statutory auditors.

MATERIAL DEVELOPMENTS IN HUMAN RESOURCES / INDUSTRIAL RELATIONS FRONT, INCLUDING NUMBER OF PEOPLE EMPLOYED

Your Company follows a policy of building strong teams of talented professionals. People remain the most valuable assets of your Company. The Company recognizes people as its best employees and the Company has kept a sharp focus on Employee Engagement. The Company's Human Resources is commensurate with the size, nature and operations of the Company.

DETAILS OF SIGNIFICANT CHANGES (I.E. CHANGE OF 25% OR MORE AS COMPARED TO THE IMMEDIATELY PREVIOUS FINANCIAL YEAR) IN KEY FINANCIAL RATIOS, ALONG WITH DETAILED EXPLANATIONS THEREFOR, INCLUDING

	Ratio	Unit of measurement	FY-2024-25	FY-2023-24
(a)	Current Ratio	No. of times	1.97	2.14
(b)	Debt Equity Ratio	No. of times	0.27	0.24
(c)	Debt Service Coverage Ratio	No. of times	5.43	5.32
(d)	Return on Equity Ratio	Percentage (%)	18.96%	17.84%
(e)	Inventory Turnover Ratio	No. of times	16.30	16.29
(f)	Trade Receivable turnover Ratio	No. of times	6.32	5.81
(h)	Trade Payable turnover Ratio	No. of times	10.93	9.24
(i)	Net Capital Turnover Ratio	No. of times	2.56	2.54
(j)	Net Profit Ratio	Percentage (%)	6.83%	6.45%
(k)	Return on Capital Employed	Percentage (%)	22.63%	21.59%
(l)	Return on Investment	Percentage (%)	N.A.	N.A.

CAUTIONARY STATEMENT

Statements in the Management Discussion & Analysis, describing the Company's objectives, projections and estimates are forward looking statement and progressive within the meaning of applicable laws & regulations. Actual result may vary from those expressed or implied. Important developments that could affect the Company's operations are significant changes in political and economic environment in India, tax laws, exchange rate fluctuation and related factors.

By order of the Board
For D.K. ENTERPRISES GLOBAL LIMITED

Date: 20/08/2025
Place: Panchkula

Sd/-
Mr. RAKESH KUMAR
Chairman cum Managing Director
DIN 08374550

Annexure – V**Pursuant to Regulation 34(3) SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015**

The Company is in compliance with the requirements stipulated under Chapter IV read with Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 {'SEBI Listing Regulations'}, as amended from time to time with respect to Corporate Governance.

BOARD OF DIRECTORS**a) Composition of the Board**

The Board is at the core of the Company's Corporate Governance practices and oversees how the Management serves and protects the long-term interests of all its stakeholders. The Board critically evaluates the Company's strategic direction, management policies and their effectiveness.

The Company believes that an active, well-informed and Independent Board is necessary to ensure the highest standards of Corporate Governance.

The Board of Directors of the Company has an optimum combination of Executive, Non-Executive Directors and Independent Directors. The composition of the Board is in conformity with Section 149 of the Companies Act, 2013 read with rules made thereunder ('the Act') and SEBI Listing Regulations.

The Board comprised of 5 (Five) Directors as on March 31, 2025. The name and categories of Directors, DIN, the number of Directorships, the list of Listed Entities where he/she is a Director along with the category of their Directorships, Inter-se Relationships amongst Directors and other details are reproduced hereunder:-

Sr. No.	Name of Director	DIN	Designation	Category	Relationships between directors inter-se
1	Mr. Rakesh Kumar	08374550	Managing Director	Promoter, Executive, Chairman	Father of Whole time Director & Spouse of Whole-time Director
2	Mr. Dhruv Rakesh	08374549	Whole time Director	Promoter, Executive	Son of Managing Director & Whole-Time Director
3	Mrs. Rekha Bansal	08374551	Whole time Director	Promoter, Executive	Mother of Whole time Director & Spouse of Managing Director
4	Mr. Jeenendra Prakash Singhvi	09027788	Independent Director	Non-Executive	No Relation
5	Mr. Ajit Singh	09027797	Independent Director	Non-Executive	No Relation

b) Meetings and attendance

The Board met 6 (Six) times during the financial year ended March 31, 2025. Atleast one meeting of the Board was held in every quarter and the time gap between any two consecutive board meetings did not exceed 120 days during the financial year ended March 31, 2025. The details are as follows:

Attendance of directors for the year 2024-25

Name of director	BOARD MEETING						Attendance at the Annual General Meeting July 31, 2024
	May 27, 2024	June 27, 2024	September 26, 2024	November 14, 2024	January 10, 2025	March 25, 2025	
Mr. Rakesh Kumar	✓	✓	✓	✓	✓	✓	Yes
Mr. Dhruv Rakesh	✓	✓	✓	✓	✓	✓	Yes
Ms. Rekha Bansal	✓	✓	✓	✓	✓	✓	Yes
Mr. Jeenendra Prakash Singhvi	✓	✓	-	✓	-	✓	Yes
Mr. Ajit Singh	-	✓	-	✓	-	✓	Yes

c) Number of shares held by Directors

The number of shares and convertible instruments held by Directors as on March 31, 2025 are as under:

Name of the Director	Number of Equity Shares	Number of convertible instruments
Mr. Rakesh Kumar	7,24,850	NA
Mr. Dhruv Rakesh	4,53,500	NA
Ms. Rekha Bansal	43,24,850	NA

Mr. Jeenendra Prakash Singhvi	NIL	NA
Mr. Ajit Singh	NIL	NA

d) Outside directorships and the Committee positions

The details of outside Directorships, memberships / Committee positions as on March 31, 2025 are as under:

Name of the Director	No. of Directorship in other Public Limited Companies	* No. of Committee positions held in other Public Limited Companies		Directorship in other listed Companies and category of directorship
		Chairman	Member	
Mr. Rakesh Kumar	NIL	NIL	NIL	NIL
Mr. Dhruv Rakesh	NIL	NIL	NIL	NIL
Ms. Rekha Bansal	NIL	NIL	NIL	NIL
Mr. Jeenendra Prakash Singhvi	NIL	NIL	NIL	NIL
Mr. Ajit Singh	NIL	NIL	NIL	NIL

None of the Directors on the Board holds Directorships in more than 10 (Ten) public companies and/or 20 (Twenty) private companies. Necessary disclosures regarding Directorship positions in public and private companies as on March 31, 2025 have been made by the Directors.

e) Skills / Expertise / Competencies of the Board of Directors

The following is the list of core skills / competencies identified by the Board of Director as required in the context of the Company's business and that the said skills are available with the Board Members. The details of Directors of the Company who possess those skills/expertise/competencies are as given below:

Skills/Expertise/Competencies	Name of the Director				
	Mr. Rakesh Kumar	Mr. Dhruv Rakesh	Ms. Rekha Bansal	Mr. Jeenendra Prakash Singhvi	Mr. Ajit Singh
Finance and Accounts,	✓	✓	-	✓	✓
Regulatory Compliance, Information Management	✓	✓	✓	✓	✓
Business Development functions	✓	✓	✓	✓	✓
Marketing and Branding	✓	✓	✓	✓	✓
Merger and Acquisition	✓	✓	-	-	-
Diversified Leadership	✓	✓	✓	✓	✓
Product Knowledge	✓	✓	✓	✓	✓
Business Strategies and Planning	✓	✓	-	✓	✓

f) Information on General Body Meetings:

Details of date, time & venue of last three (3) Annual General Meeting held:

Year	Date & Time	Venue	Special Resolution passed
2023-24	September 25, 2023 at 11:30 A.M.	Through video conferencing ("VC") or other audio visual means ("OAVM") organized by the company to transact the following business. The venue of the meeting shall be deemed to be the registered office of the company situated at plot no-235 industrial area phase-2 Panchkula Haryana 134109	<p>1. Continuation the employment of Mr. Rakesh Kumar (DIN: 08374550) as Managing Director after attaining age of seventy years as well as liable to retire by rotation.</p> <p>2. Change in the designation of Mr. Dhruv Rakesh (DIN: 08374549) as a Whole Time Director designated as Director of the Company, for a period of 5 (five) years from 31st July 2024 the period of his office shall be liable to retire by rotation. The appointment is on such remuneration as may be decided by the members.</p> <p>3. Waiver of recovery of the excess</p>

			<p>managerial remuneration paid to Mr. Rakesh Kumar (DIN: 08374550), Managing Director of the company, in excess of the stipulated limits prescribed under section 197 read with schedule v to the Companies Act, 2013 during the period 01st April 2022 to 31st March 2023 and 01st April 2023 to 31st March 2024.</p> <p>4. Waiver of recovery of the excess managerial remuneration paid to Mr. Dhruv Rakesh (DIN: 08374549), director of the company, in excess of the stipulated limits prescribed under section 197 read with schedule v to the companies act, 2013 during the period 01st April 2022 to 31st March 2023 and 01st April 2023 to 31st March 2024</p> <p>5. Increase the overall limit of managerial remuneration payable for the financial year, from 11% to 15% of the net profits of the company computed in the manner laid down in section 198 of the act.</p> <p>6. Payment of remuneration to Mr. Rakesh Kumar (DIN: 08374550), for the financial year, in excess of 5% subject to and within the overall limit of 15% of the net profits of the company computed in accordance with section 198 of the act.</p> <p>7. Payment of remuneration to Mr. Dhruv Rakesh (DIN: 08374549), for the financial year, in excess of 5% subject to and within the overall limit of 15% of the net profits of the company computed in accordance with section 198 of the Act.</p>
2022-23	25th September, 2023 at 11:00 A.M.	Through video conferencing ("VC") or other audio visual means ("OAVM") organized by the company to transact the following business. The venue of the meeting shall be deemed to be the registered office of the company situated at plot no-235 industrial area phase-2 panchkula haryana 134109	Appointment Of Mr. Ajit Singh (DIN: 10197997), Independent Director Of The Company
2021-22	30th September, 2022 at	Through video conferencing ("vc") or	NIL

	11:30 A.M.	other audio visual means ("oavm") organized by the company to transact the following business. The venue of the meeting shall be deemed to be the registered office of the company situated at plot no-235 industrial area phase-2 panchkula haryana 134109	
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The attendance of the Directors there at all the Annual General Meetings ("AGM") of the Company are as per the provisions under Companies Act.

g) Code of Conduct

The Code of Business Conduct and Ethics ('the Code') relating to matters concerning Board members and their duties and responsibilities have been meticulously followed. All Directors have confirmed compliance with the Code for the financial year ended March 31, 2025 in terms of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 and a declaration from the Managing Director to that effect is given at the end of this report.

Details of the Code of Conduct for Board of Directors and Senior Management Personnel is available on the website of the Company i.e. <https://www.dkenterprises.co.in/policies.html>

COMMITTEES OF THE BOARD

The Committees of the Board are set up by the Board and are governed by their respective terms of reference. These Committees play a pivotal role in the governance of the Company. The minutes of the meetings of all the Committees of the Board are placed before the Board for noting. There are 3 (Three) Committees of the Board as on March 31, 2025, which are as under:

- Audit Committee.
- Nomination and Remuneration Committee.
- Stakeholders Relationship Committee.

The details of the committees required to be constituted by our Company under the Companies Act, 2013 and the SEBI Listing Regulations are as follows:

a) Audit Committee

The composition of the Audit Committee is in accordance with the provisions of the Act and Section 177 of the Companies Act, 2013. As on March 31, 2025, the Audit Committee comprised of 2 (Two) Non-Executive Directors who were Independent Directors and 1 (One) Executive director. All the members of the Audit Committee are financially literate with majority having accounting or related financial management expertise. The Chairman of the Committee is an Independent (Non-Executive) Director, nominated by the Board. The Statutory Auditors and the Chief Internal Auditor are amongst the permanent invitees to the Audit Committee meetings. The Company Secretary acts as the Secretary to the Committee. The minutes of the Audit Committee meetings were circulated to the Board, discussed and taken note of. All recommendations made by the Audit Committee during the year were accepted by the Board.

Atleast one meeting of the Audit Committee was held in every quarter of the financial year ended March 31, 2025 and the time gap between any two consecutive meetings of the Audit Committee did not exceed 120 days. The details of the composition, meetings and attendance of the members of the Audit Committee are as follows:

Sr. No.	Name of the Directors	Position	No. of meetings attended	Date of meetings
1	Mr. Jeenendra Prakash Singhvi	Chairman	4 out of 4	May 27, 2024
2	Mr. Ajit Singh	Member	4 out of 4	August 02, 2024
3	Mr. Dhruv Rakesh	Member	4 out of 4	November 14, 2024 March 01, 2025

Terms of Reference of Audit Committee:

Powers of Audit Committee- The Audit Committee shall have powers, including the following:

- to investigate any activity within its terms of reference.
- to seek information from any employee.
- to obtain outside legal or other professional advice.
- to secure attendance of outsiders with relevant expertise, if it considers necessary; and
- such other powers as may be prescribed under the Companies Act and SEBI Listing Regulations.

Role of Audit Committee - The role of the Audit Committee shall include the following:

- oversight of financial reporting process and the disclosure of financial information relating to the Company to ensure that the financial statements are correct, sufficient, and credible.
- recommendation for appointment, re-appointment, replacement, remuneration and terms of appointment of auditors of the Company and the fixation of the audit fee.
- approval of payment to statutory auditors for any other services rendered by the statutory auditors.
- formulation of a policy on related party transactions, which shall include materiality of related party transactions.
- Following information shall be provided by the Company to Audit Committee for approval by the Audit Committee for a proposed related party

transaction:

- i. Type, material terms and particulars of the proposed transaction.
 - ii. Name of the related party and its relationship with the listed entity or its subsidiary, including nature of its concern or interest (financial or otherwise).
 - iii. Tenure of the proposed transaction (particular tenure shall be specified).
 - iv. Value of the proposed transaction.
 - v. The percentage of the listed entity's annual consolidated turnover, for the immediately preceding financial year, that is represented by the value of the proposed transaction (and for a RPT involving a subsidiary, such percentage calculated on the basis of the subsidiary's annual turnover on a standalone basis shall be additionally provided).
 - vi. If the transaction relates to any loans, inter-corporate deposits, advances, or investments made or given by the listed entity or its subsidiary:
 - vii. details of the source of funds in connection with the proposed transaction.
 - viii. where any financial indebtedness is incurred to make or give loans, intercorporate deposits, advances, or investments, nature of indebtedness, cost of funds and tenure.
 - ix. applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security; and
 - x. the purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the RPT.
- to review the status of long-term (more than one year) or recurring RPTs on an annual basis.
 - reviewing, at least on a quarterly basis, the details of related party transactions entered into by the Company pursuant to each of the omnibus approvals given.
 - examining and reviewing, with the management, the annual financial statements and auditor's report thereon before submission to the Board for approval
 - reviewing, with the management, the quarterly, half-yearly and annual financial statements before submission to the Board for approval.
 - reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the Offer document / prospectus / notice and the report submitted by the monitoring agency monitoring the utilisation of proceeds of a public or rights issue and making appropriate recommendations to the Board to take up steps in this matter.
 - reviewing and monitoring the auditor's independence and performance, and effectiveness of audit process.
 - approval of any subsequent modification of transactions of the Company with related parties and omnibus approval for related party transactions proposed to be entered into by the Company, subject to the conditions as may be prescribed
Explanation: The term "related party transactions" shall have the same meaning as provided in Clause 2(z c) of the SEBI Listing Regulations and/or the applicable Accounting Standards and/or the Companies Act, 2013.
 - scrutiny of inter-corporate loans and investments.
 - valuation of undertakings or assets of the Company, wherever it is necessary.
 - evaluation of internal financial controls and risk management systems.
 - reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems.
 - reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit.
 - discussion with internal auditors of any significant findings and follow up there on.
 - reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the Board.
 - discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern.
 - recommending to the board of directors the appointment and removal of the external auditor, fixation of audit fees and approval for payment for any other services.
 - looking into the reasons for substantial defaults in the payment to depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors.
 - reviewing the functioning of the whistle blower mechanism.
 - monitoring the end use of funds raised through public offers and related matters.
 - overseeing the vigil mechanism established by the Company, with the chairman of the Audit Committee directly hearing grievances of victimization of employees and directors, who used vigil mechanism to report genuine concerns in appropriate and exceptional cases.
 - approval of appointment of chief financial officer (i.e., the whole-time finance Director or any other person heading the finance function or discharging that function) after assessing the qualifications, experience, and background, etc. of the candidate
 - reviewing the utilization of loans and/or advances from / investment by the holding Company in the subsidiary exceeding ₹ .1,000,000,000 or 10% of the asset size of the subsidiary, whichever is lower including existing loans / advances / investments existing.
 - carrying out any other functions required to be carried out by the Audit Committee as contained in the SEBI Listing Regulations or any other applicable law, as and when amended from time to time.
 - consider and comment on rationale, cost benefits and impact of schemes involving merger, demerger, amalgamation etc. on the

Company and its shareholders; and

Companies Act, SEBI Listing Regulations, and other applicable provisions.

- Such roles as may be prescribed under the

b) Nomination and Remuneration Committee

The Board constituted a Nomination and Remuneration Committee in terms of the requirements of Section 178 of the Act and the rules made thereunder read with SEBI Listing Regulations.

As on March 31, 2025, the Nomination and Remuneration Committee comprised of 2 (Two) Non-Executive Directors, who were Independent Directors and 1 (One) Executive director. The Company Secretary acts as the Secretary to the Committee. Atleast one meeting of the Nomination and Remuneration Committee was held in the financial year ended March 31, 2025. The details of the composition, meetings and attendance of the members of the Nomination and Remuneration Committee are as follows:

Sr. No.	Name of the Directors	Position	No. of meetings attended	Date of meetings
1	Mr. Jeenendra Prakash Singhvi	Chairman	1 out of 1	May 27, 2024
2	Mr. Ajit Singh	Member	1 out of 1	
3	Mr. Rakesh Kumar	Member	1 out of 1	

Terms of Reference

The terms of reference of the Nomination and Remuneration Committee cover all the areas mentioned under Section 178 of the Act. The broad terms of reference of the Committee include:

- (1) Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board of Directors a policy relating to, the remuneration of the directors, key managerial personnel and other employees;
- (2) Formulation of criteria for evaluation of performance of Independent Directors and the board of directors;
- (3) Devising a policy on diversity of Board of Directors;
- (4) Identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down and recommend to the board of directors their appointment and removal.
- (5) Whether to extend or continue the term of appointment of the Independent Director, on the basis of the report of performance evaluation of Independent Directors.
- (6) To recommend to the Board all remuneration, in whatever form, payable to senior management.

The policy on Directors' appointment and Remuneration including criteria for determining qualifications, positive attributes, Independence of a Director and other matters is available on company's website.

c) Stakeholders' Relationship Committee

The SRC functions in accordance with Section 178 of the Act.

The Stakeholders Relationship Committee (SRC) of the Board, headed by Mr. Jeenendra Prakash Singhvi (Non-Executive Director). As on the date of this Report, the Committee comprises of 2 IDs and the 1 ED. The Chairperson of the SRC also attended the last AGM of the Company.

The details of the composition, meeting and attendance of the members of the Committee are as follows:

Sr. No.	Name of the Directors	Position	No. of meetings attended	Date of meetings
1	Mr. Jeenendra Prakash Singhvi	Chairman	1 out of 1	February 10, 2025
2	Mr. Ajit Singh	Member	1 out of 1	
3	Mrs. Rekha Bansal	Member	1 out of 1	

The role of the committee shall inter-alia include the following:

- (1) Resolving the grievances of the security holders of the listed entity including complaints related to transfer/ transmission of shares, non-receipt of annual report, non-receipt of declared dividends, issue of new/ duplicate certificates, general meetings etc.
- (2) Review of measures taken for effective exercise of voting rights by shareholders.
- (3) Review of adherence to the service standards adopted by the listed entity in respect of various services being rendered by the Registrar & Share Transfer Agent.
- (4) Review of the various measures and initiatives taken by the listed entity for reducing the quantum of unclaimed dividends and ensuring timely receipt of dividend warrants/annual reports/ statutory notices by the shareholders of the Company.

Details of Shareholder's/Investor's complaints received and resolved during the year:

Complaints ending as on April 01, 2024	Received during the year	Resolved during the year	Complaints pending as on March 31, 2025
NIL	NIL	NIL	NIL

REMUNERATION OF DIRECTORS

The remuneration of the Managing Director and Whole- Time Director is recommended by the Remuneration Committee and then approved by the Board of Directors and subsequently by the shareholders in general meeting within the limits prescribed in Companies Act, 2013.

MEETING OF INDEPENDENT DIRECTORS

The Independent Directors met during the financial year without the attendance of Non- Independent Directors and members of the Management. The Independent Directors reviewed the performance of non-independent directors and the Board as a whole; the performance of the Chairperson of the Company, taking into account the views of Executive Directors and Non-Executive Directors and assessed the quality, quantity, and timeliness of the flow of information between the Company Management and the Board that is necessary for the Board to effectively and reasonably perform the duties.

During the year under review the independent Director Meet 1 (One) time as on February 10, 2025.

DETAILS OF FAMILIARIZATION PROGRAMMES IMPARTED TO INDEPENDENT DIRECTORS FOR THE FINANCIAL YEAR 2024-25:

On appointment, the concerned Director is issued a Letter of appointment setting out in detail, the terms of appointment, duties, responsibilities and expected time commitments. Each newly appointed Independent Director is taken through an induction and familiarization program including the presentation and interactive session with the Committee Members and other Functional Heads on the Company's finance and other important aspects.

DECLARATION BY THE INDEPENDENT DIRECTORS

During the year under review, the independent directors of the company have submitted their disclosures to the board that they fulfill all the requirements as stipulated in Section 149(6) of the Companies Act, 2013, so as to qualify themselves to be appointed as independent directors under the provisions of the Companies Act, 2013 and the relevant rules.

POLICY ON APPOINTMENT AND REMUNERATION OF BOARD AND KMP AND OTHER DETAILS

The Nomination and Remuneration Committee has adopted a policy as per Section 178(3) of the Companies Act, 2013 for determination of remuneration and the manner of selection of the Board of Directors, CS and CFO & Managing Director and their remuneration.

CRITERIA FOR SELECTION OF NON-EXECUTIVE DIRECTOR

- The Non-Executive Directors shall be of high integrity with relevant expertise and experience in the fields of Service Industry, Manufacturing, Marketing, Finance and Taxation, Law, Governance and General Management.
- In case of appointment of independent directors, the committee shall satisfy itself with regard to the criteria of independence of the directors vis-à-vis the company so as to enable the board to discharge its function and duties effectively.
- The committee shall ensure that the candidate identified for appointment as a director is not disqualified for appointment under Section 164 of the Companies Act, 2013.
- The committee shall consider the following attributes, whilst recommending to the board the candidature for appointment as director:
 - Qualification, expertise and experience of the directors in their respective fields;
 - Personal, professional or business standing;
 - Diversity of the Board.
- In case of re-appointment of Non-Executive Directors, the Board shall take into consideration the performance evaluation of the Directors and their engagement level.

CRITERIA FOR SELECTION/ APPOINTMENT OF MANAGING DIRECTOR, EXECUTIVE DIRECTOR, COMPANY SECRETARY AND CHIEF FINANCIAL OFFICER

For the purpose of selection of the Managing Director, Executive Director, Company Secretary and Chief Financial Officer the Committee shall identify persons of integrity who possess relevant expertise, experience and leadership qualities required for the position. The Committee will also ensure that the incumbent fulfils such other criteria with regard to age and other qualifications as laid down under Companies Act, 2013, or other applicable laws.

Remuneration to Managing Director and Executive Director

- At the time of appointment or re-appointment, the Executive Director and Managing Director shall be paid such remuneration as may be mutually agreed between the Company (which includes the Committee and the Board of Directors) and the Executive Director/ Managing Director, within the overall limits prescribed under the Companies Act, 2013.
- The remuneration shall be subject to the approval of the members of the Company in General Meeting in compliance with the provisions of the Companies Act, 2013.

REMUNERATION POLICY FOR THE SENIOR MANAGEMENT EMPLOYEES INCLUDING COMPANY SECRETARY AND CHIEF FINANCIAL OFFICER

In determining the remuneration of Senior Management Employees, the committee shall ensure/consider the following:

- The relationship between remuneration and performance benchmark;
- The balance between fixed and variable pay reflecting short and long-term performance appropriate to the working of the company and its goals, as mutually agreed.

The policy relating to remuneration of Directors, Key Managerial Personnel, Senior Management and other employees is available on the website of the Company.

REMUNERATION OF NON-EXECUTIVE DIRECTORS

The Non-Executive Directors shall not be entitled to receive remuneration except by way of sitting fees, reimbursement of expenses for participation in the board/committee meetings and commission as approved by the Board of Directors. The independent directors of the company shall not be entitled to participate in the Stock Option Scheme of the company. The aggregate commission payable if any to the Non-Executive Directors will be within the statutory limits.

DETAILS OF DIRECTORS OR KEY MANAGERIAL PERSONNEL WHO WERE APPOINTED, RESIGNED OR RE-DESIGNATED

During the financial year under review, there is no change.

Annexure – VI

MEDIAN REMUNERATION

The information required under section 197 of the Act read with rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are given below:

- a. The ratio of the remuneration of each director to the median remuneration of the employees of the Company for the financial year:

Name of the directors	Ratio to median remuneration
Executive Directors	
MR. RAKESH KUMAR	17.07:1
MR. DHIRUV RAKESH	11.38:1
MS. REKHA BANSAL	NA
Non-Executive Directors	
MR. JEENENDRA PRAKASH SINGHVI	0.32:1
MR. AJIT SINGH	NA

- b. The percentage increase in remuneration of each director, chief executive officer, chief financial officer, company secretary in the financial year:

Directors, Chief Executive Officer, Chief Financial Officer and Company Secretary	% Increase in remuneration in the financial year
MR. RAKESH KUMAR	NIL
MR. DHIRUV RAKESH	NIL
MS. REKHA BANSAL	NIL
MR. JEENENDRA PRAKASH SINGHVI	NIL
MR. BALJEET SINGH	8.84%
MS. INDU BALA	13.14%

- c. The percentage increase in the median remuneration of employees in the financial year as compare to previous financial year: **6.25%**

- d. The number of permanent employees on the rolls of Company: **74**

- e. Average percentile increases already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration:

There has been increase in the salaries of employees other than the managerial personnel for the financial year i.e. 2024-25: -37.86%

Increase in the managerial remuneration for the financial year was: 42.81%

(The significant change in this percentage is due to the change in the designation of the director, who now falls under the category of managerial personnel)

- f. Affirmation that the remuneration is as per the remuneration policy of the Company: **The Nomination and Remuneration Committee of the company has affirmed that the remuneration paid is as per the remuneration policy of the Company.**

- g. The Policy is available on the Company's Website: www.dkenterprises.co.in

INDEPENDENT AUDITOR'S REPORT

To the Members of
D.K. ENTERPRISES GLOBAL LIMITED
CIN NO. L36999HR2019PLC078806

1. Opinion

We have audited the standalone financial statements of **D.K. ENTERPRISES GLOBAL LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March 2025, and the statement of Profit and Loss and statement of cash flows for the year ended, and notes to the financial statements, including a summary of significant 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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) In the case of the Balance Sheet, of the State of Affairs of the Company as at 31st March, 2025;
- (b) In the case of the Statement of Profit and Loss, of the Profit of the Company for the year ended on that date, and
- (c) In the case of the Cash Flow Statement, of the Cash Flows of the Company for the year ended on that date.

2. Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act (SAs) & other accounting principles prescribed under Section 133 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 on the financial statements.

3. KEY AUDIT MATTERS

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. In our opinion there is no Key Audit Matter to be reported.

4. INFORMATION OTHER THAN THE FINANCIAL STATEMENTS AND AUDITOR'S REPORT THEREON

The company's board is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the financial statements, standalone financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

5. Management's Responsibility for the Standalone Financial Statements

The Company's 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 and presentation of these standalone 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, read with Rule 7 of the Companies (Accounts) Rules, 2014.

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 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 statements 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.

6. Auditors' Responsibility 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:

- (i) Identify and assess the risks of material misstatement of the standalone 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.
- (ii) Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, 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.
- (iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- (iv) 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 standalone 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.
- (v) Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonable 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

7. Report on Other Legal and Regulatory Requirements

I. As required by Section 143 (3) of the Act, and based on our audit 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 purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement 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, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 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 over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A", and
- g) With respect to the other matters to be included in the auditor's report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion, and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its Directors during the years is in accordance with the provisions of Section 197 of the Act.

- 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, in our opinion and to the best of our information and according to the explanations given to us:

- 1) The Standalone financial statements disclose the impact of pending litigations on its financial position in its financial statements – Refer Note No. 31(a) to the financial statements;
 - 2) The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
 - 3) No amount was required to be transferred to the Investor Education and Protection by the Company.
 - 4)
 - (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, 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 provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - (b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, 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 provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
 - 5) The dividend declared and paid by the Company during the year is in compliance with Section 123 of the Act.
 - 6) Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023 and accordingly, the company has used accounting software for maintaining its book of accounts for the financial year ended March 31, 2025 which has a feature of recording the audit trail (edit log) facility and the same has been operated throughout the year for all the relevant transactions recorded in the software. Further, during the course of our audit we didn't came across instance of audit trail feature being tempered with.
- II. As required by the Companies (Auditor's Report) Order, 2020 (the "Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order.

FOR DEEPAK JINDAL & Co.
CHARTERED ACCOUNTANTS
Firm Regn. No. 023023N

Place : Chandigarh
Date: 27/05/2025
UDIN: 25514746BMIPTH3425

(Onkar Singh)
PARTNER
M. No. 514746

Annexure “A” to the Auditors’ Report

(Referred to in paragraph 1(f) under ‘Report on Other Legal and Regulatory Requirements’ section of our report to the Members of D.K Enterprises Global Limited of even date)

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

Opinion

In our opinion, 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 2025, 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.

We have audited the internal financial controls over financial reporting of **M/S. D.K. ENTERPRISES GLOBAL LTD.** (“the Company”) as of 31st March 2025 in conjunction with our audit of the standalone financial statements of the Company for the period ended on that date.

Management’s Responsibility for Internal Financial Controls

The Company’s management 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 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.

Auditors’ Responsibility

Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting 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 controls based on the assessed risk. The procedures selected depend on the auditors’ judgment, including the assessment of the risks of material misstatement of 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.

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:

- (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) 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 the Management and directors of the Company; and
- (3) 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 change in conditions, or that the degree of compliance with the policies or procedure may deteriorate.

ANNEXURE "B" TO THE AUDITORS' REPORT

REFERRED TO IN OUR REPORT TO THE MEMBERS OF D.K. ENTERPRISES GLOBAL LIMITED ON THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March 2025;

1. In respect of the Company's Property, Plant and Equipment and Intangible Assets:
 - (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and relevant details of right-of-use assets.
(B) The Company has maintained proper records showing full particulars of intangible assets.
 - (b) The Company has a program of physical verification of Property, Plant and Equipment and right-of-use assets if any so to cover all the assets once every three years which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain Property, Plant and Equipment were due for verification during the year and were physically verified by the Management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
 - (c) Based on our examination of the registered sale deed / transfer deed / conveyance deed provided to us, we report that, the title in respect of self-constructed buildings and title deeds of all other immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee), disclosed in the financial statements included under Property, Plant and Equipment are held in the name of the Company as at the balance sheet date.
 - (d) The Company has not revalued during the year any of its Property, Plant and Equipment (including right- of-use assets) and intangible assets.
 - (e) According to the information and explanation given to us, No proceedings have been initiated or are pending against the Company as at March 31, 2025 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amend ed in 2016) and rules made thereunder.
2.
 - (a) The inventory has been physically verified at regular intervals during the year as explained to us. In our opinion, the frequency of such verification is reasonable. No material discrepancy were noticed on such physical verification. Further, physical verification of inventory was verified/valued by the internal auditor at the Year end.
 - (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company and external reports, the Company has not been sanctioned working capital limits in excess of five crore rupees therefore clause 3(ii)(b) of the Order is not applicable to the company.
3. 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 made any investment in, or provided any security or granted any loans and advances in the nature of loans, secured or unsecured to companies, firms, Limited Liability Partnerships or any other parties if any during the year.
 - a)
 - A. The Company has not extended any Loans or advances and guarantees or security to any subsidiary, joint venture or associate.
 - B. There was no investment made during the year, but the Closing Balance of Investment as on 31st March 2025 is Rs. 840.73 Lakhs .
 - b) In our opinion, the guarantee provided, during the year, prima facie is not prejudicial to the Company's interest.
 - c) There are no loans and advances extended in the nature of loans, therefore clause 3(iii)(c) of the order is not applicable
 - d) In respect of loans and advances overdue, as there is amount extended this clause 3(iii)(d) of the order is not applicable.
 - e) No loans have been granted by the company during the year, or has been renewed or extended therefore clause 3(iii)(e) of the order is not applicable.
 - f) The Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment during the year. Hence, reporting under clause 3(iii)(f) of the order is not applicable.
4. In our Opinion and according to the information and explanations given to us, The Company has complied with the provisions of Section 185 and 186 of the Companies Act.
5. The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the order is not applicable.
6. The maintenance of cost records has not been specified by the Central Government under sub-section (1) of Section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause (vi) of the Order is not applicable to the company.
7. In respect of statutory dues:
 - a) In our opinion, the Company has been regular in depositing undisputed statutory dues, including Goods and Services tax, Provident Fund, Employees' State Insurance, Income Tax, duty of Custom, Cess and other material statutory dues applicable to it with the appropriate authorities.
 - b) There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Employees' State Insurance, Income Tax, duty of Custom, Cess and other material statutory dues in arrears as at March 31, 2025 for a period of more than six months from the date they became payable.

8. There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 196).
9.
 - a) According to the information available and explanations given to us, the company has not defaulted in repayment of loans and borrowings or payment of interest thereon, to any lender as at Balance sheet date.
 - b) The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.
 - c) The terms loans were applied for the purpose for which it was obtained.
 - d) On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.
 - e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.
 - f) The Company has not raised any loans on the pledge of securities held in its subsidiaries, Joint ventures or associates during the year and hence reporting on clause 3(ix)(f) of the Order is not applicable.
10.
 - a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.
 - b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.
11.
 - a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.
 - b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.
 - c) We have taken into consideration the whistle blower complaints received if any by the Company during the year (and up to the date of this report), while determining the nature, timing and extent of our audit procedures.
12. In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, clause (xii)(a),(b),(c) of the Order is not applicable.
13. In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.
14.
 - a. In our opinion company has an internal audit system commensurate with the size and the nature of its business.
 - b. We have considered, the internal audit reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.
15. According to the information and explanations given to us and based on our examination of the records the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, Clause 3(xv) of the Order is not applicable.
16.
 - a) In our opinion, 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) and (c) of the Order is not applicable.
 - b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.
17. The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.
18. There has been no resignation of the statutory auditors of the Company during the year. Accordingly, this clause of the order is not applicable.
19. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating 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, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and 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.
20. According to the information and explanations given to us and based on our examination of the records the Company is not required to make CSR Expenditure therefore clause (xx) of the Order is not applicable.

FOR DEEPAK JINDAL & Co.
CHARTERED ACCOUNTANTS
 Firm Regn. No. 023023N

Place : Chandigarh
 Date: 27/05/2025
 UDIN: 25514746BMIPTH3425

(Onkar Singh)
 PARTNER
 M. No. 514746

D.K. ENTERPRISES GLOBAL LIMITED			
Balance Sheet as at 31-03-2025			
(All amounts in lakhs, unless stated otherwise)			
Particulars	Notes	As at 31st March 2025	As at 31st March 2024
Equity and Liabilities			
Shareholders' Funds			
Share Capital	2	750.80	750.80
Reserves and Surplus	3	2,091.09	1,736.20
		2,841.89	2,487.00
Non-Current Liabilities			
Long-Term Borrowings	4	110.32	150.69
Deferred Tax Liabilities (net)	5	40.93	32.31
		151.25	183.00
Current Liabilities			
Short-Term Borrowings	6	656.99	449.37
Trade Payables	7	557.88	572.12
Other Current Liabilities	8	111.03	115.59
Short-Term Provisions	9	0.45	-
		1,326.34	1,137.09
Total		4,319.48	3,807.09
Assets			
Non-Current Assets			
Property, Plant & Equipment	10		
Tangible Assets		847.28	761.37
Intangible Assets		0.10	0.12
Long-Term Investments	11	840.73	611.43

Long-Term Loans and Advances	12	21.32	21.32
		1,709.43	1,394.23
Current assets			
Inventories	13	380.06	336.82
Trade Receivables	14	1,162.05	1,092.97
Cash and Bank Balances	15	1,042.11	910.56
Short-Term Loans and Advances	16	22.50	69.41
Other Current Assets	17	3.33	3.11
		2,610.05	2,412.86
Total		4,319.48	3,807.09

Note 1 For Significant Accounting Policies

Note 2 to 49 form intergral part of these Financial Statements

As per our report of even date

For Deepak Jindal & Co.

Chartered Accountants

Firm Regn No: 023023N

For M/s D.K. Enterprises Global Limited

CIN NO. L36999HR2019PLC078806

(Onkar Singh)

Partner

M. No. 514746

Place : Chandigarh

Date : 27/05/2025

UDIN: 25514746BMIPTH3425

Rakesh Kumar
(Managing Director)

DIN: 08374550

Baljeet Singh
(CFO)
PAN NO: DBFPS2743B

Dhruv Rakesh
(Director)

DIN: 08374549

Indu Bala
(Company Secretary)
PAN NO: CIBPB3073R

D.K. ENTERPRISES GLOBAL LIMITED			
Statement of Profit and Loss for the year ended 31-03-2025			
<i>(All amounts in lakhs. unless stated otherwise)</i>			
Particulars	Notes	Year ended 31st March 2025	Year ended 31st March 2024
Revenue			
Revenue from Operations	18	7,345.04	6,456.38
Other Income	19	329.44	269.18
Total Revenue		7,674.48	6,725.57
Expenses			
Cost of Material Consumed	20	6,056.54	5,344.01
Changes in Inventories of Finished Goods And Work-In-Progress	21	(3.22)	14.15
Employee Benefit Expense	22	352.96	312.23
Finance Cost	23	58.42	52.19
Depreciation	24	67.78	59.00
Other Expenses	25	551.45	446.87
Total Expenses		7,083.93	6,228.46
Profit Before Tax		590.55	497.11
Tax Expense			
Current Tax		71.95	62.83
Related To Previous Year		4.93	(7.28)
Deferred Tax		8.62	24.40

Profit for the Year		505.05	417.16
Earnings per Equity Share			
Basic		6.73	5.56
Diluted		6.73	5.56
<p>Note 1 For Significant Accounting Policies Note 2 to 49 form intergral part of these Financial Statements</p> <p>As per our report of even date</p> <p>For Deepak Jindal & Co. Chartered Accountants Firm Regn No: 023023N</p> <p>For M/s D.K. Enterprises Global Limited CIN NO. L36999HR2019PLC078806</p> <p>(Onkar Singh) Partner M. No. 514746</p> <p>Rakesh Kumar (Managing Director) DIN: 08374550</p> <p>Dhruv Rakesh (Director) DIN: 08374549</p> <p>Baljeet Singh (CFO) PAN NO: DBFPS2743B</p> <p>Indu Bala (Company Secretary) PAN NO: CIBPB3073R</p> <p>Place : Chandigarh Date : 27/05/2025 UDIN: 25514746BMIPTH3425</p>			

D.K. ENTERPRISES GLOBAL LIMITED		
Cash flow statement for the Year ended 31-03-2025		
<i>(All amounts in lakhs, unless stated otherwise)</i>		
Particulars	Year Ended 31st March 2025	Year Ended 31st March 2024
A. Cash flow from operating activities		
Profit before tax	590.55	497.11
Adjustments for:		
Depreciation and amortisation	67.78	59.00
Interest income	(68.25)	(56.35)
Interest expense	58.42	52.19
Loss on sale of fixed assets	-	2.47
Operating profit before working capital changes & Prior Period Expenses	648.49	554.41
Adjustment for Prior Period Expenses	(4.93)	7.28
Operating profit before working capital changes & after Prior Period Expenses	643.56	561.69
Adjustments for:		
Increase/(Decrease) in trade payables	(14.25)	26.47
Increase/(Decrease) in other current liabilities	(4.57)	35.10
(Increase)/Decrease in inventories	(43.24)	69.36
(Increase)/Decrease in trade receivables	(69.08)	(478.45)
(Increase)/Decrease in short-term loans and advances	46.91	0.88
(Increase)/Decrease in other current assets	(0.21)	1.58

Cash generated from operations	559.12	216.64
Income taxes paid (including taxes deducted at source)	(71.50)	(64.86)
Net cash generated from operating activities	487.62	151.77
B Cash flow from investing activities :		
(Purchase of Fixed assets)	(153.67)	(178.38)
Sale of fixed assets	-	3.85
Interest received	68.25	56.35
Security Deposits	-	17.97
Investments	(229.31)	(98.02)
Net cash (used in) investing activities	(314.73)	(198.23)
C Cash flow from financing activities		
Proceeds from long-term	(40.37)	23.15
Proceeds from short-term borrowings	207.62	179.43
Net Security Premium Received	-	-
Interest paid	(58.42)	(52.19)
Dividend paid	(150.16)	(112.62)
Net cash generated from financing activities	(41.33)	37.78
Net decrease in cash and cash equivalents	131.56	(8.67)
Cash and cash equivalents at the beginning of the year	910.56	919.23
Cash and cash equivalents at the end of the year	1,042.11	910.56

Note 1 For Significant Accounting Policies

Note 2 to 49 form intergral part of these Financial Statements

As per our report of even date

For Deepak Jindal & Co.

Chartered Accountants

Firm Regn No: 023023N

For M/s D.K. Enterprises Global Limited

CIN NO. L36999HR2019PLC078806

(Onkar Singh)

Partner

M. No. 514746

Rakesh Kumar
(Managing Director)

DIN: 08374550

Dhruv Rakesh

(Director)

DIN: 08374549

Place : Chandigarh

Date : 27/05/2025

Baljeet Singh
(CFO)
PAN NO: DBFPS2743B

Indu Bala
(Company Secretary)
PAN NO: CIBPB3073R

D.K. ENTERPRISES GLOBAL LIMITED			
Notes to the financial statements as at 31-03-2025			
<i>(All amounts in lakhs, unless stated otherwise)</i>			
Note No.	Particulars	Year ended 31st March 2025	Year ended 31st March 2024
2	Share Capital		
	Authorised Share Capital		
	75,10,000 Equity Shares of Rs. 10/- each fully paid up (Previous year 75,10,000 Equity Shares of Rs. 10/-)	751.00	751.00
	Issued, Subscribed and Fully Paid up		
	Equity Shares of Rs. 10/- each fully paid up (75,08,000 Fully Paid up Equity Shares of Rs. 10/-) (Previous Year 75,08,000 Equity Shares of Rs.10/-)	750.80	750.80
		750.80	750.80
3	Reserve & Surplus		
	Profit & Loss Account		
	Opening Balance	1,221.33	916.79
	Add: Transferred from Statement of Profit & Loss	505.05	417.16
	Less: Dividend paid	150.16	112.62

	Closing Balance	1,576.22	1,221.33
	Security Premium Reserve		
	Security Premium, Opening Balance	514.87	514.87
	Add: Additions during the year	-	-
	Closing Balance	514.87	514.87
		2,091.09	1,736.20
4	Long-Term borrowings		
	Secured		
	Term Loan From Banks	96.77	131.36
	Vehicle Loans		
	From bank	13.55	19.33
		110.32	150.69
5	Deferred Tax liabilities (net)		
A	Deferred Tax Liabilities		
	Timing Difference On Depreciation And Amortisation of Tangible And Intangible Assets	201.41	162.19
		201.41	162.19
B	Deferred Tax Assets Arising On Account Of :		

	IPO Expenses to be Written off over the period	16.91	33.81
	Provision For Disallowance of Expenses	21.90	-
		38.80	33.81
	Net Deffered Tax Liabilities (A-B)	162.61	128.38
	Deferred Tax Liabilities(Tax Impact)	41.00	32.00
6	Short Term Borrowings		
	Working Capital Borrowings From Banks (Secured)	578.82	382.08
	Current Maturities of Long Term Debt	72.47	62.27
	Current Maturities of Vehicle Loan	5.70	5.03
		656.99	449.37
7	Trade Payables		
	MSME creditors	133.22	32.03
	Other Raw Material Creditors	424.66	540.09
		557.88	572.12
8	Other Current Liabilities		
	Dividend Payable	0.19	0.11
	Statutory Remittances	34.51	28.50
	Other Liabilities	42.27	59.49

9	Employee Benefit Payable	21.59	20.66
	Cheque Issued But Not Presented	8.45	-
	Advances from Customer	4.02	6.84
		111.03	115.59
	Short-Term Provisions		
	Provision For Income Tax	0.45	-
		0.45	-
11	Long-Term Investments		
	Investments in Partnership Firm	840.73	591.43
	(80 % Share in Partnership firm M/s Satguru Engravures)	-	-
	Investment In Mutual Fund	-	20.00
		840.73	611.43
12	Long-Term Loans And Advances		
	Security Deposit	21.32	21.32
		21.32	21.32
13	Inventories		
	Raw Material	325.89	285.87

	Work In Progress	21.30	19.54
	Finished Goods	32.87	31.41
		380.06	336.82
14	Trade Receivables		
	Unsecured, Considered Good Outstanding For A Period Exceeding Six Months From Due Date		
	-Unsecured Considered Good Outstanding For A Period Less Than Six Months From Due Date	15.70	36.49
	-Unsecured Considered Good	1,146.35	1,056.47
		1,162.05	1,092.97
15	Cash and Bank Balances		
	Cash in Hand(Including Imprest)	9.00	4.22
	Balances with Banks	8.62	39.68
	Fixed Deposits	1,021.57	859.66
	Cheques in hand	2.92	7.00
		1,042.11	910.56
16	Short-Term Loans and Advances		
	Advances to Employees	0.75	1.16
	Advances to Suppliers	9.44	44.29
	Balances with Revenue Authorities	10.22	13.52
	Income Tax Refund Due	-	8.35

	Others	2.09	2.09
		22.50	69.41
17	Other current assets		
	Prepaid Expenses	3.33	2.54
	Preliminary Expenses	-	0.57
		3.33	3.11

D.K. ENTERPRISES GLOBAL LIMITED			
Notes to the financial statements for the Period ended 31-03-2025			
(All amounts in lakhs, unless stated otherwise)			
Note No.	Particulars	Year ended 31st March 2025	Year ended 31st March 2024
20	Cost of Raw Material Consumed		
	Opening Stock	285.87	341.07
	Add : Purchases During The Year	6,096.57	5,288.81
		6,382.44	5,629.88
	Less : Closing Stock	325.89	285.87
		6,056.54	5,344.01

21	Changes in Inventories of Finished Goods And Work-In-Progress		
	Stock at Close-Finished	32.87	31.41
	Stock at Close-WIP	21.30	19.54
		54.17	50.95
	Stock at Commencement-Finished	31.41	38.63
	Stock at Commencement-WIP	19.54	26.48
		50.95	65.11
	(Increase)/Decrease in Stock	(3.22)	14.15
22	Employee Benefits Expense		
	Salaries And Wages	248.36	218.68
	Directors' Remuneration	54.56	54.20
	Contribution to Provident and Other Funds	16.79	15.12
	Bonus	12.85	7.98
	Staff Welfare Expenses	20.39	16.24
		352.96	312.23

23	Finance Costs		
	Interest Expenses -Banks	55.03	43.04
	Bank Charges	3.39	9.15
		58.42	52.19
24	Depreciation and Amortisation		
	Depreciation of Tangible Assets -Refer Note 10(A)	67.75	58.69
	Amortisation of Intangible Assets - Refer Note 10B(B)	0.03	0.31
		67.78	59.00
25	Other Expenses		
	Manufacturing Expenses :		
	Fuel, Electricity & Power	71.91	69.08
	Consumables	23.29	20.95
	Other Manufacturing Expense	46.84	40.02
		142.04	130.05
	Administrative Expenses :		
	Repair & Maintenance	58.96	35.50
	Auditors Remuneration	4.75	4.00

Fees & Taxes	2.59	2.55
Insurance Expenses	18.00	18.53
Telephone Expenses	0.59	1.02
Printing & Stationery	2.33	2.81
Travelling & Conveyance Expenses	32.73	21.10
Legal & Professional Charges	6.37	9.42
Vehicle Running & Maintenance	23.95	19.17
Rent	62.42	48.79
Misc Expenses	4.33	5.26
Courier and Postage	1.18	1.62
Office Expenses	0.91	0.43
Charity & Donation	0.01	-
Loss on Sale of Fixed Assets	-	2.47
Software Expenses	0.24	-
Preliminary Expenses Written off	0.57	1.42
	219.92	174.07
Selling Expenses :		
Discount Allowed	13.60	14.97
Freight Outward	173.35	126.42
Commission or Brokerage	0.86	-
Sale Promotion Expenses	1.69	1.36
	189.50	142.75
Total	551.45	446.87

D.K. ENTERPRISES GLOBAL LIMITED

Notes to the financial statements as at 31-03-2025

(All amounts in lakhs, unless stated otherwise)

10. Property, Plant & Equipment

Particulars	Gross Block			Depreciation		Net Block		
	As at 01st April, 2024	Additions during the Period	As at 31st March 2025	As at 01st April, 2024	During the Period	As at 31st March 2025	As At 31st March 2025	As At 31st March 2024
<u>(A) TANGIBLE ASSETS</u>								
Land	26.60	-	26.60	-	-	-	26.60	26.60
Computer	7.98	2.22	10.20	5.37	1.56	6.93	3.27	2.60
Plant & Machinery	613.26	139.59	752.85	102.18	43.70	145.87	606.97	511.08
Genset	20.26	-	20.26	2.81	1.28	4.10	16.17	17.45
Furniture & Fixtures	5.58	0.08	5.66	2.34	0.53	2.87	2.79	3.24
Electric Installation	26.50	0.70	27.20	6.85	2.58	9.44	17.77	19.65
Misc. Fixed Assets	0.77	1.88	2.66	0.30	0.55	0.86	1.80	0.47
Vehicles	110.09	-	110.09	37.36	10.46	47.82	62.27	72.73
Building Transformer	56.44	4.99	61.43	3.81	1.55	5.36	56.07	52.63

	13.67	-	13.67	1.57	0.87	2.44	11.23	12.09
Solar System	46.20	-	46.20	8.08	2.93	11.01	35.19	38.12
Office Equipments	14.44	4.20	18.65	9.73	1.75	11.49	7.16	4.71
TOTAL (A)	941.78	153.67	1,095.46	180.42	67.75	248.17	847.28	761.37
Previous Year Figures	772.52	178.38	941.78	124.52	58.69	180.42	761.37	648.00
<u>(B) INTANGIBLE ASSETS</u>								
Goodwill	1.62	-	1.62	1.51	0.03	1.54	0.08	0.11
Software	0.36	-	0.36	0.34	-	0.34	0.02	0.02
TOTAL (B)	1.98	-	1.98	1.86	0.03	1.88	0.10	0.12
Previous Year Figures	1.98	-	1.98	1.55	0.31	1.86	0.12	0.43

Notes to the financial statements for the year ended 31st March, 2025
CORPORATE OVERVIEW:

D.K Enterprises Global Limited (the 'Company') is domiciled in India with its registered office at Plot no. 235, Industrial Area Phase – II, Panchkula, Haryana- 134109, India. The company has been incorporated under the provisions of the Companies Act, 2013. The Company is in the business of manufacturing and sale of BOPP tapes and laminates & corrugated boxes and sleeve rolls. The company has its primary listing on NSE Emerge.

SIGNIFICANT ACCOUNTING POLICIES :

1.1 Basis for preparation of financial statements

These Standalone Financial statements have been prepared in accordance with Accounting Standards and Generally Accepted Accounting Principles (GAAP), under the historical cost conventions on accrual basis, the provisions of Companies Act, 2013 ("the Act") (to the extent notified) and guidelines issued by the Securities and Exchange Board of India (SEBI). The AS are prescribed under Section 133 of the Act read with Companies (Accounting Standard) rules.

1.2 Uses of Estimates

The preparation of the Standalone financial statements in conformity with AS requires the Management to make estimates, judgments and assumptions. These estimates, judgments and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period. Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as the Management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the Standalone financial statements.

1. Revenue Recognition

Revenue from Sale of Goods:

Revenue from sale of goods is recognized when control of goods is transferred to the customers at an amount that reflects the consideration to which the company expects to be entitled in exchange for those goods or services. The company assesses the promises in the contract that are separate performance obligations to which a portion of transaction price is allocated. Revenue is measured based on transaction price as specified in the contract with the customer. It excludes taxes or other amounts collected from customers in its capacity as an agent.

Interest Income:

Interest income is recognized as and when it is accrued or received, whichever is earlier.

Other Income

All other income is accounted on accrual basis when no significant uncertainty exists regarding the amount that will be received.

2. Income Taxes

Current Tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any, related to income taxes. It is measured using tax rates (and tax laws) enacted or substantively enacted by the reporting date.

Current tax assets and current tax liabilities are offset only if there is a legally enforceable right to set off the recognized amounts, and it is intended to realize the asset and settle the liability on a net basis or simultaneously.

Deferred tax

Deferred tax is recognized in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes. Deferred tax is also recognized in respect of carried forward tax losses and tax credits. Deferred income tax assets and liabilities are measured using tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date and are expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect of changes in tax rates on deferred income tax assets and liabilities is recognized as income or expense in the period that includes the enactment or the substantive enactment date. A deferred income tax asset is recognized to the extent that it is probable that future taxable profit will be available against which the deductible temporary differences and tax losses can be utilized. The company offsets current tax assets and current tax liabilities, where it has a legally enforceable right to set off the recognized amounts and where it intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

3. Provisions and Contingent Liabilities

Provisions

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events, it is probable that there will be an outflow of resources and a reliable

estimate can be made of the amount of the obligation. These are reviewed at each balance sheet date and adjusted to reflect the current best estimate. Contingent liabilities are not provided for and are disclosed by way of notes.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost in the statement of profit and loss

Contingent liabilities

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company, or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.

4. Impairment

Property, plant and equipment are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. For the purpose of impairment testing, the recoverable amount (i.e. the higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the Cash Generating Unit (CGU) to which the asset belongs. If such assets are considered to be impaired, the impairment to be recognized in the Statement of Profit and Loss is measured by the amount by which the carrying value of the assets exceeds the estimated recoverable amount of the asset. An impairment loss is reversed in the Statement of Profit and Loss if there has been a change in the estimates used to determine the recoverable amount. The carrying amount of the asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of any accumulated depreciation) had no impairment loss been recognized for the asset in prior years.

1.3 Property, plant and equipment

Property, plant and equipment are stated at cost, less accumulated depreciation and impairment, if any. Costs directly attributable to acquisition are capitalized until the property, plant and equipment are ready for use, as intended by the management. The charge in respect of periodic depreciation is derived after determining an estimate of an asset's expected useful life and the expected residual value at the end of its life. The Company depreciates property, plant and equipment over their estimated useful lives using the straight-line method. The estimated useful lives of assets are as follows:

Particulars	Estimated useful Lives of Assets
Building	30 years
Plant and Machinery (1)	15 years
Misc. Fixed Assets (2)	10 years
Computer Equipment	3 years
Office equipment	5 years
Furniture and fixtures	10 years
Vehicles	10 years

(1) Includes Genset, Transformer and Solar Plant

(2) Includes Electric Installation

The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss.

1.4 Foreign Currency Transaction

- Transactions denominated in foreign currencies are recorded at the exchange rate prevailing on the date of the transaction or that approximates the actual rate at the date of transaction.
- Monetary items denominated in foreign currencies at the year end are restated at year end rates.
- Non-monetary foreign currency items are carried at cost.
- Any income or expense on account of exchange difference either on settlement or translation is recognized in the Profit & Loss Account.

1.5 Borrowing Costs

Borrowing costs (general and specific borrowings) that are attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

1.6 Inventories

Inventories are stated at lower of cost and net realisable value.

Cost of raw materials and components, stores, spares, consumable tools and stock in trade comprises cost of purchases and includes taxes and duties and is net of eligible credits under CENVAT / VAT / GST schemes. Cost of work-in-progress, work-made components and finished goods comprises direct materials, direct labour and an appropriate proportion of variable and fixed overheads, which is allocated on a systematic basis. Cost of inventories also includes all other related costs incurred in bringing the inventories to their present location and condition.

Net realisable value represents the estimated selling price for inventories less all estimated costs of completion and costs necessary to make the sale.

Cost of inventories are determined as follows:

- Raw materials and components, stores, spares, consumable tools, stock in trade: on moving weighted average basis; and
- Work-in-progress, works-made components and finished goods: on moving weighted average basis plus appropriate share of overheads.

Cost of surplus / obsolete / slow moving inventories are adequately provided for.

1.7 Investments

Long term investments, if any, are carried at cost less provision for diminution other than temporary, if any, in value of such investments. Current investments are carried at lower of cost and fair value.

1.8 Leases

Leases, where the lessor effectively retains substantially all the risks and benefits of ownership of the leased term, are classified as operating lease. Lease payments under operating leases are recognized as an expense in the profit and loss account

1.9 Employee Benefits

- Short Term Employee Benefits:**
Employee benefits payable fully within twelve months of rendering the service are classified as short term employee benefit and are recognized in the period in which the employee renders the related service.
- Post-Employment Benefits (Defined Contribution Plans)**
Contributions to the Provident Fund, which is a defined contribution scheme, is recognized as an expense in the profit and loss account in the period in which the contribution is due.

1.10 Segment Reporting

The company operates in the business segment of BOPP Tape & laminates, Corrugated sheets & boxes and Soap Stiffener & Wrapper. As such the activities are defined as three different segments in accordance with the Accounting Standard (AS-17) issued under Companies (Accounting Standards) Rules 2006, as amended up to date.

NOTES TO THE ACCOUNTS:

26. The Detail of Shareholder Holding More Than 5% Equity Shares

Particulars	AS AT 31.03.2025		AS AT 31.03.2024	
Name Of Shareholder	No. Of Shares Held	% age Of Shareholding	No. Of Shares Held	% age Of Shareholding
Dhruv Rakesh	4,53,500	6.04%	4,53,500	6.04%
Rakesh Kumar	7,24,850	9.65%	7,24,850	9.65%
Rekha Bansal	43,24,850	57.60%	43,24,850	57.60%

Reconciliation of No. of shares outstanding is given below:

Particulars	31.03.2025	31.03.2024
Equity shares at the beginning of the year	75,08,000	75,08,000
Issued during the year	-	-
Right issue during the year	-	-
Bonus issue during the year	-	-
Equity shares at the closing of the year	75,08,000	75,08,000

Movement of Shares in Preceding 5 years

- The Company had issues 7,05,000 equity shares on right basis ('Rights Equity Shares') during the FY 2020-21.
- The Company has issued 27,55,000 Bonus shares in ratio of 1:1 on April 24, 2021.
- The Company also issued 19,98,000 shares through IPO on October 22, 2021.

Promoter's Shareholding

Shares held by Promoters of the company as on 31 March 2025:

Sr. No.	Promoter's Name	No. of Shares Held	% of Total shares	% age Change during the year
1.	Rekha Bansal	43,24,850	57.60%	-
2.	Rakesh Kumar	7,24,850	9.65%	-
3.	Dhruv Rakesh	4,53,500	6.04%	-
	Total	55,03,200	73.29%	-

27. Secured Loans

- I. Long Term Loans from banks are secured by way of First Pari Passu Charge on all the fixed assets of the Company (both present & future) and further secured by way of Second Pari Passu Charge on all the current assets of the Company. Further is secured by personal guarantee of Directors, Sh. Dhruv Rakesh, Smt. Rekha Bansal and Sh. Rakesh Kumar.

Repayment Schedule of Term Loans:

Year of Repayment	Amount (Rs. In Lakhs)
0-1	72.47
1-2	68.98
2-5	27.79

Other Loans comprise of Vehicle Loans which are secured against hypothecation of respective vehicles.

Repayment Schedule of Vehicle Loans:

Year of Repayment	Amount (Rs. In Lakhs)
0-1	5.70
1-2	6.27
2-5	7.28

- II. Working Capital Limits are secured by way of First Pari Passu Charge on all the current assets of the Company and further secured by way of Second Pari Passu Charge on all the fixed assets of the Company, personal guarantee of Directors, Sh. Dhruv Rakesh, Smt. Rekha Bansal and Sh. Rakesh Kumar.

28. Current Liabilities

In the opinion of the management of the Company, there are no micro, small and medium Enterprises, to whom the Company owes dues, which are outstanding for more than 45 days as at March 31, 2025. Only parties for which relevant confirmations regarding their micro, small and medium enterprise status had been received till balance sheet date have been classified as MSME. The information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of the information available with the Company and have been relied upon by the statutory auditors of the Company.

29. Trade payables

Ageing Schedule for the year ended March 31, 2025

Schedule for the year ended March 31, 2020					
(Rs. In Lakhs)					
Particulars	Outstanding for following periods from due date of payment				Total
	< 1 Year	1 to 2 Year	2 to 3 Year	>3 Years	
MSME	133.22	-	-	-	133.22
Others	422.55	2.11	-	-	424.66

30. Employees Retirement Benefits

Defined Contribution Plans: Contribution to Provident Fund and ESI of Rs. 16.79 Lacs in current year (Previous year Rs. 15.12 Lacs) is recognized as an expense and included in 'Contribution to Provident and Other Funds' in the Statement of Profit and Loss.

Defined Benefit Plans: The Company has not yet completed 5 years since its incorporation. However, the company has a gratuity scheme whereby it contributes premium annually to Life Insurance Corporation of India to cover its statutory as well as contractual liability to its employees. There is no provision required for gratuity as per actuarial valuation.

31. a) Contingent Liabilities

(Rs. In Lakhs)			
S. No.	Particulars	31.03.2025	31.03.2024
i)	Claims against the company not acknowledged as debts	NIL	NIL
ii)	Corporate Guarantee	302.16	653.06
iii)	Other money for which the company is contingently liable	NIL	NIL

b) Commitments

S. No.	Particulars	31.03.2025	31.03.2024
i)	Estimated amount of contracts remaining to be executed on capital account and not provided for	NIL	53.90
ii)	Uncalled liability on shares and other investments partly paid	NIL	NIL
iii)	Other commitments	NIL	NIL

32. Current Assets, Loans & Advances

In the opinion of the management of the Company, the current assets, loans and advances are approximately of the value as stated, if realized in the ordinary course of business and are subject to confirmation/reconciliation.

33. Trade Receivables

Ageing Schedule of Trade receivables for the year ended March 31, 2025

(Rs. In Lakhs)

Particulars	Outstanding for following periods from due date of payment					Total
	< 6 Months	6 Months to 1 Year	1 to 2 Years	2 to 3 Years	> 3 Years	
Disputed Trade Receivables - considered good	-	-	-	-	-	-
Undisputed Trade Receivables - considered good	1,146.35	1.49	2.83	0.00	11.38	1162.05

34. Income Tax

Current Tax

Provision for Income tax has been made as per the relevant rates and provisions of the Income-tax Act, 1961. The Company has opted for Section 115BAA of Income Tax Act, 1961 during the quarter.

Deferred Tax

In compliance with Accounting Standard (AS-22) relating to "Accounting on Taxes on Income" issued by the Institute of Chartered Accountants of India, the Company has provided Deferred Tax Liability during the year aggregating to Rs. 8.62 Lacs (previous year Deferred Tax Liability Rs.24.40 Lacs) and it has been recognized in the Statement of Profit & Loss. In accordance with clause 29 of Accounting Standard (AS 22) Deferred Tax Assets and Deferred Tax Liabilities have been set off.

35. Tax Expense comprise of:

(Rs. In Lakhs)

Particulars	FY 2024-25	FY 2023-24
Current Tax	71.95	62.83
Deferred Tax Liability/ (Asset)	8.62	24.40
Tax Related to Previous Years	4.93	(7.28)
Total	85.50	79.95

36. Fixed assets possessed by the company are treated as corporate assets and are not Cash Generating Unit as per Accounting Standard –28 issued by the Institute of Chartered Accountants of India. In the opinion of management there is no impairment of the fixed assets of the company.

37. Payment to auditors

(Rs. In Lakhs)

Particulars	Current Year	Previous Year
Statutory Audit Fee	3.50	3.00
Half Yearly Limited Review for F.Y. 2024-25	1.25	1.00
GST	0.86	0.72

38. Operating Lease

Office premises and factory taken by company are obtained on operating leases. The company entered into certain cancellable operating lease arrangements towards office premises and factory. There are no restrictions imposed by lease arrangements. There are no subleases. The lease rentals charged during the year as per lease arrangement are Rs. 62.42 lacs (Previous Year Rs. 48.79 lacs).

39. Segment Reporting

Business Segments

Segment Reporting Disclosure							
Particulars	Bopp Tape & Laminate	Corrugated Sheets and Boxes	Soap Stiffner & Wrapper	Other (Trading)	Eliminations	Unallocable Items	Consolidated Total

REVENUE							
External Sales							
Indigenous	3,782.53	1,027.63	1,691.84	6,80.96	-	-	7,182.97
Export	137.42	-	6.08	-	-	-	143.50
Inter Segment Sales	-	-	-	555.25	(555.25)	-	-
Total Sales	3,919.94	1,027.63	1,697.93	1236.21	(555.25)	-	7,326.47
Miscellaneous Income							
Operating	18.57	-	-	-	-		18.57
Non Operating	78.17	1.33	0.63	-	-	249.31	329.44
Segment Revenue	4,016.68	1,028.97	1698.56	1,236.21	(555.25)	249.31	7,674.48
Total Revenue	4,016.68	1,028.97	1698.56	1,236.21	(555.25)	249.31	7,674.48
RESULT							
Segment Result	241.62	65.43	88.92	3.69	-	249.31	648.97
Unallocated Corporate Expenses	-	-	-		-	-	-
Interest Expense	(41.35)	(17.07)		-	-	-	(58.42)
Profit Before Taxation	200.27	48.37	88.92	3.69	-	249.31	590.55
Income Taxes	-	-	-	-	-	(85.50)	(85.50)
Profit Before Prior Period Expenses	200.27	48.37	88.92	3.69	-	163.81	505.05
Prior Period Expenses	-	-	-	-	-	-	-
Profit For the Year	200.27	48.37	88.92	3.69	-	163.81	505.05
OTHER INFORMATION							
Segment Assets	3,948.23	356.97		14.28		-	4,319.48
Unallocated Corporate Assets	-	-	-	-	-	-	-
Total Assets	3,948.23	356.97		14.28		-	4,319.48
Segment Liabilities	1,117.28	308.60	-	10.60	-	40.93	1,477.58
Total Liabilities	1,117.28	308.60	-	10.60	-	46.44	1,477.58
Depreciaion	21.60	43.72	-	2.46	-		67.78

The company has two primarily reportable business segments as follows: -

(a) Business Segments

For management purposes the company is organized into three major reportable segments:

- (1) BOPP Tape and laminates
- (2) Corrugated sheets and boxes
- (3) Soap Stiffener & Wrapper
- (4) The divisions are the basis on which the company reports its primary segment information. The 'BOPP Tape and laminates' segment produces BOPP Tape, Laminate and liner. The 'Corrugated sheets and boxes' segment manufactures Corrugated sleeves, sheets and Boxes. The 'Soap Stiffener and Wrapper' segment produces soap stiffeners and wrappers.

(b) Segment revenues and expenses

All segment revenues and expenses are directly attributable to the segments.

(c) Segment assets and liabilities:

Segment Assets and Segment Liabilities represent Assets and Liabilities in respective segments. Tax related assets and other assets and liabilities that cannot be allocated to a segment on reasonable basis have been disclosed as "Unallocable".

(d) Inter-segment transfers:

Segment revenue, segment expenses and segment result include transfers between business segments and between geographical segments. Such transfers are accounted for at competitive market prices charged to unaffiliated customers for similar goods. Those transfers are eliminated in consolidation.

(e) **Accounting policies:**

The accounting policies consistently used in the preparation of the financial statements are also applied to items of revenues and expenditure in individual segments.

(f) **Unallocable and Head office expenses**

General administrative expenses, head-office expenses, and other expenses that arise at the corporate level and relate to the Group as a whole, are shown as unallocable item

41. Other Income

The Bifurcation of Other Income as Recurring/Non-Recurring as per ICDR, 2018 is given below:

(Rs. In Lakhs)

Particulars	Amount (Rs.)	% of Total income (PBT)
Total Income (PBT)	590.55	-
Other Income -		
Interest Income	68.25	11.56%
Foreign Exchange Fluctuation	1.35	0.23%
Share of Income from Firm	249.31	42.22%
Other Miscellaneous Incomes	10.52	1.78%

Other income	Amount (Rs.)	Percentage
Recurring	329.44	100%
Non-recurring	-	-

The other income includes interest income, dividend income and Share of income from partnership firm, which are recurring in nature and hence no income is classified as non-recurring.

42. Depreciation

Depreciation on fixed assets is provided on straight-line method at the rates and in the manner prescribed in Schedule II of the Companies Act, 2013 over their useful life.

43. Related Party Disclosures

Related party disclosures as required under Accounting Standard (AS-18) on "Related Party Disclosures" issued by the Institute of Chartered Accountants of India are given below: -

a) **Relationship**

i) **Subsidiary Companies/Firm**

Satguru Engravures

ii) **Joint Ventures and Associates**

NIL

iii) **Key Management Personnel (Managing Director/Whole-time directors)**

Mr. Dhruv Rakesh

Mr. Rakesh Kumar

Mrs. Rekha Bansal

Ms. Indu Bala (Company's Secretary)

Mr. Baljeet Singh (CFO)

iv) **Entities over which key management personnel/ their relatives are able to exercise control**

Rakesh Kumar HUF

Sankyo Enterprises (Proprietorship of Mr. Dhruv Rakesh)

b) **The following transactions were carried out with related parties in the ordinary course of business.**

a) **Subsidiary Firm**

(Rs. In Lakhs)

Particulars	2024-25	2023-24
Sale	327.16	521.15
Purchase	111.64	211.87
Investment/ (Withdrawal) in Firm	-	(87.75)
Profit from Partnership Firm	249.31	190.77
Investment - Closing Balance	840.73	591.43

b) **Key Management Personnel and their relatives**

(Rs. In Lakhs)		
Particulars	2024-25	2023-24
Directors' Remuneration & Salary to KMP	64.50	63.56
Sitting Fees	0.56	0.20
Rent	61.02	48.79

c) **Entities over which key management personnel/ their relatives are able to exercise control**

(Rs. In Lakhs)		
Particulars	2024-25	2023-24
Sale to Related Parties	-	-
Purchase from Related Parties	21.49	20.86

c) **Balances at the year end**

i) **Subsidiary Companies**

(Rs. In Lakhs)

S. No.	PARTICULARS	31.03.2025	31.03.2024
ii)	Receivable/(Payable) at the year end	414.07	218.30

y

Management Personnel and their relatives

(Rs. In Lakhs)

S. No.	PARTICULARS	31.03.2025	31.03.2024
i.	Director's Remuneration & Salary to KMP	3.96	5.30
ii.	Sitting Fees	0.56	-
iii.	Advance to supplier	-	10.50

44. **Earnings per Share (EPS)**

PARTICULARS	UNIT	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
Profit After Tax, before other comprehensive income	Rs. In Lakhs	505.05	417.16
No of Shares Outstanding	Nos.	75,08,000	75,08,000
No of Weighted Average equity shares	Nos.	75,08,000	75,08,000
Diluted	Nos.	75,08,000	75,08,000
Nominal value of equity shares	Rs.	10.00	10.00
Earnings per Share			
-Basic	Rs.	6.73	5.56
-Diluted	Rs.	6.73	5.56

45. **Various Accounting Ratios**

The accounting ratios of the company are here as under:

Ratio	Numerator	Denominator	Current year	Previous Year	%age Change
Current Ratio (in times)	Total current assets	Total current liabilities	1.97	2.14	-7.95%
Debt-Equity Ratio(in times) ¹	Debt consists of borrowings and lease liabilities	Total equity	0.27	0.24	12.50%
Debt service coverage ratio (in times)	Earning for Debt Service = Net Profit after taxes+ Non-cash operating expenses + Interest+ Other non - cash adjustments on equity Ratio(in %)	Debt service= Interest and lease payments= Principal Repayments	5.43	5.32	2.04%
Return on Equity ratio(in %)	Profit for the year less Preference Dividend (if any)	Average total equity	18.96%	17.84%	6.25%

Inventory Turnover Ratio (in times)	Cost of goods sold : - purchases + manufacturing expenses + changes in inventories of stock-in-trade	Closing Inventory : Inventory at the end of the year	16.30	16.29	0.07%
Trade Receivables turnover ratio (in times) ²	Revenue from operations	Closing trade receivables	6.32	5.81	8.79%
Trade payables turnover ratio (in times)	Cost of Goods of Sold	Closing trade payables	10.93	9.24	18.27%
Net Capital turnover ratio (in times)	Revenue from operations	Average working capital (i.e. Total current assests less Total current liabilities)	2.56	2.54	0.84%
Net profit ratio (in %)	Profit for the year	Revenue from operations	6.83	6.45%	5.82%
Return on capital employed (in %)	Profit before tax and finance costs	Capital employed= Net worth +Lease liabilities+ Deferred tax liabilities	22.63%	21.59%	4.82%
Return on investments (in%)	Income generated from invested funds	Average invested funds in treasury investments	N.A.	N.A.	N.A.

Reason for movement:

There is no reason for movement in ratios because the %age change in all the ratios is less than 25%.

46. Non Current Investment
Trade Investment
Investment in Partnership Firm

Particulars	Amt(in Lakhs)
Satguru Engravures	840.73

Detail of the names of all the partners, total capital and shares of each partner of the partnership firm for

Name of Partner	Ratio	Amt (In Lakhs) (as on 31.03.2025)	Amt (In Lakhs) (as on 31.03.2024)
Sh. Dhruv Rakesh	16%	168.12	118.26
Sh. Rakesh Kumar	2%	19.98	13.74
Smt. Rekha Bansal	2%	20.03	13.79
M/s D.K. Enterprises Global Limited	80%	840.73	591.43
Total	100%	1048.86	737.22

48. Previous year figures have been regrouped and re-arranged whenever considered necessary to make it compatible with current year figures. The figures in financial statements have been reflected in nearest rupee Lacs.

For D.K. ENTERPRISES GLOBAL LIMITED

AUDITORS' REPORT:
As per our separate report
of even date attached.
FOR DEEPAK JINDAL & Co.
CHARTERED ACCOUNTANTS
Firm Regn. No. 023023N

(Rakesh Kumar)
Managing Director
DIN:08374550

(Dhruv Rakesh)
Director
DIN :08374549

(Onkar Singh)
PARTNER
M.No. 514746

(Baljeet Singh)
Chief Financial Officer
PAN NO :DBFPS2743B

(Indu Bala)
Company Secretary
PAN NO :CIBPB3073R

Place : Chandigarh
Date: 27/05/2025
UDIN: 25514746BMIPTH3425

INDEPENDENT AUDITOR'S REPORT

To the Members of
D.K. ENTERPRISES GLOBAL LIMITED
CIN NO. L36999HR2019PLC078806

1. Opinion

We have audited the consolidated financial statements of **D.K. ENTERPRISES GLOBAL LIMITED**, and its Subsidiary firm (**M/s Satguru Engravures**) (collectively called as the "Group") which comprise the Consolidated Balance Sheet as at 31st March, 2025, and the Consolidated statement of Profit and Loss and Consolidated statement of cash flows for the year ended, and notes to the financial statements, including a summary of significant 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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) In the case of the Consolidated Balance Sheet, of the State of Affairs of the Company as at 31st March, 2025;
- (b) In the case of the Consolidated Statement of Profit and Loss, of the Profit of the Company for the year ended on that date, and
- (c) In the case of the Consolidated Cash Flow Statement, of the Cash Flows of the Company for the year ended on that date.

2. Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act (SAs) & other accounting principles prescribed under Section 133 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 on the financial statements.

3. Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. In our opinion there is no Key Audit Matter to be reported.

4. Information Other Than The Consolidated Financial Statements And Auditor's Report Thereon

The company's board is responsible for the preparation of the other information. The other information comprises the additional information but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

5. Management's Responsibility for the Consolidated Financial Statements

The Company's 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 and presentation of these consolidated 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, read with Rule 7 of the Companies (Accounts) Rules, 2014.

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 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 statements 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.

The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for overseeing the financial reporting process of the Group and of its associates and jointly controlled entities.

6. Auditors' Responsibility 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:

- (i) Identify and assess the risks of material misstatement of the consolidated 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.
- (ii) Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, 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.
- (iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- (iv) 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 consolidated 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.
- (v) Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonable 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. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We

describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

7. Report on Other Legal and Regulatory Requirements

I. As required by Section 143 (3) of the Act, and based on our audit 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 purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement 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, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 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 over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A", and
- g) With respect to the other matters to be included in the auditor's report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion, and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its Directors during the years is in accordance with the provisions of Section 197 of the Act. and

- 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, in our opinion and to the best of our information and according to the explanations given to us:
 - 1) The Group has disclosed the impact of pending litigations on its financial position in its financial statements – Refer Note No. 31(a) to the financial statements;
 - 2) The Group has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
 - 3) No amount was required to be transferred to the Investor Education and Protection by the Company.
 - 4) (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, 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 provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - (b) The respective Management and its subsidiary has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, 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 provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- 5) The dividend declared and paid by the Company during the year is in compliance with Section 123 of the Act.

- 6) Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2024 and accordingly, the company has used accounting software for maintaining its book of accounts for the financial year ended March 31, 2025 which has a feature of recording the audit trail (edit log) facility and the same has been operated throughout the year for all the relevant transactions recorded in the software. Further, during the course of our audit we didn't come across instance of audit trail feature being tampered with.

- II. As required by the Companies (Auditor's Report) Order, 2020 (the "Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order.

FOR DEEPAK JINDAL & Co.
CHARTERED ACCOUNTANTS
Firm Regn. No. 023023N

Place : Chandigarh
Date: 27/05/2025
UDIN : 25514746BMITI1927

(Onkar Singh)
PARTNER
M.No. 514746

Annexure “A” to the Auditors’ Report

(Referred to in paragraph 7 (l) (f) under ‘Report on Other Legal and Regulatory Requirements’ section of our report to the Members of D.K Enterprises Global Limited of even date)

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

In conjunction with our audit of the consolidated financial statements of the Company as at and for the year ended as of 31 March 2025, we have audited the internal financial controls over financial reporting D.K. ENTERPRISES GLOBAL LIMITED (“the Company”), as of that date.

Management’s Responsibility for Internal Financial Controls

The Company’s management and its subsidiary which is incorporated in India is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the respective Companies 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 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.

Auditors’ Responsibility

Our responsibility is to express an opinion on the Company’s and its subsidiary’s internal financial controls over financial reporting 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 auditors’ judgment, including the assessment of the risks of material misstatement of 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.

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:

- (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) 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 the Management and directors of the Company; and
- (3) 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 change in conditions, or that the degree of compliance with the policies or procedure may deteriorate.

Opinion

In our opinion, the Company and its subsidiary 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 2025, 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.

For DEEPAK JINDAL & CO.
Chartered Accountants
Firm Regn. No. 023023N

Place: Chandigarh
Date : 27/05/2025
UDIN: 25514746BMITI1927

(Onkar Singh)
Partner
M.No. 514746

Annexure “B” to the Auditors’ Report

(Referred to in paragraph 7(II) under ‘Report on Other Legal and Regulatory Requirements’ section of our report to the Members of D.K Enterprises Global Limited of even date)

1. With respect to the matters specified in paragraphs 3(xxi) and 4 of the Companies (Auditor’s Report) Order, 2020 (the “Order”) issued by the Central Government in terms of Section 143(11) of the Act, to be included in the Auditor’s report, according to the information and explanations given to us, and based on the CARO reports issued by us for the company (and for its subsidiary) CARO is not applicable, we report that there are no qualifications or adverse remarks in these CARO reports.

For DEEPAK JINDAL & CO.
Chartered Accountants
Firm Regn. No. 023023N

Place: Chandigarh
Date : 27/05/2025
UDIN:25514746BMITI1927

(Onkar Singh)
Partner
M.No. 514746

D.K. ENTERPRISES GLOBAL LIMITED			
Consolidated Balance Sheet as at 31-03-2025			
(All amounts in lakhs, unless stated otherwise)			
Particulars	Notes	As at 31st March 2025	As at 31st March 2024
Equity and Liabilities			
Shareholders' Funds			
Share Capital	2	750.80	750.80
Reserves and Surplus	3	2,091.09	1,736.20
Minority Interest		208.12	145.80
		3,050.02	2,632.80
Non-Current Liabilities			
Long-Term Borrowings	4	162.30	208.67
Deferred Tax Liabilities (net)	5	40.93	32.31
		203.23	240.98
Current Liabilities			
Short-Term Borrowings	6	828.89	730.87
Trade Payables	7	1,413.487	1,483.76
Other Current Liabilities	8	176.86	163.80
Short-Term Provisions	9	17.95	14.86
		2,437.19	2,393.29
Total		5,690.44	5,267.07
Assets			
Non-Current Assets			
Property, Plant & Equipment	10		
Tangible Assets		1,624.69	1,472.58
Intangible Assets		0.10	0.12

Long-Term Investments	11	-	20.00
Long-Term Loans and Advances	12	27.75	9.78
		1,652.54	1,502.48
Current assets			
Inventories	13	808.20	755.50
Trade Receivables	14	1,724.24	1,750.97
Cash and Bank Balances	15	1,056.47	915.27
Short-Term Loans and Advances	16	440.32	338.25
Other Current Assets	17	8.66	4.59
		4,037.90	3,764.59
Total		5,690.44	5,267.07

Note 1 For Significant Accounting

Policies

Note 2 to 49 form integral part of these Financial Statements

As per our report of even date

For Deepak Jindal & Co.

Chartered Accountants

Firm Regn No: 023023N

(Onkar Singh)

Partner

M. No. 514746

Place : Chandigarh

Date : 27/05/2025

UDIN: 25514746BMITI1927

For M/s D.K. Enterprises Global Limited

CIN NO. L36999HR2019PLC078806

Rakesh Kumar

(Managing Director)

DIN: 08374550

Dhruv Rakesh

(Director)

DIN: 08374549

Baljeet Singh

(CFO)

PAN NO: DBFPS2743B

Indu Bala

(Company Secretary)

PAN NO: CIBPB3073R

D.K. ENTERPRISES GLOBAL LIMITED			
Consolidated Statement of Profit and Loss for the year ended 31-03-2025			
(All amounts in lakhs. unless stated otherwise)			
Particulars	Notes	Year ended 31st March 2025	Year ended 31st March 2024
Revenue			
Revenue from Operations	18	15,512.34	14,391.51
Other Income	19	177.35	211.47
Total Revenue		15,689.69	14,602.99
Expenses			
Cost of Material Consumed	20	13,050.04	12,425.10
Purchases of Traded Goods		-	-
Changes in Inventories of Finished Goods And Work-In-Progress	21	(3.22)	14.15
Employee Benefit Expense	22	587.35	517.77
Finance Cost	23	89.80	91.52
Depreciation	24	152.68	131.21
Other Expenses	25	992.21	742.48
Total Expenses		14,868.86	13,922.23
Profit Before Tax		820.84	680.75
Tax Expense			
Current Tax		236.64	195.72
Related To Previous Year		8.21	(4.25)
Deferred Tax		8.62	24.40
Profit for the Year		567.38	464.89

Earnings per Equity Share			
Basic		7.56	6.19
Diluted		7.56	6.19
<p>Note 1 For Significant Accounting Policies Note 2 to 49 form intergral part of these Financial Statements</p> <p>As per our report of even date</p> <p>For M/s D.K. Enterprises Global Limited CIN NO. L36999HR2019PLC078806</p> <p>For Deepak Jindal & Co. Chartered Accountants Firm Regn No: 023023N</p> <p>(Onkar Singh) Partner M. No. 514746</p> <p>Place : Chandigarh Date : 27/05/2025 UDIN: 25514746BMITI1927</p> <p>Rakesh Kumar (Managing Director) DIN: 08374550</p> <p>Baljeet Singh (CFO) PAN NO: DBFPS2743B</p> <p>Dhruv Rakesh (Director) DIN: 08374549</p> <p>Indu Bala (Company Secretary) PAN NO: CIBPB3073R</p>			

D.K. ENTERPRISES GLOBAL LIMITED		
Consolidated Cash flow statement for the Year ended 31-03-2025		
<i>(All amounts in lakhs, unless stated otherwise)</i>		
Particulars	Year Ended 31st March 2025	Year Ended 31st March 2024
A. Cash flow from operating activities		
Profit before tax	820.84	680.72
Adjustments for:		
Depreciation and amortisation	152.68	131.21
Foreign Exchange Fluctuation	-1.35	-0.68
Interest income	-68.26	-56.35
Interest expense	89.80	91.52
Loss on sale of fixed assets	-	2.47
Operating profit before working capital changes & Prior Period Expenses	993.70	848.88
Adjustment for Prior Period Expenses	-8.21	4.25
Operating profit before working capital changes & after Prior Period Expenses	985.49	853.13
Adjustments for:		
Increase/(Decrease) in trade payables	-70.27	5.24
Increase/(Decrease) in other current liabilities	13.06	35.13
(Increase)/Decrease in inventories	-52.70	89.83
(Increase)/Decrease in trade receivables	28.09	-371.69
(Increase)/Decrease in short-term loans and advances	-102.07	-129.86
(Increase)/Decrease in other current assets	-4.07	0.10
Cash generated from operations	797.53	481.87

Income taxes paid (including taxes deducted at source)	-233.54	-202.30
Net cash generated from operating activities	563.99	279.57
B Cash flow from investing activities :		
(Purchase of Fixed assets)	-304.77	-243.70
Interest received	68.26	56.35
Security Deposits	-17.97	17.97
Investments	20.00	5.00
Net cash (used in) investing activities	-234.48	-164.38
C Cash flow from financing activities		
Proceeds from short-term borrowings	98.02	276.12
Proceeds from long-term borrowings	-46.37	-230.93
Interest paid	-89.80	-91.52
Dividend paid	-150.16	-112.62
Change in Minority Interest	-	-34.45
Net cash generated from financing activities	-188.31	-193.40
Net decrease in cash and cash equivalents	141.20	-78.21
Cash and cash equivalents at the beginning of the year	915.27	993.48
Cash and cash equivalents at the end of the year	1,056.47	915.27

Note 1 For Significant Accounting Policies

Note 2 to 49 form integral part of these Financial Statements

As per our report of even date

For Deepak Jindal & Co.

Chartered Accountants

For M/s D.K. Enterprises Global Limited

CIN NO. L36999HR2019PLC078806

Firm Regn No: 023023N

(Onkar Singh)
Partner
M. No. 514746

Place : Chandigarh
Date : 27/05/2025

(Managing Director)
DIN: 08374550

Baljeet Singh
(CFO)
PAN NO: DBFPS2743B

Rakesh Kumar

(Director)
DIN: 08374549

Indu Bala
(Company Secretary)
PAN NO: CIBPB3073R

**Dhruv
Rakesh**

D.K. ENTERPRISES GLOBAL LIMITED				
Notes to the Consolidated financial statements as at 31-03-2025				
(All amounts in lakhs, unless stated otherwise)				
Note No.	Particulars		Year ended 31st March 2025	Year ended 31st March 2024
2	Share Capital			
	Authorised Share Capital			
	75,10,000 Equity Shares of Rs. 10/- each fully paid up (Previous year 75,10,000 Equity Shares of Rs. 10/-)		751.00	751.00
	Issued, Subscribed and Fully Paid up			
	Equity Shares of Rs. 10/- each fully paid up		750.80	750.80
	(75,08,000 Fully Paid up Equity Shares of Rs. 10/-)		750.80	750.80
3	Reserve & Surplus			
	Profit & Loss Account			
	Opening Balance		1,221.33	916.79
	Add: Transferred from Statement of Profit & Loss		567.38	464.85
	Less: Bonus Issue of Shares		-	-
	Less: Transferred to Minority Interest		62.33	47.69
	Less: Dividend paid		150.16	112.62
	Closing Balance		1,576.22	1,221.33
	Security Premium Reserve			
	Opening Balance		514.87	514.87
	Add: Additions during the year		-	-
	Closing Balance		514.87	514.87

4	Minority Interest
	Opening Balance
	Add: Transferred from Statement of Profit & Loss
	Add: Increase/(Decrease) in Capital Post-Acquisition
	Closing Balance
5	Long-Term borrowings
	Secured
	Term Loan From Banks
	Vehicle Loans
	From bank
5	Deferred Tax liabilities (net)
A	Deferred Tax Liabilities
	Timing Difference On Depreciation And Amortisation of Tangible And Intangible Assets
	Depreciation Relating To Earlier Years
B	Deferred Tax Assets Arising On Account Of :
	IPO Expenses to be Written off over the period
	Provision For Disallowance of Expenses

2,091.09	1,736.20
145.80	132.55
62.33	47.69
-	(34.45)
208.12	145.80
145.45	189.34
16.85	19.33
162.30	208.67
201.41	162.19
-	-
201.41	162.19
16.91	33.81
21.90	-
38.80	33.81

	Net Deffered Tax Liabilities (A-B)		162.61	128.38
	Deferred Tax Liabilities(Tax Impact)		41.00	32.00
6	Short Term Borrowings			
	Working Capital Borrowings From Banks (Secured)		578.82	549.99
	Current Maturities of Long Term Debt		87.78	172.89
	Current Maturities of Vehicle Loan		8.99	8.00
			675.59	730.87
7	Trade Payables			
	MSME creditors		362.65	69.90
	Other Raw Material Creditors		1,050.84	1,413.85
			1,413.49	1,483.76
8	Other Current Liabilities			
	Dividend Payable		0.19	0.11
	Statutory Remittances		70.34	60.75
	Other Liabilities		65.71	61.89
	Employee Benefit Payable		28.16	34.22
	Cheque Issued But Not Presented		8.45	-
	Advances from Customer		4.02	6.84
			176.86	163.80
9	Short-Term Provisions			
	Provision For Income Tax		17.95	14.86
	(Net Of Advance Tax And Tax Deducted At Source)			

			17.95	14.86
11	Long-Term Investments			
	Investments		-	-
	Investment In Mutual Fund		-	20.00
			-	20.00
12	Long-Term Loans And Advances			
	Security Deposit		27.75	9.78
	Other Advances		-	-
			27.75	9.78
13	Inventories			
	Raw Material		754.04	704.55
	Work In Progress		21.30	19.54
	Finished Goods		32.87	31.41
			808.20	755.50
14	Trade Receivables			
	Unsecured, Considered Good			
	-Unsecured Considered Good			
	Outstanding For A Period Exceeding Six Months From Due Date		25.66	41.52
	-Unsecured Considered Good			
	Outstanding For A Period Less Than Six Months From Due Date		1,698.58	1,709.46
			1,724.24	1,750.97
15	Cash and Bank Balances			
	Cash in Hand(Including Imprest)		12.59	7.93

	Balances with Banks	9.66	40.68
	Fixed Deposits	1,021.57	859.66
	Cheques in hand	12.65	7.00
		1,056.47	915.27
16	Short-Term Loans and Advances		
	Advances to Employees	5.16	5.23
	Advances to Suppliers	60.79	58.04
	Balances with Revenue Authorities	25.93	263.03
	Income Tax Refund Due	-	9.86
	Others	348.44	2.09
		440.32	338.25
17	Other current assets		
	Prepaid Expenses	8.66	4.02
	Preliminary Expenses	-	0.57
		8.66	4.59

D.K. ENTERPRISES GLOBAL LIMITED

Notes to the Consolidated financial statements as at 31-03-2025

(All amounts in lakhs. unless stated otherwise)

Note No.	Particulars	Year ended 31st March 2025	Year ended 31st March 2024
18	Revenue from Operations		
	Sale of Products	15,493.77	14,337.32
	Other Operating Incomes	18.57	54.19
		15,512.34	14,391.51
19	Other Income		
	Interest Income	68.26	56.35
	Foreign Exchange Fluctuation	1.35	0.68
	Misc Income	0.43	9.51
	GST Refund	97.22	129.13
	Profit on Sale of Mutual Fund	1.36	-
	Discount Received	8.73	15.81
	Share of Income from Firm	-	-
		177.35	211.47
20	Cost of Raw Material Consumed		
	Opening Stock	704.55	780.22
	Add : Purchases During The Year	13,099.53	12,349.43
		13,804.08	13,129.66
	Less : Closing Stock	754.04	704.55
		13,050.04	12,425.10

21	Changes in Inventories of Finished Goods And Work-In-Progress		
	Stock at Close-Finished	32.87	31.41
	Stock at Close-WIP	21.30	19.54
		54.17	50.95
	Stock at Commencement-Finished	31.41	38.63
	Stock at Commencement-WIP	19.54	26.48
		50.95	65.11
	(Increase)/Decrease in Stock	(3.22)	14.15
	22 Employee Benefits Expense		
	Salaries, Wages And Bonus	456.87	398.84
	Directors' Remuneration	54.56	54.20
23	Contribution to Provident and Other Funds	24.99	20.46
	Bonus	17.07	11.87
	Staff Welfare Expenses	33.86	32.40
	Gratuity	-	-
	Leave Encashment	-	-
		587.35	517.77
	Finance Costs		
	Interest Expenses -Banks	84.23	78.44
	Bank Charges	5.57	13.08
		89.80	91.52

24	Depreciation and Amortisation		
	Depreciation of Tangible Assets -Refer Note 10(A)	152.65	130.90
	Amortisation of Intangible Assets - Refer Note 10B(B)	0.03	0.31
		152.68	131.21
25	Other Expenses		
	Manufacturing Expenses :		
	Electricity Charges	129.05	130.37
	Consumables	25.89	20.97
	Job Work Expenses	1.72	-
	Other Manufacturing Expense	62.64	40.02
		219.29	191.35
	Administrative Expenses :		
	Repair & Maintenance	124.37	63.08
	Auditors Remuneration	6.50	5.50
	Fees & Taxes	4.03	4.72
	Insurance Expenses	21.94	22.88
	Telephone & Internet Expenses	1.66	1.39
	Printing & Stationery	5.07	5.58
	Travelling & Conveyance Expenses	59.55	21.10
	Legal & Professional Charges	7.48	11.05
	Vehicle Running & Maintenance	27.39	23.14
	Rent	64.58	50.95
	Misc Expenses	6.22	7.41
	Courier and Postage	1.18	1.62

Office Expenses	0.91	0.43
Charity & Donation	0.01	-
Loss on sale of Fixed Assets	-	2.47
Security Charges	8.48	6.02
Software Expenses	0.50	0.11
Preliminary Expenses Written off	0.57	1.42
	340.43	228.87
Selling Expenses :		
Discount Allowed	59.73	43.86
Freight Outward	365.90	277.04
Commission or Brokerage	0.86	-
Packaging and Forwarding Charges	4.32	-
Sale Promotion Expenses	1.69	1.36
	432.49	322.25
Total	992.21	742.48

D.K. ENTERPRISES GLOBAL LIMITED

Notes to the Consolidated financial statements as at 31-03-2025

(All amounts in lakhs. unless stated otherwise)

10. Property, Plant & Equipment

Particulars	Gross Block			Depreciation		Net Block		
	As at 01st April, 2024	Additions during the Period	As at 31st March 2025	As at 01st April, 2024	During the Period	As at 31st March 2025	As At 31st March 2025	As At 31st March 2024
<u>(A) TANGIBLE ASSETS</u>								
Land	72.43	-	72.43	-	-	-	72.43	72.43
Computer	10.34	2.22	12.56	6.59	2.02	8.61	3.95	3.75
Plant & Machinery	1,069.29	226.70	1,295.99	198.21	110.56	308.77	987.23	871.08
Genset	20.26	-	20.26	2.81	1.28	4.10	16.17	17.45
Furniture & Fixtures	12.95	0.67	13.62	3.30	1.19	4.49	9.13	9.65
Electric Installation	26.50	0.70	27.20	6.85	2.58	9.44	17.77	19.65
Misc. Fixed Assets	0.77	1.88	2.66	0.30	0.55	0.86	1.80	0.47
Vehicles	144.04	19.39	163.43	44.47	17.39	61.87	101.56	99.57
Building	335.79	46.56	382.34	13.53	11.04	24.57	357.77	322.25
Transformer	13.67	-	13.67	1.57	0.87	2.44	11.23	12.09
Solar System	46.20	-	46.20	8.08	2.93	11.01	35.19	38.12
Office Equipments	16.04	6.65	22.69	9.98	2.25	12.23	10.46	6.06
TOTAL (A)	1,768.29	304.77	2,073.06	295.71	152.65	448.36	1,624.69	1,472.58

Previous Year Figures	1,529.86	356.60	1,768.29	167.62	130.90	295.71	1,472.58	1,362.24
<u>(B) INTANGIBLE ASSETS</u>								
Goodwill	1.62	-	1.62	1.51	0.03	1.54	0.08	0.11
Software	0.36	-	0.36	0.34	-	0.34	0.02	0.02
TOTAL (B)	1.98	-	1.98	1.86	0.03	1.88	0.10	0.12
Previous Year Figures	1.98	-	1.98	1.55	0.31	1.86	0.12	0.43

Notes to the financial statements for the year ended 31st March, 2025

CORPORATE OVERVIEW:

D.K Enterprises Global Limited (the 'Company') is domiciled in India with its registered office at Plot no. 235, Industrial Area Phase – II, Panchkula, Haryana- 134109, India. The company has been incorporated under the provisions of the Companies Act, 2013. The Company is in the business of manufacturing and sale of BOPP tapes and laminates, corrugated boxes and sleeve rolls & soap stiffeners and wrappers. The company has its primary listing on NSE Emerge.

SIGNIFICANT ACCOUNTING POLICIES :

1.1 Basis for preparation of Consolidated financial statements

These Consolidated Financial statements have been prepared in accordance with Accounting Standards and Generally Accepted Accounting Principles (GAAP), under the historical cost conventions on accrual basis, the provisions of Companies Act, 2013 ("the Act") (to the extent notified) and guidelines issued by the Securities and Exchange Board of India (SEBI). The AS are prescribed under Section 133 of the Act read with Companies (Accounting Standard) rules, 2021.

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 revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

As the year-end figures are taken from the source and rounded to the nearest digits, the figures reported for the previous quarters might not always add up to the year-end figures reported in this statement.

1.2 Uses of Estimates

The preparation of the Consolidated financial statements in conformity with AS requires the Management to make estimates, judgments and assumptions. These estimates, judgments and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period. Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as the Management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the Consolidated financial statements.

1. Revenue Recognition

Revenue from Sale of Goods:

Revenue from sale of goods is recognized when control of goods is transferred to the customers at an amount that reflects the consideration and it is reasonable to expect the ultimate collection of such consideration.

Interest Income:

Interest income is recognized as and when it is accrued or received, whichever is earlier.

Other Income

All other income is accounted on accrual basis when no significant uncertainty exists regarding the amount that will be received.

2. Income Taxes

Current Tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after

considering the uncertainty, if any, related to income taxes. It is measured using tax rates (and tax laws) enacted or substantively enacted by the reporting date

Current tax assets and current tax liabilities are offset only if there is a legally enforceable right to set off the recognized amounts, and it is intended to realize the asset and settle the liability on a net basis or simultaneously.

Deferred tax

Deferred tax is recognized in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes. Deferred tax is also recognized in respect of carried forward tax losses and tax credits. Deferred income tax assets and liabilities are measured using tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date and are expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect of changes in tax rates on deferred income tax assets and liabilities is recognized as income or expense in the period that includes the enactment or the substantive enactment date. A deferred income tax asset is recognized to the extent that it is probable that future taxable profit will be available against which the deductible temporary differences and tax losses can be utilized. The company offsets current tax assets and current tax liabilities, where it has a legally enforceable right to set off the recognized amounts and where it intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

3. Provisions and Contingent Liabilities

Provisions

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events, it is probable that there will be an outflow of resources and a reliable estimate can be made of the amount of the obligation. These are reviewed at each balance sheet date and adjusted to reflect the current best estimate. Contingent liabilities are not provided for and are disclosed by way of notes.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost in the statement of profit and loss

Contingent liabilities

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company, or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.

4. Impairment

Property, plant and equipment are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. For the purpose of impairment testing, the recoverable amount (i.e. the higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the Cash Generating Unit (CGU) to which the asset belongs. If such assets are considered to be impaired, the impairment to be recognized in the Statement of Profit and Loss is measured by the amount by which the carrying value of the assets exceeds the estimated recoverable amount of the asset. An impairment loss is reversed in the Statement of Profit and Loss if there has been a change in the estimates used to determine the recoverable amount. The carrying amount of the asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of any accumulated depreciation) had no impairment loss been recognized for the asset in prior years.

1.3 Property, plant and equipment

Property, plant and equipment are stated at cost, less accumulated depreciation and impairment, if any. Costs directly attributable to acquisition are capitalized until the property, plant and equipment are ready for use, as intended by the management. The charge in respect of periodic depreciation is derived at after determining an estimate of an asset's expected useful life and the expected residual value at the end of its life. The Company depreciates property, plant and equipment over their estimated useful lives using the straight-line method. The estimated useful lives of assets are as follows:

Particulars	Estimated useful Lives of Assets
Building	30 years
Plant and Machinery (1)	15 years
Misc. Fixed Assets (2)	10 years

Computer Equipment	3 years
Office equipment	5 years
Furniture and fixtures	10 years
Vehicles	10 years

(1) Includes Genset, Transformer and Solar Plant

(2) Includes Electric Installation

The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss.

1.4 Foreign Currency Transaction

- Transactions denominated in foreign currencies are recorded at the exchange rate prevailing on the date of the transaction or that approximates the actual rate at the date of transaction.
- Monetary items denominated in foreign currencies at the year end are restated at year end rates.
- Non-monetary foreign currency items are carried at cost.
- Any income or expense on account of exchange difference either on settlement or translation is recognized in the Profit & Loss Account.

1.5 Borrowing Costs

Borrowing costs (general and specific borrowings) that are attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

1.6 Inventories

Inventories are stated at lower of cost and net realisable value.

Cost of raw materials and components, stores, spares, consumable tools and stock in trade comprises cost of purchases and includes taxes and duties and is net of eligible credits under CENVAT / VAT / GST schemes. Cost of work-in-progress, work-made components and finished goods comprises direct materials, direct labour and an appropriate proportion of variable and fixed overheads, which is allocated on a systematic basis. Cost of inventories also includes all other related costs incurred in bringing the inventories to their present location and condition.

Net realisable value represents the estimated selling price for inventories less all estimated costs of completion and costs necessary to make the sale.

Cost of inventories are determined as follows:

- Raw materials and components, stores, spares, consumable tools, stock in trade: on moving weighted average basis; and
- Work-in-progress, works-made components and finished goods: on moving weighted average basis plus appropriate share of overheads.

Cost of surplus / obsolete / slow moving inventories are adequately provided for.

1.7 Investments

Long term investments, if any, are carried at cost less provision for diminution other than temporary, if any, in value of such investments. Current investments are carried at lower of cost and fair value.

1.8 Leases

Leases, where the lessor effectively retains substantially all the risks and benefits of ownership of the leased term, are classified as operating lease. Lease payments under operating leases are recognized as an expense in the profit and loss account

1.9 Employee Benefits

- Short Term Employee Benefits:
Employee benefits payable fully within twelve months of rendering the service are classified as short term employee benefit and are recognized in the period in which the employee renders the related service.
- Post-Employment Benefits (Defined Contribution Plans)

Contributions to the Provident Fund, which is a defined contribution scheme, is recognized as an expense in the profit and loss account in the period in which the contribution is due.

1.10 Segment Reporting

The group operates in the business segment of BOPP Tape & laminates, Corrugated sheets & boxes and Soap Stiffener & Wrapper. As such the activities are defined as three different segments in accordance with the Accounting Standard (AS-17) issued under Companies (Accounting Standards) Rules 2006, as amended up to date.

NOTES TO THE ACCOUNTS:

27. The Detail of Shareholder Holding More Than 5% Equity Shares

Particulars	AS AT 31.03.2025		AS AT 31.03.2024	
Name Of Shareholder	No. Of Shares Held	% age Of Shareholding	No. Of Shares Held	% age Of Shareholding
Dhruv Rakesh	4,53,500	6.04%	4,53,500	6.04%
Rakesh Kumar	7,24,850	9.65%	7,24,850	9.65%
Rekha Bansal	43,24,850	57.60%	43,24,850	57.60%

Reconciliation of No. of shares outstanding is given below:

Particulars	31.03.2025	31.03.2024
Equity shares at the beginning of the year	75,08,000	75,08,000
Issued during the year	-	-
Right issue during the year	-	-
Bonus issue during the year	-	-
Equity shares at the closing of the year	75,08,000	75,08,000

Movement of Shares in Preceding 5 years

- The Company had issues 7,05,000 equity shares on right basis ('Rights Equity Shares') during the FY 2020-21.
- The Company has issued 27,55,000 Bonus shares in ratio of 1:1 on April 24, 2021.
- The Company also issued 19,98,000 shares through IPO on October 22, 2021.

Promoter's Shareholding

Shares held by Promoters of the company as on 31 March 2025:

Sr. No.	Promoter's Name	No. of Shares Held	% of Total shares	%age Change during the year
1.	Rekha Bansal	43,24,850	57.60%	-
2.	Rakesh Kumar	7,24,850	9.65%	-
3.	Dhruv Rakesh	4,53,500	6.04%	-
		55,03,200	73.29%	-

28. Secured Loans

- Long Term Loans from banks are secured by way of Primary Charge on Hypothecation of existing Plant & Machinery, Machinery (UPS & batteries) and Solar roof Top and further secured by way of Collateral on Commercial property in the name of directors and M/s Satguru Engravures . Further is secured by personal guarantee of Directors, Sh. Dhruv Rakesh, Smt. Rekha Bansal, Sh. Rakesh Kumar.

Repayment Schedule of Term Loans:

Year of Repayment	Amount (Rs. In Lakhs)
0-1	87.77
1-2	85.90
2-5	59.55

Other Loans comprise of Vehicle Loans which are secured against hypothecation of respective vehicles.

Repayment Schedule of Vehicle Loans

Year of Repayment	Amount (Rs. In Lakhs)
0-1	8.99
1-2	9.57
2-5	7.28

- II. Working Capital Limits are secured by way of Charge on Hypothecation of stock and book debts and by way of collateral on Hypothecation of existing Plant & Machinery, Machinery (UPS & batteries) and Solar Roof Top and further by personal guarantee of Directors, Sh. Dhruv Rakesh, Smt. Rekha Bansal, Sh. Rakesh Kumar.

29. Current Liabilities

In the opinion of the management of the Company, there are no micro, small and medium Enterprises, to whom the Company owes dues, which are outstanding for more than 45 days as at March 31, 2025. Only parties for which relevant confirmations regarding their micro, small and medium enterprise status had been received till balance sheet date have been classified as MSME. The information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of the information available with the Company and have been relied upon by the statutory auditors of the Company.

30. Trade payables

Ageing Schedule for the year ended March 31, 2025

ing Schedule for the year ended March 31, 2019

					(Rs. In Lakhs)
Particulars	Outstanding for following periods from due date of payment				Total
	< 1 Year	1 to 2 Year	2 to 3 Year	>3 Years	
MSME	362.65	-	-	-	362.65
Others	1,047.07	3.77	-	-	1,050.84

31. Employees Retirement Benefits

Defined Contribution Plans: Contribution to Provident Fund and ESI of Rs. 24.99 Lacs in current year (Previous year Rs. 20.46 Lacs) is recognized as an expense and included in 'Contribution to Provident and Other Funds' in the Statement of Profit and Loss.

Defined Benefit Plans: The Company has not yet completed 5 years since its incorporation. However, the company has a gratuity scheme whereby it contributes premium annually to Life Insurance Corporation of India to cover its statutory as well as contractual liability to its employees. The company has not recognized any amount of gratuity during this year and previous year.

32. a) Contingent Liabilities

(Rs. in Lakhs)			
S. No.	Particulars	31.03.2025	31.03.2024
i)	Claims against the company not acknowledged as debts	NIL	NIL
ii)	Bank Guarantees	NIL	NIL
iii)	Other money for which the company is contingently liable	NIL	NIL

b) Commitments

S. No.	Particulars	31.03.2025	31.03.2024
i)	Estimated amount of contracts remaining to be executed on capital account and not provided for	NIL	83.53
ii)	Uncalled liability on shares and other investments partly paid	NIL	NIL
iii)	Other commitments	NIL	NIL

33. Current Assets, Loans & Advances

In the opinion of the management of the Company, the current assets, loans and advances are approximately of the value as stated, if realized in the ordinary course of business and are subject to confirmation/reconciliation.

34. Trade Receivables

Ageing Schedule of Trade receivables for the year ended March 31, 2025

(Rs. In Lakhs)

Particulars	Outstanding for following periods from due date of payment					Total
	< 6 Months	6 Months to 1 Year	1 to 2 Years	2 to 3 Years	> 3 Years	
Disputed Trade Receivables - considered good	-	-	-	-	-	-
Undisputed Trade Receivables - considered good	1,698.58	11.45	2.83	-	11.38	1,724.24

35. Income Tax
Current Tax

Provision for Income tax has been made as per the relevant rates and provisions of the Income-tax Act, 1961. The Company has opted for Section 115BAA of Income Tax Act, 1961 during the quarter.

Deferred Tax

In compliance with Accounting Standard (AS-22) relating to "Accounting on Taxes on Income" issued by the Institute of Chartered Accountants of India, the Company has provided Deferred Tax Liability during the year aggregating to Rs. 8.62 Lacs (previous year Deferred Tax Liability Rs. 24.40 Lacs) and it has been recognized in the Statement of Profit & Loss. In accordance with clause 29 of Accounting Standard (AS 22) Deferred Tax Assets and Deferred Tax Liabilities have been set off.

36. Tax Expense comprise of:

(Rs. In Lakhs)

Particulars	FY 2024-25	FY 2023-24
Current Tax	236.64	195.72
Tax Related to P.Y	8.20	(4.25)
Deferred Tax Liability/ (Asset)	8.62	24.40
Total	253.46	215.87

Fixed assets possessed by the company are treated as corporate assets and are not Cash Generating Unit as per Accounting Standard -28 issued by the Institute of Chartered Accountants of India. In the opinion of management there is no impairment of the fixed assets of the company.

38. Payment to auditors

(Rs. In Lakhs)

Particulars	Current Year	Previous Year
Statutory Audit Fee	5.25	3.50
Half Yearly Limited Review for F.Y. 2024-25	1.25	2.00
GST	1.17	0.99

39. Operating Lease

Office premises and factory taken by company are obtained on operating leases. The company entered into certain cancellable operating lease arrangements towards office premises and factory. There are no restrictions imposed by lease arrangements. There are no subleases. The lease rentals charged during the year as per lease arrangement are Rs . 64.58 lacs (Previous Year Rs. 50.95 lacs).

40. Segment Reporting
Business Segments

Segment Reporting Disclosure							
Particulars	BOPP Tape and Laminates	Corrugated Sheets and Boxes	Soap Stiffener & Wrapper	Other (Trading)	Eliminations	Unallocable Items	Consolidated Total
REVENUE							
External Sales							

Indigenous	5,248.77	1,025.09	8,401.28	675.14		-	15,350.27
Export	137.42		6.08			-	143.50
Inter Segment Sales				994.05	-994.05		-
Total Sales	5,386.18	1,025.09	8,407.36	1,669.18	-994.05	-	15,493.77
Miscellaneous Income -							
Operating	18.57		-				18.57
Non Operating	78.17	1.33	97.85		-249.31	249.31	177.35
Segment Revenue	5,484.88	1,025.09	8,504.59	1,669.18	-1,243.35	249.31	15,689.69
Total Revenue	5,484.88	1,025.09	8,504.59	1,669.18	-1,243.35	249.31	15,689.69
RESULT							
Segment Result	241.62	65.43	599.90	3.69		-	910.64
Unallocated Corporate Expenses	-	-	-	-	-	-	-
Interest Expense	-41.35	-17.07	31.38	-	-	-	-89.80
Profit Before Taxation	200.27	48.37	568.52	3.69	-	-	820.84
Income Taxes	-	-	-	-	-	253.46	-253.46
Profit Before Prior Period Expenses	200.27	48.37	568.52	3.69	-	253.46	567.38
Prior Period Expenses	-	-	-	-	-	-	-
Profit For the Year	200.27	48.37	568.52	3.69	-	253.46	567.38
OTHER INFORMATION							
Segment Assets	3,948.23	356.97	2,625.76	14.28	-1,254.80	-	5,690.44
Unallocated Corporate Assets	-	-	-	-	-		-
Total Assets	3,948.23	356.97	2,625.76	14.28	1,254.80	-	5,690.44
Segment Liabilities	1,117.46	308.60	1,576.90	10.60	414.07	40.93	2,640.42
Total Liabilities	1,117.46	308.60	1,576.90	10.60	414.07	40.93	2,640.42
Depreciation	21.60	43.72	84.90	2.46	-		152.68

The group has three primarily reportable business segments as follows:-

(a) Business Segments

For management purposes the company is organized into two major reportable segments:

- (1) BOPP Tape and laminates
- (2) Corrugated sheets and boxes
- (3) Soap Stiffener & Wrapper
- (4) The divisions are the basis on which the company reports its primary segment information. The 'BOPP Tape and laminates' segment produces BOPP Tape, Laminate and liner. The 'Corrugated sheets and boxes' segment manufactures Corrugated sleeves, sheets and Boxes. The 'Soap Stiffener & Wrapper' segment manufactures Soap stiffener and wrappers.

(b) Segment revenues and expenses

All segment revenues and expenses are directly attributable to the segments.

(c) Segment assets and liabilities:

Segment Assets and Segment Liabilities represent Assets and Liabilities in respective segments. Tax related assets and other assets and liabilities that cannot be allocated to a segment on reasonable basis have been disclosed as "Unallocable"..

(d) Inter-segment transfers:

Segment revenue, segment expenses and segment result include transfers between business segments and between geographical segments. Such transfers are accounted for at competitive market prices charged to unaffiliated customers for similar goods. Those transfers are eliminated in consolidation.

(e) Accounting policies:

The accounting policies consistently used in the preparation of the financial statements are also applied to items of revenues and expenditure in individual segments.

(f) Unallocable and Head office expenses

General administrative expenses, head-office expenses, and other expenses that arise at the corporate level and relate to the Group as a whole, are shown as unallocable item

41. Other Income

The Bifurcation of Other Income as Recurring/Non-Recurring as per ICDR, 2018 is given below:
(Rs. In Lakhs)

Particulars	Amount (Rs.)	% of Total income (PBT)
Total Income (PBT)	820.84	-
Other Income -		
Interest Income	68.26	8.32%
Foreign Exchange Fluctuation	1.35	0.16%
GST Refund	97.22	11.84%
Miscellaneous Income	10.52	1.28%
Other income	Amount (Rs.)	Percentage
Recurring	177.35	100%
Non-recurring	-	-

42. Depreciation

Depreciation on fixed assets is provided on straight-line method at the rates and in the manner prescribed in Schedule II of the Companies Act, 2013 over their useful life.

43. Related Party Disclosures

Related party disclosures as required under Accounting Standard (AS-18) on "Related Party Disclosures" issued by the Institute of Chartered Accountants of India are given below: -

a) Relationship

i) Key Management Personnel (Managing Director/Whole-time directors)

Mr. Dhruv Rakesh
Mr. Rakesh Kumar
Mrs. Rekha Bansal
Ms. Indu Bala (Company's Secretary)
Mr. Baljeet Singh (CFO)

iii) Entities over which key management personnel/ their relatives are able to exercise control

D.K. Enterprises (Proprietorship of Mrs. Rekha Bansal)
Rakesh Kumar HUF
Sankyo Enterprises (Proprietorship of Mr. Dhruv Rakesh)

b) The following transactions were carried out with related parties in the ordinary course of business.

a) Key Management Personnel and their relatives

(Rs. In Lakhs)

Particulars	2024-25	2023-24
Directors' Remuneration & Salary to KMP	82.50	77.57
Sitting Fees	0.56	0.20
Rent	61.02	48.79

b) Entities over which key management personnel/ their relatives are able to exercise control

(Rs. In Lakhs)

Particulars	2024-25	2023-24
Sale to Related Parties	-	-
Purchase from Related Parties	21.49	20.86

c) Balances at the year end

a) Key Management Personnel and their Relatives

(Rs. In Lakhs)

Particulars	2024-25	2023-24
Director's Remuneration & Salary to KMP	5.46	6.80
Sitting Fees	0.56	-
Advance to supplier	-	10.50

44. Earnings per Share (EPS)

PARTICULARS	UNIT	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
Profit After Tax, before other comprehensive income	Rs. In Lakhs	567.38	464.89
No of Shares Outstanding	Nos.	75,08,000	75,08,000
No of Weighted Average equity shares	Nos.	75,08,000	75,08,000
Diluted	Nos.	75,08,000	75,08,000
Nominal value of equity shares	Rs.	10.00	10.00
Earnings per Share			
-Basic	Rs.	7.56	6.19
-Diluted	Rs.	7.56	6.19

45. Various Accounting Ratios

The accounting ratios of the company are here as under:

	Ratio	Numerator	Denominator	31st March, 2025	31st March, 2024	%age Change
(a)	Current Ratio	Current assets:- inventories + trade receivables + cash & cash Equivalents + short term loans & advances + other current assets	Current liabilities:- short term borrowings + trade payables + other current liabilities + short term provisions	1.66	1.57	4.52%
(b)	Debt- Equity Ratio	Debt:- long term borrowings + short term borrowings	Equity:- equity attributable to equity holders	0.32	0.36	-9.95%

(c)	Debt Service Coverage Ratio	Earnings available for debt services :- Earning before interest (attributable to long-term borrowing) and tax	Interest + Principal :- interest expenses on borrowings and principal amount of borrowings due during the current year.	4.09	3.46	18.34%
(d)	Return on Equity Ratio	Net Profit after taxes - Preference Dividend (if any) :- Profit/(Loss) for the year attributable to equity holders of the parent	Equity shareholder s' fund:- equity attributable to equity holders of the parent. Average Equity shareholders' fund = (Opening equity shareholders' fund + closing equity shareholders' fund) / 2	19.97%	25.03%	-20.66%
(e)	Inventory turnover ratio (in times)	Cost of goods sold :- purchases + manufacturing expenses + changes in inventories of stock-in-trade	Closing Inventory : Inventory at the end of the year	16.41	16.72	-1.82%
(f)	Trade Receivables turnover ratio (in times)	Revenue from operations	Closing trade receivables : Receivables at the end of the year	9.00	8.22	9.46%
(g)	Trade payables turnover ratio (in times)	Purchase :- Purchases	Closing Trade payables : Payables at the end of the year	9.27	8.32	11.35%
(h)	Net capital turnover ratio (in times)	Revenue from operations	Capital employed: - total equity + long term borrowing (including current maturity) {Capital employed is worked out based on average i.e. (opening capital employed + closing capital employed) /2}	5.19	5.17	0.47%
(i)	Net profit ratio	Net profit after tax	Revenue from operations	3.66%	3.23%	12.58%
(j)	Return on Capital employed	Earnings before interest & taxes (EBIT) :- Profit/(loss) before interest (attributable to long-term borrowing) and tax	Capital Employed: - Total equity + long term borrowing (including current maturity) {Capital employed is worked out based on average i.e. (opening capital employed + closing capital employed) / 2}	30.47%	27.74%	9.91%

(k)	Return on investment.	Net profit after tax	Average total assets:- (opening total assets + closing total assets) / 2	N.A.	N.A.	N.A.
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Reason for Movement:

There is no reason for movement in ratios because the %age change in all the ratio is less than 25%.

46. Previous year figures have been regrouped and re-arranged whenever considered necessary to make it compatible with current year figures. The figures in financial statements have been reflected in nearest rupee lacs.

For D.K. ENTERPRISES GLOBAL LIMITED

AUDITORS' REPORT:

As per our separate report of even date attached.

FOR DEEPAK JINDAL & Co.
CHARTERED ACCOUNTANTS
 Firm Regn. No. 023023N

(Rakesh Kumar)
 Managing Director
 DIN:08374550

(Dhruv Rakesh)
 Director
 DIN :08374549

(Onkar Singh)
 Partner
 M.No. 514746

(Baljeet Singh)
 Chief Financial Officer
 PAN NO :DBFPS2743B

(Indu Bala)
 Company Secretary
 PAN NO :CIBPB3073R

Place : Chandigarh
 Date: 27/05/2025
 UDIN : 25514746BMITI1927

DECLARATION BY THE MANAGING DIRECTOR

[Under para D of schedule of V of the SEBI (Listing Obligation & Disclosure Requirements), Regulation, 2015]

TO
THE BOARD OF DIRECTORS,
D.K. ENTERPRISES GLOBAL LIMITED
PLOT NO-235 INDUSTRIAL AREA PHASE-2 PANCHKULA HARYANA 134109

I, Rakesh Kumar, Managing Director of the Company hereby confirm that all the Board members & Senior Management of the Company have affirmed compliance with Code of Conduct for Directors & Senior Management, for The Financial Year ended March 31, 2025.

FOR D.K. ENTERPRISES GLOBAL LIMITED

RAKESH KUMAR
(MANAGING DIRECTOR)
DIN: 08374550

DATE: 20/08/2025
PLACE: Panchkula

MD/CFO CERTIFICATION

TO
THE BOARD OF DIRECTORS,
D.K. ENTERPRISES GLOBAL LIMITED
PLOT NO-235 INDUSTRIAL AREA PHASE-2 PANCHKULA HARYANA 134109

Subject: Certificate pursuant to the Regulation 17(8) of SEBI (Listing Obligation and Disclosure Requirements), Regulation 2015.

We, Rakesh Kumar, Managing Director and Baljeet Singh, the Chief Financial Officer (CFO) of the Company of the Company do hereby certify to the Board that:

1. We have reviewed financial statements and the cash flow statement for the year ending March 31, 2025 and that to the best of their knowledge and belief:
 - (a) These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
 - (b) These statements together present a true and fair view of the company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
2. There are, to the best of our knowledge and belief, no transactions entered into by the company during the year which are fraudulent, illegal or violation of the company's code of conduct.
3. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the company pertaining to financial reporting and we have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.
4. We have indicated to the auditors and the Audit committee of the Company.
 - (a) significant changes in internal control over financial reporting during the year;
 - (b) significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and
 - (c) Instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the company's internal control system over financial reporting.

FOR D.K. ENTERPRISES GLOBAL LIMITED

RAKESH KUMAR
(MANAGING DIRECTOR)
DIN: 08374550

BALJEET SINGH
(CHIEF FINANCIAL OFFICER)

DATE: 20/08/2025
PLACE: Panchkula



Registered Office : Plot No-235 Industrial Area Phase-2, Panchkula, Haryana -134 109

Vadodra Address : Survey Block No. 1, Ranchodji Mandir Road, Mahuvad, Padra, Distt. Vadodara, Gujarat - 391 440

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