DECCAN TRANSCON LEASING LTD.

(CIN: U63090TG2007PLC052599)
(Erstwhile Deccan Transcon Leasing Private Limited)

To
The Manager
Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex
Bandra (E), Mumbai – 400 051

Date: 29th May 2025

SYMBOL: DECCANTRAN

Subject: Outcome of Board Meeting held on Thursday, 29th May 2025 – Disclosure under Regulation 30 & 33 of SEBI (LODR) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR"), we wish to inform you that the Board of Directors of the Company, at its meeting held today, i.e., Thursday, 29th May 2025, has, inter alia, considered and approved the following:

1. Approval of Audited Financial Results

The Board has approved the Audited Financial Results (Standalone and Consolidated) of the Company for the second half-year and financial year ended 31st March 2025, along with the Auditor Reports issued by M/s ADV & Associates, Statutory Auditors of the Company. The Auditors have issued an unmodified opinion on the said financial results.

The meeting of the Board of Directors commenced at 05:00 P.M. and concluded at 06:45 P.M.

Please note that the trading window for dealing in the securities of the Company shall remain closed until 48 hours from the publication of this announcement.

Enclosed herewith are the following documents for your records:

- Audited Financial Results (Standalone and Consolidated) for the second half-year and financial year ended 31st March 2025
- Auditors Reports issued by the Statutory Auditors

You are requested to kindly take the above on record and acknowledge the receipt.

Thanking you.

Yours faithfully,
For and on behalf of
Deccan Transcon Leasing Limited

KHUSHBOO
Digitally signed by KHUSHBOO
Date: 2025.05.29 19:04:59 +05'30'

Khushboo Gautam
Company Secretary & Compliance Officer
M. No.: A66993

ADV & ASSOCIATES
CHARTERED ACCOUNTANTS

601, Raylon Arcade,
RK Mandir Road,
Kondivita, JB nagar
Andheri (East), Mumbai – 400059
Tel : 9029059911
Email : advassociates@gmail.com

Independent Auditor's Report on Consolidated Financial Results of DECCAN TRANSCON LEASING LIMITED for the half year and year ended 31st March, 2025 pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors,
DECCAN TRANSCON LEASING LIMITED

Opinion

We have audited the accompanying Statement of Consolidated Financial Results for the Half year and for the Year ended 31st March, 2025 of **DECCAN TRANSCON LEASING LIMITED** ('the Parent') and its subsidiary and Associate (the Parent and its subsidiary and Associate together referred as "the Group") ('the statement') attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('the Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

i. includes the financial results of the following subsidiaries:
   I. Deccan Shipping & Logistics SDN, BHD
   II. King Star Freight Private Limited

ii. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and;

iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards ('AS') and other accounting principles generally accepted in India, of the consolidated net profit and other financial information of the Group for the half year and year ended 31st March 2025.

Basis for Opinion

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

ADV & ASSOCIATES
CHARTERED ACCOUNTANTS

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Responsibilities of Management and Board of Directors for the Statement

This Statement, which is the responsibility of the Parent Company's Management and approved by the Board of Directors, has been prepared on the basis of the audited consolidated financial statements. This responsibility includes the preparation and presentation of the Statement that give a true and fair view of the consolidated net profit and other financial information of the Group in accordance with the recognition and measurement principles laid down in the Accounting Standards, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations.

The respective Management and Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Management and the Directors of the Parent, as aforesaid.

In preparing the Statement, the respective Management and Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities 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 are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, 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 this Statement.

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

- Identify and assess the risks of material misstatement of the Statement, 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.

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- Obtain an understanding of internal control 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 in place adequate internal financial controls with reference to Consolidated Financial Statements and the operating effectiveness of such controls.

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

- Conclude on the appropriateness of the 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 ability of the Group 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 Statement 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 Group to cease to continue as a going concern.

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

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement of which we are the independent auditors.

We communicate with those charged with governance of the Parent and such other entities included in the Statement of which we are the independent auditors 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matters

i. We did not audit the Financial Statements of Foreign Subsidiary included in the Consolidated Financial Results; whose Financial Statements include total assets of Rs.5550.80 Lakhs and total revenues of Rs. 10,936.64 Lakhs (before consolidation adjustment) for the year ended 31st March, 2025. These Financial Statement have been audited by the Parent company auditor K Indra & Associates and furnished to us, and our conclusion on the Statement, in so far relates to the amount and disclosure included in respect of subsidiaries, is based solely on auditor certified financial statement.

ADV & ASSOCIATES
CHARTERED ACCOUNTANTS

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ii. We did not audit the Financial Statements of Associate Company included in the Consolidated Financial Results; whose Financial Statements include total profit of Rs. for the year ended 31st March, 2025. These Financial Statement have been certified by the Parent management and furnished to us, and our conclusion on the Statement, in so far relates to the amount and disclosure included in respect of associate, is based solely on these managements certified financial statement.

iii. The statement includes the result for the half year ended 31st March, 2025, being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the half year ended 30th September 2024 of the current financial year which were subject to limited review by us.

Our opinion is not modified in respect of these matters.

M/s A D V & Associates
Chartered Accountants
Firm Registration No: 128045W

PRATIK KABRA
Digitally signed by PRATIK KABRA
Date: 2025.05.29 18:07:57 +05'30'

Pratik Kabra
Partner
M. No.:611401
UDIN: 25611401BMHWPJ7637
Date: 29th May, 2025
Place: Mumbai

DECCAN TRANSCON LEASING LIMITED

Add:-Suite No 507,5th Floor Image, Capital Park, Image Garden Road, Madhapur, Hyderabad, Shaikpet,Telangana- 500081

CIN: U63090TG2007PLC052599

AUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2025

(₹ in lakhs Unless otherwise specified)

Particulars	As at March 31, 2025 (Audited)	As at March 31, 2024 (Audited)
Equity & Liabilities		
Shareholders funds:		
Share Capital	2,272.34	1,719.94
Reserves and Surplus	6,662.64	1,501.37
Money received against Share Warrents		
Minority Interest	668.54	516.14
Non-Current liabilities:		
Long-Term Borrowings	1,374.60	1,184.54
Deferred Tax Liabilities	132.90	120.52
Long Term Provisions	51.28	49.75
Current Liabilities:		
Short Term Borrowings	1,889.29	1,125.01
Trade Payables		
(i)Total Outstanding Dues of Micro & Small Enterprises	29.45	64.55
(ii)Total Outstanding Dues of Creditors Other Than Micro & Small Enterprises	905.04	872.47
Other Current Liabilities	933.09	262.46
Short Term Provisions	179.38	304.83
Total Equity & Liabilities	**15,098.55**	**7,721.58**
Assets		
Non-Current Assets:		
Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	6,372.36	2,253.78
(ii) Intangible Assets	1.39	2.92
(iii) Intangible assets under development	94.01	94.01
Non-Current Investments	541.73	406.12
Long Term Loans & Advances	50.49	40.49
Other Non-Current Assets	39.31	11.50
Current Assets:		
Current Investments	-	14.92
Trade Receivables	6,792.65	4,160.09
Cash and Cash Equivalents	431.06	306.29
Short Term Loans and Advances	214.25	218.97
Other Current Assets	561.32	212.48
Total Assets	**15,098.55**	**7,721.58**

For Deccan Transcon Leasing Limited
(formerly known as Deccan Transcon Leasing Private Limited)

Deccan Transcon Leasing Limited INDIA

Jaidev Menon
Whole Time Director
DIN:07020583

Date: May 29, 2025
Place: Hyderabad

DECCAN TRANSCON LEASING LIMITED
Add:-Suite No 507,5th Floor Image, Capital Park, Image Garden Road, Madhapur, Hyderabad, Shaikpet,Telangana- 500081
CIN: U63090TG2007PLC052599

AUDITED CONSOLIDATED STATEMENT OF FINANCIAL RESULTS FOR THE YEAR ENDED MARCH 31, 2025

(₹ in lakhs Unless otherwise specified)

Particulars	Half Year Ended			Year Ended	
	March 31, 2025 (Audited)	September 30, 2024 (Unaudited)	March 31, 2024 (Audited)	March 31, 2025 (Audited)	March 31, 2024 (Audited)
Incomes					
Revenue from Operations	8,972.29	7,658.97		16,631.26	15,255.71
Other Incomes	10.00	19.41		29.41	108.06
Total Income	8,982.29	7,678.38		16,660.67	15,363.76
Expenses					
Operating Expenses	7,527.52	6,046.44		13,573.96	12,220.88
Employee Benefit Expenses	405.62	588.76		994.38	776.18
Finance Costs	80.61	169.43		250.04	307.40
Depreciation and Amortization Expenses	92.07	92.33		184.40	184.43
Other Expenses	793.16	268.52		1,061.68	462.58
Total Expenses	8,898.98	7,165.48		16,064.46	13,951.46
Profit before Exceptional & Extraordinary items and Tax	83.31	512.90		596.21	1,412.30
Exceptional Items	-	-		-	-
Profit before Extraordinary items and tax	83.31	512.90		596.21	1,412.30
Extraordinary items	-	-		-	-
Add: Share in Associate Profit	35.86	99.75		135.61	128.32
Profit before tax	119.17	612.65		731.82	1,540.62
Tax Expense					
Current Tax	(8.68)	109.77		101.09	336.41
Deferred Tax Expenses	(2.43)	14.81		12.38	22.32
Profit for the period from Continuing Operations	130.28	488.07		618.35	1,181.89
Profit from Discontinuing Operations	-	-		-	-
Tax Expense of Discontinuing Operations	-	-		-	-
Profit for the Period	130.28	488.07		618.35	1,181.89
Earning per share (Annualised)					
Basic (in Rs)	0.65	2.43		3.08	6.87
Diluted (in Rs)	0.65	2.43		3.08	6.87

the company got listed on NSE SME platform w.e.f 30th september 2024 therefore half year ended financial result for six months ended on 31st march 2024 are not applicable.

For Deccan Transcon Leasing Limited
(formerly known as Deccan Transcon Leasing Private Limited)

Jaidev Menon
Whole Time Director
DIN:07020583

Date: May 29, 2025
Place: Hyderabad

DECCAN TRANSCON LEASING LIMITED

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CIN: U63090TG2007PLC052599

CONSOLIDATED CASHFLOW STATEMENT FOR THE YEAR ENDED ON MARCH 31, 2025

(₹ in lakhs Unless otherwise specified)

Particulars	For the year ended on March 31, 2025	For the year ended on March 31, 2024
Cash Flow From Operating Activities:		
Net Profit before tax as per Statement of Profit And Loss A/c	731.81	1,540.62
Adjustments for:		
Depreciation	184.40	184.43
Interest Received	(29.41)	(6.15)
Net gain/loss on Sale of asset or Investments	(2.31)	5.78
Dividend Received	-	(57.00)
Capital Reserve	-	4.75
Finance Cost	250.04	284.65
Minority Interest	-	(27.99)
Foreign Currency Translation Reserve	23.62	81.91
Share in Associate Profit	(135.61)	(128.32)
Opening Adjustments in Reserves	-	(2.12)
Operating Profit Before Working Capital Changes	1,022.54	1,880.56
Adjusted for:		
Adjustment for Increase/Decrease in Trade Receivables	(2,632.55)	(1,688.18)
Adjustment for Increase/Decrease in Other Current Assets	(348.84)	(204.04)
Adjustment for Increase/Decrease in Trade Payable	(2.53)	77.63
Adjustment for Increase/Decrease in other current Liabilities	670.63	158.73
Adjustment for Increase/Decrease in Other non current assets	(27.81)	(3.07)
Adjustment for Increase/Decrease in Long term Loans & Advances	(10.00)	123.74
Adjustment for Increase/Decrease in Short term Loans & Advances	4.72	(188.37)
Adjustment for Increase/Decrease in Provisions	(123.92)	251.41
Cash Generated From Operations	(1,447.76)	408.40
Net Income Tax (paid)/ refunded	(101.09)	(336.41)
Net Cash Flow from/(used in) Operating Activities: (A)	(1,548.85)	72.00
Cash Flow From Investing Activities:		
Proceeds from Current Investment	17.23	0.08
Purchase of Property, Plant & Equipment	(4,301.44)	(686.32)
Interest received	29.41	6.15
Dividend Received	-	57.00
Net Cash Flow from/(used in) Investing Activities: (B)	(4,254.80)	(623.09)
Cash Flow from Financing Activities:		
Proceeds From Borrowing	954.34	567.21
Proceed from Share Issue (Net of Issue Expenses)	5,224.11	224.51
Interest Paid	(250.04)	(284.65)
Net Cash Flow from/(used in) Financing Activities (C)	5,928.41	507.07
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	124.77	(44.03)
Cash & Cash Equivalents As At Beginning of the Year	306.29	350.32
Cash & Cash Equivalents As At End of the Year	431.06	306.29

Deccan Transancon Leasing Limited
(formerly known as Deccan Transcon Leasing Private Limited)

Deccan Transcon Leasing Limited INDIA

Date: May 29, 2025
Place: Hyderabad

Jaidev Menon
Whole Time Director
DIN:07020583

Deccan Transcon Leasing Limited
Add:-Suite No 507,5th Floor Image, Capital Park, Image Garden Road, Madhapur, Hyderabad, Shaikpet,Telangana- 500081
CIN: U63090TG2007PLC052599
NOTES TO CONSOLIDATED FINANCIAL RESULTS FOR THE YEAR ENDED ON 31st March, 2025

i. The above Consolidated audited financial results for the Half year and Year ended 31st March, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of Deccan Transcon Leasing Limited ("the Company") in their meeting held on 29th May, 2025.

ii. The above Consolidated audited Financial Results for the Half year and Year ended on 31st March, 2025 are prepared in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies Accounting) Rules, 2014 as amended and other recognized accounting practices and policies, as applicable.

iii. In accordance with Regulation 33 of the SEBI (LODR) Regulations 2015, the above Consolidated results have been reviewed by the Statutory Auditors of the Company for the half year and Year ended March 31, 2025.

iv. The Company is operating in a single segment. Hence, the above financial results are based on single segment only.
v.The statement includes the result for the half year ended 31st March, 2025, being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the half year ended 30th September 2024 of the current financial year

vi. The Proceeds of IPO have been utilised till March 31, 2025 as per the below mentioned table:

(Rs. In lakhs)

Object of issue	Amount Allocated for the Object	Amount utilized	balance available in bank	Balance Available as Fixed Deposit
Funding Capex requirements for procurement of tank containers	2,774.76	2,648.87	-	125.89
Funding for working capital requirements	1,150.00	1,150.00	-	-
General Corporate purposes	1,258.68	1,258.68	-	-

For Deccan Transcon Leasing Limited
(formerly known as Deccan Transcon Leasing Private Limited)

Jaidev Menon
Whole Time Director
DIN:07020583

Date: May 29, 2025
Place: Hyderabad

ADV & ASSOCIATES
CHARTERED ACCOUNTANTS

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Independent Auditor's Report on Standalone Financial Results of Deccan Transcon Leasing Limited for the Half year and year ended 31st March, 2025 pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended.

To
The Board of Directors,
DECCAN TRANSCON LEASING LIMITED

Opinion

We have audited the accompanying Statement of Standalone Financial Results of **DECCAN TRANSCON LEASING LIMITED** ('the Company') for the half year and year ended 31st March, 2025 ('the statement'), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations and

ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards ('AS') and other accounting principles generally accepted in India, of the net profit and other financial information of the Company for the half year and for the year ended 31st March 2025.

Basis for Opinion

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

Responsibilities of Management and Board of Directors for the Statement

This Statement, which is the responsibility of the Company's Management and the Board of Director's and approved by the Board of Director's, has been prepared on the basis of standalone financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other financial information of the Company in accordance with the recognition and measurement principles laid down in the Accounting Standards, prescribed under Section 133 of the Act, read with relevant rules issued there under and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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CHARTERED ACCOUNTANTS

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

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

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, 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 this Statement.

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

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

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

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

- Conclude on the appropriateness of the 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 Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

- Obtain sufficient appropriate audit evidence regarding the statement to express an opinion on the Statement.

ADV & ASSOCIATES
CHARTERED ACCOUNTANTS

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

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

Other Matters

i. The statement includes the result for the half year ended 31st March, 2025, being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the half year ended 30th September 2024 of the current financial year which were subject to limited review by us.

Our opinion is not modified in respect of this matter.

M/s A D V & Associates
Chartered Accountants
Firm Registration No: 128045W

PRATIK KABRA
Digitally signed by PRATIK KABRA
Date: 2025.05.29 18:05:59 +05'30'

Pratik Kabra
Partner
M. No.:611401
UDIN: 25611401BMHWPI3590
Date: 29th May, 2025
Place: Mumbai

DECCAN TRANSCON LEASING LIMITED

Add:-Suite No 507,5th Floor Image, Capital Park, Image Garden Road, Madhapur, Hyderabad, Shaikpet,Telangana- 500081

CIN: U63090TG2007PLC052599

AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2025

(₹ in lakhs Unless otherwise specified)

Particulars	As at March 31, 2025 (Audited)	As at March 31, 2024 (Audited)
Equity & Liabilities		
Shareholders funds:		
Share Capital	2,272.34	1,719.94
Reserves and Surplus	5,424.36	609.63
Non-Current liabilities:		
Long-Term Borrowings	1,252.70	1,099.56
Deferred Tax Liabilities	129.18	111.70
Long Term Provisions	51.28	49.75
Current Liabilities:		
Short Term Borrowings	1,804.49	1,111.04
Trade Payables		
(i)Total Outstanding Dues of Micro & Small Enterprises	29.45	64.55
(ii)Total Outstanding Dues of Creditors Other Than Micro & Small Enterprises	250.54	116.25
Other Current Liabilties	331.67	228.84
Short Term Provisions	13.06	103.83
Total Equity & Liabilities	11,559.07	5,215.09
Assets		
Non-Current Assets:		
Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	5,758.83	2,129.84
(ii) Intangible Assets	1.39	2.84
(iii) Intangible assets under development	94.01	94.01
Non-Current Investments	168.88	168.88
Long Term Loans & Advances	50.49	40.49
Other Non-Current Assets	39.31	11.50
Current Assets:		
Current Investments	-	14.92
Trade Receivables	4,410.71	2,244.63
Cash and Cash Equivalents	422.47	256.35
Short Term Loans and Advances	214.25	218.97
Other Current Assets	398.73	32.65
Total Assets	11,559.07	5,215.09

For Deccan Transcon Leasing Limited
(formerly known as Deccan Transcon Leasing Private Limited)

Deccan Transcon Leasing Limited INDIA

Jaidev Madon
Whole Time Director
DIN:07020583

Date: May 29, 2025
Place: Hyderabad

DECCAN TRANSCON LEASING LIMITED

Add:-Suite No 507,5th Floor Image, Capital Park, Image Garden Road, Madhapur, Hyderabad, Shaikpet,Telangana- 500081

CIN: U63090TG2007PLC052599

AUDITED STANDALONE STATEMENT OF FINANCIAL RESULTS FOR THE YEAR ENDED MARCH 31, 2025

(₹ in lakhs Unless otherwise specified)

Particulars	Half Year Ended			Year Ended	
	March 31, 2025 (Audited)	September 30, 2024 (Unaudited)	March 31, 2024 (Audited)	March 31, 2025 (Audited)	March 31, 2024 (Audited)
Incomes					
Revenue from Operations	4,759.82	3,811.28		8,571.10	7,711.81
Other Incomes	23.62	5.79		29.41	76.06
Total Income	4,783.44	3,817.07		8,600.51	7,787.87
Expenses					
Operating Expenses	3,904.87	2,817.98		6,722.85	5,777.83
Employee Benefit Expenses	444.75	390.93		835.68	442.17
Finance Costs	79.75	149.33		229.08	299.92
Depreciation and Amortization Expenses	77.00	82.66		159.66	167.57
Other Expenses	281.84	176.06		457.90	348.63
Total Expenses	4,788.21	3,616.96		8,405.17	7,036.12
Profit before Exceptional & Extraordinary items and Tax	(4.78)	200.11		195.33	751.75
Exceptional Items	-	-		-	-
Profit before Extraordinary items and tax	(4.78)	200.11		195.33	751.75
Extraordinary items	-	-		-	-
Profit before tax	(4.78)	200.11		195.33	751.75
Tax Expense					
Current Tax	(9.28)	44.11		34.83	180.88
Deferred Tax Expenses	2.67	14.81		17.48	14.39
Profit for the Period	1.83	141.19		143.02	556.48
Earning per share					
Basic (in Rs)	0.01	0.70		0.71	3.24
Diluted (in Rs)	0.01	0.70		0.71	3.24

the company got listed on NSE SME platform w.e.f 30th september 2024 therefore half year ended financial result for six months ended on 31st march 2024 are not applicable.

For Deccan Transcon Leasing Limited
(formerly known as Deccan Transcon Leasing Private Limited)

Deccan Transcon Leasing Limited INDIA

Jaidev Menon
Whole Time Director
DIN:07020585

Date: May 29, 2025
Place: Hyderabad

DECCAN TRANSCON LEASING LIMITED
Add:-Suite No 507,5th Floor Image, Capital Park, Image Garden Road, Madhapur, Hyderabad, Shaikpet,Telangana- 500081
CIN: U63090TG2007PLC052599
STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025

(₹ in lakhs Unless otherwise specified)

Particulars	March 31, 2025	March 31, 2024
Cash Flow From Operating Activities:		
Net Profit before tax as per Statement of Profit And Loss A/c	195.33	751.75
Adjustments for:		
Loss on Sale of Fixed Assets	-	5.78
Depreciation	159.66	167.57
Interest Received	(27.10)	(6.15)
Net gain/loss on Sale of asset or Investments	(2.31)	(4.94)
Dividend Received	-	(57.00)
Finance Cost	226.65	282.57
Opening Adjustments in Reserves	-	(11.62)
Operating Profit Before Working Capital Changes	552.24	1,127.96
Adjusted for:		
Increase/(Decrease) in Provisions	(89.24)	113.88
Increase/(Decrease) in Trade Payables	99.18	(62.18)
Increase/(Decrease) in Other Current Liabilities	102.83	125.11
(Increase)/Decrease in Long term Loans & Advances	(10.00)	123.26
(Increase)/Decrease in Trade Receivables	(2,166.08)	0.08
(Increase)/Decrease in Short Term Loans and Advances	4.72	(193.57)
(Increase)/Decrease in Other current assets	(366.08)	(24.20)
(Increase)/Decrease in Other non-current assets	(27.81)	(3.07)
Cash Generated From Operations	(1,900.23)	1,207.25
Net Income Tax (paid)/ refunded	(34.83)	(180.88)
Net Cash Flow from/(used in) Operating Activities: (A)	(1,935.06)	1,026.37
Cash Flow From Investing Activities:		
Proceeds from Current Investment	17.23	(934.71)
Purchase of Property, Plant & Equipment	(3,787.20)	(603.94)
Interest received	27.10	6.15
Dividend Received	-	57.00
Net Cash Flow from/(used in) Investing Activities: (B)	(3,742.87)	(1,475.49)
Cash Flow from Financing Activities:		
Proceeds From Borrowing	846.59	483.35
Proceed from Share Issue (Net of Issue Expenses)	5,224.11	224.51
Interest Paid	(226.65)	(282.57)
Net Cash Flow from/(used in) Financing Activities (C)	5,844.05	425.29
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	166.12	(23.83)
Cash & Cash Equivalents As At Beginning of the Year	256.35	280.18
Cash & Cash Equivalents As At End of the Year	422.47	256.35

Deccan Transcon Leasing Limited
(formerly known as Deccan Transcon Leasing Private Limited)

Jaldev Menon
Whole Time Director
DIN:07020583

Date: May 29, 2025
Place: Hyderabad

Deccan Transcon Leasing Limited INDIA

Deccan Transcon Leasing Limited
Add:-Suite No 507,5th Floor Image, Capital Park, Image Garden Road, Madhapur, Hyderabad, Shaikpet,Telangana- 500081
CIN: U63090TG2007PLC052599
NOTES TO STANDALONE FINANCIAL RESULTS FOR THE YEAR ENDED ON 31st March, 2025

i. The above Standalone audited financial results for the Half year and Year ended 31st March, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of Deccan Transcon Leasing Limited ("the Company") in their meeting held on 29th May, 2025.

ii. The above standalone audited Financial Results for the Half year and Year ended on 31st March, 2025 are prepared in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies Accounting) Rules, 2014 as amended and other recognized accounting practices and policies, as applicable.

iii. In accordance with Regulation 33 of the SEBI (LODR) Regulations 2015, the above standalone results have been reviewed by the Statutory Auditors of the Company for the half year and Year ended March 31, 2025.

iv. The Company is operating in a single segment. Hence, the above financial results are based on single segment only.

v.The statement includes the result for the half year ended 31st March, 2025, being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the half year ended 30th September 2024 of the current financial year

vi. The figures of the previous period have been re-grouped or rearranged, wherever considered necessary.

vii. The Proceeds of IPO have been utilised till March 31, 2025 as per the below mentioned table:

(Rs. In lakhs)

Object of issue	Amount Allocated for the Object	Amount utilized	balance available in bank	Balance Available as Fixed Deposit
Funding Capex requirements for procurement of tank containers	2,774.76	2,648.87	-	125.89
Funding for working capital requirements	1,150.00	1,150.00	-	-
General Corporate purposes	1,258.68	1,258.68	-	-

For Deccan Transcon Leasing Limited
(formerly known as Deccan Transcon Leasing Private Limited)

Deccan Transcon Leasing Limited INDIA

Jaidev Menon
Whole Time Director
DIN:07020583

Date: May 29, 2025
Place: Hyedrabad